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**STRATEGIC PRIORITIES OF FINANCIAL SECURITY
DEVELOPMENT IN THE BANKING SECTOR OF UKRAINE****Volodymyr Onyshchenko, Doctor of Economics, Professor,
Finance and Banking Department.****Svetlana Manzhos, PhD, Associate Professor, Finance and Banking
Department. Poltava National Technical Yuri Kondratyuk University**

The main threat to the financial security in the banking sector of Ukraine is determined, confirming its critical vulnerability to a range of external and internal factors. Strategic priorities of financial security development in the banking sector of Ukraine are substantiated, including improvement of monetary and exchange rates policy. The prerequisites for sustainable development of the banking sector in the medium term are identified: to stimulate additional capitalization of banks by the shareholders; further recovery of the banking system by means of withdrawal of troubled banks from the market; supporting the process of bank capital consolidation; approximation of standards regulating solvency and liquidity of banks to the Basel Committee recommendations; improving the reliability of systemically important banks; improving institutional capacity of regulators; creation of additional guarantees for financial stability in the event of economic recession; promoting development of credit bureaus; gradual abolition of administrative measures, including currency restrictions and practice of multiple exchange rates; involvement of additional long-term passives in national currency in the banking system.

Keywords: financial security, banking, strategic priorities, monetary and exchange rate policy.

UDC 336.4

**PROBLEMS AND PROSPECTS OF LEASING SERVICES
MARKET DEVELOPMENT IN UKRAINE****Zavora T.M., PhD, Associate Professor, Finance and Banking Department,
Poltava National Technical Yuri Kondratyuk University**

The article reveals the theoretical essence of leasing. The analysis of the normatively-legal regulation of leasing relations in Ukraine has been carried out. The modern state and problems of leasing market development in Ukraine have been studied. Prospective trends of further leasing market development have been determined.

Keywords: financial services, leasing services market, leasing, financial leasing.

UDC 330.111:504:338.1 (477)

**INNOVATION DEVELOPMENT OF UKRAINE: CURRENT STATE,
PROBLEMS AND WAYS OF THEIR SOLVING****Iryna Bryzhan, Doctor of Economics, Docent, Professor
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Poltava National Technical Yuri Kondratyuk University**

The author analyzed the main indicators of the level of innovative development of Ukraine. The key problems that hinder the development of innovative activity of industrial enterprises in Ukraine are identified and grouped into five groups: financial, organizational-communication, informative, inner industrial and market. The most effective measures to improve innovative activity of industrial enterprises are proposed.

Key words: innovation, investment activity, innovation activity, innovation development, industrial enterprises.

UDC 330.837:330.341.1

INNOVATION ECONOMY AND ITS INSTITUTIONALIZATION**V.P. Dubishchev, Doctor of Economics, Professor,
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Poltava National Technical Yuri Kondratyuk University.****N. Kraus, PhD, Associate Professor, postdoctoral student of the Economic Theory and
Finance Department, Financial Research Institute "Academy of Financial
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The necessity of institutionalizing the innovation environment as an objective need at the stage of the Ukrainian economy systemic modernization is proved in the article. The reasons, causing the need for creation of such an environment are determined. Innovation infrastructure of economy is studied and the need to institutionalize formation of a high innovation and investment level in Ukraine in paradigm of global development is justified. Key segments of innovation economy infrastructure are pointed out.

Institutional transformation at the stage of innovative economy formation in Ukraine will allow its adaptation to the requirements of global information world society, to continuously improve economic behavior of business entities, to provide mechanisms of market self-organizing for production and industrial complex of Ukraine, to promote small and medium entrepreneurship. It can be achieved by creating an efficient institutional system with a strict hierarchy of values in the dominant system of mores, traditions, laws (formal and informal rules) and moral standards.

The structure of national innovation system should be composed of the two parts: the institutional part and the research and manufacturing one. Only with efficient relationship and interaction of the above parts, Ukrainian innovation system can achieve the expected positive results.

