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PROLOGUE

ECONOMIC AND LABOR MARKET SECURITY UNDER ASPECTS OF INTERPRETATION IN DIFFERENT LANGUAGES

Oksana Getman, PhD in Economics, Associate Professor,

*Department of Labor Economics and Labor Relations,
University of Customs and Finance, Dnepropetrovsk, Ukraine*

Abstract: *The article deals with some definitions of economic security and labor security in two different languages, German and Ukrainian and the translation into English language to compare them to each other. The author's purpose is to show a different understanding by means of direct comparison of such expressions in different languages and societies with different development and socio-political structure is only possible by using common language (equal understanding). Author discovered that the expression "labor security" neither exists in Ukrainian nor in German language, only as an English expression. Labor security can only be build by social responsibility of enterprises, which have their own interest in for a long term.*

Author gives an own definition of "labor security". It must be a concept between business entities and government as a common project to raise prosperity of the population, to attract foreign investment, to establish payable social security and domestic markets development on. Economic and labor market security should be a base for social responsibility, economical development and innovation based on a high level of education.

Keywords: *economic security, labor security, prosperity, price balance, market index, labor policy, economic development, human development index*

INTRODUCTION

Nowadays in the globalization process and in the development of Ukraine on its way to Europe, more and more scientists are starting to discuss about economic and labor market security. There are some definitions, which explain those words from different points of view. But one aspect in all those definitions is missing – it is the standpoint of interpretation in different languages.

In this article the author made an attempt to describe economic and labor market security in comparison with two different languages and their "native" definitions as well as concluding variable aspects for a common "European" point of view.

In our opinion, both economic and labor market security start with education and innovations. A proper and high qualified education will help governments, societies, business entities and people to increase living standards and social security, which implement economic security in all spheres. For that it is necessary to understand different interpretations and definitions (in our example an English expression) in different languages and to adapt such expressions to the domestic, European and global demand.

MATERIALS AND METHODS

Theoretical base for our research is different definitions of the expression "economic security" and "labor market security" in Germany and Ukraine. Author used method of comparison for comparing approaches of these expressions and definitions by translations of scientific publications in English. Generalization method has been used for conclusion on differences in "economic security" and "labor market security" concepts understanding.

RESULTS

Let us start from Ukrainian and German understanding of "economic security" and "labor market security" concepts.

The first we have found is "економічна безпека", which exactly means in English "Economic Safety" and in German "wirtschaftliche Sicherheit".

The expression "безпека на ринку праці" means in English "security on the labor market" and in German "Sicherheit auf dem Arbeitsmarkt".

ECONOMIC SAFETY / ECONOMIC SECURITY

Let us consider the best definitions on "economic security" concept (Ukrainian & German interpretations):

1. *На даний час під економічною безпекою розуміється такий стан, у якому такі складові як фінансова, інформаційна, соціально-економічна, інституційно-правова, техніко-технологічна, інтелектуально-кадрова, силова та екологічна діяльність знаходяться у стані "відсутності небезпеки", "збереження", "захисту від загроз", "захищеності", "надійності", "стабільності", "спокою", "незалежності", "у допустимих межах". При цьому діє система запобігання або зменшення впливу загроз у контрольованих умовах [1].* Thus, at the moment economic security is such a state, which provides such components as financial, informational, socio-economic, institutionally-legal, technical and technological, intellectual and human resources, power and environmental activities in a state of "no danger", "safety", "threat protection", "reliability", "sustainability", "peace", "independence", "within acceptable limits". At the same time, the system operates to prevent or reduce the threats impact under controlled conditions (Translation into English from Ukrainian).

2. *Економічна безпека – це свого роду забезпечення в довгостроковій перспективі таких систем показників як: 1) економічна незалежність (фінансова, сировинно-ресурсна, інноваційна тощо); 2) економічна стабільність (рівень розвитку, що гарантує відчуття безпеки сьогодні та в майбутньому); 3) економічний розвиток (інноваційно-інвестиційна активність, реструктуризація, фінансове оздоровлення). Такий підхід до трактування суті економічної безпеки (країни, регіону, підприємства) відображає її основне функціональне значення – збереження економічної самостійності і досягнутого рівня, а також підвищення конкурентоспроможності й розширення можливостей подальшого розвитку [2].* Economic security is kinds of provision in the long term such indicators as: 1) economic independence (financial, resource, innovative etc.); 2) economic stability (level of development that guarantees security feelings today and for the future); 3) economic development (innovation and investment activity, restructuring, financial recovery). This approach to the economic security essence interpretation (country, region, company) reflects its main functional meaning by maintaining economic independence and achieved level, as well as rising competitiveness and expanding opportunities for further development.

3. *Unter wirtschaftlicher und physischer Sicherheit werden Daten über die gefühlte und tatsächliche physische Sicherheit mit wirtschaftlichen Aspekten kombiniert, ausgedrückt durch Vermögen, Schulden und Einkommens-/ Arbeitsplatzunsicherheit. In Bezug auf Vermögen sind bisher Daten über die Fähigkeit, unerwartete finanzielle Ausgaben aufzufangen, vorhanden. Im Zusammenhang mit dem Thema "physische und persönliche Sicherheit" kann das Unterthema Kriminalität durch Verwaltungsregister und Erhebungen abdeckt werden [5].* From an economic and physical security data on the perceived and actual physical safety combined with economic aspects, expressed by assets, liabilities and income/job insecurity. Regarding assets are far data on the capacity to absorb unexpected financial expenses, yet. In connection with the topic "physical and personal security", the sub-theme covers crime through administrative registers and surveys.

4. *Wohlstand (auch Wohl, Wohlergehen) ist ein positiver Zustand, der individuell unterschiedlich wahrgenommen wird. Wohlstand setzt sich aus immateriellem und materiellem Wohlstand (siehe auch Lebensstandard) zusammen. Der Lebensstandard ist leichter zu messen. Umgangssprachlich ist mit Wohlstand gemeint, dass jemand mehr Geld als "normal" zur Verfügung hat bzw. dass es ihm in materieller Hinsicht an nichts mangelt. Im Rahmen politischer Entscheidungen und Wirkungsweisen wird bislang meist der materielle Wohlstand bzw. das Bruttoinlandsprodukt pro Kopf als Indikator für materiellen Wohlstand berücksichtigt. Weitere*

Wohlstandsindikatoren sind der Engel-Koeffizient und der Human Development Index. Im Rahmen der Veränderungen unserer Gesellschaft wird gefordert, dass auch andere Aspekte von Wohlstand wahrgenommen und in den politischen Diskurs aufgenommen werden, z.B. die geistige Entwicklung und das seelische Gleichgewicht [6]. Prosperity (also good, well-being) is a positive state, which is perceived individually different. Prosperity consists of intangible and material wealth (see also standard of living) together. The living standard is easier to measure. Colloquially is meant by wealth that someone has at its disposal more money as "normal" or that nothing lacks in material terms. Under political decisions and effects of the material wealth and the GDP per capita is considered as an indicator of material wealth. Other indicators of wealth are the "Engel coefficient" and the "Human Development Index". As part of the changes in our society demands that are perceived other aspects of wealth and be included in the political discourse, e.g. mental development and mental balance.

SECURITY ON THE LABOR MARKET

The definition of "безпека на ринку праці" (Ukrainian) was absent at all, the only existing definition is "social security":

1. *Поняття соціальної безпеки населення може бути визначене як стан захищеності соціальних інтересів населення від загроз щодо його соціального стану та рівня життєзабезпечення, за якого відбувається збереження та розвиток людського потенціалу, просте чи розширене відтворення населення, а також досягнення в суспільстві соціальної злагоди і цілісності. Соціальну безпеку можна розглядати як комплексне, багатофункціональне утворення з розгалуженою структурою. Структурні елементи соціальної безпеки відповідно до функціонального призначення: безпека проживання, безпека харчування, безпека зайнятості, безпека навчання, безпека відпочинку, особиста безпека, безпека здоров'я, криміногенна безпека [3].* The concept of social security of the population can be defined as a state of social safety interests of the population from threats on its social status and level of life support, where is saving and human potential development happen, simple or expanded reproduction, as well as social cohesion achieving and integrity. Social security can be seen as a comprehensive, multi-functional formation with many branches. Structural elements of social security according to functionality are: security of accommodation; food security; employment security; security of education; security of leisure; private security; health security and criminal security.

2. *Соціальна безпека сприяє ефективному відтворенню і розвитку соціально-трудового потенціалу суб'єктів господарювання і включає в себе, по-перше, базову захищеність працівника, яка полягає у сприйнятті людиною її безпеки у сім'ї, на виробництві, в побуті, в місці проживання і в державі. Це збалансоване харчування, оплата житла, медичне обслуговування, освіта, пенсійне забезпечення тощо. Крім того, прогнозовані і мінімізовані соціальні ризики, пов'язані з втратою роботи, тривалою затримкою заробітної плати, тяжкою хворобою або травмою. По-друге, захищеність доходу працівника, коли реальний дохід перевищує прожитковий мінімум і дозволяє робити заощадження, захищені від знецінювання. По-третьє, захищеність професійних навичок, тобто можливість працювати за обраною професією. Однак, часто кваліфікація не відповідає обраній роботі і дуже ймовірною є загроза, що здобуті професійні знання будуть не достатніми для виконання основної роботи через п'ять років і виникне необхідність отримання нових професійних знань. По-четверте, безпека ринку праці. Враховуючи високий рівень безробіття в Україні, існує реальна загроза поповнити ряди безробітних. По-п'яте, гарантії зайнятості. Загрозою є відсутність впевненості в захищеності від несправедливого звільнення, можливості зберегти роботу, а відповідно, заробітку, умов праці та можливості використати професійні навички. По-шосте, безпека умов праці. Для сучасних підприємств загрозою є високий рівень захворюваності, травматизму, робота в умовах з небезпечними механізмами, при підвищеному шумі, високій (низькій) температурі, при небезпечній концентрації хімічних речовин, надмірній вібрації. Сьомою складовою соціальних загроз можна визначити проблему сексуальних*

переслідувань, яку гостро відчують жінки до 40 років. По-восьме, соціальна справедливість є мірою, яка пов'язує протилежні вектори суспільного життя, забезпечує баланс інтересів та пом'якшує розв'язання протиріч. Це встановлення справедливої (верхньої, нижньої) межі трудового доходу чи взагалі її відсутність. Прагнення до соціальної справедливості відчувається при узагальненні думок щодо встановлення розміру зарплати та переваг при прийомі на роботу залежно від статі, віку, національної належності та громадянства. Тобто, соціально-економічна захищеність особи містить захищеність відтворення, життєвого рівня розвитку, роботи, навколишнього природного і соціального середовища, рівноправності, особистої свободи [4]. Social security promotes effective reproduction and development of socio-labor potential of economic entities and includes, first of all, basic worker's protection, which is taken as a human perception of security in the family, at work, at home, in the place of residence and in the country. It is balanced nutrition, housing, health care, education, pensions and so on, as well as predictable and minimized social risks associated with job loss, long delayed wages, serious illness or injury. Second, income security which means when real income exceeds the living cost and allows savings, which are protected from devaluation. Third, security skills, which means ability to work in the chosen profession. However, often the qualification doesn't fit the chosen work; there is threat that worker's skills will not be sufficient for their work in five years, i.e. it will be necessary to gain a new professional knowledge. Fourth is the labor market security. There is a real threat to join the ranks of the unemployed because of the high unemployment level in Ukraine. Fifth is employment guarantee. The threat is confidence lack in protection from unfair dismissal, possibility to save jobs. As well as wages, working conditions and opportunities to use skills. Sixth are security of job conditions. For modern enterprises it is high threat of disease, injury, job conditions with dangerous machinery, with increased noise, high (low) temperature, concentration of dangerous chemicals or excessive vibrations. Seventh element of social threats could define the problem of sexual harassment, which are acutely aware by women up to 40 years. Eighth is social justice, which is a measure that links opposite vectors of social life, maintaining a balance of interests and softens contradictions resolving. It includes a setting of fair (highest, lowest) income level or even its absence. The pursuit of social justice is felt by a synthesis of thoughts on the salaries and benefits fixing for hiring, depending on gender, age, nationality and citizenship. I.e. socio-economic security of the person includes reproduction security, living standards safety, job safety, natural and social environment safety, equality and freedom.

3. Der Begriff wird 1. definiert als das "Zusammentreffen von Arbeitsangebot und Arbeitsnachfrage". 2. In traditioneller, neoklassischer Sicht entspricht die Funktionsweise des Arbeitsmarkts der von Güter- oder anderen Märkten. Sowohl Arbeitsangebot als auch Arbeitsnachfrage sind reallohnabhängig. Das Arbeitsangebot nimmt mit steigendem Reallohn zu (Grenznutzentheorem), die Arbeitsnachfrage nimmt mit steigendem Reallohn ab (Grenzproduktivitätstheorem). Ungleichgewichte (in Form von Arbeitslosigkeit oder Überbeschäftigung) werden durch den Preismechanismus automatisch ausgeglichen (klassische Lehre, Neoklassik). Grundsätzlich kommt es immer und überall zu einem Gleichgewicht, bei dem jeder Arbeitnehmer, der zum herrschenden Reallohn arbeiten will, auch tatsächlich arbeiten kann. Arbeitslosigkeit ist aus neoklassischer Sicht grundsätzlich freiwilliger Natur (aufgrund hoher Freizeitpräferenzen der Anbieter). Arbeitskräfte, die freiwillig arbeitslos sind, empfinden den Vollbeschäftigungsreallohn als zu niedrig und sind nicht bereit, bei diesem Reallohn eine Beschäftigung aufzunehmen. 3. Die keynesianische Kritik der neoklassischen Arbeitsmarktanalyse richtet sich vor allem gegen die Annahmen Markttransparenz und Gültigkeit des Sayschen Theorems. Nach Keynes (Keynesianismus) wird die tatsächliche Höhe der Beschäftigung auf den Gütermärkten festgelegt. Die Nachfrage nach Arbeit ist eine abgeleitete Größe und wird durch die Höhe der effektiven Nachfrage bestimmt. Ist die effektive Nachfrage kleiner als das Vollbeschäftigungseinkommen (Unterbeschäftigungsgleichgewicht), liegt konjunkturelle Arbeitslosigkeit vor, die ursachenadäquat durch die Konjunkturpolitik bekämpft werden muss [7]. The term is defined first of all as the "coincidence of labor supply and labor demand". 2.

In traditional neoclassical view corresponds to the functioning of the labor market according to the goods or other markets. Both labor supply and labor demand are real salaried. The labor supply increases with increasing real wages to (Marginal Utility Theory); the labor demand increases with increasing real wages from (Marginal Productivity Theory). Imbalances (in the form of unemployment or over-employment) are automatically compensated by the price mechanism (classical and neoclassical doctrine). Basically, everywhere and always it comes to an equilibrium, where each workers, who want to work at the prevailing real wage, actually can work. Unemployment is from neoclassical perspective fundamentally voluntary in nature (due to high recreational preferences of providers). Workers, who are unemployed voluntarily, feel the full employment real wages as too low and are not prepared at this real wages take up employment. 3. Keynesian critique of neoclassical labor market analysis is aimed primarily against the assumptions market transparency and validity of "Say's theorem". After Keynes (Keynesianism) the actual level of employment in the goods market is defined. The labor demand is a derived variable and is determined by the level of effective demand. If the effective demand is less than the full employment income (underemployment equilibrium), there is cyclical unemployment; cause must be adequately controlled by the economic policy.

DISCUSSION AND CONCLUSION

As a result we can see that Ukrainian economic security interpretation is oriented on the English translations. In German such expression doesn't exist at all; it is interpreted as "*Wohlstand*", which means prosperity. It also shows that both German interpretation and definition don't have anything common with economic security concept as it is defined in English. It only discusses physical and economic feelings in the aspects of criminality and health on the one hand, and economic wealth (financial situation, debts, liabilities, income, expenditures, etc.) on the other hand, regarding the individual situation. Also the definition speaks about "uncertain workplace" that means risk of the workplace loss or unemployment risk, which leads to the income loss.

The expression "labor security" neither exists in Ukrainian nor in German language; it exists only as an English expression. In German language, labor security is understood as the safety at the work place regarding physical conditions and health. In some articles we have found the term "Arbeitsplatzunsicherheit" that means the workplace insecurity. Nowadays there is no guarantee at all for a safe and secure workplace in the long term. No matter if there are regulations and laws to protect the labor on the market as there are in Germany or a few in Ukraine. Enterprises will find ways around those laws and regulations as some examples of German market show:

1. Enterprises on the way to reduce staff move their offices to other cities across the country. They offer their employees to relocate with, but 80% of them couldn't do so because of properties, children, family, etc.

2. Many companies have closed production in West Germany and moved to East Germany (or other EU-countries) because of cheaper labor and even financial support by the EU. Nobody cared about those lost working places in West Germany, but the companies open new factories in low infrastructural regions with the help of local and European government.

By means of these examples, we can see that labor security doesn't matter, if both government and business have no benefits. Labor security only can be build by doing social responsibility of enterprises, which is definitely in their own interest on the long term.

A high unemployment leads to a lower living level of society and in macro-economical meaning to a lower GDP. This effect has the consequence that domestic companies also have lower sales on the native market. It was shown in China recently, because citizens could not afford productions because of too low salaries. As a result, Chinese export stopped because of a satisfied world market.

In the 70s Germany had a very high level of living standard (prosperity) and a very low unemployed level, because enterprises shared their profit with employees. Often huge factories such as Mercedes or BASF build even houses for their staff for low prices.

Nowadays, there is only profit thinking. If companies couldn't reach prognosticated profit, they reduce the staff to compensate the losses. But for which price? The consequences are that there are less and less consumers on the market buy products; thus, the circle goes down faster. All abovementioned shows that labor market security doesn't exist in Germany. It is defined as "Konjunkturpolitik", which is in the contrary to J.M. Keynes means that the market doesn't regulate itself by demand and offer, but by governmental intervention. Those measures are mostly very slow, ineffective and targeted to the artificial unemployment reducing in figures. But actually, there are no effective measures at all, the social cost for labor is paid by labor from health-insurances, pension fund, other social funds; unemployment insurance raises slow but continuously; small and medium businesses cannot afford employees any more. The other step is to put those unemployed into another category and they are officially out of the unemployment statistics, but actually those people still do not have work. It is just game with numbers in a statistics, but not a measure to reduce it. *Agentur für Arbeit* (Agency for work), which should find jobs for unemployed people, just administrate workplaces that is ineffective, because the first people who will be unemployed in case of new crash or business reorganizations, it would be new hired employees from "Agentur für Arbeit".

In our opinion, *labor market security* must be a concept between business entities and government as a common project to raise prosperity of the population, to attract foreign investment, to establish payable social security and domestic markets development. Thus, economic and labor market security should be a combination of social responsibility, economic development and innovation based on a high level of education.

In fact, economic and/or labor market security does not exist in today's reality; there is no guarantees. It is only a constellation of conditions that indicates a high living standard in case if those standards are positive. But as long individual goals and targets outweigh common interests, we are far away from economic and/or labor market security, depending on development and education of society as well as laws and regulations of the country. There is other aspect of economic and labor market security; it must be payable. In all developed countries demographic development is equal, i.e. population gets older and youth gets less. It means the cost for pension and health care are rising and less people are paying through taxes in these funds.

In Ukraine this situation is quite paradoxal, because old people get pension and salary, if they continue working and youth doesn't have jobs, because places are occupied by retirees. The double effect of this constellation is that innovation and modern leadership is absent at all, young people are leaving the country (who can), others are falling into poverty and some of them got criminal or work in black economy to gain some income to survive. In this case the government has the obligation to rule such conditions to set a frame in which economical security can start to exist.

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Part I: ACTUAL ISSUES IN MODERN PEDAGOGY

THE USE OF THREE-DIMENSIONAL GRAPHICS TO CREATE AN INTERACTIVE MODEL

Anna Alekseeva, PhD in Pedagogy, Assistant Professor,

*Department of Fundamental and Engineering Disciplines and Computer Science,
Berdyansk State Pedagogical University, Ukraine*

Abstract: *Introduction of modern computer technologies, namely the development of interactive virtual objects in the learning process can achieve significant results in terms of dynamic update of the educational process organization, its forms and methods; it will also give students an opportunity to actively participate in the preparation and implementation of these changes. Development of an interactive model of architectural tour to Berdyansk State Pedagogical University with the help of three-dimensional graphics is actually because, firstly, in the present time there is no visualization of this architectural complex from the aesthetic and historical perspective. The University building has an interesting history, and we as the heirs need to preserve the memory of it. Secondly, there is a cognitive and informative component: you can always help an applicant, a student, a lecturer or a visitor to plunge into the atmosphere of the educational establishment, see the plan of the lecture rooms, and show to a general viewer the architectural elements and to interact with many elements of the interior space. Thirdly, this project can be used in advertising and career-oriented work. And it is an affordable and easy resource due to intensive development of computer technologies, one of the important directions of Internet-based technologies.*

Keywords: *interactive model, computer technologies, three-dimensional graphics*

INTRODUCTION

Computer technologies provide access to handling of a practically unlimited amount of information that provides direct involvement in the information flow of society. They are universal means of cognitive research, the second largest after the traditional symbolic writing instrument that provides rapid exchange of information about the content of carried out activities [4, p. 46].

In the modern society the construction of three-dimensional images (3D) due to its qualitative characteristics is the most rapid developmental trend in computer technologies, including computer graphics [7].

Three-dimensional graphics are actively used to create images in the square of a screen or a sheet of printed materials in science and industry, such as automation systems design work (CAD, to create solid-state elements: buildings, machinery parts, machinery, etc.) architectural visualization (this applies to so-called "Virtual Archaeology") in modern medical visualization systems [1, 2]. It is most widely used in modern computer games, and is also an element of cinema, television, print production, etc.

A wide range of information and computer technologies offers the ability to create virtual objects, thus allowing you to expand the practical training of students, providing a truly new level of presentation of educational material, allow you to make learning more effective and intense.

MATERIALS AND METHODS

The use of 3D editors in the training of future engineers-teachers is an effective means of organizing practical mastery and use of ICT in various forms of life of an individual.

In the context of our project the development of an interactive architectural tour to Berdyansk State Pedagogical University by means of three-dimensional graphics will contribute

to a deeper and informative study of subjects connected with computer graphics, whose main purpose is: to familiarize students with the current state and prospects of development of computer graphics, learning of basic techniques of computer graphics of packages in order to create illustrated products; acquisition of skills and abilities by students of using raster and vector graphics, computer graphics packages to address common challenges in their future careers [1].

RESULTS

Development of three-dimensional graphics as a component of computer graphics for the development of an interactive model

Nowadays, thanks to the grand development of computer technologies, some aspects of our life are unimaginable without the use of computer technologies, including those which are without computer graphics. These are: modeling, project and design development; all kinds of printing processes; almost all the advertising industries; television and so on.

In recent years on the basis of computer graphics and other advanced technologies the completely new, not like anything previously known areas of production, profession, relations and even the environment appeared. For most of us the concept of "virtual reality", "Internet Zone", "teleconference", "live audio and video", etc. are a familiar sound.

The consequence of the invasion of computers in almost all areas of human activity is an emergence of new types of art. These can include music and computer animation [6].

The latter appeared just because of one of the types of computer graphics, namely three-dimensional graphics and animation.

Three-dimensional graphics is part of computer graphics, the set of methods and tools (both software and hardware), dedicated for three-dimensional image of objects.

A three-dimensional image on a square is different from a two dimensional one in such a way that it involves the construction of geometric projection of three-dimensional model of the scene onto the square (e.g. computer screen) with the help of specialized programs (however, with the creation and implementation of 3D-displays and 3D-printers, three-dimensional graphics not necessarily involve projecting on the square) [3]. This model can correspond both to the objects of the real world (cars, buildings, a storm, an asteroid) and be fully abstract (the projection of the four-dimensional fractal) [8, p. 185].

This type of graphics, or rather, class of 3D editors became rather widespread in the last 1-2 years not only in the experts' circles, which use very strong specialized graphic stations, but in the circles of users of the middle qualification. Beforehand, it is due to the development aimed at work with 3D graphics not only of software, but also the emergence of hardware, aimed as well at support and acceleration of various 3D processes. These tools include the following: 3D accelerators, which are part of almost all modern video cards; processors with support of MMX command; specialized processors such as RISC, Silicon Graphics; processors with support of new 3D NOW technology et al.

Three-dimensional graphics usually deal with a virtual, imaginary three-dimensional space that appears on a square, two-dimensional surface of a screen or a paper. The main difference of 3D from the two-dimensional graphics is that 3D image is characterized not only by length and width, but also by such parameters as depth. Depending on the principles of imaging, there are several kinds of 3D graphics: polygon, analytic, fractal and spile. The most common variety of 3D graphics is a polygon graph, the main principle of which lies in the choice of a minimal surface (polygon), whose role is usually played by a triangle. You can create any object as a structure or a massif. This type of computer graphics has absorbed a lot of the vector, as well as of the raster computer graphics. It is used in the development of interior design projects, architectural sites, in advertising, in the creation of educational computer programs, video clips, vivid images and details of products and so on. Three-dimensional computer graphics allow you to create three-dimensional modeling of three-dimensional scenes with lighting conditions and installation viewpoints.

To study ways and means of composition, such as the transmission of space, environment, light and shade, the laws of linear and aerial perspectives of color, benefits of

this type of computer graphics over vector and raster graphics are obvious. Three-dimensional graphics images (or characters) are modeled and moved in the virtual space, in the environment or in the interior, and their animation allows seeing the object from any point of view, moving to artificially created environment and space, of course, accompanied by special effects.

Three-dimensional computer graphics as vector ones are object-oriented, which allow you to change both all the elements of three-dimensional scenes and of each object separately. This type of computer graphics has great potential to support technical drawing. Using three-dimensional graphical editors of computer graphics, such as Autodesk 3D Studio, you can perform a visual representation of parts, and perform a layout of buildings and architectural sites. To provide a more realistic view three-dimensional computer graphics allow modeling of objects with transmission of textures and structures of materials. Ability to see the layout of the product from any points of view before its realization in the material allows making changes and corrections to its form or proportion that can be no longer possible after the start of work. In the same direction three-dimensional computer graphics can be used to support the sculpture, design, and art graphics. Volumetric three-dimensional animation and special effects are also created by means of three-dimensional graphics. The major application of these features of three-dimensional computer graphics can be making educational movies for tutorials. Thus, 3D modeling is a process of creating a three-dimensional model of an object. The task of 3D modeling is to develop a visual volumetric image of a desired object. Using three-dimensional graphics one can create an exact copy of a particular subject, and to develop a new, even unrealistic idea that until this point the object didn't exist.

Let's consider the stages of development of an interactive model of architectural tours to Berdyansk State Pedagogical University with the help of three dimensional graphics.

Analysis of computer programs for developing an interactive 3D model

There are very many programs for three-dimensional modeling, visualization and animation. We perform an analysis of software for 3D modeling.

Art of Illusion is software for 3D modeling, texturing, ray tracing and rendering of static images or animation, which is a powerful tool for 3D modeling. Despite the simple interface, there are many features that can be found in expensive software packages.

DeleD 3D Editor is a free program designed to create content for your game project. With this application you can create static objects of the world. The program combines the functional needs to create complex 3D-scenes with intuitive interface: to build the whole world during an hour! Concepts DeleD are simple. It is possible to drag and manipulate with 3D objects like cubes, broken lines, spheres, rectangles, grids, pyramids, cylinders, etc. The program can also be used in other areas such as training, web design, prototypes and images creating.

SketchUp is a program for modeling relatively simple three-dimensional objects, such as buildings, furniture, and interior. In March 2006 it was acquired by Google. In April 2012, Google sold SketchUp to the company Trimble Navigation for \$90 million. There are two versions: a free with limited functionality (especially with regard to export to other formats) and a paid one (SketchUp Pro, \$ 590). Now, instead of SketchUp to create 3D-models of buildings in maps, Google offers an online tool called "Architect".

TrueSpace is a program for work with three-dimensional objects. With it you can create high-quality 3D-animation with realistic lighting, textures, etc. The resulting three-dimensional models can be used in games; they can also be imported into the virtual world such as Virtual Earth.

Now3D is a free program, easy to use. It includes an editor, a program for rendering and a browser. In Now3D all major features of creating 3D-images are implemented. The workspace of the program is divided into six windows that give you an opportunity to watch the object from any side. The camera placement can be easily changed. You can do this by using a mouse as well as setting the coordinates in a special way. There are modeling apparatus and a system of ray tracing. After creating a three-dimensional image, it is necessary to conduct a rendering. For this purpose, there is a built-in utility under the name Now3D Renderer. The view of the final image is made by a built-in Now3D review. K-3D is a software system,

system of 3D-modeling and computer animation. It is a full-featured and powerful editor for creating animated 3D models. The program includes many templates and models, and may expand its modeling capabilities by installing plug-ins. We have chosen 3D Studio MAX, the market leader of software for three-dimensional modeling, animation and visualization.

This is one of the most famous three-dimensional editors and it has huge tools to create different shapes and complexity of three-dimensional computer models of real or fantastic objects of the surrounding world using a variety of techniques and devices, which include the following: polygonal modeling which includes the Editable mesh (editable surface) and the Editable poly (Editable polygon); the most common modeling method WHICH is used to create complex models; modeling based on non-uniform rational B-splines (NURBS); modeling based on Bezier surface portions (Editable patch) is suitable for modeling of bodies rotation; modeling with the use of built-in libraries of the standard parametric objects (primitives) and modifiers.

Blender was chosen as the engine of an interactive model; a Cross-platform graphics 3D package with an open source code. Despite its relatively small size, this pack has such functions which are enough for work both of a normal user, and of experts. Blender includes: tools of 3D modeling, animation, rendering, visualization, video processing, set of options for creating of interactivity, visual 3D-effects, etc. Using this program, you can create 3D-pictures close to reality, with the quality of a digital photo.

We also used the program Autodesk Mudbox, a professional graphics program designed for modeling of high poly digital sculptures and texture painting of 3D models. It gives an opportunity for professionals in modeling and artists in textures to create digital 3D objects and 2D sketches, as if they work with clay and paints.

Thus, we used the last three programs to develop an interactive three-dimensional model of Berdyansk State Pedagogical University. They allow creating quite complex models in their structure, texturing them and doing the animation.

DISCUSSION AND CONCLUSION

We have developed an architectural tour to Berdyansk State Pedagogical University by means of the use of 3D editors in the process of training of future engineers-teachers of the computer type (<http://bdpu.org/3d.html>). Thanks to the fact that 3D graphics have a certain degree of information content and allows introducing more fully the external characteristics of an object, photo-realistic images of architectural forms of the university were created. Using 3DS Max with the game engine of Blender Game Engine for architectural visualization in conjunction with other Autodesk applications with flexible settings [9], a professional graphics program Autodesk Mudbox for modeling high poly digital sculptures and texture painting of 3D models, we have created an interactive virtual model of the university.

Thus, the problem of training of future engineers-teachers of the computer profile by means of the use of 3D editors is of particular interest and requires further development of objectives, content, methods of its formation, skills, thinking with taking into consideration the peculiarities of educational and qualification levels, profession, and also the priority areas of development of modern possibilities of tools of computer technologies.

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HUNGARIAN AND EUROPIAN THINKING ON ECONOMY BY LANGUAGE

Gizella Frang, Assistant Professor,

Faculty of Pedagogy, University of West Hungary, Sopron, Hungary

Abstract: *The "interpretational scissors" between the economic terminology and the everyday language can only be reduced by bringing the economy and the common thinking in balance, using the same code system. It is indispensable to come back to the ancient meaning of our language and revive the knowledge and thinking of it in the very last hour. We can reach it by researching the roots of language which illuminates the real content of our idioms, the philosophy of our ancient life in harmony with nature. This re-Hungarianized language used with consciousness as a common property can help us to solve the life-problems of our nation. Witnessing the deadlock of mercantilism we must face the several thousand year old philosophy of our nation.*

Keywords: *culture, civilization, communication, interpretation, technical terms*

INTRODUCTION

In the last 25 years even the most frequently used phrases of economic terminology are difficult to understand for a non-specialist. Using the scheme of communication, there is a disharmony between the communicant and the listener in spite of the working communication channel. The media has enlarged an "interpretational scissors" between the economic terms and the everyday language. It is not healthy but damaging for a society which aims to get around, that its language of economy is ambiguous depending on the speaker. It must be balanced! It is indispensable to come back to the ancient meaning of our language and revive the knowledge and thinking of it in the very last hour. We can get it by the research of roots of language which illuminates the real content of our idioms, the philosophy of our ancient life in harmony with nature. I would like to know what kind of economic activity our words refer to and what kind of thinking they reflect.

We have to find and sort out the real Hungarian idioms from the fashionable phrases of language. Not because we should use words of archaisms today, but we must show that we can get rid of our new word adoptions and speak a Hungarian language without unnecessary international phrases and words. And last but not least we should make sure of our economic traditions in order to get self-confidence out of the history of economy reflected in the language.

MATERIALS AND METHODS

In spite of globalism people and their special culture have their own role in the economy. People are social creatures: part of coherent social groups whose base is the national culture, the collective wisdom built up in thousand years and the individual erudition, which is viable and renewable.

The largest cultural group for us is the nation. It is based on nationalities on one side and on sociological groups having similar cultural roots on the other side. On national level there is an appropriate proportion among the essential sectors. Culture covers all the sectors, the two largest ones are economy and education, while politics is the smallest part, but it also depends on culture. Opposite to it in a global society economy determines everything; culture can only be a "remainder". In this case traditions and thinking are irrelevant; the power of money rules everything.

The most important is to see the relations between economic culture and language. In my opinion it is the base of important mutations in language and lexical increasing. Culture does not only affect the language but it reflects a way of life. In this case it is the economic terminology changing every time. First cause of this change is the professions. This is the dominant group of

language-modifications, which under international pressure adopts and uses new words and phrases from other languages. Today "the intensifying role of English language and its impact on other languages mean a new task/duty both for experts applying technical terms and for linguists" [1].

In the middle of the last century terminologies used to be different for the various professions but, especially because of the "internationalization" of the language of media, they are mixing and create a new group of language with many terms from different disciplines: like law, economics, administration, politics, diplomacy and education, all the vocabulary that the institutions of the European Community are dealing with.

We would like to add to this statement of Jerkusné [2] that the official language of EU shall remain for the experts working in Brussels, but we shall try to translate it into our rich mother tongue with paraphrases if necessary.

Dialects are disappearing from our language today, although the regulated and official literary language became homogeneous only after reformation and neology. This language is a synthetic language formation; it was created from the vocabulary and regularity of dialects.

Our dialects still keep the ancient features of our original language and native culture including economics too (for example: csángó, székely – Hungarian native speaking of Moldavia and Eastern Transylvania; palóc, rábaközi – dialects in Hungary etc.). It is tragically that the everyday language, which was based on dialects earlier, is full of technical terms today. When we analyze different disciplines, for example economic terminology, by historical comparative linguistics we can see that trading, industry and diplomacy mediate words and terms from one language to another faster and faster because of urbanization, state organization and industrial revolution. This fast mediation is due to the permanent appearance and intensive presence of the media. Sometimes people use international words without knowing what they really mean.

Several consequences can be expected of this new language style borrowing mostly fashionable English technical words: the creative Hungarian language modifies the received words by analogies and gives them an individual Hungarian meaning in the everyday language. At best this meaning will be a synonym of the original word. In other cases the original phonetic-form remains with uncertain meaning. Our everyday language seems to increase in vocabulary, but words having identical meanings (synonyms) are pushed into the background while new words are appearing.

We can observe a strict interaction between the correct usage of language and thinking. If a native language is not identical with itself, that means the proportion of traditional and new parts of vocabulary turns over, then the communication will get confused as well. If our professional thinking adjusts to the "internationalized", strange logic of foreign languages too much, than our language breaks between the different crafts and professions, and the terminology incomprehensible or easily misunderstandable for an average man will be the applied language for some privileged groups only.

The "interpretational scissors" between economic terminology and everyday language can only be reduced by bringing the economy and common thinking in balance by using the same code system. The key is the knowledge which is able to translate the abstract terminology into everyday language. So the most important criterion, beside special knowledge, is the unity of thinking and language! I tried to analyze some economic terms using methods of comparative and historic linguistics. My presentation aims to find an answer by examining the modifications of the meaning of some economic terms, showing the constancy or just the modification of our way of thinking by the succession of their synonyms in time by comparing with Hungarian Vocabularies [3-6] with Hungarian and international special linguistic literatures and using literatures of other disciplines (archeology, ethnography, genetic, anthropology). I tried to study the roots of words by Hungarian Lexical Root Dynamics and Structure Analyzing which is exploring again.

RESULTS

Anthropological and genetically researches confirmed that our nation has the specific coordinating way of thinking, the mainly European character and the ancient cultural

similarity or identity and these are also present in other nations which also have got a conjugating language, although they are not in the same "language-family" (That is why we should ignore the classification of "language-family", and we should use *typology* instead. And similarly we should put aside the phrase "language-development" and instead of it introduce the phrase language change) [7].

Analyzing Hungarian thinking linguistic experts (Dénes Kiss, Gábor Czakó, József Molnár V.) [8-10] claim that in the Hungarian way of thinking the human (individual) stands in the middle of the world, and everything is related to this center. At the same time however the "me" (the individual person) is not a separate subject, but part of the large totality: it is a member of the family, of the nation etc. So human mentality consist itself as part of the nature is characteristic for the most ancient communities and our language carries this feature as well. The economic terminology can be found in the Hungarian language from the beginnings. László Bárdi archeologist proves by his excavations that the Huns (ancient tribe of Hungarians) were not only nomads with animal husbandry, but they knew and practiced agriculture and cottage industry [11]. Accordingly they had words and phrases for these parts of life as well, Kornél Bakay also dealt with it in detail in his works [12]. The language of the studied ancient cultures is based on the same thinking. Since our language was not modified significantly during the period of Latin type letters (from 10th century) its logic remained as a stone despite of 40 years of socialism, it has not been changed despite of the prevailing tendencies of western liberal financial theories either aiming to modify our consciousness, so we can anticipate that our language mentality is our ancient heritage.

I wish to demonstrate the approach of our language's logic by selecting 200 significant economic terms, analyzing their history and the modification or constancy of their meaning (I did not choose words from nowadays trivial Anglo-Saxon adoptions). From these words I have chosen the most descriptive and characteristic ones. Let's see some examples!

AD (give) (_vC), ADÓ (tax): The original meaning was "*unsolicited, present*". By words' list of economical vocabulary¹², the greatest number of terms means: *vendor/seller*. It shows terms of regardless approach of an administration, of a threatening authority.

AL-k (-vC) Alku (bargain): originally it meant the *honorable agreement*; today it means *war, victory*.

ÁR- (-vC) (price): If we consider the first root's meaning (*damaging, plunder*): then the price as an economic term does not mean the real value, but it refers to the *price determined by somebody* (opposite of them: *becs-böcs-/value*). The meaning of (árad) (*rise, flow, grow*) presents the permanent *mobility* of value.

ÁRU (- vC) *something which has a price*; By one of the definitions of Cz-F is the next sentence: "*It is an article/product of honest merchants and shopkeepers*", it was one of the characteristics for Hungarian economy at that time.

BECS/BÖCS: (CvC) (*value*): value, price, measurement, as *bailer* it is an extinct word.

BÉR (CvC): Be (*inside*) + ér (*value, credit, merit*) probably somebody's or something's *real inner value*, measured by a payment, by remunerating. Opposite to it its actual mean is almost all about money.

EG (-vC) +ÉSZ: *totality, completeness*; (ld: EGY one > EL' > ELV > EL' > ELV > ŐS (ancestor) > ISTEN (God)).

FIZ (CvC) + ET: *pay* (see: *to stitch, to bind, osier, willow / runic-stick / etc. as a verbal noun*).

FOR (CvC) + (o) + G + ALOM: *buying and selling; active trading; turning round, rotation, spinning by roots*.

HALM (CvC - C) + OZ (*accumulate, hoard, store and heap, pile*): originally: hills made above dead /corpse.

HI (Cv-) + ÁNY: lack of something, *emptiness, vacuity, privation, wants* (vö. HEON – HB) without anything.

HIT (CvC) + EL: *belief, conviction, certainty; credit; loan (honor by confidence)*; the original economic meaning is *belief, "truth of the given word"*.

ÍG + ÉR + ET: *promise, trustworthy*, 1138: *Egírih*: ÉG (sky, heaven) + ÍR (write) it possible: *swear under / for / before God*.

KER (CvC) + (ESKEDELEM): The meaning of economic term in our days is *trade, commerce*; The root is *ker- / kör*; every old meaning included the *circle, circulate, round*.

ÖSZ (-vC) +~: (ÖSZVE) *together*, 1350: *ufve*; *ös- > ösz > összesség* (*going to the origo / God*) as: *complete, full, total*.

PÉN (CvC) + (e)Z: *money* 1211: *Peneze* (pénze) somebody's money. If we accepted the Slavish origin of the word, it still would show relativity with ancient Hungarian roots: *pe- / pö- / pü / pi- > fe- / fő- / fü- / fi-* (there are heads, king's portraits on coins). So these meanings are *real inner value*.

TÓK (CvC) + E: 1293: *Egurthuke* - *foot, stock of alder tree*; the meaning in our days is: *profitable wealth, property*.

TUL (CvC) + (AJDON): *own, personal property*; It suggests: the property used to belong to the community (see: St. Crown-doctrine - old Hungarian constitution).

VÁS (CvC) + ÁR: *purchase and the open air place of buying and selling*; 1055: *uufara*; *purchase, market*, see: (Persian) *wāzār*; It must analyze: *vas* (*iron*) had meant: *metal* originally; *Vás-ár* would be means: *the place of buying and selling by iron-money*.

VESZ (CvC): *take* 1130: *Wevdi*. *Take something into one's hands* - that shows the original meaning.

VIL (CvC) + ÁG: our days: *World, Earth, Universe*; 1195: *vilagbele*; *light, illuminate, shine > World, Earth, Universe (relationship between God and people) > international*.

DISCUSSION AND CONCLUSIONS

Based on previous examples we can state: Hungarian economic terminology is a correct reflection of folk thinking until the reform ages. Analyzed words (originated from the roots: *ad-, ár-, bér, ér-, gaz-da-, íg-, ír-, ker-, kin-es-, ör-, sor- / szer-, tők-, ve- / vé- vil-*), which existed at the beginning of Hungarian writing using Latin letters, still carry the original meaning and logic in their word-group even until today. They indicate every step of the discrepancy from the clear, human-centered economics. This attitude must have differed strongly from the European methods of industrialization and finance, so Hungarian language was not able to reflect the profit-oriented economic thinking until it became a universal economic practice, affecting people. Széchenyi wrote in *The Credit* (Hitel): "I speak about credit and what is coming from it: about honesty, about the holiness of a given word, the straightness of deeds ..." [13].

Examining the interpretations we can see that we took over / back some phrases with negative meaning from some borrowing languages. It can have several reasons. First: the marked activity was strange or different from own customs, thinking, and habits. Second: distance or antipathy toward the other nation or language. The listed examples, language modifications support the idea of Sarolta Laura Baritz during a presentation in Sopron [14]: "*if the mentality of someone is changing, the structure based on it changes as well*". From the two approaches standing parallel and opposed in the same time by the economist Nun, the changes of Hungarian language-philosophy prove our original virtue-ethical thinking.

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FACILITATING THE INSTITUTIONS TO COPE WITH CHILDREN'S LONELINESS – NETWORK COLLABORATION AS A MAIN CONDITION

Alexandra Kovacheva, PhD in Pedagogy, Assistant Professor,

*South-West University "Neofit Rilski",
Blagoevgrad, Bulgaria*

Abstract: *Scientific work carried out analysis of the concept and manifestation of children's loneliness and best practices in this area. On this basis it is provided a developed model for network collaboration among organizations and institutions to deal with loneliness of children. The purpose of the model for inter-institutional cooperation is to minimize loneliness in children by supporting pedagogical professionals, families living in poverty, large families, single and underage mothers, prevention of the risk of inadequate care for children and mothers at risk of abandoning their children, providing a safe and supportive learning environment for the youngest, children and students.*

By author's conclusion, it is necessary to organize a workshop, conference or other form of effective information. It will help sharing good practices. Regional Inspectorates of Education are also good partners that will give methodological support and will coordinate the activities of pedagogical specialists. Following these priority activities will create conditions for the exchange of innovative pedagogical practices and controls. Organizational and coordinating activities, together with representatives of municipalities and State Agency for Child Protection will contribute to the optimization of models for network collaboration.

Keywords: *facilitating, networking, children's loneliness, education*

INTRODUCTION

This study presents an innovative model for network cooperation among organizations and institutions to deal with children's loneliness. The model is based on theoretical analysis and online research with NGOs. One of the main problems that experts have identified is a lack of knowledge of best practices and lack of opportunities for national and international exchanges of experience, which initiated the development of guidelines and steps to deal with this problem.

The society is affected by the changes in the social and economical sphere. These changes are forcing organizations to develop timely new products and services. We noticed changes in characteristics of children, objective content, style of working and methods, interaction among stakeholders. This article adds to the limited research on children's loneliness and effective practices in the field of pedagogical sphere.

MATERIALS AND METHODS

21 NGO leaders were interviewed using a semi-structured schedule about their network, knowledge of children's loneliness, good practices, knowledge flow and transfer. Annual review documents and opinions of policy-makers were also analysed.

RESULTS

The study set out to understand the way in which pedagogical professionals can facilitate the process of overcoming children's loneliness by participating in networks. Interviewees described children's loneliness as a socio-psychological problem. They define three dimensions of loneliness: emotional dimension (29%), interpersonal dimension (67%), and biological determination (5%). This could make it difficult to solve the problem. 59% of respondents said that this is a topical issue. 41% indicated that they "are not aware of the problem but believe that this issue is irrelevant and would like to be informed".

DISCUSSION AND CONCLUSIONS

Loneliness has social and pedagogical aspects. Loneliness is an important problem that leads to negative consequences: low social preference in childhood and anxious and depressed symptoms in adolescence (R. Fontaine, Ch. Yang, V. Burks, 2009). However, only recently research has been focused on young children who feel lonely.

Findings are crucial to the understanding of the psychological functions through which early social experiences influence the development of children. They need to understand the short- and long-term consequences of children's loneliness because it relates to their personal well-being and self-esteem. The research identifies the need to develop clear and interactive methods and strategies of intervention which teachers should implement in their work in order to deal with the children's loneliness (A. Rokach, 1998; H. Brock, 1996).

Childhood is a period when the child needs emotional interaction with others, support and sharing, this is a period of active social experience and socialization. This phenomenon is provoked by various sources and suggests inclusion of various nature issues such as institutionalization, foster care, family breakdown, financial crisis and poverty of Bulgarian families, conflicts, early and persistent absence from educational organizations, value system etc.

In October-November 2014 we carried out an online survey with representatives of the NGO sector. It became clear that it is necessary to establish collaboration among institutions and organizations to overcome this phenomenon.

Networks like "My space", "Facebook", "Twitter", "Netlog", "eTwinning" are based on a new type of group communications and a new type of group structures that are organized as a professional principle and a new type of acquaintances. Going beyond the virtual, they allow cooperating in the same space and time. This affected the projected number of internal transformations in our society and education (D. Peycheva, 2010). This process has affected individuals of different ages. Today loneliness is a leading problem, despite of the opportunities provided by the new communication technologies (N. Aleksandrova, 2010; K. Vladimirova, 2010, etc.).

One successful example for network collaboration in Bulgaria is the "Mechanism for inter-institutional partnership in support of parents", project "Family for Every Child", UNICEF, and Shumen (State Agency for Child Protection, 2014).

Based on these findings and successful practices implemented in the network, we offer a model for network collaboration among organizations and institutions to cope with loneliness of children.

To present the model it needs to clarify the concept of "network": "The network is emerging as an increasingly common organizational form as well as a method for professional development, educational institutions improvement and to better serve children's needs" (Ch. Kubiak, J. Bertra, 2010; A. Kovacheva, 2011). Network is an organizational form, a new proposal, an alternative to overcome the problem.

Network collaboration will build capacity and opportunity for innovation in organizations, dealing with children's loneliness, exchange of experience, expertise, skills and best practices among those involved in working with children.

According to P. Carmichael et al, the development of the network activity of schools is part of the overall system change requiring school institutions to interact with a range of external organizations to attract funding from multiple sources, and work with information, opinions and policies from different sources (P. Carmichael et al, 2006). Ch. Kubiaki & J. Bertran (2010) who believe that the future development of the activity of schools and institutions is networking.

It should be noted that participation in the network is voluntary. Managers must have management skills, which will be accepted and effective, although it is not formally imposed. Non-hierarchical network operation requires the implementation of democratic management style (D. Todorina, 2005).

To overcome loneliness in children we require a strong sense of shared purpose that sets specific attitudes and preparation of participants for joint activities: negotiations about

strategic approaches to deal with the problem "child loneliness", organization of meetings among the participants, and enhance the flow of information and ensuring the established network of resources. Network will ensure joint efforts, resources and responsibilities of the institutions, schools and kindergartens, family, Blagoevgrad Municipality with authority and organizational resources and strategies, teams of new services, which are based on the action plan at the national level, non-governmental organizations, working on children's issues, family advisory centers, etc.

The purpose of the model for inter-institutional cooperation is to minimize loneliness in children by supporting pedagogical professionals, families living in poverty, large families, single and underage mothers, prevention of the risk of inadequate care for children and mothers at risk of abandoning their children, providing a safe and supportive learning environment for the youngest, children and students (*Figure 1*).

There are developed prevention services for parents' support in Bulgaria. They are a good basis for starting a campaign. For the realization of our model for network collaboration, have to be carried out the following activities: 1) conducting workshops; 2) development of strategies for a mechanism for network cooperation and action in specific cases; 3) training seminars with pedagogical specialists; 4) seminars; 5) information campaigns; 6) establishment of an information portal for network collaboration (a good example is eTwinning).

It is necessary to organize a workshop, conference or other form of effective information. It will help sharing good practices. Regional Inspectorates of Education are also good partners that will give methodological support and will coordinate the activities of pedagogical specialists. Following these priority activities will create conditions for the exchange of innovative pedagogical practices and controls. Organizational and coordinating activities, together with representatives of municipalities and State Agency for Child Protection will contribute to the optimization of models for network collaboration.

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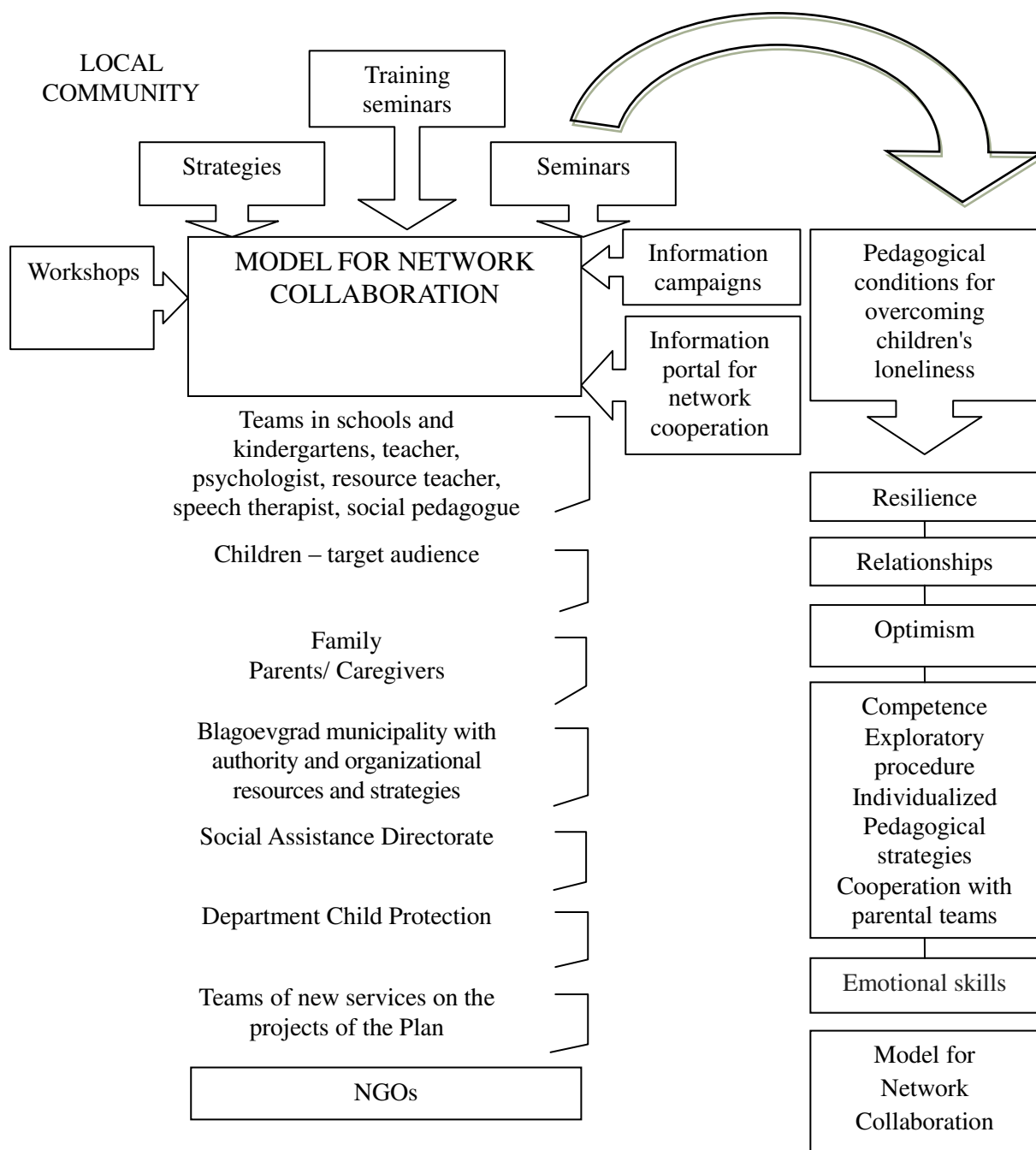


Figure 1: Model for network collaboration among organizations and institutions to deal with loneliness of children

Source: created by author

GENERAL THEORETICAL PRINCIPLES OF MATHEMATICAL LESSON'S UPDATE IN PRIMARY SCHOOL

Lyudmula Koval', Doctor of Pedagogy, Professor, Director of Institute,

*Institute of Psychological and Pedagogical Education and Arts,
Berdyansk State Pedagogical University, Berdyansk, Ukraine*

Abstract: *In the article the basic tendencies of lessons' update of different types on the principles of personally-oriented, competence-based and technological approaches in primary school are disclosed. Carrying of a modern lesson orients teacher on effectively active constituent of educational process with the purpose of personal acquisition by every student of a key, inter-subject and subject-mathematical competences by active introduction of modern technologies of subject and general educational value. The update of theoretical principles of maintenance of primary education, expansion of information sources, openness to foreign experience stimulate active motion in theory and practice of improvement of a lesson.*

In addition, the author in the research accents our attention on understanding factors which allow promoting quality of conducting of a modern lesson. Among them are: 1) prevailing of subjectivity of a student, that is connected with forming reflection in junior schoolchildren; 2) priority of motivational providing of educational process during a lesson; 3) diversify of information sources and means of studies that helps to model and conduct a lesson; 4) technological effectiveness of a modern lesson heads for achievement of the assured results of studies of junior schoolchildren; 5) meaningfulness of self-evaluation activity on a lesson; 6) organization of favorable psychological and didactic environment of lesson.

Keywords: *modern lesson, model of combined mathematical lesson, personally-oriented approach, competence approach, technological approach*

INTRODUCTION

Lesson as an organizational form of education is constantly under requirements to quality of education that is pulled out in different times before school by the state and pedagogical science.

Typological classification of lessons is varied. It can be predefined by signs which scientists use during their work. In textbooks of pedagogy, didactic and in methodical manuals for teachers there are given classifications of lessons by Yu. Babanskiy, M. Danilov, V. Dyachenko, B. Yesipov, I. Kazantseva, I. Lerner, M. Mahmutova, I. Ogorodnikov, V. Okon, V. Ohyshyuk and others. T. Baybara, M. Bogdanovych, M. Vashulenko, L. Koval, L. Kochyna, T. Ramzaeva, S. Skvortsova, N. Skripchenko, S. Strilets, famous Methodist at primary school, also paid their attention to this problem. In methodical manuals interpretation of the concept *lesson* and its types is carried out on the basis of actual textbooks of pedagogy, didactic and professional methodology.

In particular, there is an actual description of a lesson, which was proposed by famous scientists of XX century (M. Skatkin and I. Lerner). "Lesson is an organizational unit of educational process which is limited in time and the functions of which consists in achievement of the completed but partial purpose of studies".

From the didactic point of view the most generalized approach is determination of types of lessons after a primary didactic purpose, in particular: mastering of new material; revision and application of knowledge, abilities and skills; review and generalization of knowledge and abilities; verification and control of results of studies.

The above mentioned types of lessons in "their pure form" are very rare at primary school. As a rule, combination of different aims of studies prevails, and consequently, we deal with the lesson of the mixed type which is named combined by scientists, where a few didactic aims are solved, different methods of organization of studies are applied.

The aim of the article is to prove that theoretical basis of update of different types of lessons at primary school is realization of personally-oriented, competence-based and technological approaches.

MATERIALS AND METHODS

Modern researches, (M. Bogdanovich, N. Gluzman, L. Korchina, L. Koval, O. Komar, N. Lystopad, O. Mytnyk, S. Skvortsova, S. Strilets, O. Onoprienko and others) of the above mentioned problem, spoke about the subsequent search of new structure of lesson at primary school. Let's make an attempt to outline the *basic tendencies of this update*:

- Peculiar removal of "subject barrier" between disciplines of different cycles, as a result of which lesson becomes integrated.

- Use of "active" methods of teaching, which allows attracting junior schoolchildren in the process of active educational activity.

- "Subject-subject" interaction of pupils, dialogue of a lesson, possibility to express your own point of view.

- Technification of lesson both in a narrow meaning (use of information technologies) and in wide meaning (application of different educational technologies: educational interaction; stage-by-stage mastering by the students of educational material; forming of general educational abilities and skills; differentiated education, playing educational activity).

- Introduction of modern educational technologies at primary school is examined as a well-organized aggregate of actions of teacher, the sequence of which is provided by a management of educational-cognitive activity of junior schoolchildren with the purpose of acquisition by their key, inter-subject and subject competences.

Summarizing innovative tendencies in theory and practice of modern lesson, it is necessary to make a conclusion that didactic and methodology is characterized by a transition from predominance of "object-object" paradigm of education to "subject-subject" one. Therefore, during a modern lesson educational interaction (teaching-learning) must pay special attention to a child; provide development of every child's personality by forming of subject and key competences. In this context lesson becomes weightier, than simply a cell of educational process. It is an environment of subject-subject and poly-subject interactions. It is based on collaboration, co-creation between teacher and students, acquisition by their not only cognitive but also social experience, registration of influence of all educational components, subject and informative environments. It is necessary to add that in the school didactic of XXI century the concept of educational interaction is enriched with personally-oriented meaning.

Fundamentality primary education is not only by firmly mastered knowledge, abilities, skills, but in sufficient level of development of key competences, which must become major acquisition of junior schoolchildren. They are such competences as: health caring, general culture, civil, enterprising, social, and informatively communicative and ability to study.

Their forming requires systematic influence. For forming in junior schoolchildren ability to study it is necessary to provide the complex of conditions: stimulant educational environment, highly skilled teachers, compulsory favorable family education, and purposeful guidance of forming of ability to study [4].

All these innovative displays show that personally-oriented, competence and technological approaches change content and structure of modern lessons at primary school, and it begins a new approach to its design and structure. It is necessary to consider the process of modeling of the combined lesson on principles of personally-oriented, competence and technological approaches, by the example of the math lesson [2].

To build such lessons of mathematics, it is necessary to be guided by a base model. Unfortunately, there is no unique classification of models in psychological and pedagogic literature. In particular, L. Fridman divided them into three classes: material (subject); sign-symbolic and ideal (mental, imaginary, that created by a subject as a presentation). We will follow the ideal class of the lesson, as teacher reproduces it as his own presentation.

The model of the combined lesson of mathematics (just the same type of lessons is considered most widespread at primary school), consists of such stages:

1. Stimulation and motivation of educational-cognitive activity of students.
2. Actualization of supporting knowledge of students and methods of actions.
3. Forming of new knowledge and methods of actions.
4. Mastering of knowledge. Forming of abilities and skills.
5. Reflection of educational-cognitive activity of students.

Ability of teacher to model a lesson we determine as complex, integrated formation which unites his knowledge and ability to plan and forecast future project of lesson on principles of personally-oriented, competence and technological approaches. It is also necessary to pay attention that determination of a lesson as "personally-oriented", "competence" or "technological" lately is often met in some publications and practice of primary school and from our point of view it is illegal. Scientifically grounded and correct to consider personally-oriented, competence and technological approaches as theoretical basis of conducting of a modern lesson from all disciplines that orients teachers on effective and active education.

Submitting modern vision of lesson at primary school, in particular interpreting a lesson as environment of subject-subject and poly-subject interaction, where basic characteristic of its quality is considered subjectivity of a student, that is connected with forming reflection in junior schoolchildren, in particular intellectual, emotional "without which there is no subjectivity of a student" (O. Savchenko, I. Kodlyuk). It is necessary to add, that psychologists consider reflection as one of new formations of mid-childhood (V. Davidov). However, without regard to the different approaches to the understanding of essence of the noted concept, scientists agree that it is ability of personality to give a glance on itself from one side, analyze own actions and acts, and at a necessity to reconstruct them on a new line-up (I. Bekh, M. Marusinets).

RESULTS

The research of the problem of modern lessons both from didactic and methodology allows considering prevailing of subjectivity of a student as a basic description of his quality [4]. In brief let's specify conditions with the help of which we can achieve it.

1. Priority of motivational support of educational process during the lesson.

Let's underline that we speak about motivation not only as a separate stage which usually teachers specify in their plans as beginning of lesson. It is important, that motivation of education will be during the whole lesson. Caring about motivation of a student on a lesson, creative teachers are oriented not on a junior schoolchild in general, but on concrete groups and separate children of a class. So, there must be wide and at the same time purposeful range of stimuli on a lesson and possibility to support and strengthen educational motives of different groups and every child because they are deep personal individual area.

2. Diversify of informational sources and means of education that help to model and conduct lessons.

This possibility is provided by edition to one discipline and one textbook methodical manuals which were created by different authors and in different regions, that allows to carry out their comparative analysis; by printing of different working notebooks and collections of control works; by access of teachers to electronic editions; by modern hardware of studies in primary classes; by distribution of publications about alternative pedagogical systems, by the openness of foreign experience. This information allows conducting lessons more dynamic, interesting both in relation to content and in relation to the use of separate, innovative for Ukrainian school methods. At the same time wide access to information is not always accompanied by serious filtration, taking into account necessities of the class. Attempts to "modern" lessons with the help of additional information sometimes predetermines their overload, smallness of the stages, underestimation of compulsory implementation of requirements of the program, shortage of time for individual work and stage of application in the process of mastering which is utterly important. It is necessary for a teacher to understand practicability of additional educational materials as to not overload children with excess information, parents also must not pay for unnecessary textbooks. Teacher has to use not simply new, but necessary information.

3. Technological effectiveness of modern lesson heads for achievement of the assured results of studies of junior schoolchildren.

The requirements of competence and oriented education oblige teacher to achieve the planned requirements to educational achievements of every student in the system of lessons. The positive thing is development in theories and mastering in practice subject and general educational technologies. Moreover, methodical works in relation to technologies of forming subject competences in education are noticeable too. In these technologies from the beginning and to the end student must be active and also must be the subject of education [5].

4. Meaningfulness of self-evaluated activity during the lesson.

We have to pay attention also on another important aspect of modernization of lesson at primary school, it is development of self-evaluated activity of students, which foresees a construction and analysis of own actions, thoughts about quality of work and its effectiveness. Teacher must not control, check and evaluate everything himself. Part of control duties can be passed to the children. Gradually, as they are taught, they master the means of self-control, self-check and self-evaluation of results of their activity on different subject content, oriented on certain supports (standard, chart, algorithm, etc). To achieve this, teacher can use different estimating forms during the lessons (e.g. marks, petals, leaves, snowflakes, fir-trees, etc). The advantage of such approach is that student gets marks for the whole work.

5. Organization of favorable psychological and didactic environment of lesson.

This aspect of organization of lesson is an extraordinarily important criterion of real teacher's anxiety about emotional and psychical health of children during lessons. If student is a subject of education, it eliminates manipulation of his consciousness, pressure; it eliminates reduction of breaks, unethical remarks to students, etc.

A modern lesson is characterized by favorable psychological and hygiene conditions of education, well-timed pedagogical support of children, prevention of overload, education of human dignity of a child, faith in his abilities, desires to score success. Analyzing lessons, learning them, it is necessary to understand if they are integral, the level of students' readiness, how they react on a novelty, originality, difficulty of material, how lesson is ended. And the most important is what children of different levels of readiness can master during this lesson.

DISCUSSION AND CONCLUSION

So, the update of theoretical principles of content of primary education, expansion of sources of information, openness to foreign experience, stimulate activity in theory and practice of improvement of lesson. Modern primary school is characterized by coexistence in pedagogical experience of basic didactic types and variants of different lessons that certifies development, considerable backlogs for improvement, and modernization of this well-known organizational form of education. At the same time, reasonable realization of personally-oriented, competence and technological approaches on the lessons of different types is theoretical basis of its update.

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FORMATION OF POLITICAL CULTURE OF CADETS OF HIGHER MARITIME EDUCATIONAL ESTABLISHMENTS OF UKRAINE AS A SUBJECT OF SCIENTIFIC AND EDUCATIONAL RESEARCHES

Olena Kovnir, PhD in Pedagogy,

*Kherson Maritime College of Fishing Industry,
Kerch State Maritime Technological University, Ukraine*

Abstract: *In the thesis the theoretical generalization and reasonably new approach to solving the current problem of theoretical study and experimental verification of pedagogical conditions of formation of political culture of cadets from higher maritime educational institutions; the essence, content and components of the political culture of cadets of maritime educational institutions are defined; the current state of formation of political culture of cadets of maritime educational institutions is described; the content of the key concepts of the study: "political culture", "political education", "political socialization", "political competence" is specified; the author's definition of "political culture of a cadet higher maritime education institution" is given; the factors and patterns of formation of political culture of cadets of maritime educational institutions are defined; components, criteria and indicators of formation of political culture of cadets of maritime educational institutions are defined and their level is characterized; structural and functional model and pedagogical technology of political culture of cadets of maritime educational institutions as a set of interrelated components: target, content, organizational and effective ones are proved, developed and tested; effective pedagogical conditions of formation of political culture of cadets of maritime educational institutions are proved; components, levels and criteria of formation of political culture of cadets of maritime educational institutions are defined and characterized. To verify the effectiveness of structural and functional model of pedagogical conditions and pedagogical technologies of political culture of cadets of maritime educational institutions we developed and implemented a program forming experiment that made it possible to record a positive trend and is the basis for a conclusion about the effectiveness of the proposed structural functional model and concluded software and methodological recommendations on the formation of political culture of cadets of maritime educational institutions and course "Political Culture of Merchant Marine officer".*

Keywords: *political culture, cadet, maritime educational institution*

INTRODUCTION

In the conditions of transformation of modern Ukrainian society the level of formation of political culture significantly determines the nature and direction of the political process, stability and democracy of the political system, as far as political culture determines the behavior of a person and social communities, giving it specific content and direction. The leading place in formation of political culture of students belongs to the education system, as the Ukrainian society under conditions of modernity is going through difficult times in its development. Therefore, young people need strong political knowledge and the proper level of political culture, which gives them the ability to make the right political choice.

Taking into account that Ukraine ranks at sixth place in total number of sailors on world merchant ships, and each eighteenth sailor in the world; in Ukraine, of particular urgency is the problem of political education of cadets of higher marine educational establishments of Ukraine, because in professional activities, they have to be bearers of citizenship through personal and active participation in public and political life.

MATERIALS AND METHODS

The study was a part of the plan of research work of the department of pedagogy, psychology and educational management of Kherson State University on the theme "Modern educational technology of children's socialization in the conditions of European globalization".

The pedagogical experiment was held at the Kyiv College of Maritime and River Transport Kyiv State Academy of Water Transport named after Hetman Petro Konashevych-Sahaidachny, Kherson Maritime College of Fishing Industry of Kerch State Maritime Technological University, Sevastopol Marine College of Kyiv State Academy of Water Transport named after Hetman Petro Konashevych-Sahaidachny and the Odessa Maritime College named by A.I. Marinesko Odessa National Maritime Academy.

To solve the study tasks complex *methods of research: theoretical* (analysis of scientific sources on a problem of research, synthesis, comparison, simulation, synthesis) were used for the purpose of studying psychological and pedagogical literature and the definition of conceptual bases of research problems, clarifying the nature, structure and characteristics of political culture, building structural-functional model of forming of political culture of cadets of higher marine educational institutions; *empirical* (survey, interview, direct and indirect observation, method of expert evaluations, self-consciousness, testing) was used to study the levels of formation of political culture of cadets of higher marine educational institutions; pedagogical experiment was used to test the effectiveness of a pedagogical model of formation of political culture of cadets of higher marine educational institutions; *statistical* (processing of results of experimental work) were used for data processing and establishment of quantitative dependences between the studied phenomena and processes.

RESULTS

Formation of political culture of pupils and students identified in the strategic documents of our state in educational sector ("the Concept of civil education of the individual in terms of development of Ukrainian statehood" [2], "the Concept of national-Patriotic education" [3]), which focuses on the necessity of formation at young generation of high patriotic consciousness, feelings of loyalty, love to motherland, willingness to perform their civic and constitutional duty to protect national interests, integrity and independence of Ukraine. This problem in modern times attracts the attention of the general public and, in particular, is the subject of research in the field of philosophy, public administration, political science, sociology, cultural science, psychology and pedagogy. The problem of human interaction with the political system and its institutions were examined by N. Luhmann, T. Parsons and J. Haberman, who considered a political culture in the context of socialization as the internalization of values.

Political culture as a system of dominant social values is a subject of scientific studies of V. Andrushchenko, V. Bebik, K. Vashchenko, M. Holovaty, M. Dmytrenko, I. Zhadan, M. Ivanov, O. Morozova, M. Ostapenko, V. Rebkalo, O. Rudkevych, F. Semchenko, etc.

Functional elements of political culture of youth as political education, consciousness, values and activities were disclosed in the works of O. Basnin, S. Bezskelny, M. Holovaty, Y. Kravchenko, N. Probygolova, S. Trofimov and others.

Problems of development of political culture of the Ukrainian youth were studied by V. Bebik, E. Batalov, O. Bushueva, M. Holovaty, S. Hrytsay, V. Miroshnichenko, V. Rebkalo etc. N. Ivanov considered political education as a means of formation of political culture.

Ukrainian experience of the national political culture was investigated by O. Rudakevich (theory and methodology of formation); M. Dmytrenko (the formation of political culture of the personality in the conditions of transformation of society); Y. Ryaboi, O. Kvasha (the political culture of the region, its impact on the implementation of regional policy in Ukraine); S. Hrytsay, O. Vnukova, O. Morozova, V. Chepurna, S. Tsytko (formation of political culture of youth); M. Bilyk (the psychological factors of political culture of students).

The process of formation of political culture of students was described by A. Busargina, A. Karnaukh, M. Ostapenko, A. Sichova, I. Sakhnevich, A. Terentyeva, A. Khoroshenyuk etc. They determined pedagogical conditions and the role of youth political socialization. The problem of political culture forming for pupils and students, in particular, cadets of military high schools has been researched by native scientists such as G. Harayeva, L. Lyps'ka, O. Monakhov, V. Shchytnykova, etc.

