

SUMMARIES

VIRTUAL TRADE ENTERPRISES AS NEW SUBJECTS OF ECONOMY

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In article features of virtual trade enterprise are considered, factors of its economic stability, logistics, marketing and interaction with the consumer.

The formation of the information economy has led to changes at the micro level, the emergence of new economic entities - enterprises of a new type, which are characterized as: network, operating at the computer network, molecular, with geographically dispersed individuals or small groups of partners, virtual, with minimal tangible assets. For small businesses are online virtual stores selling traditional (material, physical) goods or information products.

Virtual trade company is most at risk, because it is real risks as traditional commercial enterprise, and the risks associated with the virtual form of organization. The internal factors of risk should include those that reduce the sale, including technical failures of computers and networks, breach databases and software errors, violations of the timing of purchases and sales, failures in service delivery. The influence of external factors shaping the risks introduced from the outside, is manifested in the actions of competitors to conquer much of the market: the expansion of the product range, price reduction, provision of additional services, expanding the options for payment of the goods, the introduction of systems of discounts, as well as changes in legislation or delivery fees. Destabilizing factors require evaluation system, indicators, and some integral index, which will be a signal violations of economic sustainability of the enterprise. Management of a virtual shopping now includes the following functions: assessment of the level of economic stability, modeling and analysis of indicators, to create the optimal range. Risk management should be included in control management and management of all elements of the enterprise, including the financial unit, marketing activities, customer communication, logistics operations and safety.

Virtual trade enterprises have features of its activities, because, first, they operate a computer on the Internet, and secondly, their economic viability depends on technological factors that bring external risks, thirdly, supply chains are organized using a computer network, in-fourth, the interaction with the customer is done using computer communications, fifth, payments are made through the electronic system of buyers, sellers and intermediary banks. Internet marketing allows direct interaction with the customer, to accumulate its history and carry out a personalized offer.

Keywords: virtual trade enterprise, Internet shop, economic stability, marketing, communications.

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APPROACH OF THE SYSTEMS IS TO PLANNING PROOF SOFTWARE OF THE INFORMATIVE MANAGEMENT SYSTEMS

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Addressing issues related to ensuring the sustainability of management information systems (MIS) is a priority the improvement of information technology and computer networks. The above is determined by demanding survivability of IP, the need to ensure a new level of performance reliability, availability, confidentiality, and full scale data MIS and demanding internal and external quality of software (SW) MIS.

Availability graph models allows you to organize layers design software, formulate and solve optimization problems for structural analysis and synthesis, divided in stages corresponding to accepted levels of abstraction. An important characteristic of the software is its sustainability: the ability to maintain a certain level of performance, despite the adverse impact of external (and internal) environment. Stability of software to the effects that perturb can be described one of the following levels: ability to continue to perform the functions in full (to switch to reserve one form or another); ability to perform tasks with the decline in function and possibly with reduced quality (achieved by indentation); ability to move into a state of "soft" failure on error that defies removal.

Systematic approach to designing sustainable MIS software provides: Development of specifications, which are based on the recognition of the possibility of distortions in the computing facilities (POI) and software, development of software tools for monitoring and correcting errors in the health care, choice of operating system, which has developed means of monitoring performance programs and health work, maximum utilization and development of diagnostic possibilities OS, using the concept of the main problems - the interface between the operating system and software of monitoring and recovery, development of software structure that uses feedback between the subordinate and the upper level, the placement of the control software execution according to the hierarchical levels in the system, redundant critical MIS functions using local devices, the correct operation of the IC relevant organizations of the team of developers. Implementing sustainability software provides detection, diagnosis and correction of errors, followed by recovery. At present there are many methods and means of control of applications, however, the general practice of sustainable software prevents lack of systematic approach underestimation opportunity to display errors.

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CONCEPTUAL FOUNDATIONS OF FINANCIAL STABILITY OF INSURANCE ORGANIZATIONS

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The insurance company is involved in the redistribution of funds of policyholders. This is the specific activity of the insurance company. To protect the property interests of individuals and legal entities insurance companies must have financial stability.

Theoretical and practical aspects of financial sustainability of economic entities in the insurance industry in the works studied Alexandrova M. [1] Bazidevich V. [2-4] Dyachkova Y. [5] A. Zaruba A. [6] Osadets S. [7] Plisa V. [8], and other. Significant contribution to the study of the issues of the insurance market and the financial stability of insurance companies have implemented foreign scientists Balabanov I. [9], Gvozdenko A. [10] Orlanyuk-Malitskaya L. [11] Sheremet A. [12], etc.

However, until now, the domestic economic literature and the law there is no clear and unified approach to the definition of financial stability. Often identified with the financial stability of other characteristics of the insurer: reliability, solvency, liquidity and security.

The purpose of this paper is scientific justification for the essence of financial stability of the insurance organization. The study will form an appropriate basis for the development of key strategic activities of the insurance company. This will also improve the State's supervisory authority to ensure and support the stability of the financial market as a whole.