Innovation infrastructure of Ukraine includes the mechanisms and instruments of innovation economy, a set of interrelated, mutually reinforcing and interacting production and technical systems, enterprises and organizations and appropriate organizational and management systems (institutions), that are necessary for efficient innovative activity for implementation of innovations and economic growth in the country and improving the living standards of Ukrainians.

Innovation infrastructure of Ukraine is a binder, a unifying link between the results of scientific research performed by business and government, innovator and market and are manifested in their efficient interaction through commercialization of innovations.

Active development of the Enterprise Institute in Ukraine as a key subject of innovation infrastructure can be regarded as a transition to the next stage of social responsibility on mutually beneficial terms for the state and for business. Enterprise Institute sees a significant difference from the stage of development in the opportunity to systematize the choice of sectors for most state institutions. Obviously, development of even a single field will be more efficient in the social environment supporting.

Ukraine needs going through development of innovations, this will give businesses a competitive edge for obtaining economic profit. Going through innovations, enterprises will receive economic benefits as a special form of production capacity, reduce the physical costs of production (less resource consumption) per unit compared to other producers in the area, or releasing products with features that are not in competition. The specified path is based on creation of a businessman's technical, technological and organizational advantages over other producers. In this case, the source of income received is a temporary monopoly of the innovator.

Only institutional transformation at the stage of the economy innovation model's development will enable Ukraine to adapt it to the requirements of the global information society and the world, to continuously improve the economic behavior of business entities and provide the mechanisms of market self-organization for production and industrial complex of Ukraine, to promote small and medium entrepreneurship.

Institutionalization of the innovation economy, first of all, must create conditions for preservation, use and reproduction of the innovative potential that still remains in Ukraine. In this context, the specificity of the current situation in the sphere of innovation lies in the fact that an important element of the innovative process "science – technology – production", which was created in Soviet times, is largely destroyed, thus forcing to move only to the restoration of the system's individual elements and its important link – the innovation potential. Complicating this process is the fact that the economy does not provide enough momentum to enhance the processes of accumulation in the innovation sphere, and therefore formation of the relevant institutional environment is very slow.

UDC 658.8. 012.12:633.85

FUNCTIONING OF THE LINSEED MARKET IN UKRAINE

**Chekhov S.A., PhD, Head of Experimental Station
of Rare and Aromatic Crops, NAAS**

The analysis of flax production and consumption in the national agricultural market has been made for climatic zones, regions of Ukraine. Dynamics of the price situation, the basic factors of influence on the further development of the flax market in Ukraine have been analyzed.

Key words: linseed market, flax production, linseed consumption trends, linseed price positions.

UDC 332.122.009.12 (477)

RATINGREGIONAL COMPETITIVENESS UKRAINE AND JUSTIFICATION STRATEGIES TO IMPROVE IT(IN THE CONTEXT OF THE METHODOLOGY IMD-LAUSANNE)

**Sergey Zakharchenko, PhD, assistant professor of management.
Vinnytsya branch of the Kiev Institute of Business and Technology**

The possibility and feasibility of IMD-Lausanne methodology for the assessment of the international competitiveness of Ukraine's regions. Based on estimates obtained using BCG matrix defined basic strategy, operational goals and objectives to improve the competitiveness of regions.

Keywords: competitiveness of the region, factors (subfactors indicators) competitiveness rating level and competitiveness, improving the competitiveness strategy, BCG matrix.

UDC 332.02: 334

THE ADMINISTRATION SYSTEM'S ADAPTATION TO THE ENVIRONMENTAL CHALLENGES AS THE KEY CONDITION OF THE REGIONAL SECURITY**Gryshko V.V., Doctor of Economics, Professor.
Poltava National Technical Yuri Kondratyuk University**

Conditions for permanent operating of the regional administration system are determined in the article, essence and value of the power decentralization as a basic instrument of providing the regional safety are exposed. Approach to the development of the administration mechanism's constituents (financial, legal and organizational) is suggested at the regional level. Features of central and regional executive, deliberative bodies and public organizations bodies co-operation on the problems of working out and performing the regional development programs have been determined

Keywords: administration system, adaptation, decentralization, government bodies.