However, most researches on political culture formation for the student was undertaken in the field of political science. At the same time, they do not reveal the specifics of political education and political socialization of students. Taking into account the problem of political culture forming for cadets of higher marine educational institutions is particular relevance in the present. Urgent need for theoretical justification and practical solution of the mentioned problems motivate scientists, including teachers, *to resolve a number of contradictions in the formation of political culture of cadets of higher marine educational establishments*, in particular, between: the actualization of values of political culture of youth at the level of society and insufficient attention to its formation from the higher marine education institutions; the tasks of political socialization of cadets of higher marine educational institutions and the insufficient readiness of teachers to their solution; objective necessity of application of system approach to formation of political culture of cadets of higher marine educational establishments and lack of adequate methodological support of the educational process.

The analysis of researches of G. Almond, A. Basnin, B. Bebyk, M. Weber, S. Verba, M. Holovaty, D. Easton, V. Kurylo, etc. suggests that in terms of democratization of the Ukrainian state, the formation of political culture of youth is one of the most important tasks, which solve the entire system of education. This process is long, consistent and closely linked with political socialization and political education of the individual. A synthesis of the views of scientists I. Bech, I. Zhadan, M. Ivanov, O. Lazursky, O. Morozova, V. Miroshnichenko, M. Ostapenko, V. Rebkalo, S. Ryabova, etc. allow us to consider the political socialization of cadets of higher marine educational institutions as a process of reproduction of professional and general culture, including political, which is to ensure their active participation in the development of a democratic society in Ukraine.

We have indented *two levels of process of political socialization* in a higher educational institution aimed, in which the assimilation of information about the principles of the political structure, the rights and obligations of a citizen etc., and non-directional, latent (hidden), the main factors of which is the nature of relationships in the learning environment, the degree of freedom of the student, the possibility of protection of their rights and appeals to the established laws and regulations.

On the basis of analysis of scientific works (L. Aza, V. Andrushchenko, V. Bebyk, K. Vashchenko, M. Dmytrenko, I. Zhadan, M. Ivanov, etc.) the essence of the *"political culture"* concept is defined as an integrative characteristic of a social subject (in our context cadets of higher marine educational establishments), in which political knowledge and skills, value orientations, attitudes and beliefs, political experience synthesized, which ultimately determine his political conduct. So, in the process of analysis of the current state of the research problem, it was found that the political culture of students is formed most effectively under conditions of political education in higher maritime education institutions and suggests that they focus on human, political and socially important values.

Study of philosophical, sociological, politological, cultural, psychological and pedagogical literature we have identified and characterized *factors and regularities of formation of political culture of students*. It was found that the formation of political culture of cadets of higher marine educational establishments *is determined by such factors: objective* state system, the level of legal, moral, political and economic culture of the society, the content of education and upbringing; *subjective* age and psychological characteristics of personality, pedagogical activity of teachers, parents, public organizations, the activity and competence of the student.

Among the educational functions of the higher marine education institutions in the formation of political culture of cadets we identified the following: formation of socio-political worldviews; the mastery of future officers of merchant fleet; the system political knowledge and formation on this basis of political values beliefs and attitudes; development of cognitive skills; the education of national consciousness; development of needs to participate in public and political activities on the principles of democracy; the formation of readiness to the implementation of civil-political training of the subordinate courts etc.

It is established that *the formation of political culture of cadets is part of the process of preparation of students in higher maritime educational institutions* and is defined as the purposeful process of political socialization, the formation of political consciousness and behavior during organized active social and political cognitive activity that provides conscious mastering by cadets of higher marine educational establishments of civil and political knowledge and beliefs about the need to respect them in life and future careers.

DISCUSSION AND CONCLUSION

On the basis of theoretical analysis of the state of knowledge of the problem in philosophical-cultural, psychological and pedagogical literature and current state of solving the problem of formation of political culture of cadets of higher marine educational establishments is defined by its insufficient elaboration.

We clarified the nature of key concepts of the study "political culture", "political education", "political socialization" and "political competence" of cadets of higher marine educational institutions. The political culture of cadets of higher marine educational institution is defined as an integrative characteristic of the personality as a social subject in which the political knowledge and skills, value orientations, attitudes and beliefs, political experience are focused and synthesized, that in the ultimate sense, determine its political conduct. The essence of the process of formation of political culture of cadets of higher marine educational establishments lies in the mastery of political roles and identities, try to make the transition from being a young man-performer and executor to facilitate the emergence of an active creator and participant of political processes and phenomena. The formation of political culture of cadets is part of the process of preparation of students in higher maritime educational institutions and is treated as a purposeful process of political socialization, the formation of political consciousness and behavior during organized active social and political cognitive activity, which provides the conscious assimilation of cadets of higher marine educational establishments of civil and political knowledge and beliefs about the need to respect them in life and future careers.

The analysis of the research problem allowed to specify the components of political culture of cadets of higher marine educational institutions: cognitive, value-motivational, operational-active and criteria (cognitive, emotionally-reflexive, behavioral) and indicators of its formation (knowledge in the policy area, the understanding of socio-political events; hold social and political concepts; interest in political education; awareness of the problems of political life in the country; focus on human and civil values; attitudes towards political life; civil liability; emotional and intellectual mobility; political value orientation; participation in public and political activities; the development of analytical skills; reflection of their own political activity; legal behavior, social and political activity of the student).

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ROLE OF PHYSICAL EDUCATION OF STUDENTS IN THE FORMATION OF HEALTHY LIFESTYLES AND PROSPECTS OF IMPROVEMENT

Olena Kuznetsova, PhD in Physical Education and Sport, Associate Professor,

National University of Water and Environmental Engineering, Rivne, Ukraine

Abstract: *The psychological and pedagogical literature is analyzed, program analysis and policy papers on physical education is carried out. It has been established that the modern system of physical education in Ukraine is experiencing a period of search for strategic decisions of its development and is requiring the scientists to develop a new methodical maintenance of discipline "Physical Education". It is proved that the modernization of the methodical system must ensure the transition from a traditional to a new educational process with the use of modern health-improving technologies.*

Keywords: *system of physical education, educational and methodological support, physical education, student*

INTRODUCTION

Social and economic transformation in Ukraine, the ecological situation in the country updated the problem of preservation and strengthening students' health. Content analysis of sport and health-improvement activities in the educational institutions of Ukraine and its western region, particularly in the educational institutions of Rivne region led to the following conclusions:

1. The number of participants in sport and health-improving activities in higher education institutions (universities) in Ukraine is increasing every year [5].

2. The ratio of the contingent of students enrolled for health in special medical group to the total number of students attending classes in physical education was 14,03% (universities I–II level of accreditation) and 10,99% in 2014 (Universities III–IV level of accreditation) [5]. Noteworthy is the fact that in 2014 compared with 2012, in secondary schools of Ukraine has nearly tripled the number of children with abnormalities (28,29% vs. 10,72%), and that are future applicants [5].

3. Over the last 12 years in Rivne region almost doubled the number of pupils and students who are included in special medical group. During this period, only the number of students of secondary schools that have rejection in health status has increased almost four times [6].

4. In the universities with III–IV level of accreditation of Rivne region ratio of students in special medical groups to the total number of young people who attend classes in physical education, was 24,50% in 2013, 26,41% in 2014 and 23,87% in 2015 [6].

An analysis of the scientific literature, legal and regulatory documents established that there is a need for the development and implementation of innovative health technologies of improving the health and motor activity of university students.

An objective is to study the modern status and trends in development of the educational system of culture of a healthy way of life of modern students as a part of the educational process on physical training; to expand existing failings and to identify ways to overcome them.

MATERIALS AND METHODS

The methods of the research are theoretical analysis and generalization of scientific and methodical literature, Internet materials, content analysis, and pedagogical supervision.

RESULTS

The research is based on the ideas of humanization in the upbringing of a healthy way of life, the relationship of the system and synergistic research approaches in the organization of physical education. On this basis the following theses were formulated:

1. Implementing a process of physical education is needed for the active participation of students with their understanding of value of classes for maintaining and improving health, tempering, contribute to the proper formation of a healthy way of life.

2. Health-improving process in physical education includes basic and auxiliary means of physical education used under the direction of teachers as well as their own.

3. The technical components are the mechanisms for joint activities in the "teacher–student" system with a gradual transition to the independence of students.

4. Methodological components of the process of physical education is the availability of the proposed physical and mental stress for each student, efficient training system, which ensures consistency in learning the exercises, a differentiated approach to students by gender, state of health, physical development, and motor preparedness.

Implementation of the above abstracts is performed in three stages (*Figure 1*).

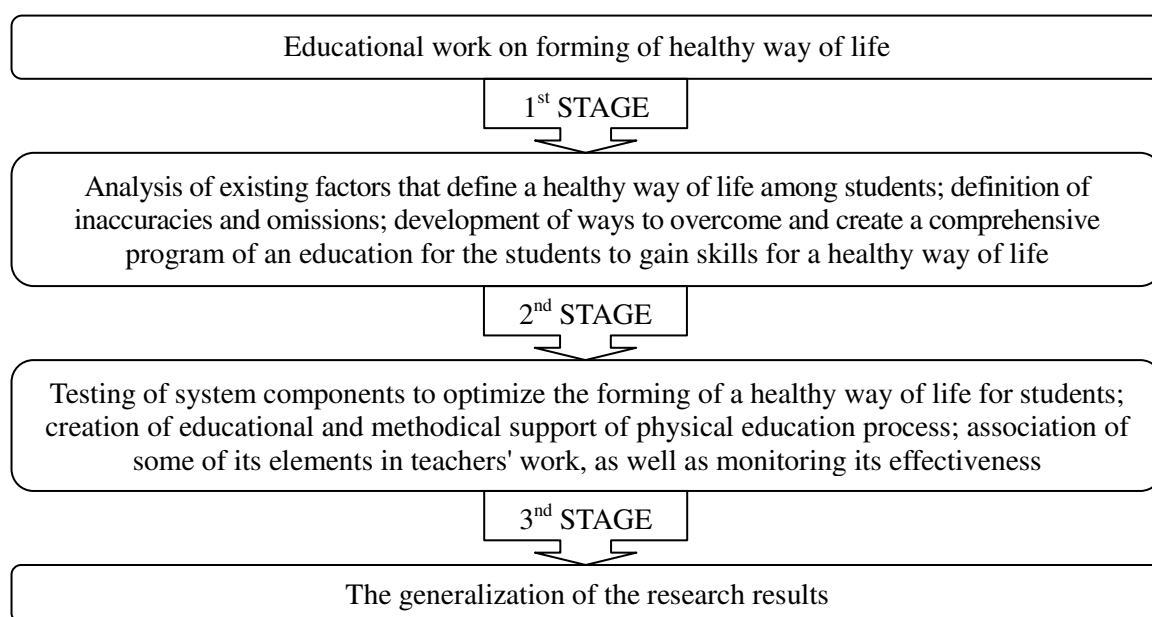


Figure 1: Stages of educational work to form a healthy way of life

Source: created by author

As a result of the study, we identified the main problems of the educational process on physical training:

1. *Disparity of tasks and possibilities of their realization, which are prescribed in the state program of development of physical culture and sports in Ukraine, and resource providing of physical education in higher education institutions (organizational, personnel, scientific and methodological, biomedical, financial, logistical, information).*

Over the years, the development of physical culture on the territory of independent Ukraine, the number of existing problems as their social significance is increasing, the character and magnitude of the problems is deepening, which are not solved for some reason for a long time [1, 2]. Despite the fact that the concept of the state targeted social program for development of physical culture and sports in Ukraine for the period up to 2020 [3] the purpose of the basic components of physical education system has undergone correction, other elements of the system in practice have not changed. It is known that if the purpose of the system does not coincide with its elements, in the end, this element drops out of the system or conflicts with it. These contradictions can even lead to the destruction of the system, which is happening today.

Maybe that's why in recent time at the state level deals with the priorities of development of physical culture and sports in Ukraine, develop and implement comprehensive measures to promote a healthy way of life, consider experts proposals in this sphere over the resurgence of the all-round in Ukraine.

Since July 2014, more than 200 youth organizations took part in the discussion of the state youth policy program for 2016-2020. Currently, the concept of the Program highlighted four priorities as overriding for the maintenance and development of the Ukrainian youth which is: a non-formal education, employment, housing and a healthy way of life [4].

2. The absence of a unified theory and practice in physical education classes can be traced both to the level of teachers and students at the level of consciousness.

At the present stage of development of Ukrainian society physical education and sport, as the humanitarian sphere, has a direct relationship to the person, who is both their subject and object [7, p. 49]. One of the main directions in the development of a healthy way of life is cultivation conscious, attentive, active attitude towards the health [9]. Professor B.M. Shiyan thought that humanization and democratization of the process of physical education compares favorably to the fact that students' problems are solved by their active participation [10]. The monograph by V.N. Kryaj and Z.S. Kryaj (2001) discloses the conceptual provisions of humanization of physical education [8, pp. 56-57]. The authors argue that physical education should always be directed to the people to satisfy their vital needs [8, p. 59].

3. The absence of conceptual unity of the educational process on physical education and the existing requirements apply to the training of future specialists. At the same time, modern society requires qualified professionals who have a significant potential for the general and special workability and successfully solve professional problems.

4. The absence of an integrated approach to the classes of physical education and forming of a healthy way of life.

It needs renovation and modernization of the content of education, in particular, sports and health-improving and methodical system of physical education, which do not meet today's requirements.

Based on the analysis we have developed practical recommendations on the formation of a students' healthy way of life.

1. Inclusion of the requirements to achieve the level of professionally-applied physical preparation in accordance with the characteristic of the specialty, as a mandatory state certification condition.

2. Increase the volume of motor activity of students up to 8-10 hours per week by the mandatory forms, and optional self-study, taking into account the interests, abilities and individual characteristics of students.

3. Expansion of theoretical section of the discipline program "Physical Education", filling it with modern knowledge, which is necessary for a forming of a healthy way of life.

4. The creation and expansion of physical culture and sports, health-improving and fitness clubs for popular types of recreational physical activities.

5. Increasing the professional and pedagogical competence of teachers of physical education and the quality of their training classes.

6. Establishment of the personal responsibility of university rector for the development and modernization of students' physical education. Its functions include: management decisions for creating the necessary conditions for the implementation of physical education and sport; monitoring the state of students' physical education and health; annual report on the state of physical education and sport at higher education institution, etc.

7. Creation of a unified educational complex for physical education.

CONCLUSION

The proposed recommendations have a practical character of variability, because there is no education institution with the same learning conditions and the same number of students. All of them complement each other and are manifested in unity, but for different universities content of these components may vary depending on the type, location, work specifics, traditions and institutions opportunities. With the help of established methodology of introduction of health-improving technologies in the process of students' physical training these recommendations will have a scientific basis in their design in the educational space of the university.

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ESSENCE AND PECULIARITIES OF ACTION-COMPETENCE APPROACH TO THE METHODIC TRAINING OF FUTURE TEACHER OF TECHNOLOGY

Andrii Malykhin, PhD in Pedagogy, Associate Professor, Dean,

*Faculty of Physics, Mathematics and Technology Education,
Berdyansk State Pedagogical University, Ukraine*

Abstract: *The article deals with the essence and peculiarities of action-competence approach to the methodic training of future teacher of technologies. In particular it is noted that action-competence approach is analyzed within the frame of practice-oriented education. It envisages the constant transformation of activity's types and mastering of appropriate connected experience: experience of educational-cognitive activity of academic type, experience of quasi-professional activity, experience of educational-professional activity, and experience of professional activity. It is also marked that action-competence approach to the methodic training of future teacher of technology provides transparency of educational course's goals, concretization of the way of describing educational results in terms of competences, development assessment instrument tools which are adequate to the objects of control, and correlation of goals and procedures of assessment within the educational course.*

Keywords: *teacher of technology, action approach, action-competence approach, competence approach, methodic training, practice-oriented education*

INTRODUCTION

Modern requirements to the professional-pedagogical education in Ukraine demand new approaches to the organization of educational process at pedagogical high educational institution.

The general approach to the organization of professional and methodic training of the teacher existed for a long time within the national system of high pedagogical education. According to this approach it was enough to give knowledge to the future specialists and later, due to the knowledge (given at high educational institution) these specialists will become successful within professional activity. As the result of this approach we can state the fact that now Ukraine is in such situation which is characterized by the great amount of specialists with high education and by the lack of qualified practice-oriented staff at general secondary school. Problem of practice-oriented training (and it's components) of the specialist was studied by such scientists as: D. Barnake, I. Dichkibska, I. Zimnya, I. Zyazyun, O. Kyuster, A. Khutorsky, V. Hutmaher, G. Lind, Y. Olkers, S. Litvinenko, N. Nichkalo, D. Noiman, S. Pitch, O. Pidlacy, E. Post and V. Sibaeva. But problems of implementation of action-competence approach to the practice-oriented methodic of training future teacher of Technology have not been sufficiently revealed in scientific research.

MATERIALS AND METHODS

Pedagogical experience indicates that graduates of high educational institutions cannot organize the educational process effectively according to modern requirements. On our point of view, one of the reasons of such state is caused by the fact that pedagogical activity needs not only the theorist but the practice-oriented specialist. Real reason of paradigm's crisis (which has as the base the forming of professional knowledge) is in another space in the contradiction between real conditions of modern school's activity and system of professional training of pedagogical staff, which now exists in Ukraine.

Among the reasons which caused the crisis of traditional paradigm of high education some scientists determine that within modern conditions the loss of information's relevance occurs more quickly than the cycle of education at high school reaches the end. As the result the traditional statement on the transfer of information or necessary knowledge from the teacher to the student becomes absolutely inappropriate. Within such conditions it is very

important to teach students the skill to gain knowledge independently. Besides the labor market does not demand the knowledge by themselves but the ability of the specialist to use it in practice, to perform certain professional and social functions. The idea of practice-oriented education was implemented into the system of general education earlier than into the system of high education. As important even we can name the implementation of specialized education at elder classes of secondary school. The specialization at these classes corresponds in general to the structure of educational and life guidance of the majority among the high school students. The orientation on the sphere of future professional activity of pupils is formed till the age of 15-16. Realization of practice-oriented education needs new approach such as action-competence. In contrast to the traditional education which is oriented on the mastering knowledge, the practice-oriented education is directed on the mastering not only by knowledge but also on the gaining skills and the experience of the practical activity. Education cannot be practice-oriented without gaining such experience, which level is determined by the methods of competence approach. Orientation of commonly known action approach is directed on the organization of educational process, on the implementation of technologies of practice-oriented education, thus all the educational process gains the action character. And competence approach firstly is oriented on the reaching of certain results, on mastering important competences. Mastering competences is impossible without forming experience of activity. It means that competences and activity are connected inseparably.

Competences are formed during the process of activity and for the future professional activity. Within such conditions the process of education gains the new content. It transforms into the process of obtaining knowledge, skills and experience of activity with the goal of mastering professionally and socially important competences. Head of the International commission on education for the 21st century Jack Delor in his report "Education: the Hidden Treasure" [2] named four "to learn to" as global competences: 1) to learn to study; 2) to learn to work; 3) to learn to live together, to learn to live with others; 4) to learn to live. Realization of 4 "to learn to" is impossible without the receiving of appropriate experience of activity. That's why according to our point of view, the action-competence approach can become the new methodology of construction practice-oriented education during the 21st century.

Within the system of methodic training of future teacher of technology the experience of activity gains the new sense exactly within the action-competence approach. It is the condition of personality's movement to the goal. It is detected as the readiness of the personality for the certain actions and operations on the basis of knowledge and skills (which the student has). The action technology of education at high school allows transforming the student from the passive object of pedagogical influence into the active subject of educational-cognitive activity. During the realization of action approach the mastering experience takes place within the frames of traditional didactic triad "Knowledge-Abilities-Skills" by the way of forming students' practical. The traditional triad during the action-competence approach (according to the point of view of F. Yalalov) is added with the new didactic unit "Knowledge-Abilities-Skills-Experience of Activity".

Studying the problem of implementation action-competence approach to the practice-oriented education, F. Yalalov underlines that "during the professional training takes place the constant enrichment of the activity's content on the basis of model of certain specialist which includes the description of its main functions, problems and tasks, discipline's and social competences" [3, p. 92]. A. Verbytsky marked that [1] action model of specialist's training envisages: the constant transformation of activity's types; mastering of appropriate experience which is connected with them. The scientist thinks that firstly the student masters the *experience of educational-cognitive activity of academic type*. Within this type actions of specialists are formed, theoretical aspects and problems are discussed. The example of such activity is the training, discussing and defending of reports and notifications on actual problems of pedagogic and didactics. After that it is mastered the *experience of quasi-professional activity* by the way of modeling conditions and content of the real educational process. It is reached with the help of using active methods and forms of education. In particular, it is advisable to

use the brain storm or the business game, during this event there are modeled real or imaginary problem in pedagogical situations. In such situations students have the opportunity to feel themselves in the role of the teacher, resolving certain pedagogical tasks. During the *educational-professional activity* students master the real experience of performing applied tasks. For example, work with educational and methodic literature, compilation of the lesson's scheme on the topic given by the teacher; description of the lesson's abstract. Transformation of the activity's content is finished by mastering *experience of professional activity* during the pedagogical practice at school, when students have to perform the teacher's of technology (labor) functions: to plan, to prepare and to lead lessons of labor education (technologies), to perform the educational aspects with pupils under the control of experienced teachers.

Introduction of the notion competence as the ability to mobilize knowledge and experience for the resolving of certain problems allows detecting the competence as the multifunctional instrument of measuring quality of professional education. Action-competence approach to the methodic training of future teacher of technologies envisages: 1) transparency of goals of the educational course; 2) concretization of the way of description educational results in terms of the competences; 3) development of assessment instruments which are adequate to the objects of control; 4) consistency of goals and procedures of assessment within the educational course. According to this the new component of the system of methodic training of future teacher of technology is control, checking of competence or non-competence of the student, checking of absence or presence of experience of professional-pedagogical or social-pedagogical activity.

DISCUSSION AND CONCLUSION

The variety of ways of assessment requires the development of certain tasks which will provide the effective mastering of different types of educational-professional activity of students. Mastering these varieties of assessments' ways is a really actual task for the high education of Ukraine. Action-competence approach assumes the transfer from the assessment by the teacher to the self-assessment by the students.

Nowadays it is very important the change the status of self-assessment of the student's activity, transforming it into the action which is always used within the educational process of modern high educational school, e.g. including the works which are self-assessed into the accumulative system on educational course. If the system of assessment is transparent and has clear criteria, the action-competence approach can serve as the effective way of activation process of mastering professional and socially-important competences.

Action-competence approach to the practice-oriented methodic training of future teacher of technology envisages the improving of content of psychological-pedagogical training of future teachers: 1) expanding of content on base and professional-oriented psychological-pedagogical disciplines, disciplines of methodic direction; 2) expanding of their practical component due to the providing of inter-disciplinary connections between the professionally-oriented disciplines; 3) effective implementation of principle of pass-through development of methodic training of the teacher. Besides the realization of action-competence approach to the methodic training of future teachers of educational branch "technology" will be successful if it will be provided by the appropriate productive technology.

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ACADEMIC ACHIEVEMENTS OF JUNIOR SCHOOLCHILDREN: COMPETENCE-BASED CHARACTERISTICS

Oksana Onopriienko, PhD in Pedagogy, Senior Researcher,

*Institute of Pedagogy of the National Academy
of Pedagogical Science of Ukraine, Kyiv, Ukraine*

Abstract: *In the article, the competence academic achievements of the primary school students were characterized; the legislative documents for the primary school in the context of the competence academic studying were analyzed. The provided material is illustrated by the examples of the standards development for the educational area "Mathematics". It is appropriate for the purpose that is the formation of the pupils' mathematical competence and personal background that characterizes the ability, to use the experience of the mathematical activity in the process of the solution of the educative and cognitive as well as practically-oriented problems.*

Keywords: *competence, subject competences, subject Mathematical competence, National Qualifications Framework, the State Standard for the Primary Comprehensive Education*

INTRODUCTION

The modern stage of the evolvement of the homeland primary education in Ukraine is predetermined by the search for the ways of the realization of the didactic and the organizational conditions that promote the self-development of a pupil, the provision of the cognitive means for the purpose of the schoolchildren's effective functioning in the society. The background for the above mentioned issues is included in the legislative documents that define the state requirements for the junior schoolchildren's awareness.

In Ukraine, which is a state that intends to enter the European academic space, a systematic work on the coordination of the legislative educational database with the corresponding international documents is performed. Among the measures aimed at the faster adaptation of the country to the European educational standards, the formation of the system of lifelong studying, the increase of the level of its quality, it is noteworthy to emphasize on the implementation of the National Qualification Framework (NQF) as a component of the European Qualification Framework for lifelong learning.

MATERIALS AND METHODS

The European Qualification Framework, which was recommended by the European Parliament and the Council of the European Union in 2008 as a general systematic register of eight qualification levels, comprises all qualifications acquired in the process of the formal and informal education, in particularly, the comprehensive secondary education, professional and technical education, and higher education. This is a tool aimed at the improvement of the comprehension, comparison, identification, and admission of the existing qualifications as well as the implementation of new qualifications in different European countries in order to promote the mobility of the citizens between countries and the lifelong studying.

One of the peculiarities of the homeland NQF became the introduction of the zero level on the basis of making changes in the Law of Ukraine "On the Pre-School Education" which led to the obligation to achieve the pre-school education by five-years old children. The main purpose of the innovations is to provide the same initial environment for their future studying at schools and the provision of the comprehensive education quality.

In the NQF both as in its European analogue, the requirements to the practical and the comprehensive competences of a human at different levels of education from the pre-school to the post-doctorate were described. Each qualification level was provided in the terms of the teaching results which are determined taking into consideration knowledge, abilities, and competence. The descriptors of the academic results which must be achieved in accordance with the correspondent education level make a precise difference between various qualifications and provide the logical link between these levels [1].

In the NQF, knowledge is defined as academic information that was consciously mastered and is a basis for the conscious and goal-driven activity. Empirical (factual) and theoretical (conceptual) knowledge is found. On the first classification level, the primary one, there is a requirement for the graduates of the first degree of the comprehensive secondary education to obtain the elementary factual knowledge.

Skills are characterized as the pupils' ability to use the acquired knowledge, which is necessary to fulfill the tasks and to solve the problems. "Skills are divided into cognitive (intellectual and creative) and practical (on the basis of dexterity, mastery with the usage of methods, materials, instructions, and tools)" [2].

In accordance with the project of the Tuning European Committee, competence is a dynamic combination of knowledge, comprehension, skills, values, other pupils' personal qualities which describe the results of their studying in correspondence with the academic programs as well as the obtained realization abilities of a personality for the effective activity. Competences are the basis of the graduates' qualification. We analyze the academic achievements of the primary school graduates, which are foreseen by the first level of the National Qualification Framework.

The knowledge component of descriptors comprises the pupil's comprehension of the information, which reflects the facts, the concepts, the terms, the principles, etc. which were learnt and comprehended in the process of studying at the primary school. At the zero level of qualification, a child acquires the simplest concepts by means of the daily experience whereas the graduate of the primary school has a benefit from the presence of the factual knowledge about the lexical units and the grammatical forms of the Ukrainian (the state), the native and the foreign languages; the main norms of behavior and social values, the essence of the natural phenomena, the ways of the information representation, the numbers, the geometric figures as well as the definition of quantity, the natural and the social phenomena, the cultural traditions, and the norms of the healthy way of life.

The "skills" component is included in the requirements for the usage of knowledge and comprehension of reading, writing, oral and written speech that covers the certain topics, the simple arithmetic calculations and measurements, the description of the natural and social phenomena and processes, the fulfillment of the cognitive tasks in different academic situations. The skills to rely on the symbolic and visual (graphic) information using the simple means of the informational and communicative technologies, to conduct the simplest operations, to guarantee personal care, life security and a healthy way of life, to orient at the available range of goods and services are important.

Competence is considered as an ability of the graduate of a primary school to use various pieces of knowledge and skills in a certain context independently. They include the following characteristics: the judgment formation, communicability, autonomy, and responsibility, the ability to study and to develop (the ability to learn). In the requirements for the judgments formation, we find the ability to demonstrate one's opinion on everything that was seen, heard, read and covered the used lexical units, the simple cause-effect relations in nature and social life, relationships between nature people, the objects of culture, art, daily practice, the certain events of the social life, practice of environment protection, one's own behavior and the behavior of others, the academic results, making the choice of actions and operations in the academic situations, the healthy and the ecologically proper way of life, and the safe behavior.

At this level, communicativeness is observed as a social competence which is found in the ability to cooperate in groups in the process of the fulfillment of group tasks, to have profit from role behavior, to express opinions logically, to make dialogues using the corresponding terminology, to perform the social and useful activity. Autonomy and responsibility is observed as ability and a desire of a child to use the components of the intellectual development, logics, modeling for the explanation of the world of nature and equipment; to make the operational control on the fulfillment of the academic tasks with different levels of the teacher's management; to realize the consequences of one's activity. We find the pupil's autonomy who works in a familiar environment as an index of this characteristic.

At the first education level, the generalized result of teaching (a competence) is an ability to choose and to find the necessary pieces of knowledge as well as the ways of actions for the solution of the academic problems; the ability to study and to develop on the basis of the comprehension of the common ways of the organization of the academic activity, to realize the necessity to continue education, to evolve the individual cognitive experience. Therefore, the National Qualification Framework is a basis for the homeland standardization system; it means that it is a document which defines the key fundamentals of designing the area standards, academic programs, criteria, pupils' educational achievements assessment, etc.

RESULTS

The idea of the competence-based academic results assessment is implemented in the content of the new edition of the State Standard for the Primary Comprehensive Education (2011) [3]. In the document, it is notified that "the standard is based on the personality-oriented and the competence-based approaches which predetermine the precise definition of the effective component of the content of the realization of the comprehensive primary education". As in the National Qualification Framework, in the standard, the academic results are provided in the categories of the competence-based education model; it means that the attention is concentrated not on the increase of the content volume but on the results component of the primary education. In the standard, the innovative aspect is the definition of the key and the subject competences necessary for the successful teaching and socialization of pupils [4]. In the standard, the following terms are included: "competence", "competency", "key competence", "subject competence", etc. They are concretized and filled with certain content for each subject area. We analyze them on the example of the branch "Mathematics".

It is defined that the main purpose of this area is the formation of the pupils' subject mathematical competence which is a poly-functional personal background that characterizes the ability to create the mathematical models of the processes in the environment, to use the experience of the mathematical activity in the process of the solution of the educative and cognitive as well as the practically-oriented problems. Correspondingly, the purpose of the primary teaching of Mathematics is determined as the formation of the pupils' mathematical and the competences which are necessary for their self-realization in the fast-changing world.

Mathematical competence is formed in the process of the pupils' obtaining of subject competences. Subject mathematical competences are the socially achieved academic result; it is represented in the standard for the education content whereas the requirements for its comprehension are provided in the part "The State requirements for the level of the pupils' comprehensive education". They are combined with the key competences that are significant for this area: the ability to learn, the communicative competence, etc.; they are generalized and enumerated in the list of tasks that must be fulfilled by a pupil in order to achieve the following:

1. The integral world perception, the comprehension of the role of Mathematics in the reality cognition; the readiness to find the problems that can be solved using the mathematical methods, the ability to solve the plot problems, to think logically, to specify one's own actions, to act using the algorithm.

2. The ability to use mathematical terminology; to orient in the space and sub-space; the experience to use one's evaluative skills in the practical situation; the comprehension of the essence of the definition of quantity process.

3. The interest in teaching Mathematics, the creative approach and the emotional and evaluative attitude to the mathematical tasks fulfillment; the ability to learn.

In the updated academic program, the subject competences are differentiated in accordance with the classes: from the first to the fourth one. In the basis of the development of the program, the idea of the competence-based education implementation is laid. In correspondence to it, the purposes that are connected to the formation of the key competences in the process of teaching Mathematics are concretized. In particularly, the indexes of the ability to learn as the key competence of special importance for the junior schoolchildren are determined, namely, the ability of a pupil to perceive and to determine the purpose of the

academic activity, to concentrate on the subject of activity, to choose and to use the necessary knowledge as well as the ways of the activity for the solution of the set problem, to implement the acquired expertise in a certain academic or life situation, to express one's own value-conscious attitude concerning the result and the process of one's own activity, to realize, to analyze, to assess and to correct the results of one's own activity.

In the program, the terms of the subject mathematical competence and competencies are defined. In particular, it is emphasized on the fact that subject competences are the structural elements of the mathematical education content. Knowledge, skills, abilities, ways of activity achieved by the pupils in the process of studying is its basis. In the context of the primary teaching, the subject mathematical competence is observed as an ability of a pupil to analyze, to integrate, and to use the obtained knowledge, skills, and ways of activity in the certain life or academic problematic situation.

In the document, the features of the subject mathematical competence are determined. The range of the tasks which must be fulfilled in the process of Mathematics teaching are important for the development of the pupil's individuality and is defined; an emphasis was put on the significant scientific and methodological aspects of the development of the primary mathematical education content. The competence results of teaching are provided in accordance with the level of the content comprehension: knowledge, understanding, usage, specification that will promote the accurateness of their assessment.

CONCLUSION

Therefore, modern normative provision guarantees the process of the implementation of the education model, which is aimed at the junior schoolchildren's academic competence-based achievements in the homeland system of primary education. Educational outcomes, which comprise knowledge, skills, abilities, value attitudes are combined with the experience in academic and practical activity, will provide the pupils an opportunity to be independent and successful in a fast-changing world.

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VERGLEICHENDE STUDIE ZWISCHEN DEM OPTATIV IM ALBANISCHEN UND DEM AUSDRUCK DER SEGENSWÜNSCHEN / FLÜCHEN IM DEUTSCHEN

Edesa Paheshti, PhD-Student,

"Aleksandër Xhuvani" Universität, Elbasan, Albanien

Abstrakt: Im Albanischen kann man sechs Modi unterscheiden: den Indikativ, den Konjunktiv, den Admirativ, den Konditional, den Optativ und den Imperativ. Im Deutschen kann man drei Modi unterscheiden, den Indikativ, den Konjunktiv und den Imperativ. Also verglichen mit dem Albanischen findet man im Deutschen die folgenden Modi nicht: den Admirativ, den Konditional und den Optativ. Die albanische Sprache ist eine der wenigsten indoeuropäischen Sprachen, die bestimmte grammatische Formen haben um Segenswünsche/Flüche auszudrücken. Im Albanischen erscheinen die Optativformen ganz klar, auch wenn der Optativ ein relativ schmales Verwendungsspektrum hat. Die temporale Bedeutung des Optativs ist gegenwärtig, zukünftig oder vergangen. Da das Deutsche über keinen Optativ verfügt, werden eine Reihe von morphologischen, syntaktischen und semantischen Mitteln benutzt, um Segenswünsche/Flüche auszudrücken, wie z.B.: Konjunktiv, Indikativ, Modalverben, Modalpartikeln, Intonation, oder das Ausrufezeichen. Die vorliegende Arbeit hat sich zum Ziel gesetzt, eine theoretische und praktische Handlung darzustellen, was Ähnlichkeiten und Unterschiede des Optativs im Albanischen und dem Ausdruck der Segenswünsche oder Flüche im Deutschen betrifft, illustriert mit gut argumentierten Beispielen, die sowohl den Optativ im Albanischen ganz klar ausdrücken als auch deren Wiedergaben im Deutschen.

Schlüsselwörter: Abtönungspartikeln, Wunsch, Indikativ, Konjunktiv, Modalverben, Intonation

EINFÜHRUNG – DER OPTATIV

Durch die grammatikalische Kategorie des Modus wird die subjektive Stellungnahme des Sprechers zur Satzaussage ausgedrückt¹. Laut Grammatik der Akademie² und Shaban Demiraj³ werden in der albanischen Sprache sechs Modi akzeptiert: der Indikativ, der Konjunktiv, der Admirativ, der Konditional, der Optativ und der Imperativ. Laut Duden⁴ und Helbig / Buscha⁵ können in der deutschen Sprache drei Modi unterschieden werden: der Indikativ, der Konjunktiv und der Imperativ. Also verglichen mit dem Albanischen findet man im Deutschen die folgenden Modi nicht: den Admirativ, den Konditional und den Optativ.

Der Begriff "Optativ" kommt aus dem Lateinischen (modus optativus). Durch diesen Modus kann die Modalität des Wunsches, in Form von einem Segenswunsch oder Fluch ausgedrückt werden. Beispiele:

Dalsh faqebardhë! (Viel Erfolg!)

Vafsh në djall! (Geh zum Teufel!)

Der Optativ im Albanischen kann klar unterschieden werden, sowohl durch verbale Formen als auch durch Modalität. Mehrere indoeuropäische Sprachen verfügen nicht über den Optativ. Um Segenswünsche oder Flüche auszudrücken wird in diesen Sprachen der

¹ Akademia e Shkencave e Shqipërisë (2002), Instituti i Gjuhësisë dhe i Letërsisë, Gramatika e gjuhës shqipe 1, Tiranë, S. 272.

² Akademia e Shkencave e Shqipërisë (2002), Instituti i Gjuhësisë dhe i Letërsisë, Gramatika e gjuhës shqipe 1, Tiranë, S. 329.

³ Sh. Demiraj (1977), Studime filologjike "Rreth kategorive gramatikore të mënyrës dhe të kohës në gjuhën shqipe", Tiranë, S. 101.

⁴ DUDEN, Grammatik der deutschen Gegenwartssprache, DUDENVERLAG, Mannheim – Leipzig – Wien – Zürich, 2005, S. 156.

⁵ Helbig, G. & Buscha, J. (2005), Deutsche Grammatik, ein Handbuch für Ausländerunterricht, Berlin und München: Langenscheidt, S. 168.

Konjunktiv verwendet, das finden wir auch im Albanischen. Wenn wir den Optativ von seinem Verwendungsspektrum betrachten, dann kommen wir zu dem Schluss, dass er in der gesprochenen Sprache relativ schmal ist. Der Optativ kommt hauptsächlich in der Volkssprache vor, und nicht nur, aber auch in den literarischen Werken, die auf der gesprochenen Sprache aufgebaut sind. Aber der Optativ ist überhaupt nicht in den Texten mit theoretischen und wissenschaftlichen Charakter zu finden.

Wie oben bereits erwähnt, unterscheiden Linguisten den Optativ im Deutschen nicht als Modus. Aber diese Einstellung ist nicht immer so gewesen, wenigstens nicht so endgültig. Die Geschichte der deutschen Grammatik zeigt uns Verwendungen des Begriffs "der Optativ". Worüber die Linguisten diskutieren ist, ob diese eine reine Form des Optativs ist, aber sie zweifeln nicht daran, dass es diesen Modus gibt. Zwischen drei bestätigten Modi im Deutschen haben einige Linguisten auch den Optativ und den Exklamativ (Admirativ) akzeptiert, auch wenn sie nicht ganz so sicher sind und einiges in Frage gestellt haben. Oppenrider klassifiziert den Indikativ, den Konjunktiv und den Imperativ in großen oder zentralen Klassen, und den Optativ und den Exklamativ in kleinen oder peripherischen Klassen (Rabanus: 2001). Einen Optativ, der keine kognitive Komponente enthält, nennt Carnap einen reinen Optativ⁶. Einige Linguisten akzeptieren und erwähnen den "Desiderativsatz" anstelle des Optativsatzes (Duden-Grammatik 2009)⁷. Im Deutschen verfügt der Optativ über kein morphologisches Formparadigma. Diskutiert wird darüber, welcher Modus dazu dient, den Segenswunsch bzw. den Fluch des Sprechers ausdrücken. Um den Wunsch des Sprechers auszudrücken wird im Deutschen der Konjunktiv verwendet. Neben diesem Modus werden auch eine Reihe von grammatischen Mitteln benutzt, wie z.B.: Intonation, oder lexikalische Mittel, wie z.B.: Modalpartikel, bzw. Abtönungspartikel.

DER OPTATIV IM ALBANISCHEN

Abgesehen von den morphologischen Formparadigmen fällt den Linguisten nicht leicht, die geschichtliche Entwicklung des Optativs im Albanischen zu schildern. In vielen indoeuropäischen Sprachen wurde der Optativ mit der Zeit mit dem Konjunktiv verbunden, inzwischen hat sich das Gegenteil im albanischen Sprachsystem bewiesen: die Modi haben sich nämlich noch mehr und klarer voneinander unterschieden⁸.

Allgemeine Bedeutung: Laut Grammatik der Akademie⁹ und Buchholz / Fiedler¹⁰ kann durch diesen Modus die Modalität des Wunsches in Segenswünschen oder Flüchen ausgedrückt werden. Beispiele:

Plaç të preftë, – ...! (Kronikë në gur, Ismail Kadare, f. 97)

Geh zum Teufel! (Chronik im Stein, Ismail Kadare, S. 14)

Vdeksh! Ich hoffe, *du stirbst!*

Der Optativ verfügt über zwei Tempora: Präsens und Perfekt. Das Präsens wird öfter als das Perfekt benutzt. Beispiel im Perfekt:

Të pastë marrë të ligat!

Er *sollte* dein Böses *wegnehmen!*

Wenn der Sprecher einen negierten Segenswunsch ausdrücken will, dann wird die Negationspartikel "mos" vor das Verb gestellt. Beispiele:

Mos u plaksh kurrë!

Du sollst nie alt werden!

Mos paç keq kurrë!

⁶ Siegetsleitner, A. (2014), Ethic und Moral im Wiener Kreis: Zur Geschichte eines engagierten Humanismus, Böhlau Verlag GmbH & CO.KG. Wien Köln Weimar, Wien, S. 155.

⁷ Kontroversen in der Forschung zu Satztypen und Satzmodus, Available at: <http://www.linguistik.uni-mainz.de/mitarbeiter/meibauer/publikationen/pub-aufsaeetze/Paper>.

⁸ Demiraj Sh. (1976), Morfologjia historike e gjuhës shqipe (pjesa II), Tiranë, S. 22.

⁹ Akademia e Shkencave e Shqipërisë (2002), Instituti i Gjuhësisë dhe i Letërsisë, Gramatika e gjuhës shqipe 1, Tiranë, S. 329.

¹⁰ Buchholz, O. & Fiedler, W. (1987), Albanische Grammatik, Verlag Enzyklopädie Leipzig, S.150.

Du sollst nie leiden!

Semantisch-pragmatischer Aspekt des Optativs im Albanischen: Die morphologischen Formparadigmen vom Optativ Präsens können auch zum Ausdrücken der zukünftigen Ereignisse vorkommen, um einen Segenwunsch oder Fluch des Sprechers auszudrücken. Solche Verwendungen kommen in abhängigen Konditionalsätzen oder Konzessivsätzen vor, und werden von der Konjunktion "në" (wenn, falls) eingeleitet¹¹. Beispiele:

Në *u vonofsha*, mos më prit, por bjer e fli gjumë.

Falls es bei mir *spät wird*, warte nicht auf mich! Geh ins Bett!

Në *të gënjejsha* për këtë gjë, mos më fol më me gojë!

Falls ich dich darüber *anlüge*, rede nie ein Wort mit mir!

Edhe në e *humbsha* luftën, nga hiri do të ngrihem dhe mbanë do t'ja dal!

Auch wenn ich den Krieg *verliere*, aus der Asche werde ich wieder geboren und werde es schaffen!

Das Verwendungsspektrum des Optativs ist nicht breit. Die Optativsätze werden oft von Ausrufen, wie: ah, aj, uh begleitet. Diese grammatikalischen Mittel sorgen für emotionale Färbung. Die Sätze werden von einer speziellen steigenden Intonation begleitet und kommen mehr in der gesprochenen Sprache, hauptsächlich in der Volkssprache, in literarischen Texten (Märchen oder Fabel) vor und finden keine Verwendung in theoretischen oder wissenschaftlichen Texten. Die Verwendung des Optativs ist hauptsächlich mit wichtigen Ereignissen voll mit Emotionen verbunden.

AUSDRUCK DER SEGENWÜNSCHE/FLÜCHE IM DEUTSCHEN

Im Deutschen bezeichnet man einen Satzmodus als Optativsatz, der typischerweise dazu dient, einen Wunsch auszudrücken. Das Deutsche verfügt nicht über einen eigenständigen Optativ, es verwendet dafür in Optativsätzen die Formen des Konjunktivs: *Hätte* ich doch nichts *gesagt!* (Ah, sikur të mos kisha thënë gjë!). Formal entspricht der Optativsatz einleitenden bzw. nicht einleitenden Konditionalsätzen; von diesen hebt er sich durch spezielle Intonation sowie durch das Auftreten von Abtönungspartikeln in spezieller Funktion ab: *Wärs* du doch gekommen! *Wenn* du doch gekommen wärs! (*Të kisha ardhur!* Ah, sikur të kisha ardhur!)¹². Da es im Deutschen keinen reinen Optativ zu unterscheiden gibt, um einen Segenwunsch oder Fluch auszudrücken, verwendet man eine Reihe von morphologischen, syntaktischen und semantischen Mitteln, wie z.B.: den Indikativ, den Konjunktiv, das Modalverb "sollen", als auch die Abtönungspartikeln: bloß, doch, nur, und die Intonation. Beispiel im Indikativ:

Es lebe die Freiheit!

Rroftë liria!

Wenn der Sprecher einen erfüllbaren Wunsch ausdrückt, verwendet man das Präsens vom Konjunktiv. Beispiel:

Hoffentlich *gewinnst* du!

Shpresojmë të *fitosh!*

Wenn der Sprecher einen unerfüllbaren Wunsch ausdrückt, verwendet man das Präteritum oder das Perfekt vom Konjunktiv.

Wenn *doch* unser Team *gewonnen hätte!*

Sikur të *kishte fituar* skuadra jonë!

Wenn du *doch* allen *hättest helfen* können!

Sikur të *kishe mundur t'i ndihmoje* të tërë!

Beispiel mit dem Modalverb "sollen":

Der Teufel *soll dich holen!*

Të marrtë djalli!

Wenn man Beispiel des Optativs im Albanischen ins Deutsche übersetzt, dann merkt

¹¹ Akademia e Shkencave e Shqipërisë (2002), Instituti i Gjuhësisë dhe i Letërsisë, Gramatika e gjuhës shqipe 1, Tiranë, S. 329.

¹² Hentschel, E. (2010), Deutsche Grammatik, Der Gruyter, Berlin, S. 215.

man ganz klar, dass keine vollkommene Äquivalenz besteht.

Tabelle 1

Strukturen mit Verben im Optativ im Albanischen und deren Wiedergabe im Deutschen

<i>Zeit</i>	<i>Albanisch</i>	<i>Deutsch</i>
Präsens	<p>Rroftë liria!</p> <p>U verbofshi! (<i>Kronikë në gur, Ismail Kadare, f. 69</i>)</p> <p>T'u thaftë goja! (<i>Kronikë në gur, Ismail Kadare, f. 80</i>)</p> <p>Plaç të preftë! (<i>Kronikë në gur, Ismail Kadare, f. 97</i>)</p> <p>Pika të rëntë – tha nëna ... (<i>Kronikë në gur, Ismail Kadare, f. 112</i>)</p> <p>Të rëntë një rrufe e të fshiftë nga faja e dheut! (<i>Kronikë në gur, Ismail Kadare, f. 121</i>)</p> <p>U shofshi që të dy, jarabi! (<i>Kronikë në gur, Ismail Kadare, f. 121</i>)</p>	<p>Es lebe die Freiheit! (<i>Konjunktiv, Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>Ihr Augenlicht soll versiegen! (<i>Chronik im Stein, Ismail Kadare, S. 73, Modalverb "sollen", im Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>Die Zunge soll dir verdorren! (<i>Chronik im Stein, Ismail Kadare, S. 85, Modalverb "sollen", im Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>Geh zum Teufel! (<i>Chronik im Stein, Ismail Kadare, S. 104, Imperativ, Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>"Hol dich der Kuckuck!" sagte Mutter. (<i>Chronik im Stein, Ismail Kadare, S. 121</i>) (<i>Imperativ, Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>"Soll dich der Teufel holen!" (<i>Chronik im Stein, Ismail Kadare, S. 130, Modalverb "sollen", im Präsens + spezielle Intonation + Ausrufezeichen</i>)</p> <p>"Zur Hölle mit euch, ihr Lüstlinge". (<i>Chronik im Stein, Ismail Kadare, S. 131, Imperativ, Präsens + spezielle Intonation</i>)</p>
Perfekt	<p>Të pastë marrë të ligat!</p>	<p>Er sollte dein Böses wegnehmen! (<i>Modalverb "sollen", im Präteritum + spezielle Intonation + Ausrufezeichen</i>)</p>

Quelle: erstellt durch Autor

Diese Äquivalenz ist nicht komplett, auch wenn die optative Bedeutung des Verbs und des Optativsatzes anwesend ist. Zwischen denen gibt es Unterscheidungen, oft bedeutungsvoll. Die Unterscheidungen können von semantischer, stilistischer und emotionaler Ordnung sein.

Der Optativ im Albanischen wird in bestimmten Formeln verwendet und sehr oft. Daher kommt auch der stilistisch-pragmatische Aspekt. Wenn man diese Optativsätze im Albanischen ins Deutsche übersetzt, findet man keine bestimmten Formeln, wie es eben im Albanischen geschieht:

Beispiel:

Të bëftë mirë!

Möge es dir gut tun!

Die Übersetzung ins Deutsche ist nicht verwendbar, sie gibt uns eine blasse Idee, aber bietet keine nutzbaren Möglichkeiten. Ebenso die unten gegebenen Beispiele:

U bëfsh 100 vjeç!

Du sollst 100 Jahre alt werden! (Herzlichen Glückwunsch!)

Të trashëgojeni!

Ihr sollt Nachwuchs haben! (Wir wünschen euch beiden viele Kinder!)

Beispiel mit emotionalem Aspekt:

Në shkoftë njeri, tregona!

Falls jemand vorbei geht, sag uns Bescheid!

U verbofshi! (*Kronikë në gur, Ismail Kadare, f. 69*)

Ihr Augenlicht soll versiegen! (*Chronik im Stein, Ismail Kadare, S. 73*)

In den Beispielen auf Albanisch ist ganz klar die emotionale Färbung zu unterscheiden. In der Wiedergabe von diesen Beispielen auf Deutsch merkt man diese emotionale Färbung überhaupt nicht, der emotionale Aspekt im Deutschen ist neutral.

Die Unterscheidungen zwischen den Sätzen im Optativ im Albanischen und deren Wiedergaben im Deutschen treffen alle Niveaus: diese Sätze vermitteln den Wert des Segenwunsches oder des Fluchs nicht, wenn man sie ins Deutsche übersetzt. Was die morphologische Äquivalenz betrifft, kann man sagen, dass sie fehlt, also spricht man von Nulläquivalenz. Und die semantische Äquivalenz ist partiell anzusehen.

SCHLUSSFOLGERUNGEN

Der Optativ dient dazu Segenwünsche oder Flüche des Sprechers auszudrücken.
Beispiel:

Dalsh faqebardhë!

Viel Erfolg!

Das Deutsche verfügt nicht über einen eigenständigen Optativ, auch wenn man von Optativsätzen spricht, die dazu dienen einen Wunsch auszudrücken. Es verwendet dafür in Optativsätzen die Formen des Konjunktivs: *Wäre ich doch gekommen!* (Albanisch: Ah, sikur të kisha ardhur!)

Um einen Segenwunsch oder Fluch auszudrücken, verwendet man im Deutschen eine Reihe von morphologischen, syntaktischen und semantischen Mitteln: den Indikativ, den Konjunktiv, das Modalverb "sollen", als auch die Abtönungspartikeln: bloß, doch, nur, und die spezielle Intonation.

Um einen Wunsch auszudrücken spielt die Intonation im Deutschen und im Albanischen eine wichtige Rolle als grammatikalisches Mittel und sorgt für mehr Stärke. In beiden Sprachen ist die Intonation steigend.

Die temporale Bedeutung ist in beiden Sprachen gleich: gegenwärtig, vergangen und zukünftig. Beispiele:

Rroftë liria!

Es lebe die Freiheit!

Të pastë marrë të ligat!

Er sollte dein Böses wegnehmen!

Das Verwendungsspektrum des Optativs ist nicht breit, eher schmal.

Der Optativ kommt im Albanischen und im Deutschen hauptsächlich in der Volkssprache vor, aber auch in den auf der gesprochenen Sprache aufbauenden literarischen Werken (Märchen, Fabeln), er kommt überhaupt nicht in Texten mit theoretischen und wissenschaftlichen Charakter vor. Die Verwendung des Optativs ist hauptsächlich mit wichtigen Ereignissen, voll mit Emotionen verbunden.

Die Optativsätze werden im Albanischen oft von Ausrufen, wie: ah, aj, uh begleitet. Die Verwendung von diesen Ausrufen trifft man auch in den Wiedergaben im Deutschen.

Wenn man Beispiele des Optativs im Albanischen ins Deutsche übersetzt, merkt man ganz klar, dass es keine vollkommene Äquivalenz gibt.

Zwischen denen gibt es Unterscheidungen, oft bedeutungsvoll.

Die Unterscheidungen können von semantischer, stilistischer und emotionaler Ordnung sein.

Die Übersetzung ins Deutsche ist nicht nutzbar, sie gibt uns eine blasse Idee, aber bietet keine nutzbaren Möglichkeiten.

In den Beispielen auf Albanisch unterscheidet man ganz klar emotionale Färbung.

In der Wiedergabe von diesen Beispielen auf Deutsch merkt man diese emotionale Färbung überhaupt nicht, der emotionale Aspekt im Deutschen ist neutral.

Die Unterscheidungen zwischen den Sätzen im Optativ im Albanischen und deren Wiedergaben im Deutschen treffen alle Niveaus: diese Sätze vermitteln den Wert des Segenwunsches oder des Fluchs nicht, wenn man sie ins Deutsche übersetzt.

Die morphologische Äquivalenz fehlt, also spricht man von Nulläquivalenz.

Und die semantische Äquivalenz ist blass.

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VERGLEICH DER TIERMEDIZINISCHEN AUSBILDUNG IN DER UKRAINE (KIEW) UND DEUTSCHLAND (MÜNCHEN)

Elena Pilipenko, PhD-Student,

*Lehrstuhl für Philologie und Übersetzung,
Nationale Universität für Lebens- und Umweltwissenschaften Kiew, Ukraine*

Abstrakt: *Im Mittelpunkt der Aufmerksamkeit für den Hochschulraum der Ukraine stehen die positiven Erfahrungen der Bildungssysteme der europäischen Länder. Die Ukraine richtet ihren Blick vor allem auf das Bildungssystem Deutschlands. In dem vorliegenden wissenschaftlichen Beitrag wird ein vergleichender Überblick über die Ausbildung von Tierärzten in der Ukraine und Deutschland dargestellt. Durch den Vergleich des Studiums der Tiermedizin in Kiew (Fakultät der Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften, NUBiP) und München (Tierärztliche Fakultät der Ludwig-Maximilians-Universität, München) wurden die Gemeinsamkeiten und die Unterschiede (Inhalt der Lehrpläne, die Studiendauer und Aufbau der praktischen Ausbildung) zwischen diesen beiden Fakultäten bestimmt.*

Seit 1992 ist die Fakultät der Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften, NUBiP) Mitglied bei der EAEVE (European Association of Establishments for Veterinary Education) [5]. In diesem wissenschaftlichen Beitrag wird ein kurzer Überblick über die Geschichte der ukrainischen tiermedizinischen Ausbildung vorgestellt. Aufgrund der vergleichenden Analyse der Veterinärausbildung in beiden Ländern wurden die Ausbildungselemente der deutschen tiermedizinischen Ausbildung festgestellt, die zur Erhöhung der beruflichen Kompetenz der auszubildenden Tierärzte in der Ukraine beitragen (z.B. die Einführung computergestützter Lernprogramme, die Verbesserung der Lehrpläne, die Einführung des Rotationsjahres) und deswegen für die Umsetzung in der Ukraine empfohlen werden.

Schlüsselwörter: *Veterinärmedizinische Ausbildung, Vorlesungen, Lehrmethoden, Studium, Universität*

EINLEITUNG

Reformbedarf gibt es an den ukrainischen Hochschulen ohne Zweifel. Die deutsche Hochschule gilt schon lange als Vorbild für die Ukraine. Die Reformbemühungen der Bildungspolitiker in der Ukraine sind in dem Sinne, dass sie vom deutschen System alles übernehmen, was zur Stärkung der Lehre beitragen und Forschungsqualität der ukrainischen Universität stärken könnte. Im Mittelpunkt stehen vor allem auch die neuen Ausbildungselemente für die Erhöhung der beruflichen Kompetenz der auszubildenden Tierärzte [3].

MATERIALIEN UND METHODEN

Die Grundlage dieses wissenschaftlichen Beitrags bildet eine intensive Literaturrecherche und -auswertung. Als Informationsquelle für die Ausbildung in der Ukraine und Deutschland wurden die offiziellen Internetseiten beider Fakultäten genutzt.

Tiermedizinische Ausbildung in der Ukraine (Kiew) und Deutschland (München)

An der Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften (NUBiP) wurde die trizyklische Hochschulausbildung (Bachelor-Master-Doktor) wie in den Niederlanden, der Schweiz, Tschechien, Spanien, und England eingeführt. Das Studium der Tiermedizin ist ein Hochschulstudiengang, der an 10 Universitäten (Nationale Universität für Lebens- und Umweltwissenschaften Kiew, Nationale Agraruniversität Bila Zerkwa, Staatliche Agraruniversität Dnipropetrowsk, Nationale Agrarökologische Universität Zhytomyr, Nationale Gzytskyi-Universität für Veterinärmedizin und Biotechnologie Lvov, Staatliche Agraruniversität Odessa, Staatliche Agrartechnische Universität Podilya, Staatliche

Agrarakademie Poltawa, Nationale Agraruniversität Sumy, Staatliche Veterinärmedizinische Akademie Charkow) angeboten wird. Die Tierärztliche Ausbildung in der Ukraine wird durch das Veterinärmedizinengesetz von 1992 geregelt [2]. Zur Sicherung der Transparenz wurde das ECTS bereits an allen Tierärztlichen Fakultäten der Ukraine eingerichtet.

An der Veterinärmedizinischen Fakultät der Nationalen Universität für Lebens- und Umweltwissenschaften (Kiew) können zwei akademische Grade ("Bachelor of Science in Veterinary Science" (B.S.) und "Master of Veterinary Science") erworben werden. Den "Bachelor" kann jeder Student am Ende des vierten Studienjahres nach zwei erfolgreichen Staatsprüfungen erwerben.

Der Titel "Bachelor of Veterinary Medicine" befähigt zum Übergang in das Masterstudium der Veterinärmedizin. Den "Master" kann jeder Student nach der erfolgreichen Verteidigung der Masterarbeit am Ende des fünften Studienjahres erwerben, das erworbene Diplom der Veterinärmedizin berechtigt zur Tätigkeit auf allen Gebieten der Tiermedizin. Weiter bietet die Universität ein kombiniertes PhD- (Philosophical Doctor) und D.V.M.-Programm an. Mehr als 1.500 Studenten in der Ukraine werden jährlich an 28 Fachschulen für Veterinärmedizin eingeschrieben, wo sie den Titel "Junior Bachelor of Science in Veterinary Science" erwerben können.

Die Lehre der Tiermedizin in der Ukraine kann auf eine lange Geschichte zurückblicken, die im Jahre 1805 mit der Schaffung des Lehrstuhls für Tiermedizin an der Universität in Charkow begann. Ihm folgten die Tierarzneischule (1839) am Lehrstuhl der Medizinischen Fakultät der Universität sowie die Tierarzneischule in Charkow (1851), die sich später zum Charkower Veterinärinstitut (1960) entwickelten, Fakultät der Tiermedizin am Kiewer Polytechnischen Institut (1920), die jetzt als Fakultät der Veterinärmedizin an der Nationalen Universität für Lebens- und Umweltwissenschaften in Kiew funktioniert.

Der Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften (NUBiP) steht das Klinikzentrum für Bildung, Wissenschaft und Forschung "Vetmedservis", das aus Vivarium, einem Hospital für kranke Pferde, einer Klinik für Kleintiere, einer Klinik für Nutztiere, und einer zentralen Einrichtung für die tierexperimentelle Forschung besteht, zur Verfügung [5].

In *Tabelle 1* sind die wichtigsten Unterschiede des Tiermedizinstudiums an NUBiP und der Tierärztlichen Fakultät der LMU München gegenübergestellt.

Die Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften (NUBiP) verfügt über 4 Kliniken und 4 Lehr- und Versuchsgüter: Musitschenko-Lehr- und Versuchsgut in Welika Snitinka (Kiewer Gebiet) mit einer Fläche von 2961 ha und mit einem Tierbestand von ca. 1600 Stück, Versuchsgut für Agronomie in Pschenitschnoje (Kiewer Gebiet), Lehr- und Versuchsgut in Worsel (Kiewer Gebiet), Lehr- und Versuchsgut bei Berufskolleg für Agrotechnik in Nemischaewo (Kiewer Gebiet).

Zur Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften gehören 14 Lehrstühle: Lehrstuhl für Geburtshilfe, Gynäkologie und Biotechnologie der Tierreproduktion, Kasjanenko-Lehrstuhl für Tieranatomie, Gulyi-Lehrstuhl für Biochemie, Skorohodko-Lehrstuhl für Lebensmittelhygiene, Lehrstuhl für Lebensmittelsicherheit, Lehrstuhl für Histologie, Zytologie und Embryologie, Lehrstuhl für allgemeine Infektions- und Seuchenlehre, Berufs- und Standeskunde, Lehrstuhl für Mikrobiologie, Virologie und Biotechnologie, Lehrstuhl für Vergleichende Tropenmedizin und Parasitologie, Lehrstuhl für Pathologische Anatomie, Lehrstuhl für Klinische Propädeutik, Lehrstuhl für Tierphysiologie und Immunologie, Lehrstuhl für Pharmakologie und Toxikologie, Povazhenko-Lehrstuhl für Chirurgie [5].

Der Lehrkörper der Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften (NUBiP) setzt sich aus 32 Professoren, 84 Dozenten und 8 wissenschaftlichen Mitarbeitern zusammen. Insgesamt verfügt die Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften über grundfinanzierte 560 Stellen, davon 190 für wissenschaftliches und 370 für nicht wissenschaftliches Personal.

Tabelle 1

Vergleich des Tiermedizinstudiums an NUBiP und der LMU

<i>NUBiP Kiev</i>	<i>LMU München</i>
Zweizyklisches Studium (Bachelor / Master)	Staatsexamen Tiermedizin
Bachelorstudienzeit: 8 Semester Masterstudienzeit: 4 Semester	11 Semester Mindeststudienzeit
Akademischer Titel (Bachelor): Junior Tierarzt Akademischer Titel (Master): Tierarzt	Akademischer Titel: Tierarzt
Gesamtzahl Studierender der Veterinärmedizin in der Ukraine 11.704 Studenten (2011 / 2012)	Gesamtzahl Studierender der Veterinärmedizin in Deutschland 8.236 Studenten (2011 / 2012)
Wintersemester (Bachelorstudium): 15 Wochen Sommersemester (Bachelorstudium): 15 Wochen Wintersemester (Masterstudium): 15 Wochen Sommersemester (Masterstudium): 13 Wochen	Dauer des Wintersemesters: 15 Wochen Dauer des Sommersemesters: 14 Wochen
Studienabschnitte	
Bachelorstudium für Tiermedizin: 1. Staatsexamen (Infektionspathologie) nach dem 8. Semester 2. Staatsexamen (Die inneren nicht ansteckenden Krankheiten) nach dem 8. Semester Masterstudium für Tiermedizin: Masterarbeit nach dem 10. Semester	1. Tierärztliche Vorprüfung - Vorphysikum 1. und 2. Semester - Physikum 3. und 4. Semester 2. Tierärztliche Prüfung (unterteilt in 1., 2. und 3. Staatsexamen) 1. Staatsexamen (im und nach dem 6. Semester) 2. Staatsexamen (nach dem 7. Semester) 3. Staatsexamen (im 11. Semester)
Bachelorstudienzeit: 240 ECTS = 7200 Stunden Masterstudienzeit: 120 ECTS = 3600 Stunden	338,9 ECTS = 5020 Stunden (3.850 Stunden Pflichtlehr- und Wahlpflichtveranstaltungen)
Vorlesungen, Seminare, klinische Demonstrationen, Übungen	Vorlesungen, Seminare, klinische Demonstrationen, Übungen und Kurse Spezielles Training, POL Seminare (Problem Orientiertes Lernen)
Praktika	
Bachelorstudienzeit: 25 ECTS = 750 Stunden Masterstudienzeit: 120 ECTS = 270 Stunden	279,4 ECTS = 1170 Stunden
-	"Intensivstudium München"

Quelle: erstellt durch Autor bezugnehmen auf [1], [4]

Tabelle 2

Vergleich der computergestützten Lehre an NUBiP und an der LMU München

<i>NUBiP Kiev</i>	<i>LMU München</i>
Katalogeinreichung http://elibrary.nubip.edu.ua/ Digitale Bibliothek der Universität http://library.nubip.edu.ua/	Elektronische Lehrmaterialien in der Bibliothek (Zusammenstellung einiger veterinärmedizinisch interessanter CD-ROMs (ca. 100)), Lehrfilme in den Fächern Tierernährung, Gynäkologie Großtier, Virtuelles Mikroskop (Histologie, Lebensmittelhygiene), Sono-Basics Kurs Bildgebende Diagnostik, Interaktiver Kurs Physiologie / Immunologie, Interaktiver Kurs im Fach Parasitologie
-	KELDAT (Kompetenzzentrum für E-Learning, Didaktik und Ausbildungsforschung der Tiermedizin), CASUS-Programm
-	Zentrales Learning-Management-System der Fakultät (vgl. http://studienportal.vetmed.uni-muenchen.de)
Vorlesungsunterlagen im Studienportal	Vorlesungsunterlagen im Studienportal
Lernplattform Moodle http://moodle.nubip.edu.ua/	Lernplattform Moodle https://www.elab.moodle.elearning.lmu.de/login/index.php

Quelle: erstellt durch Autor bezugnehmen auf [1], [4]

Die Liste der im Jahre 2015 vom Lehrkörper der Fakultät herausgegebenen wissenschaftlichen Veröffentlichungen für den Bereich Veterinärmedizin bestand aus 18 Monographien, 6 Lehrbüchern, 27 Handbüchern und 8 Wörterbüchern. Von den Lehrkräften

der Fakultät wurden im Jahre 2015 über 823 Publikationen und Beiträge zu wissenschaftlichen Themen in internationalen naturwissenschaftlichen Zeitschriften veröffentlicht. Die Zahl der Doktoranden für den Bereich der Veterinärmedizin beträgt 63 Personen. Deutschland verfügt über 5 tiermedizinische Ausbildungsstätten. Diese befinden sich in München, Leipzig, Gießen, Berlin und Hannover [1]. Der Einsatz von Computerlernprogrammen findet im tiermedizinischen Studium in Deutschland zunehmend Verbreitung und wird auch vermehrt in das Curriculum integriert. In *Tabelle 2* sind die wichtigsten Unterschiede der computergestützten Lehre an NUBiP [5] und an der LMU gegenübergestellt [6].

ERGEBNISSE

Als Dreh- und Angelpunkte für die erfolgreiche Umsetzung des Bologna-Prozesses in der Ukraine werden Weiterentwicklung des Curriculums und die Qualität der Lehre genannt. Darum werden die Ausbildungselemente der deutschen tiermedizinischen Ausbildung (die Einführung des Rotationsjahres, die Einführung von computergestützten Lernprogrammen sowie die Verbesserung der Lehrpläne) für die Umsetzung in der Ukraine angeboten.

SCHLUSSFOLGERUNGEN

Der Bologna-Prozess in der Ukraine soll fortgesetzt und vertieft werden. Die tiermedizinischen Hochschullandschaften in Deutschland und der Ukraine am Beispiel der Fakultät für Veterinärmedizin der Nationalen Universität für Lebens- und Umweltwissenschaften (NUBiP) und der Tierärztlichen Fakultät der Ludwig-Maximilians-Universität München werden beschrieben, sie werden vergleichend einander gegenüber gestellt und analysiert.

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THE NEED FOR DEFINING THE COMPUTING COMPETENCY AS A KEY ONE

Ruslana Romanyshyn, PhD in Pedagogy, Associate Professor,

*Chair of Science and Math Subjects of Primary Education, Institute of Pedagogy,
Vasyl Stefanyk Precarpathian National University, Ivano-Frankivs'k, Ukraine*

Abstract: *The article reveals the essence of competency approach in education as an effective factor in its renewal. Here, structural elements of the curriculum are determined, and the necessity of forming subject competencies that affect the comprehensive development of an individual is shown. In the article, the author takes into account the produced hierarchy of competencies (key, general subject and subject ones), demonstrating a relationship between key competencies and subject competencies. Based on analysis of Ukrainian scientific-methodical literature, works of scientists from neighbouring countries and European educational documents the author concludes that the computing component of the subject mathematical competence might be given a different status to that of key competency.*

Keywords: *competency approach, mathematical competency, subject, key competencies, computing component, computing competency*

INTRODUCTION

The integration of Ukraine into the European educational space requires finding effective ways of solving important educational tasks, including the development of the national education system based on competency approach. The latter suggested by the European Council for the European space has become one of the ways of updating our national education system. A necessary condition for successful work in modern society is not only the possession of knowledge, but also the ability to apply it in one's professional activities and specific real-life situations [4, p. 11].

Educational competences are the structural elements of the content of education [8, p. 7]. In turn, subject competences are the structural elements of the content of mathematical education. They are made of knowledge, abilities, skills and modes of action, which students acquire during training. The acquiring of subject competences results in mathematical competency of learners [2].

MATERIALS AND METHODS

Important contributions to solving the problem of implementation of competency approach in Ukrainian education have been made by I. Zinenko, V. Kisilova-Bila, A. Lokshin, A. Ovcharuk, O. Pometun and O. Savchenko. Some issues of theory and practice of competences formation have been studied in the works of N. Bibik, L. Prashchenko, S. Trubachev; the problems of mathematical education have been researched by M. Burda, M. Zhaldak, M. Ignatenko V. Klochko, E. Nelin, S. Rakov, O. Skafa, Z. Slyepkan, Yu. Tryus, M. Shkil and others, and the question of the theory and practice of forming the subject mathematical competencies, by O. Onopriienko, S. Skvortsova, S. Rakov and N. Tarasenkova. The problem of the key competencies selection has been raised in the works of N. Bibik, I. Zymnia, A. Ovcharuk, O. Pometun, O. Savchenko and S. Shyshova.

RESULTS

In modern conditions, the central question of teaching mathematics, especially in elementary school, is students' mastering subject mathematical competencies. In turn, mathematical competency is characterized by multi functionality and lies in the willingness of the individual to apply the acquired life knowledge and skills for solving the widest range of real-life tasks in various fields of activity [3, p. 165].

In this direction, the thoughts of E. Buhtyeyeva, V. Kalney, and S. Shishov concerning how competencies are acquired are important, competences are based on the experience of the learner's activities; in fact, you cannot learn math if you are not engaged in a mathematical activity [10, p. 75].

A. Khutorskoi, the author of several publications concerning the problem of implementation of the competency approach believes that competences, knowledge, and skills are situated in different planes, respectively, do not contradict one another but intersect with them; subject competences are characterised by the process of development that lies in:

- Expanding the content and scope of competences, i.e. increasing the quantity and quality of their components.

- Changing or expanding objects to which competences relate.

- Interacting of or integrating separate competences in complex new growths [9].

These views of the scientist enable us to conclude that in the subject competency, including mathematical one, further changes and transformations are possible: the isolation of the more important components and the integration of others; this will be grounded and explained by the demands of society.

In her writings on the problems of competency approach N. Bibik said that for now, we should summarize the experience gained on this issue, because the interpretation of the basic concepts of competency approach varies greatly and there is no certainty. The scientist believes that in order to cover all components of educational content more accurately it might be appropriate to broaden the key competencies. According to her, the theoretical foundation of the list of key competencies should be represented as a conception and cover the whole process (objectives, content, organizational forms of learning, structure, variable characteristics of presenting the key and subject competencies) [8, p. 22].

