

Схематично взаємозв'язок рахунків обліку доходів і витрат відобразимо на рис. 1:

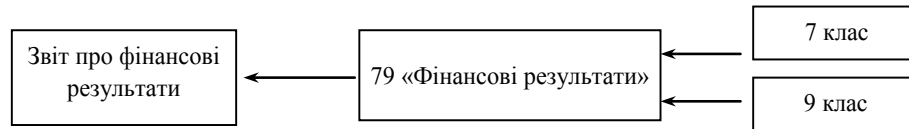


Рис. 1. Взаємозв'язок рахунків обліку доходів і витрат

Загалом розмір отриманого доходу є основним джерелом прибутку – фінансового результату діяльності підприємства за певний проміжок часу, тому надзвичайно важливим є достовірне ведення обліку та аналізування величини доходів з метою адекватної оцінки фінансового стану загалом та виявлення механізмів досягнення максимальної прибутковості.

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IDENTIFICATION OF THE ECONOMIC RISK FUNCTIONS

Abstract. Approaches to the definition of functions of economic risk in modern domestic and foreign literature are analyzed and generalized.

Keywords: *economic risk, function, factor, uncertainty, probability, event, decision.*

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ІДЕНТИФІКАЦІЯ ФУНКЦІЙ ГОСПОДАРСЬКОГО РИЗИКУ

Анотація. Вивчено та узагальнено підходи до визначення функцій господарського ризику у сучасній вітчизняній та зарубіжній літературі.

Ключові слова: *господарський ризик, функція, фактор, ймовірність, подія, рішення.*

The role of any category is revealed in those functions which it performs in science and practice, that is, the role of category as it is defined the thesaurus, is clearly based on the consideration of the “external features of the properties of any object in the given system of relations”. The function of risk characterizes the external features of the risk parameters of socio-economic system and its individual components (society, people community, economy, industry, enterprise, etc.). Therefore, the nature of economic risk should be linked with the allocation of functions which it performs in the course of economic activity under uncertainty.

Scientists-economists have different ideas about the definition of the functions of risk, because there is no clear coordination of functions that risk performs in economic activity of enterprises and their number respectively. L.N. Tepman provides two functions: protective and stimulating in particular. Stimulating function is manifested in two aspects: constructive and destructive. The first aspect is that the risk in the process of solving economic problems serves as a catalyst, especially in the process of innovative solutions. The second aspect deals with decision making and implementation of decisions with unreasonable risk and leads to adventurism. Adventurism is a kind of risk that obviously contains a sufficient improbability to implement the planned goal, although those who make such decisions do not realize it. Protective function also has two aspects: historical-genetic and socio-legal. The essence of the first is that people are always looking for the forms and means of protection against possible undesired effects spontaneously. In practice, it is testified in the creation of insurance reserve

funds, insurance business risks. The essence of the second aspect is the need to introduce risk categories legality in economic, labor, criminal law.

Some scientists also consider it rightful to distinguish two functions of risk: compensating and socio-economic. Compensating function can provide compensation on success (positive compensation) – additional profit in the case of favourable result (realization of expectations). Socio-economic function deal with the fact that risk and competition allow to identify the social groups of effective owners in the social classes in the process of market activity and in the economy – those branches of activity, where the risk is acceptable.

Other authors (A.P. Alhin, M.G. Lapusta, L.G. Sharshukova, V.V. Vitlinsky, L.L. Mahanets, I.Yu. Ivchenko, O.E. Kuzmin, G.L. Verbytska, O.G. Melnyk, L.I. Donets) identify four functions which are the most important for the economic risk as an economic category: analytical, innovative, regulatory and protective. The major function is an analytical function, which is caused by the need to select one of the options of business solutions. For this purpose the person who makes decisions, analyzes and correlates all possible alternatives, sets up his own system. Depending on the specific task decision-making can be of different level of risk.

Any innovation is connected with overcoming of the increased risk situations, caused by the novelty of technologies being implemented, or products or services mastered. Typically, success is a result of those managers, who can find innovative solutions. Thus, the risk demonstrates its innovative character while stimulating search of unordinary solutions. The innovative function of risk contributes the most rich and complete creative activity of a man. As it is reasonably noticed by G.B. Kleiner, availability a risk that accompanies the activity of this or that market subject is neither advantage nor disadvantage. Moreover, the absence of risk, that is danger of unexpected and undesired consequences of its effects, as a rule, ultimately, affects the dynamics and efficiency of the economy negatively.