UDC 332

FINANCIAL INSTRUMENTS OF THE SOCIAL AND ECONOMIC DEVELOPMENT POLICY IN UKRAINE**Zadorozhnyy Victor P., Ph.D., Chief. Dep. governance and human PoltNTU**

The article considers the methodological principles on forming financial instruments for implementing the state policy of regional socio-economic development in Ukraine and regional policy. The features of state financial regulation through budgetary allocations, spheres, amounts and forms of financing individual businesses, industries and regions have been considered.

Keywords: financial instruments, region, budget, regional policy, public policy, social and economic development.

UDC 332.12.

STRATEGIC POTENTIAL OF THE UKRAINIAN REGIONS' PRODUCTIVE FORCES: PROBLEMS OF FORMATION AND USE**Zayats Tetyana Anatoliyivna, doctor of economic sciences,
professor, head of the department.
M.V. Ptukha Institute for Demography and Social Studies**

The present article reviews the actual problems of forming and using the strategic potential of the productive forces in Ukrainian regions in the context of the Ukrainian society democratization, its modernization and the tragic events in Donbass. Significant changes have been studied and found in the affected areas' settlement structures and their impact on the productive forces in other regions of the country has been determined; strategic priorities for strengthening the capacity of the productive forces are suggested.

Keywords: strategic potential, productive forces, region, problems.

UDC 338.332.1

MODERN ASPECTS IN FORMATION OF THE REGION'S ENTREPRENEURIAL POTENTIAL**Sologub O.P., Doctor of Economics, Professor, Head of the Marketing Department,
National University of Food Technologies**

The article studies the modern aspects of forming the regional potential on the basis of determining the major potentials of the regional development, namely: enterprise, intellectual and innovative. Author has analyzed modern approaches to these categories interpretation and the expediency of considering these potentials at the regional level has been proved. Attention is focused on the fact that only the integral interaction and implementation of entrepreneurial, intellectual and innovative potentials will provide stable economic development of the region and will allow the country to overcome the existing crisis situation of the moment.

Keywords: potential regional, entrepreneurial potential, intellectual potential, innovative potential.

UDC 331.101.3

STRATEGIC HUMAN RESOURCES MANAGEMENT AT ENTERPRISES

**Babych D.V., Doctor of Economics, Professor,
Head of the International Economics Department.
Fandeyeva A.Ye., postgraduate of the International Economics Department.
Kharkiv National Automobile and Highway University, Kharkiv**

Constant transformations in the environment require continuous development and optimization of the strategic management system at enterprises, formation of new dynamic mechanisms and methods, permitting to reduce the effect of negative factors on the overall performance of enterprises. Under these conditions, the new requirements to the formation of motivation mechanism in enterprises management are relevant. Its efficiency can be achieved under the influence of management, production and labor optimization and its ability to adapt to the current economic conditions.

There is an urgent need of improving the motivation mechanism in the system of strategic human resources management in order to achieve strategic and tactical goals of the personnel and the enterprise, namely, the achievement of the expected group and individual activity results and decent remuneration, access to new markets, increase of profit, maximization of product competitiveness.

The purpose of the present article is to substantiate the formation of administrative decisions on the efficient human resources management at enterprises. The factors of its structure and functioning in the market conditions have been proved in order to achieve this goal.

Staff is the determinant of any enterprise's successful operation, and, therefore, a major factor in the formation and ensuring its competitiveness.

The results of taking administrative decisions on the efficient human resources management at enterprises are: achieving the objectives of the enterprises' activity, structural changes at enterprises, raising the level of the administrative staff's productivity and gaining the competitive advantages.

As a prospect for further study, modeling of management decisions at different levels of human resources management can be considered, taking into account the actual results of the enterprise's practical activity.

Keywords: motivation mechanism, strategic management, enterprises, human resources, staff.

