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UDC 336.144.32:334012.74 (470)

**REFORMING THE INTERGOVERNMENTAL RELATIONS IN  
UKRAINE BY MEANS OF FISCAL DECENTRALIZATION****Volodymyr O. Onyschenko, Doctor of Economics, Professor, Finance and Banking  
Department, Rector of Poltava National Technical Yuri Kondratyuk University.****Olga M. Bondarevska, master student, Finance and Banking Department, Poltava  
National Technical Yuri Kondratyuk University.**

The article considers the main legal aspects of fiscal decentralization and highlights the priority fields for reforming the intergovernmental relations in Ukraine. The influence of the budget system reform in Ukraine on the state of intergovernmental relations, particularly on the local budgets formation under decentralization has been analyzed.

**Key words:** fiscal decentralization, local budget, reforming of intergovernmental relations, taxes, transfers, grants, Budget Code of Ukraine, Tax Code of Ukraine.

UDC 336.71/.77:005.21

**MODEL OF RISKS ASSESSMENT OF A BANK'S  
CREDIT PORTFOLIO****Nelya I. Volkova, PhD, Associate Professor, Department of Finance and Banking,  
Poltava National Technical Yuri Kondratyuk University.**

It is defined that the main parameters of a bank's credit portfolio are profitability and risks, and therefore the main objective of a bank's credit portfolio management is ensuring the maximum profitability at admissible risks level. Indicators, on the basis of which it is expedient to carry out each stage of a bank's credit risks estimation process are determined. The factors determining the weight of each separate indicator influencing all risks of a bank's credit portfolio are analysed. Expediency of using the method of expert evaluations, which main advantage is the possibility of using it in the case of information deficiency, is proved. The author's model of a bank's credit portfolio risks assessment is based on using a method of coefficients in the course of the credit activity analysis and calculation of an integrated indicator of a bank's credit risk is suggested. The block including the scheme of algorithm for the mark assessment of a bank's credit risks is given. Indicators at all stages of a bank's credit portfolio risks assessment process are investigated. Tendencies of a bank's credit risks level changes on the basis of comparing the results of this indicator assessment throughout several periods are established. Criteria of qualitative system of a bank's credit portfolio risks assessment in the conditions of modern financial and economic crisis are defined. It is proved that it is expedient to use calculation of an integrated indicator for credit risks assessment in dynamics.

**Keywords:** credit strategy, credit policy, credit portfolio, profitability, credit portfolio risks, indicators, methods of a credit portfolio management, model of a bank's credit portfolio risks assessment, integrated indicator.

UDC 339.727.22

**NATIONAL ECONOMIC INTERESTS OF UKRAINE AND THEIR  
MANIFESTATION IN DIRECT FOREIGN INVESTMENTS****Yuriy O. Oleynikov, PhD, Associate Professor, International Economics Department,  
Kyiv National University of Trade and Economics.****Tetiana V. Mirzodaeva, PhD, Associate Professor, International Management and  
International Business Department, Ukrainian-American Humanitarian (Liberal Arts)  
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The problems of industrial and regional trends in developing the national interests of Ukraine concerning foreign direct investments are under consideration. It is substantiated that the main economic interest of Ukraine in respect of foreign direct investments lies in stimulating point areas of export specialization.

**Keywords:** national interests, foreign direct investments, priority development areas, special investment procedures, special (free) economic development zone.

UDK 658.016.8"312"

**METHODS OF ENTERPRISES BANKRUPTCY  
DIAGNOSTICS IN MODERN TERMS**

**Natalia G. Povsteniuk, senior-teacher, Department of Finance and Credit,  
Vinnytsya Educational-Scientific Institute of Economy of the Ternopil National  
Economic University.**

The topicality problems of methodology for bankruptcy probability estimation are under consideration. The analysis of methods and models of bankruptcy diagnostics is carried out. Recommendations are given to the modern methodological providing for estimation of enterprises bankruptcy authenticity.

**Keywords:** bankruptcy, crisis, methodology of bankruptcy probability estimation, model of enterprise bankruptcy diagnostics.