Regulatory function of the category “economic risk” is controversial and becomes apparent in two forms: constructive and destructive. Constructive form of regulatory functions is the ability to take risks which is one way of the entrepreneur successful activity. The conscious, reasonable and responsible attitude to risk (its realizing) as a manifestation of the constructive form of this function plays a role of catalyst in the economic activity, directing the economic agents to obtain significant results by unconventional – sometimes deliberately risky – ways to overcome the conservatism, the psychological barriers which prejudice the promising innovations.

Destructive form of the regulatory function reveals in the risk ignorance. The examples of such attitude to risk are decision-making mechanisms which do not contain reasoning procedures and are based on risk analysis and taking into account the regularities of economic activity. These decisions are essentially the manifestation of voluntarism and adventurism.

Protective function of risk should be interpreted as the need of institutional rights of an entrepreneur or a manager for decision making which elements of economic risk include. A society that recognizes the right for risk should, therefore, provide social, legal, political and economic guarantees to the company manager. To take a risk a manager of the enterprise, realizing his responsibility, must be sure that the possible mistake will not affect neither business nor its reputation. Possibility of mistake, which results in loss, should be treated as an integral part of an independent business, but not as a result of professional failure, mistake being the result of the risk factor, which could not be taken into account in previous risk analysis.

N.N. Kunitsyna defines in detail the functions of economic risk: warning, stabilizing, repressive, control and accumulative. Warning function justifies the need for measures and actions aimed at the preventing of unexpected negative events and their consequences or reducing their impact. Repressive function would require actions that would limit the potential damages or compensate losses from risky event that stepped. Stabilizing function is

that a conscious relation to the risk itself which is balanced, stabilizing factor that strengthens the position of enterprises in the social and economic environment. The control function is manifested in the fact that the rational relation of a manager to the risk, in itself, creates conditions to manage risky situation, determining the level of risk in industrial and economic activity, prediction of unexpected situations. Accumulative function is the accumulation and preservation of temporary facilities and use of them to create reserve funds (risk fund) in the case to cover the expenditures for elimination of the negative effects of risk factors that emerged.

Thus, the risk functions are manifested through the action of risk factors on the parameters of socio-economic system and its individual components, which are caused by various factors. Availability of various aspects of mentioned above functions manifestation testifies overall impact of risk on both the economy and society as a whole and on businesses and entrepreneurs. Adam Smith's allegory, treating a risk as "invisible hand" of market, is likely to be right.

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ІНТЕРПРЕТАЦІЯ ПОНЯТТЯ «АМОРТИЗАЦІЯ» У ВІДТВОРЮВАЛЬНОМУ ПРОЦЕСІ ЗАСОБІВ ПРАЦІ

Анотація. Розкрито зміст поняття «амортизація» у працях сучасних науковців. Розглянуто роль амортизації у відтворювальному процесі засобів праці на підприємствах цукрової промисловості.

Ключові слова: знос, засоби праці, відтворення, відновлення, амортизація, інвестиційний процес.

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INTERPRETATION OF WHAT CONSTITUTES "DEPRECIATION" IN THE REPRODUCTIVE PROCESS OF LABOR

Abstract. The content of the concept of "depreciation" in the writings of modern scholars. The role of depreciation in the reproductive process of working in the business of the sugar industry.

Keywords: wear, means work, play, renewal, depreciation, investment process.

Аналіз діяльності більшості суб'єктів господарювання країни дає можливість стверджувати про існування проблеми крайньої зношеності засобів праці. Переважна частина обладнання як морально, так і фізично застаріла. Тому, зростаючі потреби сучасного ринку підштовхують керівництво підприємств до вирішення даної проблеми.

Зважаючи на вищезгадані причини, надзвичайно актуальною є проблема акумуляції коштів для фінансування програми оновлення виробничої бази. Слід враховувати, що пріоритетним і першорядним джерелом фінансування капітальних вкладень залишається, нарахована за період експлуатації засобів, амортизація. Тому основним завданням дослідження є комплексна система обліку амортизаційної політики підприємств галузі.

На наш погляд, дискусійними можна вважати питання, пов'язані з визначенням поняття амортизації, його трактуванням й інтерпретацією; сприйняттям процесу нараховання амортизації та формуванням амортизаційного фонду як чисто