The term "sustainability" is often used in the field of mechanics. Resilience - the ability to maintain certain parameters, the properties of the adverse conditions.

Alexandrova M., Ermoshenko A., Shumelda J. understand the financial stability of both the solvency of [1, p. 171; 13, p. 48; 14, p. 336]. Scientists define financial stability as the ability of the insurer to meet its obligations for a long period.

Many authors define the financial stability of the insurer as a set of financial indicators that characterize the company's financial condition [2, p. 197-200; 6, p. 226-249; 15, p. 143-155].

Sheremet A.D. defines financial stability as a condition enterprise accounts, which assures permanent solvency of the company [12]. Balabanov I.T. believes that the basis of financial stability is the rational organization and use of working capital [9].

The most complete and consistent investigation of the essence of insurer financial strength is the work of Russian scientist L. Orlanyuk-Malitskaya. The financial stability of the insurance company is presented as a condition of its financial resources, which provides pay and the further development of the organization in terms of risk insurance cover subjects [11, p. 33-35].

Balabanov I.T. considers financially stable entity so that their own funds covering the funds invested in assets not allow undue receivables and payables in a timely manner calculated its obligations, that is the foundation of financial stability is a rational organization and use of working capital [9].

Without underestimating the contribution of researchers and industry practitioners in the development of the conceptual apparatus of financial stability, the work is a critical analysis of the definitions.

Thus, we believe that financial stability - is a process. Since the process - it changes occurring to the object to which the activity, whereby it acquires new qualities, then at every stage of the insurance company is a constant of response to changing environmental conditions of operation, ie insurer receives significant revenue premiums or losses on investment operations, resulting in financial stability. Thus, the financial stability of the insurance company can be represented as a dynamic process of organizing its financial resources on the basis of adaptation to changes in the external and internal conditions of operation in order to enhance its effectiveness and adhering promising areas for further development.

Keywords: financial stability, insurance undertaking, the solvency and liquidity.

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INDICATORS OF ASSESSMENT IN IMPLEMENTATION OF PUBLIC PROGRAMS FOR THE CITIZENS HOUSING IN UKRAINE

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The paper considers the dynamics and summarized indicators of assessment in implementation of State target socio-economic program of construction (purchase) of affordable housing in 2010 – 2017, implemented through appropriate budgetary programs, as well as indicators to assess similar target budget programs that are not linked to the PTP "Affordable Housing" ("Dostupne zhytlo") and draw conclusions as to their adequacy in this capacity.

To compare also reviewed relevant indicators of assessment in implementation of the Russian federal target program "Housing" for 2011 - 2015.

Based on this study the following conclusions were made.

In PTP "Affordable housing" there are only two basic issues indicators, which is not adequate for assessing the effectiveness of its implementation.

In the budget programs with the purpose of solving the housing problem of the population is given a fairly detailed list of indicators of their performance, which, according to Ukrainian legislation, classified into groups of indicators of costs of products, efficiency and quality.

However, this list is in the making, as he had made significant changes in 2013 compared with the previous year, many parameters have been added / deleted or migrated from one group to another.

In addition, the existing indicators rather fragmented and heterogeneous, which makes it impossible to fully appreciate the level of effectiveness of the implementation of these programs.

As in Ukrainian and in Russian practice, there is no single comprehensive indicator to assess the effectiveness of the programs for citizens with housing.

The list of indicators in the federal target program "Housing" is a more comprehensive and interrelated set of indicators in regard to this program, and can serve as a good basis for improving the performance of the GPC "Affordable housing" in Ukraine.

It is advisable to tie the program budget for the provision of housing for citizens and is not currently affiliated with a state target program to GPC "Affordable Housing".

This is especially true for programs for youth residential mortgages as young citizens are one of the target groups GPC "Affordable Housing".

This will allow more reliable assessment of the effectiveness of the GPC "Affordable Housing".

Keywords: housing, the state target program, the federal target program "Affordable Housing", "Housing" for the assessment of program performance, the effectiveness of the programs.

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METHODOLOGICAL APPROACHES TO THE STATISTICAL ANALYSIS OF INFRASTRUCTURAL PROVISION FOR INNOVATIONAL DEVELOPMENT OF THE NATIONAL ECONOMY

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This article analysis the basic methodological approaches to the study of innovational development of the national economy used by government statistical agencies and international organizations, represents the basic consolidated figures and indexes for Ukraine – The Global Competitiveness Index, which is calculated by the World Economic Forum, and the Knowledge Economy Index, calculated by the World Bank.

The Global Competitiveness Index and ranking of countries by the economic competitiveness is a comprehensive annual survey, which is conducted in cooperation with WEF and network of partner organizations in the countries covered by the report. The Global Competitiveness Index is composed of 113 variables that describe in detail the competitiveness of countries. The set of variables is two-thirds of the results of a global survey of business executives, and one-third of the statistical data and the results of research carried out by international organizations. All variables are grouped into 12 categories. According to the results of another study WEF publishes an annual «Global competitiveness report». Report provides detailed results on the overall position in the ranking and the most prominent competitive advantages and disadvantages that have been identified on the basis of the analysis for each of the economies.