In the produced hierarchy of competencies, they consider *key, general subject and subject* ones. In terms of implementation of the competency approach I. Frumin singled out four main aspects of its implementation, including:

1. Key competencies.

2. Summarized subject skills.

3. Applied subject skills.

4. Vital skills.

The analysis of several studies (I. Zymnia, A. Novikov, L. Semushkina, V. Baydenko, A. Hutorskoi et al) gives reason to believe that the change from educational paradigm to that focused on personality leads to the separation of the main component of the latter, which is made of key competences [1, p. 19]. The problem of separation of key competencies in education still remains relevant today.

Each country is known to build the system of competencies, including key ones, for its needs. It is worth saying that there is no single agreed definition or list of competencies because the latter, primarily, are the demand of society to prepare its citizens; this list is largely determined by the agreed position of society in a particular country or region.

The term "core competences" indicates that they are the "key" as reliable and important basis for other specific and subject-oriented competences, i.e. they make an integral system of universal knowledge, skills and sub skills, as well as the experience obtained because of self-activity. These competencies "are needed by all individuals to self-realize and develop, for active life position, social integration and employment" [6, p. 462].

Russian researchers N. Abakumov and I. Malkov understand key competencies as the ability of schoolchildren to independently operate in uncertain situations and to solve actual problems [1].

A number of studies trace the relationship between the key competencies that are essential to all areas of life and subject competences, those specific abilities needed to perform a specific task in a particular subject plane that include highly specialized knowledge manifested in skills, sub skills and ways of thinking.

By the definition of N. Abakumova mathematical competency is a way to structure data (a situation), isolate mathematical relationship, create a mathematical model of the situation, analyse and convert it, and to interpret the results. Mathematical competency of a learner promotes adequate application of mathematics to everyday problems [1].

In modern methodological research, a significant role belongs to the subject mathematical competency, formed in the process of learning the educational field of "Mathematics".

Specifically, H. Selevko in his research assigns a key role of super competency to the mathematical competency and defines it as the ability to work with numbers and numerical information, i.e. to have mathematical skills [7, p. 21]. If we consider the mathematical competency in the context of primary school, it is possible to agree with the interpretation of mathematical competency as the key one, as both professional and everyday modern life cannot be imagined without performing basic computing, including doing story tasks which reflect situations that occur almost everywhere. Meanwhile, we consider limiting mathematical competency only to the ability to work with numerical information inappropriate, as the elementary school curriculum in Ukraine provides a much wider range of powers. The latter aim at holistic perception of the world (understanding the role of mathematics in understanding reality, and recognizing problems) can be solved by using mathematical methods. Learners should also demonstrate their ability to do story tasks and logical reasoning, take action by algorithm, justify their actions, be able to use mathematical terminology and symbolic graphic information, focus on the plane and in space and apply computing skills and experience in measuring quantities in practical situations [2].

The basis of subject mathematical competency is math knowledge, skills, experience of mathematical activity and emotional and value attitude to it. The problem of formation of mathematical knowledge and skills in elementary school students is not new to methods of mathematics, and was in the circle of scientific interests of many scientists and educators. In particular, the method of forming computing skills was presented in scientific papers of such authors as I. Arhinska, M. Bantova, M. Bogdanovich, N. Istomina, L. Koval, M. Kozak, N. Lystopad and S. Skvortsova. The works of J. Linhart, V. Palamarchuk, O. Savchenko, N. Skripchenko and N. Singer are devoted to the formation of skills as components of learning. In terms of the educational psychology, the competency is studied in the publications of L. Vygodskii, L. Zankov, P. Galperin, V. Davydov, O. Skripchenko and N. Talyzina.

In the new curriculum, in accordance with the list of knowledge and skills, components of younger student's mathematical competency are singled out, such as computing, information and graphics, logic and geometry. It is clear that such a division is conditional and is subject to change in the development of this area.

O. Onopriyenko assigns computing, information and graphics, logical, and geometric components the role of the internal resource of mathematical competency. Meanwhile, in our opinion, the computing component has certain advantages over the other specified components, as its volume contains a long list of knowledge, skills and sub skills. Therefore, it occupies "much more mathematical space" and applies to other components. For example, the ability to use sign information, read and write numbers, find the value of expressions, use the clock and calendar; *information and graphics component*; the ability to handle sets, reason logically (including while doing tasks), *logical component*; the ability to determine the length of the objects of reality, name geometric figures associated with a numerous characteristic (triangle, rectangle, hexagon, etc.), and *geometric component*.

On the other hand, it is difficult to imagine a modern individual without having to use counting and calculations in every day life (e.g. the ability to calculate the time to start work, payment of utilities, the number of days before salary, payment at purchases and the organization of their own business). So, one cannot imagine modern life without the possession of computing competency.

In turn, the analysis of European schooling documents made it possible to conclude that in some European countries (the Netherlands, Spain, the United Kingdom) the ability to

count (to apply numbers in different contexts, to understand and apply mathematical language to process data needed for solving problems) is among key skills that are necessary to form in learners by the end of compulsory school [5, p. 143].

DISCUSSION AND CONCLUSION

The analysis of current publications of Ukrainian scientists, scholars from neighboring countries and the analysis of European experience enables the necessity of singling out the computing component of the subject mathematical competency and granting it the status of a core competency.

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DEVELOPMENT OF THE STUDENTS CREATIVITY IN THE STUDYING PROCESS

Roksolyana Shvay, Doctor in Pedagogy, Professor,

*Department of Pedagogy and Social Management,
National University "Lviv Polytechnic", Lviv, Ukraine*

Abstract: *The methodological system for development the creativity during study and model of study using creativity trainings as pedagogical technology for physics teaching have been proposed. Modern theories of creativity were the theoretical basis for building a methodical system provisions. These theories are focused on the subjective conditions of creativity and creative learning environment creation; egalitarian approach work, without differences between creative thinking and other forms of knowledge and mental operations in creative and tedious processes; equivalence processes of personality characteristics and learning. The purpose of methodical system is to create conditions for the creativity development. The main tasks created by the system are: 1) redirection of the educational process in the system of knowledge on the course of the creative process to understand own creativity; 2) providing teaching methods and technologies to stimulate, support, predict, diagnose and develop the creativity; 3) creating conditions for individual development in learning, building motivation to creativity and creative skills for solving problems. Academic training is aimed at fostering creative expertise and creative approaches to solving problems, learning heuristic techniques, methods and strategies. Cognitive training is aimed at the development of cognitive processes: attention, memory, thinking (divergent, logically analytical and synthetic, deductive), sensitivity to the problems of others. Motivationally emotional creativity training is aimed at the development of motivational and emotionally volitional personality (openness to observations commitment to research-experimental work, stamina, willingness to take risks, non-conformism, ability to overcome obstacles creativity).*

Keywords: *methodic system for creativity development, teaching model, creativity training, teaching-diagnostic complex*

INTRODUCTION

One of the goals in the educational sector is to prepare educated citizens, as well as to create a generation of socially active, creative people who are able to influence the social progress. The need for research personalities and innovative thinking type defines the key competencies of modern human, determines strategic directions of educational development. Formation of the creative person has to search for ideas and methods of problem solving, interpretation of it as an equal partner in the educational process fits the modern educational concept.

MATERIALS AND METHODS

Creativity is a permanent characteristic that varies from low level (zero) to the highest level (characteristic of the most talented people). Therefore it can be stimulated and developed by using a variety of methods and teaching technologies. The ability to abandon stereotyped thinking and the ability to overcome the psychological barrier of a standard approach to the phenomena is the first step to creativity.

Organization of training to the creative development involves the creation of special psychological and pedagogical conditions that are related to the learning objectives (incentives and support creative activity, forming the ability to solve new problems and search for information, creation of knowledge), sub-item of the learning process objects (critical thinking, proper evaluation of ideas for their novelty, convergent and divergent application tasks, the ability to perceive the other's position, change the evaluation function, rejection of copying projects and other creative imitation) and methods.

Heuristic methods in scientific research of A. Horal'skyy [1, p. 23] are characterized using "space solving methods", which can distinguish continuum methods, which has two poles: 1) algorithm or an effective method of solving some well-defined class of problems and 2) "konatus", i.e. method of attempts and errors.

RESULTS

There is the class of heuristic methods among an algorithmic methods and "konatus" that is not fully-efficient and characterized by specialization, generalization and relates mostly to the creative activity. Factors that negatively affect the creative solution of problems are: 1) inertial thinking (stereotypes in the perception and processing of information) and 2) fear (risk and criticism).

Both algorithmic action and experience help to focus in the future on the main goal, i.e. to solve problems creatively. Application guidelines in teaching algorithmic type system, which doesn't regulate the hard way all actions and define areas of common search plan for solving problems, provide an opportunity to prepare students for solving problems creatively. This creates the ability to move from solving problems typically to the creatively.

The set of the plurality of heuristic and algorithmic methods (specified algorithmic type) form a set of methods relating to the creative process. There are methods of creative approach to solve problems that underlie creative pedagogy (*Figure 1*).

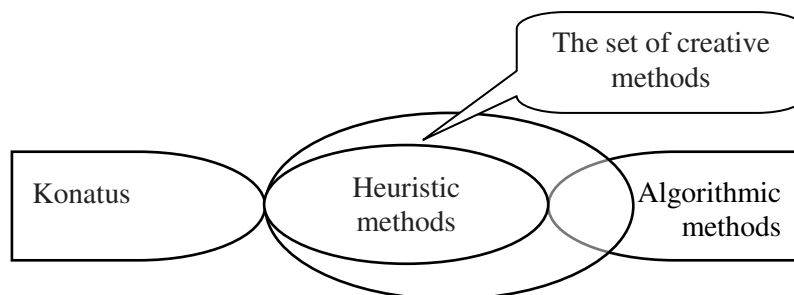


Figure 1: Formation methods of creative approach to solving problems

Source: created by author

By achieving the goal, methods of pedagogical creativity it is possible to classify into two groups: 1) methods, whose purpose is solving a specific tasks and 2) methods, whose purpose is to develop the creativity of the individuals or group through stimulating processes and creativity to overcome existing barriers. The second group of methods includes training work.

To develop students' creativity, it is necessary to use methodical training system of creativity as a means of educational technology. Training creativity can and should be interpreted not only as a stimulus for the development of certain intellectual operations and cognitive abilities, but as a tool to form the creative behavior of individuals experience and understanding of themselves and the world, the ability to verbalize their thoughts, observations and reflections, active experimentation. This understanding of creativity training covers almost all areas of everyday human activity, ranging from interpersonal communication, cognitive skills, building knowledge, practices and becoming as the prevailing personality. Thus, creativity training in the educational process is a system of psycho-pedagogical and methodological group if sessions, which are held in order to realize the creative potential and self-help in forming a creative personality [2, p. 199].

In our opinion, training of creativity in learning physics is a system of teaching group classes, which are structural components of the educational process in physics; they are conducted in order to develop students creativity forming their motivation and life experience, creative approaches to solving problems, providing balance between cognitive and affective development of the individuals [2].

Modern theories of creativity were the theoretical basis for building a methodical system provisions. These theories are focused on the subjective conditions of creativity and creative

learning environment creation; egalitarian approach work, without differences between creative thinking and other forms of knowledge and mental operations in creative and tedious processes; equivalence processes of personality characteristics and learning.

The *purpose of methodical system* is to create conditions for the creativity development. The *main tasks* created by the system are:

- 1) Redirection of the educational process in the system of knowledge on the course of the creative process to understand own creativity;
- 2) Providing teaching methods and technologies to stimulate, support, predict, diagnose and develop the creativity;
- 3) Creating conditions for individual development in learning, building motivation to creativity and creative skills for solving problems.

System of organizing factor in the methodical system is functional relations "teacher – student" in compliance ideas on training and education in creative learning environment, i.e. forming priority to the thinking processes, independent work and ability to adapt to the environment, recognizing the authority of the teacher, significant demands on students. Important integrative function of the methodical system is promotion and development of emotionally volitional, intellectual and creative abilities of students. Dynamic system provides the possibility to adjust the semantic (system of teaching tasks), operational and procedural (methods of creativity), motivational (forming internal motivation) and institutional (organizational forms of creative activity) aspects of learning.

The means of implementation of teaching methodical system is a diagnostic complex an integrated software environment that consists of the following modules: diagnostic systems, planning the learning process (based on diagnostics), didactic material for training session's creativity; informational and methodical material for teachers. Diagnostic complex system designed to evaluate levels of creativity, motivation, cognitive and logical abilities of students. It uses a system of psychometric tests and questionnaires. It allows identifying five groups of work, i.e. discovered, oppressed, suspended, underdeveloped and undetected. To work with certain groups of students, creative teacher recommends a certain type of training works for the usefulness. It supposes to use three kinds of creativity trainings: academic, cognitive and motivationally emotional. Academic training is aimed at fostering creative expertise and creative approaches to solving problems, learning heuristic techniques, methods and strategies. Cognitive training is aimed at the development of cognitive processes: attention, memory, thinking (divergent, logically analytical and synthetic, deductive), sensitivity to the problems of others. Motivationally emotional creativity training is aimed at the development of motivational and emotionally volitional personality (openness to observe commitments to research-experimental work, stamina, willingness to take risks, non-conformism, and ability to overcome obstacles creativity).

Academic and cognitive training works should mainly develop informational components of creativity including specialized knowledge and skills, divergence, logically analytical and synthetic thinking. Academic and motivationally emotional creativity trainings ensure potential development: openness to research, methods, strategies and creative approaches to solve problems.

CONCLUSION

The model of the creativity development in the learning process is built to form strategies and creative approaches to solving physical problems, cognitive development and interpersonal skills, emotional and volitional motivation of students, building motivation to creativity. It provides changing in the content or structure of classes, in methods of presentation of educational material, approaches to solve problems, processes of thinking and reflection information. Organizational requirements for the training work is relative balance in the application of logical and intuitive thinking in the process of solving physical problems, equivalent expressions of creative interpretation in cognitive, motivationally emotional activity areas, giving priority to activities that creates a climate of trust into the group to criticize only in relation to behavior and results, and not the individual. Creativity inherent mental operations

are the same as for the functioning of intelligence, personality developing trainings as a whole: memory, attention, emotions, imagination, intelligence, specialty and creativity.

Thus, proposed methodical system of creativity and learning model using creativity as teachers training technology are aimed at increasing creativity, formation inherent motivation and creative orientation of students.

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THEORETICAL BASIS OF THE FORMATION OF FUTURE TEACHERS' COMPETENCY IN TEACHING SCHOOLCHILDREN MATHEMATICS

Svitlana Skvortsova, Doctor in Pedagogy, Professor,

Department of Mathematics and Methods of Teaching, South-Ukrainian National Pedagogical University named after K.D. Ushynsky, Odesa, Ukraine

Abstract: *The paper presents the author's interpretation of the notion "teacher's methodical competency" as well as the structure of the primary school teacher's methodical competency as a complex of motivational and value-based, cognitive, activity-based, reflective and creative components: normative, varieties, monitoring and assessment, special methodical, technological, projective and modeling constituents.*

The model of the formation of future teachers' methodical competency in teaching schoolchildren mathematics is realized on the account of the methodical system implementation, presented as a complex of interrelated and interconnected components: tasks, educational and content resource (teaching content and organizational forms of teaching), technologies and teaching tools.

Keywords: *teacher's methodical competency, structure of methodical competency, formation of methodical competency*

INTRODUCTION

The current stage of the world community development is characterized by a close attention of the state to the formation of the younger generation. School needs competent teachers, capable of professional development throughout their career, and, thus, the goal of professional training at higher educational establishments is formation of such a teacher.

MATERIALS AND METHODS

Analysis of the works on the problem of teacher's professional competency in the studies of domestic and foreign scholars is represented in the monographs of I. Akulenko [1, pp. 228-229], N. Gluzman [2, pp. 75-96], O. Matiash [3, pp. 106-109], S. Skvortsova and Yu. Vtornikova [5, pp. 76-101].

Within the structure of professional competency scholars distinguish the methodical competency. Scientists suggest different interpretations of this category, but almost all of them associate methodical competence with the ability to carry out methodical activity, focusing on the future teachers' acquisition of minimum experience in such activity when studying at the university.

It is pertinent to note that scholars have focused their attention not only on the elaboration of scientific basis of the future mathematics teacher's methodical training, but also on building up methodical systems: the competency-building methodical training of the future mathematics teacher of a specialized school (I. Akulenko); developing the methodical competence of the students of "Mathematics" training area in teaching pupils geometry (O. Matiash); developing future primary school teachers' methodical competency in teaching pupils solving narrative mathematical problems (S. Skvortsova, Ya. Gaievets); and developing future primary school teachers' methodical and mathematical competency (N. Gluzman).

However, there remains open the question regarding the general model of developing future teachers' methodical competency in teaching schoolchildren mathematics, which would cover not only mathematics teacher training, but also the training of future primary school teachers for teaching junior schoolchildren mathematics.

The objective of the article is to justify and present a model of developing future teachers' methodical competency in teaching schoolchildren mathematics.

RESULTS

Based on the provisions of psychological science that it is expedient to describe and design activities through the system of the processes of various problems solutions (G. Ball); that human conscious activity is a consistent solution of various problems (I. Lerner, A. Usova, N. Yakovleva), we consider the teacher's *methodical competency* (MC) as a property of a person, which manifests itself in the ability to act effectively, and solving standard and challenging methodical problems. *Methodical competences* are alienated from the subject, the predetermined rules of teacher's methodical training, which are necessary for his high-quality productive methodical activity. The basis of methodical competences comprise subject-scientific, didactic and methodical, psychological knowledge, skills of methodical tasks solving, experience of teaching the subject, emotional and value-based attitude to this process. Methodical competences are laid down in the content and results of teacher's methodical training and represent an internal reserve of methodical competency.

We present *the structure of teacher's methodical competency (MC)* as a complex of the following constituents: *normative, varieties, special methodical, monitoring and assessment, projective and modeling, and technological.*

The content of teaching mathematics and the requirements for the results of schoolchildren's learning activity are regulated by the normative documents in State standards and curriculum. That is why when training teachers for teaching schoolchildren mathematics we should teach them how to use the standard documents, so that in their work they would be able to achieve the goals of teaching mathematics, prescribed in these documents. On this basis in the system of constituents the normative constituent is distinguished. In the process of its formation future teachers should acquire knowledge of the normative documents content, understanding of the goals and objectives of teaching mathematics and realize the peculiarities of working out the course of mathematics. In addition to that, future teachers should also know the State requirements for the schoolchildren's level of general education, the criteria for assessing schoolchildren's academic achievements in mathematics. The basis of the normative component is represented not only by the knowledge of the normative documents, but also by the ability to analyze them formulating the goals of a topic, a subtopic, the system of lessons and determining the results of mathematical education. Future teachers should acquire at least minimal experience in such activities when studying at the university.

The content of education regulated by the normative documents is implemented in textbooks; herewith for each subject several educational kits are recommended. Today, a teacher has an opportunity to choose a textbook, so it is advisable to train students for work with various educational kits by various constituent of MC. The various constituent of the MC is also manifested in the ability to choose the most effective educational kit to achieve the goals and objectives of teaching mathematics determined by the State Standard and mathematics curriculum. Thus, the various constituent of the MC is based on the knowledge of methodical systems which perform a basis for compiling textbooks, their strong and weak points in the implementation of the content lines of the educational field of "Mathematics"; on the ability to analyze the textbooks, to determine the differences in the scheme of educational content presentation, in methods of studying certain issues and the experience of this activity.

As one can see, the various constituent of the MC is based on the normative one, since an educational kit is selected by a teacher in terms of the feasibility of implementing content-oriented and result-oriented part of the program. Teacher's ability to estimate the strong and weak points of methodical systems implemented in textbooks is based on the knowledge of methodical approaches to teaching certain issues of the program. Consequently, the various constituent is based on special methodical competency.

Special methodical constituent of the MC manifests itself as an ability to effectively develop all the elements of the content of the subject. Obviously, this ability is based on the theoretical and practical readiness for training in any field of the curriculum. This, in its turn, assumes the presence of future teachers' knowledge of methodical systems, methods of

teaching special issues of the curriculum and skills to use them when teaching pupils the subject and the experience of such activities.

The teacher should constantly monitor the results of pupils' learning activities, control and assess them. Therefore, it is desirable even while studying at the university to train future teachers for the implementation of the criteria of assessing schoolchildren's academic achievements to be able to adequately assess the pupil's academic achievement in their own practical activity. It is obvious that the basis for the monitoring and assessment constituent of the MC is the knowledge of pupils' academic achievements assessment criteria, according to certain types of work and certain sections of the course, an ability to implement them when assessing the pupils and the experience of this activity. Besides, its basis is represented by the knowledge of the monitoring peculiarities, an ability to carry out monitoring and the experience of such activities.

The essential feature of a modern lesson is the usage of educational technologies and innovative approaches. Therefore, we distinguish technological competency as a part of teacher's MC, which we interpret as an ability to implement modern educational technologies, innovative approaches to teaching certain issues of the course of mathematics, advanced pedagogical experience. It is obvious that the basis of teacher's technological competency is represented by the knowledge of modern educational technologies, innovative teaching approaches, advanced pedagogical experience, as well as relevant skills and experience of their usage in teaching mathematics.

Normative, varieties, special methodical, monitoring and assessment, technological constituents of the MC make the basis for the teacher's ability to design the process of teaching the subject within the school year, to build up lessons in accordance with modern requirements; it is the basis for the ability to model the teacher's activity and students' activities at each stage of the lesson, aimed at achieving educational outcomes. The above-stated personal characteristics of a teacher reveal the content of his projective and modeling constituent of the MC.

Obviously, the projective and modeling constituent of teacher's MC in teaching mathematics is based on the knowledge of the structure of the school course syllabus and the ability to develop it; knowledge of types and possible structures of mathematics lessons; knowledge of the techniques of pupils' activity organization, its management, and the ability to apply them when developing lesson plans; knowledge of distinguishing features of methods, forms and means of teaching mathematics and the ability to select relevant tools, methods and forms of teaching the subject; on the ability to create the schemes of lessons on certain topics of the mathematics course using various educational kits and experience of such activity. Consequently, the projective and modeling constituent of the MC is based on the other constituents of the MC and is a climax of their manifestations. Thus, we have reviewed a range of the constituents of the MC, and it is the special methodical competency which, in relation to the normative, varieties, monitoring and assessment, projective and modeling, technological ones is system-forming, and a ruling competency in this hierarchy is the normative competency, since it regulates, directs a teacher's activity to the achievement of certain goals and objectives of teaching mathematics [4, pp. 56-67].

Formation of the methodical competence of future teachers occurs through the students' mastering the competences being an internal reserve of the definite constituents of the MC: normative, varieties, special methodical, technological, projective and modeling, monitoring and assessment competences. When developing the methodical competency it is important to take into account the fact that each component of the methodical competency has a complex structure and includes motivational and value-based, cognitive, activity-based, reflexive and creative components.

Formation of the methodical competence of future teachers is the aim of methodical training at the university. To implement it, we have justified a system of scientific approaches: competency building, system-based, activity-based, task-based, technological, student-centered,

among them the leading one is a competency building approach, according to which education should be carried out going back from the result [4; 6]. Therefore, we developed a model of a specialist, where for each constituent of the MC is determined a system of competences and the list of knowledge, skills, aptitudes which should be acquired by future teachers as a result of mastering the educational subject "Methods of teaching mathematics".

It is obvious, that certain constituents of the future teachers' MC in teaching schoolchildren mathematics are developed at the pedagogical university not only in the process of studying the course "Methods of teaching mathematics", but is the result of students' mastering of mathematical, psychological and didactic disciplines. Thus, a systematic approach is implemented in a broader context. In a narrow context, the systemic is realized as an internal organization of the discipline "Methods of teaching mathematics", and manifests itself in the unfolding of the content on a particular system, as well as in the system of lesson forms, in the selection of the system of technologies of future teacher training, in the system of forms, methods and teaching tools, and in the system of diagnostics tools.

MC as ability of teachers to act effectively in the process of teaching pupils mathematics manifests itself in the course of professional activity and should be formed in the course of the relevant activity. A distinctive feature of the activity-based approach is students' active participation in the cognitive process that is why a pedagogue of the university implements the task of the formation of students' ability to conduct the activity.

Based on the provisions of psychological science that it is advisable to describe and project the activity of educational process subjects by means of the system of processes of solving various tasks in order to develop the MC of future teachers we chose the task-based approach. Formation of the MC based on the task-based approach is a process of formation of an ability to solve methodical tasks, which are based on the knowledge of normative documents, textbooks and methods of studying specific issues of the mathematics course, methods of arranging lessons, the technologies of teaching mathematics and corresponding skills. Thus, a special place in the system of approaches on the basis of which the MC is being developed occupies the problem-based approach.

The quality of activities on solving tasks and its result depend on the personality of those solving the problem. To solve the same methodical problem as well as any other problems it is always possible to find not one, but several solutions, depending on the pedagogue's personal qualities. It is obvious that when developing the future teachers' MC in the process of teaching the discipline it is important to take into account the individual characteristics of the students, showing up in solving methodical problems, to perceive teaching material not as an end in itself, but as a means providing conditions for a full manifestation and development of personal qualities of the subject of the educational process.

A factor of modernization of future teachers' professional education is the technological approach; its implementation through pedagogically grounded set of general educational technologies. Pedagogical technologies have a clear procedural framework, certain conditions and stages of their successful application, the expected results to undergo quantitative and qualitative evaluation, which enables to develop future teachers' MC.

Formation of the constituents of the MC is possible by means of educational content, and as a result of its mastering. Future teachers acquire knowledge and skills; gain the activity experience which is the basis of competencies, corresponding to the above-stated constituents of the MC. For the purpose of diagnostics of the MC formation process they use monitoring, enabling to carry out correction at intermediate stages and to obtain the indicated result at the final stage.

CONCLUSIONS

Formation of future teachers' MC in teaching schoolchildren mathematics is aimed at developing all its constituents on the basis of competency building, system-based, activity-based, task-based, and student-centered approaches.

These theoretical foundations are implemented in the structural and functional model of training future teachers for teaching mathematics, within which the methodical system of the MC formation is realized. The methodical system determines the tasks, teaching and thematic resource (content of teaching and organizational forms of teaching), technologies and teaching tools; in addition to that, it provides monitoring of the process of the MC formation (*Figure 1*).

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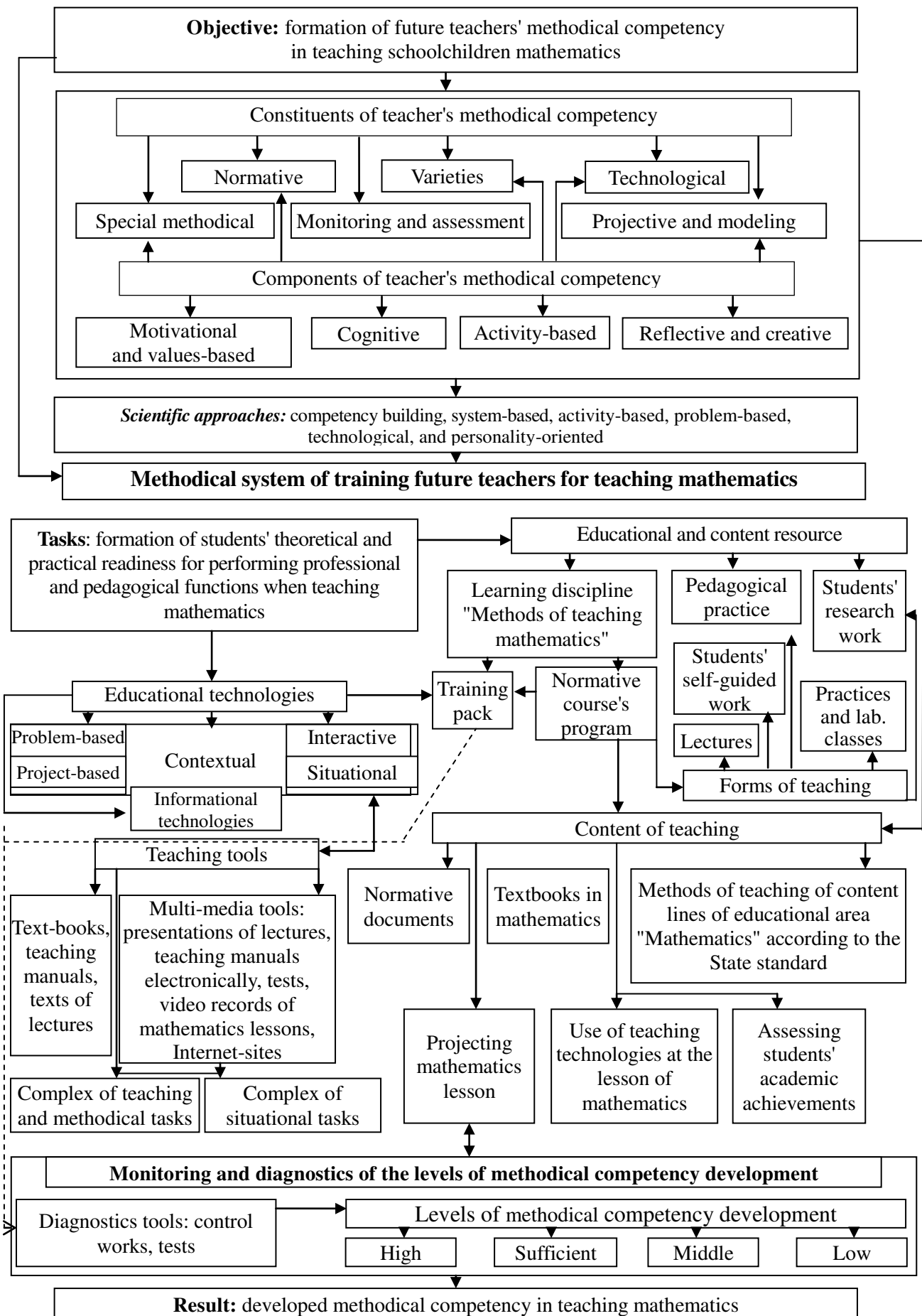


Figure 1: Model of forming future teachers' methodical competency in teaching math
 Source: created by author

Part II: ACTUAL ISSUES OF MACRO- AND MICROECONOMICS

SOCIAL EXCLUSION IN UKRAINIAN SOCIETY AS A CONSEQUENCE OF PROTRACTED STRUCTURAL CRISIS

Tetiana Bogolib, Doctor in Economics, Professor, Dean,

Financial and Humanitarian Faculty, SHEE "Pereyaslav-Khmelnyskyi State Pedagogic University named after Grygoriy Skovoroda", Pereyaslav-Khmelnyskyi, Ukraine

Abstract: *The article studies the relations arising in the process of social exclusion, and theoretical and methodological foundations of emergence of social exclusion.*

The concept of social exclusion highlights the versatility of the problem and includes institutional, political and economic foundation that generates this phenomenon. Poverty, impossibility of employment, lack of income makes people socially excluded. This phenomenon is especially enhanced during the crisis in society. The population of rural areas is most exposed to exclusion. The highest risk of social exclusion is associated with large families; equally important factor is the presence of unemployment in the family and a significant differentiation of life conditions. The state should take care of its citizens, improve living standards, create new jobs and ensure exercising of their constitutional rights; to do so it is necessary to provide new industrialization, create new social institutions and ensure the social development of society.

Keywords: *social exclusion, the new industrialization, new social institutions, a new social society, income, household income*

INTRODUCION

Social exclusion is a process, in which certain groups or individuals are unable to participate fully in public life because of their poverty, lack of basic knowledge and capabilities or as a result of discrimination. They have no opportunity of employment, to study, and receive systematic income. During the structural protracted crises the number of such people is growing rapidly. According to the UN Office in Ukraine in 2014-2015 the number of people living below the poverty line reached 42%, 28% of which is rural population, 30,2% were young people under 35 years [8]. The problem of social exclusion in Ukraine was under investigated. E.M. Libanova is investigating this issue more thoroughly; she is one of the most important scientists who study the problem along with the studies in living standards of the population.

MATERIALS AND METHODS

Social exclusion is a new concept; there is no universal definition of the concept. Based on this the goal of our research is the study of the causes and consequences of direct violations of basic human rights. During the research we used methods of induction and deduction, the method of system analysis, a statistical method. The methodological and theoretical bases of our research are fundamental and contemporary works of Ukrainian and foreign scientists.

Insufficient emphasis on this issue we find in the works of A. Vasylyk, T. Boholib, Z. Varnaliy, V. Geyets, I. Lunina, I. Liuty, V. Tropina and other Ukrainian scientists, who study the standard of living, problems of differentiation Ukraine's regions.

Among prominent foreign scientists who have studied the problem are R. Bauer, D. Bell, Z. Brzezinski, M. Weber, J. Galbraith, Ed. Denison, and T. Schultz. Unfortunately, there is no comprehensive work which would essentially reveal the problem.

RESULTS

Social exclusion is a problem that has developed in the EU along with the ideas of the social rights provision and increasing of welfare of the EU population. The term is not used in EU legal bases until recently. EU defines social exclusion as a process, a manifestation of which is a violation of basic human rights to quality education, health care services and good health, adopted standard of living, access to cultural heritage, protection of the general interest and participation in the economic, social and cultural life and as a feature low development level in the country [10]. It means that individuals, groups or entire communities are affected by a number of interrelated issues, problems such as unemployment, poor skills, low incomes, poor living conditions, high levels of crime, and family disintegration.

EU suffers today from the flow of immigrants; according to the UN their number reached 38 million [11]. Most immigrants do not have houses, money, and permanent income and do not want to work, perform unskilled labor, and they do not usually have education and any skills.

In Ukraine there is a quite acute problem of migrants from the East. Their number according to the UN has reached 2 million people, only 200.000 of which have a job, a steady income, living conditions, and the rest have no conditions for living, and the government does not take any measures to solve the problem. Basically the volunteer organizations take care of such people [11]. Among the immigrants about 800 thousand people are retired, but not all of them earn their pensions, the pension is small, it does not meet those economic changes, which are taking place in society. Pensioners living in the DNR and LNR or in the so-called "grey zone" do not receive pensions, social assistance; humanitarian aid is coming from foreign and Ukrainian volunteer organizations.

At this time criminality increased in Ukraine: murders, robberies, armed assaults; even food became the subject of robberies. The problem is mentioned in society, there are no legal mechanisms for the settlement of these problems and to solve the problem of social exclusion.

Poverty, lack of basic competencies and lifelong learning opportunities or discrimination can lead not only to incompetitiveness on the labor market, and in fact exclude a person from employment and adequate income, impeding social assistance. Economic deprivation restricts participation in public life of the community, recreation, family activities and access to health and social services. This can cause a feeling of marginality and its small value to society, which in turn leads to feelings of shame and passivity. The result may be either rejection of its social network, reducing social contacts and inability to live up to the socially accepted norms and values, the further stigmatization and discrimination.

Social exclusion reflects the partial or complete removal of the person (group) from the social structure and social processes, and is the result of existing regulations or psychological obstacles in their publically important role [7]. This category includes not only representatives of the so-called lowest levels of society, but all whose lives are determined by the degree of indifference and the harshness of control by the other groups in society, but not by personal choice. Social exclusion is a multifaceted, complex category. Its study should complement traditional studies of poverty, as both of these phenomena indicate loss of human resources, opportunities and life chances, which is unacceptable from the standpoint of social justice and sustainability of economic growth in the future [2]. Very often social exclusion is due to low income, people cannot meet even the minimum necessities of life (food, shelter, education, medicine, culture) [4]. Financially unsecured people not always are excluded, because their system of values considers the need and hardship as a normal condition of existence [5]. Exclusion occurs when a person questions the characteristic norms and values, rethinks the aspirations and reassesses existing needs, and feels his/her daily lack of implementation in different spheres of life. The process of attracting person to economic, cultural, political and social life is directly related to the level of incomes; low incomes have a negative impact on this process. To early prevent the signs of this negative phenomenon and prevent its spread, it is advisable to explore the structure of the population which is most vulnerable to exclusion because of low income.

POVERTY OF POPULATION AND SOCIAL EXCLUSION

In 2010, in Ukraine revenues in the amount of UAH 944 per person per month were below the poverty line, and hence the limit of exclusion by income. 24,1% of the population was below this line [3].

In 2016, the subsistence level determined by the Ministry of Finance of Ukraine as on 01.12.16 should be UAH 1.550 (USD 56,1), as of 01.01.2016 the subsistence minimum was UAH 1.376 (USD 49,85) [2]. People who are unable to work will receive UAH 1.208 (USD 43,7). Herewith the inflation rate is set at 12% by the end of 2016, but for 2 months, it was 36%. Experts say, the Ukrainian consumer basket is UAH 2.796 (USD 101,3) [2]. Thus, according to experts, about 68,8% of Ukraine's population lives below the poverty line, according to the UN in 2015, this figure was 42% [11]. However, UN data are calculated on the basis of macroeconomic indicators, which were laid in the Law of Ukraine "On State Budget of Ukraine for 2015", during the first two months the actual inflation rate exceeded that laid down by the law [1].

In Ukraine there is a clear relationship between exclusion because of low income of households and the age characteristics of the population. Analysis of age-sex pyramid of impoverished population indicates that regardless of the sex most prone to exclusion are children under 16 who are not able to work. According to the State Statistics Service of Ukraine on 01.01.2016 there were 300 thousand orphan children in Ukraine [12].

The policy regarding the system of vocational education, which was the guarantor of obtaining by such children working profession, opportunities for further employment, is unclear. The state decided to fund vocational education at the expense of local budgets, arguing that municipalities have such funds as a result of decentralization. The Verkhovna Rada of Ukraine has made changes to the Law of Ukraine "On the State Budget of Ukraine for 2016" on sources of funding for vocational education through educational grants for training labor professions, but the President of Ukraine still haven't signed the law [2].

The situation with incomes of rural population is also difficult: agricultural firms require a small number of employees, agricultural products grown in their own gardens have not a high price on the market. The average level of income per capita in the Ukrainian village in 2014 was UAH 936 (USD 39); in 2015 it amounted to UAH 1.012 (USD 42,1), for two months in 2016 the income level was UAH 2.018 (USD 36,8) when a minimum living wage is UAH 2.796 (USD 101,3). According to the NBU rate in 2014 the dollar was in average equal to UAH 24, in 2015 to UAH 24, and in 2016 to UAH 27,6 [13].

Children who were born and raised in rural families are not able to get quality higher education and even get working profession. As a result, they become alcoholics, prostitutes, thieves. The state stands aside these processes. Reducing the share of excluded people is observed in both men and women, starting from 30 years (until 2014). As a result of hostilities around 32% of men in the age of 30 have been mobilized to the Armed Forces of Ukraine, were injured or wounded, even have serious injuries such as loss of upper or lower limbs, but the medical commissions usually do not recognize them disabled, thus eliminating them a possibility of receive a disability pension. Up to 30% of men aged 60 years migrated from Ukraine abroad to avoid mobilization to the Armed Forces of Ukraine [9].

The most fertile period of life, in terms of security from exclusion, for both genders occurs between the ages of 55 and lasts to 65 years. That's when people reach the highest level of career and after retirement continue to work. Although during the last two years financial position of pensioners has changed for the worse, persons who receive a pension of more than UAH 3.696 (USD 133,9) pay tax on income of individuals at the rate of 15%, and there was introduced the limit of size of pension payments [14]. In a protracted structural crisis it is significantly affecting the financial position of pensioners and, increasingly brings them to the social exclusion way. Compared to the age factor, in Ukraine the sex composition of households does not have clearly pronounced effect on determining the location of a household among the excluded because of low income, since the level of poverty has not changed in the households, which differ according to their gender composition.

The large households, families with children have impact on social exclusion. Thus, according to 2010, among 6,5 million families with children (29,2%) had income that was below the poverty line, whereas among 10,6 million childless families the figure was 15,2%. In 2015, among 6,5 million families with children (74,2%) were living below the poverty risk, and among 10,6 million childless the figure was 22,6% [6]. Thus, households with children suffer almost twice higher risk of being included to the category of excluded because of low income compared to the households without children.

With the employment of both parents and absence of other unemployed adults in the family, nearly one in four households is excluded because of low income. Family situation becomes even worse if the family has retired persons, the presence of even one unemployed person in families with children increases the likelihood of exclusion by 1,5 times.

Thus, for the most low-income families with children low income is the determining factor to limit their access to many areas of life. So, despite the fact that Ukraine implements provision of free of charge services at all levels of education and health services in public institutions, providing training or treatment processes with all necessary means (notebooks, pens, medicines, medical supplies, payment for laboratory tests, procedures, etc.) is borne by the consumers of these services and is limited by their financial capacity.

Unnatural phenomenon in Ukraine is that a part of employed people fall into the categories of excluded. This is due to low salaries, and respectively, the revenues. The feeling of exclusion and exclusion of the employees from social processes can be seen by the employed people more acutely than by other people, since at this age it occurs that there is an optimal ratio of available needs and opportunities to meet them.

The most common practice in research and policy-making is a measurement of social exclusion mainly by economic indicators. However, a comprehensive interpretation of both the process and its outcome requires inclusion to a system of indicators the indicators that reflect other noneconomic systems. An integrated model of social exclusion and an adequate complex system of indicators is required. In particular, access to education, health care, housing, labor market situation, communication capabilities, availability of social infrastructure, and involvement in political and social processes should be taken into account along with the economic possibilities of the population. In Ukraine, the list of quantitative features of specific manifestations of social exclusion was formed:

1. The low status of all people of working age and the labor market.
2. The presence of chronically-unemployed (over 12 months).
3. Poverty according to the relative criterion.
4. The inability to visit friends with gifts due to self-esteem of financial status.
5. The lack of money for sufficient food (self-esteem).
6. The lack of funds for family recreation outside the home.
7. The lack of funds to purchase movie tickets (theatre, concerts).
8. The share of social aid, financial aid provided by relatives and friends makes more than 1/3 of income.
9. Inaccessibility of education.
10. The lack of vocational training for persons aged 25 or older.
11. The lack of access to medical care.
12. The lack of funds to pay for needed services.
13. The poor housing conditions (area less than 7,5 m²).
14. Absence of phone.
15. Lack of regular transport links in the village/town.
16. Inability to obtain services of social workers.
17. The lack of any expenses for culture during the year.
18. Laying responsibility for the welfare on the state.

The definitions are based on a survey of households. Only 8,5% of households do not show any signs of social exclusion. 52% of households were suffering from seven or more signs of exclusion are rural residents.

DISCUSSION AND CONCLUSION

Comprehensive assessment of social exclusion helps to identify the most vulnerable segments of the population who obviously are not able to participate in social life and need help from the government, from the local community, and from various social structures.

We defined two limits: the degree of vulnerability of the population means the presence of at least five signs of exclusion among the characteristics of level; conditions and way of life of households (acute exclusion) and at least seven (critical exclusion).

Research of manifestations of social exclusion among the Ukrainian population has allowed us to make the following conclusions:

1. Large families have the risks of social exclusion. The risk increases with the appearance of pensioners in the family.

2. Substantial factors of acute social exclusion are the presence of unemployed in the family and poor education.

3. A significant differentiation of the living conditions depending on the settlement (in rural areas the risk of exclusion is higher than of major cities by 2,5-3 times).

4. The desire of the state to ignore the current problem and not to help citizens became the basis of being of the Ukrainian society.

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TAX EVASION IN ALBANIA

Stela Janku, Master Student,

Faculty of Economics, University of Tirana, Albania

Abstract: *Tax evasion is the illegal evasion of taxes by individuals, corporations and trusts. Tax evasion has a devastating effect on the fiscal policy of the state government, causing a significant loss in its fiscal income. It constitutes a serious obstacle to economic and social development, thus a lack of investment in important areas in the country. This creates a favourable climate for the development of financial crime, illegal trafficking, circulation of dirty money and the investment and money laundering, which encourages economic informality. Tax evasion is closely associated with the informal economy because we cannot talk regarding the economy without talking about illegal tax evasion, as the phenomenon of the fiscal evasion cannot be dealt without mentioning the illegal economy. Tax evasion should not be confused with tax avoidance. Tax avoidance implies the use of spaces that the tax system itself allows to achieve benefits by reducing the amount that should be paid, but by using tools defined as legal and stating all the information required by the relevant tax authorities. However like evasion, as well as avoidance, should be followed very carefully by the tax structure because both consequences are far too big for the economy.*

Keywords: *tax evasion, fiscal policy, financial crime, tax avoidance, black economy*

INTRODUCTION

Actually, the tax evasion is a serious problem not only for economic developing countries still in transition, but also for countries which already have a developed fiscal system. Tax evasion is the result of the businesses that perform their activities without being registered, the use of fictitious invoices, violation of the general principles of the document because sales are not made to the bill, but by transactions out of pocket in the pocket, the area where the tax authorities can not influence thus avoiding the obligations for VAT, excise tax, income tax, personal income tax, tax on small business and ultimately questions the reimbursement of VAT.

The long transition process in Albania has revealed many problems, one of which is the quality and effectiveness of fiscal policy, aiming to establish a sustainable relationship between its objectives and instruments used. In policy making over the years, are taken into consideration the tax systems of developed countries, but also have been taken into consideration the peculiarities of the development processes in less developed countries, where the administrative abilities are limited.

However, the results of these policies have not been very promising in economic and social development of the country. Constantly has been emphasised on the fight against tax evasion, as one of the primary duties of the Tax Administration, but it should be seen closely related to the possibility of corruption in the ranks of the administration, as an offer made by dishonest taxpayers, who try to create the distorted impression of a tax agent and the administration he represents.

MATERIALS AND METHODS

Tax evasion has been a subject touched and analyzed in various scientific studies by conducting various tests and empirical studies, which take into account a number of countries. This study raises two main issues: Why potential tax payers evade tax? What is the government doing about tax evasion? Our research consisted of gathering facts, qualitative and quantitative data, and above all, from coherent resources such as the Ministry of Finance and other financial institutions in the country, but also by international institutions that report for Albania, building up a good base to be analyzed and to arrive at a conclusion.

RESULTS

The decision made to hide an activity by the business can come from many factors, as it may be the case when the activity takes place under the conditions of tax evasion (VAT, taxes. etc.), when activity avoids social contributions, avoids legal norms, or not respects working hours, minimum wage, etc., or when the activity lacks the necessary authorizations to develop. Under the conditions of tax evasion, businesses pay less (or nothing at the worst scenario) taxes in comparison with what must be paid under a normal operation. On the other hand, the main task of the tax system is the collection of these revenues in the maximum levels for the state, in order for the government to realize its projects and investments. The government can finance its projects through the revenue collected from taxes or by borrowing. In present situation, Albania needs even more infrastructure investments, investments in education and health, and in other important fields, and taking into consideration that the current debt is at very high levels, it is very important the full collection of revenue tax in the country.

Albania is classified as a country with poor efficiency in tax collection, which has deteriorated especially after 2008, leading to an increased tax gap, and therefore constant and increasing public debt. In order to achieve its objectives, our country has often experimented with tax rates changes, moving from a flat tax for many years, to the progressive tax in 2014. But, increasing competitiveness through taxes can bring new opportunities for the companies or higher risks for the government itself. A low level of tax in certain situations can affect in indulgencing business and at the same time increase of the revenue in the state's budget.

The negative effect that this fiscal policy may present shows the other side of the coin: lower taxes, lower revenue in the state's budget and, consequently, decrease in the quality of public goods and services like health and education systems. A special importance is given to the structure of the system in accordance with the legislation in force and the orientation towards an efficient administration to achieve the objectives set.

In contrast, there will be verified negative effects, such as tax evasion, in various fields of economy by utilizing the possibility of "concealment" of taxes by the contributors. If we would analyze the application of the flat tax in Albania (currently Albania has a progressive tax policy), a flat rate tax of 10% on profits and wages enables the reduction of bureaucratic process and shortening the time for the calculation of income tax. Although the rate was relatively low, the majority of the population had become convinced that the lower class society pays more than the middle class and the upper class society (the same amount of money but which takes greater weight on their budget), so tax burden was not fairly distributed. Furthermore, businesses ceased to develop economic plans that eliminated the economic information for the volume of production and prices with which the products were made. In the new economic situation, the governments should substitute the loss of this important source of economic information with other alternative sources that would have to come from companies and private payers' statements. Information from the new sources was mostly imprecise and lagged and consequently they affected a broad tax evasion. Dramatically, there was an increasing number of private companies and commercial manufacturing in the quality of potential taxpayers. Tax Administration, which in the past controlled a limited number of taxpayers, in the new situation with a smaller number of employees, financially not motivated and without the necessary technical equipment, was mainly unprepared to manage effective and efficient manner the fiscal control on a very large number of taxpayers, largely unwilling to pay taxes. Consequently, the tax evasion increased significantly including the massive corruption inside the tax administration. The big state companies, which provided the majority of the revenue, largely lost the importance they had in the previous system, while the private sector of the economy, which dynamically became a dominant sector of the economy, was segmented and diversified much in terms of taxpaying. Consequently, tax administration was deprived or disabled in terms of dynamic, to implement fiscal controls and fighting tax evasion for companies that operated in the informal economy, because they were able to manipulate more legal entities and, after tax evasion, the bankrupted companies just carried the property and the business in another company.

Also providing alternative payments between economic entities and payment of taxes through various bank accounts, became more difficult to control and collection of fiscal revenues and they increased the tax evasion. Fiscal, merchandiser and the bankrupt companies' legislation, along with the dysfunction of the courts institutional bodies, had to fight the tax evasion and informal economy which had created the necessary legal and institutional space for the appearance and development of this phenomenon.

Meanwhile, with the changes made by the new government in 2013, a somewhat positive change in the level of taxes collected by the state was felt, but they are far away from the optimum levels. Although the level of income from the taxes rose, it has not met the expectations. According to the International Monetary Fund, in 2015, the revenues from taxes and customs were 11 billion Lek less than the plan. The IMF's concern is that the causes of decline are in long terms and this may jeopardize the debt reduction program.

Taxes are not so low in Albania, but the revenue performance is weak. During the two last years, as a result of new government policies and the action against the informality, undertaken since the beginning of the current government, it sharply increased the number of businesses registered in the National Registration Centre and the number of businesses that pay taxes. In total, today, the National Registration Centre has registered about 169 thousand businesses which are active. During 2014 there are registered 16.731 businesses or 40% more than in 2013. 85% of the records are small enterprises, which have brought more real and self-employment. Also in 2014, in comparison with 2013, there is a 29% increase in the presence of foreign companies.

In 2015, there were registered 12.800 new businesses, which lead to over 30 thousand more businesses in comparison to 2013. As the number of businesses that declare income in the state has increased, it has also increased the amount of tax revenue collected from taxes. As it is evident from the chart below the level of tax revenue, after a deep gap in the years 2012-2013, has recently increased. This increase is as a result of reforms undertaken by the current government. But even though the level of tax revenue has increased, tax evasion is again at a high level in our country (*Figure 1*).

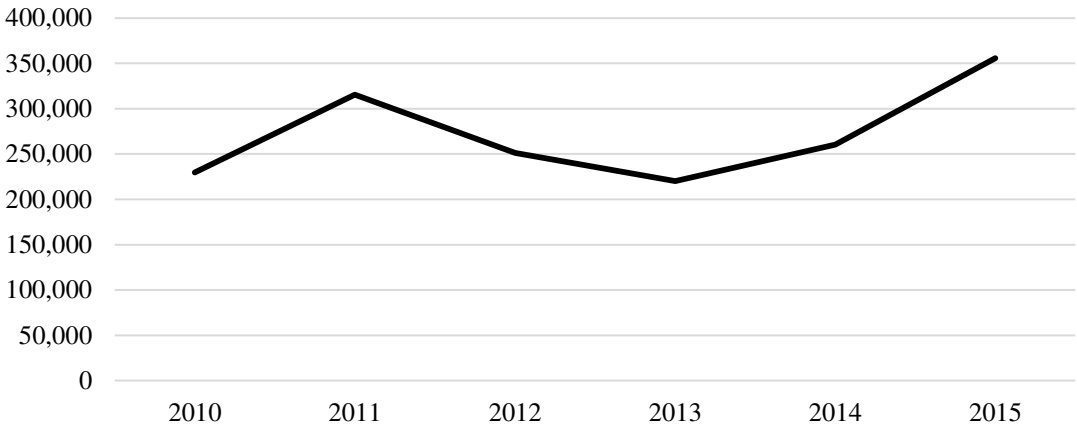


Figure 1: Tax Revenue in Albania 2010-2015

Source: Ministry of Finance of Albania

A large quantity of fiscal evasion, with worrying proportions, heavily influences in the state's budget. It is a phenomenon that seriously harms the economy of a country. But it is extremely difficult to measure the exact extent of tax evasion. The efforts should be continuous, related with the fight against the informality. With special mechanisms, efforts should be made for the taxpayers to be aware of their obligations and if there are intentional deviations, penalties should be applied. The fight against informality helps in a very specific way of a country's economy, as a result increasing the budget revenues and consequently increasing the public investments.

According to an annual survey of the Tax Association, Albanian-Tax is highlighted among 8 countries; Albania is the third by the level of high taxes, and the penultimate between these countries to collect taxes. Albania's chairmanship for the taxes is related with the two recently adopted fiscal packages for the last two years, which brought the escalating growth of some taxes, an increase which was not accompanied by same level of income growth in the budget. According to the comparative data, the level of income in 2014 is amounted to 24,1% of the gross domestic product (GDP), in comparison with 30,5% a year ago. But still remains very worrying for our country the high level of tax evasion.

The study highlights that tax evasion in the country reaches 1 billion Euros per year. In turn, it highlights the unfair conditions in the economy and the unfair distribution of the tax burden too. The businesses operate in unequal conditions. The tax evasion, negatively affects every one of us. Declarations of international institutions that Albania is on top-listing in the region for high fiscal evasion, is recognized through a report prepared by the Tax Administration. The latter, through a report has informed the Ministry of Finance that only the evasion in taxes is around 30-35%. The confirmed figures of the evasion are scary, but it is also acknowledged that the high tax burden placed on businesses by the tax is one of the main reasons that have led our country facing such a situation. The report clearly explains that despite the figures, certain and undeniable is the fact that evasion in our country remains high levels. Meanwhile, Albania's tax collection is challenged by the evasion and administrative shortcomings; the level of GDP is 26%, the incomes are much lower than in other neighbour countries. There are many assessments regarding the evasion. During a special expertise in relation to the informality in Albania, the World Bank has estimated that the two real methods that measure fiscal evasion are taxes productivity and tax gap. The first shows the tax collected in the tax base percentage (GDP and consume), while the tax gap is defined as the difference between the amount of taxes that the government should collect and the actual amount it collects. In the analysis, there were taken into consideration three main items of the taxes in Albania; Value Added Tax, Personal Income Tax and Profit Tax.

- The productivity of VAT in Albania is 53%, at a time when the average for Eastern Europe is 66%. Tax Administration collects VAT on only 53% of total consumption, leaving 47% untaxed. In this 47% of untaxed consumption is included the exemptions or corruption and tax evasion, which makes it impossible to complete the tax base.

- The productivity on Personal Income Tax is only 6%, the productivity and tax on the income is only 17%. For the personal income means that only 6% of the base (GDP) is actually taxed and 94% is untaxed. The productivity of Profit Tax is a little better.

The productivity tax analysis shows that there is a very high obvious evasion, while the tax gap method suggests that the tax administration can improve the collection of VAT in Albania. At even higher levels, it is assessed the improvement that can come to the Personal Income Tax and Profit Tax. Especially revenues from the Profit Tax will, at least, be doubled if the policy would be implemented more effectively. World Bank expert advises that the tax gap in profit tax is 38%, but in exceptional cases, this tax evasion is up to 66% (*Figure 2*).

Tax evasion affects us all, even if it may be sourced internally or comes imported from abroad. In fact, the tax burden should attract the attention of the whole society, whether it is the public or private sector. It should be this burden to promote the changes to the approach, calling for a more equal distribution, where afterwards, everyone feels contributor and beneficiary. The Albanian Government should reduce informality in all aspects of economy and carefully review its fiscal policies which have brought little real reduction of tax evasion in the country. On contrary, it is more than justified the demand of the businesses that the law which provides stringent measures for disguising the commercial activity, to increase the penalties for the administrative staff and the inspectors, who often abuse and do not apply the law fairly to each and every one. Undoubtedly, the fight against tax evasion is a very broad and ambitious objective, but with lower real improvement, as long as the purpose of publicly expressing is not supported by practical steps to address the issue goods after goods, tax after tax and problem after problem.

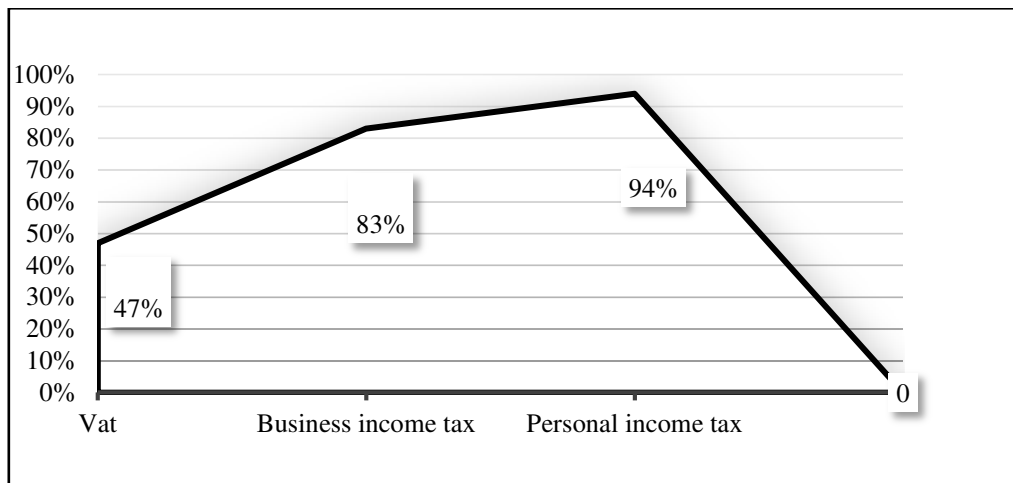


Figure 2: Informality in some taxes

Source: World Bank

Besides the Ministry of Finance and the tax and customs departments, some other parties have a strong interest in improving the situation, among which the most important are the formal enterprises which face a significant cost disadvantage in the market against informal competitors. This means that the fight against tax evasion and the informal economy should not be only be a strategic priority of the central government and tax administration but also of the local authorities, private entities and citizens engaged in the formal economic sector, in order to eliminate the disadvantages of the cost arising from the functioning of the informal sector.

CONCLUSIONS

As in the case of countries in transition, as well as in Albania, is not just for high rates of taxes and social contributions, but for the implementation of the ineffective tax laws that cause broad fiscal evasion and the development of a strong sector in the informal economy. The informal sector represents an important part of economic activities and can easily jeopardize the recognition of the objectives of the country's socio-economic development and European integration. Even though Albania has experimented with changing tax rates, the expected results still are not achieved. Informality does not affect only those who perform commercial activities, but affects the whole society, as a high tax evasion means less revenue to the state's budget, less public investments in the country. The biggest challenge has to do with final implementation of public administration reforms and the implementation of anti-corruption strategies and awareness of the society where everyone feels an early contributor and a later beneficiary. Even though with the new government's policies it is felt a positive change regarding budget revenues from taxes, yet again Albania is far from optimal levels and there is still much more work to be done to achieve positive objectives and real results in the country.

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MEASUREMENT OF THE STRUCTURAL CHANGES IN THE ECONOMY¹³

Galina Karpova^{*}, Doctor in Economics, Professor,
Elena Andreeva^{*}, Senior Lecturer,
Irina Mamii^{**}, PhD in Economics, Associate Professor,

^{*} *Department of Business Economics and Innovation,
Saint-Petersburg State University of Architecture and Civil Engineering,*
^{**} *Department of Statistics, Moscow State University, Russian Federation*

Abstract: *The article analyses structural changes in the economy and methods for their detection and measurement. The relationship between structural change and technological shifts is considered. The hypothesis is that the cause of cyclical fluctuations in the economy can be a technological shift that is building a new relationship within the sectors of the economy. To solve the problem of measurement of structural changes in the economy we offer an original method of constructing structural shifts indices. Changes in the structure are monitored by the share of people employed in industries with different levels of innovation. Based on extensive statistical material, the dynamics of the percent of the employed and growth rate of labor productivity is investigated on example of different countries. In case of a positive structural shift distribution of employed by industries should be changed in favor of innovative industries. The proposed method of detection and measurement of structural changes is effective in the analysis of industry and sectoral changes.*

Keywords: *structural changes in the economy, competitive economy, cyclical fluctuations, technological shift, dynamics of the percent of employed, innovative sectors, labor productivity growth rate, structural shift index*

INTRODUCTION

There are a few reasons why you should pay a particular attention to the detection and measurement of structural changes in the economy and try to develop the appropriate methods. Firstly, a competitive economy is an economy with high-tech industries, developing on the basis of innovation. The more of those sectors are in the economy, the faster they develop, the higher the economic growth is. Secondly, there is a point of view that links structural changes and cyclical fluctuations in economic crises. Each cycle has its own technological reasons leading to structural changes in the economy. This process is perceived as the reform, restructuring of outdated structures. The economic crisis in this case is a recession caused by inconsistency between an obsolete economic structure and new technological relations. After restructuring of the economy which coordinates technological and industrial structures the rise of the economy starts. Understanding the technological shift as the changes caused by the development of new products and introduction of new technologies, including those in the management gives a clue to the measurement of technological change. Technological shift changes the productivity level of capital and labor being used. For this purpose, it is necessary to measure the productivity and track its changes, for example, the deviation from the trend of productivity in the form of "shock", recorded at the new level, can be considered a sign of the technological shift. Similarly, we can proceed and identify structural changes in the economy because a technological shift builds the relations between industries within the economy in a new way.

The above mentioned reasons are enough to start developing methods for measuring structural and technological changes, because they are so important to understand and manage the economic cycle. To solve the problem of measuring structural changes various tools are designed in scientific studies of L. Pasinetti [7], S. Kuznets [5] and A. Maddison [6]. Even a simple method for constructing the indices of structural shift gives interesting results, when used with adequate quantities and available statistics.

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MATERIALS AND METHODS

In this article calculations are based on the official OECD statistics [2]. Data processing and analysis of results is fulfilled using such methods as system analysis, statistical methods. Index analysis is the main proposed research method. For the detection and measurement of structural changes in the economy we suggest using the original indices of structural shift.

THEORETICAL FRAMEWORK

Since we are interested in shifts, which involve innovative industries and sectors, the index of structural shifts must be built using the value that reflects the level of innovation in the industry. In our proposed calculation method, the innovation level depends on labor productivity growth rate in an industry: the higher productivity is and faster it grows, the more technological the production must be, the faster it is updated due to modern technologies.

In our calculations, labor productivity in the sector (industry) was calculated on the basis of statistics as the ratio of the volume of the production to the number of employees in the sector (industry). The labor productivity growth rate is used in calculating the index of structural shift as a basic one. If the growth rate is bigger than "1" in the current period compared to the first (basic) period it means that there was an increase in labor productivity, if less than "1" there is a decrease in productivity. In the calculations of the index of structural shift the values of labor productivity growth rate are used.

Typically, in the calculation of the index of structural shift we use data from several industries (sectors). The easiest option is to use one innovative (high-tech) sector and a traditional one, with a low level of innovation. We have considered various approaches for the definition of high-tech and innovative sectors of the economy [1]. The calculations which are presented in *Tables 1-3*, used the data from high-tech sector of information and communication services, and, in another case, a high-tech manufacturing sector as examples of innovative industries. In the same calculations, as the traditional industry with low levels of innovation was used agriculture. Number of industries summed in the index may be different and arbitrarily large. However, it should be noted that a large number of industries involved in the calculation considerably complicates the interpretation of results. In our opinion, the proposed method for the detection and evaluation of structural change is effective when we compare one of these high-tech industries with the same traditional industry [4].

After selecting innovative and traditional industries, according to OECD classification [3], we found the indicator which let us judge what is the industry's proportion in the economy. This is necessary in order to answer the questions: "Is the sectoral structure of the economy changing? Is role of innovation industries and sectors growing compared to the traditional industries?" This indicator, the share of employment in the sector (industry), has been calculated as the ratio of the number of employees in the sector to the number of employees in the whole economy of the country. Using this indicator as weight coefficient, we received structural shift index reflecting the dynamics of the share of the employed in high-tech industries compared to the situation in agriculture. This index can be calculated according to the basic method developed by the authors, *equation (1)*, where I_{SS}^b is structural shift index, calculated using the basic method; $GRpr_{i0}$ is labor productivity growth rate in sector i , calculated according to the basic method, when $i = 1, n$; se_{it} is the share of the employed in sector i in the current period t ; se_{i0} is the share of the employed in sector i in basic (comparative) period; n is number of sectors (industries):

$$I_{SS}^b = \frac{\sum_{i=1}^n GRpr_{i0} \times se_{it}}{\sum_{i=1}^n se_{it}} / \frac{\sum_{i=1}^n GRpr_{i0} \times se_{i0}}{\sum_{i=1}^n se_{i0}} \quad (1)$$

For comparison, we also calculated the structural shift index using the chain method, *equation (2)*, where I_{SS}^t is an index of structural shift, calculated by the chain method; $GRpr_{i0}$ is labor productivity growth rate in sector i , calculated according to the basic method; se_{it} is

the share of the employed in sector i in the current period t ; $se_{i,t-1}$ is the share of the employed in sector i in previous period ($t-1$); se_{i0} is the share of the employed in sector i in basic (comparative) period:

$$I'_{SS} = \frac{\sum_{i=1}^n GRpr_{i0} \times se_{it}}{\sum_{i=1}^n se_{it}} / \frac{\sum_{i=1}^n GRpr_{i0} \times se_{i,t-1}}{\sum_{i=1}^n se_{i,t-1}} \quad (2)$$

The main difference between the indices is that in the index calculated by chain method all values change in comparison with the previous period, which changes all the time. In the case of the basic method the values are compared to the basic value which is fixed. Basic method is useful for the detection of structural change, the chain method to analyze the dynamics of current changes in the structure.

The selection of the countries analyzed depended on the availability of statistics. To test the quality of the proposed method of constructing the index, countries with different characteristics were needed. For example, countries with different histories of development, different levels of economic stability, etc. The USA was chosen as the country with sustainable development. France and Hungary have been selected as two European countries, the comparison of which is interesting in terms of historical differences: France as a country of "old" Europe, Hungary as a post-socialist country. Rows of raw data in this study differ for various countries. For example, we used the long time series from 1970 to 2010s for the US and France. In Hungary, such long time series could not be found. The calculation is based on statistics from 1995 to 2009. It can be mentioned that longer series are preferred for the detection of structural shifts as short series of data may not contain a structural shift itself, but only its consequences, whereas the aim of this article was precise detecting and fixing structural shift moment. It was in the 1990s that Hungary's economy experienced major changes, including for political reasons, so, in this case, the use of short series of statistical data can be considered valid.

RESULTS

The application of our proposed index allows us to make the following conclusions. The pace of change in labor productivity in US agriculture is decreasing (*Table 1*).

Latest productivity growth was observed in the five-year period of 1970-1975 with 17% growth. By 2010, the decline in labor productivity had reached 76,2% of the 1970 level. The pace of change in labor productivity in the sector of information and communication services indicates the constant growth of labor productivity: the least was 0,9% in 2000, up to 25,4% in 2005. Interestingly, in 1975 the labor productivity growth rate in US agriculture was higher than in the sector of information and communication services, and then the situation changed. The share of the employed in US agriculture was declining throughout the study interval, from 1,7% in 1970 to 0,9% in 2010. At the same time the share of the employed in the sector of information and communication services was growing from 2,43% to 3,07% respectively. According to our hypothesis these facts can indicate the structural changes in the US economy. These changes are reflected in the calculated index of structural shift (basic). *Table 1* show that in 1980 the index was below "1", and then more than "1" and it was constantly growing. Thus, the percent of the employed is constantly growing in the sector of innovative information and communication services, while in agriculture the percent of the employed is decreasing, which we interpret as an accomplished structural shift in the US economy towards the accelerated development of the innovation sector since 1985.

The index of structural shift, calculated by the chain method, allows us to analyze the dynamics within the studied time interval. Here, in 2005 and 2010 there are values 0,998 and 0,994, indicating the decrease caused by the decline in the share of people employed in the sector of information services in 2005. In 2010 the fall in the share of the employed in agriculture stopped and at the same time the labor productivity growth rate decreased in information and communication services.

Table 1

USA Indices

Index	1970	1975	1980	1985	1990	1995	2000	2005	2010
Percent of employed in High-tech manufacturing sector	2,03	2,36	2,74	2,83	2,44	1,96	1,86	1,44	1,36
Percent of employed in sector of information and communal service	2,43	2,36	2,58	2,70	2,72	2,85	3,58	3,06	3,07
Percent of employed in agriculture	1,7	1,7	1,6	1,3	1,1	1,1	1,0	0,9	0,9
Labor productivity growth rate in high-tech sector of manufacturing		1,086	1,096	1,0269	1,421	1,619	1,682	1,937	2,242
Labor productivity growth rate in the sector of information and communication services		1,115	1,097	1,159	1,138	1,155	1,009	1,254	1,224
Labor productivity growth rate in agriculture		1,170	0,924	0,953	0,966	0,767	0,653	0,770	0,762
Index of structural shift (chain) in high-tech sector of manufacturing			0,996	1,010	0,998	0,988	1,005	0,975	0,974
Index of structural shift (basic) in high-tech sector of manufacturing			0,985	1,045	1,073	1,085	1,170	1,182	1,147
Index of structural shift (chain) in the sector of information and communication services			0,998	1,011	1,005	1,003	1,021	0,998	0,994
Index of structural shift (basic) in the sector of information and communication services			0,998	1,017	1,024	1,024	1,081	1,082	1,085

Source of the Data: OECD statistics, own computations

A somehow different picture is in the high-tech manufacturing sector of the USA. The share of the employed was growing from 1970 to 1985 and then was successively reducing and in 2010 was below the level of 1985. However, productivity in this sector is constantly growing. High-tech manufacturing sector compared to agriculture in 1980 indicates worsening of the situation (the value of index I_{SS}^b 0,985). Later index value was more than "1" therefore 1985 can be considered the point of structural shift towards high-tech US manufacturing sector. The chain index reflects the decrease in the share of people employed in manufacturing industry since 1985 (the index was less than "1").

The results of calculations for Hungary are presented in *Table 2*. The percent of people employed in agriculture in Hungary in the period of 1995-2009 was consistently declining. In high-tech manufacturing sector the situation is ambiguous: up to 2004 there was a decrease in the share of the employed. After 2004 a growth was observed. The trends in the share of employed in the sector of information and communication services are difficult to speak about, there is no sustained results. The growth rate of labor productivity in agriculture declined. The growth rate of labor productivity in information and communication services increased during 1995-2009. And in high-tech manufacturing sector, along with periods of growth, there were years of deep decline in labor productivity in 2002, and in 2008.

The values of the structural shift index (basic) show a steady increase in the percent of the employed in the high-performance sector of information and communication services. Since the number of all values are higher than "1", it is logical to assume that the moment of the beginning of a structural shift towards the development of the sector of information and communication services, (crossing border of "1") is beyond the study period, i.e. it happened before 1995. The values of the chain index show the periods when the development of the innovation sector was slowing, although very slightly. It's in 1998 (the index is equal to 0,999), in 2002 (0,992), in 2007 (0,995) and in 2008 (0,998).

Mixed picture is in the high-tech sector of manufacturing industry in Hungary. Fluctuations in the percent of the employed and the rate of change in labor productivity do not lead to the conclusion of a structural shift in the sector. This is indicated by the values of both indices. Especially unstable the situation in this sector became after 2004. The growth of index values of basic methods, however small, about 1%, ended, and after 2004 was replaced by a decrease in the value (up to 2,2% decline in 2009).