UDC 332.1

**THEORETICAL ASPECTS OF THE PUBLIC  
ADMINISTRATION MODERNIZATION**

**Victor P. Dubishchev, Doctor of Economics, Professor, Head of the Economic Theory  
and Regional Economics Department, Poltava National Technical Yuri Kondratyuk  
University. Igor A. Ostrovskiy, PhD, Associate Professor, the Economic Theory  
Department, O. M. Beketov National University of Urban Economy in Kharkiv.**

The article is devoted to the institutional aspects of the Ukrainian economy modernization. The attention is focused on the role of interest groups in the economic policy formation. Some current aspects of performance efficiency evaluation of the public administration are discussed.

**Keywords:** interest groups, government efficiency, institutionalization, modernization, regional policy.

UDC 338.24:330.421.2(477)

**MODERN PROBLEMS OF FORMING THE MECHANISM FOR  
INNOVATIVE TECHNOLOGICAL DEVELOPMENT OF UKRAINE**

**Oleksandr V. Marchenko, PhD, Associate Professor, Management Administration  
Department, Poltava National Technical Yuri Kondratyuk University.  
Oleksandr P. Goloborod'ko, PhD, Associate Professor, Management Administration  
Department, Poltava National Technical Yuri Kondratyuk University.**

This article is devoted to the problems of forming the mechanism for innovative technological development of Ukraine. Features of the strategic tasks in activation of innovative technological development of Ukraine are considered.

**Keywords:** innovative technological development, innovations, technologies, investment policy, innovative management, innovative enterprise, innovative investing.

UDC 332.87

**REFORMING OF HOUSING AND COMMUNAL SERVICES OF  
UKRAINE: FOCUS ON ENERGY EFFICIENCY**

**Maksymenko Oleh, PhD in economics, associated pr. of economic theory and regional  
economy department. Poltava National Technical Yurii Kondratyuk University.**

The problematic situation on the state and prospects of the development of housing and communal services is reviewed in the article. Reforms directions in the industry, which include organizational restructuring, the formation of innovation policy, tariff regulation and energy management, are identified. Determined that the activating factor of reform should be considered a developed information support, the usage of foreign experience and the formation of a new tariff policy for the withdrawal of housing and communal services at profitable level management. Proved that energy savings in this concept has priority and deserves the innovative

projects in the areas of production and upgrade technology base, and in the regulation of economic relations and norms.

**Keywords:** Housing and communal services reforms, development, investment, energy saving, management, program approach.

UDC 332.14:339.137

## **NATIONAL BRANDING WITHIN MEGA-EVENTS AS THE WAY TO STRENGTHEN THE ECONOMIC COMPETITIVENESS**

**Roman Yu. Mylyan, post-graduate student. Lviv Academy of Commerce.**

The article is dedicated to grounding concept of the country's competitiveness enhancement within the mega-events by means of branding. S. Anholt's approaches to national branding are analyzed. The correlation between the value of the national brand and the national competitiveness in travel and tourism is identified. The ways to promote the national brand within mega-events are developed.

**Keywords:** national branding, mega-event, competitiveness.

UDC 363.76

## **METHODOLOGY OF THE SHORT-TERM INVESTMENTS MANAGEMENT**

**Yusaf a.b. Abbood Al Sulaiman, PhD, lecturer. Cihan University. College of Administration and Financial Sciences. Department of Business Administration.**

The obtained results of the research methods comparison permit to create operational control of short-term financial investments at enterprises. As part of the management activity, the methodological basis has been developed for operational management of current operations and finance. Mathematical formalism is illustrated by examples.

**Keywords:** short-term investments, investments, management, financial reporting, technique.

UDC 334.7

## **OUTSOURCING AS AN INNOVATIVE PERSONNEL TECHNOLOGY OF BUSINESS MANAGEMENT**

**Vita V Rzhepishevskya, PhD, Associate Professor, Department of Management and Administration; Svitlana A. Golovko, graduate student. Poltava National Technical Yuri Kondratyuk University.**

The essence of outsourcing, its advantages, disadvantages and risks of its practical application in the national business environment are considered in the paper. The feasibility of the practical application of outsourcing at the road transport company by assessing the efficiency of its business processes is proved.