Knowledge Economy Index is a comprehensive measure of the level of development of an economy based on knowledge, in countries and regions of the world. Developed by the World Bank as part of a special program «Knowledge 4 Development» to assess the ability of countries to create, receive, and transfer knowledge. Based on «Knowledge Assessment Methodology» by the World Bank, which includes a set of 109 structural and qualitative indicators grouped in four main categories: The Economic Incentive and Institutional Regime, Education and Human Resources, The Innovation System, Information and Communication Technology. For each category of indicators countries rated a score from 1 to 10. The methodology of evaluation of knowledge also offers two combined index: The Knowledge Economy Index and The Knowledge Index. They are calculated for each country, group of countries and the world at large. The methodology allows us to compare the individual performance of different countries, as well as the average indicators of the group of countries.

Key words: scientific and technical development, national innovation system, infrastructure, competitiveness, knowledge economy, economical index.

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MODEL OF BUSINESS PROJECT DOCUMENTING

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Develop and maintain relevant documentation, which will be used as the main document, according to which the developing of the application will be organized is a priority. At all stages of development it is important to have a functional description of the implemented features, as each developer at any time, should have a clear idea of the implemented functionality. And the main source of such information is the documentation.

One of the main problems associated with the documentation of the projects is to keep documentation up to date.

Using of a text document is a common approach for the documentation. In case of even small changes the analysis and documentation are not so simple task that requires considerable amount of time. It should be noted that such changes occur dozens or even hundreds. Maintaining of actual documentation is becoming more and more difficult and expensive task.

Preparing the documentation as a Wiki is one of the possible alternatives. This approach is a "dynamic" rather than maintaining a regular document. The undoubted advantage is that the Wiki is available online.

Another problem or rather, an additional requirement is the ability to use documents as the primary source for the testing of the applications.

The use of a single document for the development and testing process, of course, reduces costs, but also imposes certain limitations.

For the testing of new (added) functionality during the development process the team has to determine which ones have already been implemented and tested, but have been affected by new parts, and which have remained unchanged and may not be re-tested. Otherwise deployment of each new version will lead to testing of all the available parts. Such approach is irrational. The article presents a model that will avoid some of these problems.

Based on the analysis of the documentation for business projects, we can draw the following conclusions:

- one of the major problems associated with the documentation is to keep it actual in all stages of development;
- using of standard documenting approaches is sensitive to the introduction of changes and ineffective for analysis;
- using of online documentation is a more convenient approach;
- considered in the paper model will maintain documentation up to date and simplify the process of analyzing of documentation and dependencies between the parts of the application.

Key words: managing, business application, business project.

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THE INFORMATION AS THE FACTOR OF EFFICIENCY OF THE STRATEGIC ANALYSIS

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In the article are works of domestic scientists concerning formation of information resources at the enterprises of Ukraine are investigated.

The basic requirements to the information as to the factor of efficiency of the strategic analysis, such as reliability of the information (conformity to economic processes), sufficiency of its volume, timeliness of transfer and representation and aesthetics are defined.

It is proved, that the strategic analysis demands a reliable supply with information in the form of bases of strategic data, assumptions and forecasts. They represent the compressed system description of the most important strategic elements which belong to an enterprise environment.

Practical recommendations for adequate use of the information in the strategic analysis and acceptance on the basis of its results of administrative decisions are developed. In this connection, use of a complex of software which checks utility of the collected information, its adequacy to modern conditions is offered: a program complex "Investor", information systems of the automated designing and manufacture, software products of firm "Alto", system of the automated designing and analytics business. Besides, as much as possible to consider of all factors that influence enterprise activity, is use of the automated information control system of the enterprise "Galaxy ERP" are recommended.

For creation of a supply of information for the strategic analysis it is offered to adhere to such principles: reliability of the information, an optimality of its volume, maintenance of the control over the information and its protection against not authorized access, constant updating of data, adaptability, adequacy to concrete conditions of development of the enterprise, timeliness of introduction and information deducing.

Key words: the information, efficiency, the strategic analysis, strategic administrative decisions, information systems and technologies.

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INSTITUTIONAL REGULATION AS A METHOD OF GOVERNMENTAL FINANCIAL RESOURCES BALANCE

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The nature and content of institutional regulation as a method of government regulation of the economy is investigated in this work. The author points out that the institutional regulation provides for the development and implementation of the integrated set of rules, regulations and procedures, which influence social and economic processes. Institutional regulation is directly related to the institutional changes that follow the process of the national model of economic system transformation. It can be lead imbalance of governmental financial resources, and as a result cause the rejection of institutional change. Institutional regulation of governmental financial resources balance includes the following instruments: institutions - limiters; institutions connected with distribution of property rights; institutions, which represent a set of formal rules in the form of certain

procedures. We should consider target references of institutional regulation of governmental financial resources balance as the reduction of transaction costs while organizing the processes of formation and usage of governmental financial resources and the regulation of the dynamics of governmental financial resources balance indicators at the expense of limiting the usage of the institutions-limiters: limit of the increasing deficit of the consolidated budget, limit of the reducing balance of the single treasury account, limit of the increasing public debt.