Calculated indices for France are presented in *Table 3*. Labor productivity in all three sectors was very unstable: the periods of productivity growth were followed by periods of decline. Labor productivity in the high-tech manufacturing sector stabilized and began to grow after 1990, but in 2000 it fell again.

Table 2**Hungarian Indices**

Index	1998	2000	2002	2004	2006	2008	2009
Index of structure shift (chain) in high-tech sector of manufacturing	1,008	1,009	1,001	1,019	0,998	0,999	1,007
Index of structure shift (basic) in high-tech sector of manufacturing	1,015	1,021	1,012	1,049	1,019	0,994	0,978
Index of structure shift (chain) in the sector of information and communication services	0,999	1,028	0,992	1,002	1,016	0,998	1,005
Index of structure shift (basic) in the sector of information and communication services	1,008	1,050	1,020	1,043	1,062	1,040	1,039

Source of the Data: OECD statistics, own computations

Table 3**French Indices**

Index	1970	1975	1980	1985	1990	1995	2000	2005	2010
Percent of employed in the sector of information & communication services	1,8	1,8	2,1	2,2	2,5	2,6	2,9	2,8	3,0
Percent of employed in high-tech sector of manufacturing	1,6	1,7	1,6	1,5	1,4	1,3	1,4	1,2	1,2
Percent of employed in agriculture	3,5	2,7	2,1	1,8	1,6	1,7	1,7	1,6	1,3
Labor productivity growth rate in high-tech sector of manufacturing		0,993	0,928	1,010	0,981	1,013	1,228	1,171	0,589
Labor productivity growth rate in agriculture		0,951	0,914	1,013	1,041	0,764	0,660	0,565	0,599
Labor productivity growth rate in the sector of information and communication services		1,053	1,058	1,053	1,021	0,995	0,965	1,034	0,964
Index of structural shift (chain) in high-tech sector of manufacturing			1,002	1,001	0,999	1,003	1,004	0,987	1,037
Index of structural shift (basic) in high-tech sector of manufacturing			1,0018	1,001	0,999	0,997	1,017	1,024	1,066
Index of structural shift (chain) in the sector of information and communication services			1,009	1,009	1,002	0,999	1,006	1,003	1,026
Index of structural shift (basic) in the sector of information and communication services			1,010	1,023	1,008	0,996	1,063	1,094	1,180

Source of the Data: OECD statistics, own computations

In the sector of information and communication services labor productivity had periods of decline in 1995 and 2000, after long-lasting growth, then in 2010 again. But agriculture, by contrast, shows the growth period (1980-1995) which was not in the case of the United States and Hungary. The share of employment in the sector of information and communication services grew throughout the study period (1970-2010), and agriculture declined, although with some stops (a slight increase in 1995). In this situation it is difficult to draw firm conclusions about the moment of a structural shift.

The index of structural shift which characterizes the dynamics of information and communication services sector in France only once was less than "1", in 1995. All the rest of the time it showed positive changes in the structure of the economy. In 1995, the rate of change fell sharply in agricultural productivity (23,6%), which in the previous five-year period showed good growth (4,1%). Thus, the industry with high rates of productivity growth has changed: up to 1995 it was agriculture, and now it is the sector of communication and information services. So a positive change in the direction of innovation of French economy exists since 2000.

DISCUSSION AND CONCLUSIONS

When analyzing the results, special attention is paid to the period when the index grew more than "1". It is regarded as the time of structural change. If in the future the index, calculated using the basic method remained more than "1", the authors concluded that structural shift was confirmed. If further index decreased to less than "1", the output of the structural shift was considered questionable.

Of course, structural change may be not only positive, i.e., with the dynamics in favor of the high-tech industry. If the industry is technologically degraded, it is possible to talk about the negative, the negative structural changes, as it is structural dynamics too. However, the emphasis in the analysis of the results is made on the positive structural changes, as the main task of developing this method.

In conclusion we can say that the article suggests an original method for the detection, measurement, and analysis of structural changes in the economy by measuring structural shift indices on the base and chain method. Using a large amount of statistical data the article provides estimates of structural changes for such countries as the USA, France and Hungary. The results have proved the effectiveness of the method in the analysis of industry and sectoral changes.

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LIBERALISM OR REGULATION

Jemal Kharitonashvili, Doctor in Economics, Associate Professor,

*Department of Business and Economics,
Ivane Javakhishvili Tbilisi State University, Georgia*

Abstract: *The paper considers the tendencies of development of paleoliberalism and neoliberalism with respect to evolution of market economy. Paleoliberalism implied complete liberation of economy from government regulation. In 30s of XX century neoliberal theory was developed. On the basis of exhaustive research it is evident that a great number of economists consider ultraliberal capitalism to be collapsed in conditions of global financial crisis, and governments are compelled to apply to populist protectionism. We consider it to be advisable to take protectionist measures in extremely situation.*

Keywords: *economic system, paleoliberalism, neoliberalism, protectionism, economic regulation*

INTRODUCTION

Economic liberalism (from the Latin word *liberalis* – freedom) is a theory of economic development and economic policy, which opposes intensive intervention of government in economy. This is the theory, which argues that the best economic system is that, which gives the actor guarantees of freedom of own incentives. Economic liberalism is based on three basic principles: private property as legal basis of economic power, free entrepreneurship as the generator of economic progress, free competition as the regulator of economic relationships. However, general economical development and economic laws are regulated by the government.

MATERIALS AND METHODS

The doctrine of economic liberalism developed in XVII-XVIII century with the contribution of French and English economists (J. Gournay, A. Smith, T. Malthus, D. Ricardo, J.S. Mill, J.B. Say and F. Bastiat). In that period economic liberalism was against political absolutism. Primarily it implied reduction of Government power. There are two stages in development of liberalism: 1) the old (paleo) and 2) the new (neo) liberalism.

RESULTS

Paleoliberalism implied complete liberation of economic life from government regulation. The paleoliberalistic theory considered the government role in economic life as the "night watchman". Adam Smith's principle of an "Invisible Hand" has a central part in the paleoliberalistic theory. According to this principle, self-interested individuals are led by an invisible hand to create common wealth. The concept of "Invisible Hand" is that maximization of the company's profit is followed by maximization of the social product [4, p. 180]. As Adam Smith noted, every individual tries to use his capital to gain maximum profit. He generally, indeed, neither intended to promote the public interest, nor knew how much he is promoting it. He intended only his own security and his own gain, and he was in this led by an invisible hand to promote an end which was not part of his intention. By pursuing his own interest he frequently promoted that the society were more effectually than when he really intended to promote it [20, p. 189].

Households and firms act as if they are guided by an "invisible hand" very often have such achievements to promote maximization of common wealth [11, p. 9].

Adam Smith considered the policy of an "Invisible Hand" to be a universal mechanism. According to him, it has the same role as the law of universal gravitation. However, the concept of economic freedom has not been able to perform the role of the law of universal gravitation [19, p. 80].

Since Adam Smith's time there occurred significant evolution in market economy. The doctrine of the "Invisible Hand" is about the economy where all the markets are characterized by perfect competition. In conditions of imperfect competition markets cannot use the resources efficiently. It is impossible to overcome negative results of market activity without government regulation to some extent [19, p. 80]. Sometimes due to different factors the "Invisible Hand" does not work. The economists use the term "market failure" to describe the situation when market cannot effectively dispose the resources itself [11, p. 11].

According to modern American economists P. Samuelson and W. Nordhaus, Smith's idea about functioning of market mechanism made modern economists, both proponents and critics of capitalism think about it. *After two centuries of experience and thought, however, we now recognize the scope and realistic limitations of this doctrine.* Market failures lead to deficiencies in the economic outcomes. It is related to monopoly and other forms of imperfect competition [16, p. 97]. Out of ten principles of economics #6 says: "Markets are usually a good way to organize economic activity". It means usually but not always. Principle #7 says: "governments can sometimes improve market outcomes" [11, p. 9].

At the end of the XIX century intensive development of capitalism led USA and industrial countries of Western Europe to reject the principle of laissez-faire. Governments regulating monopolies, collecting taxes, providing welfare for elderly people, etc perform great economic role. At the end of the XIX century the politicians and economists arrived at conclusion that there is no market without government intervention.

At the end of the XIX century and at the beginning of XX century the doctrine of the "Invisible Hand" was further developed by the founder of Cambridge School Alfred Marshall. He gave rise to neoclassical orientation.

In 30s of the XX century Walter Lippmann developed a neoliberal theory on the ground of neoclassical ideas. He demanded such a way of government intervention in economy that would provide market economy in conditions of free market.

In his book "Good Society" published in 1936, W. Lippmann set forth a new idea about economic role of the government. He held his position about free entrepreneurship but at the same time he considered government intervention in economy to be possible if main principles of liberal economy are ineffective.

Walter Lippmann demanded such a way of government intervention in economy that would provide market economy in conditions of free market. He saw that capitalistic market, especially during economic crises and wars, was not free any more. Free balance between the market forces and market mechanism was violated. Lippmann demanded to return to market economy by means of government intervention to a certain extent and a definite scope, rather than in the principle of laissez-faire.

Neoliberals attending the Collogue of Walter Lippmann organized in Paris in 1938 adopted the following Agenda: 1) Government must define and observe the rules and scopes of economic development; 2) Government mustn't adopt rules, which are against free competition and market economy; 3) Government intervention in economy is necessary if supply-demand elasticity, i.e., market automaticity is troubled. After restoration of economic equilibrium there is no more need of government intervention.

In the theory of social market of German neoliberal A. Muller-Armark government intervention in economy for reformations and social activity is in the first place.

In the theory of social market theory of German neoliberal Ludwig Wilhelm Erhard government has a role of an arbitrator who rules the economic game interfering only in case violating the rules. After restoration of equilibrium they go on with the game according to the established rules [9, pp. 97, 102]. Now, let's consider modern approach to this problem in Georgia and elsewhere in the world.

On 6 October 2009 the Parliament of Georgia adopted Act on Economic Freedom, which involves complete liberalization of economics without any intervention of government. The argument of such an approach was that global economic crisis didn't have a significant influence on Georgia. Indeed, that's right.

Georgian economist Professor S. Pavliashvili denotes: "Influence of global economic crisis on Georgia is not significant due to low level of integration of Georgia in global economy. Georgia represents an importer in global market rather than exporter as the import 5-fold exceeds the export [14, p. A5].

We are as the "third party" mostly consuming the product and service of other countries. According to American scientist, sometimes crisis is better for consumers. In 2008 crisis of western well-developed countries had only an insignificant influence on the markets of developing countries [2, p. 11]. Last year landslide of prices (for instance on oil products) was good for us. The Act on Economic Freedom says that we follow in the footsteps of Georgian public figure Ilia Chavchavadze. However it should be noted that Ilia Chavchavadze was the follower of A. Smith's theory of Paleoliberalism, which implies complete liberalization, but when he was against Meissner's project of German businessman he had the protectionist position.

In two weeks after adopting the complete liberalization (Paleoliberalism), however, the government interfered in economics. They revised the import tariffs. There were three types of tariffs before that: 0%, 5% and 12% taxes. Only 0% and 12% tariffs remained. A part of goods used to be taxed by 5% tariff has been exempted from tax, while other goods are taxed by 12% tariff. The goods that can't be produced in the country has been exempted from tax and it avoids deficit. Some goods that can be produced in the country are taxed by 12% tariff in order to prevent their import. Such a solution of problem can be considered not only as neoliberalism but also as protectionism.

Two months after these events the President of Georgia Mikheil Saakashvili visited a family of two pensioners in the suburb of Tbilisi. He was interested if their pension was enough for them to afford medicines. When he heard that it was very difficult for them he immediately ordered the Minister of Health attending there to regulate the prices on medicines. The President noted that the two monopolists "Aversi rational" with 59,9% and "PSP" with 29,9% dominating the pharmaceutical market, rose prices. And he also noted that the prices of medicines are not so high in any other country of the region.

Nevertheless, the prices on most medicines which are in demand are still expensive. Out of such 30 medicines only three were cheapened, while prices rose on 11 of them. The prices of the other medicines remained the same [7].

According to the President of France *Nicolas Sarkozy*, the ultraliberal capitalism collapsed and we need the model of social market [18, p. 12].

The Director of the Warsaw Research Center of Transformation, Integration and Globalization Professor G. Kolodko noted that: "Current crisis can't be derived in the countries with social market economy, e.g., in Scandinavian countries. It could only be derived in condition of the Anglo-American model of neoliberalism (<http://www.Internet.ge>). G. Kolodko pointed out, "This is the collapse of neoliberal model" [10].

According to Robin Bew, in 2008 the governments lost the opportunity to attain agreement in Doha on liberalization of trade. The negotiations turned out unsuccessfully. Protectionism is least of all necessary to be flourished for fragile global economy at the moment [2, p. 11].

As E. Bakradze denoted, signing visa agreement between European Union and Georgia has been postponed due to excessive liberalism. According to the commissioner Stefan Fule, the ultraliberal ideas of Georgian Government do not conform to free trade with European Union. According to Consumer Federation, due to ultraliberal approaches of Georgian Government free trade can't be achieved and local consumers are vulnerable [1].

As Edward Carr said after uncontrolled panic of 2008 there will be a struggle over how to regulate finance. According to him, in 2008 regulating institutions turned financial rules of thumb upside down. In order to save the system they reduced interest rates and increased the forms of guarantees. They made use of state funds for banks to provide guarantees for deposits and creditors. They backed up money markets and immediately issued credits to companies. After saving the finances people will desire to return these bankers to their positions and they will require demarcation of government from market once again. The saviors will demand large

powers for regulation and the saved people will do their best to avoid it. Today some people might criticize the regulation considering it to be slow. But not to forget that regulation may be expensive and deteriorative. Who will suffer if finances don't work? – All of us [5, p. 14].

Professor E. Mequabishvili considered state regulation to be necessary. As he said, "Globalization and post-industrial stage are two essential factors determining the government economic role and functions in well-developed countries, the scopes, forms and ways of its intervention. In conditions of globalization the government economic role as well as the sovereignty of the state cannot disappear, rather they can change. Modern state is not beyond the market or over the market; rather it is inherently built in the market system as the important market participant responsible on realization of interests of the whole society" [12, pp. 14].

According to Adrian Wooldridge, thanks to the measures taken against economic fiasco the government role increases. Later government intervention in economics seriously increased. The crisis provided the governments with the tools necessary to improve their work [20, p. 18].

Although some European countries were against government intervention in economy they had to take such steps [14, p. 15].

As John Micklethwait argued, in conditions of crisis there will be a demand for protectionism in the USA congress as well [13, p. 14]. Indeed the USA congress assigned 787 billion dollar on that purpose, Japan 270 billion dollar and Germany 150 billion.

Greg Ip believed that regulation of fiscal and monetary sphere can stop the crisis [8, p. 55]. According to Mathew Bihop financial system accumulated enormous debt from the high-risk operations and only with the help of the world leading countries avoided complete collapse [3, p. 10]. And Robin Bew argued that the increase of unemployment motivates governments to apply to populist protectionism in order to maintain its post [2, p. 14].

The more so, G. Richman didn't keep some of its previous promises for example refusal of any expression of protectionism [15, pp. 77-78].

As we see neoliberalism has collapsed once again (first, in 60-70s of XX century in the Federal Republic of Germany) and nowadays the agenda of the day is to regulate economy. The issue of economic regulation rose again and is in agenda.

CONCLUSION

Therefore, authorial concept is as follows: combination of protectionism and liberalism should be used in transition economy countries. At the current stage, protectionism should be a priority and in future, on a higher stage, on the contrary.

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NON-MATERIAL INCENTIVES MOTIVATING THE BEHAVIOR OF BULGARIAN IT-SPECIALISTS

Velina Koleva, Assistant Professor,

Department of Management and Administration, University of Economics, Varna, Bulgaria

Abstract: *The IT sector in Bulgaria is extremely dynamic which makes recruitment of highly qualified IT specialists a very competitive area. The article considers and estimates non-material and material incentives based on a case study on 148 companies in Bulgaria. The analyses and conclusions contained herein can be used to convince managers of Bulgarian IT companies that efficient incentive schemes should be sought to stimulate IT specialists towards better performance.*

Keywords: *information technologies, incentives, behavior, motivating potential*

INTRODUCTION

The IT sector in Bulgaria is extremely dynamic which makes recruitment of highly qualified IT specialists a very competitive area. Many organizations are faced not only with the problem of finding the right people but making them stay seems to be equally hard. Remunerative payments, material and social benefits are traditionally seen as encouragements for employees although these tend to quickly lose their motivational power.

Our research hypothesis is that due to the very complex and creative nature of work done in the IT sector, non-material incentives outweigh the material ones. To substantiate this claim, we shall introduce the term "motivating potential" to estimate the incentives effect.

We pay special interest to incentives with high potential, i.e. those incentives that tend to influence IT specialists' behavior most strongly but are seldom applied by the management.

For the purpose of our study, we conducted a survey on 148 companies operating on the Bulgarian IT market, having selected our respondents on a random basis.

MATERIALS AND METHODS

Incentives are seen as a social factor which more or less determine human behavior, incite it and define its direction. Incentives have been the object of analysis and research for many scientists in the area of *classical behaviorism; neo-behaviorism* and *social behaviorism* (Pierce & Cheney, 2008). Incentives motivate or determine behavior in two ways, by either creating necessary conditions to respond to some basic needs (indirectly) or by excluding any other behavior than that induced by the external environment (Gibson, 1960; Sells, 1963).

Managers apply diverse motivation instruments that ought to be adequate to the environment and conditions and which can provoke a motivated and committed behavior of people within an organization. Incentives typology can be broken down into different types on the basis of their characteristics and their corresponding formal and substantive criteria. From a theoretical and practical point of view, we look on incentives and their subdivision into material and non-material as most significant. *Material* incentives are intended to address material needs. These can be economic, technical, related to temporal or sanitary and hygiene conditions, incentives relating to labor conditions and safety, to social and living benefits, sport etc. Arguably, economic incentives are of great importance. On the other hand, *moral and spiritual (intangible)* incentives are meant to satisfy non-material or spiritual needs. Other incentives such as moral, legal, political, aesthetic, social and psychological, cognitive, etc. can also be assigned to this category (*Table 1*).

RESULTS

The main objective of our study is to determine the significance of each of the above incentives for the sampled respondents and whether or how often these are applied by the management. Data gathered by another research indicate that respondents have ranked the following incentives as most significant (*Table 2*): relations demonstrating *solidarity and collaboration* among team members, *effective communication with management and other staff*, *high salaries, including social security, fair and unbiased performance review*.

Table 1

Incentives under survey

Team relationships based on solidarity and cooperation with team members
Effective communication with managers and colleagues / co-workers
<i>High salaries (high labor costs) including social security</i>
Unbiased and fair evaluation of work performance (staff appraisal)
Work on dynamic and interesting projects and tasks
<i>Work with modern technological devices, including latest state-of-the-art (innovative) technologies</i>
Participative leadership style, the role of the charismatic leader
<i>Overall organization of the work process, better use of working time in an organization</i>
Participation in project work and exchange of ideas
Opportunities to be creative and take independent action when executing tasks
<i>Work in cozy and well-appointed offices</i>
<i>Good job positions available for qualified specialists on the job market</i>
<i>Extra forms of rewarding (bonuses, perks) at successful project completion, financial bonuses (every three or six months or yearly), payment for overtime, percentage of profit, paid annual leave, etc.</i>
Opportunities for self-advancement and recognition (inspiring talent, high achievement, knowledge, expertise)
Opportunities for training and career development, including award of certificates
<i>Flexible work schedules and flexi-time, changes in work patterns, including distance work or work from home (home based)</i>
Opportunities to share experience, knowledge, and support for recently hired staff
Organizing social events at work and outside work (team building, "beer meetings")
<i>Social benefits such as a place to rest, food vouchers, excursions, cell phone, fuel coupons for own transport, etc</i>
Opportunities for project or team leadership
<i>Opportunities to work on personal or individual projects</i>

Note: material incentives are written in Font style *Italic*, whereas non-material ones are in Font style regular
 Source: own survey

Table 2

Significance, applicability and motivating potential of incentives being surveyed

<i>INCENTIVES</i>	<i>Significance</i>	<i>Applicability</i>	<i>Motivators</i>
Relations based on solidarity and collaboration in team	1,31	1,62	-0,31
Effective communication with managers and co-workers	1,34	1,97	-0,62
High salaries (high labor costs), including social security	1,38	2,03	-0,66
Unbiased and fair valuation of work performance (staff appraisal)	1,41	2,10	-0,69
Working on dynamic and interesting projects and tasks	1,52	2,28	-0,76
Work with modern technical devices, including state-of-the-art (innovative) technologies	1,59	2,03	-0,45
Participative leadership style, the role of the charismatic leader	1,62	1,90	-0,28
Overall organization of the work process, and effective use of working hours	1,62	2,21	-0,59
Participation in projecting work and exchange of ideas	1,69	2,17	-0,48
Opportunities to be creative and independent when doing tasks	1,79	2,14	-0,34
Work in cozy and well-appointed offices	1,79	1,62	0,17
Good job positions for qualified specialists on the job market	1,79	2,34	-0,55
Extra forms of rewarding (bonuses, perks) at project successful completion, bonuses (each 3-6 months or yearly), payment for overtime, percentage of profit, paid annual leave, etc.	1,83	2,52	-0,69
Opportunities for self-advancement and recognition (inspiring talent, high achievement, knowledge, professionalism)	1,83	2,03	-0,20
Opportunities for training and career development	1,86	2,41	-0,55
Flexible work schedule and flexi-time and change in work patterns; opportunities to work from home (home based)	1,90	2,31	-0,41
Opportunities to share experience, knowledge and support for recently hired staff	1,93	2,21	-0,28
Organizing social events at work and outside (team building, "beer meetings", etc.)	2,14	2,17	-0,03
Social benefits such as a rest places, food vouchers, excursions, cell phones, fuel coupons for own transport	2,34	2,41	-0,07
Opportunities for project and team leadership	2,34	2,69	-0,34
Opportunities to work on personal/individual projects	2,48	2,97	-0,48

Note: the above are calculated as a mean value (assuming values from 1 to 4, where the closer the value to 1, the higher the degree of factor influence)
 Source: own survey

System potential to provide encouragements and motivation for sampled respondents depends upon the degree at which respective incentive or motivation tools have been applied. However, it is possible to have a displacement of values in the categories "significance" and "applicability". That is why we used the term "motivating potential".

To calculate the power of the motivating potential for each incentive we take the actual greatest difference between scores of significance and applicability of the discussed incentives (in this case "Work on dynamic and interesting projects and tasks"; 0,76 points).

Then, we divide this value into three intervals ($0,76/3=0,25$) and assume that the first group (with values of up to 0,25) is comprised of incentives of the highest motivating potential, the second group (with values from 0,25 up to 0,50) is comprised of incentives of neutral motivating potential, and the third group (with values from 0,50 up to 0,76) is comprised of incentives of low motivating potential.

To clearly illustrate the data from the table above, we shall also present the discussed factors in a graphic form (*Figure 1*):

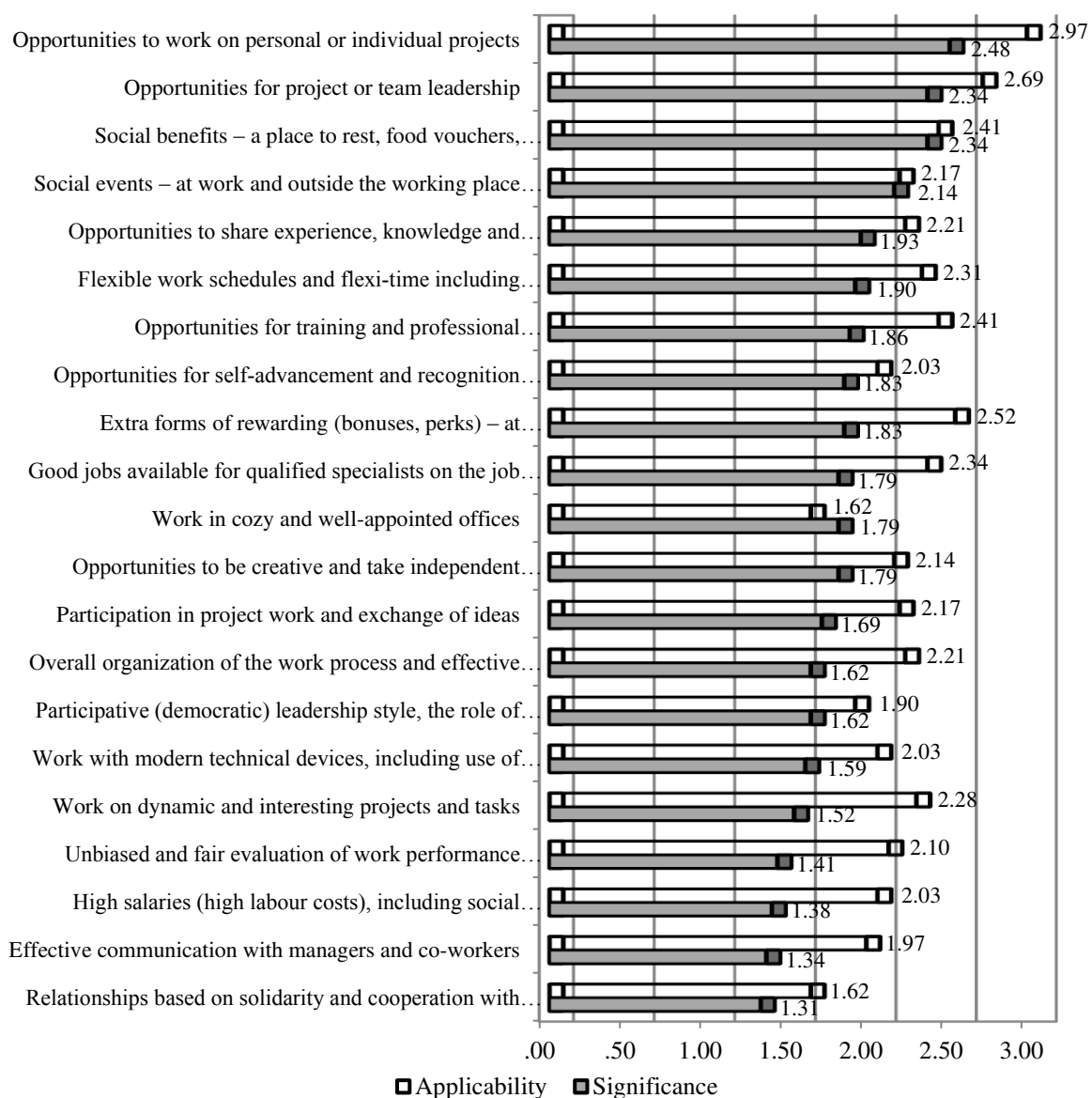


Figure 1: Significance, applicability and motivating potential of surveyed incentives
Source: created by author

We place a special emphasis on incentives with *highly motivating potential*. It implies that the respective parameter is applied at a low degree and we can influence it and develop it.

It is important to note how high it was ranked by sampled respondents as compared to the significance given to the rest of the studied incentives. Incentives of *neutral motivating potential* demonstrate limited degree of significance which infers that the relevant parameter is applied only to a certain degree. Incentives of *low motivating potential* indicate that here, the relevant factor is applied at a larger degree (or has a low degree of significance) which indicates that there is no potential for its development nor a need to influence it.

It is important to emphasize the fact that a given incentive may have a high motivating potential and still be of little significance, and vice versa, it may have a low motivating potential but to have scored "high significance" among respondents.

DISCUSSION AND CONCLUSIONS

To summarize, incentives which scored a high motivating potential among computer specialists in Bulgaria are presented in the table below (*Table 3*):

Table 3

Incentives of high motivating potential

<i>INCENTIVE</i>	<i>Significance</i>	<i>Applicability</i>	<i>Motivators</i>
Effective communication with managers and colleagues/co-workers	1,34	1,97	-0,62
High salaries (high labor costs), including social security	1,38	2,03	-0,66
Unbiased and fair evaluation of work performance (staff appraisal)	1,41	2,10	-0,69
Working on dynamic and challenging/interesting projects and tasks	1,52	2,28	-0,76
Overall organization of the work process, and effective use of working time	1,62	2,21	-0,59

Source: own survey

Table 3 above illustrates the quantitative dimension of the ineffective use of strong incentives (expressive of significant needs). In this case, the limited effectiveness is due to the lower degree at which the above incentives are being applied. Potential development can only be driven by repeated actions to apply these incentives in the process of managing the behavior of IT specialists. The relation material of moral incentives in this case is 2 : 3, which demonstrates that non-material incentives dominate over material ones. This serves to prove that the hypothesis we have laid down is correct.

The analyses and conclusions contained herein can be used to convince managers of Bulgarian IT companies that efficient incentive schemes should be sought to stimulate IT specialists towards better performance. What is more, the specifics of labor in the IT sector demands maximum use of the potential of non-material (intangible) incentives.

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INVESTIGATION OF MODERN APPROACHES TO THE CLASSIFICATION OF RISKS IN ACCOUNTING

Tetyana Korolyuk, PhD in Economics, Associate Professor,

*Department of Accounting and Audit,
Ternopil Ivan Pul'uj National Technical University, Ternopil, Ukraine*

Abstract: *The clear structuralization of information on risks within their types in the accounting system as the relevant basis for taking managerial decisions is required. While exploring the main rules of classification procedure it was found that the rules of notions division are used as classification rules. Besides, system thinking in the risks classification to find the connections between the elements of the investigated object as a system has been found to be used. Classification of risks in the system of accounting according to the principle from general to a particular has been proposed, which will make easier to measure and estimate the risks of business entities and will make it possible to show in accounting, simultaneously with the object, the risks, which accompany them. Such classification features have been studied: place of arise (external and internal risks); types of activity (operational, financial and investment risks); accounting objects (risks of business resources, risks of sources of the business resources formation and risks of business processes). Such classification is of the three-level system, which is good enough to estimate the circumstances and factors of the risks arise.*

Keywords: *risk, accounting, classification, types of activity, systems thinking*

INTRODUCTION

Nowadays the problem of risks classification in accounting is, in fact, not investigated in the works of national scientists. It is caused by historical factors. Thus, the notion of the production-business risk was stated in some legislation documents adopted by the early Soviet power. But in the mid-thirties of the XX century the notion "risk" was treated as the bourgeois notion, because the risk was considered not to be the characteristic of the state with planned economy, in which the main functions of the state were planning and distributing. Moreover, the entrepreneurship was not possible under the administrative-command system of the national economy management. That is why the time of appearance of the notion "risk", its revival, to be exact, was caused by the appearance of non-state properties, when business entities faced uncertainty, which resulted, accordingly, in risks for decision making. Thus, every management decision deals with certain types of business entity activity, which, in its turn, causes certain types of risk. Such decision making requires information, which is created mostly in the system of accounting.

MATERIALS AND METHODS

The problems of risks classification in accounting have been studied by such national and foreign scientists: I.M. Vygivska [1], O.M. Goncharenko, O.V. Fomina [2], A.Y. Shevelev, Y.V. Sheveliova [3], A.S. Tolstova [4], M.V. Stafievskaja [5], etc. In their works the scientists analyzed the problem of risks classification in the system of accounting within the financial and management accounting depending on the economic nature of risks, the place and reason of their arise, the type of enterprises activity and the need to provide their continuous activity. In spite of some interesting developments in their research, because of changeable conditions of the enterprise activity and as the result of decision making under uncertain conditions without clear structuralization of the information basis in the system of risks management, the problem of risks classification in the accounting system remains worthy being discussed.

The objective of the paper is to investigate the available approaches to the classification of risks in accounting and to propose our own risks classification in accounting in order to create a system of accounting provision for the risks management. To achieve this goal, the objective general scientific methods (induction, deduction, synthesis, analysis, system analysis) were used.

RESULTS

Risks in the system of accounting possess some peculiarities on the contrary to other economic risks. Besides, the known approaches to general classification of risks, although being different, can be as a certain theoretical-methodological basis of the complex classification of risks in the accounting system according to different features. The main rules for making classification have been studied in the monograph by S.S. Rozova [6]. Classification is stated as divisions of objects of some type into classes according to the most important features, which are possessed by the given type objects and make them different from those of the other types. To find the rules for making classification the rules of division notions are used, which contain the following requirements: 1) for one and the same division one and the same basis must be used; 2) division must be comparable, that is, the number of division elements totally must be equal to the amount of notion, which is divided; 3) elements of division must exclude each other mutually.

Besides, in the works of scientists special attention is paid to the study of possibility to use the system thinking for the risks classification. To understand the notion "system thinking", let us present the statement of notion: "System thinking is the field of the investigation methodology, which deals with the investigation of objects as the integral set of elements in the whole number of relations and connections between them, that is, the object is treated as a system" [7]. The main principles of the system thinking include: 1) integrity, which makes possible to treat the system as both one and the whole and a sub-system of higher levels; 2) hierarchy, that is, the set of elements, located basing on the subordination of lower level elements to elements of a higher level; 4) structuralization, which makes possible to analyze the system elements and their connections within a certain organization structure; 4) multitude, which makes it possible to use a set of cybernetic, economic and mathematic models to specify separate elements and a system as a whole; 5) system character, that is, the property of the object to possess all features of the system.

I.M. Saraieva has systematized the available classification schemes from the point of view of the system thinking and has proposed the algorithm for finding risks complexes for certain business entities according to the following structural components of the model for the enterprise operation: elements of the system (business entities), relations between them, interrelations of businesses with macro-environment, relations between the groups of influence, business processes nature, objectives, levels of decision-making, institutional boundaries of businesses, business entities nature before the risks arise and qualitative and quantitative characteristics of the risks themselves [8, p. 39-40].

Let us analyze the papers of national and foreign scientists dealing with the classification of risks in accounting. Thus, I.M. Vygivska in her work has interpreted the risks classification according to the areas of their arising: business macro-, meso- and micro level risks. Business entities risks (micro level) are delimited into external and internal risks (relatively the entity). For the accounting three groups of business risks have been identified according to the nature of business: entrepreneurship risks, non-entrepreneurship risks and risks arisen in any type of activity. Besides, classification of the entrepreneurship risks has been developed according to the types of activity (extraordinary and ordinary activity risks (operational, financial and investment)) [1]. It makes it possible for the management to obtain information on revenues and expenses (according to the types of activity), caused by the business operation, which undergoes the risk. O.V. Fomina and O.M. Goncharenko have proposed to add some classification features of risks and their content: 1) according to the factor, which causes the risks arise: external risks caused by the external environment, which is not influenced directly by the enterprise (competitors, market, legislation, etc); internal risks (operational, financial, auxiliary business-process, corporation risks); 2) according to the type of influence on the business activity: losses risks (liquid, solvency, losses caused by violation of party agreements); changeable risks (planning of tax income, estimation of the property market cost, risk of revenues under obtaining) [2, p. 69]. Presented classification features and types of risks will promote clear identification of risks in the system of management accounting.

A.Y. Shevelev and Y.V. Sheveliova consider the accounting risk to be caused by the possible mistakes of the accounting staff in the economic information on the enterprise. The risks in accounting are of two types: 1) risks in accounting; 2) taxes risks [3]. The system of risks, which arise in accounting, caused by the need to provide continuous enterprise activity, includes: 1) risks caused by presenting in accounting statements the information on business risks, which accompany financial-business activity of the enterprise; 2) risks, caused by the governmental and social professional regulations in accounting; 3) risks, caused by the accounting procedure at the enterprise; 4) risks, caused by the investors and creditors.

Basing on the offered general classifications of multi-criterion risks M.V. Stafievskaja has proposed broadened classification of accounting risks according to main reasons of their arising, which makes possible to keep analytical accounting of similar groups of risks, that is: 1) accounting risks caused by the provision of fair accounting statements of the business entity (risks connected directly with the accounting procedure, and those caused by the legislation regulations); 2) accounting risks connected with the business entity specialization (risks connected with the responsibilities taken on the production items, works, services; risks of questionable accounts receivable; risks of possible bankruptcy and investment risks); 3) accounting risks, which are not connected with the business entity specialization (risks of questionable accounts receivable, liabilities risks connected with taking estimation responsibilities, risks of assets devaluation, "force majeure" risks) [4, p. 9].

A.S. Tolstova interprets, that all available risks are finally integrated in the accounting information and take their place in the accounting statements affecting the financial results [5, p. 322]. Basing on it she divided the accounting risks conventionally into external and internal depending on the place of their arise (relatively the business entity). External risks are connected with the procedure of the governmental and social-professional regulations of accounting (risks, resulted in transition to the International Financial Reporting Standards and International Accounting Standards and those caused by the contradictions in Accounting Regulations, Civil Code, Tax Code). The scientist treated internal risks as those connected with the accounting organization and procedure of the enterprise (risk, caused by the unfair accounting information, and risk of one's own professional treatment).

Taking into account the above mentioned approaches to the classification and the system thinking, which do not contradict each other, but mutually supplement each other, let us classify risks in the system of accounting (according to the principle from general to particular). The object of investigation is an enterprise as a system, which is affected by both external and internal environment. Consequently, the subsystems are the types of the enterprise's activity, which in total form a system. Every type of the enterprise's activity is specified by the objects, which, as a result of estimation, presents information on every type of activity.

Basing on the approaches to the classification of the types of activity as well as the objects of the accounting system, we propose such classification features: 1) according to the place of arise; 2) types of activity; 3) accounting objects. According to the place of arise the risks are divided into external, which depend on the governmental and professional regulations of accounting, and internal, which are caused by the accounting procedure, carried out by certain enterprises. According to the second classification feature the following types of risks can be identified: operational risks (risks of supply, production, sale, management); financial risks (credit, currency risks, etc); investment risks (risks of sale long-term assets and property complexes, etc).

According to the accounting objects the risks can be classified as follows: 1) risks of business resources (risks of tangible assets, risks of intangible assets, risk of capital construction, risks of long-term accounts receivable, etc); 2) risks of sources of the business resources formation: risks of own capital (risks of authorized capital, share capital, additional capital, reserve capital, withdrawn capital, unpaid capital, undistributed incomes (uncovered losses)), risks of liabilities (credit risks, risks of accounts payable, risks of employee payments, insurance risks, taxes and payment risks, risks of settlements with stockholders, etc); 3) risks of business processes (revenues risks, expenses risks, risks of financial results). This classification is of

the three-level system, that is, group (internal and external); type (risk of operational, financial and investment activity) and subtype (risks of business resources, risks of sources of the business resources formation and risks of business processes).

DISCUSSION AND CONCLUSION

The proposed classification of risks will make it possible to show easily in the accounting, simultaneously with the object, the risks, which accompany certain objects. This classification is in subordination to the developed system of national accounting and is clear enough for the user of the accounting information and does not contradict legislation in force on accounting. Such classification makes it easier to measure and estimate risks making it possible taking into account the conditions and factors of risks and can take advantage of the practical application. V.P. Kokhanovsky was true to say "any theory provided to meet the practical needs of people ultimately fosters practice".

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SPECIFICS OF ECONOMIC SECURITY SME IN THE TOURISM SECTOR

Raisa Kozhukhovskaya^{*}, PhD in Economics, Associate Professor,
Irina Udovenko^{**}, PhD in Economics, Associate Professor,

^{*} *Department of Technology and Tourism Organization, Hotel and Restaurant Business,*
^{**} *Department of Economic Theory,*
Pavlo Tychyna Uman State Pedagogical University, Uman, Ukraine

Abstract: *The authors have used a whole complex of methods and techniques of scientific knowledge to achieve this goal in the work. In particular during the research is disclosed systematic and functional characteristics of enterprises, theoretical concepts and definitions of the term "economic security of enterprise" based on the used methods of system approach. The authors proposed their own definition of the term "economic safety tourist enterprise" based on an analysis of literary sources.*

Keywords: *economic security, SME, tourism, tourism industry, methodical approach*

INTRODUCTION

The study of the tourism industry is an important aspect of tourism development through the prism of economic security, because tourism affects the economic environment as a sphere of human activity. However, in the present conditions, security development of tourism is not ensured as a complex system of methodological approaches concerning the development of tourism. Theoretical and practical aspects of research of the economic security regarding of tourism spheres are still not disclosed in the methodical literature. An important contribution to the study of theoretical and practical aspects of ensuring economic security of enterprises is reflected in the writings of national and foreign scientists: J. Warszynska [10], A. Westing [12], T. Ivaniuta & A. Zaickovskiy [2], O. Korobcinskiy [3], O. Okhrymenko [4], G.D. Swarbrooke [7], I. Shevchenko [5], L. Shemaieva [6] and others. However, problems of organization of economic security for small and medium enterprises in the tourism sector are remained scarcely explored.

MATERIALS AND METHODS

The authors have used a whole complex of methods and techniques of scientific knowledge to achieve this goal in the work. In particular during the research is disclosed systematic and functional characteristics of enterprises, theoretical concepts and definitions of the term "economic security of enterprise" based on the used methods of system approach. The author proposed their own definition of the term "economic safety tourist enterprise" based on an analysis of literary sources. The researchers also defined main directions of improvement of quality and organizational-economic provision of the functioning of territorial tourism-recreational complexes in Ukraine using the methods of analysis and synthesis, comparison, and SWOT-analysis. Also, during a search, the use of analytical indicators allowed to state that the specific adaptability of management system of economic security for small and medium-sized tourism enterprises means, that this system must timely consider the status and changes in resource provision the business environment, the impact of environmental factors, sectoral structure of the economy, the level of competitiveness and financial sustainability of the enterprise and other parameters.

RESULTS

Security in the tourism industry is a combination of "factors which characterize the social, economic, legal and other condition ensuring the rights and legal interests of citizens, juridical persons and the state in the tourism industry" [1]. Considering the specified, economic security of enterprise is serving of tourism part of overall security in tourism.

The system of economic security of business entity is characterized by its ability to implement the goals and key business strategies under certain external conditions by protecting against existing and potential threats of the environment [6, p. 27].

The system of economic security of enterprise is a complex organizational, managerial, technical and preventive and other measure which aimed at implementation of the protection of the interests of the company from internal and external threats [4, p. 39].

The object of economic security of tourist enterprise determines the content of security by purpose and means of its ensuring and directly influences the formation of systems and mechanisms to its success [5, p. 179]. Features of activity of tourism enterprise determine the principles and functional safety components and functional components of security and affect the choice of economic security.

Economic security of tourist enterprise is a state corporate resources and business opportunities, at which is guaranteed the most effective application for a stable functioning and dynamic development, prevention of internal and external negative influences (threats), in our opinion. Thus, the structure of economic security of tourist of enterprise will have environmental, financial, investment, social, innovative components and functional ingredients, as shown in *Figure 1*.

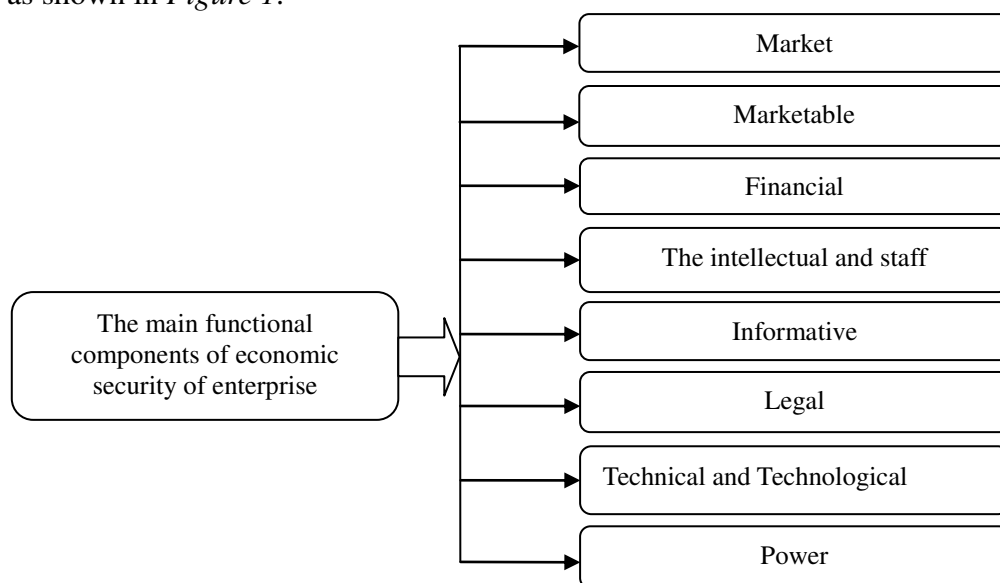


Figure 1: The structure of the functional and economic components of enterprise economic security

Source: systematized by author based on [2; 3; 4]

In our opinion, economic security of tourist enterprises is expressed by the following components: tourist, technical and economic; financial, personnel; and informative (*Figure 2*).

Success and failure in business should be seen as the interaction of a number of factors, because risk is an objective basis due to the uncertainty of the external environment and subjective through the decision-making of concrete person. Some of them are external to the economic entity, and others internal [7, p. 48].

We offer a structure components of the economic security tourist enterprises based on the analysis of literary sources [8; 9; 10]. This structure must be considered for the following algorithm: study of specifics of business enterprise, its segment of the tourist market; analysis of internal and external threats of economic security of tourist enterprises, research information about potential crisis situations, their causes and ways of settlement; audit of available funds to ensure the security and accordance analysis of detected threats; development of aims and strategies of economic security of tourist enterprises; modeling of a new system of economic security of tourist enterprises. Implementation of the principles underlying the security of tourist enterprises implies the use of specific procedures and implementation of concrete actions in order to ensure its economic security, including:

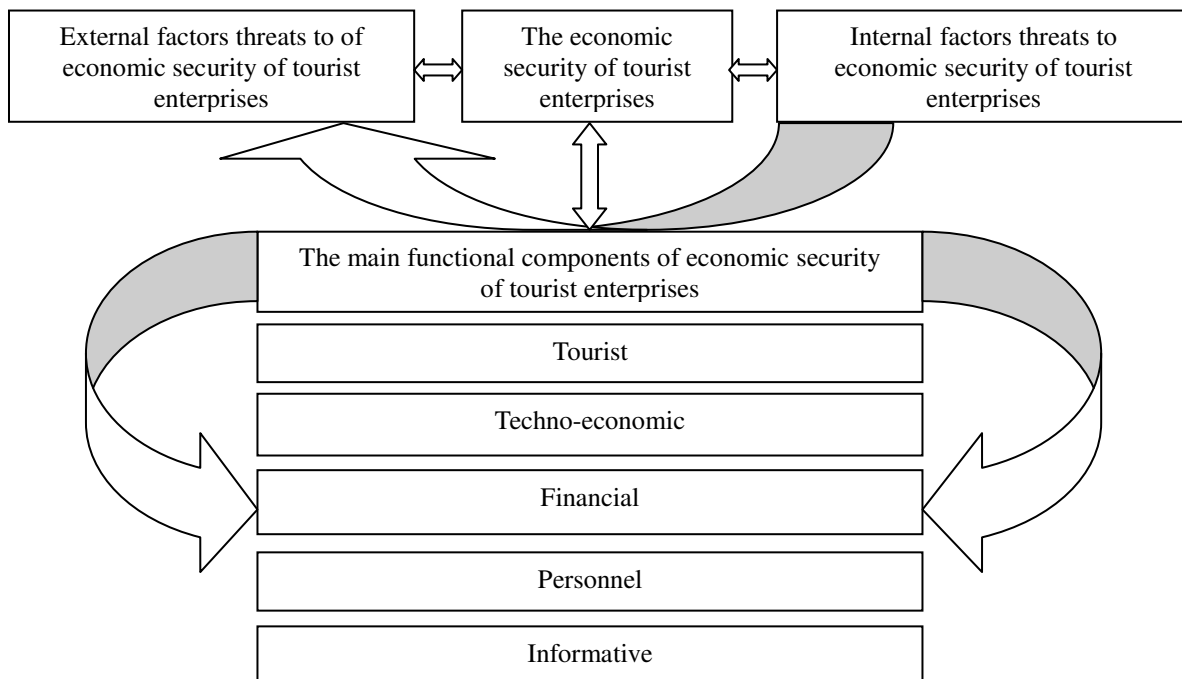


Figure 2: System of economic security of tourist enterprises

Source: systematized and supplemented by author based on the data [8; 9]

- Creating a legal service for enterprises and its efficient operation;
- Taking measures to preserve trade secrets of enterprises;
- Creating information-analytical of unit for computer security of enterprises;
- Representing interests and protection of the rights of enterprises within the legal field and different kinds of organizations.

Currently there is interdependence between the strengthening of the economic security sector of small and medium-sized tourism enterprises and ensuring of the national security state.

In our opinion, basic components that ensure the economic security of tourism enterprises in particular and the state in general are: financial, social, innovation and technology, food, external economic, demographic, energy, and ecological safety. In turn, business development in the tourism sector is a prerequisite for social and economic growth, of democratization of society, to ensure the European development of territories, etc. The impact of all factors, both internal and external, on the economic security of enterprise gets its manifestation in the change of indicators of its activities. Assessment of effectiveness of relevant structural divisions using cost of data to prevent possible negative impacts on economic security and about the size and caused damage gives objective (backed by economic calculations) a picture of effectiveness of activity of all structural subdivisions on the matter.

It must necessarily provide socio-economic growth of regions and Ukraine in general. To such preconditions belong: 1) changes of the nature of political-economic space and relations that are realized within it; 2) transformation into a free-market economic principles of the system of social division of labor; 3) formation of social interlayer of owners of business entities; 4) legal provision of property rights, freedom of choice of sphere of capital investment; 5) variety of forms services, openness of markets and the national economy for the entry into world economic relations.

So, strategic interests of the administration in the economic security of small and medium-sized tourism enterprises are directly determined by the desire to achieve social and economic development of socio-economic system, create democratic society and ensure its development on the basis of European principles. In this context, more practical value has delineation directions, goals and government policy measures in the sphere of strengthening of the economic security of the investigated economic sector.

DISCUSSION

Considering mentioned systemic causes to decide these complex problems is not possible only through the implementation of individual or a whole range of activities. It is necessary to develop and implement strategies of changes in relationship "government-business-society" based on the phased implementation of complex measures of normative-organizational, administrative-economic and law nature in Ukraine.

The strategic objective of the whole set of measures and solutions should serve the need to formation of favorable conditions for the development of legitimate entrepreneurial activity of competitive environment.

It should be recognized that the policy to support entrepreneurship in Ukraine requires substantial adjustments. The state policy in sphere to support small and medium-sized tourism enterprises is not of systematic nature and is put for representatives of public authorities.

So, first of all, it should be provided for the recognition of social-political groups of the importance of obtaining long-term economic return on the investment from limited resources. This requires forming understanding by social and political groups of link between investing resources in less profitable areas of activity and providing creative and more efficient business environment of the country. The principles of economic policy should include: reducing the distribution function of government; ensuring of economic and social development; and reducing economic monopolization.

The principles that provide small and medium enterprises in tourism for the economy in terms of openness should be: focusing on industries that are competitive in the global economy in regional and global dimensions; increasing the level of integration of economy in the country, creation of national tourist product on the market as a basis for appropriate employment niches in the competitive global markets of goods and services; incorporation into account of the intensity of national industries in comparison with other countries, incorporation into account of different kinds of costs, prices and their international counterparts. Creating a system of incentives to public legitimization of shadow incomes and ownership, ensuring investment in innovation, research-technological development, education and social services, that will allow ensuring the development of less profitable activities, including reach the ensuring of amnesty by "shadow" incomes which are invested exclusively in these areas [11, p. 56]. On the basis of scientific works and research materials, which are prove the interest of agencies of public administration of national and regional economic security sphere, we present basic requirements, which, in our opinion, are defined by the concept of economic security of sector of small and medium-sized tourism enterprises in *Figure 3*.

Ensuring the implementation of the requirements of alternative management decisions provides that preparation of each solving or regulatory act within the principles of state regulation of business should consider variants for effects on the possible development of small and medium business, of structure and main indicators of sector economic security. Specificity of adaptability management system of economic security for small and medium-sized tourism enterprises means that this system must timely consider the status and changes in resources for the business environment, the impact of environmental factors, sectoral structure of the economy, the level of competitiveness, financial viability and other parameters.

CONCLUSION

Orientation of government regulation of tourism system (in the sector of small and medium enterprises) to ensure its economic security of provides that administrative decisions which are taken in the area of state regulation of economy and have an impact on development of entrepreneurship, must be considered and receive an assessment in terms of their impact on the economic security of the sector of small and medium-sized tourism enterprises as in the current time period and in the future. Thus, organization of economic security for small and medium enterprises in the tourism sector obliges make management decisions of governmental authorities, taking into account the totality of factors of external and internal environment, and predict the measures to protect the interests of subjects of tourist activities in future periods.

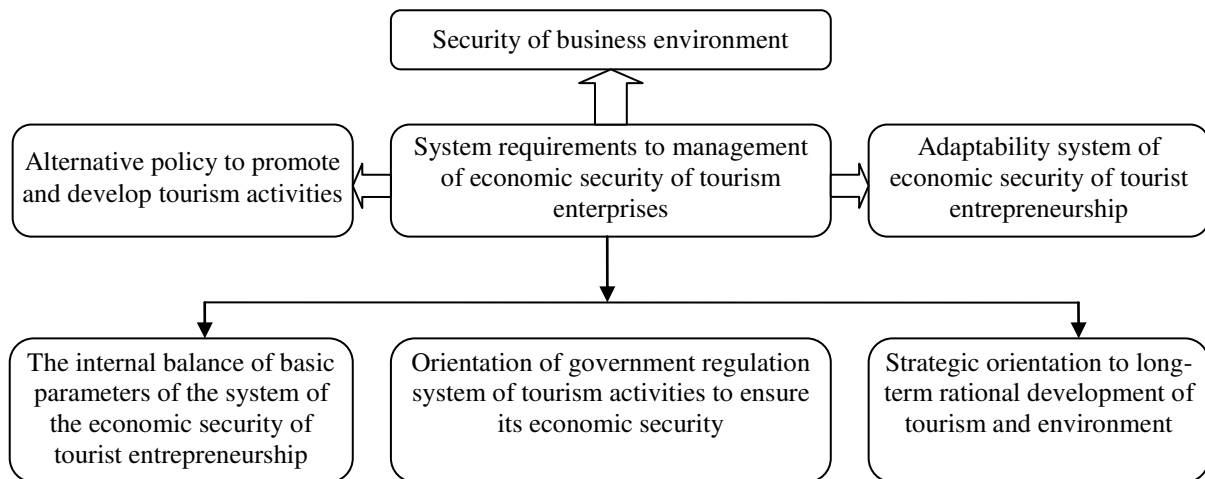


Figure 3: Requirements for effective public policy to ensure the economic security for small and medium-sized tourism enterprises

Source: built by author on the basis of the conducted research

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CONCEPTUAL PRINCIPLES OF MANAGING MARKETING POSSIBILITIES OF AN ENTERPRISE

Oksana Kryvoruchko, Doctor in Economics, Professor,
Iryna Pypenko, PhD in Economics, Associate Professor,

*Department of Management,
Kharkiv National Automobile and Highway University, Ukraine*

Abstract: *The conceptual principles of managing marketing possibilities of an enterprise have been formed on the basis of system and cybernetic approach: the object and the subject of management and management influence focus have been determined. The model of enterprise marketing possibilities formation as an object of management has been developed in the form of network of related sub-processes: initiating enterprise interaction with subjects of immediate surroundings, discussing the interaction parameters, their coordination, execution of the contractual relations, and interaction realization. The system of managing marketing possibilities of an enterprise has been proposed on the basis of segregating purposeful contour, within which decisive, converting, information and control blocks have been separated. The scientific substantiation of propositions about managing marketing facilities of an enterprise supplements the existing theoretical approaches and methods of business management based on marketing.*

Keywords: *management, marketing possibilities, subject, object, interaction, demand, offer*

INTRODUCTION

The current conditions of economic activity of an enterprise are characterized by the novelty and increasing pace of change in its environment, the complexity and uncertainty of market reality. The success of the enterprise activity in such conditions depends on the ability to interact effectively with subjects of surroundings of the immediate environment (SIE). During this interaction different SIE subjects have different requirements for the enterprise. The effectiveness of interaction is ensured by correspondence of the enterprise offer to the requirements formulated, that means meeting needs of the interacting parties. Nonconformity causes emerging marketing possibilities of the enterprise.

The marketing possibilities of the enterprise are understood as an ability of the enterprise to use marketing tools to achieve the goals set in the process of interaction with the SIE subjects. To form and use marketing possibilities of the enterprise effectively it is necessary to manage them. Achieving the goals of management essentially depends on the clarity and completeness of definition of what is managed by the subject and what should be changed as a result of these actions. That means, it is necessary to determine the structure of the object: what comes under influence and performs management orders.

The form of the real implementation of such management influences is management system. However in the theoretical aspect management works concerning marketing possibilities are formed in fragments, and it causes difficulties in formulating future management decisions. So, substantiating conceptual propositions of managing marketing possibilities of enterprises becomes topical as an integrated and holistic process.

MATERIALS AND METHODS

In scientific publications devoted to the research of enterprise marketing possibilities [3, 6, 9, 11], some aspects of managing them are considered as the order of reveal, analysis and assessment. Ph. Kotler [6] focused on the analysis of marketing possibilities of the enterprise as a stage of marketing management process, which, besides, includes the development of marketing strategies, planning marketing programs etc. At the same time the analysis of marketing possibilities involves studying marketing environment, analysing consumer markets and customer behavior, business market, industry and competitors, and market segmentation. It means that such an analysis is a structural process, the area of possible application of its results is clear. However, a more detailed study of this analysed structure has revealed the

following things. First, all the stated stages of the analysis concern external characteristics, reflect the condition of market subjects, but they don't refer to the enterprise possibilities to fulfil the requirements of SIE subjects. Secondly, completeness and integrity in study of marketing possibilities are not provided by the works on the organization, coordination, planning, control, and management decision-making process concerning the formation and use of marketing possibilities of the enterprise are not considered.

Further researches [3, 11] are based on the main provisions stated by Ph. Kotler, with detailed order of revelation and assessment of the enterprise's marketing possibilities. However, other kinds of work on the use of revealed marketing possibilities remain unclear: analysis, organization, and control. M.A. Oklander [9] offered the algorithm of enterprise marketing possibilities revelation and the way of their realization. The detailed study of this approach allows making a conclusion only about the presence of the process of marketing possibilities revelation. Although the way of their realization has been declared, no works about planning, organization, and control of their use have been considered.

Hence, except analysis and assessment of enterprise marketing possibilities, attention has been unpaid to other types of management work relating to their use: organization, coordination, planning, and control. The existing approaches do not provide the system of marketing possibilities research. This indicates lack of continuous and targeted focus on the process of enterprise marketing possibilities development and realization. Common approaches to managing enterprise possibilities, in particular functional ones, are developed with process-oriented budgeting. In addition to determining the functionality as an economic category and the essence of functional possibilities management, the authors of the work [2] proposed the methodology of their management.

The management of functional possibilities determines ability of the enterprise to produce a certain amount of products with full using of all resources to achieve the set target. However, this approach cannot be fully adapted to the marketing processes because it is necessary to take into account the specificity of the emergence area and realization conditions of enterprise marketing possibilities, the object and subject in their management. In turn, insufficient attention is paid to considering the content of the subject of managing enterprise marketing possibilities: management processes for individual SIE subjects are described; existing relationships between SIE subjects and the enterprise are not organized in a certain system.

Thus, "the system of managing relationships with consumers" is considered in the work [7]; "the system of managing enterprise relationships with customers" is described in [5]; the authors of the article [1] form "the management process of relationships with suppliers". The interaction with different SIE subjects is taken into account in full in [4], where the basis of realization of "the management process of relationship with business partners (suppliers, intermediaries, investors / owners and financial institutions)" is formed and given.

Hence, the considered kinds of work (analysis, assessment of enterprise marketing possibilities) are separated from each other; the approach to describe the enterprise marketing possibilities as the management object is not offered by any means; the developed management systems have the other focus, different from the focus on the forming and using the enterprise marketing possibilities.

The analysis of existing scientific opinions shows the following. Firstly, there is no system in the process of enterprise marketing possibilities management; conditions and ways of their effective forming and using are not determined. Secondly, there is no approach to presenting enterprise marketing possibilities as the management object with taking into account the areas of their emergence and realization conditions. Thirdly, there is no continuous and targeted focus of management system on forming and realization of enterprise marketing possibilities, the structure and content of the management works to form and use marketing possibilities are imperfect.

The aim of the article is to substantiate the conceptual provisions of the managing enterprise marketing possibilities on the basis of methodology of system-cybernetic approach.

RESULTS

The conceptual principles of the managing enterprise marketing possibilities are based on the system-cybernetic approach use. They include: 1) determining the essence of managing enterprise marketing possibilities; 2) substantiating the structure and content of management object; 3) forming the structure of the management system and the functions implemented by the management subject. The functioning of the enterprise in the surroundings requires attracting interest of different groups of SIE subjects. The enterprise also initiates the process of interaction on the basis of using certain means of influencing the SIE subjects. Having considered the enterprise offer, the subjects turn to it, having formed certain requirements. So, each group of SIE subjects requires its own, sufficient, systematic actions, ways and means of influence of the enterprise. The requirements of SIE subjects and the offer of the enterprise can create the state of full or partial compliance and a non-compliance state. Each of these situations is characterized by different parameters and requires the development of appropriate management actions. Therefore, the management of the enterprise marketing possibilities, the essence of which is based on general principles, is needed to ensure better compliance degree.

In general, management is a continuous and targeted influence on the process, object, and system to maintain its stability or to convert from one state to another through the use of appropriate, sufficient ways and means of influence. The management process is characterized by the following steps: gathering information, giving it to storing and processing points, analysing the information which is being received, stored or is reference; making decision by the management subject on the basis of the analysis, developing appropriate managerial influence, bringing it to the management object. According to the system-cybernetic approach [8, 10], developing management influences means beginning the management process in a certain system. The management system as a form of real management implementation consists of two interacting subsystems: the managing one is the management subject (forming management influence) and the managed one is the management object (experiencing the influences formed). There is direct communication in each management system without exception as the communication of the managing subsystem to the managed one; opposite by the direction of action as a feedback (from the managed subsystem to the managing one). Thus, the subject of management influences the object by direct communication channel, adjusting impacts of the environment on it. It leads to a change in the state of the managed object as it changes its influence on the environment.

Management influences can be directed by deviations (when the result achieved is constantly compared with a certain set value, the degree of influence on the management object is determined by the deviation); by disturbances (when the management influence is generated on the basis of disturbances, that means that the feedback is not established from the output of the system to the subject, but from the management subject to the system input) and so on. To meet the requirements of SIE subjects and to form its own marketing possibilities the enterprise can search for additional efforts or for the area of redistribution of existing efforts of marketing tools usage. Effective use increases the degree of compliance between the requirements of SIE subjects and the offer of the enterprise, which extends availability of the enterprise marketing possibilities. The better the enterprise offer meets the requirements of SIE subjects, the fuller marketing possibilities of the enterprise are used. Therefore, management influences are developed by the management subject in order to use marketing possibilities in the fullest measure and to achieve the situation of full compliance between the requirements of SIE subjects and the offer of the enterprise.

The process of managing the enterprise marketing possibilities according to the system-cybernetic approach is represented as a scheme (*Figure 1*).

Let $X(t)$ describe the entrance state, which defines the purpose of the management system functioning in period t . So, the input parameters $X(t)$ are the motives of SIE subjects to interact with the enterprise. The parameters of interaction process grouped according to the elements of the service industry marketing mix are formed on the basis of comparing these motives and the offer of the enterprise.

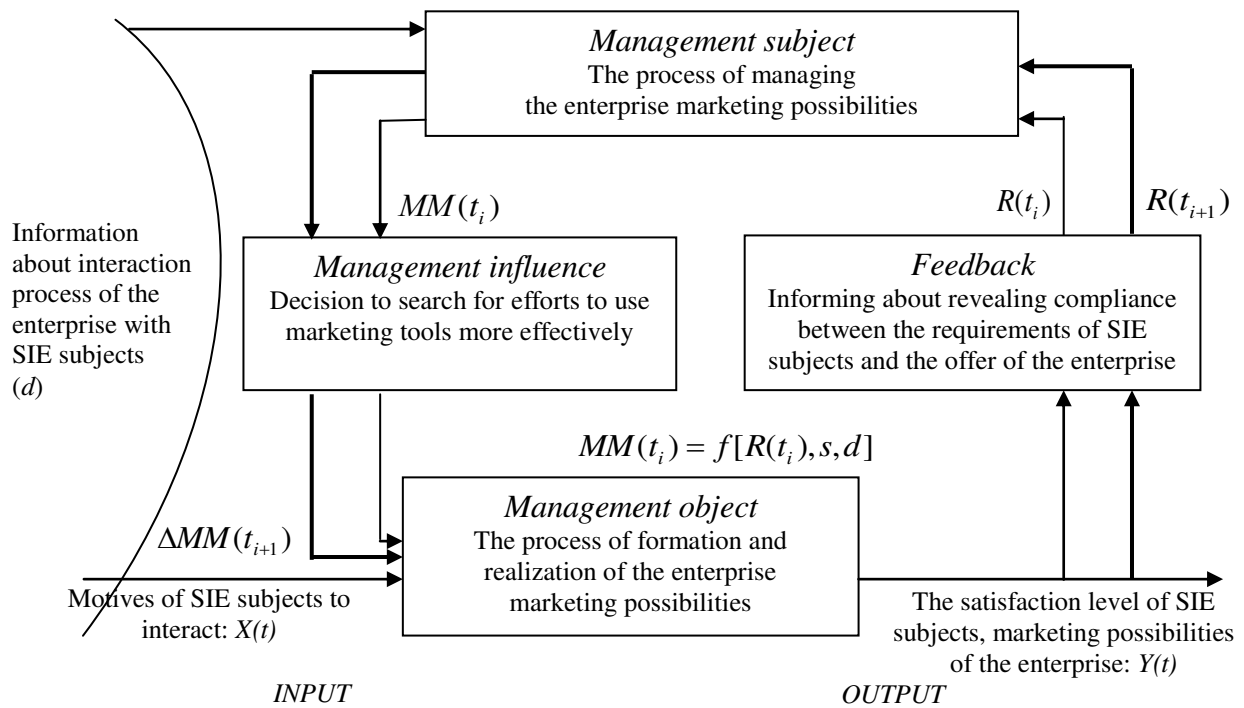


Figure 1: The General scheme of the management process of the enterprise marketing possibilities according to the system-cybernetic approach

Source: created by authors

These parameters determine the effectiveness of the interaction of the enterprise with the SIE subjects, and thus they characterize the realization conditions of marketing possibilities of the enterprise. The output parameters $Y(t)$ are the satisfaction level of SIE subjects and the enterprise marketing possibilities formed.

The detailed presentation of the management object model (the process of formation and realization of the enterprise marketing possibilities) is based on the process approach using the methodology of IDEF0 structural analysis. The model is based on identifying the components of the interaction process of the enterprise with SIE subjects; it includes the network of related sub processes: initiating enterprise interaction with SIE subjects, discussing the interaction parameters, their coordination, execution of the contractual relationships, interaction realization. It allows taking into account the emergence area of enterprise marketing possibilities and the conditions for their realization. We represent the subject of managing the enterprise marketing possibilities as interaction of two management cycles as the basic one and the advanced one, each of them differs in the level and the horizon of management. Following the idea that there are strategic, tactical and operational horizons of management, we should note their compliance to the main management cycles. The scheme of basic cycle determines the main elements of the operational horizon; the scheme of advanced one determines those of strategic and tactical horizons. The advanced cycle corresponds to managing enterprise marketing possibilities as a whole, and the works to manage the enterprise interaction with every SIE subject are carried out at the basic cycles. The management contour segregated on the basis of management object is made for more specifics. So, three main blocks (classes) of functions such as decisive, converting, information and control are proposed to distinguish in the management contour. Thus, every function block is characterized by certain incoming / outgoing messages, and also by changes performed with them. The decisive block comprises: forming purposes of the object, performance indicators, methods of operation; analysis, prognosis, assessment of object conditions; developing management strategy, setting limits and required results. The converting block involves structuring process tasks, resources; their distribution, forming norms and rules of operation, preparing all types of communications; choosing forms of management, characteristics of management influences, their motivation and regulation. The information and control block performs the functions of data collecting, processing and storing, controlling management object condition.

In general, the decisive block on the basis of the purpose function and given system of limits makes the management decision, grounded on feedback signal from the information and control block. This decision goes in converting block, where it is transformed into an active form and submitted to the executive body of management object.

Uniting functions by the blocks such as decisive, converting, information and control is supposed to be on the advanced and elementary management cycles in the system of managing the enterprise marketing possibilities.

The aims in forming and using the enterprise marketing possibilities are determined, the strategies of using marketing possibilities of the enterprise are developed, the works on these strategies realization are planned, and the marketing possibilities of the enterprise as a whole are assessed and analyzed in a decisive block of the advanced cycle. To realize these aims the marketing strategies of using marketing possibilities of the enterprise are set which show the ways of achieving these aims. So the strategies should be presented as a set of means, tools, principles, rules and ways of the enterprise operation, which aims at developing its long-term interaction with the SIE subjects. Planning works on the strategies realization contains developing specific measures as a system of plans indicating the calendar terms and people in charge. The assessment and analysis of marketing possibilities of the enterprise as a whole are carried out according to the strategies and the system of plans for their realization on the basis of information obtained when controlling strategy realization and data of elementary cycles. The aims of their usage are changed on this basis. The converting block of the advanced cycle assumes realization of the functions to organise works on realizing the strategies of using marketing possibilities of the enterprise: organizing the system of motivation, the system of control and the system of information provision for strategies realization, and coordination of works on strategies realization. Controlling strategies realization along with accumulating information by the results of strategies realization is executed in the information and control block of the advanced cycle. The control in the management system is carried out by means of feedbacks and it provides quantitative and qualitative assessment of the results. The control of the strategies implementation involves comparing the planned indicators of management object operation to the actually achieved ones, and determining the difference between them. Correction of previously made decisions and plans is carried out basing on the control as a part of feedback.

The basic or elementary cycles provide implementation of works on managing the enterprise interaction with each SIE subject. At this only the first action is determined at the beginning of management functions realization. The choice of every following action depends on the results of the previous one (the principle of adaptive processes).

Proceeding from the management goal (concerning the formation and realization of marketing possibilities) and the influence of disturbances in the system environment d (information on the actual (and / or predictive) results of the enterprise interaction with SIE subjects), the management subject produces management influences $MM(t_i)$, whose states are added to the state $X(t)$ and transmitted to the input of the management object. The results of the feedback channel system come to the subject of management, they are analyzed and used to develop next management influences $\Delta MM(t_{i+1})$.

Thus, certain decisions are made based on the revealing and identifying the compliances between the requirements of SIE subjects and the offer of the enterprise. The following options may be among the decisions: search for additional efforts of using marketing tools by the enterprise, search for the area of redistribution of existing efforts or absence of necessity in such a search. The formed managerial influences that depend on the properties of the management subject, its structure, other parameters etc. (s), are aimed at reducing existing incompliance, supporting existing compliance between requirements and offer. The process of producing and implementing management influences f at the time moment t_i depends on the state of the system output, on the properties of the management subject and properties of the environment ($MM(t_i) = f[R(t_i), s, d]$). It ensures increasing the satisfaction level of SIE subjects and improving the use of the enterprise marketing possibilities.

Having considered the components (sub processes) of the enterprise interaction with the SIE subjects, the interrelations between them, and having taken into account the emergence area of the enterprise marketing possibilities and conditions of their realization, we can draw the following conclusion. The management influences that are formed by the management subject are aimed at existing incompliance between the requirements of SIE subjects and the offer of the enterprise. They are made by the effective using marketing tools for achieving the set goals of the enterprise during its interaction with the SIE subjects. The adequacy of developed managerial influences is stipulated by the need to take into account all management functions implemented in the interaction of the enterprise with SIE subjects.