UDC 331.101

FORMING THE SYSTEM OF WORKERS' MOTIVATION AT INDUSTRIAL ENTERPRISES: THEORETICAL ASPECT

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Department of Economics and Business Entities Management.
Dibalina S.V., master. Ukrainian Engineering and Pedagogics Academy, Kharkiv**

The article considers the problems of forming the system of workers' motivation at industrial enterprises. The concept of "motivation" has been analyzed and studied. The model of motivation is developed on the basis of influencing the worker's necessities. The types of specific motivational methods of personnel are distinguished. The types of workers are distinguished and described in accordance with the material stimulation system improvement.

Keywords: motivation, workers, personnel, stimulations, industrial enterprise.

UDK 657:477

INSTRUMENTS OF MANAGEMENT ACCOUNTING AT INDUSTRIAL ENTERPRISES

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Poltava National Technical Yuri Kondratyuk University**

Basic problems arising at management accounting implementation at industrial enterprises have been set.

Interpretation of the term «management accounting» viewed by different scholars was considered and determined more precisely. Management accounting is a process of exposure, measuring, accumulation, analysis, preparation, interpretation and passing to information, which is used as an administrative link for planning, assessment and control at an organization, providing proper accountable use of resources.

The primary purpose of management accounting is determined as follows: orientation of administrative process to achievement of the goals, set up for a certain enterprise; providing administrative mechanisms for operative, reliable and maximally complete computer-integrated information for taking reasonable decisions.

Management accounting provides information for all levels of management and forms the picture of strong and weak sides of an enterprise. It enables the administration to assess efficiency of current activity of the enterprise, to work out tactical and strategic plans of subsequent development, to optimize the use of labour and

financial resources, to perform control over the enterprise's activity and to take reasonable administrative decisions on the basis of the information obtained.

For this purpose, to successfully implement management accounting at an enterprise, it is necessary to know the basic rules of its performing:

1. Tackle the problem from the point of view of the company's efficiency.
2. Use different costs for different purposes.

A number of tools for management accounting at the enterprise have been established: strategic (SWOT – analysis, PEST – analysis matrix BCG, matrix McKinsey), financial (budgeting, planning, management), marketing (pricing, marketing systems, communication policy), logistics (supply management, inventory management, purchasing and consumption rationing), information (automated enterprise management system, customer relations management), investment (business planning, innovation management, investment analysis), project (project management, resource provision), personnel (human resources marketing and management, personnel management, staff motivation).

The main problem of management accounting at Ukrainian industrial enterprises is that it is mostly theoretical in nature and is rarely used in practice. The reason is that most managers simply do not recognize the need for its implementation or lack sufficient knowledge to create a complete and efficient system of management accounting at the enterprise.

The basic components of management accounting successful implementation are: availability of highly skilled professionals, resources, control and management involved into the implementation process.

Types of the automated programs that can be used for management accounting at the enterprise are shown in the spreadsheet: unified application of accounting; self-developed program for management accounting; specialized programs designed specifically for the management accounting. The advantages and disadvantages of automated forms of management accounting in the enterprise have been considered.

The results of the studies proved that implementation of management accounting into practice at industrial enterprises will:

1. ensure all levels of management information to reveal all the strengths and weaknesses of the company and, therefore, to assess efficiency of the company's current activities;
2. permit forming tactical and strategic plans for further development of the enterprise, optimizing the use of resources, monitoring the activities and taking reasonable management decisions based on the information obtained.

UDC 657.6

METHODOLOGY OF TRANSFORMATION OF THE ACCOUNTING AND REPORTING EQUITY AND LIABILITIES INFORMATION IN THE PREPARATION OF IFRS-REPORTING

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The article reveals key problematic aspects that arise in the transformation of accounting and reporting information about equity and liabilities in the preparation of IFRS financial statements. The method of transformation of accounting and reporting information on equity, provisions, long-term and current liabilities is suggested.

Keywords: international financial reporting standards, equity, liabilities, provisions, financial reporting, transformation.

UDC 657.36:005

EFFICIENCY OF MANAGEMENT AN ACCOUNT PAYABLE FOR COMMODITIES, WORKS AND SERVICES: ACCOUNTING AND ANALYTICAL ASPECTS

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Article is devoted to theoretical and methodological foundations and practical issues of improving the quality and efficiency of management an account payable for commodities, works and services.