Keywords: institutional regulation, methods of government regulation of the economy, governmental financial resources balance.

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INTELLIGENT MODELING TECHNIQUES OF PROJECT MANAGEMENT PROCESSES

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The article describes the use of modern intelligent methods and models to project management. The methods of fuzzy logic are described based on Zadeh's research. Also focuses on the cognitive models to support the project management process.

Project management is a complex process risks that could lead to serious losses. Moreover, there might be circumstances in which the goal of the project is reached. To avoid this situation, it is necessary to predict the effects of environmental factors of instability by taking into account uncertainties, both states (parameters) of the project and its limitations.

The concept of uncertainty has an important place in the category of economic-mathematical modeling. This is due to the fact that the economic system, especially in an unstable economic environment objectively inherent in many different kinds of uncertainties. Making effective management decisions are impossible without comprehensive consideration of uncertainties, which is known to be a major source of risk. Preparing effective solution is determined, including the adequacy of the description of the investigated economic phenomenon or process.

The proposed evaluation model temporal characteristics of the project in terms of fuzzy data based on the direct application of the principle of Zadeh extension ratios classical method of network planning and management. The effective method of calculating fuzzy time windows for reserves and late timing of the completion and based on decomposition of a graph and selection of essential operations on sets of durations α -levels.

The basic results are. Among the variety of mathematical techniques that are currently used in solving economic problems much attention fuzzy-logic techniques and methods of linguistic analysis, ontological modeling methods for determining cognitive models.

Further research on the use of models of project management and intelligent methods can be routed to a comparative analysis and search for variable limits the use of such methods.

Key words: mathematical models, project management, intellectual methods and models, cognitive models.

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PROBLEMS AND PROSPECTS OF INTERNATIONAL INVESTMENT ATTRACTIVENESS OF THE AGRARIAN SECTOR OF UKRAINE

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Within last years the investment attractiveness of agrarian sector of Ukraine has significantly grown. The factors, which contribute to this tendency, are the development of positive economic trends, the growth of consumers' demand on agricultural products, and also positive examples of many western companies entering at the Ukrainian market.

One of the reasons to slow down the growth of agrarian products production is an uninviting investment environment, viz. the governmental control is not transparent, inconsistent, and loading businesses. Because of uninviting investment environment a country does not succeed to attract the sufficient amount of investments in order to stimulate its further development and growth of economy, and an agrarian sector does not succeed in taking advantages of favourable environmental conditions and high world prices of agricultural products.

There are not many enterprises in Ukraine, which have the form to manage a capital in cooperation with foreign companies. As a general rule, a foreign company establishes in Ukraine their enterprise, officially registered as Ukrainian one, where all top-managers are foreign specialists. Considering the mentality of Ukrainians, which mainly formed at soviet period, and the features of Ukrainian legislation, this simplifies and makes more effective the management of investments.

An additional stimulus for foreign investors is the fact that the existed legislation of Ukraine lets the repatriation of invested funds and parts of obtained profits. A strategic perspective for Ukraine is the need to increase of shares of the urbanized territories, lands with nature conservation and lands for resorts, restructuring of former agricultural territories.

Taking into account the growth of world population and the positive expectations in dynamics of prices to agricultural products, it is essential to expect the further intensification of investment attractiveness of agrarian sector of Ukraine.

Thus, the agrarian sector of Ukraine has the great interest for foreign investors; however there are a number of problems to overcome: the lack of capital to increase the productivity and competitiveness, the using of obsolete and out-of-date international standards for production, unfavorable legislative base. The ways to solve these challenges are the changing of economic, political and social aspects the country functioning, this will allow to foreign investors openly and without worries invest into the agrarian sector of Ukraine.

Keywords: investment, attraction, agriculture, problems and prospects, land, extent, condition, market economy.

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PROBLEM OF DEMOGRAPHIC CRISIS IN NATIONAL ECONOMIC SYSTEMS

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Under the demographic crisis we mean a state of human reproduction within the boundaries of the national demographic-economic system that threatens the livelihood of the population, historically living in this area due to depletion of its own demographic potential.

According to this definition, the demographic crisis characterized by indicators which reflect reduction of the demographic potential - an increase in mortality, the sharp decline in natality and as a result, changes in the age structure of the population and growth of the demographic potential - a sharp increase in population due to natality increase and mortality reduction.

Thus, there is so-called national demographic-economic system in the world under which we understand reproducing system of demographic and economic processes in the framework of the state in accordance with its level of social development comparable to the lifetime of generations.

In the framework of these two processes takes place the reproduction of the population and wealth, through the use of its own demographic and economic potentials.