**Keywords:** outsourcing, staff leasing, HR-outsourcing, outstaffing, outsourcer, business-process.

UDC 005.591:621

## **CHANGE MANAGEMENT AND ITS ORGANIZATIONAL AND ECONOMIC SUPPORT FOR THE ENGINEERING COMPLEX**

**Natalia V. Sablina - PhD, Associate Professor, Department of Finance, Simeon Kuznets National Economic University of Kharkiv.**

The article is devoted to studying the nature of "change management" and the formation of organizational and economic changes at the machine-building enterprises. The necessity of implementing a set of organizational and economic changes in the activities of machine-building enterprises with a view of ensuring their sustainable development is proved. The process of implementing organizational and economic changes at machine-building enterprises is developed.

**Keywords:** changes, change management, organizational and economic support.

UDC 658.8

**FEATURES OF MARKETING RESEARCH ADVERTISING****Julia M. Popova, Ph.D., Associate Professor, International Economics and Marketing Department, Poltava National Technical Yuri Kondratyuk University.**

Peculiarities of marketing research promotional activities are under consideration. The essence of marketing promotional activities is described. Recommendations on marketing experiments in the field of advertising are presented.

**Keywords:** marketing, market research, advertising, marketing experiment, marketing activities.

UDC 338.984

**METHODOLOGICAL BASES OF RISKS ASSESSMENT IN THE CONTEXT OF ENSURING FINANCIAL AND ECONOMIC SAFETY****Tayina M. Zavora, PhD, Associate Professor. Anna G. Lebedyn, student of Finance and Economics Faculty. Poltava National Technical Yuri Kondratyuk University.**

The purpose of the article is to determine the methodological foundations for assessment of business risks. The object, subject, and guidelines are defined. The concepts of "risk" and "danger" and the necessity of separating these categories are considered. Features of the risks classification for the enterprise to facilitate their efficient evaluation are established. Based on scientific approaches to the synthesis of definitions and risks classifications, their types and measures to control them have been identified. Comparison of methods for business risks evaluation has been carried out. The risks management process is illustrated. It has three main objectives: prevention of hazards; minimizing the damage caused by risks; maximizing additional revenue that the company receives as a result of the risks management. The risks assessment algorithm, which generally determines the efficiency of their management is established. The system of indicators to measure the level of risks which is based on the probability theory, defines different in content and form risks indicators, allowing all possible scenarios.

**Keywords:** financial and economic security, threat, business risks, business risks assessment.

UDC 336.246.2.001.86 (100)

**WORLD EXPERIENCE OF CREATING METHODS FOR ESTIMATING THE FINANCIAL STABILITY****Tetiana V. Semko, PhD, Associate Professor, Economic Theory and Regional Economy Department, Poltava National Technical Yuri Kondratyuk University.****Mariia V. Sytkina, post-graduate student.**

The international approaches of the state's financial stability evaluation and determination of its benefits and disadvantages will be analysed in this research paper. The aim of the research is to implement the most efficient measures in the national economy.

**Keywords:** indicators of stability, financial stability, rating agencies, assessment of stability.

UDC 331.108.26: 69.003

**MAIN FEATURES OF PERSONNEL MANAGEMENT AT ENTERPRISES OF THE CONSTRUCTION AND BUILDING MATERIALS INDUSTRY****Mariana I. Drogomyretska, PhD, Anzhelika O. Shanda.  
Poltava National Technical Yuri Kondratyuk University.**

The article is dedicated to the determination of the current trends in the construction and building materials industry of Ukraine, as well as to the main factors that exclude strengthening of the competitive

positions of enterprises in the market. The model of personnel management system for construction enterprises is studied. Considerable attention is given to the research of the personnel management system of these business entities, which should comply with the characteristic features of their activity. The licensing terms governing the construction activities in Ukraine are considered in the paper. The most typical structure of the personnel management system at the enterprises of the construction and building materials industry, which consists of several functional subsystems, is suggested by the authors.

**Keywords:** construction and building materials industry, personnel, personnel management system of the construction enterprise.