Keywords: account payable for commodities, works and services, managing payables, payment operations, efficiency.

UDC 336.145.1

SECURITY TRENDS OF UKRAINE'S BUDGET

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The article considers formation of the state's budgetary security. It is determined that low levels of the state budgetary system's security necessitates implementation of efficient mechanisms for Ukraine's financial system development. The study analyzes the budget deficit dynamics and fiscal security performance. The level of budgetary security of Ukraine and trends of its improvement have been determined.

Key words: budget security, deficit of budget, revenues, expenditures, public debt.

UDC 338.22:330.131.5

MODELLING THE THREATS TO THE ECONOMIC SECURITY SYSTEM OF THE NATIONAL ECONOMY IN TERMS OF THEIR TIMELY DETECTION AND PREDICTION

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The economic security system of the national economy is considered from the standpoint of its cyclical development. The structural model of the threats emergence and development of the national economy security is substantiated. The basic principles of threats identification and prediction are defined to ensure the economic security of the national economy.

Keywords: economic security system of the national economy, threat, threat modeling, threats detection and prediction.

UDC 005.336.64

FINANCIAL RELATIONS IN THE SYSTEM OF BUSINESS ENTITIES FINANCIAL SECURITY

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The article considers financial relations in the system of business entities financial security from the position of a multilevel system for the financial interests protection at all levels of the management hierarchy; identifies threats and interests of all parties of financial relations; on the basis of systematic scientific views on the nature of «financial security» conceptual approaches to determining the financial security of business entities are discussed according to the financial relations levels. These approaches regard «financial security» as a component of economic security of an enterprise; as a state that provides protection of financial interests from threats, financial equilibrium, stability, solvency and liquidity; providing management of risks; as a system that provides efficient financial stability of the development proportions; as a specific type of relations. Fragmented views of theorists and practitioners on this issue have been reasonably considered. The importance of threats in developing systems of financial security at all levels of the management hierarchy is specified. The precise definition of the term «financial security» is suggested.

Keywords. Financial safety, state, region, enterprise, system of financial interests.

UDC 657.6

GENERAL PRINCIPLES OF ORGANIZING THE INTERNAL CONTROL OF PRODUCTION COSTS IN THE MANAGEMENT OF OIL AND GAS COMPANIES

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The article reveals the essence of the concept of internal control as an economic category. The main approaches to the organization of the internal control system have been studied and analyzed. Objective reasons for the internal control of production costs at the oil and gas enterprises are defined.

Key words: control, internal control, costs, production, management.

UDK 004.942

**ENERGY EFFICIENCY IN COMPUTER
SIMULATION TECHNOLOGY****Teselkin O.I., Ph.D. Poltava National Technical Yuriy Kondratyuk University**

The article presents the modern principles of information modeling of buildings and structures. New energy and heat saving technologies are considered for development of design and budget documentation and creating the computer models of buildings and structures. All data on future objects are suggested.

Keywords: computer models, information modeling, new technologies of design.

UDK 519.86

**APPLYING THE ECONOMIC MATHEMATICAL MODELLING
TO THE LEVEL OF CROPS YIELD****Klymko O.H., senior lecturer, Economical Cybernetics Department.
Fedchenko N.P., student. Poltava National Technical Yuri Kondratyuk University**

The agricultural enterprise activity has been analyzed. The possibility of using adaptive models for predicting crops capacity has been studied. Comparative analysis of using the dynamic regression model and Brown's model for analyzing the enterprise's economic activity has been performed.

Keywords: adaptive models, prediction, dynamic regression model, Brown's model, Fisher's ratio test, student's test, model adequacy.

UDC 519

**INFORMATION AND ANALYTICAL CONTROL OF THE
PRODUCTION CAPACITY MANAGEMENT****Shah L., Poltava National Technical Yuri Kondratyuk University**

The article considers the features of productive capacity formation and approaches to provide information and analytical maintenance of its development.

Keywords: production capacity, production capacity structure, property, enterprise performance, assessment of enterprises.