The demographic crisis in the modern globalized society characterized by the following features, which mainly deal with the issues of reproduction of population in the national demographic-economic systems that reproduce the demographic and economic processes, based on their own potential and progress of technical and cultural experience.

In this regard, there are two types of demographic crisis – the reduction and growth of the country's population. The latter presented by the global community through the United Nations as the global demographic problem, as planet overpopulation leads to potential conflicts due to limited resources, mainly territorial and water (for habitation and agriculture). Although there are national demographic-economic systems in which the crisis has the opposite meaning - the total fertility rate is below the minimum rate of 2.15, which leads to the degeneration of the nations. This applies particularly to the developed countries of Europe, North America and the CIS countries, in which reproduction is at a critical level.

In this regard, it is necessary for the national demographic-economic systems of developed countries and the CIS to abandon the ill-advisedly attempts to implement blindly the tools of the demographic policy offered by the world community, which is aimed primarily at the countries where the traditional and transitional types of reproduction are developed.

For the countries of the CIS and Ukraine in particular the measures that are based on the results of such analysis: "Our analysis shows that fertility rates remain relatively high when there is a high degree of gender equality in the economic sphere, in the family and in society, and there where are tolerant of diverse family structures and partnerships" are alien. Switzerland in 2012 by the level of fertility was on the 189 place with index 1.47; in the rate of population growth took 176 place - 0.2; the level of fertility 199 place - 9.51.

According to this governments of these countries should direct all their efforts to find approaches to solve the problem of low birth rates in their countries, despite the "help" of non-profit organizations in this field. Only a comprehensive socio-economic policy aimed at the interests of their own society, their own people will be able to stop this protracted demographic crisis of the national demographic-economic systems.

Keywords: demographic crisis, demographic potential, the reproduction, the national economic system.

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BANKING INSTITUTIONS OF CMEA IN MODERN CONDITIONS

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Currently in the process of international economic integration are involved in almost all countries of the world. Formation of financial institutions is a necessary step in the integration process. The most striking examples of such organizations are the institutions of the European Union (European Investment Bank, the European Investment Fund, etc.). However, the countries of Central and Eastern European countries have their own specific experience of cooperation in the framework of financial cooperation.

In order to promote the development of foreign trade of the CMEA and the expansion of their cooperation with other countries were established International Bank for Economic Cooperation (IBEC) and the International Investment Bank (IIB).

The collapse of the CMEA made it impossible to function IBEC and IIB in its previous form. Banks were forced to adapt to the new conditions. Currently, IBEC and IIB are gradually transformed into universal international institutions, asking for all types of banking transactions. With the release of the Member States of the CIS and Eastern Europe on a sustainable level of economic development and revitalization of mutual trade relations activity of international development banks will create the conditions for long-term economic growth, will contribute to creating a favorable investment climate, which will lay the foundations for the construction of a modern, competitive economy in the region.

Keywords: regional cooperation, CMEA, banking institutions.

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BASIC METHODOLOGICAL PROBLEMS OF IMPLEMENTATION OF ENTERPRISE RESOURCE PLANNING SYSTEMS

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Discusses some of the main issues of automated control systems for industrial and commercial enterprises. Particular attention is paid to the introduction of targets, the basic principles of successful implementation of corporate ERP-systems in enterprises, the introduction of optimization problems. Selection of the corporate information system is an extremely complex conceptual task that requires serious research organization, processes, business processes and articulating requirements for corporate information system. It should be noted that not formalized the process of optimizing the implementation of corporate information systems in modern enterprises and organizations. The aim of this work is to study and classification of the main methodological problems in the implementation of ERP systems in modern enterprises and the development of optimization methods and algorithms to solve them. According to experts one of the major problems that arise in the implementation of enterprise systems, is the inefficiency of implementation. This is the main problem and suggests that any modern high technology will be useful only if it is a competent implementation and use. In many enterprises that have spent huge amounts of money to acquire and bring ERP-systems, their launch has only led to negative results. According to experts ERP-systems are vital for businesses, but the success of the implementation depends on whether it was possible to adapt them as close as possible to what is happening in the enterprise production processes and business processes. Existing ERP-systems, as well as in many other applications of information, laid typical algorithms of automated business processes, which often do not correspond to the real technological processes of the organization, for which the selection and implementation ERP-system. Given the existence of most organizations of its historical business processes and specific characteristics of the business environment, the optimization of technological processes implemented in the organization under ERP-systems, a formal model is not always possible. As a result, when deciding on the implementation of the ERP-system is necessary to consider not only the existing problems to be solved with the help of business applications, but also a set of criteria that do not meet the typical business processes.

An important and urgent is the development of formal methods and mathematical models of the process of implementing software and information systems. The process of formalizing the implementation phase of the system can improve efficiency by several times. ERP-effectiveness of implementing the system is achieved through the following.