UDK 631.1.016:330.59-058.244

## **THE CONCEPT OF RURAL DEVELOPMENT AS A BASIS FOR IMPROVING THE QUALITY OF THE RURAL POPULATION'S LIFE**

**Marina V. Polenkova, PhD, senior teacher, Department of Theoretical and Applied Economics, Chernihiv National Technological University.**

The article states that the main aspect of the modern paradigm of rural development is an individual, since he and his needs and interests are considered to be the purpose of social activities, and a major factor of achieving this goal. Implementation of the suggested concept of rural development, based on people-centered approach, taking into account the acute problems of the village and the existing potential of rural areas, will achieve their harmonious development, to ensure overcoming of their depression and to improve the quality of the rural society's life.

**Keywords:** the concept of rural development, quality of life, the potential of rural areas, rural society

UDC: 658.15

## **FEATURES OF ACCOUNTING AND CONTROL OF CURRENT BIOLOGICAL ASSETS LIVESTOCK**

**Yu. Yu Mironova, PhD, senior teacher, Department of Account and Audit.  
Yu.O. Smyslova, student of 4-EO group.  
Poltava National Technical Yuri Kondratyuk University.**

The essence, peculiarities of accounting and control of current biological assets livestock at agricultural enterprises are under study. Recommendations to improve accounting and control of current biological assets livestock on farms are given.

**Keywords:** current biological assets, livestock fair value, internal control.

UDK: 657.21

## **ACCOUNTING AND TAX ACCOUNTING FOR BAD AND DOUBTFUL RECEIVABLES**

**Alla V. Dmytrenko, PhD, Associate Professor, Department of Account and Audit,  
Poltava National Technical Yuri Kondratyuk University.  
Marina P. Shovkoplyas, student of 401-EO group.  
Poltava National Technical Yuri Kondratyuk University.**

The paper considers the role of bad and doubtful receivables in the modern business environment. The basic defects in bad and doubtful receivables generated are during economic transformation. The basic ways of improvement and simplification of bad and doubtful receivables accounting in the modern business environment are suggested.

**Keywords:** hopeless receivables, doubtful receivables, tax accounting, accounting.

UDK: 657.37.446

## **SIMPLIFIED SYSTEM OF TAXATION, ACCOUNTING AND REPORTING IN THE CONTEXT OF AMENDMENTS TO THE TAX CODE OF UKRAINE**

**Larysa Y. Marchenko, senior teacher, Accounting and Audit Department,  
Poltava National Technical Yuri Kondratyuk University.  
Liliana A. Bohomolenko, second-year student,  
Poltava National Technical Yuri Kondratyuk University.**

The functioning mechanism peculiarities of the simplified system of taxation, accounting and reporting in the context of recent changes to the Tax Code of Ukraine have been studied. The new rules of the single tax paying by the groups of entrepreneurs have been detailed. Changes to the procedure of small businesses entities registration (single taxpayers) and to the personal income tax paying when accruing dividends. Conclusions concerning the impacts of these changes on small business development in Ukraine have been drawn.

**Keywords:** tax, tax accounting, simplified taxation system, single tax, single tax payers.

UDC 336.225.673

## **ORGANIZATION OF TAX AUDIT AT THE ENTERPRISE**

**Bohdan V. Kostiuk, graduate student, Financial Analysis and Control Department, Kyiv  
National Trade and Economics University.**

Peculiarities of the tax control organization have been analyzed and the assessment of its efficiency has been made, the essence of the tax audit and stages of its implementation have been considered.

**Keywords:** control, audit, tax audit, taxation, stages of audit.

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## **IMPACT OF TECHNO-ECONOMIC FACTORS ON THE COST OF COMMODITY OUTPUT IN OIL AND GAS**

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The article reveals the main point of the term cost as economic category. Investigated and identified the major factors influencing the cost of production enterprises oil and gas industry. To determine the impact of technical and economic factors on the cost of production offered the scheme calculation of production costs of products and reduce the cost calculation of companies on oil and gas.

**Keywords:** cost, production, costs of production, organization of production, the company.