Since the management object is the process of formation and realization of marketing possibilities of the enterprise, the management of enterprise marketing possibilities should be considered as continuous and targeted influence on this process. However, the necessary, sufficient ways and means of influence are the tools of the service industry marketing mix that are used during the interaction of the enterprise with SIE subjects. Thus, we understand managing enterprise marketing possibilities as continuous and targeted influence on the process of forming and realizing the enterprise marketing possibilities through effective usage of the tools of marketing mix during the enterprise interaction with SIE subjects.

DISCUSSION AND CONCLUSION

Therefore, the conceptual provisions of managing marketing possibilities of the enterprise have been formed on the basis of system and cybernetic approach. They include substantiation of structure and content of the management object, management system structure and functions to be implemented by the management subject. It enables to present managing marketing possibilities of an enterprise as a continuous and targeted process, and also to determine its essence basing on the principle of management by deviations.

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INTERDEPENDENCE BETWEEN LONG-TERM AND SHORT-TERM DECISIONS IN CRISIS MANAGEMENT

Mariana Kuzmanova, PhD in Economics, Associate Professor,

*Department of Management,
University of National and World Economy, Sofia, Bulgaria*

Abstract: *This paper focuses on important issues related to the interdependence between long-term and short-term decisions in crisis management. On the one hand, long-term decisions are the starting point for making the respective short-term ones. On the other hand, there are reciprocal dependencies related to altering long-term decisions on the basis of already made short-term decisions, their efficiency, changes in the environment etc. Along with that the synchronization of various types of organizational goals is a key objective.*

Keywords: *organization, crisis, decisions, crisis management*

INTRODUCTION

Organizational strategies and economic crises are closely interrelated. It often happens that organizations slow down the process of updating their strategy when there is an extremely unstable business environment, in which it is hard to make forecasts due to a number of reasons: managers who feel self-complacent as a result of achieved current successes and overstating their significance while underestimating the need for change, which exposes the management conservatism, etc. In other words, the management ignores the benefits that could possibly be gained by applying the strategic changes method in real time, which suggests simultaneous planning and the introduction of various changes within the organization to meet the current needs that are in line with the strategic goals, and arranging decisions by priority. Along with such action, open dialogue, partnership and trust pervade the organization. A considerable number of employees participate in the planning and introduction of strategic changes, which facilitates the process of change and limits resistance. To guarantee the success of the forthcoming decisions with regard to strategic changes, a comprehensive analysis of the external and internal environment should be carried out based on large database, since the strategic changes as such pertain to the entire organization¹⁴.

MATERIALS AND METHODS

There are various reasons which can disrupt the regular operation of an organization: inappropriate strategy related to changes in the market situation, which can lead to solvency issues; legislative changes, etc. What is more, these external market factors intensify the internal factors. Some authors focus on the logical process of outlining the internal causes of the crisis by analyzing the increase or decrease in sales volumes. They believe that the weak segment in the production cycle should be identified. Some of the causes of the crisis can be the organization's pricing policy and the high prices resulting from production costs, the stock-up of inventories due to unsold production, the consumer value of the goods, the distribution and movement of goods, etc. This is how the crisis in the company can be considered a sign of poor strategy or its inappropriate implementation.

As a rule crises undergo the following stages: strategy crisis, structural crisis, cash crisis, liquidity crisis, insolvency. The most important specificities of each stage of a crisis are presented below¹⁵:

First stage is *strategy crisis*. This stage is characterized with inefficient strategy due to a number of reasons: making inadequate managerial decisions related to the development of

¹⁴ Jacobs, R.W. (2004), *Real Time Strategic Change: How to involve the entire organization in fast and far-reaching change*, Balance Business Books.

¹⁵ Korotkov, E.M. (2005), *Crisis management*, 2nd ed., Infra-M, Moscow, Russian Federation.

the organization's core activity, wrong customer selection, identifying inappropriate key factors for success, the wrong assessment of external and internal environment, etc.

Second stage is *structural crisis*. Related to external economic factors or the result of poor strategic decisions, mistakes in the current management, etc.

Third stage is *cash crisis*. This is a crisis of profitability. It is common for the management to try to resolve the problems by making short-term decisions: changes in the reporting system, revaluation of the underlying funds, realization of excess assets, giving up operational lease deals, etc.

Fourth stage is *liquidity crisis*. Insufficiency of funds is typical of this stage.

Fifth stage is *insolvency*. The Arbitration Court finds that the debtor is incapable of fully meeting the requirements of the creditors related to his financial liability. It is necessary to rescue or liquidate the organization which is experiencing difficulties.

One important characteristic of the crisis is the loss of balance in one or several subsystems in the organization which impedes the goals achievement process and even endangers the organization's existence. Consequently, the crisis is closely connected with the emergence of a critical event that requires an adequate managerial response. Unless such a response is made, profitability, the reputation and even the viability of the organization are exposed to risk. The unfolding crisis situation calls for a change in the organization's strategy because the latter does not produce the desired results. Adjusting the strategy will help the organization adapt to the changes in the business environment and preserve its viability. To this effect, the organization has to conduct a thorough analysis of the results from the SWOT analysis¹⁶. This allows for outlining the strengths and weaknesses of the organization. The strengths should be fully utilized so that crisis situations are overcome and urgent measures are taken to eliminate the organization's weaknesses. The changes in the strategy include diverse decisions: cutting expenditure, downsizing, lowering production volumes and increasing the sales volume, closing down divisions, raising prices, introducing new technical and technological decisions, improving motivation and boosting labor productivity, making new marketing decisions, etc.

RESULTS

Therefore, strategy adjustment is carried out in the following four major areas¹⁷:

- *Organization's behavior on the markets for goods* (marketing strategy: this strategy is the reason for the greatest problems; *possible decisions*: improving the quality of marketing analyses, activating contacts with consumers, entering new markets, etc.)

- *Organization, structure, volumes and range of production* (production strategy; *possible decisions*: improving quality management system, structural reconstruction of the organization, changes in the variety and range of manufactured products, etc.)

- *Ways of attracting, accumulating and spending financial resources* (financial strategy; *possible decisions*: optimizing the inventory volume, improving capital structure, improving the system of expenditure control, etc.)

- *Staff labor organization and organization management* (staff and management strategy; *possible decisions*: improving the system for human resources management, improving motivation, improving employee qualification, etc.)

The efficiency of the activities related to improving the organization's sustainability amid crisis largely depends on the interrelation between the long-term and short-term decisions in the field of crisis management. This requires systematic efforts aiming to ensure flexibility and reliability of the activities implemented to overcome the crisis situations. Furthermore, the organization's long-term decisions provide grounds for making the respective short-term ones within the subsystems discussed below.

¹⁶ Kuzmanova, M. & Alexandrova, M. (2013), Management. Theory and Praxis, "Vezni-4", Sofia, Bulgaria.

¹⁷ Kukunina, I.G. & Astrahanceva, I.A. (2006), Accounting and analysis of failures, 2nd ed., Finances & statistics, Moscow, Russian Federation.

Subsystem (1): The set of risk events is developed by categories based on the following coordinate axes:

- *Horizontal axis:* organization's stakeholder (*associates:* contacts with employees, healthy working conditions, work place discrimination, etc.; *clients:* problem associated with the quality of the offered products and services, misleading marketing decisions, manipulating market information, etc; *suppliers* and others);

- *Vertical axis:* internal organization variables (personnel competence, business processes, information system, etc.)

Subsystem (2): Jeffrey Caponigro's methodology with three colours: red, yellow and green is applied for each risk event¹⁸. Under that methodology risk events are structured according to:

a) The degree of burden for the organization (possible assessment in terms of the forgone profit in thousands of leva; five-level scale to measure the impact where the maximum amount of losses in thousands of leva is established in advance);

b) The likelihood of risk event (five-level scale to measure the event frequency).

Jeffery Caponigro's methodology gives the opportunity to create a list with all possible risk events.

What is of interest is the possibility to conduct *quantity assessment* of the risk events with regard to how detrimental they are for the organization and the probability of their occurrence. For this purpose a five-level assessment scale can be used as the total assessment provides for making a complex overview of the organization's vulnerability in respect of the crisis regarding the respective risk event.

It is on such a basis that an assessment of the organization's potential to control each risk event which determine its vulnerability to crisis can be made.

The possible scale is within the [0, 5] range: 0 means lack of control; 5 means effective control.

Subsystem (3): The risk events management system should include a finite list of potential risk events for the organization (intentional and unintentional) in their logical sequence: activities, subactivities, and processes.

To guarantee the successful achievement of the goals in the area of crisis management the monitoring of the following parameters is crucial: maximum acceptable time of interruption, key steps, participants, and key resources.

On such grounds the crisis management team allocates the risk events to the structural units within the organization, and the leaders take on the responsibility for the implementation of the actions needed to counteract the possible risk events, included in the action plan of the organization.

Subsystem (4): The forms for risk events registration comprise the following items:

- Information source for the risk event (RE) (employee, department);

- Detailed description of the RE, including the date of information submission;

- Start and end of the RE, including the frequency of the RE occurrence;

- Plan for counteraction;

- Financial and nonfinancial effects (complaints from customers, legal claims against the organization, breach of the normal business processes / workflow, tarnished reputation and so on) on the organization and others.

In connection with the occurrence of risk events the forms include three levels of reaction in the organization within the framework of crisis management:

- Employee (who registered the risk event);

- Leader of a department, where the employee works (coordinating function);

- Team member of the crisis management unit, who is responsible for the management of risk events, connected with the team operations.

¹⁸ Caponigro, J.R. (2000), *The Crisis Counselor. A Step-By-Step Guide to Managing a Business Crisis*, Contemporary Books, Lincolnwood, Chicago, U.S.

The reasons for the occurrence of risk events, which can be external (suppliers, competition, clients and others) and internal (staff, business processes, information systems and others) are revealed on that basis.

DISCUSSION AND CONCLUSION

The abovementioned analysis allows drawing the conclusion that the synchronization of the decisions in the long-term and short-term perspective is a key factor for the successful crisis management. The author focuses the attention on the right decisions needed to overcome crisis situations as an important prerequisite for improving the crisis sustainability in contemporary organizations. In this way systematic efforts are made to manage diverse risks, which are part of the business of the organization and pose a real challenge to the successful operation of the crisis management teams.

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CATEGORY OF INVESTMENT ATTRACTION ON THE CAPITAL MARKET

Yuriy Makogon, Doctor in Economic, Professor,
Dilyara Ivankova, PhD-Student,

*International Economics Department,
Donetsk National University, Vinnytsia, Ukraine*

Abstract: *The article analyzes the theoretical and methodological foundations of economic categories of "investment attractiveness". It provides the definition of term leading scientists on the basis for which the author offers his own definition. It analysis the factors that shape the investment environment, which include: political and legal, economic, social and cultural. The authors systematically factors investment attractiveness at the micro and macro levels. In addition, the study determined that the investment attractiveness of each country in terms of the investor can be seen at several levels of economic activity. The report systematically research organization evaluating the economic and social development of countries. The general conclusion of study is that increasing the investment attractiveness of country not only to solve critical social problems, but also to improve the reputation of capital market, which is the foundation of economic recovery in terms of lack of financial resources.*

Keywords. *investing, capital markets, investment attraction, international ratings*

INTRODUCTION

Modern economic scientific papers haven't developed a unified approach to define the essence of the category "investment attractiveness", which has a complex nature and is an essential element of active investment activity, which in turn gives the basis for effective socio-economic development of state economy as a whole.

MATERIALS AND METHODS

The paper used tools of wide accepted methods of scientific research, i.e. dialectical method was used by general philosophical knowledge, method of abstract logical analysis and synthesis, comparison method, etc. Theoretical and methodological basis of the research are fundamental tenets from modern economic theory, scientific works of domestic and foreign scholars on issues of forming investment climate.

Our paper considered the concept for investment attractiveness scholars defining features such as: consistency, comprehensiveness, the ability to be evaluated and compared, and subjectivity (*Table 1*).

Table 1

Definition from investment attractiveness in the domestic and foreign literature

Author	Definition
B. Massymylyano [1]	Investment attractiveness is a combination of several factors, objective evidence, assets, properties, opportunities economic system that determines the potential demanded payment for investment
K. Lieser, A. Grokh [2]	Investment attractiveness is aggregate economic and financial indicators of the region, determining a maximal profit from investing at minimal risk investment
K. Malko [7]	Investment attractiveness of the state is properties state from the perspective of the investment climate, the infrastructural investment level, possibilities of investment attraction and other factors that influence the formation of return on investment and the emergence of investment risks
O. Pilipenko [12, p. 31]	Investment attractiveness is a systemic set of promising opportunities for investment funds with the aim of obtaining economic benefits in the future as a result of economic activity of the potential investment object, perceived by the investor
R. Umerov [14]	Investment attractiveness is as a set of features that allows potential investors to assess whether a particular object of investment is more attractive than others

Source: created by authors according to [1, 2, 7, 12, 14]

RESULTS

With these features, we believe the *investment attractiveness of the economy* can be seen as a set of assessments by different investors at different levels and components of competitiveness and return on investments based on risk exposure caused by independent external and internal factors of the investment object.

Often the factors that influence the investment environment include (*Figure 1*):

1. Political and legal aspects (set of legislation and features in the area of investment, the degree of implementation, the total domestic political and geopolitical situation, the efficiency of the state apparatus, the experience of business practices in the country and on this basis the level of trust in the world).

The political environment is characterized by indicators such as frequency changes of government, the degree of trust in the government and corruption, the stability of the political system, the presence/absence of conflicts between political opponents and others. The legal environment is characterized by levels for investor protection in the legislative area, stable laws, constitutional laws, codes, their consistency, simplicity and clarity that provides direct actions and mechanisms of implementation and efficiency of the judiciary.

2. Economic (economic growth, inflation, stability and convertibility of the national currency, consistency of tax and monetary policies, infrastructure development, including financial institutions, etc.). Economic factors are a complex of factors in monetary sphere, the banking system, indicators of financial stability of export-import operations, inflation, the strength of the national currency, the capacity of the domestic market and its long-term potential of resource availability, the labor market and the availability of free labor resources their level of professional qualification. Tax environment is characterized by the distribution of the tax burden, tax burden level, availability of benefits and incentives for investment. Regulatory impact characterized by transparency and consistency of government policy, the ability to achieve strategic goals and stick to current liabilities, the level of impact on investors from the public authorities of different levels as requirements for registration, licensing, and certification of entrepreneurship.

3. Socio-cultural (business-culture and business-practices, consciousness market degree, mentality, local customs, etc.). It is believed that social and cultural factors have a decisive influence on the formation of investment attractiveness, but they largely determine the force of the impact of certain economic factors. The socio-cultural factors shape the investment activity of the population.

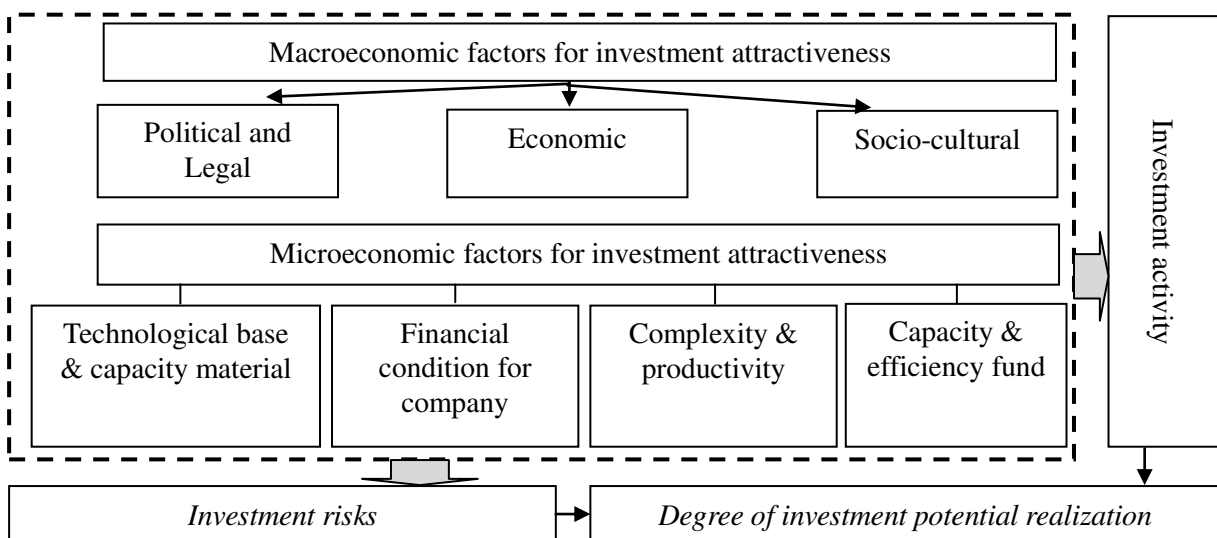


Figure1: Investment attractiveness factors

Source: created by authors based on [6, 7, 15]

Conventional classification factors of investment attractiveness at the macro level can also select internal factors influence of the investee composed at the micro level. At this level

is the final assessment of the investment climate in the state of real economic contacts with the environment of the recipient country (*Figure 1*). At the micro-level are the following components of the investment climate, as the technological base of enterprise, indicators of its financial condition, labor and productivity, capital intensity and capital productivity, and production materials [7]. At this level, the investor has the opportunity in practice to assess the level of investment attractiveness of the investment object through business contacts of the company-investor with government agencies and other entities such as suppliers, customers, financial institutions (banks, insurance, leasing, factoring companies, etc.) as well as labor groups and trade unions. Acting complex form factors of the investment attractiveness of investment activity factors determine the level and dynamics, but also on the other hand, their negative effects are the risks of investment. Cumulative maximum use of investment influenced by factors of macro- and micro-level and consequent risk describes the extent of their use of investment potential. Investment attractiveness of each country can be seen at several levels of economic activity from the point of view of the investor.

Investment competitiveness of the economy as a whole at the international level: this assessment stands in the first step of selecting the country of investment. In this situation there is significant cross-country comparison of investment competitiveness of economies historical ties investor country with the region, expected rates of return.

Investment competitiveness of industries describes the next stage of the selected country placement investments. Most multinational corporations, which are the largest investors, with expertise in a particular area of their specialization, for them this first stage acts, compared with finding a country in which to do the most effective investment. It is important interstate comparison of investment economic competitiveness each of the branches.

Investment competitiveness of regions in General and its branches in the regions performs the step of determining with a selection of the most appropriate region investment by estimated inter-regional comparison of investment competitiveness within the economy and priority sectors. In practice, this occurs when the investor already has a ready investment project, developed on his own experience, but has no information relative to areas where allocation of investments will be most successful.

Evaluation of competitiveness individual investment projects formed at the final stage of the decision by investor, when it determined the country, sector, region, and area specific investment. Characteristics of investment attractiveness of the economy depend on the purpose of investing to assess the resource, infrastructure, fiscal, regulatory and economic component.

Resource competitiveness is characterized by the presence, adequacy and balance of natural, human and logistical and other resources needed in the process of implementation of economic activity, their quantity and quality, efficiency, mobility and liquidity. Typically, this component has a decisive place, if the decision is made by resource-based production, especially in developing countries.

Competitive infrastructure is characterized by well-developed infrastructure in the country or region where investment is directed that would ensure the successful project implementation, the liquidity created in the process of investment assets and products. It should be considered manufacturing, service, market and social infrastructure, the level of expansion which can be two-sided nature of capital into the country.

Fiscal competitiveness is a set of levers tax sphere, favorable taxation terms the investment process and its results. It is outstanding for deciding the level of tax burden, investment regime, number and nature of taxes and fees and administrative complexity of procedures.

Regulatory competitiveness of the economy administrative set favorable conditions for business and investment, moderate regulatory policy and government at all levels, a sufficient level of liberalization of economic relations of the enterprise with the state and its authorities.

In world practice, international experts seek the best way to determine the parameters of the investment climate and investment attractiveness of using empirical data grouping and assigning them to each country based on Grade. Usage of various aggregate indicators of the

institutional environment and economic policy of the country, its resource assessment, industrial, mining, infrastructure capacity, resulting in compiling world rankings of investment attractiveness of different regions and countries. Very popular today are the results of analysis of investment attractiveness of countries which are renowned investment, brokering and consulting firms and rating agencies, and large corporations, stock exchanges and financial groups, and business magazines that represent their interests.

There are three groups depending on the type of organization that provide evaluation of investment attractiveness, namely research organizations, international organizations (UN, UNESCO, IMF, World Bank, etc.), rating and information agencies. Analysis methods are presented in the table specified in groups and applications (*Table 2*). The most famous are the investment attractiveness of individual countries from World Bank, Institutional Investor, Euromoney, Business Environment Risk Index (BERI), Moody's Investor Service, Thain Techniques, Waters, Kotler-Heyzlera magazines "The Economist", "Fortune", "Euromoney".

Table 2

Scientific and research organizations that assess economic and social development of countries

Organization	Evaluation of investment attractiveness
Institute for Management Development (IMD)	<i>Rating for the competitiveness</i> of 59 countries taking into account: 1) economic performance; 2) the effectiveness of the government; 3) business efficiency and 4) infrastructure
"The Heritage Foundation" and "The Wall Street Journal"	<i>The rating for economic freedom index</i> is the arithmetic mean of the ten indicators that include: business freedom, trade, financial sector, labor, monetary and fiscal freedom, property rights and guarantees, the amount of bureaucracy, and anti-corruption. Depending on the value of the index countries are divided into five groups: "free," "mostly free", "moderately free," "mostly unfree" and "not free"
Cato Institute	<i>Economic freedom rating</i> studied for 37 parameters, which are grouped in 5 blocks. 10 of them are the largest matching factors or economic freedom group, on contrary is 1
Brooking Institution Research Center	<i>Rating weakness of developing countries</i> are only for developing countries and is based on four basic parameters and 20 indicators: economic and political situation, security and social services

Source: created by authors according to [4, 8, 9, 10, 11, 13]

Second group estimates include most investment attractiveness. Most common ratings consist of international organizations, economic and social development and recognized news agencies. Information on of most transparent and published ranking methodology expenses of the agency such as popular small individual investors. Indexes in this group can determine which investigated the competitive advantages of the country and its characteristic weaknesses of each of the components of the investment climate compared to other states. Also this group includes the study of macroeconomic indicators of the International Monetary Fund and the European Bank for Reconstruction and Development, with no aggregation and ranking.

The third group of subjects that can increase investor awareness of information on the global capital markets has rating agencies.

DISCUSSION AND CONCLUSIONS

So, investment attractiveness is under the direct influence of socio-economic factors and in turn affects the dynamics of the country. Quantitative measurement of this category is reflected in a ranking in the international rankings and assessments of credit rating agencies. Improving the investment climate can not only solve important social problems, but also to improve the reputation of the capital market, which is the foundation of economic recovery in terms of lack of financial resources.

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ANALYSIS OF THE FACTORS INFLUENCING SALES ACTIVITY OF FARMERS IN GYŐR-MOSON-SOPRON COUNTY WITH THE METHOD OF OLS REGRESSION

Katalin Mészáros, PhD in Economics, Associate Professor,
Nikoletta Németh, PhD in Economics, Assistant Professor,
Szeverin Kristóf Ékes, PhD-Student,

*Faculty of Economics, University of West Hungary, Sopron, Hungary*¹⁹

Abstract: *The main purpose of the research is to find out the connection between the sales activity of agricultural businesses and the formerly chosen factors in a determined county of Hungary. The study shortly introduces the significant definitions used in the professional literature and the sample of the questionnaire research and introduces the context of causes and effects and possible explanations with the method of OLS regression.*

Our correlation has proved that strong correlation among the factors cannot be discovered, it is a good base to run OLS regression. The explanatory nature of the regression examination in the first ground is low and it encouraged authors to take more factors into account by the following examinations. Our conclusion is that carrying out further examination where applying more prominent factors are applied into the research is necessary.

Keywords: *agricultural enterprises, sales activity, OLS regression*

INTRODUCTION

The role of agriculture is to provide food for inhabitants, material for food industry and some other industries. This study is examining the sales activity of farmers in only one county of Hungary. Direct sale is influencing the purchase of raw materials by urban or final consumers. This influence can be explained by the change in gastronomy, in nutrition culture and the growing demand for healthy diet and healthier foods as a result of the often mentioned sustainability problems and economic disadvantages deriving from the increasing power of retail chains. Nowadays agricultural marketing is highlighting the role of direct sale and the direct ways where agricultural producers can promote their products. Just to mention former Hungarian studies, Csíkné (2011) was completing a research on markets in Budapest and in the country among farmers growing only fruits and vegetables, while Juhász (2012) examined direct sale among producers of wine, milk and grape. Juhász-Szabó (2013) searched the possibilities of markets not only from the side of producers but also from the point of consumers for example national markets, farmer markets and market halls. The main aim of our study is to assess the preferences of the agricultural producers in Győr-Moson-Sopron County when choosing marketing channel to sell their products.

MATERIALS AND METHODS

About the sales activity: As Specht (1988) defined the answer of the main questions of marketing: "It rises as a problem for the producer or farmers to carry out the distributional tasks by his own or leaving these tasks to retailers or distributors". The answer given by David (1998) is that it depends on the ability of producers. Lehota (2001) stressed four factors when characterising marketing channels of agricultural products which are the following: climatic circumstances, storability, seasonality, the high number of producers and consumers on the agricultural market. The types of direct sale are grouped on the base of different characters. Renting et al. (2003) typified short food chains based on geographical conditions, while Lehota (2012) divided direct marketing channels into profit-orientated and non-profit orientated ones.

1. Profit orientated direct marketing channels have three different types as individual direct sale forms, communal direct sale forms and short marketing channel types.

¹⁹ *The study was supported by the project VKSZ_12-1-2013-0034 "Agrárklíma-2"*

2. *Non-profit orientated direct marketing channels can be the common agricultural forms or social agricultural forms.*

When examining the sale possibilities of small farmers we have to map the possible sale forms, there are retail shops, wholesale markets, wholesaler own significant infrastructure, logistic capacity and business relations, producers' sale co-operations and traditional markets (Csíkné, 2014).

Supply and demand have to meet geographically to utilize the advantages of closeness and local value generation can also be a step forward sustainability. Direct sale, local product and local sale are strong columns of sustainable agriculture which were defined by Spiller (2005) and Juhász-Szabó (2012).

The regression methodology in statistics: Hutcheson (2011) said that the "Ordinary least-squares (OLS) regression is a generalized linear modelling technique that may be used to model a single response variable which has been recorded on at least one interval scale. The technique is possible to be applied to single or multiple explanatory variables and also categorical explanatory variables that have been appropriately coded".

In this study the writers' purpose is to examine the sales activity of farmers in Győr-Moson-Sopron County. After shortly introducing the sample we made an attempt to explore how the various pre-selected factors are influencing sales activity of farmers. The STATA 11 Software Package was used under the test evaluation.

RESULTS

Introducing the sample: In the starting phase of the research with the statistical tool of simple sampling (all member of the sample were chosen with the same probability), (SRS) 582 questionnaires were filled in Hungary. In this study authors are mainly concentrating on analysing the agricultural business activities in Győr-Moson-Sopron County.

First of all, it seems to be an interesting fact that 80,4% of the responders were men, which means 144 people and 19,6% were women, 35 people. *Table 1* shows the number and rate of responders grouped by educational level. 90% of the responders do their farming in or close to their residence. In the sample there are farmers from 56 settlements in Győr-Moson-Sopron County. Examining farming competences the length of farming activities were also questioned. The answers reflect the present structure of Hungarian society, too. The number of farmers dealing with agricultural activity less than 10 (30%) or more than 20 years (29%) is quite equal. The number of farmers who have been farming for 11-20 years is relatively high (38%), but the rate of the ones with more than 40 years of experience on this field is understandably low (3%).

Table 1

Evaluation of responders by educational attainment

Educational attainment	Number of farmers (capita)	Rate of farmers (%)
Primary school	14	7,82
Vocational training	48	39,10
Secondary school	70	26,82
College/ University	47	26,26

Source: on the base of questionnaire survey adapting statistical program SPSS 20, own editing, 2016

According to business activities, 68% of the responders are primary producer (122 farmers), 24% (43 farmers) are self-employed and 8% (14 of the responders) are acting in the form of joint ventures. The main purpose of the research is to find a connection between business activity and the form of sale by the responders in Győr-Moson-Sopron County. So it is significant to know the aim of business activities and the legal form of these activities.

According to the economic activity the following conclusion can be drawn. 59 farmers of the responders deal with agricultural activities only to sell the agricultural products. 91 people are dealing with agriculture to sell the products and also to use it to their own provision. 29 farmers have the single aim to produce these products only to self-sufficiency.

OLS Regression: Firstly we prepared a correlation table to examine how the formerly chosen factors by the questionnaire survey move together. It is significant in the regression to ensure that the factors being in strong correlation cannot get to next to each other because it could distort strongly the reached results. It seems to be an interesting fact that the correlation table proves an existing medium correlation between the size of field and the existence of certificate of organic farming. Its importance is that the possibility of applying for certificate of organic farming is increasing as the size of field is growing (*Figure 1*).

We have completed three different correlation examinations. We first examined the influence of business activity of farmers when choosing marketing channels. It has to be highlighted that in this case the explaining fact is relatively low, R^2 is 0,1273. Thinking through the following methods the examination was extended to the main three areas of field usage and sale (animal breeding, growing plants, horticulture).

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. reg ACT GEN PLA EDU FIE ANI PLANT HORT GRA FRU FOR API FORM CER HLA
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Source	SS	df	MS	Number of obs = 179		
Model	25.0690627	14	1.79064734	F(14, 164) =	5.07	
Residual	57.9030043	164	.353067099	Prob > F =	0.0000	
Total	82.972067	178	.466135208	R-squared =	0.3021	
				Adj R-squared =	0.2426	
				Root MSE =	.59419	

ACT	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
GEN	-.1655566	.1174257	-1.41	0.160	-.3974177	.0663044
PLA	-.0243579	.0358004	-0.68	0.497	-.0950471	.0463313
EDU	.1437029	.0611911	2.35	0.020	.0228789	.264527
FIE	-2.98e-06	.0000461	-0.06	0.949	-.000094	.0000881
ANI	.2477952	.0963522	2.57	0.011	.0575444	.438046
PLANT	-.2137621	.1320631	-1.62	0.107	-.4745253	.047001
HORT	.19649	.1346969	1.46	0.147	-.0694736	.4624537
GRA	.2947199	.1636966	1.80	0.074	-.0285046	.6179445
FRU	.0380775	.1431371	0.27	0.791	-.2445516	.3207066
FOR	.0662712	.1859691	0.36	0.722	-.3009313	.4334736
API	.1089597	.3304354	0.33	0.742	-.5434965	.7614159
FORM	.3181134	.0790334	4.03	0.000	.1620592	.4741676
CER	.2130679	.2105071	1.01	0.313	-.2025857	.6287214
HLA	.047245	.041563	1.14	0.257	-.0348225	.1293125
_cons	.0110493	.5567336	0.02	0.984	-1.08824	1.110339


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. reg ACT ANI PLANT HORT GRA FRU FOR API FISH
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note: FISH omitted because of collinearity

Source	SS	df	MS	Number of obs = 179		
Model	10.5617598	7	1.50882283	F(7, 171) =	3.56	
Residual	72.4103072	171	.423452089	Prob > F =	0.0013	
Total	82.972067	178	.466135208	R-squared =	0.1273	
				Adj R-squared =	0.0916	
				Root MSE =	.65073	

ACT	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
ANI	.223672	.1030274	2.17	0.031	.0203027	.4270413
PLANT	-.4356436	.1248821	-3.49	0.001	-.6821527	-.1891346
HORT	.2375377	.1442971	1.65	0.102	-.0472953	.5223706
GRA	.0683658	.1630903	0.42	0.676	-.2535636	.3902952
FRU	.0773668	.1514192	0.51	0.610	-.2215248	.3762584
FOR	.0389884	.1942506	0.20	0.841	-.3444495	.4224262
API	-.010716	.3511341	-0.03	0.976	-.7038316	.6823996
FISH	(omitted)					
_cons	.789713	.5363114	1.47	0.143	-.2689304	1.848356


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. reg ACT FIE ANI PLANT HORT
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Source	SS	df	MS	Number of obs = 179		
Model	12.4110771	4	3.10276927	F(4, 174) =	7.65	
Residual	70.5609899	174	.405522931	Prob > F =	0.0000	
Total	82.972067	178	.466135208	R-squared =	0.1496	
				Adj R-squared =	0.1300	
				Root MSE =	.63681	

ACT	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
FIE	.0000939	.0000418	2.24	0.026	.0000113	.0001764
ANI	.249948	.100216	2.49	0.014	.0521526	.4477435
PLANT	-.4747055	.1088045	-4.36	0.000	-.689452	-.2599591
HORT	.2323413	.136611	1.70	0.091	-.0372868	.5019693
_cons	.9214166	.1485319	6.20	0.000	.6282603	1.214573

Figure 1: OLS Regression

Source: calculated by authors

The explanatory nature is higher in this case, so these chosen factors are influencing the sales activity. In last test result all the factors considered to be significant and were integrated into the method and the value $R^2 = 0,3021$ was received to justify the fact that the more significant causes are integrated into the model the higher is their explanatory force.

	GEN	PLA	EDU	FIE	ANI	PLANT	HORT	GRA	FRU	FOR	API	FISH	ACT	FORM	CER	HLA
GEN	1.0000															
PLA	0.0949	1.0000														
EDU	-0.0986	0.2247	1.0000													
FIE	-0.0781	-0.0173	0.1579	1.0000												
ANI	0.0376	0.1082	0.1144	-0.1554	1.0000											
PLANT	0.1467	0.1893	-0.2263	0.0321	0.1100	1.0000										
HORT	-0.1965	-0.0825	-0.0314	0.0696	-0.0940	-0.1084	1.0000									
GRA	-0.0487	-0.1078	-0.2205	0.0588	-0.0949	-0.2657	-0.0455	1.0000								
FRU	-0.0452	-0.2653	-0.0009	0.0693	-0.1493	-0.1927	0.2456	0.0106	1.0000							
FOR	0.0294	0.1271	-0.0501	-0.1368	0.0027	-0.1708	0.0679	0.0374	-0.1128	1.0000						
API	0.0745	-0.0406	-0.0271	0.0271	-0.1183	-0.2498	-0.0623	-0.0536	-0.0609	-0.0423	1.0000					
FISH	-0.1834	-0.0648	0.2892	0.1300	0.1081	-0.2972	0.1481	0.0873	0.0992	0.0689	0.0372					1.0000
ACT	-0.0422	-0.0244	0.2702	0.2609	-0.0737	-0.1010	0.0583	-0.0865	0.1003	0.1080	0.0352					0.3796
FORM	-0.0758	0.0878	0.0727	0.4138	-0.0663	-0.1118	-0.0163	-0.1177	-0.0209	-0.0111	0.0405					0.1637
CER	-0.0850	-0.1869	-0.0890	0.0737	-0.1493	-0.1377	0.0571	0.0299	0.1548	-0.0277	0.1594					0.1312
HLA																
		FORM	CER	HLA												
FORM		1.0000														
CER		0.2571	1.0000													
HLA		0.1184	0.1114	1.0000												

Figure 2: Correlation examinations

Source: calculated by authors

DISCUSSION AND CONCLUSIONS

Viewing substantially the received results it has to be determined that because of the low number of the sample, the research could not be considered to be representative. On the other case it is a good base to analyse the explanatory factors of sales activities among agricultural enterprises and farmers after extending the research.

The correlation table proved that strong correlation among the factors cannot be discovered, it is a good base to run OLS regression to this sample. The explanatory nature of the regression examination in the first ground is low and it encouraged authors to take more factors into account by the following examinations. After examining the factors produced in different orders it was stated that including all possible factors in the examination is advisable. In this case the result was a bit higher than 0,302 for R^2 , which made us to bring the conclusion that the examined factors are not sufficient to prove a high explanatory nature. So our conclusion is that carrying out further examination where applying more prominent factors are applied into the research is necessary.

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SUSTAINABLE DEVELOPMENT AND LITHUANIAN DISTRICT HEATING

Aušra Pažeraitė, PhD in Management, Associate Professor,

*Department of Marketing, Vytautas Magnus University, Kaunas,
Lithuania and Lithuanian Energy Institute, Kaunas, Lithuania*

Abstract: *Sustainable development which could be understood as a process of achieving a balance between environmental, economic and social aspects is widely investigated and its importance is recognized on the EU level as well. Despite this, district heating sector still lacks the research in regards the sustainability phenomenon. The paper provides relevant literature analysis, investigation of a current status and understanding of district heating sector importance. The evaluation of Lithuanian district heating sector in regards chosen sustainability indicators is given as well. The research results show that Lithuanian district heating development still has not reached the balance between environmental, economic and social aspects. The only environmental indicator shows satisfactory situation.*

Keywords: *sustainable development, district heating, energy strategy, competition*

INTRODUCTION

European Commission (EC) and Parliament on behalf of the whole European Union (EU) has initiated and accepted variety of laws, strategies, regulations and communications regarding energy sector. The Third Energy Package, Energy 2020, Energy Roadmap 2050, and the newest strategically initiative Energy Union could be distinguished as the most important and influential ones. The main goal of the Energy Union with an ambitious climate policy at its core is to give EU consumers secure, sustainable, competitive and affordable energy (EC, 2015). District heating sector accounts for more than 100 million customers around the EU and plays an important role in achieving the main goal raised in the Energy Union. Moreover, the total district heating capacity is more than 2 million MW and the length of the district heating network is more than 400.000 km in Europe (Sipila et al, 2005). District heating and cooling together accounts for 50% of the EU's annual energy consumption; it accounts for 13% of oil consumption and 59% of total EU gas consumption (direct use only), which equates to 68% of all gas imports (EC, 2016). Despite these facts, the first steps towards EU strategy in regards the district heating (DH) were taken only on 16th of February 2016 providing the initiative of the Heating and Cooling Strategy.

By making the sector smarter, more efficient and sustainable, energy imports and dependency will fall, costs will be cut and emissions will be reduced. The Strategy is a key action of the Energy Union Framework Strategy and will contribute to improving EU's energy security and to addressing post-COP 21 climate agenda (EC, 2016).

MATERIALS AND METHODS

In order to perform the research exploring the sustainability aspects in the Lithuanian district heating sector, theoretical analysis, based on results and conclusion of various scientific papers, a systematic analysis, evaluation, correlation, generalization, comparison, abstraction were utilized. The data was mainly collected from Lithuanian National Commission for Energy Control and Prices which is an independent national regulatory authority regulating activities of entities in the field of energy and carrying out the supervision of state energy sector. Other relevant official data and the data from Lithuanian District Heating Association were used as well.

RESULTS OF THE RESEARCH ON SUSTAINABLE DEVELOPMENT IN THE CONTEXT OF LITHUANIAN DH

The concept of "*sustainable development*" or "*sustainability*" is widely used describing economical development with an environmental protection issues at its core. Moreover, sustainable development has become an example of dynamic social, economic, technological and environmental indicators, which allow moving towards a better life (Streimikiene and

Siksnyte, 2016). Other authors, sustainability link with energy and interpret as the compatibility between economic growth and efficient and secure energy supplies together with a clean environment (Hossein et al, 2012). Some authors argue that sustainable development is about achieving a balance between environmental, economic and social aspects, over time and spatial horizons that require interdisciplinary actions in decision-making (Waheed et al, 2009; Veleva, 2001; Pažeraitė et al, 2015).

In order to investigate energy status, Tofiqh and Abedian (2016) as the main indicators distinguish the following four: Social, Technological, Economical, Environmental and Political ones falling into the acronym STEEP.

As problems and their importance, issues and objectives related to sustainable development (OECD, 2004) may vary over time; indicators representing the available status must be regularly updated. Moreover, it should be taken those that could affect the available status significantly taking into account the period analyzed.

EU politics values the importance of the sustainable development of the energy sector. Energy 2020, a strategy for competitive, sustainable and secure energy, focuses on five priorities (EC, 2010). Another very important document is Energy Roadmap 2050 where the Commission explores the challenges posed by delivering the EU's decarbonization objective while at the same time ensuring security of energy supply and competitiveness (EC, 2011a).

The EU legal acts (EC, 2011b; EC 2012; EC 2013; European Parliament and the Council, 2012, etc.) indicate different measures assigned to reach the goals. On the other hand, these measures sometimes contribute to the accomplishment of several goals e.g. decarbonization or a truly pan-European integrated energy market contributes ensuring security of energy supply and competitiveness at the same time.

Achieving the sustainability, as a balance between environmental, economic and social aspects, in the energy sector, the Energy Union strongly emphasizes a role of citizens. Citizens are seen taking ownership of the energy transition, benefiting from new technologies which reduce their bills, participating actively in the market, where vulnerable consumers are protected (EC, 2015). Taking into account the context of Lithuanian DH sector, it should be stressed that there are only a few attempts to analyze the aspects of sustainability in this sector. Lithuania is not an exception while quite similar situation occurs in whole the EU. Therefore, the DH sector is a very important one as serves 46% of Lithuanian heating sector and it corresponds to almost 12% of the country's primary energy consumption (LDHA, 2016). As Lithuanian district heating sector is not widely investigated in regards the sustainability issues, it is worth to start examining several of the most important indicators such as fuel mix (environmental), price (economic) and involvement of users (social). The latter indicator is very easy to examine while no one of the DH customers can take an active role in the market. In other words, customers are only bill payers whilst liberalization utilizing the third party access is not launched.

It is worth to examine other two indicators together as they are or should be tightly interrelated (*Figure 1*). As can be seen from the *Figure 1*, the fuel mix is changing as the part of bio fuel is constantly increasing and the part of natural gas is reducing. The main reason for this prevailing trend of the change was enormously big price for the natural gas. For all the advances made natural gas replacing bio fuels, prices of the DH is steadily increasing. This does not add neither to improvement of social indicator nor to economical one. The correlation analysis shows that natural gas utilization even lowers the price (moderate downhill relationship equals $-0,5$). On the contrary, growing bio fuel utilization demonstrates moderate ($0,55$) positive impact on the prices. The only larger decline in prices observed in 2014-2015 heating season when the bio fuel utilization took the biggest share ever before.

The most important question in this case is what could make an impact. Analysis suggests that fuel prices, competition level playing field, effectiveness of management and growing economy (expressed in average salaries) may be the principal factors behind the growing prices. Starting from last mentioned factor, analysis of the correlation between changes in the average salary and DH prices in the period 2005-2015 demonstrates almost no linear

relationship at all (0,01). Linear relationship between natural gas and DH prices is strong and positive (0,91). On the other hand, correlation between bio fuel and DH prices demonstrates only moderate uphill relationship (0,6). It should be mentioned that because of the sector transition from natural gas dominating to the more diversified one, the analysis is made only for the period 2009-2015.

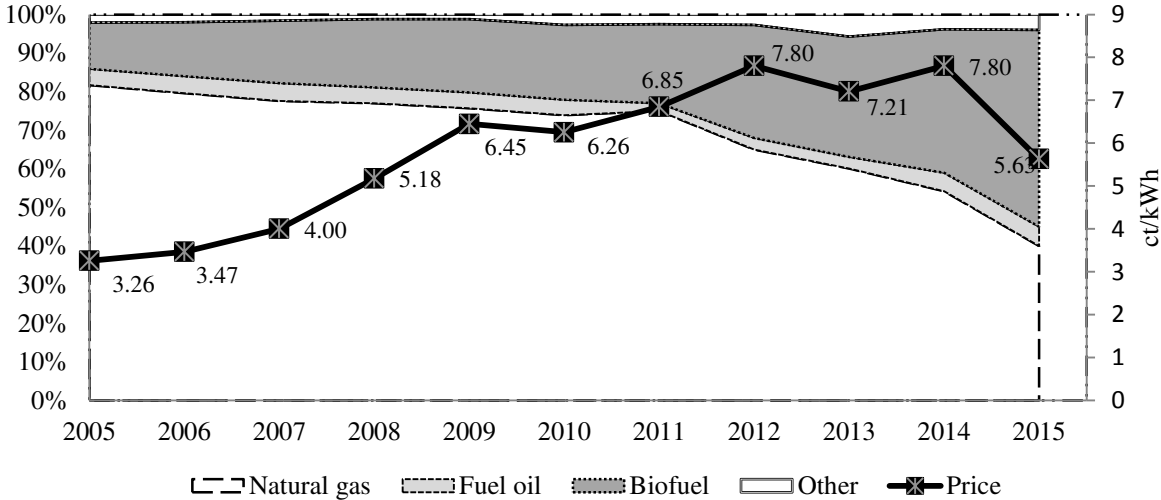


Figure 1: Development of Lithuanian DH fuel mix and prices, Euro ct/kWh

Source: created by author

In connection with this, it is worth adding that some kind of auction procedure was introduced in the second largest city Kaunas which consumes nearly 20% of the total DH amount and the prices of DH dropped significantly. The other part of Lithuanian DH runs on noncompetitive bases. Moreover, the biggest part of the DH companies is vertically integrated monopolies owned by municipalities.

From the foregoing research along with the examination of chosen indicators it would seem that Lithuanian DH sector cannot be evaluated as sustainable one. The main obstacles are lack of customer involvement, lack of competition and this leads to unsatisfied needs in regards the economic and social aspects. Only situation with the environmental issue is improving as the share of the bio fuel in DH sector is constantly growing.

DISCUSSION AND CONCLUSIONS

Sustainable development could be perceived as a process of achieving a balance between environmental, economic and social aspects. Indicators representing the sustainability status must be taken those that could affect the available status significantly taking into account the period analyzed.

Despite the fact, that district heating and cooling together accounts for a half of the EU's annual energy consumption, main attention of EU strategies, laws, and regulations is paid to electricity and gas sectors the only exception being our days initiative on the Heating and Cooling Strategy.

As Lithuanian district heating sector is not widely investigated in regards the sustainability issues, it is worth to start from several the most important indicators to examine, such as fuel mix (environmental), price (economic) and involvement of users (social).

Lithuanian DH development still has not reached the balance between environmental, economic and social aspects. The examination of chosen indicators shows that situation is not satisfactory as prices for DH are growing consumers are not involved as active action takers. The only environmental indicator shows satisfactory situation in regards fuel mix as the share of the bio fuel is constantly growing.

The main possible obstacles may include the following: lack of customer involvement, lack of competition and in most of the cases not effective management of vertically integrated monopolies owned by municipalities.

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RESEARCH OF THE NEEDS OF INDIVIDUALS FROM CONDUCTING SOCIAL AUDIT IN BULGARIA

Miroslava Peicheva, PhD in Economics, Associate Professor,

University for National and World Economy, Sofia, Bulgaria

Abstract: *Recently the society is more attracted to the idea of the social audit and this idea wins more and more supporters. That is why different scientific projects, dedicated to social audit, continue to be performed. Some results of a scientific project with duration of 3 years are presented in this article. The project is dedicated to "Examination of the needs of social audit and implementation of standards of social and environmental responsibility in Bulgaria". It is extremely pleasant to notice the social responsible behavior of managers and experts in the public administration of the Republic of Bulgaria, of trade unions, of individuals and business entities, who took active part in the project, by filling in the questionnaires, necessary for the purposes of the scientific examination.*

Keywords: *social audit, consumers, benefits from the social audit*

INTRODUCTION

The analysis, presented in this article, is a part of the implementation of a scientific project with duration of 3 years, dedicated to "Examination of the needs of social audit and application of standards of social and environmental responsibility in Bulgaria" [2].

The respondents in the study are 482 consumers (individuals), 461 business entities (employers), 5 representatives of trade unions, working in the field of social audit, and 83 managers and experts in public administration. In the present paper are going to be presented: conceptual model of the research, part of the results of the questionnaires, filled in by the 482 individuals, and the conclusions which were made.

MATERIALS AND METHODS

The concept of the study is presented in *Table 1*. To examine the consumer's needs of social audit a questionnaire with 29 questions was developed. 6 of the questions are directly related to the social audit. The distribution of the questionnaire was done by informal letters. The electronic survey was active from 06.10.2015 to 30.11.2015.

The organization of collecting the information from individuals was performed through a variety of social networks and personal contacts. Among them are basically: Facebook, LinkedIn, personal contacts, contact lists of the team members personal emails. For the purposes of calculating the stochastic error the following data was chosen: The population of consumers (individuals) is 6.324.321 [1].

Formula (1) was used to calculate the stochastic line, where p_i is share of the i -value of the attribute, %; n is number of units in the sample; N is number of units in the population:

$$\mu_p = \sqrt{\frac{p_i(100-p_i)}{n} \left(1 - \frac{n}{N}\right)}, \% \quad (1)$$

The maximum possible value of the error was calculated too.

The general information for the consumers (individuals) refers to gender, age and education. 2% of respondents did not answer the question which refers to the gender. From those who answered 71% were women and 29% were men. 1% of respondents didn't answer the question of age. The data for age showed that 28% of respondents are aged 19-25, 23% are aged 26-30, 19% are aged 31-40, 17% are aged 41-50, 10% are aged 51-60, 2% are between the age of 61 and 67 and 1% are over 67 years old. 1% of the total number of respondents didn't answer the question of education. 80% of respondents are with higher education, 15% of respondents are with secondary education, but currently are students, 5% have secondary education.

Table 1

Concept of the study			
	Stage	Action	Results
I stage	Conceptual model of the study	Define: <ul style="list-style-type: none"> • Purpose, tasks, subject, object, working hypothesis of the study; • Basic concepts; • Sample size; • Indicate the sites to gather information from; • Methods of collecting information • Summary analysis and conclusions 	Methodology Survey
II stage	Implementation of the study	Examination of: <ul style="list-style-type: none"> • Defining the purpose, tasks, object, working hypothesis of the study; • Describing in detail the basic concepts; • Developing a questionnaire; • Spreading the e-survey and paper version of the survey; • Sending official letters to: <ul style="list-style-type: none"> - Business entities; - Public administration; - Trade unions; • Sending informal letters to individuals; • Conducting telephone interviews 	<ul style="list-style-type: none"> • Consumers (Individuals) 482; • Business entities: 461; • Public administration: 83; • Trade unions: 5 experts from Confederation of Independent Trade Unions in Bulgaria and Confederation of Labor "Podkrepa"; • Completed questionnaires; • Information obtained for the purposes of the research
III stage	Summarisation results and conclusions	<ul style="list-style-type: none"> • Calculation of the results • Analysis of the received information 	Summarized analysis and conclusions

Source: created by author

RESULTS

One of the main questions is related to the knowledge of the essence of social audit. The results are presented in *Figure 1*. 472 people had answered to this question. 2% of the total 482 respondents did not answer to this question. Stochastic error (μ_p) and maximum possible value of the error (Δp): $\mu_p = 1,16$; $\Delta p = 2,28$. The next question of the questionnaire provides an exemplary definition of social audit and questions the consumers whether they consider that such an audit must be performed in organizations or not. The results are presented in *Figure 2*. 472 people had answered to this question. 2% of the total 482 respondents did not answer to this question. Stochastic error (μ_p) and maximum possible value of the error (Δp): $\mu_p = 0,90$; $\Delta p = 1,77$.

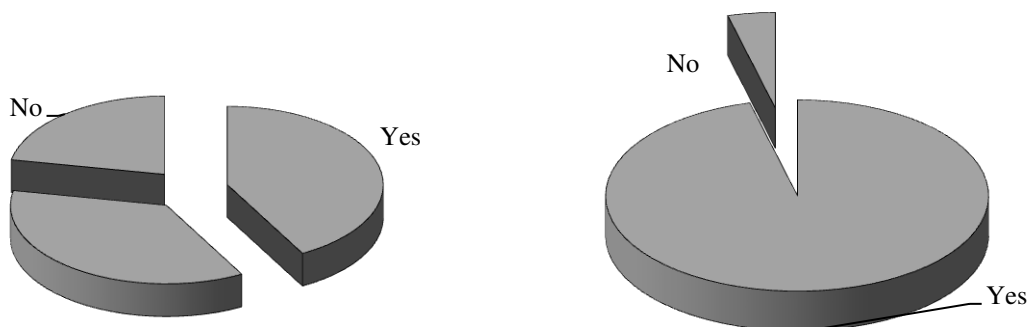


Figure 1: Knowledge of the term "social audit" Figure 2: For and against social audit

Source: created by author

The next question seeks the individuals view about the necessity of social audit in Bulgaria, assuming the understanding that this audit will highlight socially responsible

employers of those working in the informal (grey) economy. The results are presented in *Figure 3*. 477 individuals had answered to this question. 1% of the total 482 respondents did not answer to this question. Stochastic error (μ_p) and maximum possible value of the error (Δp): $\mu_p = 1,09$; $\Delta p = 2,13$. The next question seeks the views of consumers about the need of a law of social audit in Bulgaria. The results are presented in *Figure 4*. 472 people had answered to this question. 2% of the total 482 respondents did not answer to this question. Stochastic error (μ_p) and maximum possible value of the error (Δp): $\mu_p = 1,77$; $\Delta p = 3,47$. The next question is related to the social audit in terms of the criteria "mandatory", "wishful". The results are presented in *Figure 5*. 472 people had answered to this question. 2% of the total 482 respondents did not answer to this question (*Table 2*).

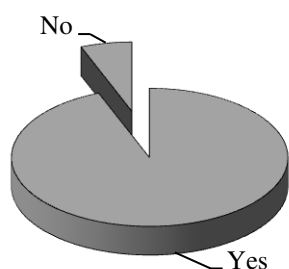


Figure 3: The necessity of social audit

Source: created by author

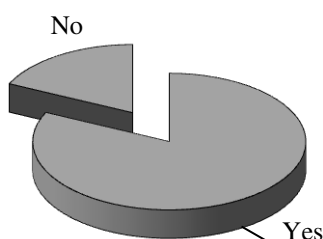


Figure 4: The need of a law for social audit in Bulgaria

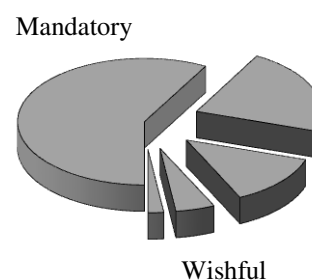


Figure 5: Social audit in terms of "mandatory" & "wishful"

Table 2

Stochastic error (μ_p) and maximum possible value of the error (Δp)

Possible answers	μ_p	Δp
Mandatory	2,27	4,45
Wishful	1,91	3,74
Mandatory, but only for organization with more than 200 people	1,55	3,03
Mandatory, but only for organization with more than 500 people	1,00	1,97
Mandatory, but only for certain areas	0,64	1,26

Source: calculated by author

The next question asks: what are the benefits of introducing the social audit according to the consumers. The results are presented in *Table 3*.

Table 3

Benefits from the introduction of social audit

What are the benefits from the introduction of social audit? (it is possible to choose more than 1 answer)	Count	Percent	μ_p	Δp
Differentiation of socially responsible employers from socially non-responsible employers in the informal economy	103	22%	1,92	3,76
Encouraging companies to socially responsible behavior	93	20%	1,85	3,63
Enhancement of control	79	17%	1,74	3,41

Source: calculated by author

CONCLUSIONS

The results of the study give reason to do some basic conclusions about the needs of individuals for social audit:

- The prevalent part of individuals is familiar with the term social audit.
- According to 96% of the interviewed individuals social audit should be conducted in Bulgaria.

- 81% of the consumers believe that there must be *a law of social audit*.

- 58% of the respondents believe that social audit should be mandatory.

Respondents identified as key benefits of the introduction of social audit. On the first place: distinction of socially responsible employers from socially non-responsible employers in the informal (grey) economy (22%); stimulation of companies to socially responsible behavior

(20%); enhancement of control (17%). The present research on the social audit is not the first and will not be the last, but the results from it show that it is time to take actions referring to social audit in Bulgaria. Causes are many, but one of them is that the existing social inequality and social injustice are a shame for the 21st century.

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WAYS OF MODERNIZATION OF FINANCIAL SUPPORT FOR TERRITORIAL COMMUNITIES DEVELOPMENT THROUGH TASKS OF ADMINISTRATIVE-TERRITORIAL REFORM

Andriy Pelehatyy, PhD in Economics, Researcher,
Christina Patytska, PhD-Student,

*Department of Regional Financial Policy, M.I. Dolishniy Institute
of Regional Researches of National Academy of Science of Ukraine, Lviv, Ukraine*

Abstract: *The paper studies the issue of financial support of rural communities in the implementation process of administrative and territorial reform. The basic priorities are described and methodological foundations of rural communities in Ukraine are established that are based on the fundamental principles of concepts of: sustainable development, social-oriented development, multifunctional development and fiscal federalism. The conceptual model of the financial security of rural communities is developed. The main problems of formation and execution of local budgets of villages is defined. The basic provisions of the concept of financial sustainability of local communities are determined. Gradual expansion of sources and increase in the volume of non-budget funds that affect the increase of investment activity of territorial communities in rural areas is proposed. Directions of social and economic development of local communities considering the types of rural formations (agricultural territories, transition ("mixed") territories with special operation regime) are specified.*

Keywords: *financial support of rural communities' development, the administrative-territorial reform, inter-budgetary transfers, decentralization, local finances*

INTRODUCTION

Under present conditions, one of the priority tasks of public finance reform and administrative and territorial structure in Ukraine are defined: formation of effective mechanisms for financing of activities of rural communities for the purpose of their full involvement in the processes of social and economic growth of the country. This implies a change in the views on the economic development of rural areas, the nature of financial linkages in village, community, government stipulate the necessity to increase the financial base of local governments and, consequently, increase their self-sufficiency and economic independence.

The above mentioned proves necessity of changing of priorities in the financial security of rural communities as the rejection of the paternalistic model of financing and transition to efficient use of their own socio-economic and financial capacity. Achievement of real financial capacity of rural communities will ensure the proper performance of their duties and transfer the main weight of management process on the local level.

MATERIALS AND METHODS

To study of problems of financial support of Ukrainian villages and rural communities, and strengthening of financial base of local governments have dedicated following economists: I. Vahovych, V. Pylypiv, M. Kozoriz, A. Kyrylenko, L. Tychkovska. The problem of changing administrative-territorial structure in Ukraine as initial condition for the existence of new functional and financial characteristics of the territorial community dedicated: R. Bezsmertny, M. Dolishniy, P. Zhuk, V. Kravtsiv, M. Karlin, S. Schultz et al. However, analysis of works of Ukrainian and foreign researchers in the light of modern challenges of socio-economic development of rural settlements in Ukraine allows us to assert the need for advanced study of methodological and practical aspects of financial support of rural communities development in part of the working out of proposals to ensure their financial capacity on the basis of principles of budget federalism and subsidiary. The specified way of research possesses a significant undiscovered potential under decentralization of public finances and implementing

of territorial and administrative reform in Ukraine. The purpose of the study is to develop methodological foundations and practical recommendations for improving financial capacity of rural communities' development and improve their financial capacity in the implementation process of territorial and administrative reform.

RESULTS

The essential condition for the formation of civil society in Ukraine is to promote reforms in the system of local government in the direction of the growing role of local communities as the main subject of socio-economic progress of the territory. Patterns of formation of world economic system show that the effectiveness of the territorial community functions and the achievement of strategic priorities require proper financial support of current operations and development goals. In fact, takes place weight transfer of processes of social and economic development on the local level. In these conditions local community should act as both a carrier of social and economic environment, and as a driving force to achieve strategic goals of territorial entity.

The defining condition for achieving success in the implementation of the declared goals is clear outline of priorities and methodological base formation of the financial support of rural communities in Ukraine. We believe that in these cases scientific concepts and principles should be used that have proved their effectiveness in developed countries. Thus, the methodological foundation for the development of local communities should be the fundamental principles of: concept of sustainable development; theory of social-oriented development; concept of multifunctional rural development; theory of fiscal federalism.

The theoretical and methodological principles formed the basis for creation of the concept of the financial support of rural communities, aimed at ensuring financial sustainability and self-sufficiency of rural communities by enhancing budget and non-budget methods of financial support for local development.

Applied implementation of the concept is carried out through the mechanism of the financial support of rural communities, that is considered as a system of interrelated processes of continuous search, involvement and use of financial resources that is formed on the basis of the typical features of rural formation in order to ensure its development; set of principles, methods, tools and forms of the financial support of rural communities within certain legal and regulatory limits (*Figure 1*).

At the same time extremely important is perception of each rural community as a specific community that is characterized by certain socio-economic and financial potential, and more importantly by traditions, customs and ideology. The above mentioned requires formation of differentiated mechanisms of the financial support of rural communities, particularly depending on the type (kind) of economic development: typically rural (agricultural) areas; transitional, "mixed" areas (rural and urban areas "agricultural towns"); regime of functions (health and recreation, mountain and border) (Pavlov, 2011).

A prerequisite for the formation of an effective financial mechanism is to evaluate the financial support of functioning and development of rural communities, which will determine the internal potential of rural areas, the effectiveness of its use, investigate the mechanism of the financial gaps in rural areas and causes that originate them and to identify the reserves for increase of financial capacity of rural communities.

Performed on this basis, a comprehensive analysis of indicators of budget support of rural communities of Lvov region in terms of districts and rural communities of different types allows asserting that the main problem of formation and execution of local budgets of rural communities at this stage are: 1) discrepancy in current trends of revenue formation of local budgets of rural communities with their goals to improve the financial capacity; 2) lack of incentives for effective use of their own financial potential; 3) substantial differentiation of rural communities in terms of budgetary provision; 4) inefficient structure of local budgets in the region; 5) scarce volumes of local spending of rural communities to finance the development of areas.

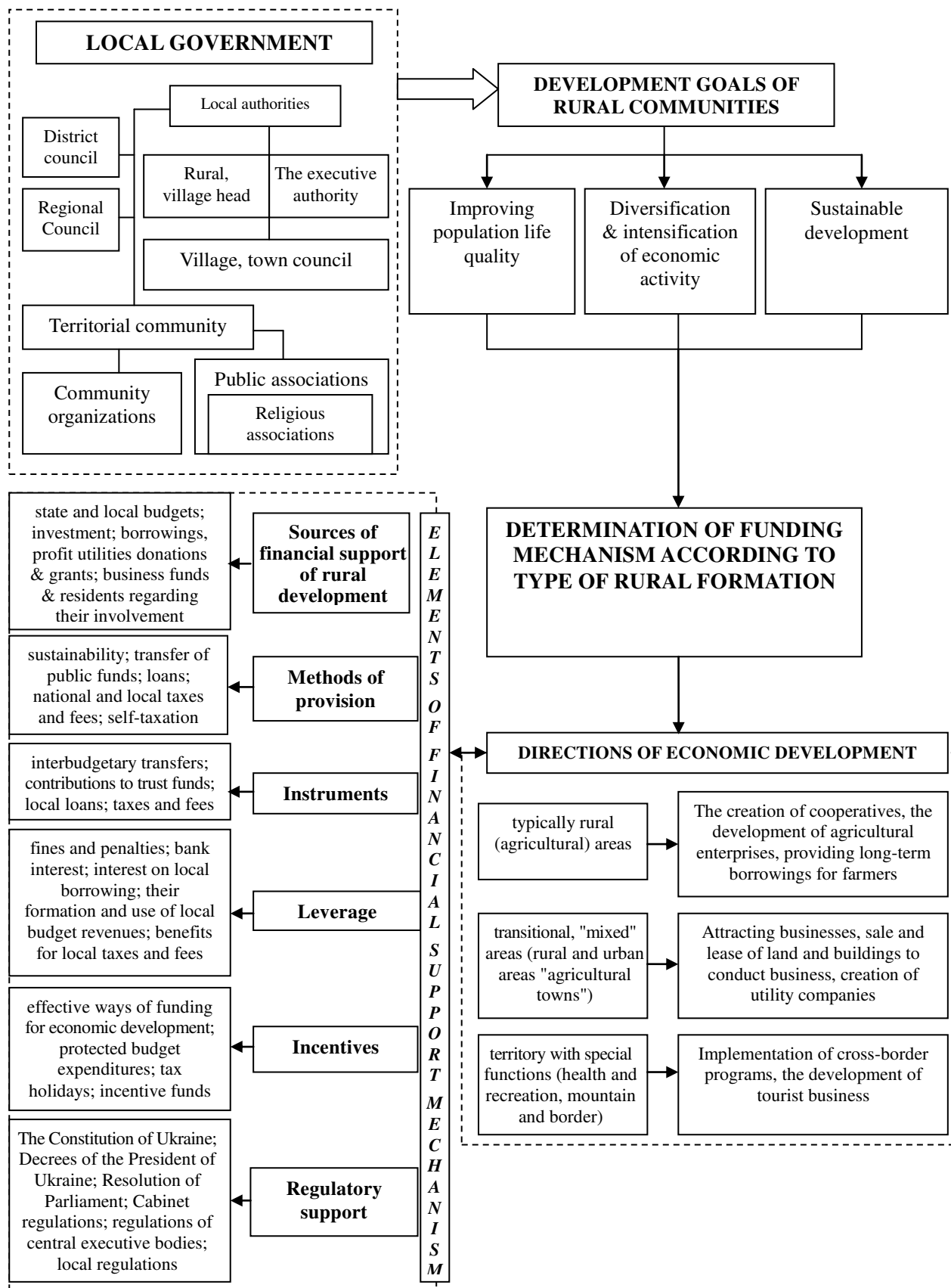


Figure 1: Conceptual model of financial support of rural communities

Source: developed by authors

The mentioned problems are essentially a systemic, and therefore can be solved only if the implementation of systemic reforms in the field of state and local finance, administrative and territorial division of the state, which, taken together, will allow transforming rural communities into financially capable entities. Criteria conditions of achieving financial

capacity of rural communities in modern terms are the institutional and fiscal decentralization. Thus the basic directions for reform should be: 1) enlargement of local communities of baseline and expansion of powers of local governments; 2) changes in the structure of the budget system: local government budgets should be guaranteed for their financial autonomy and independence; 3) adjustment of the system functions that rely on rural communities in accordance with the principle of subsidiary. First of all, the expansion of functions in the areas of education, health, housing and utilities; 4) expanding the financial base of rural communities through the transfer of a number of taxes (or their parts) to the local level.

The implementation of the proposed measures on decentralization of public finances will facilitate the transition from the paternalistic model of intergovernmental relations to internally oriented model of socio-economic development of local communities, and efficient use of their own financial potential.

In modern terms the budgetary mechanisms of financial support for social and economic development of rural communities have been ineffective and practically inefficient. There is a need in the gradual expansion of sources and increase in the volume of off-budget financial resources that affect on increase of investment activity of territorial communities in rural areas. In modern conditions non budgetary instruments on the one hand can form the basis for investment diversification of economic activities within the rural areas, on the other hand to encourage members of territorial community for intensification of public control over the efficient use of resources. Considering the types of rural structures, we consider it appropriate to specify areas of socio-economic development of rural communities. For rural settlements of agrarian type is proposed the establishment of cooperatives and changes in tax legislation towards formation of local budgets by filling their tax revenues of agricultural enterprises. For municipalities located in a suburban area, there is a need to take into account features of territorial location, creation of attractive investment conditions for doing business. Areas with focus on recreational development require financing of infrastructure development and promotional informational propaganda to create rural tourist attractiveness that will provide financial investment and economic development in rural communities. The development of border rural settlements can be ensured through the support of entrepreneurship and implementation of joint cross-border cooperation. The combination of recommendations aimed at ensuring the financial soundness of rural communities, is oriented on customers and increase in growth of social services that are provided locally, active involvement of rural areas in the process of socio-economic development.

DISCUSSION AND CONCLUSIONS

Thus, the criteria prerequisite of achieving social and economic impact of the implementation of reform of local government in Ukraine is modernization of local finance and inter-budgetary relations, which must occur in two main directions:

1) Reviewing the functions that rely on various levels of governance in the direction of maximal approach of public services to their customers;

2) Decentralization and redistribution of budgetary resources in order to achieve financial soundness of local communities. Theoretical justification and search for effective ways to ensure financial soundness of local communities should be based on the implementation of their own financial capacity, diversification of local budget revenues, and optimization of financial management of local government. The above mentioned is a necessary condition for sustainable socio-economic development of local communities, and implementing the principles of civil society in Ukraine.

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FORMING OF EFFECTIVE INTER-BUDGET RELATION SYSTEM IN SCOPE OF BUDGET DECENTRALIZATION

Oksana Pelehata, PhD-Student,

Department of Finance Entities, Ivan Franko National University of Lviv, Ukraine

Abstract: *The concept of inter-budget relations and mechanisms of their financial regulation was reviewed. Transfers as instruments of inter-budget regulations were characterized. Tendencies of transfers' utilization in budget processes were identified. Main problems of inter-budget relations development in Ukraine were reviewed. Ways for improving of financial management of budgets of local authorities and arbitrariness were proposed. Functioning of cross-budget relations system in today's Ukraine situation brings the following conclusion: incomplete theoretical basis of cross-budget relations causes partial utilization of benefits of this system as well as potential of budget mechanism during ensuring socio-economic development of the state and its regions.*

Keywords: *budget, inter-budget relations, budget regulations, budgetary control, socio-economic development, transfers*

INTRODUCTION

Decentralization and administrative territorial division are central in the questions of state administration reformation, having effective financing of territories development as their main aim. This is a wide concern for many states as different administrative territorial units are characterized by different resource and financial potentials.

As one of the purposes of the state is ensuring equal development and living conditions as well as providing equal costal benefits for most of its citizens, it should ensure equalization of financial conditions of its administrative territorial units as well as fare distribution of financial resources between them. Therefore, one of the main problems is the problem of reforming and improving of inter-budget relations system, which, being one of the acting state financial mechanisms is aimed on stabilization and stimulating of region's economy, economy of administrative territorial units and as a result economy of whole state through a set of forms, methods, tools and principles.

MATERIALS AND METHODS

Setup and development of inter-budget relation and regional financial policy of the state are topics widely discussed in the financial studies of the western economists like R. Gordon, D. King, R. McKinnon, R. Musgrave, W. Owts, V. Tanzi, C. Tiby, D. Wotts and A. Shah. Evolution in understood as inter-budget relation core as well as aim and regulatory methods of the last in budgetary system and could be tracked in the works of local scientists. In particular the topic of inter-budget relation in Ukraine has been investigated by V. Oparin, D. Shvets, I. Lunin, V. Zubrilina, N. Koren and others.

These scientists considered inter-budget relation as a system of segregation of duties between the state and local municipalities together with segregation of income sources and expense responsibilities. Throughout the history of Ukrainian state, national scientists were reviewing changes that occur in the inter-budget relation system. However, this did not bring to forming of transparent legislative basis and solid theoretical background of inter-budget relation. The consequences are constant contradictions in treatment of budget terms and conditions vocabulary, in legislative explanation of interdependencies of budgets of different levels as well as financing of different expense types together with concerns in area of search for optimal organization of the overall budget process. This proves the imperfection of the existing budget relation mechanism, the need for its further development, improvement and theoretical justification.

RESULTS

The system of inter-budget relation that is functioning currently in Ukraine is featuring some of the influence and regulation methods of budget process and socio-economic development of administrative territorial units. The method of cross-budget transfers could be considered as one of the key methods of financing. This method is prioritized by countries that took decision towards decentralization. Term transfer means all the central permanent and temporary income types as well as those being transferred in fixed amounts [1]. Implementation of method of cross-budget transfers in Western countries is happening in case of present of any of the following conditions: 1) vertical fiscal imbalance; 2) needs for horizontal fiscal balancing of budgets; 3) guaranteed availability of social services; 4) neutralization of external impacts on the municipality development; 5) support as well as insuring of stabilization and development of socio-economic development of the territory.

Furthermore, countries with mature decentralized type of management of country development are also characterized with developed system of horizontal cross-budget relations. Ukraine, being a state with centralized type of cross-budget relation is characterized with utilization of vertical type of balancing of budget flows. Vertical budget regulation means ensuring incomes of one particular budget through transfers from budgets of other levels. The main disadvantage of such budget flows is administrative subordination of lower level budget to one of higher level. Horizontal budget regulation is characterized with flows between budgets of the same level. Its main advantage is being more democratic as well as cross-cooperation between municipalities or regions.