- Reduces the number of stocks as a result of finding the optimal batch purchases and balances stock on hand, the increase in savings in storage reserves of up to 50%.
- It accelerates the turnover of capital in the 2 to 2.5 times.

- Frees the funds that go into the production development.
- Formed an objective financial statements.
- Optimize the amount of work in process and shortens the production cycle in 2 - 3 times.
- Improves customer service by optimizing the system of orders of finished products.
- Reduce the length of the closure periods for 5 - 10 days.

When choosing a ERP/II-systems is necessary to understand that automation for automation does not make sense. It should be clear that the best in the world ERP/II-system can not solve all the problems of the company. Any ERP/II-system - is, first and foremost, a tool for improving the efficiency and quality of enterprise management, making the right strategic and tactical decisions on the basis of the automated processing of relevant and reliable information. At the same time, ERP/II-system – it's not only the tools for business, but technology and its management.

Keywords: ERP/II-system, enterprise information systems, business processes, application, business management, automated enterprise management system.

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COMPARATIVE ANALYSIS OF THE CONDITIONS OF ACCESSION TO THE WTO, COUNTRIES WITH TRANSITIVE ECONOMY

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Development of international trade suggests that one of the main trends of world economic processes globalization and internationalization is a gradual blurring of the boundaries between internal and external regulation systems of international economic exchange. At the present stage Ukrainian economy development is characterized as a transformational economy. Active participation in international economic relations is maintained to our country for stable and dynamic development of the productive forces. At the article analyzed the entry procedure and cooperation experience between the World Trade Organization and countries with transitive economy, including Ukraine. WTO examines as one of the dominant international organization, which regulating the processes of international trade. WTO is join 159 countries that control 95% of world trade. The process of obtaining the member status by a country is long enough. It takes an average of 7 years and can be divided into five phases, during which the country is carrying out the negotiation process goes from observer to full member of the WTO. The experience of accession countries with transition economies (China, Russia, Poland, Bulgaria, Lithuania) to WTO is analyzed. Concluded that there is a certain relationship between the duration of the negotiation period and the period of adaptation to WTO rules, provided to new member countries. A comparative analysis of the conditions of entry into the WTO Ukraine and some countries with transitive economy is carried out.

Keywords: international trade, World Trade Organization.

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A MODEL FOR THE OPTIMAL CHOICE OF THE INVESTORS FOR MIXED FINANCING OF PROJECTS

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An analysis of trends shows that the initiators of the project are constantly faced with various changes in the parameters of the project. This is due to changes in market conditions of the project. So they have to constantly make a choice between the various available forms of project financing. In market conditions make that choice difficult. Therefore, an urgent task is the development of economic and mathematical models of choice of sources of project financing. The purpose of this model is to optimize the choice of sources of funding for the project to achieve a certain level of profitability of the project. The article discusses the economic and mathematical model of the optimal choice of investors in the framework of the mechanism of mixed finance projects to achieve maximum social impact. It is assumed that there is public money, the amount of which is limited and not sufficient for the implementation of the necessary number of projects. Each project has an economic value and social value. Governing public body determines the amount of state funding for each project. That amount is not enough to complete the project. On the other hand, there are private companies that agree to receive public money or a soft loan provided that they invest their own money in the project and money. Each investor can execute only one project under mixed financing. An expression that describes the interests of the company in the implementation of the project. A mechanism that ensures maximum social effect of the implementation of all projects. We consider the case of linear dependence of the social value of the project and the investor interest on the value of the total funding of the project. Determined by the Nash equilibrium and the conditions under which the firm is eliminated from the applicants for the project. The calculation illustrating the proposed model.

Keywords: investor, social value of investment project, model.

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APPLICATION OF THE THEORY ANTAGONISTIC GAMES FOR DECISION-MAKING IN ECONOMICS

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In the article the game-theoretic concept of decision-making in economics, based on the use of antagonistic games. Particular attention is paid to the accounting for uncertainty, incomplete information, conflict and economic risk, as well as on the correctness of the application of antagonistic games, use antagonistic games with incomplete information, the joint application of the theory of antagonistic games with other branches of mathematics.

Statistical game proposed identified with the corresponding antagonistic game. This antagonistic game may not have a model of decision-making. However, this antagonistic game characterizes this process.

The article introduces the concept of neoclassical antagonistic game. The neoclassical antagonistic game is the final game of a two-person with zero-sum, which is set partially known payment matrix. The use of neoclassical antagonistic game for decision-making can take into account the uncertainty, incomplete information, conflict and economic risk.

A method of solving the neoclassical antagonistic game which takes place depends on the information situation. The simplest way to solve the neoclassical antagonistic game is to bring this game to the classic antagonistic game, that is, to the final game of the two-person with zero-sum, which is set entirely certain of the payment matrix. The solution of the classical antagonistic game is the optimal solution of the original neoclassical antagonistic game. To estimate the values of the unknown elements of the payoff matrix can be used interpolation methods, extrapolation, regression analysis.