It was the development of municipalities, which caused forming and utilization of big number of transfers, which became a tool of financial stability guarantee to local authorities and municipalities. In Ukraine, term "official transfers" was implemented in 1996 (On the structure of budget classification of Ukraine: Resolution of the Verkhovna Rada of Ukraine) as a result of budget classification introduction [2]. According to this document, transfers were divided into current (equalization donations or subsidies) and capital (subventions or target-oriented subsidies).

Together with validation of Fiscal Code of Ukraine in 2001, term "official transfers" was replaced by term "cross-budget transfers", which were pointing to funds given from one budget to another on irrevocable and free-of-charge basis. Therefore, cross-budget transfers included: equalization donations, subventions, funds being transferred to state and local budgets from other local budgets as well as other donations.

According to the Law of Ukraine "On changes to Fiscal Code of Ukraine" (related to reform of cross-budget relations) December, 28, 2014, No. 79-VIII [3], rules of functioning of mechanisms of cross-budget relations were changed, in particular new definition for state and local budget relations were formulated (*Figure 1*). During reforming of system of cross-budget transfers main problems of cross-budget relations in Ukraine were taken into consideration: 1) high level of centralization of budget funds; 2) dependencies of local budgets from transfer policy of central authorities; 3) absence of motivation for local authorities to increase the inflow into budgets.

As a result of the reform, forms and rules of cross-budget transfer flows were changed. Thus, cross-budget transfers include: 1) basic donation; transfer that is granted from state budget to local budgets in order to equalize taxability of territories; 2) reverse donation: funds that are transferred from local budgets to state budget to equalize taxability of territories; 3) subventions; 4) additional donations.

Therefore, aim of basic and reverse donations is to ensure equalization of taxability of territories. These are two fund flows of opposite directions that are happening between state budget from one side and local budgets from another. Cross-budget relations in scope of basic and reverse donations happen between state and region budgets, city budgets, municipality budgets, which are created according to law and plan of municipality formation.

For more than ten years, cross-budget transfers in Ukraine are foreseen by budgets of all administrative territorial units, which "made them from financial aid mechanism into a tool of ensuring redistribution processes" [4].

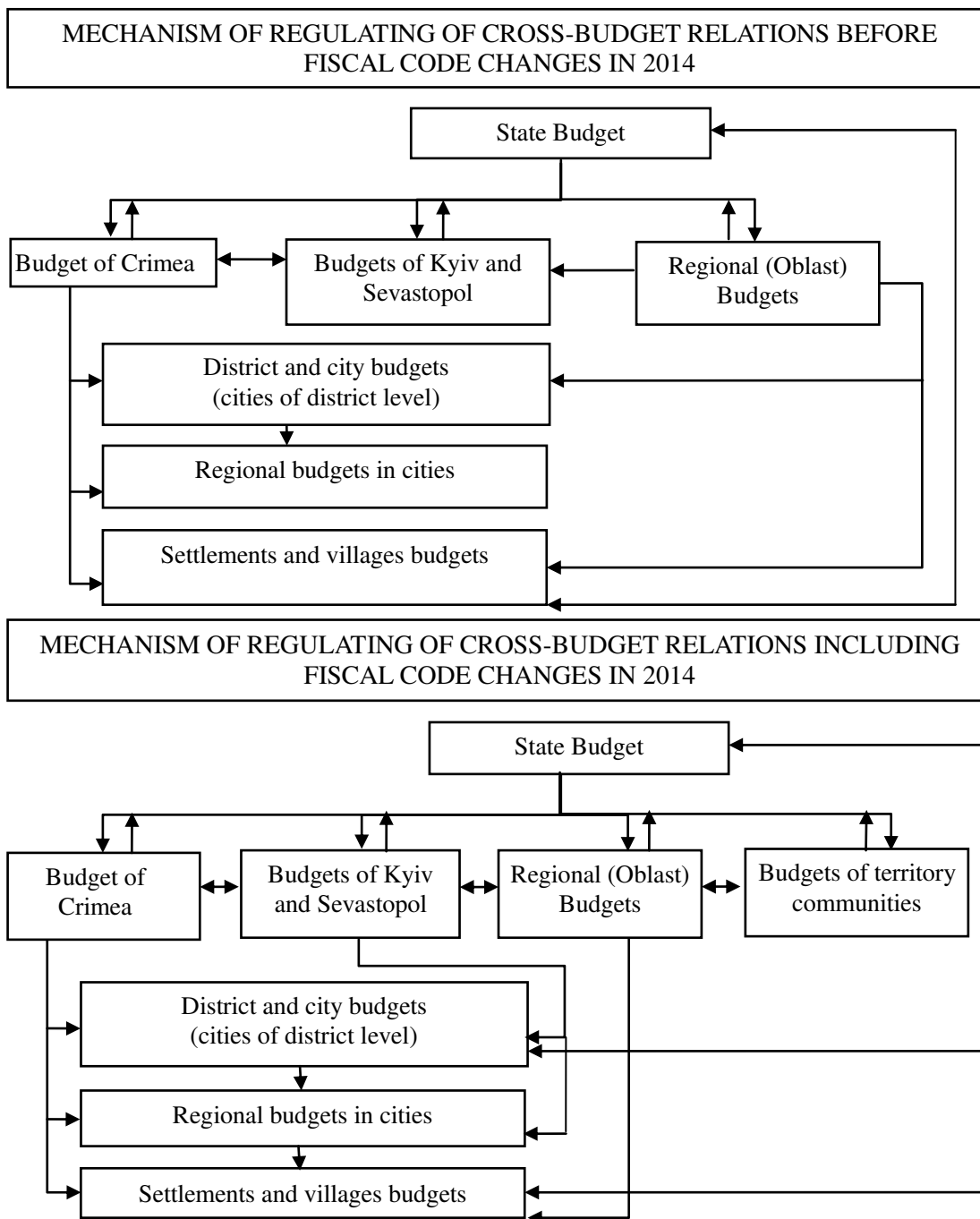


Figure1: Mechanism of Cross-budget relations Regulation before and after changes to Fiscal Code of Ukraine

Source: created by author

However, such commoditization of transfers made local budgets fully dependant on transfers from state budget, which can be easily seen from analysis of income list structure of local budgets, where part of inflow related to transfers from state budget was constantly increasing throughout several last years. The consequence of transfer policy of the state towards local budgets was emergence of so-called artificial need for subsidy of local budgets to lowering taxable potential of regions in order to make them financed by the centre.

According to N. Vyshnevskya, dependency of local authorities from cross-budget transfers and therefore, policy of the centre, is generating "the sickness of recipient", who has no motivation to become "donor" for other budgets, as it is much easier to obtain donations from other budgets then donate extra income from own. "Equalization" that existed in Ukrainian management system until 2014, gave no motives for development of local self-management as well as effective system of local governance and, therefore, development of municipalities.

On the contrary, reform of 2014 provided main and substantial advantage for development of municipalities. Thus, municipalities, that shaped new administrative territorial unit in scope of free unionization, where given direct relation with state budget without any intermediaries, which enabled them "to be heard" by the state authorities.

The main benefit that municipalities received is to be able to independently plan and use both financial resources and territories that are located outside of communities, which enables additional income for the municipality and ability to be less dependent on the state subventions and donations.

DISCUSSION AND CONCLUSIONS

As a result, functioning of cross-budget relations system in today's Ukraine situation brings the following conclusion: incomplete theoretical basis of cross-budget relations causes partial utilization of benefits of this system as well as potential of budget mechanism during ensuring socio-economic development of the state and its regions.

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DEFINING AND MEASURING ECONOMIC SECURITY (ECONOMIC INSECURITY): NEW APPROACHES FOR UKRAINE

Andriy Pluzhnyk^{*}, PhD-Student,
Maryna Korsunskaya^{**}, PhD Student,

^{*} *Department of Economics and Regional Economics,*

^{**} *Department of Management and Logistics,*

Poltava National Technical Yuri Kondratyuk University, Poltava, Ukraine

Abstract: *The study found a lack of consensus and the presence of subjectivity in determining the economic security and economic insecurity. The article revealed importance of determining economic security for national economy. Authors found presence of few similar approaches in study of economic security and insist that Ukraine need to consider implementation this approaches based on analysis of economic insecurity of households. Authors concluded the need for further study of economic security indexes.*

Keywords: *economic security, economic insecurity, economic security measuring, poverty, households, national economy*

INTRODUCTION

The terms "economic security" and "economic insecurity" are singular economic categories, in the economic science they used to describe similar and often identical processes. The objective of this article is to study the modern approaches to the consideration and determination of these economic categories. This article also study approaches to the definition of economic security from the perspective of aggregate economic security of all households. The results of this study will be used in recommendations to improve the economic security policies at the national, regional and city level.

MATERIALS AND METODS

The study consists of analytical overview of the works of scientists from around the world such as L. Osberg, A. Sharpe, W. Bossert, C. D'Ambrosio, F. Guvenen, F. Karahan, J.S. Hacker, G.A. Huber, E. Jacobs, N. Rohde, K.K. Tang, D.S. Prasada Rao, K. Scheve, M.J. Slaughter, B. Western, D. Bloome and others. The research is conducted on the empirical and theoretical levels. In this work empirically used: monitoring, comparing and measuring. On a theoretical level, this study used: abstraction, analysis and synthesis; induction and deduction; mental modelling; the ascent from the abstract to the concrete.

RESULTS

Economic security is a category with a long history, the modern understanding of economic security goes back to the days of Bismarck. Analysis of the terminology of the sources presented among researchers publications on the Internet, allows allocating the five most popular approaches to interpretation of categories as "economic security" and "economic insecurity": 1) "The risk of economic loss faced by the representatives of employed households in connection with the clashes with unpredictable events in public life" (Western, 2012); 2) "The consequences of vulnerability of individuals, communities and countries as a result of adverse events, and their inability to deal or recover from the costly consequences of these events" (UNDESA, 2008); 3) "The fear arising from the lack of economic security, the inability to obtain protection against subjectively significant potential economic losses" (Osberg, 1998); 4) "The point of intersection between the conscious and the actual risk of economic losses" (Jacobs, 2007); 5) "The perception of the individual occurrence of the risk of economic losses" (Scheve, 2004). As can be seen, all these descriptions demonstrate a similar or the same understanding of the described problems, phenomena and processes and differ only from the point of the subject-object relations, which are taken at the top of the study.

Modern economic literature has developed different approaches to the measurement of economic security and to the choice of instruments and indicators. For example, what need to be explored: household income, household welfare; some combination of income and wealth? Differences are also seen in the approach to the level of aggregation calculations: risks and dangers, whether it is necessary to consider them separately or to calculate their aggregated index (Osberg, 2015).

Analysis of the scientific research on this topic allows allocating the four most affluent approaches to the measurement of economic security developed from 2009 to the present.

Jacob Hacker, together with his colleagues offered to calculate "economic security index" that is associated with the study of the aggregate US economic security at the micro level (Hacker, 2010, 2011, 2012). The basis of the proposed concept is incorporated as follows: "the welfare of the level at which individuals is protected from the effects, causing significant economic losses". The essence of this approach is based on the incidence of significant economic loss in revenues that exceed 25%. Conceptually J. Hacker's "economic security index" consists of three main components: 1) loss of household income after tax; 2) the exclusion of the disposable income of the household medical expenses; 3) the exclusion of savings that can cover the loss of more than 25% of disposable household income.

C. D'Ambrosio and her colleagues determined the economic insecurity as "anxiety caused by the potential impacts of adverse economic events, and expectation of the difficulties to restore their consequences" (Bossert, D'Ambrosio, 2009, 2013); (D'Ambrosio 2015). The main issue of their study was: what can be done for the man to be less concerned about the future? They suggested that household wealth (stocks, savings) is a security buffer, which can be used in the event of an adverse event. This approach involves determining household welfare in an integrated manner: household wealth is seen as everything that can help households cope with the negative effects of future economic crises (Osberg, 2015). Economic insecurity in the study of Rohde, Tang, Rao, who explore the economic insecurity in the United States, Germany and Britain, is defined in a broad sense as a state of stress or anxiety about the financial future (Rohde, Tang, Rao, 2014). Authors of this approach emphasize that the concept is more promising than complete and share the view of C. D'Ambrosio on the need to take into account the experience of past shocks, which is used for constructing the relevant index on the microscopic and which is necessary to assess the perception of the future. They emphasize the importance of volatility, but do not use a factor of well-being and household income. Proposed approach implies that the downward deviation from the downward trend is equivalent to a deviation of the same size uptrend. A similar approach had F. Guvenen who considered it as not corresponding to the real incomes (Guvenen, 2015). This approach is similar to J. Hacker and C. D'Ambrosio's ideas that it does not discriminate between their own household income and government aid. Strategy measuring economic insecurity of L. Osberg and A. Sharpe is based on four specific threats and risks: unemployment, disability, widowhood and old age (Osberg, Sharpe, 2002, 2005, 2009, 2012). The authors assume that changes in perceptions of subjective state of anxiety and lack of economic security are proportionate changes in the objective danger, and that the index can be measured at the national level on the basis of economic data and survey statistics. Their index of economic security is an integral part of one of the four components of the index of economic well-being accepted (IEWB) (Osberg, Sharpe, 2014). Index economic security of L. Osberg and A. Sharpe is multi-component index based on analogy with IEWB. It is based on the understanding that the state cannot and should not mitigate and compensate absolutely everything possible risks and dangers for households. This index is based on approach, presented in the UN Universal Declaration of Human Rights of 1948, which provides 4 of the specific conditions of the causes of the risks and hazards (unemployment, sickness, disability, widowhood and old age). These economic risks and dangers are measured on such approaches: 1) probability of dismissals and the size of possible financial losses at the same time; 2) financial risk caused by the deterioration of health, considering the provision of free medical services of the health system; 3) risk of worsening due to the well-being of family breakdown; 4) intensity of poverty. Note that all four of these indicators are different by nature as unemployment and health status directly causes economic losses, while widowhood and old age is a state of a person's life and are probabilistic nature of the deterioration of well-being.

DISCUSSION AND CONCLUSIONS

The authors' study believe that Ukraine need to consider the introduction of similar approaches to the study of economic security based on the analysis of economic insecurity of households. There is a need to continue further research approaches to measuring economic security. If there is objective evidence on the economic consequences of unemployment, sickness, widowhood and old age it may significantly improve the measurement of indicators of economic security. The study examined four modern methodological approaches to the determination of economic security/economic insecurity of households. In this article studied an alternative approach to determining the economic security of the national economy in terms of economic insecurity aggregate household as the basic unit of the national economy. Authors conclude that the definition of economic security, offered by L. Osberg and A. Sharpe, is the most comprehensive and takes into account the whole range of features of the emergence of economic risks and dangers for households. This approach is promising and requires further research to practical implementation in the national economy. Application areas of studied approaches will help the measurement of economic security at the macro level and will enable the authority's of the government of national security policy to have alternative data in order to do comprehensive analysis and management solutions.

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CATEGORIAL NATURE OF INTERNATIONAL TOURISM

Iryna Purska, PhD in Economics, Associate Professor,

Ivan Franko National University of Lviv, Ukraine

Abstract: *The article systematizes the main approaches to defining the category of "international tourism" on the basis of the analysis of the definition of this notion by experts in the field of tourism as well as by specialized agencies. Specifically, we propose to define such approaches as the legal, economic, based on migration and socio-cultural ones. The appropriateness of dividing the economic approach into two groups, such as a kind of economic activity and a form of international economic relations is substantiated.*

Keywords: *international tourism, trips, international economic relations, inbound tourism, outbound tourism*

INTRODUCTION

In the XXI century international tourism is examined as a complex many-sided social phenomenon and is considered one of the leading branches of world economy. It is a factor of development of the world trade that facilitates establishment of economic relations with other countries, becomes an effective instrument of forming positive image of countries on the international arena and serves as a factor of peace, brotherhood and good neighborly relations. In addition, international tourism plays an essential part in development of every country: it livens up the socio-economic, cultural, and scientific technological progress. It is obvious that development of international tourism must become one of the priority areas of energizing Ukraine's economy. It will facilitate putting an end to the lingering crisis as well as activate the long-awaited structural overhaul of the economy. Solving these problems, which altogether present an important state problem, also depends on the existing theoretical and methodological, organizational and practical as well as normative and legal provisions. However, it is necessary to note that Ukrainian theoretical research in the field of international tourism is fragmentary and reflects the problem only partially.

MATERIALS AND METHODS

Researches of Ukrainian and foreign experts in the field of tourism, the Law of Ukraine "On Tourism" from 2003, as well as definitions of international specialized tourist organizations (UNWTO, OECD) constitute the informational basis of the article.

The purpose of the article is systematization of approaches to interpretation of the notion "international tourism" and defining on this ground its theoretical context and importance in the socio-economic development.

In the investigation we used *scientific methods* of comparative and logical analysis, synthesis, grouping and scientific abstraction.

RESULTS

Having analyzed scientific works dedicated to the problems of international tourism [1-21] it is worth mentioning that there are several approaches to defining this category, namely from the legal, economic, migration and socio-cultural points of view (*Figure 1*).

In our opinion it is appropriate to use *the legal approach* to definitions characterizing international tourism as trips to other countries made in accordance with existing international agreements and taking into consideration international and local norms and traditions. Specifically, famous Russian scientists A.P. Durovitch, N.I. Kabushkin, and T.M. Sergeyeva characterized international tourism as tourist contacts between countries established on the basis of international agreements, as well as the system of tourism and international trips specified by treaties and agreements which were concluded between states or between states and international organizations [7].

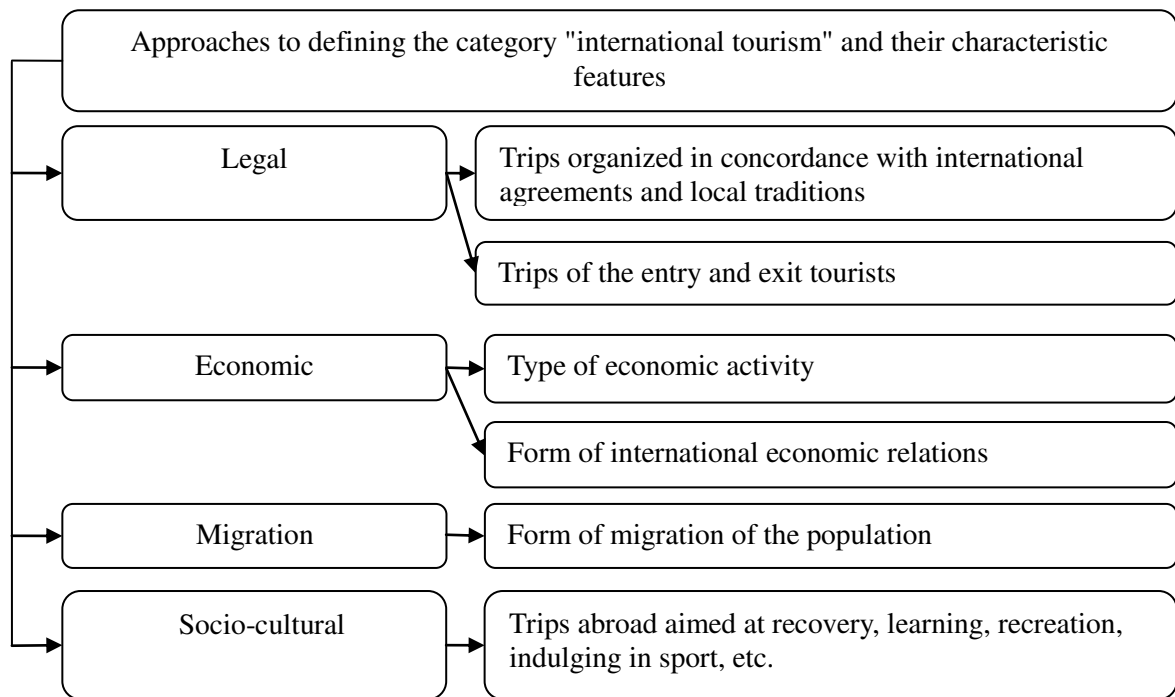


Figure 1: Classification of approaches to defining the category "international tourism"

Source: created by author

According to V.A. Kvartalnov and A.A. Romanov, international tourism is a system of trips made on the basis of interstate agreements, taking into accounts the existing international norms and local traditions [8, p. 4]. Analogical definitions are also given by a number of other experts [13, 14]. It seems relevant to ascribe to the legal approach the definitions specified in legislative documents according to which international tourism is treated as trips of foreign citizens to the country of visit and trips of the citizens of this country abroad. The Law of Ukraine "On Tourism" indicates that international tourism includes entry tourism, that is trips within Ukraine of individuals not residing permanently on its territory as well as exit tourism, that is trips of the citizens of Ukraine and individuals permanently residing on the territory of Ukraine to another country [16]. The World Tourist Organization also characterizes international tourism as a combining entry and exit tourism [21].

Proceeding from the *economic approach* looks expedient to divide the existing definitions of international tourism into two groups: definitions featuring it as a type of economic activity and as a form of international economic relations. According to the first group, international tourism is studied as a type of activity connected with providing tourist services and tourist product to foreign consumers. Alongside the authors often specify entry and exit tourism as separate notions (*Table 1*).

The second subgroup of the economic approach comprises definitions characterizing international tourism as a form of international economic relations. In particular, the Ukrainian scholars V.K. Babarytska, O.Yu. Malynovska described international tourism as an important trend of international cooperation in specific activity on the basis of respect for national culture and history of every nation and principal interests of each state [3, p. 26].

I.M. Shkola defined international tourism as a sphere of development of tourist relations among the peoples of different countries and a possibility of getting acquainted with the progress of other countries in various areas [18]. A.Ya. Dubenyuk treated international tourism as a specific form of international economic relations emerging among countries producing, promoting and consuming tourist products as well as concomitant products and services [6, p. 4].

Consequently, in accordance with this approach international tourism is viewed as an important part of foreign economic policy of the state, the instrument of integration and closing in with the world and European community, the factor of establishment of good neighboring relations among the countries and an efficient means of forming a positive image of the state on the world tourist market.

Table 1

Characteristics of definitions of international tourism as a type of activity

No	Authors	Definitions
1	Yu.M. Pravyk, V.E. Vavylova [15, p. 17; 4, p. 18]	International tourism is a systematized and purposeful activity of an enterprise in the sphere of tourism connected with providing the foreign tourists on the territory of its country with the tourist services and the tourist product (entry tourism) and providing tourist services and products abroad (exit tourism)
2	L.L. Antonyuk, V.Ye. Novytskyy [2; 15, p. 336]	International tourism is an implementation of a complex of tourist services on the territory of a country in which a foreign citizen is a consumer of such services, being known that receiving these services is the mission of consumer's stay in the specific country where he does not conduct the paid activity
3	S. Kuzyk [10, p. 27]	International tourism is a transient visit of the territory of our state by foreigners aimed at receiving tourist services and tourist products (entry tourism), and leaving the country of permanent residence with the tourist purpose by its citizens
4	Group of authors supervised by E.F. Zhukov [11]	International tourism is a type of activity which deals with rendering of manifold kinds of tourist services and products aimed at meeting various cultural and spiritual needs of a foreign tourist
5	O. Panasyk [19]	International tourism is a category of tourism embracing all kinds of the activities of people travelling and living outside the boundaries of their country aimed at having a rest, as well as with business and other purposes for more than 24 hours and not more than 1 year
6	United Nations World Tourism Organization [21]	International tourism comprises inbound tourism and outbound tourism, that is to say, the activities of resident visitors outside the country of reference, either as part of domestic or outbound tourism trips and the activities of non-resident visitors within the country of reference on inbound tourism trips

Source: created by author according to [1-21]

According to *approach based on migration*, international tourism is viewed as a form of migration of the population connected with the temporary displacement of people from one country to another and is an instrument of tourism statistics. Thus, the Organization for Economic Cooperation and Development (OECD) defines international tourism as a trip of any person who travels to a country other than that in which she/he has his/her usual residence but outside his/her usual environment for a period not exceeding 12 months and whose main purpose of visit is other than the exercise of an activity remunerated from within the country visited, and who stay at least one night in a collective or private accommodation in the visited country [20]. A lot of scholars are the followers of the approach based on migration. Specifically, a famous Russian expert A.Yu. Aleksandrova provided the following definition: international tourism embraces trips of individuals with tourist purposes outside the places of permanent residence [1, p. 15]. V.O. Tkach, S.B. Belikov, V.M. Zaitseva, O.S. Kamushkov described international tourism as journeys (travelling, trips) to foreign countries with tourist purposes for no less than 24 hours and as a rule no more than 1 month [17, p. 190]. According to the Belarusian scientist E.S. Kornyeva international tourism is trips of physical persons featuring the following: departure and stay in the places located outside the country of residence of the physical person, temporary character of the stay in the country of visit, as well as the fact that the purpose of the visit excludes conducting paid activity [9, p. 7].

In the specialist scientific literature on tourism *the socio-cultural approach* to the definition of international tourism is encountered much more seldom. In accordance with such approach, international tourism is defined as trips abroad connected with various purposes of a tourist among which there are recreation, learning, sport, cultural and entertainment events etc. Thus, according to Yu.V. Voskresenskiy, international tourism is a transient displacement of people from the place of their permanent residence to another country or place in their leisure time with the purpose of experiencing pleasure and rest at this place. The author presumes that trips with the purpose of entertainment and rest constitute the bulk of international tourist exchange. The share of such trips covers more than a half of the overall demand and they combine recreational, cognitive and amateur sports trips [5, pp. 5-7].

DISCUSSION AND CONCLUSIONS

In this way, following the analysis of the definitions of the category "international tourism" one can conclude that the mentioned approaches to its defining are not in conflict with each other but reflect different aspects of such a manifold phenomenon as international tourism. It enables us to comprehend the theoretical background and the role of international tourism in the socio-economic development of the country. In our opinion, it is relevant to bring the described definitions of the notion "international tourism". *Firstly*, international tourism is tourist trips to other countries made in accordance with the existing international agreements and local norms and traditions. *Secondly*, international tourism is a branch of economy and a type of activity involving representatives of interfacing branches to developing, promoting and realization of tourist products, services and goods. *Thirdly*, international tourism is a form of international economic relations among countries cooperating in the tourist industry for reaching certain goals. *Fourthly*, international tourism is trips to other countries connected with various purposes of a tourist.

Consequently, it is expedient to define international tourism as a modern form of international economic relations established on the state and regional levels as well as on the level of the activity of entities in the process of production, promotion and providing of tourist products, services and goods in the country of visit.

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INFLUENCE OF THE CONTENT OF SEARCH ADVERTISEMENT ON ADVERTISEMENT EFFECTIVENESS: EXPECTATIONS OF ENTERPRISES VERSUS CUSTOMERS' NEEDS

Aušra Pažeraitė, PhD in Management, Associate Professor,
Rūta Repovienė, Master Student,

*Department of Marketing, Vytautas Magnus University, Kaunas,
Lithuania and Lithuanian Energy Institute, Kaunas, Lithuania*

Abstract: *This paper analyzes the content of search advertisement and its impact on the effect of advertisement from enterprises and customer's perspective. The main purpose of this paper is to determine how internet users and advertising providers evaluate the role of content in a search advertisement impact upon the customers. Literature analysis reveals that quality content used in search advertisement is able to improve advertisement impact upon the customers. Evaluation of advertising providers and internet user's opinion about role of search advertisement content indicate that there are interfaces among the opinions of consumers, enterprises, and content marketing. However, qualitative research revealed that there are some differences between enterprises expectations and consumer's needs too. Nevertheless, there is a possibility to improve search advertisement effect by taking into account consumer's needs and content marketing principles.*

Keywords: *content marketing, search advertisement, advertisement effectiveness*

INTRODUCTION

These days, more and more marketing actions are moving to the virtual space. Due to popularity of internet marketing, companies faced with huge competition and attraction of user attention problem (Haan & Moraga-Gonzalez, 2009; Szabo & Huberman, 2010). Consequently, the business and scientific community began to talk about the importance of quality content (Gagnon, 2014; Hanafizadeh & Yarmohammadi, 2015). The use of valuable content in marketing is one of the possibilities to get an advantage and successfully win the competitive struggle. Deeper understanding of online consumers is a prerequisite for digital content that meets consumer expectations, and at the same time, forms a basis for competitive and sustainable business (Halttunen et al, 2010). Furthermore, it can help to improve the effect of different advertisement forms upon the customer. Therefore, the problem of the paper is: how do internet users and advertising providers evaluate the role of content in regards the search advertisement impact upon the customers?

MATERIALS AND METHODS

In order to perform the research exploring the role of content in regards the search advertisement impact upon the customers, the analysis and synthesis of scientific literature is performed. With the aim to evaluate enterprises' and customers' opinion qualitative research methods were utilized. Observation method was used in order to evaluate the enterprises' position and focus group discussion was used in order to evaluate customers' opinion. The data was collected during two research stages on the bases of a primary research.

First stage of the research included observation. This type of research is utilized seeking to find out enterprises position. Three companies which are providing entertainment services were selected. All these companies are using Google AdWords for a while. Research lasted 6 months. During the observation, comments, wishes and expectations of enterprises for content of search advertisement were recorded. Obtained data were analyzed by structuring and revealing the links with content marketing features.

The second stage of the research involved a focus group discussion. Application of this instrument was aimed to understand consumers' opinion about a role of content in search advertisement. Discussion was performed among 8 persons: 3 working students, 1 student and 4 employees. Distribution by sex: 6 women and 2 men. Age range took from 20 to 29 years. Interviewees' age and social status match with the target audience of selected enterprises. Discussion lasted for an hour and was recorded and later on analyzed.

RESULTS OF THE RESEARCH ON INFLUENCE OF THE CONTENT OF SEARCH ADVERTISEMENT ON ADVERTISEMENT EFFECTIVENESS

Researchers (Richardson et al, 2010; Išoraitė, 2013) marked, that if companies want to improve their results of internet marketing programs, they should perform effective advertising policies, analyze competitor's actions and investigate the needs of consumers and consumption trends. Quality of content can be considered as one of the factors determining the attractiveness of virtual products (Rowley, 2008; McMillan et al, 2008; Chaffey & Flanagan, 2014). Furthermore, it can make an impact on consumer trust, satisfaction and loyalty. Increasing emphasis on content led to the occurrence of content marketing. Instead of interrupting the audience to pitch about the product, content marketing focuses on delivering information that helps the customer to understand issues, to simplify complex constructs or otherwise adds value by providing useful and relevant information (Gattis, 2014; Chaffey & Flanagan, 2014). There is no strict set what should be high quality content, meanwhile literature review (Chasser & Wolfe, 2010; Gagnon, 2014; Abel, 2014; Schuinanii et al, 2014) allows distinguishing several features of quality content: relevance, informativeness, reliability, value, uniqueness, emotions and intelligence. Even looking beyond these features, researchers (Rowley, 2008; Hanafizadeh & Yarmohammadi, 2015) admitted that in the context of digital content marketing, at least multi-faceted approach understanding customer value perception is necessary. Moreover, the content, which would be useful for the target audience, development should be a priority task in advertising campaign planning process. Usually, the main content is located at company's website (Boisvert & Caron, 2006; Pan et al, 2011). For the best results, companies should take care about quality content creation in other marketing channels as well. One of the most popular ways to attract consumers is search advertisement (Enge et al, 2012; Khraim, 2015). Search advertisement is able to attract users' attention (Haan & Moraga-Gonzalez, 2009; Goldfarb & Tucker, 2011) and stimulate their interest (Szabo & Huberman, 2010; Jerat et al, 2013). However, content of this advertisement is unexplored area, forgetting that paid search advertisement delivers a requested and highly context-congruent advertising message (Rutz & Bucklin, 2011). S. McMillan, M. Hoy & K. McMahan (2008) underlined that contact is initiated by the user in virtual space. So the user directly controls all marketing structures and tools. This allows assuming, that higher quality content will make search advertisement more acceptable for consumer and, as a result, effect of advertisement would also increase.

Observation method utilized in the field analysis provides valuable insights about enterprises' position on search advertisement content. There is a common attitude among investigated companies, that they are not paying a lot of attention to the content of search advertisement. They are more focused on other parameters such as cost per click, ad position and keywords. Companies are reluctant to discuss why users instead of clicking on their Ad click on the advertisement of competitors and neglect the fact that it is perhaps influenced by the higher quality of the content. The latter aspect becomes important only in case results are disappointing and/or other advertisement parameters can't be improved. Accordingly companies are not sure that quality content can bring bigger value and improve the effectiveness of advertisement. Their primary expectations are the following: reduction of the cost of advertisement and improvement of the Ad position.

Research results indicate some interactions between content marketing features and companies' wishes. As was mentioned earlier, companies expect for intelligence content in order to reduce advertisement cost. Also, companies are centered on the value for customer, but this value is understood as advertising slogans. Third feature which was mentioned by enterprises is uniqueness. However, this does not always work as it should. Mostly, companies wishes to copy ideas, spread inaccurate information or to highlight the price of services. Informativeness was desired as well, as a short promotional text is often used for the greatest possible amount of information. Content relevance, reliability and emotions were not mentioned throughout the research.

Summarizing the results of observation, it can be noticed that companies look beyond the advertisement content. Despite that their expectations have interface with some features of

content marketing, usually they do not seek quality of content fulfillment or satisfaction of customer needs. Hence, attitude and needs of enterprises are quite rudimentary. Focus group discussion revealed that the role of content in search process, content and quality of information are differently perceived by users, depending on the search targets. Interviewees highlighted requirements for distribution, precision and fulfillment of a content.

By exploring the features of the content, respondents were not precise identifying elements which could attract their attention. However, they emphasized that quality content can lead them to click. The discussion revealed some users' needs and their interconnections with the features of content marketing. Ordinary, internet users first of all note ads, which are taking place on the top of the page. This suggests the need of intelligence content. Consumers admitted that they noticed unconventional Ads and appreciated uniqueness. But expressed opinions allowing noting that companies should not overdo with specific proposals and slogans. As one of the most important features, content relevance and reliability in the context of perceive value were mentioned as well. Other content marketing features (value, informativeness, and emotions) have not been assessed by respondents as positive ones.

By comparing the company's expectations and needs of the customers, it can be seen some inconsistencies between them. Paradoxically, but advertisement providers pay less attention to the content on search advertisement than users do. Companies are more likely to focus on technical parameters and struggle with competitors. Users concentrate on advertisement compliance with their search and information reliability. Furthermore, enterprises do not tend to comprehend content of advertisement taking into account the user perception. Consequently, this leads to the spread of poor quality content on consumers without noticing their actual needs.

DISCUSSION AND CONCLUSIONS

Literature analysis allows distinguishing several features of the quality content: relevance, informativeness, reliability, value, uniqueness, emotions and intelligence.

As the user directly controls all marketing structures and tools, this allows assuming, that higher quality content will make search advertisement more acceptable for consumer and, as a result, effect of advertisement would also increase.

Results of observation indicate that companies look beyond the advertisement content. Despite that their expectations have interface with some features of content marketing, usually they do not seek quality of content fulfillment or satisfaction of customer needs. Hence, attitude and needs of enterprises are quite rudimentary. Comparing the company's expectations and needs of the customers reveals some inconsistencies between them. Companies are more likely to focus on technical parameters meanwhile the users concentrate on advertisement compliance with their search and information reliability. Consequently, this leads to the spread of poor quality content regardless perceived consumers needs.

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COMPETITIVE CAPACITY OF AGRARIAN ENTERPRISES UNDER CONDITIONS OF REFOCUSING ON FOREIGN SALES MARKETS

Volodymyr Prokopyshak, PhD in Economics, Associate Professor,

Ivan Franko National University of Lviv, Ukraine

Abstract: *The main precondition to secure move of agrarian enterprises to a new level of performance is secured by measures, supporting high profitability and financial stability of agricultural enterprises' performance. Under current conditions of refocusing on sales markets of agrarian products, enterprises should organize communication in its market segment and establish a system of relations with buyers, intermediates, partners, etc. Thus, there is an objective necessity to diversify rural economy and sales markets of agrarian products, basing on the existing financial, resource and labor potential. Agrarian sector is a primary direction of Ukraine's economic development. Current conditions of financial, resource and investment potential of agrarian enterprises, as well as state foreign policy to agriculture prevent competition of producers at the world and domestic markets.*

Keywords: *diversification, refocusing, export, European integration, agrarian markets, financial potential*

INTRODUCTION

Process of establishment of a high level of competitive capacity of agrarian enterprises happens under conditions of association and following integration of Ukraine into the European Union. Agrarian producers face the necessity to produce high-quality products, which should both meet requirements of the European markets, expecting reliable production and correspondence to quality and safety of the international standards, and supply sufficient level of profit for their efficient operation.

MATERIALS AND METHODS

Directions to refocus sales markets of agrarian sector of economy under conditions of the European integration, reforming, structural reconstruction and establishment of European priorities of development were studied in the works of domestic agrarian economists, such as V. Andriichuk, S. Kvasha, S. Demianenko, I. Kyrylenko, K. Vaskivska, V. Lebedieva, O. Mohylnyi, T. Ostashko, O. Shubravska, H. Cherevko, V. Yurchyshyn and others. Results, obtained on the base of their works, enable establishing a system of notions as to prospects of Ukrainian agrarian producers after integration into the European Union.

RESULTS

Agrarian sector of Ukraine's economy has substantial ground for the successful European integration, in particular: 1) rich natural-resource and export potential; 2) experienced and efficient human capital; 3) gradual rising investment attractiveness; 4) combination of modern approach and ancient traditions of agriculture performance.

In such context, study of the experience of European reforms in agrarian sector will favor implementation of structural changes in agrarian branch and rise of competitive capacity of the branch products both at domestic, European and world markets.

At the state level, numerous measures are applied for stabilization of domestic agricultural production. However, there are problems, which are not solved yet. Efficient integration into the European Union market requires: 1) production of those goods, which are competitive at foreign markets; 2) supply of domestic market with competitive products of domestic producers with consideration of import volume; 3) establishing a system of efficient sale of the products and control of their quality. To make the tasks, one should keep to the axiom that only efficient and not heavy taxed enterprises can produce high-qualitative and competitive products.

Integration relations and technological innovations favor rise of competitive capacity of agrarian enterprises. New marketing technologies expand sales markets and support better relations between producers and consumers. Biotechnologies are prospective sources of new products. Agriculture can be a source to obtain ecologically clean fuel, biological polymers, pharmacological agents, as well as plant and animal products with new qualitative features. It makes a precondition for development of new global market niches [1].

To increase competitive capacity of an enterprise it is necessary to choose a personal strategy of activity (*Figure 1*): deep penetration, product development, market development or strategy of diversification. Choice of any strategy should be combined with a complex of measures, supporting rise of competitive capacity of the enterprise [2].

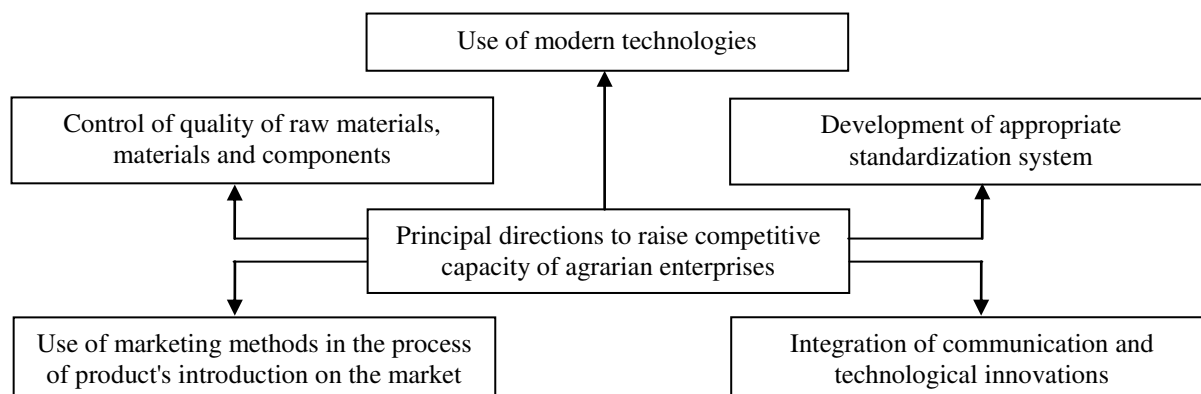


Figure 1: Principal directions to raise competitive capacity of agrarian enterprises

Source: created by author

In the process of refocusing and diversification of sales markets of agrarian products, Ukraine has considerably increased export of agrarian products to Europe. The best examples of growth of separate products export are: poultry 3,1 times to 27,3 mln USD, egg products in the first half of 2014 they were not exported, while in the same period of 2015 its volume made 4,5 mln USD, tomato paste 9,5 times to 6,9 mln USD, processed cereals 1,9 times, to 5,6 mln USD, sugar and sugar confectionary 1,8 times to 17,8 mln USD, ready products of cereals 1,3 times to 18 mln USD. Such results demonstrate high potential of Ukrainian products and good prospects at the EU market. For Ukraine, market of the European Union can annually provide 5 bln USD of sales with a prospect of further growth of not less than 6% [3].

To take challenges of social, market and ecological priorities of rural territories performance, the European Union approved and constantly improves policy of development of rural territories. According to the definition of the European Commission, policy of rural territories development should accompany and complete policy (SAP) of the EU and favor achievement of its tasks. Besides, policy of rural development should consider economic and social tasks of the policy of cohesion, uniting their main priorities on rural area to secure high level of their competitive capacity as environment of life and support of sustainable development [4].

Thus, considering the complex character and importance of current policy of rural territories development in the EU, they have developed main approaches to its fulfillment:

1. Policy of development of the EU rural territories proposes a flexible approach, based on subsidiary support and cooperation. It means that regardless of common principles and priorities, in the process of projecting of rural development policy at a national level, state-members of the EU have full right to determine their own "menu" of measures to support development of rural territories, which are important because of the specific branch and territorial limits of a certain rural regional-social-economic system, its advantages and disadvantages.

2. Guarantee of directed resource use requires from the policy of rural development to apply a strategic approach, based on correspondence to priority of the strategies, approved in Lisbon and Goteborg as to increase job places number and support of sustainable development, as well as national priorities of rural location development.

3. Correspondence to a subject approach, which is revealed in grouping of measures around corresponding objects of impact: economic (competitive capacity and employment); ecological (biological diversity, climate changes, reliable fundamentals of nature management); and social (standards of life).

4. Policy of rural development is based on an integrative approach, which is demonstrated by defined tasks that reflect economic, social and ecological priorities [4].

Table 1

Positive and negative aspects of refocusing of sales markets of agrarian products under conditions of the European integration

<i>Positive</i>	<i>Negative</i>
Efficient use of resources, growth of own potential: financial, resource, labor	Possibility of false choice of marketing strategy
Attraction of dealers to the production process at processing enterprises, etc.	Discrepancy of product certification at different markets
Opportunity of vertical and horizontal consolidation of enterprises for achievement of synergetic effect	Difficulties of adaptation to new markets
Minimization of risks from diversification of sales markets	Possible complete stop of one of the production directions
Growth of production output, diversification of products of enterprises	Growth of expenses by an enterprise that results in a rise of prices
Entry into more prospective markets	Loss of some sales markets because of refocusing
Rise of product quality	Diversification of market conjuncture

Source: analyzed by author

Development of the European relations enables enterprises of agrarian sphere to look for better opportunities to sell their products on the markets, which provide high profitability of production. Sometimes, it is connected with a necessity to participate in agrarian holdings. Such process requires high level of competitive capacity of goods of agrarian enterprises and cut down of expenses for logistics. In the conjuncture of international markets, geographical limitations get weaker, while new technologies are developed. Integration relations and technological innovations in agrarian sphere favor adaptation of domestic enterprises to the international conditions and demand (*Table 1*).

In the process of development of new technologies in agrarian sphere, attention is traditionally concerned at technological devices and means of production to increase yield capacity of agricultural crops and animal yield along with decrease of production expenses. In other words, it means increase of agrarian production profitability. Nowadays, new marketing technologies work to diversify sales markets and provide better connection between producers and consumers. Biotechnologies make prospective sources for new products, enabling production of agricultural products for new global market niches, and use of electronic trade provides broader access to new sales markets.

DISCUSSION AND CONCLUSION

Diversification of sales markets of agrarian products is one of the main instruments of agrarian economic development. It also supports highly efficient economic activity by means development of small and medium-size entrepreneurship, rise of rural population employment, growth of demand for qualified labor force, higher mobility of labor force and making new job places, diversification of income sources, and investment capital to rural territories. Complex of all the mentioned steps transforms into the European approach to modeling agribusiness.

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HIGH QUALITY FEED EFFECTIVENESS, PAYOFF AND RELATED PROBLEMS

Aleksandrs Rubanovskis, Doctor in Economics, Professor,

Vidzeme School of Applied Sciences in Valmiera, Latvia

Abstract: *This scientific article analyzes animal husbandry factors which may affect the return on high-quality forage. The author of the article focuses on certain psychological factors of animal behavior that can affect the return on the consumed forage or feed. An important factor of influence on the behavior of a captive or domestic animal is their interaction with people tending them and the ability of caretakers or animal tenders to intervene in at the critical moments. As a general rule the animal behavior depends on age, changes in living conditions and, of course, feeding.*

Keywords: *efficiency of animal feed, animal behavior, psychological factors of animal behavior, human attitude towards animals*

INTRODUCTION

Global resources of animal feed are limited, but the need for them is growing. In order to use the existing available resources intelligently, animal tenders should take into account the efficiency of animal feed or the return on the resources used. Comprehensive and integrated studies, which take into account many factors influencing the return on animal feed, are still insufficient not only in Latvia, but worldwide. The author of this study concentrates attention not only on the direct factors affecting the efficiency of animal feed, but also on the indirect affecting factors such as human attitude towards animals.

MATERIALS AND METHODS

For the research purposes the author has used specialized scientific resources and popular scientific literature and interviews with experts. The following research methods as synthesis, induction, deduction, monographic method and interviews were used. One of the research findings was the obtained evidence that the return on the animal feed is affected also by the indirect factors determined by the psychological factors of animal behavior. These factors also include the attitude of animals to people who are tending them.

RESULTS

Animal living conditions are affected by interaction of many factors, such as feed ration and its quality, animal husbandry and animal welfare, including the issue of stress in relation to domestic and domesticated animals and livestock due to animal friendly or unfriendly environment, including animal carers' attitude, etc.

Wild animals do not naturalize and thus do not live in places where they do not have enough food or other conditions are not good for them, and in this way the problem of food supply is naturally resolved. Domestic and domesticated animals (wild animals kept in captivity) should be ensured a quality food supply and appropriate living conditions (the so-called animal welfare conditions). A high quality animal feed is also a well-balanced feed, available to animals at the right time and in the right quantity.

Livestock and other animals have certain characteristic features at various periods of their lives. The greatest effort is needed for newborns immediately after their birth, especially if they are unable to feed naturally from their dams. Situations when natural feed is not sufficient or available may arise for different reasons: the birthing animal has died; it does not have enough milk because of large droppings; the birthing animal sometimes does not accept and refuse to feed its newborns, etc. Then experienced cattle farmers or animal caretakers have to nurse newborns artificially and thus provide them with necessary nutrients. They feed the newborns by hand, sometimes with the help of just one finger.

JOY ADAMSON'S EXPERIENCE

The British naturalist, artist and writer *Joy Adamson* (born *Friederike Victoria Gessner*; 1910-1980) once found herself in one of such situations. She started as a journalist, but later changed to another line of professional activity. She had lived more than 20 years in Kenya and was actively involved in nature conservation. She was also one of contributors to the development of new science ethology. She became widely known as a "foster mother" of the lion cub Elsa (Joy Adamson).

When Elsa was found, she had not been fed by her mother yet, because, the lioness was shot immediately after she had delivered her cubs. Joy Adamson spent the first day trying different recipes and ways of feeding. In the evening, tired, but satisfied she informed her husband *George Adamson* that after having tried feeding Elsa unsuccessfully with 30 different recipes and methods, finally she was successful with the last one. George said that according to what he had observed, Joy's success was due to the help of her right hand index finger, which she dipped into the dish with the mix prepared according to the last recipe and smeared the cub's lips, which it licked. And so the cub was successfully fed for the first time.

Elsa was not only successfully raised by Joy and George Adamson, but also trained to hunt and survive on her own in natural conditions. When she was ready the Adamson returned her to the wild life. As the life story of Joy and George show, wild beasts are not dangerous. People are much more dangerous: Joy Adamson was killed by their former employee, and 9 years later George Adamson was killed by a poacher.

VELGA VITOLA'S EXPERIENCE

Also in Latvian Ligatne park (a special territory in the Gauya National Nature Reservation Park, Latvia) similar situations were common in the working life of the animal carer, degreed zoologist Velga Vitola (1957). People called her "the mother of bears" because among numerous small animals which she raised at different times there were also 3 bears. Her best known nursling was a bear cub Ilzite, which was not accepted by the bear mother, which refused to feed it and even threatened the small cub's life. Velga Vitola started to feed the cub first with her finger (*Photo 1*), until it could learn to suck from the bottle. Such situations are common with calves, suckling pigs and other livestock suckling (Vitola, 2013).



Photo 1: Velga Vitola is feeding the little cub Ilzite

Source: [5]

Velga Vitola's contribution to saving young animal lives, rearing and animal behavior observation gained high credit. She was compared to *Gerald Durrell*, English naturalist, zookeeper and writer (1925-1995), to *Konrad Lorenz*, the father of ethology (1903-1989) and to already mentioned *Joy Adamson*. Velga Vitola looked after the younglets of elk, lynx, hedgehogs, hares, otters, bear cubs, even the young of such birds as owls. As Joy Adamson's

best known nursling was the lion cub Elsa, for Velga Vitola it was the bear cub Ilzite (*Photo 2*). Velga Vitola found the bear cub in winter and named it Ilzite. It was a cold time (bears give birth in winter) and the cub was already almost numb of cold, but Velga Vitola managed to impart some warmth to it with her bare hands and warm breath and the cub came to life (Tooma, A., 2010).



Photo 2: Velga Vitola and her grateful fosterling Ilzite

Source: [5]

Velga Vitola graduated from university in April 1981, and had worked as an animal keeper in Ligatne Park. In total Vitola had worked 36 years in Ligatne Park, 34 years as animal carer, and the last 2 years as a nature conservation senior specialist. Because of health related reasons she could not do her favourite work, looking after animals. Her new responsibilities during the last two years of her active working life did not require so much of physical effort, and still she was able to stay close to animals. Her mission was to interpret the message sent to people by animals. She believed that animals had certain subtle inborn knowledge, opened to people only after many years of learning. When Velga Vitola retired from active animal care work she left specific instructions on how to work with animals of different species at different periods of their lives. She prepared also detailed manuals how to look after the animals that had already been taken in care when she was leaving.

The behavior of animals and their attitude to food is often affected by their level of stress. Domesticated animals, pets and livestock often refuse to eat and drink if they are frightened or otherwise upset. It is not for nothing that there is a popular saying that one can lead a horse into the river, but one cannot make it drink. The result will be the opposite; the horse will become even more upset. For example, a disturbed or agitated dog will refuse to eat from the hands of a stranger even when hungry and even it is its favourite food. Also after long cattle drives, animals may be so tired that they refuse to eat.

Also Velga Vitola once worked with a frightened young male elk *Svensson*, who came from the Stockholm zoo in exchange for a cow elk from the Ligatne Park. The housing conditions were similar; both animals were about the same age. The cow elk from Ligatne got accustomed to the new home in Stockholm zoo very quickly, but *Svensson* was not so. He was frightened and upset and refused to eat. It took some time, but with never ending patience and attention Velga Vitola eventually managed to tame *Svensson* and naturalize him to new living conditions, which was proved by the return of his good appetite.

Animals should recognize what they are offered to eat. There are cases when animals may refuse to eat food familiar by sight but even slightly unfamiliar by smell, even though

other representatives of their species elsewhere would eat this food happily. Often a pet animal will eat with greater pleasure only if there is somebody nearby who makes it feel good, such as another animal, or a human being. Kind and sensitive attitude towards animals is very important. There are cases when rough handling of animals resulted in their refusal to eat. Sometimes puppies will not approach their bowl even when it is full of their favourite food. They will go only when a familiar voice kindly encourages them to eat and a kind hand strokes them.

THE SIGNIFICANCE OF THE DEGREE OF STRESS IN ANIMALS

Formal, unresponsive and cruel treatment of animals may lead to a negative, even tragic and fatal outcome. There is a lot of evidence to that in the circus life: if an animal is treated as a mere object of cruel training for entertaining the public, then one day it may lash out in rebellion. The same animal may be calm and gentle with other circus employees who treat it with love and respect.

A tragic event once took place in Baku, Azerbaijan, at the turn of the last century. The Berberov family kept a lion as a house pet. They did not have proper animal welfare conditions. The lion was kept in their apartment in a residential block of flats. When the lion cub became a grown up animal it was kept in the confined space of the apartment recessed balcony. The story of a lion kept in a flat became the theme of a series of television broadcasts and from them one could see that the lion was well trained. He was even toilet trained and relieved his natural functions sitting on the toilet bowl in the toilet room. One could notice though that the Berberov family's attitude to the lion was overbearing, maybe not considerate enough, and the lion was not rewarded for the performance of commands. One day the lion lashed out and attacked the family members, the son, the daughter and the mother. The children were mauled to death, the mother was seriously injured (Soviet documentary film on the Berberov family and their pet). The tragic Berberov family experience should be a warning to all private owners of tamed wild animals, especially predators by nature. Leszek Bilendam in Poland should also be warned, because he also keeps a domesticated lion at home, in slightly better conditions though, the animal lives in a special separate den.

MAIN CONCLUSIONS

Animal living conditions are affected by interaction of many factors. Livestock and other animals have certain characteristic features at various periods of their lives.

As the life story of Joy and George Adamson show, wild beasts are not dangerous. People are much more dangerous.

The behavior of animals and their attitude to food is often affected by their level of stress. Animals should recognize what they are offered to eat. Formal, unresponsive and cruel treatment of animals may lead to a negative, even tragic and fatal outcome.

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ASSESSMENT OF THE BALANCED STATE OF A HUMAN DIET: BASIC PRINCIPLES, REWARDS AND RELATED PROBLEMS

Aleksandrs Rubanovskis, Doctor in Economic, Professor,

Vidzeme School of Applied Sciences in Valmiera, Latvia

Abstract: *The author of this scientific article analysed some basic principles of the balanced state of food, paying special attention to the psychological factors of human behavior such as different attitudes to food. The author studied the consequences of following fashion trends in eating habits and the choice of food products, including different types of vegetarianism; drinking problem and different views on starvation and hunger. This scientific article is intended for scientists, students, professionals and anyone interested.*

Keywords: *food intake, psychological factors, vegetarianism, drinking*

INTRODUCTION

Today, especially in industrialized countries, there is a problem of overweight and obesity, at the same time there are countries where people are malnourished and even starve because the increase of food resources lag behind the increase of population on the planet. One possible solution of this problem may be a well-balanced menu, which in the whole would reduce the food consumption and at the same time provide the necessary nutrient budget. However, a highly balanced diet may also create side effects which should be taken into account.

MATERIALS AND METHODS

For the research purposes the author used specialized scientific resources and popular scientific literature and interviews. The following research methods: synthesis, induction, deduction, monographic method and interviews were used.

RESULTS

The author of this research has obtained certain evidence that confirms that what people choose to eat is highly influenced by human psychological factors, including a tendency to follow fashion trends.

The balanced state of a human diet is assessed according to the same basic principles as that of the feed ration for animals. The same influencing factors are important for food intake by people as for animals, and psychological factors are not the last among them. Human living conditions and attitude to food also play a very important role, and the diet for people of different ages should be properly balanced and high quality, with a proper combination of vitally important nutrients combined with a healthy lifestyle and sufficient physical activity. The topic of a healthy lifestyle is beyond the scope of the present work, which is mostly focused on the features of a well-balanced diet and the principles of assessment of its balance factor. In this essentially lies the novelty of the present work.

PSYCHOLOGICAL FACTORS

Overweight in people and even children is a widespread phenomenon in the industrialized countries of modern times. Also, Astrid Lindgren (*Astrid Anna Emilia Lindgren*), born *Ericsson* (1907-2002), the Swedish children's book writer, who before becoming a writer, had been a journalist, indirectly touches upon this problem in her most famous book for children "Karlsson on the Roof" (*Karlsson på Taket*). Her hero Karlsson was a very short and very portly personage, whose eating habits, one might say, were even harmful. As it cannot be proved whether his diet was high or low quality, one thing is clear: it was far from being balanced, for instance, for the Little Brother's eighth birthday party Karlsson would prefer not one birthday cake and eight candles but one candle and eight birthday cakes. This was not the case when excess weight developed as a side effect of starvation diet.

Food intake or eating process is affected by many psychological factors, which effect becomes stronger as people age. Even a small child instinctively feels how it is treated. If a child is deprived of a warm and kind contact with a caregiver, even a very small child will react negatively. A dramatic example of that is shown in the relationship of the main heroine of the French drama "Teresa" and her infant daughter. Teresa was married into a very rich family. Her family also belonged to affluent land owners, and her marriage was not the marriage of love, but the marriage of convenience (French feature film "Teresa").

When Teresa gave birth to a daughter, she found that she had absolutely no interest in her and her maternal instinct was dead. Her attitude to her child was cold and unloving. At the same time Teresa complained that her daughter refused to nurse and cried all the time. When the little girl was given into the care of Teresa's sister-in law, her behavior changed, not only because she was fed and her diapers were changed at the right times, but also because she felt the love and affection of her caregiver.

Also, elderly people, especially elderly ladies would thrive on politeness and kindness. They may refuse the food offered to them, for instance, by their daughters-in-law, if that was done without respect and affection. They may say that "the bread is bitter", and this is not about the quality of food, but about the attitude. Young children may be easily convinced that the food is good and tasty. Older children are less gullible in respect of unfamiliar food. In one nursery school an experiment was conducted: a group of children were given sweet cooked semolina pudding and only one boy got a dish of unsweetened semolina, which looked the same only it was salted, not sweetened. After the meal the nursery teacher asked children if they liked what they had eaten. The children all answered positively, and the boy whose dish was salted also said that the semolina pudding was sweet and tasty. The results might have been different with children of school age, still the experiment graphically illustrated the effect of peer pressure, which signs can be observed in people of all ages, but especially in younger people, for instance, in such phenomenon as subservience to fashion or unconditional acceptance of popular doctrines or ideas.

Slim bodies are among latest fashion trends together with different slimming diets, dietary supplements, etc. However, slimming diets are far from being balanced and healthy, and various nutritional supplements, energy drinks, etc. do not replace a healthy well-balanced diet.

VEGETARIANISM

Vegetarian diets of different types may conditionally be considered a tribute to fashion. Vegetarianism, following the fashion trends, has its relatively cyclical rises and falls. Its varieties cover a wide range of various eating habits from a simple habit to abstain from meat, and any food containing meat, to beliefs, lifestyle and philosophy to live so as to avoid injury and harm to animals and plants, i.e. not to hurt any form of life. According to the degree of extremity vegetarian diets may be divided into:

1. Semi-vegetarianism, which followers do not consume the so-called "red" meat, but include poultry and fish in their diet.

2. Ovolaktovegetarianism is the most common form of vegetarianism in Europe and Latvia. Ovolaktovegetarians do not eat the meat of slaughtered animals, including fish, animal fats and food containing these products, but their diet may include eggs and dairy products.

3. Laktovegetarians abstain from the meat of slaughtered animals and eggs, but their diet may include milk and dairy products. Laktovegetarianism is the world's most common form of vegetarianism.

4. Ovovegetarianism, which followers abstain from meat and by-products from slaughtered animals and dairy products, but their diet may include eggs.

5. The vegan diet excludes all products of animal origin. Vegans abstain from all products and by-products derived from slaughtered animals, eggs, dairy products and honey. As a rule, their diet lacks sufficient amounts of protein, vitamin B12, omega-3 fatty acids, calcium, iron, zinc, selenium and iodine.

6. Fruitarianism tends to be regarded as the most radical and most demanding type of vegetarianism. Fruitarians eat only those fruit and plant products that can be obtained without harming the plant itself. In addition, these products are normally eaten fresh. Fruitarians eat fruit, some seeds and some vegetables, such as tomatoes and cucumbers, but do not eat such vegetables as kohlrabi, onions, garlic and potatoes. Fruitarians usually do not eat cereals and cereal products, such as grain, if they are harvested by cutting the plants.

If a vegetarian diet is not varied enough, the organism may suffer the deficit of such important trace nutrients as iron, zinc, calcium, iodine, etc. In winter and off-season time many countries are not able to provide people with a varied and well-balanced vegetarian diet. For example, in Latvia people have to include animal products into their diet if they want to maintain a well-balanced diet.

In warm countries, generations of native population have been solving the nutrient deficiency problem by eating plants. The Australian aborigines resolve the problem of protein shortage by eating earth worms and larvae; the African natives eat anthill eggs. People of European origin would never even think of using such sources of protein.

American scientists established that people of Northern European origin, whose ancestors had regularly eaten various plants widely occurring locally, genetically inherited the shortage of iron in their bodies. Iron deficiency is reportedly the cause of some rare diseases.

Vegetarian diet that ensures a high-quality fare for the whole year, as the author heard from many vegetarians (ovolactovegetarians), is a costly affair, and not everyone can afford it. As many vegetarian families say, a high-quality vegetarian diet is on an average by 50 to 75% more expensive than a traditional high-quality diet. In addition, provision of a vegetarian diet with appropriate food products in Latvia also requires more time in comparison with a good quality traditional diet. People, who can afford to be vegetarians, are usually wealthy enough and can choose between a traditional and vegetarian fare. Consequently, a high-quality and well-balanced vegetarian diet will not belong to 1st group of needs (physiological needs) in Maslow's hierarchy of needs, but rather to the 3rd group of needs (social needs) or even to the 4th group of needs (the need for recognition, affiliation and belongingness), when vegetarians recognize each other as one of a cohort, as an insiders (Interviews, 2015).

Some specialists in nutrition, who position themselves among healthy food experts, advocate that varied food automatically means well-balanced food. For instance, Kaspars Vendelis is in favour of food high in fat content. He recommends even to drink coffee with butter, as fats are main sources of energy.

He also attaches a great importance to a personal feeling of well-being. However, the feeling of well-being is subjective and so not definitive; it is mostly defined by psychological factors. For instance, K. Vendelis observed in the eating habits of his wife that for many years she believed that dairy products were not good for her. Now, however, her views have changed, and she admits that dairy products are good for her. Similarly, K. Vendelis believes that some varieties of fruit are not good for him, but his views have been formed under the influence of different US celebrity menus, and not on objective assessment of balanceness of his own diet. His beliefs just serve his direct business interests (K. Vendelis, 2015)

In general, it may be said that Kaspars Vendelis knowledge is rather fragmentary, inconsistent and not enough systematized, and this does not allow him to transcend his business interests. The same applies to the supporters of his views. It is in the interests of consumers that the balanceness of food products should be assessed and taken into account by food producers.

DRINKING HABIT

We have just seen how the structure and the content of a diet may become the expression of financial well-being (affluence), and require considerable financial resources. Now we shall examine situations when the structure and quality of a diet are sacrificed in favour of substances harmful to one's health, such as alcohol. The diet of drinkers becomes unvaried and insubstantial and food serves not as means of nutrition, but as an accompaniment

to a drink. Often drinkers just smell a piece of rye bread as a "bite after" and do not eat anything at all. Quite often people drink because of social reasons: loss of a job and long-term unemployment without hope for better prospects, loss of a home, break of family relations, etc. There is a special colloquialism in Russian for such people "bomzh" (the Russian police acronym for "Of No Fixed Abode", the first letters of Russian words: "*bez opredelennogo mecta zhitelstva*"). Corresponding English notions would be „streeters", "cardboard dwellers" for such people. The social bottom level is sometimes reached by people of previously good social status, who once were quite respectable.

Another layer of the social bottom is described by another Russian colloquialism: "bich" which approximately in English means "a bum", "a derelict", someone who has no home or job and often begs for money (in Russian it is the acronym for the direct translation from the expression "a formerly cultured person", the first letters of the words "*byvshy intelligentny chelovek*", "bich"). One more reason, besides those mentioned earlier, which was conducive to the formation of this social layer, was the phenomenon of large-scale organized industrial or agricultural events, for instance, cotton harvesting in Kazakhstan and great construction projects. When such projects were finished, nobody cared about returning the guest workers to their previous social environment, and the earned money was not always enough to allow them to return to the former places of residence independently. Such situations often happened at "Komsomol shock building sites". People lived in barracks only for men or only for women. Some of them drank so much that they lost any natural interest in anything else. Many of them had previously been quite decent and promising members of society. Of course, at all times there have been hard drinkers, who have lost any awareness of moral duty, working skills, educability, family relations, etc. These people are socially on the downward path and touch the bottom. To speak about any balanced diet in their case is impossible and to define what inflicts a greater harm on their health, alcohol abuse or irregular and poor diet, is impossible. Both factors are harmful.

VARIOUS VIEWS ON HUNGER AND STARVATION

The concept of physical starvation or hunger, such as famines in various places of Africa, is understood uniformly worldwide. However, perceptions of starvation in socially developed countries have changed over time.

Now a situation in such a socially responsible country and the United States will be described. Understanding of hunger and starvation nowadays in the USA is somewhere in the twilight zone. Often the refrigerators in people's homes contain just some mustard and ketchup. It is neither noteworthy nor a shameful fact. Here meals are cooked from semi-finished products such as semi-cooked pasta with cheese and other semi-processed products from "food banks", and families have fresh fruit and vegetables only a couple of days after getting the benefit.

Food stealing from the workplace and skipping meals in order to stretch the available amount of food or money for buying food is so customary that it is hardly seen as the fight against starvation. Many malnourished people in America are overweight, which is caused by the side effect of undernourishment. Today outside the cities the number of people on the starvation diet is growing faster than in the cities, and since 2007 has more than doubled.

However, the Americans who are malnourished or undernourished do not look like people without means of subsistence. They drive cars, which is a necessity in the USA, not a luxury. They are dressed decently, because yard sales and charity shops offer cheap clothes. Household electronics is purchased on credit. People, who do not have enough money for food, buy mobile phones and have several TV sets in their homes. Almost all food products provided by "food banks" contain too much salt, sugar and fat. People working long hours for minimal wages have neither the time nor the skills needed for making proper balanced meals out of available inexpensive food products, making do with a little, so to say.

More than 48 million Americans rely on the *Supplemental Nutrition Assistance Program (SNAP)*. In 2013 a total of 75 billion USD was paid on benefits. The average monthly

benefit was 133 USD per person (less than 1,5 USD per meal). *SNAP* benefit is generally enough for 3 weeks in a month. Then people turn for help to "food banks". *SNAP* benefits are given to the families whose total income does not exceed 130% of the poverty line (Tracie McMillan, 2014).

Even Supplemental Nutrition Assistance Program (*SNAP*) does not provide sufficiently balanced menus. Other food banks offer even lower levels of nutrient balance.

In many Third World countries in Africa and Asia people suffer from malnourishment, and their plight is graver than that in the developed countries, e.g. in America, where there are also people who starve. The situation in the Third World countries is much more hopeless, because people often have absolutely no means that can help them earn or grow food, nor mechanisms, nor domestic animals, e.g. not even a donkey. Such cases of starvation are unlike any other.

CONCLUSIONS

The balanced state of a human diet is assessed according to the same basic principles as that of the feed ration for animals. Food intake or eating process is affected by many psychological factors.

Vegetarian diets of different types may conditionally be considered a tribute to fashion. If a vegetarian diet is not varied enough, the organism may suffer the deficit of such important trace nutrients as iron, zinc, calcium, iodine, etc.

Vegetarian diet that ensures a high-quality fare for the whole year, as the author heard from many vegetarians, is a costly affair.

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GLOBAL REGULATION OF INTERNATIONAL INVESTMENT PROCESSES IN THE TURBULENT FINANCIAL ENVIRONMENT

Larysa Rudenko-Sudarieva, Doctor in Economics, Professor,
Oleh Mozhovi, Doctor in Economics, Professor, Head of Chair,
Roman Krysiuk, PhD-Student,

*Department of International Finances, State Higher Educational Establishment
"Kyiv National Economic University named after Vadym Hetman", Kyiv, Ukraine*

Abstract: *In our article we have estimated the state regulation system of international investment at national and international levels. The instruments of anti-crisis and anti-cyclical regulation of economic development have been identified here. We have proposed the author's algorithm (model) of the control formation for the management-regulatory conditions in order to increase the effectiveness of international investment in an unstable global environment.*

Keywords: *international investment, turbulence, crisis, global environment, global control and regulation, cyclic transformations, anti-crisis measures*

INTRODUCTION

The current turbulent phase of economic development stands on a background of previous economic cycles, representing a "new phase in the introduction metamorphosis of human history" (Z. Brzeziński), "great change" (R. Diez-Hochleithner) or even "world revolution" (B. Wallerstein). Accordingly, extensive development of civilization, which allowed adhere scale-invariant attractor, should be changed by the form of intensive development in-depth. It is characterized by means of slow transformations from "production economy" through the "consumer's economy" to the "creative economics". It requires the implementation of adequate managerial and regulative tools of international investment.

Today, this aspect has an importance due to the rapid growth of foreign investments, changing their structure, types of investors and investment purposes.

MATERIALS AND METHODS

Scientific observations on the structuring and multi-aspects cyclical transformation of economic development as the objective laws have been demonstrated by Albert Aftalion, Rudolf Hilferding, Clément Juglar, Werner Sombart, Joseph Kitchin, Nikolai Kondratiev, Simon Kuznets, Robert Leighton, Jean Lescure, Mikhail Tugan-Baranovsky, Ragnar Frisch, George Shackle and Arthur Spiethoff. However, current globalization processes require in-depth analysis, additional consideration interdependence of various processes in the economy, including international investment and transforming its regulation. In this context scientific papers of John Weiner, Charles De Wailly, K.V. Waugh, Rüdiger Dornbusch, John Maynard Keynes, Giuseppe Milesi Pironi Ferretti, John Stuart Mill, György Soros, William Stafford, Joseph Stiglitz and others are actual.

At the same time, the new economic reality of modern cycle-formation, which is characterized by dramatic transformational changes from the usual cyclical development to turbulent unpredictable manifestations, creates the need to revise and modernize the global and national investment regulation system, anti-cyclical regulation of economic development and crisis management in conditions of improvement of corporate international investment management processes.

The aim of our article is to develop scientific guidelines for international investments regulation, its global monitoring and management through the theoretical and methodological rethinking over anti-crisis and countercyclical approach.

Such problems are raised and resolved to achieve the goal: 1) analysis of the dynamics of international investment in the crisis; 2) assessment of regulation system of international investment at national and international levels and identification of tools for anti-crisis and

countercyclical regulation of economic development; 3) development of control algorithm and effective means for international regulatory environment investing in an unstable global environment. Theoretical and methodological basis of research is fundamental patterns of modern economic theory, scientific papers of national and foreign scientists and economists in international economics and monetary relations, laws and regulations of Ukraine, official reports and analytical publications of UN, IMF, World Bank, EBRD, Bank for international settlements, the Institute of international Finance, Ukrainian and foreign statistical collections, results of our own research and observations.

Dialectical method, clustering, classification (for comparison of international investment flows and key macroeconomic indicators for groups of countries); methods of statistical, economic, retrospective and comparative analysis (for the study of international and domestic experience of international investment regulation); economic modeling, positive and normative approaches, methods of structural and functional analysis (to develop an algorithm for improvement the international investment activity regulation under crisis conditions) were used in the study.