The decision neoclassical antagonistic game may include an award of several classic antagonistic games. For the final selection of the optimal solutions of the original neoclassical antagonistic game, you can apply the methods of operations research, pattern

recognition, and theory of expected utility. Also, to use the information and other economic character.

The economic interpretation of optimal solutions antagonistic game depends on the economic situation of the content of the original decision.

Keywords: decision-making, antagonistic game, uncertainty, conflict, incomplete information, economic risk.

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A.M. KOSYGIN REFORMS: ANALYSIS AND EVALUATION IN TERMS OF MODERN ECONOMIC REFORMS

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Currently, due to the global financial crisis, in many countries introduced important reforms. In Ukraine's independence taken about 500 different programs, but none of them are finished. At the World Economic Forum in Davos (Switzerland), President of Ukraine said that Ukraine has now begun 21 reform. In addition, in 2010 - 2012 in Ukraine launched 296 new international technical assistance projects.

In this regard, enhanced the importance of economic reform in the USSR in 1965-1970, that successfully infiltrated into life and have produced excellent results, however, were stopped by the then leadership of the government without explanation.

These reforms, on the one hand, were intended to do away with the "Khrushchev" experiments with the system of economic management, on the other - to give new impetus to the development of the economy. The meaning of these reforms was the fact that the "to change the military staff system with its main slogan" Plan at any cost. "

The reform was characterized by:

- increase scientific methods of economic management;
- the introduction of economic methods of management;
- increase the economic independence of enterprises, associations and organizations;
- extensive use of material incentives.

Major reform measures were put in place during the 8th Five Year Plan 1965-1970. The results of reforms in all sectors and at all experienced companies were positive: increased productivity and labor discipline; grew all the major economic indicators, payroll, incentive fund, improved organization of production, supply and sale of products.

The reform was implemented a number of large commercial projects (creation of the Unified Energy System, the introduction of automated control systems (ACS), the development of civil automobile, etc.). Were high rates of growth of housing construction, social sector development, financed by enterprises.

In 1970 multi-system management industry has been replaced by two-, three-level (ministry - the union - the enterprise; ministry - the self-supporting plant - mine management). Likewise have been redistributed and decentralized management and planning.

Newly formed associations and factories operated on the basis of cost accounting was carried out major investment, economic ties have cooperated enterprises. The ministries were assigned the role of the conductor of general scientific and technical policy.

In the economy of the USSR is pronounced shift towards intensive factors of economic growth. The main growth driver was the rise of labor productivity and cost of living labor, that is, reduced the role of the extensive main factors - the increase in the number of employees that was characteristic of the 1930s - 1950s.

Thus, in the course of reform in the Soviet Union was an attempt to transition to intensive (as opposed to extensive), the quality of economic growth, the concept of economic efficiency (measured in terms of gross profit enterprise) created the conditions for the further decentralization of economic life and the creation of a post-industrial economy.

Keywords: economic reform, profit, planning, economic foundations.

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A CUSTOMER-ORIENTED APPROACH AS A SUSTAINABILITY TOOL FOR THE TOURISM LOGISTICS SERVICE SYSTEM

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Nowadays holism is one of the popular terms in the field of suppliers and consumers relationships. It defines a concept that focuses on customer-centric approach. This concept is being used increasingly in market research regards to material production of tangible goods. Development of services necessitates the application of this concept, not only in marketing , but also against the background of logistics. Usage of logistic approach and the application of stream processes managerial techniques opens up new prospects for research in a variety of fields ranging from agriculture to tertiary sector of the economy concerning to not only the traditional (material, energy, information, etc.) but also the human flows. The purpose of this paper is to develop a logistics tool for identifying , locating and measuring the internal problems of logistics service system (LSS) of tourism. The solution of this problem will ensure its stability in a turbulent environment.

The development of logistics service as a concept of human flows highlighted the problem of understanding of suppliers and customers relationships (in the context of the logistics service system these entities act as its elements). Researches have shown that the problem is particularly acute in the area of tourism.

It is proposed to analyze the gaps associated with characteristics elements of the system such as the number of tourists served, terms of service, cost of service, the revenue gained from the service provided, the quality of the service provided. The gap in the number of tourists served can be calculated as the quotient of the difference between the capacity of a provider of tourist services and the number of tourists served divided by the number of tourists served.

The numerical value of the gap characterizes the difference between the potential element of LSS and its actual performance .

The gap in the timeliness of service should be referred to the critical characteristics of the LSS because of the specificity of tourism. Depending to the component on tourist services, the waiting time can be taken into account, ie the period during which preparatory work necessary for the provision of services (such as waiting for an order in a restaurant), or the time from when the order of service or prior to the scheduled start of the services or its implementation (transport services) . The gap is calculated using the dependence of planned (target) service time tourist and the actual time spent on maintenance tourist.

The most important factor of the LSS sustainability in general and in tourism particularly is the size of the gaps between the expected and the proposed service. Therefore, one of the areas of meso-level tourism LSS optimization is the timely detection and overcoming of these gaps. It is it's necessary to empirically determine the gaps threshold limit. Continuous monitoring allows to identify breaks above a certain threshold, which appeared in meso-level LSS and take action to resolve them.