RESULTS

Social and political upheaval and globalization have changed the face of the global economy that affected cycle-forming features. At the end of XIX – beginning of XX century, the average gap between the crisis was about 10-20 years. In the last decade of last century, the gap was reduced up to 10-11 years. Current stage of cycle-forming is characterized by wave effect against the background of narrowing the "crisis offseason", i.e. having faded, crisis creates a second and even a third wave of the crisis (model W, LUV, etc). If earlier, the crisis affected several interconnected countries, today it has a global scale [4, 5, 7]. We believe that one of the main reasons for these changes is globalization, which is the crisis catalyst.

According to modern researchers, a new long wave has started from 2010-2011, which will reach its maximum in 2020-2040. Those countries that adapt to the new competitive environment will become leaders. The growth of fixed investment is prognosticated for 2015-2020. It entries economic system, incoming into a new long wave of economic development. It is expected that the global economy in the post-crisis years (2008-2020) will create a high demand for investment resources. In the medium term the need for investment is determined by disposal and replacement capacity created in the last quarter of the twentieth century [1].

The analysis of the global investment process, including crisis periods 1997-1998 and 2008-2009, has showed correlation between the cyclical movement of economic development and investment resources. The investment activity of foreign investors in developing countries has increased in 2013; investments reached a record of 460 bln dollars. Developing countries, together with countries in transitive economies, which have invested 100 bln dollars in 2013, they have received 39% of world FDI inflows (*Figure 1*).

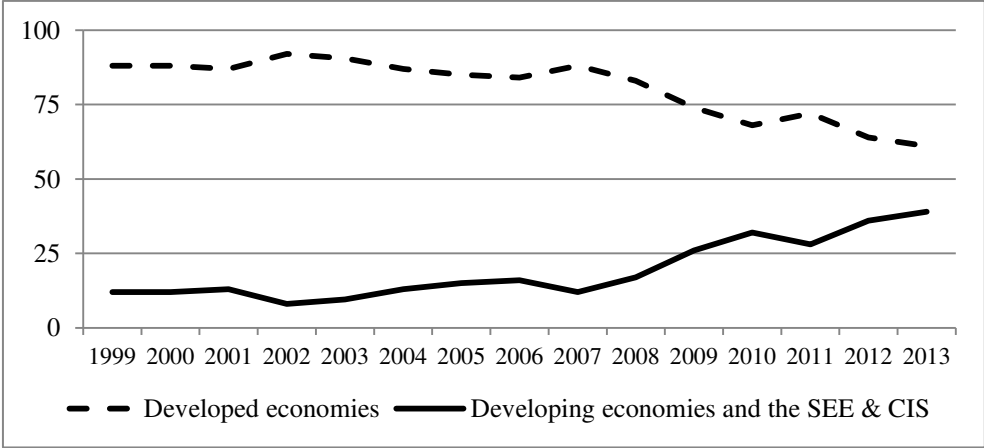


Figure 1: The structure of FDI by groups of world economies in 1999-2013
Source: constructed by authors according to [2, 9]

Investment from developed countries in 2013 were at the level of 2012 and amounted to 858 bln dollars or 55% of the global amount. Investments multinational companies from North America in 2013 fell down by 10% and in Europe they increased by 10%. Investments from Japan grew in 2010 and reached a record high in 2013. Thus, Japan is the second largest donor of investments in the world [2, 9].

Exploring the instability of the global financial system and international investment processes, we should estimate critically the current system of international investment regulation at national and international levels and at the same time control the role of regulatory institutions. Significantly, in recent years the EU has been initiator of the international economic regulation model (*Table 1*).

Table 1

Ways and tools to overcome the global financial and economic crisis in the EU

Strategic vector	Characterization tools	investment Attraction
Restoring confidence and promoting of financial stability	Normalization of credit markets functioning, reviving of real economy crediting, developing international accounting standards, agreement on rating agencies legislation, insurance companies solvency, requirements for banking capital and international payments	European Council, Forum of financial stability, Basel Banking Control Committee, European Parliament, European Committee
Return to the real economy and normal activity	Implementation of European plan for economic recovery and movement of EU to "low carbon economy" based on the financial state support, provision of advance payments from Structural Funds and Cohesion Fund, voluntary reduction of VAT rates, support for small and medium business, review provisions of European Foundation for adaptation to globalization	European Council, European Central Bank, European Fond of globalization adaptation
Balance of payment balances of new EU members	Doubling the amount of financial help (up to 50 bln Euro)	Governments of the EU-members
Implementation of the Lisbon strategy for economic growth and employment	Approval of short-term anti-crisis measures with medium and long-term goals as a part of structural reform	European Parliament, Governments of the EU-members
Overcoming social crisis consequences	Preventing the loss of jobs, stimulation of employment	Governments of the EU-members, European Council

Source: compiled by authors [2]

As events have shown, taken measures were not enough [2]. The economic crisis in the Euro-zone has deepened, mostly because of PIIGS (Portugal, Ireland, Italy, Greece and Spain) problems. Therefore, anti-crisis measures of the PIIGS require a radical revision of economic policy (*Table 2*).

Comparative analysis of anti-crisis country's policies (*Figure 2*) showed that the US is a "pioneer" among major developed countries, both in absolute and relative (% of GDP) terms [9]. The anti-crisis policy of the BRICS-countries and major developed countries shows that effective external foreign policy, aimed at increasing and effective use of accumulated international reserves, anti-inflation policy, stimulation of domestic demand and growth of capital budget expenditures set the stage for increased well-being, the flow of investment into the country and the growth of the domestic economy.

In our opinion, interesting is a new tool to determine the effectiveness of anti-crisis policy offered by Alexander Ivlev. This approach involves the calculation of the *index of anti-crisis performance*, which is the sum of selected indicators changes taken with the certain pesentage $I = \sum w_i X_i$, where I is the index of anti-crisis efficiency, X_i is a change of certain indicator i figure listed in comparable units, w_i is the weight change of indicator i . Groups of indicators include: macroeconomic indicators (GDP; investment in fixed capital; international (foreign exchange) reserves); real sector (industrial production; volume of agricultural production); sales (turnover of retail; trade turnover; import; export); price trends (consumer price index; producer price index); social sector (unemployment, real wages); financial sector (stock index) [3].

Table 2

The main regulatory framework to overcome crisis on PIIGS-countries

Conditions	Basic settings	The level of favorable parameters for countries				
		Favorable			Politically favorable	Adverse
		a)	b)	c)		
Powers' readiness to the anti-crisis solutions	a) power' understanding the nature of problems; b) determining a set of measures that are adequate to crisis challenges; c) base for the certain measures of legislative and executive powers	PIIGS	Ireland Italy Spain	Ireland Italy Spain	Portugal	Greece
Social consensus	a) political consolidation of society; b) correcting scales of imbalances (the higher it is, the more cardinal measures are needed and the higher is resistance to them)	Ireland Italy	Portugal	-	Spain	Greece
Internal political stability	a) lack of legitimate channels of nonviolent protest; b) tradition of protesting activity using violent means	PIIGS	Italy Spain Portugal Ireland	-	-	Greece
External support of national anti-crisis efforts	a) financial anti-crisis help; b) help to develop anti-crisis packet; c) positive expectations in society	PIIGS	Spain Portugal	Spain Portugal	Ireland Italy	Greece

Source: compiled by authors [2]

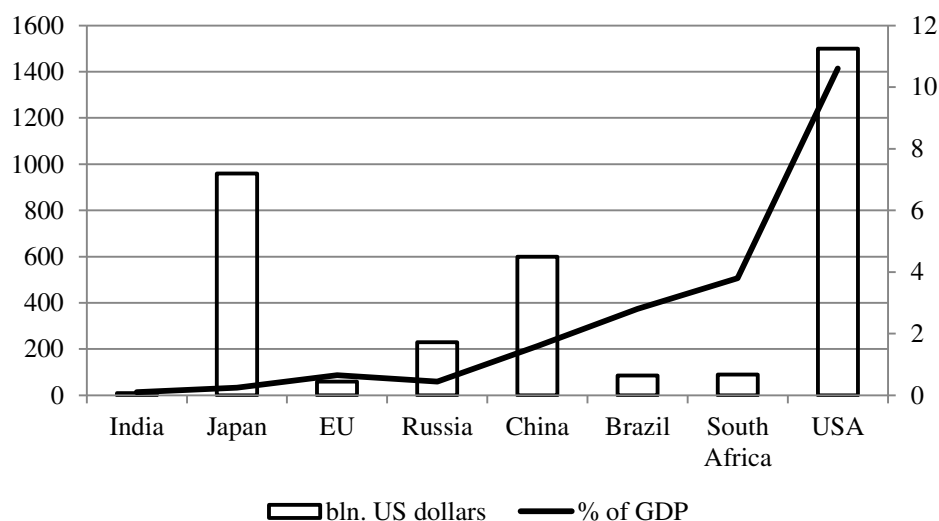


Figure 2: Scale of anti-crisis measures leading developed countries and BRICS-countries

Source: compiled by authors according to [1]

The values of the of anti-crisis efficiency index in 2008-2009 indicate that the worst value of eight evaluated by scientists countries (Russia, Ukraine, Kazakhstan, France, Canada, Germany, UK and USA) was: Ukraine (-1,083) and Russia (-0,600). Germany and the UK showed positive comparative dynamics of indexes, i.e. 0,192 and 0,523 respectively [3].

Given the need for regulation and optimization of global production systems, it is necessary to use specific initiatives to reform the international investment arbitration (Table 3).

Improving national and global mechanisms to regulate international financial flows requires finding adequate ways, principles and application of practical measures. Given the fact, that in today's world there is no global coordination and supervisory authority or ways to ensure coherence on the movement of capital, it is necessary to consider following measures: 1) strive coordination and accountability of the IMF, World Bank and other international financial institutions; 2) establishment an international commission of experts; 3) create the Council for Global Economic Coordination; 4) create structures responsible for the regulation of corporations and market security.

Table 3

Reforming ways of international investment arbitration

<i>Initiative</i>	<i>Characteristic</i>
Synergic policy and institutional base of trade and development	Trade policy and investment policy are often unconnected. However, they can influence each other in counter-productive way under conditions of globalization. To avoid this, policymakers should carefully examine the policy instruments that affect both investment and trade within global productions. Close interaction between institutions is needed at the institutional level to promote trade and investment
Regional agreement on industrial development	Regional agreement on industrial development should include combined regional agreements on trade and investment, divided by liberalization and simplification of procedures. They should be aimed at establishing neighborhood-territorial industrial complexes through co-financing the infrastructure needed for global production system and generally build productive capacity
Sustainability as an important factor in becoming involved in global productions	Export Processing Zones of global productions should ensure socially responsible corporate activities. Policymakers should consider providing technical help in the certification support to ensure the safety and health, and waste recuperation or the use of alternative energy sources. International organizations can help in establishing benchmarks, exchange of best practices and programs to enhance capacity

Source: compiled by authors according to [3]

The *basic principles of global regulation* should be: 1) restoring the balance between market and public administration; 2) returning for the state regulative function of financial markets; 3) a new economic policy that should promote the equalization of income inequality and social benefits in different countries; 4) regulation should cover all sectors and institutions [6]. The regulation should have programmatic measures to prevent crises in the future. It must create a new mechanism of movement of capital, regarded as a part of its developing strategy; it is necessary to establish strict control over the export of capital. We have identified the main problems of global governance, including the problem of reserves' accumulation in dollars (mechanism of resource's redistribution from rich to poor countries); need for a new global reserve system based on a new global currency; possibility of moving to a new world currency. All of abovementioned requires adequate transformational changes in the regulation of the EU financial system.

In order to control global economic processes it is necessary to provide such reforms as: 1) establishment a single financial regulator; 2) create a special authority subordinate to the European Central Bank, which will allow the interbank crediting; 3) create European Council, that will be responsible for convergence, not for harmonization.

Based on proposed measures to regulate world financial flows we can outline the main directions of anti-crisis regulation of international capital flows for Ukraine. Analysis of different scientific views on the new Ukraine's model allowed formulating the basic requirements for this model: 1) increasing the state's role in regulating the market economy and international capital flows; control the export and import, liquidation of shadow economy, corruption, money laundering; long-term planning and forecasting; improving the structure of the economy and realization of national interests [8]; 2) establishing long-term development strategies based on investment and innovative models that ensures economy modernization and transition to a new technological way of production; 3) overcoming the problem of attracting foreign capital in modern conditions; involvement IMF, WB, EBRD for effective cooperation and other credit institutions (improving relations and optimization of debt); 4) formation of optimal parameters of Ukraine's relations with international financial organizations and institutions; 5) development of the internal market (use of foreign investment to develop its own production) [6]; 6) structural changes in the banking system, recapitalization, control and regulation; possibility of legalization of capital offshore.

Creation of a new regulatory model should be based on existing models of post-crisis development of Ukraine's economy and the possibility of providing international finance correlated with the state innovation development model by 2020, and the Ukrainian model of interaction with strategic partners in the international space. At the same time, it is necessary to take into account the likelihood of the threat of the second wave of the current global financial crisis and the possibility of preventive governmental actions, multinational corporations and other entities.

CONCLUSIONS

1. Current system of international investment regulation at national and international levels deserves critical evaluation despite the increasing role of regulatory institutions and instruments. During the deployment of the latest global crisis, international financial institutions had a number of ineffective measures that led to the financial instability growth. The Euro-zone crisis has led to falling share of long-term direct investment with an increase of portfolio investments and continued speculative investments, reducing long-term investment capacity of European banks and EU corporations.

2. The United States demonstrated the most innovative and powerful (by numbers and scales of activities) anti-crisis policy of all major developed countries. The anti-crisis policy of the BRICS-countries and leading developed countries have shown that an effective foreign policy, aimed at increasing and effective use of international reserves, stimulates demand in the economy and growth capital expenditures, create reliable preconditions and increase well-being, flow of investment into the country and domestic economy growth. To estimate the level of anti-crisis policy, it is necessary to use the index of anti-crisis effectiveness.

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MECHANISMS OF MIGRATION PROCESSES REGULATION: THEORETICAL ASPECTS

Olha Ryndzak, PhD in Economics, Associate Professor,
Mariana Bil, PhD in Public Administration, Senior Researcher,

*Department of Social and Humanitarian Development of the Region,
Institute of Regional Research named after M.I. Dolishniy,
National Academy of Science of Ukraine, Lviv, Ukraine*

Abstract: *The article proves individual theoretical aspects of improvement of mechanisms of migration processes regulation. A specific scheme to envision author's view on the issue of differentiation of the essence of main homologous concepts of regulation of migration (management, regulation, policy) is designed. Imperatives of creation and implementation of mechanisms to regulate migration in modern society are formulated: transnationality of formation and improvement of mechanisms, compliance with regulatory approaches at related fields; compliance with the laws of market self-regulation; purposeful formation. On this basis, a concept (the defining essence) of mechanisms to regulate migration is developed. Its essence is to understand the mechanisms as tools of policy implementation at the area of migration and the importance to consider causes and consequences of migration in their relationship. So, the state should realize necessary administrative actions not only according to migration processes directly. Mechanisms to regulate migration processes should be applied both to the origin of the causes of migration and forming migration mindset of population, and during avoidance or elimination of negative consequences of migration, using its positive potential. A tabular description of a system of mechanisms to regulate migration with detailed features of their implementation according to the methods of influence (direct or indirect) on migration processes is proposed. In particular, administrative, legal, socio-economic, monetary and financial, socio-cultural and information groups of mechanisms are observed. The importance of improvement socio-cultural mechanisms with the usage of information tool can promote the ideology of tolerance towards other nationalities with the simultaneous development of socio-consolidating values is highlighted.*

Keywords: *migration processes, policy, mechanism, regulation, program*

INTRODUCTION

In context of globalization and intensification of migration most states tend to reduce risks and losses associated with migration and use positive potential of migration in order to ensure the success of social development and social and economic welfare. As Ukraine is an active participant at the migration processes, it requires rethinking the fundamental principles of migration policy, finding appropriate ways of improvement and harmonization with policies of the European Union and other countries. An essential step in the process of improvement of migration policy is theoretical and methodological study of mechanisms of migration regulation.

MATERIALS AND METHODS

A significant contribution to the development of theoretical, methodological and applied research of migration, development of proposals for formation, improvement and implementation of migration policy of Ukraine made such domestic scientists as S. Zapadnyuk, E. Libanova, O. Malynovska, S. Pyrozhev, O. Pozniak, I. Prybytkova and U. Sadova. Such scientist as K. Afanasyev, O. Bandurko, S. Mosondz, V. Olefir, S. Sayiv, V. Stolbovyi, S. Chekhovych and other researcher dedicated their works to analysts of governance, institutional and legal aspects of regulation of migration processes. Concept of migration regulation mechanisms should be enhanced, considering causation.

Since this publication presents the results of theoretical research of authors, general scientific methods were used: generalization, systematic and integrated approach, logical analysis and modeling.

RESULTS

Review of scientific researches regarding regulatory mechanisms showed the presence of identified concepts of policy, governance and regulation at some studies, which is evidence of insufficient understanding of key management categories. The author's vision of distinction of essence of basic homologous concepts for regulation of migration is shown in *Figure 1*, which reveals detailed theoretical nature and practical application of these concepts.

According to our opinion, the concept of migration policy is an output managerial category, which is a system of views on the content and basic activities of public authorities at management areas. It is the foundation of migration policy that defines the limits of legal, economic and ideological space where policy documents regarding population's migration and other areas of state regulation can be formed [1, p. 137].

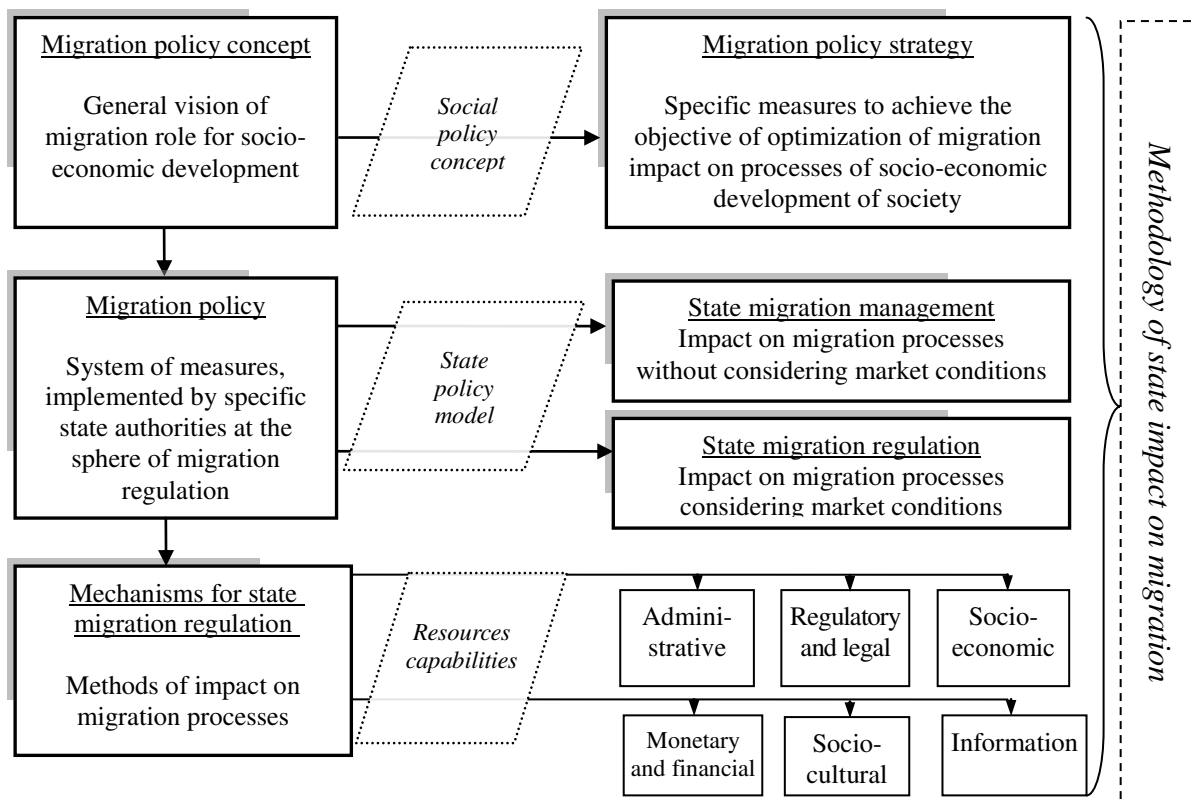


Figure 1: The concept of homologous terms of migration processes' state regulation

Source: created by authors

At context of this study we observe the mechanism as a tool, but the science of public administration offers its interpretation also as a way of organization, as a process, and as a system. Reviewing mechanism as a tool can be explained due to etymology of the term, which in Greek "μηχανή" means "instrument, device and tool". This approach allows us to focus on applied aspects of impact on migration with a complex understanding of its causes and consequences.

Based on numerous studies of Ukrainian scientists we can formulate imperatives of creation and implementation of mechanisms for migration regulation in modern society arising from its features:

- Transnationality of formation and improvement of mechanisms. That means, despite the importance of national and regional particularities regulation of migration should take into account the concept of global migration and intensify various forms of international, cross-border cooperation to consolidate efforts to develop effective approaches regulation of migration.

- Consistency of regulatory approaches at related areas such as demographic, social, economic, cultural, environmental, etc. It is about importance to find mutually agreed goals and means of migration policy with all other relevant types of public policies.

- Compliance with the laws of market self-regulation, which provide ideal conditions for the efficient allocation of resources and the adjustments required by deviations from targets [2, p. 4].

- Purposeful formation that involves artificial creation for real and effective influence of defined subject on managed object.

Thus, regulatory mechanisms of influence are defined according to diversity of migration as a phenomenon and process that is determined by several factors and is characterized by different effects. This concept (the defining essence, basic functionality and principle of action) of mechanisms of regulation of migration reveals at consolidation of causes and consequences of migration (*Figure 2*). Figure shows that the state should implement necessary administrative measures not only directly to migration. Mechanisms of regulation of migration processes should be applied at both the origin of the causes of migration and migration forming mindset of population, and during avoidance or elimination of the negative consequences of migration, using its positive potential.

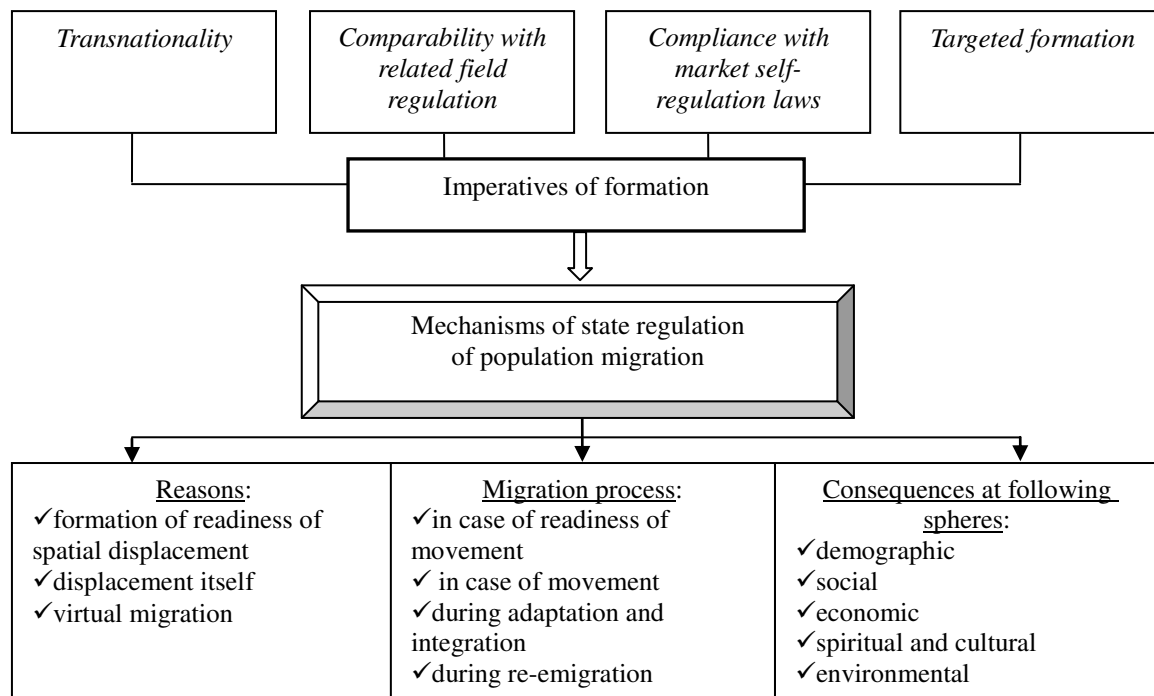


Figure 2: The concept of mechanisms of regulation of migration processes

Source: created by authors

To our opinion, observation of classification of mechanisms of migration processes regulation can facilitate complex overview of a system. In particular, in table 1 we offer a description of the mechanisms of regulation of migration specification features depending on their implementation methods of influence.

Each identified mechanism may be the subject of a separate research because within this publication we will not dwell on their characteristics. We just consider it appropriate to emphasize the importance of administrative mechanisms that determine the migration regime of the country. This is administrative-legal regime, which regulates migration flows and prevents illegal entry of foreigners into the country [3, p. 89].

Another important group of mechanisms of regulation of migration are legal mechanisms, including development and implementation of migration programs. This is an extremely powerful mechanism for regulating migration, which aims to promote an orderly, organized migration process, providing the necessary assistance to the participants [4, p. 133].

Table 1

System of mechanisms of regulation of migration processes in Ukraine

No	Mechanisms	Direct impact mechanisms	Indirect impact mechanisms
1	Administrative	<ul style="list-style-type: none"> • Mode of border crossing and residence • System of migrants registration • Proceedings of naturalization and obtaining refugee • Migration quotas • "Green", "blue" cards • Migration fines, deportation 	<ul style="list-style-type: none"> • Additional requirements while crossing a border (bank account value, guarantees from a host person, etc.) • Civic control
2	Regulatory and legal	<ul style="list-style-type: none"> • Migration legislation (concept, strategies, laws decrees, etc.) • Programs (re-emigration, selective involvement of experts, social protection, etc.) • Contract regulation (two- and many third-party agreements on mutual labor-placement, social security etc.; agreement on small (border) movement) 	<ul style="list-style-type: none"> • Legislation of general application that determines the environmental living conditions and development at host society • International law, regulated by national legislation (UN Convention of Human Rights, etc.) • Legal culture
3	Social-economic	<ul style="list-style-type: none"> • Employment and business permission for migrants • Benefits for migrants employers and business • Social protection and assistance for migrants and their families • Concessional loans to migrants • Temporary settlement infrastructure 	<ul style="list-style-type: none"> • System of employment, training and development • System of basic social protection • System of continuous development and education • Cost of living, including utilities tariffs • Subsidizing • Logistics networks
4	Monetary and financial	<ul style="list-style-type: none"> • Migration transfer tax • Migrant's income taxation • Customs payments (transportation of property) • Migration bonds 	<ul style="list-style-type: none"> • Currency rate • Tax rates • Investment regime • Credit rates • Budget funding of social and migration policy
5	Socio-cultural	<ul style="list-style-type: none"> • Settlement infrastructure (ghettos, dispersion) • Infrastructure of preservation of linguistic and cultural identity • Cultural, artistic and sport cooperation • Action for integration into host society (language, traditions, law) 	<ul style="list-style-type: none"> • Multiculturalism • Tolerance • Cultural, artistic and sport activities
6	Information	<ul style="list-style-type: none"> • Migrant's accounting system • Promotion of host society for migrants' involvement. • Information relationship with migrants and their families, facilitating to achieve legal status • Cooperation with Diaspora 	<ul style="list-style-type: none"> • Promotion of host societies abilities • Socio-consolidating values • Institutional trust

Source: created by authors

The whole diversity of migration programs can be divided into two groups: humanitarian and development programs. According to the proposal of International Organization for Migration, two aspects of migration - humanitarian migration and migration for development form the basis of the typology.

Another important group of mechanisms of regulation of migration is socio-economic. They are focused on the migrants' needs in employment and obtaining adequate income. Most of them are considered as mechanisms of regulation of migration of indirect effects because they form environmental conditions for economy, employment and development.

DISCUSSION AND CONCLUSIONS

Nowadays ascertained system of mechanisms of regulation of migration on different vectors has not been developed yet in Ukraine. Also difficult is situation for their implementation in the context of various stages of migration process. As mentioned above, the system of mechanisms for migration processes regulating should differentiate, already realizing while evaluating the causes of migration and the growth of spatial mobility. Other specificities applied while regulating migration in assessing its consequences. Today the actual problem is to overcome the formalism of administrative and regulatory controls.

To our opinion, the regulation of populations' external migration should not be limited to administrative and regulatory controls. It is very important to improve the mechanisms of social and cultural nature, which with the help of information tool will promote the ideology of tolerance towards other nationalities with the simultaneous development of socio-consolidating values.

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INTERCULTURAL COMMUNICATION IN MODERN GLOBAL ECONOMY: PROBLEMS AND SOLUTIONS

Ludmyla Ryneiska^{*}, PhD in Economics, Assistant Professor,
Olena Kozak^{**}, PhD in History, Assistant Professor,
Oleksandr Kalnik^{***}, PhD in Pedagogy, Assistant Professor,
Volodymyr Myroshnichenko^{*}, Teaching Assistant,

^{*}*Department of International Economics and Marketing,*

^{**}*Department of History,*

^{***}*Department of Foreign Languages,*

Poltava National Technical Yuri Kondratiuk University, Poltava, Ukraine

Abstract: *The article deals with intercultural communication in global economy. The authors clarify the concept "intercultural communication", taking into consideration national culture, traditions, religion of partners in global economic relations; identify problems that arise in the process of intercultural business communication and suggest their solutions. Particular attention is paid to improving the level of intercultural competence, which means mastering knowledge and skills of communication with business partners who represent different cultures. The authors suggest measures that would enhance effectiveness of intercultural communication in today's globalization.*

Keywords: *global economy, intercultural business communication, intercultural competence*

INTRODUCTION

Globalization is a characteristic feature of the present stage of human development, especially in terms of human economic activity. The global financial system has formed. Business activities of transnational corporations have covered the whole world. But people, directly involved in the global economy, have different habits and outlooks, come from different countries with different languages, religions, cultures and traditions. These contradictions often cause problems in their joint economic activities or even reduce it to zero. Therefore, the problem of intercultural communication in the modern global economy is important, and its research is of great scientific and practical importance.

MATERIALS AND METHODS

Development of globalization and its impact on economic processes was studied by R. Robertson, F. Fukuyama, E. Giddens, Y.G. Kozak, T.V. Kalchenko, S. Radziyevska and other scientists. But the problem of intercultural communication in the global economy has not attracted enough attention of modern scholars.

The purpose of our article is to analyze the peculiarities of intercultural communication in modern global economy, using historical and logical methods; identify the main problems of intercultural business communication process and suggest ways to solve them.

RESULTS

In general, modern globalization promotes closer cooperation of the subjects of the world economy and intensifies their activities. Business communication is an important component of this process. International business communication includes all levels of foreign trade activities: economic relations between individual countries and groups of countries, between companies and their associations, between those who are involved, one way or another, in international economic relations (representatives of big business, top managers of leading companies of the world economy, scientific researchers working in innovative business and others). The global business partners are representatives of different nations and cultures, so their business communication is intercultural (Kal'chenko, 2006, Radzievskaja, 2014).

The concept "intercultural communication", as the interaction of individuals, groups or organizations belonging to different cultures, came into scientific discourse in 1954 in the work of E. Hall and J. Traher "Culture as communication: model and analysis" (Dneprovs'ka, 2012). At the same time, this concept quite clearly indicates the typical for globalization increase of contacts between representatives of different nations and emergence of so-called multicultural environment, in which all kinds of modern humanity activities are carried out, including economic activity. It is necessary to be aware of the fact that every business partner represents the culture of his nation, some kind of a national cultural stereotype.

The main factors that cause problems in intercultural business communication are: 1) lack of communication participants' awareness of their partners' national and cultural differences; 2) communication participants are aware of these differences, but ignore them; 3) some people can excessively increase prestige and authority of their state and humiliate representatives of other countries and peoples; 4) insufficient level of foreign languages knowledge. But even if business partners have enough information about the essential aspects of national and cultural differences, they often are inattentive to such minor (in their opinion) details of communication as the rate of speech; usage of certain phrases, including foul language; topics of conversation that can be acceptable or prohibited; usage of metaphors and comparisons, generally accepted in a certain cultural environment; elements of non-verbal communication (gestures, facial expressions); spatial organization of communication (i.e. what distance should keep the people who communicate with each other) and many others (Danyshenko, 2013). So, practice shows that intercultural communication requires relevant knowledge and skills. In this regard, in the early 1970s Western scientists coined the concept of "intercultural competence" (E. Rogers, T. Steynfaff) or "intercultural communicative competence" (D. Matsumoto). In general, intercultural competence is defined as a combination of knowledge, skills and abilities; using them, a man can successfully communicate with business partners of other cultures both at everyday and at professional level. The more a person uses this knowledge, the better his/her intercultural competence is estimated (Danyshenko, 2014, Danyshenko, 2012). The structure of intercultural competence includes three major components: linguistic, communicative and cultural ones (Danyshenko, 2014).

Language competence of a businessman is a collection of his language skills (especially foreign language skills), ability to use language adequately and appropriately in specific situations. Communicative competence is the ability to establish and maintain necessary contacts with other people, a body of knowledge and skills that ensure effective communication. This experience is acquired only through direct interaction, and indirectly, through literature, theater and cinema: a person receives information about the nature of communicative situations, peculiarities of personal interaction. However, the main component of intercultural competence is cultural competence, which involves understanding culture, traditions, customs and religions of different nations; understanding attitudes, psychological and social identity, specific to certain people.

Taking into account the importance of international business communications for the development of all subjects of the global economy, formation of intercultural competence requires special attention and holistic approach.

Governments should organize basic research of theory and practice of intercultural business communication at research institutes and universities. The results of this research should be implemented in public courses of intercultural competence for civil servants, businessmen, company managers and all those who are involved in international business. International companies, especially multinationals, with their multicultural production teams, actively engaged in economic activities, should develop programs and carry out measures to improve intercultural competence of their employees. The measures, aimed at improvement of intercultural competence at courses and international companies, should include meetings and discussions with specialists, experienced in international economy; exchange of experience of businessmen and business managers who are actively involved in organizing international trade fairs, business conferences and economic symposia; role plays and trainings.

The experience of international economic relations shows, that behavior of people belonging to different cultures can be studied and forecasted, but intercultural communication requires special training. Today there are many methods of such training. The most common are the methods that involve gathering information about the history and traditions of people, their cultural values, eyewitness or members of different cultural groups. An important source of information for effective cross-cultural communication is books, for example R. Lewis's "Clash of Cultures: A Guide for all those who do business abroad", which contains a thorough description of the national and cultural stereotypes of different peoples, considering its use in international business communication (Lewis, 2013). However, the most effective methods of improving intercultural competence are active methods: discussions, talks, different games and workshops, allowing participants to immerse themselves in an active and controlled communication and live for a while in specific situations of intercultural communication (Danyshenko, 2014). Training is considered to be the most effective way to improve intercultural competence. Training in intercultural competence is a rather complicated method; its effectiveness depends on usage of certain methods and techniques; estimation of how well they match the theme and objectives of the training; evaluation of training and its results (Danyshenko, 2014).

Training in intercultural competence is divided into four main stages (Danyshenko, 2014). The first stage is introductory; it provides the participants' readiness to future changes in communicative behavior. At this stage the participants are acquainted with the rules of the training. At the same time the atmosphere of trust, openness and friendliness is formed. At this stage, both general group problems and individual problems are solved; they are aimed at enhancing internal potential of the participants.

The second stage of training in intercultural competence is aimed at stimulation and development of communication awareness. The main outcome of this stage should be a change in communication mindsets, awareness and appreciation of the fact that openness, trust, honesty and respect of the interlocutor are essential in achieving business goals. Another important result of this stage of the training is to develop motivation to learn, emergence of active awareness of desire to learn to communicate effectively.

Skills of effective communication are formed at the third stage of the training of intercultural competence. Each specific skill is trained according to traditional behavioral pattern: demonstration of a skill, training of a skill, implementation of experience in the communicative situation, fixing practices based on feedback from the trainer or own evaluation of the behavior results.

The basic communication skills that need to be acquired at the third stage of training are: 1) technique of establishing and support of emotional contact with interlocutor; 2) basic techniques of listening (passive, active, empathic); 3) types of feedback and clarification of communication partner's standpoint; 4) technique of confident behavior; 5) technique of reasoning; 6) rules of communication ending.

The fourth stage of the training is intended to include the developed communication systems and skills in the context of actual behavior. The real result of communication depends not only on the subject, but the situation in general. Particular attention at this stage is paid to training of flexibility and adequacy of usage of certain techniques, development of tolerance to the actions of communication partner.

DISCUSSION AND CONCLUSION

The study of intercultural communication leads to the conclusion of its significant role in the global economy. But lack of individual businessmen's awareness of culture, traditions and customs of their foreign partners, reluctance to raise their level of intercultural competence cause some serious problems. For their solution we can suggest certain measures. At the state level: 1) to establish research institutes and laboratories, which would study national and cultural stereotypes of other nations and especially their impact on intercultural business communication and organization of international economic activity; 2) to establish courses of

intercultural competence for representatives of all economic agents. These courses should provide exchange of experience and training in intercultural business communication under the guidance of experienced professionals.

At the level of a foreign trade company to develop a program to improve intercultural competence of its employees that would provide for:

- sharing experiences of intercultural business communication by various employees of the company;

- Constantly replenished databank of national and cultural stereotypes of the peoples of the company's partner countries;

- Regular trainings in intercultural communication.

At the personal level, everyone who is involved in international business should:

- To increase constantly the amount of their knowledge about cultures of different countries and peoples, through the relevant literature, movies and experience of other people;

- To increase the level of intercultural business communication, mastering the specifics of business negotiations, correspondence, telephone conversations etc. with representatives of other cultures;

- To pay special attention to the culture, traditions and customs of their business partners' countries;

- To maintain personal relationships with their business partners (correspondence, congratulations on their birthdays and holidays, invitations to visit, etc).

Integrated application of these measures should contribute to more effective intercultural communication of the subjects of modern global economy, and make their business more profitable.

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MONITORING DER TÄTIGKEIT DER ÖRTLICHEN HAUSHALTE

Nataliia Shyshkova, PhD in Economics, Associate Professor,
Davyd Nebieridze, Master-Student,

"SHEI" National Mining University", Dnepropetrovsk, Ukraine

Abstrakt: Die Probleme der Finanzselbstständigkeit von örtlichen Haushalten werden analysiert. Die Struktur der Ausgaben von örtlichen Haushalten der Ukraine wird untersucht. Die Schlüsselindikatoren der Organisation und des Funktionierens der örtlichen Haushalte werden gefunden. Der organisatorische Prozess des Monitorings und Algorithmus der Monitoringsausübung der Tätigkeit von örtlichen Haushalten werden aufgeführt.

Schlüsselwörter: örtliche Haushalte, örtliche Behörde, Struktur der örtlichen Ausgaben, System der örtlichen Finanzen

EINLEITUNG

Die ökonomische und soziale Entwicklung des Landes in Richtung der Dezentralisierung hängt wesentlich von der Entwicklung seiner Regionen ab, was wiederum eine finanzielle Versorgung braucht, die durch die Finanzierung der örtlichen Haushalte realisiert wird. Die Befriedigung von Bedürfnissen der Bevölkerung ist eine der wichtigsten Funktionen der Ortsbehörden. Die Erhöhung der Bedeutung der örtlichen Haushalte in der Realisierung der sozialen und ökonomischen Regulierung ist deshalb einer der wichtigsten Faktoren für die weitere Entwicklung der Ukraine.

Das Fehlen von Quantität und Qualität im Dienstleistungsniveau sowie detaillierte Kriterien in den örtlichen Haushalten für die Durchführung und Effizienz ihrer Tätigkeit ermöglichen aber nicht, die Planungsqualität vor Ort zu bewerten. Deshalb taucht das Problem der Wechselbeziehung in der Kette "Prozess-Ergebnisse" auf. In Richtung der Projekt-Ziel-Budgetierung muss deshalb eine Lösung gefunden werden, die konkreten strategischen Ziele und die Aufzählung von operativen Aufgaben, die durchzuführen sind, aufzuzeigen.

MATERIALEN UND METHODEN

Einen bedeutenden Beitrag zur Betrachtung der Probleme von staatlichen und örtlichen Haushalten, der kommunalen Selbstverwaltung, die Sicherheitsleistung der finanziellen Selbstständigkeit der örtlichen Haushalte haben die heimischen Praktiker und Wissenschaftler gemacht: O.D. Wasyluk, L.K. Woronowa, Y.W. Pasichnyk.

Das Ziel dieses Artikels ist die Bestimmung der Probleme der Finanzierung und der Selbstständigkeit der örtlichen Haushalte, die Bestimmung der Richtungen zur Vervollkommnung der Führungstätigkeit im Bereich der örtlichen Finanzen, die Bestimmung der Indikatoren und des Mechanismus des Monitorings der Ausgaben der örtlichen Haushalte.

ERGEBNISSE

Für eine gründliche Forschung der Probleme der Finanzierung von örtlichen Haushalten führen wir eine Analyse der Ausgaben der örtlichen Haushalte der Ukraine in den Jahren 2010-2015 durch. Die Erfüllung des örtlichen Haushalts für die Ausgaben der Jahre 2010-2014 sind in der *Tabelle 1* angeführt. Der Ausgabenumfang betrug in dieser Zeit 993.056,40 Mio. UAH, darunter: 2014 – 223.496,7 Mio. UAH, es ist um 5.260,6 Mio. UAH höher als 2013 und 71.476,4 Mio. UAH im Vergleich zu 2010. Die Zuwachsrate der Ausgaben betrug 2014 147,02%. Der Ausgabenumfang der örtlichen Haushalte (ohne Kosten, die aus den örtlichen Haushalten in den Staatshaushalt überwiesen werden) betrug im Januar-März 2015 52,5 Milliarden UAH, was 3,9% der Kennzahl des letzten Jahres übersteigt.

Die berechneten Angaben des Ministeriums für Finanzen der Ukraine für Ausgaben der örtlichen Haushalte von 2010-2015, die in der *Tabelle 2* angeführt sind, betragen 955.777,10 Mio. UAH, und die von der Ortsverwaltung bestimmten Kosten (*Tabelle 3*)

betragen 1.090.395,3 Mio. UAH. Verglichen mit tatsächlichen Ausgaben von 2010-2014 ist der Plan nach den Angaben des Ministeriums für Finanzen der Ukraine und der Ortsgemeinde bis auf 103,9% Prozent und 91,07% dementsprechend erfüllt worden. Das Erfüllungsniveau der von der Gemeindeverwaltung bestimmten Planangaben, für 2015, betrug 21,8%, dabei nach Ausgaben des Gemeinschaftsfonds 21,1% und des speziellen Fonds 26,9%.

Tabelle 1

Ausgabenbewegung örtlicher Haushalte für die Kosten der Jahre 2010-2014, Mio. UAH

Ausgaben	2010	2011	2012	2013	2014	Total
Total	152.020,3	178.070,5	221.232,8	218.236,1	223.496,7	993.056,4
darunter Gemeinschaftsfond	133.474,9	149.833,2	188.638,6	194.900,9	188.765,1	855.612,7
Spezieller Fond	18.545,4	28.237,3	32.594,2	23.335,2	34.731,6	137.443,7

Quelle: Budgetmonitoring. Analyse der Haushaltsausführung in den Jahren 2010-2015

Tabelle 2

Berechnete Kennzeichen MFU in den Jahren 2010-2015, Mio. UAH

Ausgaben	2010	2011	2012	2013	2014	2015	Total
Total	144.782,8	163.532,8	193.702,7	218.852,9	234.905,9	260.277,0	955.777,1
darunter Gemeinschaftsfond	133.702,9	152.046,3	178.734,1	197.470,7	213.254,2	249.702,7	875.208,2
Spezieller Fond	11.079,9	11.486,5	14.965,6	21.382,2	21.651,7	10.574,3	80.565,9

Quelle: Budgetmonitoring. Analyse der Haushaltsausführung in den Jahren 2010-2015

Tabelle 3

**Die von der Gemeindeverwaltung bestimmten Ausgaben
in den Jahren 2010-2015, Mio. UAH**

Ausgaben	2010	2011	2012	2013	2014	2015	Total
Total	160.880,8	186.613,2	234.508,9	243.539,0	264.853,4	240.540,8	1.090.395
darunter Gemeinschaftsfond	139.518,7	154.113,8	194.977,6	202.664,2	212.861,8	211.493,3	904.156,1
Spezieller Fond	21.362,1	32.499,4	39.511,3	40.874,8	51.991,6	29.047,5	186.239,2

Quelle: Budgetmonitoring. Analyse der Haushaltsausführung in den Jahren 2010-2015

Die Besonderheit des Funktionierens der örtlichen Haushalte wird in der Ausgabenstruktur gezeigt. Während 2010-2014 wurde eine positive Tendenz zur Steigerung beobachtet: der Ausgabenumfang des Gemeinschaftsfonds stieg bis auf 55.290,2 Mio. UAH, die Wachstumsrate war 141,42%; der Ausgabenumfang des speziellen Fonds stieg bis auf 16.185,7 Mio. UAH, die Wachstumsrate davon betrug 187,27%.

Solch eine Dynamik gibt Anlass für die Meinung, dass der Gesamtumfang von Ausgaben der örtlichen Haushalte zur Steigerung tendiert, was die Steigerung der finanziellen Möglichkeiten der örtlichen Behörden bezeugt.

Deshalb ist der Anteil des speziellen Fonds um 3,48% gestiegen und betrug 2010 – 12,2%, 2011 – 15,86%, 2012 – 14,73%, 2013 – 10,69%, 2014 – 15,54% und 43,5% verglichen mit dem staatlichen Haushalt in der Struktur des konsolidierten Haushalts von 2014. Der Anteil der Ausgaben aus dem Gemeinschaftsfond der örtlichen Haushalte sank und betrug im Jahr 2010 87,8%, 2011 – 84,14%, 2012 – 85,27%, 2013 – 89,31%, 2014 – 84,46% und verglichen mit dem Staatshaushalt in der Struktur des konsolidierten Haushalts 42,6% (Tabelle 4). Der Anteil der Kosten der örtlichen Haushalte betrug von Januar bis März 41,7%. Dabei betrug der Anteil der Ausgaben des Gemeinschaftsfonds 39,5% und der Anteil des speziellen Fonds lag bei 61,5%. Dem Umfang der Befugnisse der örtlichen Selbstverwaltung entsprechend wird das System der örtlichen Finanzen aufgebaut, das heißt: ihr Wert wird in staatlichen Kennzahlen und vor allem im Bruttoinlandsprodukt bestimmt [6, 179].

Die Struktur der Ausgaben auf dem soziokulturellen Gebiet von Januar bis August 2015 analysierend, kann man behaupten, dass sie den größten Wert im Mai erreichten und betragen 86,7% aller Ausgaben. Aber ab Juni 2015 fing ihr Anteil an zu sinken und betrug im August 75,4%.

Tabelle 4

Kosten örtlicher Haushalte nach der wirtschaftlichen Klassifizierung, Mio. UAH

Kosten	2010	2012	2013	2014	Total
Investitionskosten	12.141,7	19.219	14.240	13.937,9	76.782,9
Sonstige laufende Kosten	11.449,3	14.574,5	14.378,7	21.065,7	72.445,9
Bezahlung der Arbeit brutto	72.389,9	97.710,3	103.362,8	93.169,5	447.244,2
Medikamente	3.446,6	4.143,0	4.362,3	3.961,6	19.444,8
Lebensmittel	5.091,9	6002,1	6.391,7	6.211,2	29.333,4
Miete und Nebenkosten	10.172,6	14.124,4	12.866	11.469,2	60.250,5
Laufende Transfere für Organe der staatlichen Verwaltung	6.477,4	1.216,8	1.525,8	2.054,6	13.825,5
Laufende Transfere für Bevölkerung	30.449,0	44.674,8	51.110,8	52.333,5	215.969,8
Zinsauszahlung	917,3	1.246,8	1.494,9	1.465,3	6.164,6
Subventionen und laufende Transfere für Unternehmen	6.110,0	22.663,7	10.112,2	19.946,2	69.008,7
Total	158.645,7	225.575,4	219.845,2	225.614,7	1.010.470,3

Quelle: Budgetmonitoring. Analyse der Haushaltsausführung in den Jahren 2010-2015

Die Analyse der Erfüllung der Ausgaben von örtlichen Haushalten nach der wirtschaftlichen Klassifizierung zeigt, dass der Ausgabenumfang bis auf 66.969,00 Mio. UAH oder um 44,21% stieg. Der Grund dafür ist die Erhöhung der sonstigen laufenden Ausgaben um 9.616,4 Mio. UAH (+83,99%), der laufenden Transfere für die Bevölkerung um 21.884,5 Mio. UAH (+71,87%), den Prozentsauszahlungen von 552 Mio. UAH (+60,18%) und des Rückgangs der laufenden Transfere für die Organe der staatlichen Verwaltung um 4.422,8 Mio. UAH (-68,28%). Analytisch kann der Stand der Erfüllung der örtlichen Haushalte mit Hilfe von Kennzeichen der Organisation und des Funktionierens der örtlichen Haushalte geprüft werden (*Abbildung 1*), dabei sind die Hauptrichtungen des Monitorings berücksichtigt worden: die z.B. durch einen Ranking bewertet werden können.

Der Prozess des Monitorings von örtlichen Haushalten sieht organisatorisch wie eine Einheit von einzelnen Teilfunktionen des Managements bei der Involviertheit des Potenzials der Behördenfunktionen aus (*Abbildung 2*).

Das Resultat wird zur Bildung der regionalen öffentlichen Gutachten-Monitoring-Koalitionen, die die Abweichungen der Durchführung vom Einzelplan nicht nur verfolgen, sondern auch bieten eine optimale analytische Versorgung der zukünftigen Kennzahlen. Der Mechanismus des Monitorings nach angegebenen Indikatoren wird im *Abbildung 3* gezeigt.

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DISKUSSION UND SCHLUSSFOLGERUNG

Die Finanzierung der Ortshaushalte in den Jahren 2010-2015 in der Ukraine analysierend kann man mit Sicherheit sagen, dass der gesamte Umfang von Ortsausgaben in absoluten Werten zur Steigerung tendiert, deren Grund die Steigerung der laufenden Transfere an die Bevölkerung und der Arbeitsbezahlung ist. Der Zuwachs der Ausgaben für soziale Bedürfnisse zeugt von sozialer Ausrichtung der Ortshaushalte.

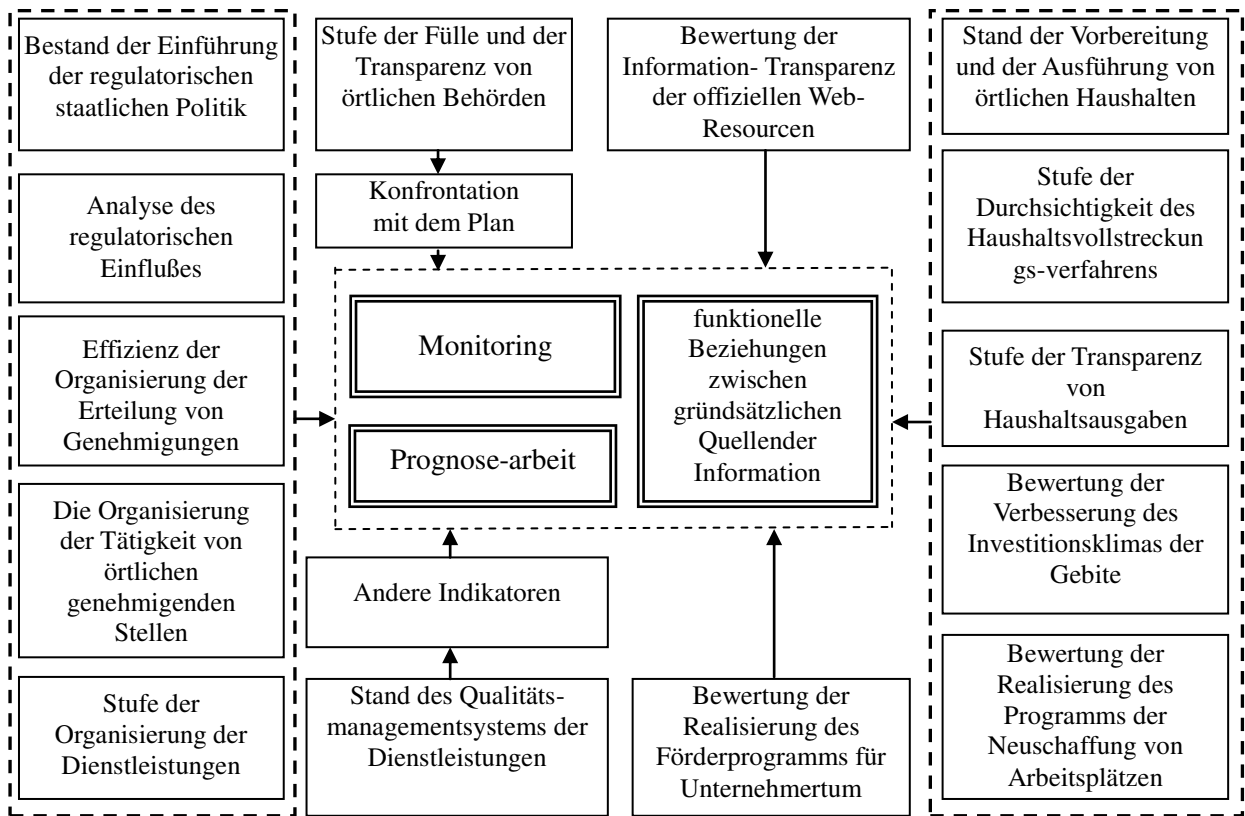


Abbildung 1: Schlüsselindikatoren des Organisierung und des Funktionierens der örtlichen Haushalten

Quelle: Entwurf des Autors

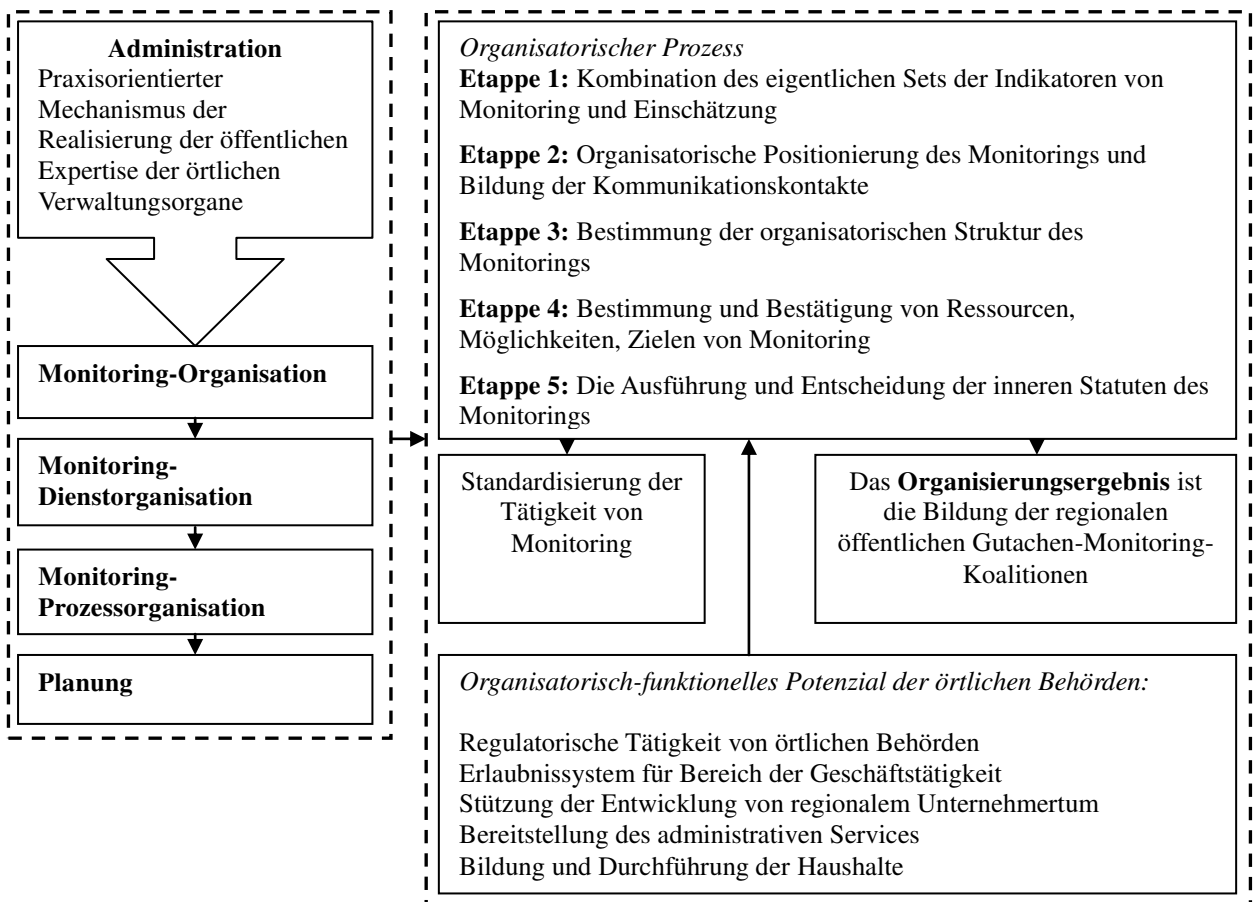


Abbildung 2: Organisatorischer Prozess des Monitorings von örtlichen Haushalten

Quelle: Entwurf des Autors

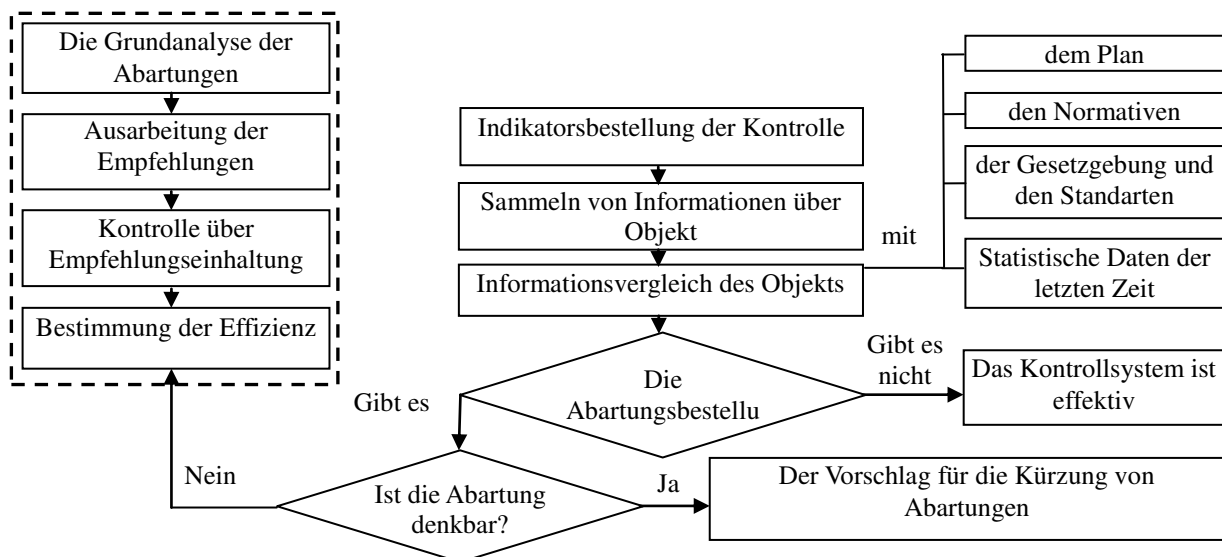


Abbildung 3: Algorithmus der Monitoringsausübung der Tätigkeit von örtlichen Haushalten

Quelle: Entwurf des Autors

Der Ausgabenumfang für wirtschaftliche Tätigkeit in Grenzwerten steigt zwar, aber der Anteil solcher Ausgaben in der Struktur der Ausgaben der örtlichen Haushalte wurde weniger, was negativ auf sozial-wirtschaftlichem Niveau der Entwicklung von administrativen Einheiten beeinflussen kann. Für erfolgreiche Entwicklung der örtlichen Finanzen als einer selbstständigen Einheit sind die Kompetenzen zwischen staatlichen Behörden, regionaler und örtlicher Selbstverwaltung zu bestimmen und einzuteilen und eine breite administrative Reform durchzuführen, indem das ineffiziente Finanz-Budget-System des Landes umgebaut wird.

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STRUCTURAL PECULIARITIES OF CONDUCTING FOREIGN ECONOMIC ACTIVITY OF UKRAINE'S REGIONS UNDER CONDITIONS OF WAR

Svitlana Shults, Doctor in Economics, Professor,
Maria Karpiak, PhD in Economics, Associate Professor,
Nazariy Popadynets, PhD in Economics, Associate Professor,

*Department of Regional Economic Policy, Institute of Regional Research named after
M.I. Dolishniy of the National Academy of Science of Ukraine, Lviv, Ukraine*

Abstract: *Economic and political situation existing nowadays in Ukraine and revolutionary and military actions of the last years have brought dynamical changes in the general structure of state economy, and, in particular, in the sphere of its regions' of foreign economic activity. Therefore, the article analyzes peculiarities of development of foreign economic activity in Ukrainian regions during 2013-2015 and evaluates influence of Russia's military aggression on development of their foreign trade relations. For the examined period the reorientation of Ukrainian regions' export vector and transition from usual sales markets to the new ones were detected. It is found that in the midst of general reduction of Ukrainian goods' export the import also experienced essential drop during 2013-2015. The factors that caused reduction of foreign economic activity in all Ukrainian regions without exception are examined and analyzed. Major problems of Ukrainian regions' of foreign economic relations development that emerged due to the change of structural proportions in their foreign trade are defined. On the basis of analysis results the recommendations concerning overcoming of detected problems and regulating of structural disparities of foreign economic relations development in Ukrainian regions are proposed.*

Keywords: *EU, export, foreign economic activity, free trade zone, import, regions, CIS*

INTRODUCTION

Military actions in Ukraine during the last years have provided the state with the range of new challenges and tasks concerning maintenance of relations with its major strategic partners and at the same time promotion and strengthening of its positions on an international scale. Signing of political and economic parts of Association agreement with European Union has become for Ukraine not only the documented evidence of its chosen development vector but also the hope for introduction of long-awaited reforms. The changes that nowadays take place in foreign trade of Ukrainian regions testify to the beginning of the process of "disposal" of usual long-standing trade relations model and forming of new foreign economic relations in space, where other rules of the game are applied.

Export share in the GDP structure of Ukraine amounts nowadays to more than 50%, therefore the fate of state economy at a whole depends on the way its regions' foreign economic activity pattern is developed. Beginning with the start of external aggression and conducting of military actions at the Eastern borders of the state, its export capacity has been losing its positions. This, in its turn, leads directly to reduction of its GDP. At the same time, prominent changes in spatial structure of Ukrainian export take place, in particular the reorientation of its regions' export vector and change of sales markets form usual to new ones. Statistical data today reflects the new reality of foreign trade that is being formed in the regions of Ukraine.

MATERIALS AND METHODS

In order to conduct the research we used the data of State Statistical Office, analytical reports of the Ministry of Economic Development and Trade of Ukraine, materials of mass media and scientific tractates of domestic scientists.

The following are the basic research methods: generalization and comparison method in order to define the condition of foreign trade activity of Ukraine; economic-statistical method in order to examine statistical dynamic changes; logical method in order to plan directions of foreign trade development.

RESULTS

During the time of Ukraine's independence and especially in the course of military aggression in the East the changes in its foreign trade policy directions took place; its gradual reorientation from CIS-members to EU-members and other countries of the world. The share of EU countries in the foreign trade turnover in Ukraine grew from 26% to 31,8% in 2015. Kyiv city, Donetsk, Dnepropetrovsk, Kyiv, Lviv and Zakarpata oblasts had been the leaders by the foreign trade turnover indicators till 2014. In 2014 these oblasts in general amounted to 70% of the total export volume of the country [1].

War with Russia, economic one as well, led to the situation that nowadays in Ukraine there are almost no region to export to CIS countries more than the half of its production, with the exception of three oblasts: Sumy, Kharkov and Hmelnytsky. And it is especially important to stress the fact that the share of export to EU countries in two Eastern oblasts: Luhansk and Donetsk has exceeded the share to CIS countries.

At the same time, during the last two years (from the beginning of military aggression and combat operations at the territory of the Eastern borders of the state) the export potential of Ukraine has been losing its positions, in its turn leading to its GDP decline. Many foreign companies and counteragents of Ukrainian business from Europe did not sign new agreements for fear of hostilities intensification in Ukraine. Moreover, Ukrainian products began to be put out of Russian market on a large-scale. All the above mentioned together resulted in the decline in Ukrainian exports to the EU by 30% and to Russia by 70% [2].

The highest paces of decline in exports to the EU countries were observed in Donetsk (-40,9%) and Luhansk (-97,8%) oblasts. In the meantime, it is worth mentioning that some regions were still able to preserve positive dynamics of trade with the EU, which completely compensated for the losses after closing of Eastern markets. This concerns such regions as Vinnitsa, Volynska and Chernivetska oblasts, where export growth paces exceeded 20% in 2014 and 10% in 2015. Apart from that, positive trade dynamics with Europe was observed in five more oblasts of Ukraine, in particular in Zhitomir, Zaporozhe, Mykolayivska, Sumy and Khmelnytsky [3]. However, it turned out to be not enough to overcome the consequences of Russian trade wars.

DISCUSSION

So, what were the factors to hamper Ukrainian export growth, in particular in the process of exploitation of sufficient economic support and introduction of autonomous preferences regimen (Autonomous Trade Preferences)?

Intensification of combat operations in Eastern Ukraine is obviously the first cause of decline. In particular, it means termination of export from ATO zone (zone of Anti-Terroristic Operation). Unlike the occupied Crimea, statistical data of which is not used for forming of general estimations, data of Donetsk and Luhansk oblasts are taken into account by statistical offices. Statistics of metallurgy production export, which dropped in 2014 by 31,7%, testifies to the abovementioned [4].

Crop farming became the second factor leading to general decline of state export volumes. Export of crop farming production to the EU dropped by 6,4% in 2014 [1]. Prices and demand reduction at world markets turned out to be the basic reason of decline in the branch. It is worth mentioning that the share of the EU countries in the general structure of agricultural products of foreign trade turnover amounts to 30%. Therefore, the primary task for Ukraine nowadays is to strengthen export positions of domestic producers on the EU market and to increase export of high value added products. Today the export of raw products

to the EU has already substantially declined: their share in export amounted to 76% during 6 months in 2014 and to 67% for the relevant period in 2015 [5]. It is important to not only maintain such tendencies, but to strengthen them in the process of development of Ukrainian agrarian enterprises' of foreign trade relations in terms of Association Agreement.

Unavailability of credit resources for domestic entrepreneur-exporters also caused decline of Ukrainian export, as far as entering the EU markets require also modernization of own production capacities. Along with the general decline of Ukrainian products export, import also suffered significant drop in 2013-2015. In 2014 it declined by 29% or 24,5 bln. US dollars, and by 37,8% or 12,3 bln. US dollars in 7 months in 2015 [6].

Import decline for majority of goods and services in 2014-2015 was observed both with Russia and the EU. Internal factors led to such decline, in particular strong hryvnia (national currency) devaluation and deep recession. Among other things, hryvnia devaluation can be considered not only the cause of fast import decline, but also of reduction of raw materials and equipment purchase for the needs of domestic production.

In 2013-2015 goods import reduced in all Ukrainian regions and its decline ranged from 1,3% in Poltava to 47,7% in Donetsk oblasts. Predominance of exports over imports was observed in 18 Ukrainian oblasts [7]. Kyiv city and Kyiv oblast remain to be the most import-oriented region of Ukraine, increasing the volumes of imported goods consumption. Dnepropetrovsk oblast figures have remained almost unchanged, but Donetsk oblast dropped out of import consumption top three after finding itself in the middle of combat operations.

Beginning of 2015 was marked by essential further decline of foreign trade activity in the majority of Ukrainian regions. Summarizing the results of January-February 2015, 21 regions reduced the volumes of goods export and all the regions reduced the import volumes. While the import decline can be explained by constriction of population purchasing power in Ukraine in terms of consumption goods, when it goes about export it is worth mentioning that regional exporters so far were not able to compensate for the Russian Federation market to a full extent. Moreover, the picture in the sphere of foreign trade with EU countries is mixed: achieved dynamics does not correspond to the possibilities of domestic export expansion to Europe declared in the EU-Ukraine Association Agreement. Delay in transition to the technical standards of the EU is also the problem that led to changes in the commodity pattern of Ukrainian export towards the agrarian raw materials and food products.

Such actions evoked dramatic import decline of almost all goods and services groups, in particular: drop of machines and equipment import (38%) due to poor investment; drop of mineral and energy products import (28%) due to reduction in oil and gas consumption; drop of food products import by 26% due to low consumption demand. Therefore, due to the change in structural proportions of regions' foreign economic activity the major problems of development of their external relations have become vivid. Significant drop in regions' exports volumes, including to the EU countries, is the first and basic problem. Despite strong hryvnia devaluation in 2014, the export declined by 13,0 bln. US dollars or 16,6% and that, in its turn, caused substantial GDP reduction (over 50% in 2014).

Further problem lies in the fact that 2014 dynamics drastically changed regions' export structure with the shift from heavy industrial products to food products. Thus, food products became the most important item of Ukrainian export, when the heavy industrial products' share in its structure dropped from 52,3% to 50,0%. The regions' loss of their export potential and, simultaneously, slowing of Ukrainian export paces to EU countries are now the most urgent problems against the background of the closure of Russian market. At the same time, Ukrainian regions will also need import in order to strengthen their competitive ability and increase export volumes in the future.

CONCLUSION

In order to solve the problems that emerged in the sphere of Ukrainian regions' foreign trade under the conditions of war, the further measures should be taken:

1. Activation of measures over support of Ukrainian exports in order to stop falling of Ukrainian export paces, in particular: stimulation of export to EU countries through implementation of EU - Ukraine Association Agreement and introduction of international standards provisions.

2. Implementation of EU - Ukraine Association Agreement in order to "set to zero" the import duties in terms of goods from EU countries mentioned in Agreement Addendums A and B (*Table 1*).

Table 1

Change in goods tariff shelter in Ukraine and EU countries

Name of group, section and UCGFEA (Ukrainian Classification of Goods for Foreign Economic Activity)	Import Duty Rate					
	Current		Upon Agreement entry into force		11 th year	
	Ukraine	EU	Ukraine	EU	Ukraine	EU
Total as per duty tariff	4,95	7,6	2,42	0,5	0,32	0,05
By the goods of UCGFEA groups 01-24 (agriculture)	9,24	19,8	6,77	0,6	1,38	0,24
By the goods of UCGFEA groups 25-97 (industrial and processed agricultural goods)	3,67	3,9	1,12	0,5	0,00	0,00

Source: developed by authors on the basis of source [8]

3. Observance of the principles of liberal trade policy and avoidance of protectionist measures in terms of introduction of free trade zone regimen.

4. Disposal of inefficient VAT refund systems that are the key problem for exporters and development of other export stimulating financial instruments.

Taking the abovementioned measures will enable introduction of changes in spatial structure of state foreign trade, in particular reorientation of Ukrainian regions' external vector and change of sales markets from usual to EU markets.