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ALLOCATION, TRACING AND ASSIGNMENT OF COSTS AND RESOURCES

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Management accounting classifies product costs as either direct costs or overhead costs (indirect costs). This distinction is important because costing systems handle these two types of costs very differently. The distinction is sometimes subtle, because whether a cost is direct or overhead is a function of the cost object, and also partly a matter of choice on the part of managers and accountants.

D. Caplan considered three definitions of direct costs from different accounting textbooks:

Direct costs of a cost object are costs that are related to the cost object and can be traced to it in an economically feasible way.

Direct costs are costs that can be directly attached to the unit under consideration.

Direct costs are costs that can be traced easily to specific products.

Overhead costs are costs that are related to the cost object, but cannot be traced to the cost object in an economically feasible way. Overhead costs are not directly traceable to specific units of production.

The distinction between direct costs and overhead costs relate, in some measure, to the way the accounting system treats the cost. Therefore, whether some costs are direct or overhead depend on a choice made by the manager and the cost accountant.

There are three ways overhead costs can be treated in any decision-making context: (1) they can be ignored, (2) they can be treated as a lump-sum, or (3) they can be allocated to the products and services (i.e., to the cost objects) to which they relate. Each of these three alternatives is appropriate, depending on the circumstances and the purpose for which the

accounting is done. However, in this chapter and throughout much of this book, we are concerned with the third alternative: how to allocate overhead costs to products and services.

Purpose of work is determine the causes of cost allocation based on theoretical and empirical research, classification criteria and types of cost allocation and regulation, as well as the development of approaches to the transition from cost allocation to cost assignment and cost driver assignment.

The article is related to three aspects:

1. The objectives of cost allocation.
2. Types of cost allocation and their comparison
3. The theoretical frameworks of the allocation and its impact on the regulatory control/

The use of the term assignment is more appropriate when using the approaches related to the consideration of costs as demand for resources used in the ABC method. However, the difference in the content of the concepts of allocation and assignment is due not only to the applicable accounting method (the traditional method based on full absorption costing and ABC). Applying the concept of cost drivers allows to eliminate the influence of the organizational structure using homogeneous cost pools and switch the cost allocation in monetary terms to the resource assignment in physical dimension.

Cause-and-effect relationship is not the only criteria, but it is often used to regulate the processes of cost allocation. Some practical examples demonstrate the need for the inclusion of the term "cost allocation" or "cost assignment" in terms of public funding, such as in the Circular A-21 United States in the allocation of indirect costs in higher education. Otherwise, there are problems with the definition of the allocation base for interoperability and internal competition between units, which can lead to a breach of a cause-and-effect relationship, and the criterion of "fair" distribution.

Keywords: allocation, tracing and assignment of costs, cost drivers, criteria and objectives of cost allocation, homogeneous cost pools.

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MODELS OF EU SOCIAL POLICY: THE MAIN DIRECTIONS OF TRANSFORMATION

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Maintenance of an adequate social policy still one of the key problems in the internal policy of any country. Development of the progressive and effective social policies for the state is one of the key indicators of the civil welfare and position of the country in the international arena.

This article describes the main models of social development of the European Union countries, revealing their features and directions of transformation in the conditions of formation of the EU social policy.

The analysis showed that, despite the difference in models of social security in different EU countries in recent years taking place a convergence of social policies in different countries. First of all it caused by the presence of common European approaches to social welfare, which are significantly different, for example, American or Asian. The abrupt transition to any, even the most successful model would be extremely painful and impossible for some countries due to national mentality. However, according to the authors, it is possible and necessary to develop a conceptual approach, which could be the basis of forming a single social policy of the EU.

The purpose of a single social policy of the European Union is not only improving the welfare of population each of the Member States of the country, but also the further sustainable economic and social development of the EU as a whole. In spite of some difficulties in the course of social reforms which is conducted in recent years, taking place transformation of the old model of "welfare state" in the direction of the so-called "northern model" primary emphasis is not only increasing of social spending and a reduction number of unemployed, but also to optimize the relationship between the level of social security and labor market dynamics in the context of globalization.

With the introduction of the common standards of social policy for the European Union should not be a question of an effort to revise the old value principles in politics, but also about a new balance of responsibility and a significant modification of the old social model.

The main strategy in this direction should be the rejection from the public financing and excessive state care. The main objectives are to ensure state policies that can meet the challenges of the global economy and motivate the sole responsibility of citizens for their well-being. Only by carrying out their own efforts and initiatives by each participant of economic activities in conditions of free competition can lead to the growth and well-being of its own, and the welfare of society.

Formation of the Single European social model - the question of the future, and it is unlikely at this stage, the creation of a "European welfare state", the most viable alternative looks preservation of the "welfare state" at the national level.

Keywords: social policy, the social model, social protection, social development, European Union.

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