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INTERACTION OF ECONOMIC SECURITY SYSTEM FOR SMALL BUSINESS ENTERPRISES WITH THE ENVIRONMENT

Olena Sorokivska, PhD in Economics, Associate Professor,

*Department of Management in Production,
Ivan Pul'uj Technical University, Ternopil, Ukraine*

Abstract: *The purpose of the paper is development of methodical approaches and recommendations related to providing economic security of small business enterprises during realization of their co-operation with the subjects of environment. Determination of basic tasks and functions of the economic security system of small enterprises will create conditions for preventive protection from external threats, and also use of additional possibilities to provide realization of strategic and tactical interests of small business subjects.*

Keywords: *economic security, small business, security, environment, strategy, tasks, functions, methods of economic security*

INTRODUCTION

Ukrainian enterprises of small businesses function in difficult conditions of environmental instability, which is increased due to the impact of financial and economic crisis and warfare in the state. That is why ensuring adequate economic security of Ukrainian small businesses nowadays is very significant.

Relevance of research in this area is strengthened by modern trends to establish various forms of partnerships in the global economy. However, Ukrainian small businesses are far behind the majority of foreign entities in scale formation, particularly through strategic alliances little experience and minor knowledge needed to disclose their potential, lack of administrative mechanisms of prevention existing and potential threats.

MATERIALS AND METHODS

Analysis of approaches to define the content of the economic security of small businesses (Belokurov, 2013) shows a lack of common understanding of its content, a significant difference in views on the subject, object, system, principles of formation and so on. Limited is determination that economic security is a system of protection from external and internal threats that provides passive adaptation to external changes, while in the present market conditions the main thing for small business' security is the implementation of active adaptation, use of the opportunities of establishing a productive interaction with environment for implementation, above all, strategic interests of small businesses.

Some authors identify spheres of economic security of subjects of menage in the system with kinds, directions or constituents of economic security. Generalization of the special literature connected with this direction (Zabrodskyy, 2013) allowed to define the basic spheres of economic security of small business' enterprise: spheres of internal safety (financial, intellectual, skilled, technological, legal, informative, ecological, power, etc.); spheres of external safety (market, co-operating with economic contractors and other subjects of environment, etc.)

But in practice we do not have complete methodical approaches and recommendations related to providing economic security of small business enterprises during realization of their cooperation with the subjects of environment. Therefore, an important task of presenting scientific article, was determination of basic tasks and functions of the economic security system of small enterprises which will create conditions for preventive protection from external threats, and also use of additional possibilities to provide realization of strategic and tactical interests of small business subjects.

Methods of analysis and synthesis were used for research of essence, maintenance and features of small enterprises and subjects of environment cooperation; system approach for forming of economic security system of small business subjects and grounding the possibility of interface of small enterprise management with the subjects of environment on system principles; methods of theoretical generalization for determination of theoretical and methodological base of economic security of small business subjects and making tasks and functions of economic security; methods of structural, logical and semantic analysis for clarification of conceptual apparatus of providing economic security of small businesses.

RESULTS

Taking it into account, the generalized determination of the system of economic security of subjects of small businesses will be the following: it is the organized totality of interconnected elements of external and internal safety of small enterprises such as: special organs and services, objects, scientific approaches, normatively-legal base, politics, strategy, conception, principles, functions, tasks, methods and facilities for providing and realization of strategic and tactical interests of small business subjects as well as for defense of these interests from external and internal threats.

We propose the generalized scheme of small businesses' economic security (Figure 1).

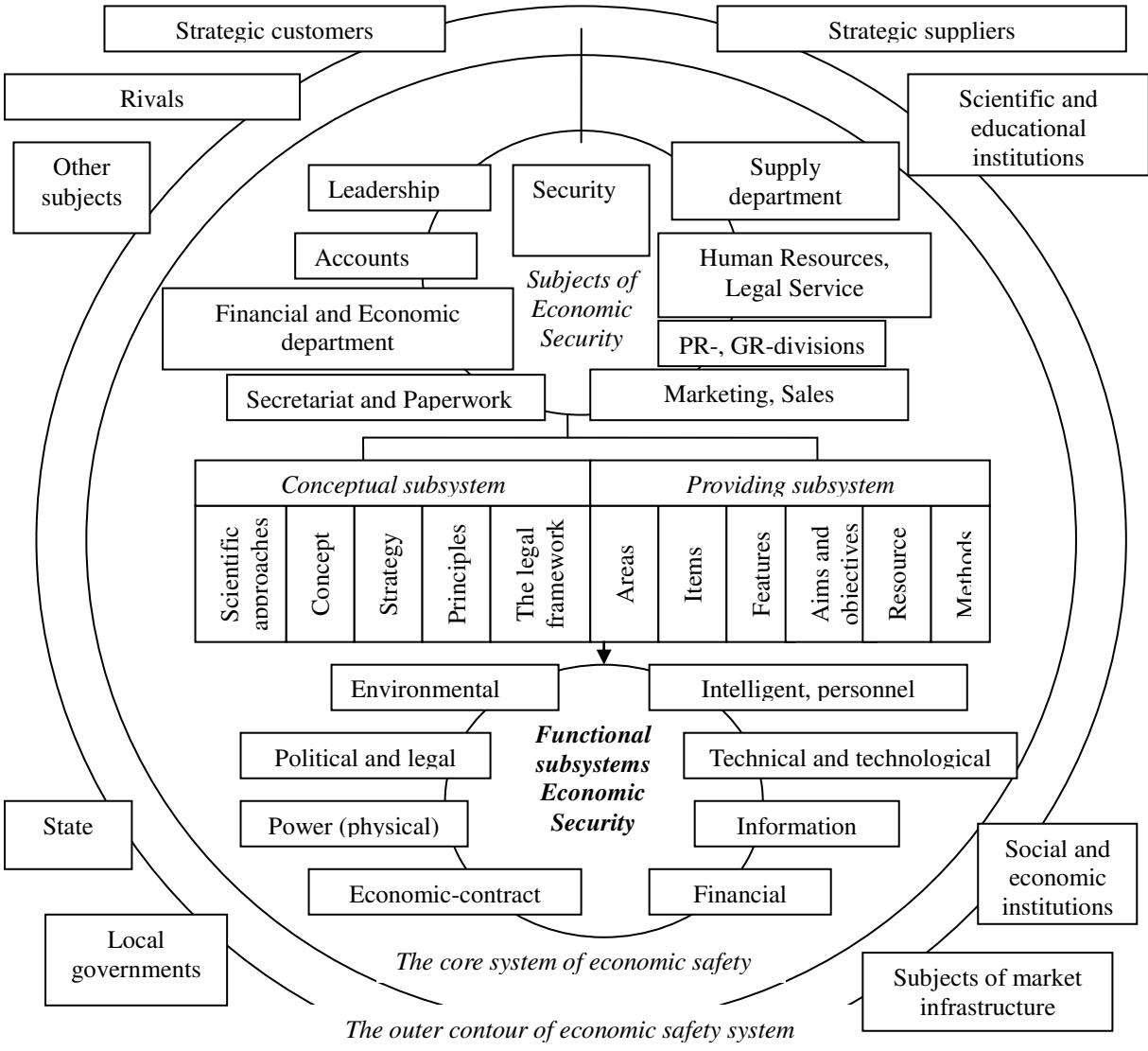


Figure 1: Structure of economic security system for small businesses

Source: created by author

Taking into account the given determination, the system of economic security of subjects of small business must include both internal constituent (kernel) and external constituent (external contour of economic security). An internal constituent of economic security is ability of small business subjects to organize its own internal structure and internal interrelations in such a way that it could maximally provide its own economic security (Zabrodskyy, 2013). The external constituent of small enterprise's economic security represents its ability to organize interrelations with the environment thus to provide the preventive protection from existent and potential threats as well as to provide realization of possibilities of economic security level increase.

So, the basis of the economic security of small business systems is its kernel that is formed by the subjects of economic security and security service. Economic security service can execute functions and tasks to provide internal economic security of enterprise of small businesses in close intercommunication with the workers of its other structural subdivisions.

Besides that, the external contour of the economic security system to provide external economic security of small enterprise is created. Its subjects of economic security are subdivisions of security service and other functional subdivisions that take part in adjusting of co-operation with the environment (marketing service, sale, supply, legal service, PR, GR departments, etc.), and also subjects of environment, that are strategically meaningful for the subject of small businesses: the state (legislative bodies, executive bodies, organs of local self-government, courts, law enforcement authorities), scientifically-educational establishments, strategic suppliers, consumers, competitors, and other partners.

In practice the subjects of small businesses can have or not have specially created security service, but must have in structure certain subdivisions or some employees, whose aim is to provide economic security of small business subjects, and their tasks are directed to achieve the aim.

A small enterprise can apply for the mentioned services to the licensed private guard enterprises in case of criminal investigation activity for own interests (Il'yashenko, 2012).

The internal structure of security service is determined exceptionally by functional expediency in accordance to the tasks of economic security that are solving. For implementation of the tasks security service cooperates with other functional subdivisions of small enterprises, in particular:

- Finance and economic department to realize different calculations of economic character and advising finance and economic activity aspects, active collection of finance and economic information, finance safety prediction, studying business reliability and financial independence of business partners, realization of business negotiations;
- Accounting to analyse primary documentation, examination of agreements, documents and commercial suggestions; analyse existent organization structure, circulation of documents; realization of internal audit;
- Human resources department to analyse information about potential coworkers and labor-markets; professional attestation of working employees, prognostication of employees' behavior, providing administrative measures (encouragement, liberation of workers), realization of psychological influence;
- Marketing and sales department to realize economic secret service for collection of information about markets, consumers' demand, competitors; construct effective system of communications with sales partners, strategic customers; analyse unfair competition displays, illegal use of trademarks etc.; make strategic and tactical decisions related to demand forming;
- Supply department to realize economic secret service of finance and economic possibilities of suppliers and their partners, maintenance of intellectual property and commercial secret; use necessary information for raw material supply, hardware, services etc.;
- Subdivisions of secretariat and office work to study and analyse entrance and initial information (documents, visitors, amount and duration of telephone negotiations, other conversations) etc;

- PR-, GR-departments (with managers) to monitor environment, form positive image of organization, make and realize strategy and tactics of co-operating with public and local self-government authorities, other partners and competitors, etc;

- Legal unit to examine agreements and commercial suggestions, decision of property, judicial, administrative questions of cooperating with subjects of internal and external environment;

- Guidance (top-management) of small business subjects to make strategic and tactical decisions, related to provide strategic and tactical interests realization in the spheres related to finance and economic activity, etc.

To provide successful work of small enterprise security service it is necessary to take into account the situation, the history of events development, interpersonal relations, specific of manage subject activity, its organizational structure and others. For this purpose it is necessary to apply the elements of conceptual and supply subsystems of economic security of small business subject systems.

Scientific approaches, conception, strategy, principles of activity and normatively-legal base of economic security system functioning belong to the conceptual subsystem (Kovalyov, 2013).

Scientific approaches in accordance to the system of economic security of small business' subjects is created to allow avoiding eclectic, fragmentaryness and subzero efficiency of activity of the system, mainly quick reactions on threats, excessive activity in relation to providing economic security.

Summarizing scientific researches connected with principles of the system of small business' subjects safety forming, it is possible to define the most essential ones: legality, consistency and complexity, complete scope after the links of management finance and economic activity with priority of management strategic link, complete time coverage scope with priority of the preventive warning of threats and possibilities and economic efficiency.

Conception of economic security of small business subjects is general reference-point for actions and decisions making, that improve gaining the aim of economic security (Kozachenko, 2012).

The conception is determined as a system of views, ideas, having the same plan with a problem and ways of its decision. The structure of conception contains: description of problem situation in the sphere of economic security of small enterprise (list of threats and possibilities, reasons and factors of threats origin, possible negative consequences from threats and positive ones from the use of possibilities; a mechanism of economic security providing (the object and subject of economic security, formulation of strategy and principles of economic security providing, its aim and task, criteria and indexes of economic security, recommendations connected with a corresponding organizational structure); the list of measures connected with the realization of facilities of economic security (formation of subsystems of the general system of economic security, determination of economic security subjects and their role, determination of facilities and methods of economic security providing, control and estimations of conception realization process) (Bendikov, 2014).

For successful implementation of conception it is necessary to realize a strategy of economic security which is a totality most meaningful decision sent to provide the proper strength of functioning and development of small business security subjects (Gubskyj, 2014).

The strategy can be orientated on: removal of existing or warning of possible threats' origin; preventive warning of existent or possible threats' influence on the objects of safety; restoration (compensation) of loss; forming favourable environment by means of establishment of partner relationships with subjects that are strategically important.

Principles of activity related to providing economic security of subjects of manage in scientific literature and normatively-legal acts have substantial divergences. Their generalized list is complemented by the author with principles of providing economic security of small business' subject in co-operation with an environment is offered in *Table 1*.

Table 1

Main principles of functioning of economic security system of small business subject

No	Principles, source	Principles Contents
1.	Legality and inhibition of human and citizen's rights and freedoms	Measures providing safety are developed on the basis and within the limits of operating normatively-legal acts of adjusting small business enterprises' activity
2.	Priority of preventive measures	Timely exposure of tendencies and pre-conditions assisting development of small enterprise activity's threats
3.	Protection of person's rights	Providing rights protection for persons, that are in a danger in the process of providing safety for small business' enterprises
4.	Privacy	Providing privacy of information about realization of measures related to providing safety small business enterprises
5.	Collaboration	Collaboration with law enforcement and supervisory authorities, security services of other objects, etc.
6.	Complex use of money and resources	To provide economic security all available resources and money of small enterprise are used
7.	Competence	The small enterprise's workers must solve the question of safety at professional level
8.	Economic expediency	The expense on providing economic small enterprise's security must not exceed optimal level or their economic profit is lost
9.	Planned basis of work	Activity related to provide safety must be built on basis of complex program, including all kinds and plans of work of corresponding subdivisions of small enterprise
10.	Consistency	Taking into account all factors that can influence on economic security of small business subjects
11.	Integrating in general tasks of small business subject	Orientation on the strategic aims of small business subjects, on work for a general result in close coordination with other subdivisions
<i>The principles of economic security of small business subject offered by the author are in co-operation with the environment</i>		
12.	Principle of potential connection	Means the presence of potential possibilities for forming temporal wholeness of the independent systems in a system complex due to the coincidence of strategic interests of small business subjects
13.	Principle of synergy	Envisages a compatible cooperation effect from cooperation of small enterprises
14.	Active influence	Realization of active influence of small enterprise on relations in cooperation with the subjects of environment
15.	Subjectivity	Consideration of environment is through the prism of economic interests of subjects of small businesses
16.	Reflexion	Consideration of small business subjects as a reflexive system, realization of self-appraisal and estimation of reflexive presentations of small enterprises related to situation development
17.	Compromise	Agreed of economic interests of small business subjects in the strategic cooperation with the subjects of environment
18.	Cognitive	Achievement of semantic unity by the participants of cooperation, necessity of additional knowledge

Source: systematized and supplemented by author based on sources [2, 4, 5]

Providing subsystem of the economic security system of small business includes: spheres, objects, functions, tasks, resources, methods of economic security providing.

The objects of the economic security system of small business subjects are traditionally considered: staff (leading workers; employees, that possess economic information, that is commercial secret); material facilities and funds (building, apartments, equipments, transport, currency, valuable things, financial documents); information resources with limited access; facilities and systems for the subject of manage activity computerization; technical equipments

and systems of guard and material and informative resources protection. It should be noticed, that unproviding any of the mentioned higher objects of small business' subjects safety leads to economic loss. Taking into consideration an important role of separate subjects of environment for realizing strategic and tactical economic interests of subject of manage, it is advisable to include the resource (or capital) of influence to the resources composition. The resource of influence is got by the small business' subjects as the result of cooperating with the environment.

The system of economic security of small business subject functions are conditioned by totality of concrete tasks in relation to providing economic security. Its general functions are the following: monitoring of finance and economic activity, enterrelations with the subjects of environment and their comparison with the optimal state; analysis of finance and economic activity, estimation and prognostication of internal and external economic security of small business subjects, detection of threats and possibilities; planning and organization of influence on the processes of finance and economic activity of small business subjects in the environment in order to normalize finance and economic activity, counter the negative factors (the threats) and promote the positive ones (realize possibilities).

The aim of functioning of the economic security of small business subject system is to provide protection of vital interests such as survival, functioning and development. The main tasks of the economic security of small business' subject system are the following (*Table 2*).

Table 2

Tasks of economic security of small business subject system

<i>Task of external economic security of small business enterprises</i>	<i>Task of internal economic security of small business enterprises</i>
<ul style="list-style-type: none"> • External economic secret service and counter-intelligence • Monitoring external factors and state of mutual relations with environmental subjects • Estimation and prognostication of own interests realization degree in cooperation with the subjects of environment. • Analysis and comparison of obtained data with strategic and tactical subject of manage aims. • Creation of management plan by means of interaction: support positive and counteraction of negative development of the situation 	<ul style="list-style-type: none"> • Internal economic secret service and counter-intelligence • Monitoring, estimation and prognostication of the state, property, organizational structure, management system, skilled politics, system of staff's motivation, construction of business processes, efficiency of finance and economic activity, control and account, maintenance of information, workers' protection • Analysis and comparison to normative values of finance and economic activity indicators • Development of administrative measures

Source: systematized and supplemented by author based on sources [1, 6]

Technical and financial support of the economic security of small business subject systems through material and money resources, that is determined by possibilities of small enterprise, its priorities system, tasks and security service sizes.

The list of material facilities consists of apartments, computers, office equipment, communication means, transport, special equipment, electronic facilities of information protection, infrastructure related to security, etc. Financial resources are used to create wage-fund, provide invoices and representative charges, charges for getting information, etc.

The following methods of providing economic security of small enterprise are distinguished (*Table 3*).

Introduction to the system of the economic system of environmental subjects, that are separate systems, is explained by their considerable role in realization of small business' vitally important interests such as: survival, functioning and development; and sometimes direct participation in measures related to providing economic security of subjects of manage.

DISCUSSION AND CONCLUSIONS

Thus, the system of economic security of small business subjects is the organized totality of interrelated elements of external and internal safety, such as: special organs and

services, objects, scientific approaches, normatively-legal base, politics, strategy, conception, principles, functions, tasks, methods and facilities, directed on the realization of strategic and tactical interests of small business subjects, and also security of these interests from external and internal threats. Taking into account the given determination, the system of economic security of subjects of manage must include both internal constituent (kernel) and external constituent (external contour of economic security).

Table 3

Methods of providing economic security of small enterprise

No	Method Groups	Methods
1.	Technical	Supervision, control, authentication
2.	Informational	Making characteristic of workers, environmental subjects, analytical confidential materials, etc.
3.	Financial	Material stimulation of workers with achievements in providing economic security
4.	Legal	Judicial protection of legal rights and interests, law enforcement authorities' assistance
5.	Staff	Selection, study of the staff that provide economic security
6.	Intellectual	Patenting, now-how, etc.
7.	Social psychological	Reflexive analysis of behavior of cooperation subjects, reflexive management

Source: systematized by author based on sources [3, 7]

Thus, forming the system of economic security of small business subjects it is expedient to carry out taking into account the necessity of including subjects of environment. It considerably extends the limits of subjects of small business management, economic security, creates conditions for the preventive protection from external threats and use of additional possibilities to provide realization of strategic and tactical interests of small business subjects. Thus the spectrum of functions and tasks of the system of providing economic security of small enterprise considerably broadens.

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"ALL INCLUSIVE TOURISM – BOUTIQUE TOURISM" OR THE STRUGGLE FOR LEADERSHIP IN THE PROFIT ON THE GLOBAL TOURISM MARKET

Miglena Temelkova, PhD in Economics, Associate Professor,

Varna Free University "Chernorizets Hrabar", Varna, Bulgaria

Abstract: *The struggle for revenue, profit and financial added value, image and customer added value in the global tourism industry today is directly manifested in the intense competition between the mass all inclusive tourism and the unique and individually oriented boutique tourist product. The leadership in profit today is a result of the flexibility, creativity and innovation of the strategy used, and in the opposition "all inclusive tourism - boutique tourist accommodation" the emphasis making a difference is not limited to prices, services, quality and number of tourists only. The essential difference consists in the clash of strategies with different philosophy and target audiences, diversification, differentiation and cost leadership applied by the all-inclusive-tourism strategy as opposed to the strategy of focusing which is typical of boutique hotels and destinations. Despite the different strategic approaches, the goal is one and the same, the leadership in terms of generated profits.*

Keywords: *All inclusive tourism, boutique tourism, leadership, profit, global tourism market*

INTRODUCTION

Leadership in the profits of tourism means a sustainable in time capability of a particular tourism enterprise, a particular tourism region or a type of tourism to retain or upgrade their market position and financial sustainability on the basis of effective competition based on products with quality, quantity, financial, image and customer added value. Leadership in tourism added value brings benefits both to the destination (for the development of its anthropogenic and non-anthropogenic resources) and the tourists (ensuring the satisfaction of their recreational needs, expectations and requirements), the tourism companies (increasing the market value of their assets on the basis of the image), their employees (regarding their work conditions, remuneration and motivation) and the local population (improving their standard of living determined by economic, social and environmental conditions) [3, 4].

MATERIALS AND METHODS

According to the results of a survey among 9.400 tourists who visited Europe in the period June 2013 to May 2015, 52% of them preferred a holiday based on the all inclusive system. The main reason for this is the desire to feel comfortable and not to focus on details and payments during their stay. In other words, the fixed price is seen as a key competitive feature of the product in the struggle for leadership in the profits of the global tourism market. About 41% of respondents, however, took advantage in that period of the possibilities provided by the all inclusive tourism. About 1% of the surveyed tourists preferred boutique accommodation and / or boutique destinations.

On the basis of own studies it can be concluded that the visits to Europe in 2014 and 2015 were respectively about 550 million and about 609 million and generated approximately respectively 509 billion dollars and 560 billion dollars. The average length of the stay of tourists in boutique hotels is 2,5 days, in a boutique destination 5 days, and in all inclusive accommodation 7 days (own research).

With regard to the costs, every tourist who travelled to Europe has spent about 829 EUR in average. This amount however is dramatically higher for the guests who preferred boutique tourism and considerably lower for the tourists who preferred all inclusive

accommodation. According to market studies, the costs of a business traveller staying at a boutique hotel exceed tenfold the cost that an all inclusive tourist would have incurred during their holiday. The cost of a three-day stay at a boutique hotel or a boutique destination varies from a few thousand to tens of thousands of euro, while a 7-day all inclusive package reaches a maximum of about EUR 2.500-3.000 per person in a luxury 5-star hotel in Europe. This means that the added value of boutique tourism is much higher than the value added by all inclusive tourism for destinations, tourism companies, their employees and the local communities.

The cash flow analysis (own research and financial analysis) shows that the all inclusive industry in Europe generates approximately 180 billion EUR while boutique accommodation generates 6 times less financial revenues, approximately 30 billion EUR. These financial revenues come from about 225,5 million tourists who used the all inclusive system and 5,5 million guests who stayed at boutique hotels or destinations. The tourist flow in Europe that preferred all inclusive tourism is 41 times larger than the number of tourists staying in boutique accommodation. Therefore the added value of boutique tourism is 681% higher compared to the added value generated by the European all inclusive industry.

The dispute for the leadership in the profit of the tourism sector today is between boutique tourism and all inclusive tourism. While the all inclusive industry relies in its financial strategy on the mass aspect and the turnover, the boutique accommodation relies on a narrow market segment and high price and has become a common name for prestige and uniqueness of the tourism product. Boutique tourism brings benefits sustainable in time and a good number of tourists and high profits. It is a promising market segment which leads boutique tourism towards leadership in the global tourism supply in terms of revenues generated by one tourist and added value based on the quality and service that are indisputable characteristics of competition.

The diversity of sales channels is more important to boutique accommodation than to all inclusive tourism. Between 23 and 27% of overnight stays are sold by tour operators but they do not have a solid pool of tourists (own research in the period June 2013 to May 2015). What is more important here is the role of the receptionist on whom the sales depend and whose job is considerably more complex than an all inclusive hotel? The study of the trends in boutique tourism supply in Europe indicates that the owners of several boutique hotels strive to open their hotels in cities with a strong fashion industry and media capital. More and more travel companies are targeting cosmopolitan cities that have a potential niche for boutique hotels and cities with vibrant economies and residential areas but with faceless and characterless hotel industry.

STUDY OF THE LEADERSHIP IN PROFITS OF ALL INCLUSIVE TOURISM AND BOUTIQUE TOURISM

The strategy for leadership in the profit in boutique tourism passes through the idea that this type of accommodation is an entertainment in itself, a chic restaurant, a lobby and a bar, a clear theme in the design, the interior and the exterior and visually impressive and conspicuous decoration. In order to increase the revenues and to maintain the leadership in terms of financial added value and profits of the boutique tourism product, each boutique accommodation and stay must develop a recognizable taste based not only on splendour and perfection but also on environmental, natural and social harmony and stability.

The leadership in the profit attained by all inclusive tourism in the last 15 years is mainly due to its mass nature and the absence of payments during the stay of tourists, which is its greatest advantage and strongest competitive feature. The all inclusive products fit both within an economical budget or can be addressed to tourists with a high standard of living and wealth as they provide affordable and comfortable stay, catering and entertainment.

In principle, all inclusive tourism has established itself on the global tourist market as an ideal way to organize a cheap, most efficient and satisfactory holiday irrespective whether on individual or group basis. The leadership in the revenues of all inclusive tourism results

not only from its mass nature, but also from the fact that tourists buy comfort, hospitality, basic and additional services that are produced, offered and provided in a single and comprehensive product that facilitates the guests at the place of accommodation.

The leadership in the profit of boutique tourism, and the leadership in the demand of all inclusive tourism products 15 years ago is also a result of a fashionable trend in tourist accommodation and choice. Many guests stay in boutique hotels and destinations because it is fashionable and prestigious, not because of the services they offer. In this sense, boutique tourism products are sold like any other luxury item which is important with the experience and the image of offers and not just with the product itself.

The inherent concept of boutique hotels is that they are independent, unique, and different. Today, however, the leadership in the profit and the financial, image and customer added value resulted in a slight shift in the focus. Although boutique hotels are not part of large hotel chains, many of them are united in associations that are not small, 40-50 hotels. Their substantial financial success and stability triggers a number of multinational corporations to usurp the term, to try to establish their own brands and ultimately to seize market share.

Unlike all inclusive destinations, boutique accommodations are still few in number, but in line with the global trends, there is a shift towards renovation and construction of smaller hotels with styles ranging from strictly classical to the most extravagant design solutions as well as development of unique destinations the natural intactness of which is combined with local colour and unique emotions. Besides the strong demand from customers another important positive aspect is that boutique hotels and destinations are not required to pay high fees to be part of large chains or resorts. Boutique places for accommodation and stay can survive and succeed also without expensive additional services such as restaurants, conference rooms or surfs, jets and balloons. However, if these services are part of the boutique style they can bring significant additional profits and higher attendance and profitability. To be on the crest of a wave, boutique tourism must continue to adapt to the constantly changing needs, tastes, preferences and trends in order to remain competitive in the global tourism market.

In contrast to boutique tourism, which can exist without a restaurant, a bar and a lobby, the leadership in profits of all inclusive tourism stems from the primary importance of the two-way connection between the managers of restaurants and kitchen staff with regard to the composition of the dishes offered, the foods preferred by the tourists and the special requirements of particular groups of guests.

The leadership added value for the consumers of all inclusive packages is also a result of the diversified daily animation programmes with specialized staff taking care of the comfort and good mood of the guests. In many destinations the daily activities of the all inclusive package include sports activities and hikes in nature, games, short trips, quizzes, and there are special surprises for the youngest guests.

The tourism industry in the world is becoming increasingly competitive due to various macroeconomic reasons such as international growth in the number of rooms offered, economic downturns and crises, political turmoil, visa regimes, consolidation of major hotel groups, and because of the wider target audience of well-educated and demanding clients who have access to the latest technologies. The advent of large hotel chains and the concomitant all inclusive supply is growing. These chains have enormous resources to attract clients and to remain not only financially stable compared to boutique hotels but also to emphasize their strategic leadership based on turnover and large scale activities.

All inclusive as a system in tourism decreases the revenues for local economies, i.e. when tourists receive food and beverages exclusively in the hotel irrespective of the large number of guests the losers are the local economies and population, while the importance of tourism worldwide is to create new jobs and economic revenues for the regions. Besides the price another essential difference between boutique and all inclusive tourism is the personalized

service and attention to the guest and the emphasis on details which are not a priority of the human resources and management in the all inclusive industry.

CONCLUSION

The struggle for leadership in terms of profit in the global tourism market is actually a struggle between several basic types of leadership strategies, diversification, differentiation and cost leadership applied by all inclusive tourism and the strategy of focus successfully used by boutique hotels and destinations. These strategies generate revenue and added value, but also result in waste of valuable tourism resources and increasingly apparent need to develop leadership in the field of natural and environmental sustainability.

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FIELD OF RECYCLING OF SOLID WASTE IN UKRAINE: PROBLEMS AND SOLUTIONS

Kateryna Tsvietaieva, PhD-Student,

*Department of International Economy and Global Finance,
Oles Honchar Dnepropetrovsk National University, Ukraine*

Abstract: *The comparative analysis of solid waste in Ukraine and the EU was carried out, the problem was established and solutions were proposed. European experience was generalized and a survey concerning the readiness of the population to sort the garbage and to participate in the management of solid waste was conducted. The problem of waste in Ukraine is characterized by a special magnitude and importance, as a consequence of dominance of resource-intensive technologies in the national economy, and the absence of financing of special programs aimed at the development of recycling spheres.*

Keywords: *municipal solid waste (MSW) processing, problems, recycling, Ukraine, European Union*

INTRODUCTION

In the XXI century one of the most important factors of the innovative transformations is the providing of the renovation of natural resource potential of the planet and the use of secondary resources. As raw material potential, the wastes can change the primary resource sources, create an additional export capacity, reduce the cost of production and create alternative sources of energy. Issues of the reducing of primary extraction of raw materials are extremely urgent not only in economic but also environmental field because of the use of relevant resources of recycling, which is one of the causes of global warming of the planet and the accumulation of household waste and harmful emissions.

The scope of recycling, taking into account the tendencies of development of new technologies, is a very perspective branch: the resource base is self-generated and has a relatively high profitability of manufacture up to 20-50%. In Ukraine it is in the stage of reformation and under certain conditions can become an attractive investment for domestic and foreign investors.

MATERIALS AND METHODS

The problem of accumulation of MSW in Ukraine and abroad is a topic among domestic and foreign economists, environmentalists, politicians, government leaders, and researchers. Methodological issues of waste management in Ukraine were studied in the works of B. Zhuhovytsky, W.J. Moeller, A. Tuhov and others [12].

The actual technical and economic issue for all countries is to increase the resource base of the economy through at least the return of fuel and energy resources to the circulation. How the waste production and consumption, which lost their consumer properties as a result of physical and moral depreciation, can be reproduced as raw material was considered by A.S. Hrynin and V.M. Novikov [9].

However, in the absence of examples of an effective solution of the problem of MSW in Ukraine, the economic efficiency of processing and the prospects of development of recycling remain unexplored. Also a question of expediency of introducing the separate waste collection by the public for its further processing requires a detailed elaboration.

The information base of the research was formulated with the laws and regulations of Ukraine, EU directives, reports of the Ministry Regional Development, normative legal acts of Verkhovna Rada and the Cabinet of Ministers of Ukraine, the State Statistics Service materials and scientific articles.

The purpose of the article is to establish the problems and determine their solutions on the basis of the sphere recycling in Ukraine. To achieve this goal to assess the legal and regulatory framework the methods of comparative and structural analysis were applied; for the characteristics of the recycling sphere in Ukraine and the EU countries, the methods of comparative analysis, grouping, dynamic series, the method of survey to assess the readiness of the population to practice the sorting of garbage.

RESULTS

Almost every country preliminary estimates the possibilities of adapting foreign experience for economic growth, environmental protection, and energy efficiency. The example of best practices of waste management is a system of waste management in the EU, which is based on the concept of the "3 R" (Reduce, Reuse, Recycle) by means reduction of waste to be disposed, re-use of household waste as recycling waste and turning them into recycled materials [1]. Creating a competitive sector of processing of MSW for Ukraine means not only an increase in the level and quality of life, employment sector investment attraction and practical implementation of innovative solutions for each household, but also qualitative changes of aspects of life of the citizens. Comparative characteristics in recycling sphere in Ukraine and some EU countries are presented in *Table 1*.

Table 1

**Level of recycling and utilization with recovery of energy
in different categories of materials in 2011, % [3, 5, 7, 14]**

Country Type of waste	Glass	Plastic	Aluminum packages*	Steel Packages	Paper**	MSW
	2011	2011	2012	2011	2006	2011
Austria	84,80	99,0	69,0	87,0	58,0	63,0
Belgium	98,65	89,0	97,0	98,0	67,0	58,0
Finland	61,26	34,0	97,0	56,0	38,0	32,0
France	70,00	57,0	57,0	78,0	53,0	35,0
Germany	85,03	91,0	96,0	94,0	66,0	66,0
Greece	41,30	9,0	38,0	29,0	17,0	18,0
Italy	74,91	44,0	67,0	51,0	46,0	36,0
Netherlands	82,75	86,0	86,0	91,0	50,0	51,0
Poland	45,07	18,0	76,0	40,0	28,0	21,0
Spain	59,75	32,0	65,0	85,0	45,0	33,0
Sweden	92,94	93,0	92,0	92,0	62,0	49,0
Ukraine	0,40	0,3	0,4	0,2	0,9	2,2

* data for 2012, ** data for 2006

According to the State Statistics Service, the total amount of MSW increases annually approximately by 50 million m³, and in 2014 recycling level was only 2,5% of all generated waste. According to the EU strategy "Europe 2020" the recycling rate of MSW should be at least 50% by 2020 for all types of materials.

Referring to the data of table 1, the highest level of recycling of MSW in 2011 appears to be in Germany (66%), Austria (63%), Belgium (58%), the Netherlands (51%), and Sweden (49%). Indicators of processing in Ukraine are much lower in contrast to the EU countries, and the preferred method of waste handling is disposal in landfills. Number of overloaded landfills in 2014 amounted to 960 units (16%) and 1.138 units (19%) did not meet the standards of environmental safety. The share of burning garbage is 1,7% and happens on the garbage incinerating plants "Energy" in Kiev. In 2014 the lifetime of equipment on this factory was over, for the same reasons the Dnepropetrovsk incineration plant was already closed. An incinerator in Lyubotyn and two mobile incineration installations in Kharkiv were operated, but the volume of waste incineration within the country is insignificant [10].

In our opinion, the legal and normative basis concerning solid waste management in Ukraine generally meets European standards. The Law of Ukraine "On Waste" (1998) determines the legal, organizational and economic principles of activity related to the reduction of waste that are created with the collection, transportation, storage, processing, recycling and disposal, a separate category creates the secondary raw materials. This process is regulated by the Cabinet of Ministers Resolution on 26.07.2001 № 915 "On the introduction of the collection, sorting, transportation, recycling and disposal of waste as secondary raw materials" (amended according to Resolution of the Cabinet of Ministers № 1069 on 25.07.2002 and № 1084 on 07.26.2002). However, due to the lack of coherence in normative documents and overlapping administrative functions, there are many deficiencies in the system management of solid household waste [12]. In order to ensure the development of recycling in Ukraine it is necessary to review compliance with the requirements in normative documents and create a specialized commission, which will control the practice solid waste management at national, regional and local levels.

The project "The System of waste handling in Zakarpatya region" for the period from 2013-2026 was launched in 2008, together with European partners. The project will be financed in the framework of European Instrument Neighborhood and Partnership (ENPI), the total funding will amount to 120,3 million Euros [6].

In June 2011 the Municipal Governance and Sustainable Development Program (MGSDP), which is implemented by the UN Development Program (UNDP) in Ukraine, presented an analytical study "Systems of Solid Waste Management in Ukrainian cities, the role of the urban population in separate waste collection and the recommendations for local authorities" [8]. In August 2012 the Resolution of the Cabinet of Ministers Ukraine launched the national project "Clean City", which involves the construction of 10 waste processing companies. The project profitability of the enterprise is provided at 10-15% in terms of infusion of investment of domestic and foreign investors. It was calculated by the State Agency for Investments that the project will be carried out exclusively by the money of investors and will be 320 million Euro. The investments may be recouped in six years by the Public-Private Partnership.

The payback period of investment inflows into the Ukrainian market recycling resources depends on the following factors: political stability in the country; the level of protection of the return of investment sources by the state; risks of currency fluctuations, because the population tariff is determined in UAH and equipment for waste processing companies is needed to be imported [8].

According to the Law of Ukraine "On Waste" (2013), Ministry of Nature has developed a draft Law of Ukraine "On Approval of the National waste management program for 2014-2021". The objective of the Program is the implementation of the measures concerning the realization of separate waste collection, and the attraction of the investments into the sphere of solid waste management, the transition to the European system of recycling of household waste, according to which it is planned to increase the amount of recycling and the usage of waste as secondary raw materials by 1,5 times until 2021 [2, 15].

However, the program does not specify what percentage of recycling will be achieved in the following years, in contrast to a similar program in the EU. It should be noted that from 1st of March 2014 the implementation of the Program "Waste Management for 2014-2021" and the project "Clean City" has been suspended due to the economic crisis in Ukraine, which negatively affects the ecological status, makes it impossible to attract additional funds from realization of recycled materials and the development of new business [17]. Therefore it is necessary to renew the proceedings of these projects, even with limited budget.

Practice shows that even in pre-crisis period adequate funding of recycling in Ukraine was not carried out, as evidenced by outdated technologies facilities and equipment, the formation of new landfills and illegal dumps. Ukrainian companies specialized only on the transportation of the garbage and accounts payable in 2014 was 305 million UAH, more than

14 million UAH from them was of labor remuneration, which was unprofitable [10, 16]. Inefficient business activity is closely connected with the imperfect tariff policy in the sphere of processing, utilization and recycling, underdevelopment of market relations in the field of "passive position" of local authorities in the issue of establishing a favorable business environment. We believe that it is necessary to define the services of sorting, transportation and waste management among the public, logistic organizations and enterprises in waste processing in the agreements under the project "Clean City", to reduce the cost during their construction, as the largest share in the capital investments account for the costs of expensive equipment is intended to highlight certain waste fractions. In 2013, more than 500 towns in Ukraine introduced the technology of separate collection of waste by people. Observations showed that people were too lazy to separate waste, and the solid waste, disassembled by fractions, was transported in one garbage truck, that is mixing.

In 2012 the Law of Ukraine "On Waste" (Art. 33) was amended, according to which it is prohibited to disposal the unsorted household waste from January 1, 2018.

Implementing a system of separate collection of at least 3 fractions (paper, glass, plastic) is a prerequisite for joining of Ukraine to European recycling society [13]. The results of our survey of 676 respondents on the basis of service Google Forms in 8 cities of Ukraine in 2015 have shown, that 60,8% of respondents are ready to sort solid waste, regardless of financial incentives; 33,9% were ready on condition that it will not be very difficult, 3,4% believed that the sorting is a matter of local authorities, not the people. Thus, social and environmental consciousness of the population of Ukraine for recycling solid waste is gradually forming. So, in Berlin and Brandenburg was established a complex organizational structure in the form of the Supervisory Board of the processes of sorting and transportation of wastes [4]. In our opinion, the environmental education and public information initiatives to prevent pollution of solid waste among the population activities information campaign for gradual transition to separate collection and use of waste propaganda of sorting in commercials, explanatory brochures, granting privileges and state subsidies should be carried out [18]. It is important to develop and implement the economic and organizational measures to stimulate the demand for products, released with the use of secondary resources, implementation of the mechanism of mortgage prices for further utilization of waste, which result from the consumption of goods.

DISCUSSION AND CONCLUSION

The problem of waste in Ukraine is characterized by a special magnitude and importance, as a consequence of dominance of resource-intensive technologies in the national economy, and the absence of financing of special programs aimed at the development of recycling spheres.

The analysis of the development of recycling in Ukraine made it possible to identify such key problems and propose the following measures:

- The discrepancy of the regulatory legal acts and best international practices and recommendations in the field of recycling. The establishment of clear rules of materials processing based on future trends and detailed control over their implementation will contribute this problem;
- The lack of consistency in normative documents and overlapping administrative functions. It is necessary to regulate and establish the interaction of all authorities in the field of recycling on the national, regional and local levels;
- Insufficient financing for development and maintenance of industry, a lack of implementation of modern methods and technologies of household waste management. It is reasonable to immediately resume funding for "The national program of waste management for 2014-2021" and the project "Clean City" which will help to develop the scope of recycling;
- The lack of proper control over the transportation, deployment and use of landfills and dumps that require monitoring at the local level;

- The immaturity of public opinion on the policy of sorting garbage. In our opinion, it is advisable to carry out informational and explanatory activities with the population, and the waste products should not be associated with the dirt and cause disgust, but to be perceived as renewable resources, to introduce fashion to the products made of them.

The proposed measures will ensure the development of recycling sphere; will allow not only to build a new area of business, but also to implement the massive consumption of secondary resources, furthering the socio-economic and environmental efficiency. Evaluation of socially responsible behavior and methods of public incentives for sorting of waste in the future will provide cost savings when constructing waste processing enterprises, will return the resources to the circulation and improve the ecological situation.

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CRITERIA AND PARAMETERS OF LABOR EFFICIENCY

Jamshid Tukhtabaev, PhD-Student, Senior Scientific Researcher,

Samarkand State University named after A. Navoi, Samarkand, Uzbekistan

Abstract: *In this article is theoretically analyzed the essence and a method of definition parameters of labor efficiency. A task of the article is the allocation of the most significant social factors for labor efficiency and to define a place and a role of the factors reflecting qualified potential of working, and mention elements of the relation to labor and their influence on efficiency of labor. The result of the theoretical analysis of the research consists of the assumption of higher importance of qualifying factors and labor conditions in comparison with other factors at a level of a workplace.*

Keywords: *labor efficiency, labor productivity, labor quality, potential, wage, labor discipline, workability*

INTRODUCTION

The concept "efficiency" with reference to manufacture and labor activity is frequently defined as a ratio between expenses and results. It elucidates us that the given definition reflects a private case of efficiency, which is one of its possible expressions. Optimization of a ratio between expenses and results acts as a criterion of economic efficiency of manufacture. If we mean production efficiency as a whole in combination with its economic and social sides, in our opinion, definition of efficiency is more preferable as degrees of achievement of the purpose and set of the purposes. Such approach is applied at an estimation of technical and economic development of a society, as reflected in corresponding with methodical development. However, it possesses certain limitation, if there is a necessity to measure in a more common language in regard with social and economic value of processes. First of all, it is represented that comparison of results and expenses should precede the understanding importance of the fact about achieving certain results answering to the purposes of public progress. It is also important to take into account the time necessary to achieve the purpose.

MATERIALS AND METHODS

Thus, criteria of efficiency of labor, manufacture, management, scientific and technical progress should be counted as a degree of achievement of the certain economic and social purposes. Accordingly, efficiency should be examined from two sides, economic and social. In addition to the aforementioned, we consider necessary to note that it is impossible to reduce economic efficiency to a ratio between expenses and results. On the other hand, the decision of the certain social tasks requires an estimation of expenses necessary for it. Therefore, efficiency is defined as common and a whole: 1) degree of the solutions to the certain economic and social tasks, achievements of the certain economic and social purposes; 2) ratio between expenses for achievement of the set purposes and the received results.

The second reflects a "price" of achievement of those or other purposes, economic and social. The estimation of efficiency from a position "expenses and results" represents the greatest complexity and cannot always be accepted.

As a general parameter of efficiency of labor appears, first of all, parameter of productivity of labor. The given parameter is treated differently. So, for example, L.A. Kostin distinguishes concepts "efficiency of labor" and "efficiency of production", thus he marks that economic efficiency of labor characterizes the relation of the received result to the expenses of labor and economic efficiency of production, to all kinds of expenses, including material and financial [1]. As the major parameter of efficiency of labor, the given author considers productivity of labor, thus connecting it only with expenses of live labor.

Other authors, for example, Yu.G. Odegov [2], distinguish productivity of an individual with public labor. The first is connected with expenses of live labor and the second with

expenses live and realification labor. More definite approach is stated in the book of K.H. Abdurahmanov "Economy of labor" [3]. K.H. Abdurahmanov connected distinctions between individual and public productivity of labor with a level of public division of labor. He considers individual productivity of labor corresponding with individual resolving labor and public productivity of labor to area of the common and private division of labor. The author suggests dividing individual and the public productivity into two kinds: productivity of live and cumulative (alive and realification) labor.

In practice individual and public productivity of labor are connected mainly with expenses of live labor and estimated in relation to numerosity occupied (at the enterprise or in a national economy as a whole). From the point of view of accounting social factors, such approach to estimating productivity of labor is, probably, more preferable.

The analysis of productivity of labor or other reflecting parameters does not exhaust the problem about researching social factors for efficiency of labor. The concept of "efficiency of labor" is wider in comparison with the concept of "productivity of labor". First, the concept "efficiency of labor" reflects efficiency of labor in all spheres and branches of manufacture, whereas productivity of labor characterizes productivity of labor in sphere of production of goods. Besides, efficiency of labor is estimated by much wider system of the essentially different parameters depending on a level of economy (workplace, the enterprise, branch, and national economy as a whole), among which productivity of labor though concern to number of the most significant, but it is not the only thing. So, for example, at a level of workplace besides the level of performance norm of manufacture as parameters of efficiency of labor can appear: quality of work, observance of terms of execution, ensuring trouble, free operation, observing the normative technological operating modes of the equipment and others.

The role of a parameter productivity of labor in researching social factors is twofold. First, the parameter productivity of labor represents itself as one of the parameters of efficiency of labor, with the help of the estimated measure of influence of this or that factor. Second, the parameter productivity of labor is a basis for calculation of economic efficiency of enclosure in social factors from the position of "expenses and results" [4]. Its complexity is caused by the absence of enough proven techniques, allowing with necessary accuracy to estimate a measure of influence of this or that factor on growth productivity of labor.

The system of criteria and parameters of efficiency of labor should differ depending on a level of research, as for each level is peculiar to the special system of the purposes. So, the criteria and purposes of efficiency of labor can be submitted in the following kind: 1) growth of manufacture of material benefits and services, improvement of their quality and assortment at reduction of expense labor unit manufacture; 2) improvement of hygienic labor conditions; 3) rational use and development of labor potential of a society; 4) overcoming social heterogeneity of labor.

The first of these criteria reflects economic efficiency of labor, the other three its social efficiency. Division of efficiency of labor into economic and social is derived from the circumstance that the result of labor is both creation of a product and reproduction of the worker, the subject of labor. The last also makes a sense of social efficiency of labor. As our task is to show the role of a person in the development of manufacture and value of social reserves of economic growth, the social effect is also considered by us not in itself and in its return influence on economic effect. Thus a link between social and economic effect is the labor potential, as the reproduction and development process of labor activity of the worker (that is social effect of his labor) further becomes the factor of its economic labor efficiency.

Thus, both kinds of efficiency possess internal unity, and have a common character. Economically and socially effective is, in the final account, labor activity, which provides full usage, development and reproduction of potential labor of workers and their groups. Distinction between two kinds of efficiency will be that in one case development of labor potential acts as the factor, and in the other case as a result of labor, its effect.

As the task of the true research to consider efficiency of labor in a workplace, it is expedient to us to use such parameters of economic efficiency which open a degree of

achievement of the purposes or results of labor of the separate worker: manufacture in natural expression or a level of performance of norm manufacture (or production targets), quality of production or labor, economy of materials, a degree of the savings of techniques, etc.

RESULTS

For the account of social efficiency of labor of workers, we believe it is expedient to use the parameters reflecting a measure of use and development of potential labor of the worker in all three components (*Figure 1*).

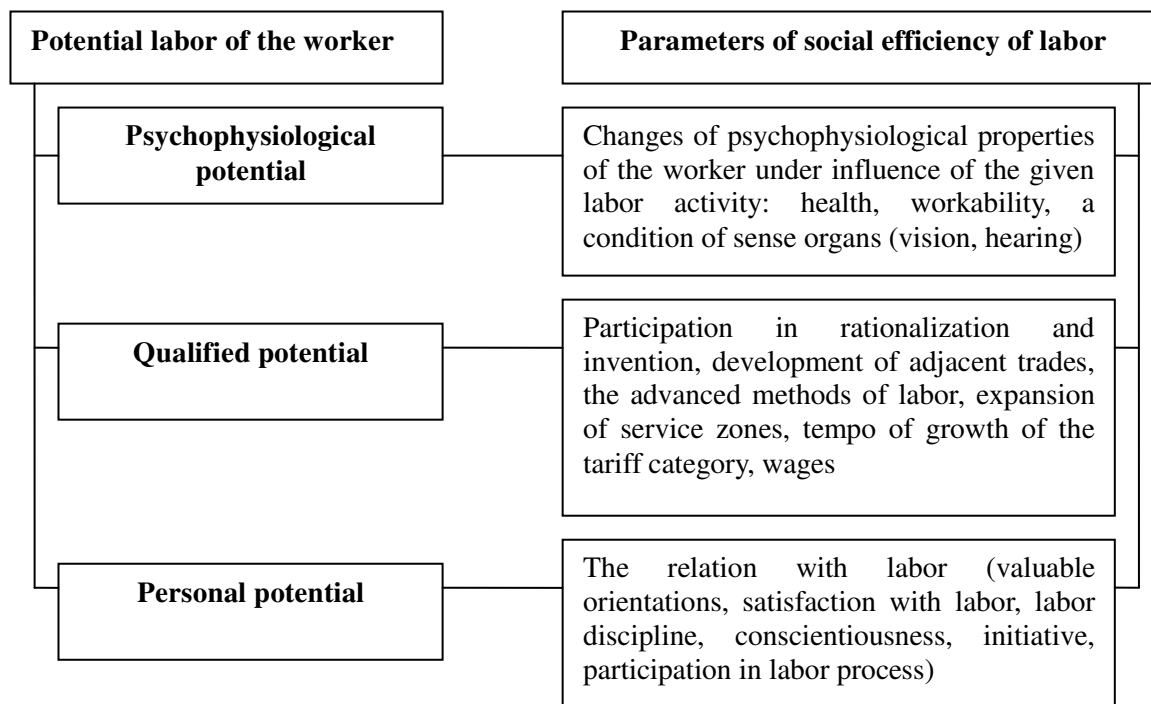


Figure 1: Parameters of social labor efficiency on a workplace level

Source: created by author

In the parameters of figure 1, parameter development of qualified potential and personal potential possess the certain unity, they reflect a degree of activity of the worker in labor. We connect the necessity of their differentiation that parameters of development of qualified potential have rather rigid connections with a qualification level of workers, which reflects labor activity of their most qualified part. At the same time parameters of development of personal potential reflect activity of the workers possessing different qualification.

The question about parameters of development of personal potential demands special consideration. It is known that studying social factors of efficiency of labor was, for a long time, carried out within the framework of research in relation to labor, which was their compound part, therefore, in the sociological literature these concepts practically are not divided and opened at an empirical level with the help of the same parameters as performance of norms, quality of labor, participation in rationalization and invention [5]. However these concepts are not identical to each other. First of all, they cannot be considered as parameters in relation to labor parameters of economic efficiency of labor. We believe that parameters in relation to labor coincide with parameters of social efficiency of labor in that part which concerns development of personal potential.

From our point of view parameters of the relation to labor, those real displays of people which reflect social effect of labor in its part which are connected with personal potential. Thus, it is possible to relate labor discipline, conscientiousness, responsibility, initiative, participation in socialist competition, in labor process. Parameters of participation in rationalization and invention, expansions of zones of service cannot, in our opinion,

unequivocally be treated as parameters of the relation to labor, as determinative factors in this case represent development of qualified potential of workers.

Use of this or that system of parameters in relation to labor depends on from what point of view relation to labor is considered as a social factor of efficiency of labor or as its social effect. If we study influence in relation to labor on efficiency of labor, that is, to consider the relation at labor as the factor of efficiency of labor, it is expedient, apparently, to be limited parameters of valuable orientations and satisfactions with labor.

Valuable orientations of the worker represent a basis, on which its relation to labor is formed in general and in the given concrete manufacturing situation. Research of valuable orientations assumes studying a ratio between various components in relation to labor, that is definitions of the importance of separate groups of workers of those or other motives of labor activity. As the main making motives follows, in our opinion, to consider: 1) the relation to labor as to sphere of the appendix of abilities and interest in the contents of labor, opportunities of creativity, initiatives; 2) interest as a result of labor; 3) the relation to labor as to means of life; 4) the relation to labor as to sphere of ability to live as social and economic needs (material interest), norms in the field of hygienic conditions, regime and the organization of labor.

All listed relations to labor are significant; therefore, to estimate character of labor motivation the matters are not of absolute importance to this or that motive, a ratio between separate elements of labor motivation, and its structure.

Material interest of the worker in the labor in modern conditions gets special value. Increase of a material interest in labor collectives and separate workers as the important lever of growth of efficiency of labor and efficiency of production.

The recognition of a role of a material interest contains in works of K.H. Abdurahmanov, V.I. Bretev, and G.E. Slezinger. Labor should satisfy human needs not only by the creation of consumer cost, but also for the founder to compensate labor, which should provide reproduction of the spent worker force. In this the fundamental importance of the material compensation is an absolute connection, acting more often in the form payment wage, as factor for coefficient labor [6], [7].

The above considered elements of the relation to labor reflect a system of basic needs of the person in sphere of labor. The degree of satisfaction of these needs for a concrete manufacturing situation causes a level of satisfaction labor. The common satisfaction labor and separate satisfaction with elements of a manufacturing situation are distinguished as the contents of labor, material stimulation, regime and conditions to labor. The analysis of satisfaction labor covers as a rule two groups of problems. The first group will consist of the definition of communication between satisfaction and efficiency of labor. The second group is directed to study factors for satisfaction with labor.

DISCUSSION AND CONCLUSION

As a task of the present article the allocation of the most significant social factors for labor efficiency, it is necessary to define a place and a role, on the one hand, the factors reflecting qualified potential of working, on the other hand, the above mentioned elements of the relation to labor and their influence on efficiency of labor.

The result of the theoretical analysis of the research consists of the assumption of higher importance of qualifying factors and labor conditions in comparison with other factors at a level of a workplace. Qualifying factors can be divided into three parts:

1. Qualifying labor is the important factor of labor efficiency of workers, to relatives on the value of labor conditions;
2. Qualifying labor is the factor, more significant in comparison with the contents of labor, and its creative opportunities;
3. The factors, reflecting qualified potential of workers, are more significant from the point of view of labor efficiency, rather than valuable orientations and satisfaction of workers with the labor.

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FINANCIAL SUPPORT OF LOCAL BUDGETS DEVELOPMENT OF VILLAGE TERRITORIAL COMMUNITIES

Kateryna Vaskivska, Doctor in Economics, Professor,
Oleksandr Chopyk, PhD-Student,

Ivan Franko National University of Lviv, Ukraine

Abstract: *The article studies the issue of financial support of local budgets of village territorial communities in terms of administrative reform. The authors analyze changes in budget-tax legislature and administrative-territorial organization of Lviv region. The work investigates performance of revenue side of local budgets of village territorial communities. Among the problems of budgeting and performance of local budgets of village territorial communities, we define the following ones: discrepancy between modern tendencies of performance of revenue side in local budgets of village territorial communities and goals to raise their financial capability and absence of economic conditions, supporting efficient use of proper financial potential of rural territories.*

Keywords: *financial support, local budgets, village territorial communities, transfers*

INTRODUCTION

Nowadays, decentralization of power and considerable expansion of authorities of village territorial communities accelerates budget decentralization, as well as redistribution of powers and resources at all level of power, increase of financial independence of local budgets, consolidation of material and financial base.

MATERIALS AND METHODS

Issue of local budgeting of territorial communities was studied in the works of Ukrainian scientists and specialists H.V. Vozniak [1], O.V. Olshanskyi [2], A.O. Pelekhatyy [3], I.Z. Storonianska [3] and others. However, most of them are devoted to the search of ways to improve methods of budgeting and performance of local budgets, while issue of financial support of local budgets of village territorial communities staid out of attention.

RESULTS OF THE RESEARCH

The authors analyze changes in budget-tax legislature. Speaking about support of financial independence of local budgets, one observes that approved changes to the Budget Code have expanded the existing revenue side by means of supply of local budgets with persistent sources (IIT and PT). 60% of IIT is determined to the budget of village territorial community. However, 90% of PT is determined to the state budget, and 10% to regional budgets. In addition, ecological and single taxes, state duty for administrative services supply and property tax are redistributed.

Having obtained such financial instruments, village territorial communities are interested in successful operation of private sector enterprises, being able to increase revenue base and, as a result, influence economic growth of rural territories. However, local budgets have also lost a sustainable, expected share of revenue from IIT to general fund. There is also a discussion on a scheme of ecological tax distribution, as there are risks of tax gap on that kind of tax at rural areas. It is not clear whether the state is able to provide legislative security in the field of education and health care under conditions of the new mechanism of budget regulation. Let us analyze changes in administrative-territorial organization of Lviv region (*Table 1*). In Lviv region, all 103 small villages with population up to 50 people are determined to the category of degrading villages. In Ukraine, category of degrading villages includes villages with a share of retired people more than 50%, and small villages above 40%. Among the degrading villages one distinguishes endangered (with complicated demographic situation) and regressive ones.

Table 1**Administrative-territorial organization of Lviv region, 2015**

<i>Indicator</i>	<i>ATO of Lviv region</i>	<i>Proposals of ATO</i>
Number of settlements, units	1927	1927
Councils/ territorial communities	Towns – 35	Towns – 43
	Settlements – 34	Settlements – 34
	Villages – 633	Villages – 152
Districts	20	9
Towns of regional subordination	9	-

Source: analyzed by author

To make actual estimation of establishment of territorial communities, we analyze *Table 2*.

Table 2**Grouping of rural settlements, Lviv region, 2014**

<i>Indicator</i>	<i>1991</i>	<i>2000</i>	<i>2014</i>	<i>2014 in relation to 1991 (+,-)</i>
Total number of villages, including with population, people	1855	1854	1849	- 6
up to 25	45	44	44	- 1
25-100	200	200	201	+ 1
101-500	833	833	829	- 4
501-1000	481	480	478	- 3
1001-3000	273	273	272	- 1
3001-5000	17	17	17	0
5001 and more	2	2	2	0
Villages without population, unit	4	5	6	+ 2

Source: analyzed by author

We consider, that a village can come out of the category of degrading (problem) villages in two ways, i.e. either defining the village as uninhabited one or changing correlation between retired people and non-retired ones in favor of the last. It can happen under conditions of economic growth of the territories. However, we know that degrading villages are characterized with loss of possibility of self-recovery on their own base. As a result, in such communities economic development is destimulated, causing degradation of separate settlements. Thus, there is a question about what happens to such villages under conditions of current innovations on budgeting and performance of local budgets of village territorial communities. Having analyzed performance of revenue side of local budgets, we see that individual income tax was the main source of pumping up of the revenue side in 2013-2014. Revenue from this tax made 67,1% of the total revenue (without interbudget transfers) in 2014.

Land lease is traditionally the second source of revenue to local budgets in the last years. And the third one is revenue from single tax for subjects of small entrepreneurship. In 2014, it was almost 1,3 times higher in comparison to 2013 and 4 times higher than in 2011. Rise of revenue from the single tax is explained not by economic growth, but unstable economic situation in the country, i.e. rise of income of entrepreneurship subjects had an inflation character. Coming back to introduction of new kinds of transfers, one should mention that application of educational subvention forced considerable changes in the levels of educational establishments financing. In particular, budget resources of small settlements were cut down. Village territorial communities suffer from lack of money for educational establishments. We already have first cases of closing of schools, preschool establishments in the villages with population under 500 people (there are 829 such villages).

Considering subvention on health care, leadership is taken by Sambir district with the largest amount of expenses for health care (1049,12 UAH in 2012 and 1037,57 UAH in 2014 per 1 person). Outsider positions are occupied by Drohobych (428,95 UAH in 2012) and

Pustomyty districts (426,28 UAH in 2014). In general, budget expenses for health care in the districts of Lviv region made average 614,75 UAH or nearly 41 USD (according to the official exchange rate on January 1, 2015) per 1 person.

To compare: according to the data of the World Base of Development Indicators, USA spend above 6.000 USD per 1 person; Switzerland 5.600; Norway 5.400; Austria, Sweden, Germany 3.600 USD.

Positive is the fact that considerable share of administrative districts, i.e. Zhovkva, Kamianka-Buzka, Pustomyty, Horodok, Yavoriv are located in a close neighborhood with the city of Lviv. As a result they perform the functions similar to the city-metropolis: economic, investment, innovative-creative (educational, scientific and innovative); communicative (transport and logistic); cultural, religious, tourism and informational ones.

Among the advantages we note that such administrative districts as Zhovkva, Yavoriv, Mostyska, Staryi Sambir have customs stations for transport connections (crossing point "Krakovets-Korchova" (customs station "Krakovets"); crossing point "Shehyni-Medyka" (customs station "Mostyska"); crossing point "Rava-Ruska-Hrebenne" (customs station "Rava-Ruska"); crossing point "Smilnytsia-Krostsensko" (customs station "Smilnytsia"); crossing point "Hrushiv-Budomyezh" (customs station "Hrushiv") that substantially intensify revenue side of local budgets. IIT in the structure of the local budgets makes 65-68%.

We agree to O. Olshanskyi that methodological profile of financial support of territorial communities' development can be determined by means of redistribution of local budgets revenue in direction to intensification of development budget and redistribution, improvement of the formula of interbudget transfers distribution on the base of social standards and norms [2].

Way of social and economic development of a state depends on the amount of invested capital that is incoming investments flows due to which such processes as recreation and renovation of fixed assets and production take place as well as modern market infrastructure is formed. Rather low level of incoming investment flows and reduction of investment activity are reasons of competitiveness decrease of national economy, setback in production and becoming obsolete of main capital. Investment dimensions and their effective use determine a speed of positive market changes in a state. On the basis of world experience it is not possible to guarantee constant social and economic development without investments and active investment operations at macro levels.

DISCUSSION AND CONCLUSIONS

Among the problems of budgeting and performance of local budgets of village territorial communities, we define the following ones: discrepancy between modern tendencies of performance of revenue side in local budgets of village territorial communities and goals to rise their financial capability; absence of economic conditions, supporting efficient use of proper financial potential of rural territories; revitalization of post-industrial territories (which has positive results in Poland); considerable differentiation of village territorial communities according to the level of budget support; local budgeting with concrete fiscal and expenses indication, directed at economic growth of rural territories.

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DIRECTIONS OF ANALYSIS OF INSTITUTIONAL REFORMS IN THE PROCESS OF THE SHARE CAPITAL FORMING IN CEE COUNTRIES

Lidiya Yemelyanova, PhD in Economics, Associate Professor,

*Department of International Economic Analyses and Finance,
Ivan Franko National University of Lviv, Ukraine*

Abstract: *In this article the author created a comprehensive approach to the study of institutional reforms in the process of the share capital forming in CEE countries based on the scientific works of domestic and foreign economists, which studied the particular aspects of the role of the institutional component in the development of joint stock companies and equity markets. There were defined the main indicators for analysis in formed directions. The created directions of analysis provide the research of the institutional environment at micro- and macro-level that includes the identification of external and internal obstacles of economic activity of joint stock companies, as well as defining the role of institutional factors in the development of equity markets in the CEE countries.*

Keywords: *institutional reforms, equity market, institutional environment, joint stock companies, the level of convergence*

INTRODUCTION

The equity market was established in countries with economies in transition in the 1990s. It became an important institution of the market economy system, which didn't exist in these countries about 60 years. The share issue has made it possible for enterprises to attract additional financial resources, from both domestic and foreign investors, and for shareholders to participate directly in the management of the company.

As we know, for creating something new we need a certain period of time. So, for economies in transition it took more than one year to borrow from the developed countries and to establish such new institution, as equity market. Even now, more than 20 years after the beginning of transformation period, the level of equity market's development in transition economies are far from the level of developed countries. In 2012, capitalization of stock markets in the CEE countries varied, depending on the country, from 4 to 36% of GDP, whereas in Germany it was 43,3%, in the UK 122%, and in the USA nearly 115% [1]. From our point of view, level of development of the institutional environment and quality of institutional reforms are the determining factors of underdevelopment of CEE equity markets.

MATERIALS AND METHODS

Despite the large number of works dedicated to research of factors of influence on the formation of equity capital, insufficient attention is devoted to the role of institutional factors in the functioning of joint stock companies and equity markets at all. The number of scientists concentrated their researches on the analysis of the influence of purely macroeconomic indicators on the equity market's dynamics (F. Agyire-Tettey Kwame, R. Atje, V. Bencivenga, J. Boyd, F. Garcia, V. Errunza, S. Zervos, A. Kyereboah-Coleman, L. Liu, A. Singh, B. Smith, R. Starr, B. Jovanovic). Much more in-depth approach to finding the main factors of the equity market's development is presented in the works of economists, which investigated macroeconomic and institutional factors and prove their role in the equity market's development (A. Adarov and R. Tchaidze, S. Arhireev, A. Gani and C. Ngassam, Y. Zinchenko, A. Demirguc-Kunt and R. Levine, R. La Porta, Florencio Lopez-de-Silanes, A. Shleifer and R. Vishny, Y. Mirkin, C. Yartey).

Features of the institutional environment of the certain enterprises, as well as the process of convergence of institutions in transition economies with developed market economies are the subject of scientific works of L. Krkoska and K. Robeck, P. Mitra, A. Muravyev and

M. Schaffer. The research and analysis of corporate governance, as an integral part of the institutional environment, were represented in the works of A. Andreff, A. Berle and G. Means, M. Becht, P. Bolton, M. Jensen and W. Meckling, B. Erznkyan, P. Kuznezov, Y. Mirkin, O. Muravyov, A. Roell, A. Rachynski. The studies about the formation and efficiency of ownership structure have an important role in understanding of the institutional processes at the level of joint stock companies. Special attention should be given in this context to the researches of R. Frydman, C. Gray, M. Hessel, A. Rapaczynski, S. Claessens and S. Djankov, R. La Porta, Florencio Lopez-de-Silanes, A. Shleifer and R. Vishny, I. Akimova, P. Kuznezov and O. Muravyov, A. Radygin and R. Entov. However, such studies are not multidimensional and analyze only a certain part of institutional problems in the process of the share capital forming, taking into account the small number of countries and the short period of time. There were used methods of synthesis, scientific abstraction, comparison, systematization and classification in the process of our research.

RESULTS

To conduct a comprehensive analysis of institutional reforms in process of the share capital forming in CEE countries, we have defined two main levels of the research: 1) Micro-level (intra-company / corporate level, i.e. the level of individual joint-stock companies); 2) Macro-level (level of national economy as a whole, at this level we will analyze the factors of equity market's development) [2]. Most of post-socialist countries had formed the market economy and became EU membership. So, in our opinion, it's very important to check the conformity of the institutional environment of joint stock companies and equity markets to the international standards and the level of convergence of the institutional environment of the CEE countries with developed EU countries (*Figure 1*).

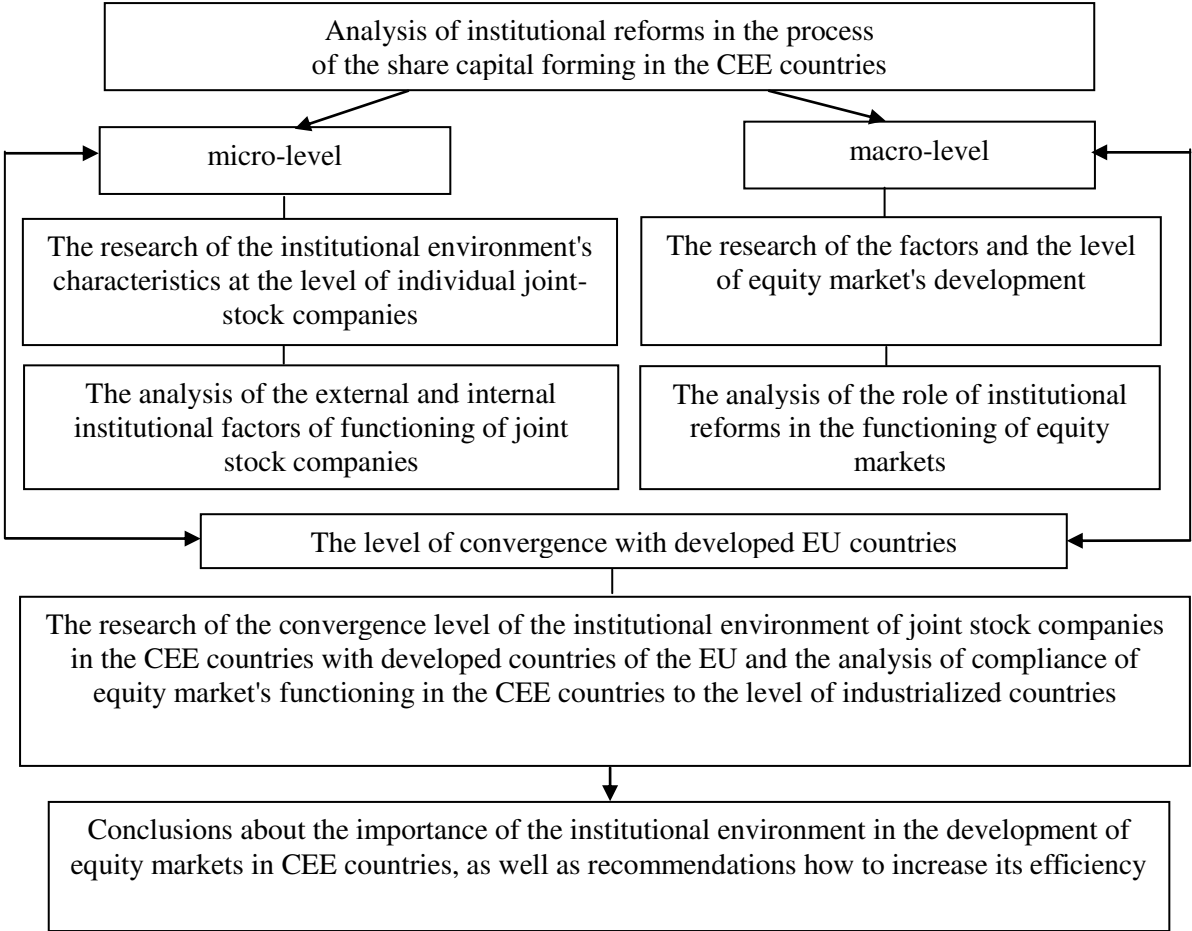


Figure 1: Directions of analysis of institutional reforms in the process of the share capital forming in the CEE countries

Source: created by author

The analysis of institutional reforms at the micro-level, in our view, should be focused on two main aspects: the analysis of external and internal institutional factors of functioning of joint stock companies (*Figure 1*). The first aspect applies to the analysis of factors of the institutional environment that the joint stock company can't affect. The second aspect, deals with the analysis of that factors of institutional environment, which partly depend actually from the company and are related to the quality of corporate governance, structure and ownership concentration. To the external factors of the institutional environment of joint stock companies (*Figure 1*) can be attributed such factors as the quality of judiciary, quality of governance, political instability, infrastructure quality, policy uncertainty, access and cost of factors of production. These indicators were particularly analyzed in the works of Krkoska L. and K. Robeck [3]. The economists focused on the analysis of the institutional environment quality and its influence on the enterprise's activity. The research of P. Mitra, A. Muravyev and M. Schaffer [4] based also on the indicators of enterprise's functioning and analyzed convergence of the institutions of transition economies with developed market economies. Given the accession of the CEE countries into the EU in 2004 such researches are extremely important. To the internal factors of the institutional environment of functioning of joint stock companies (*Figure 1*) we include the quality of corporate governance, ownership concentration and ownership structure. The quality of corporate governance is an extremely important indicator for potential investors because it characterizes, in particular, the transparency of the company and the level of small shareholder's protection. Ownership structure and ownership concentration also have a significant impact on the minority shareholder's protection and on the efficiency of the enterprises at all. The next selected level of research is macro-level. On this level it is important to investigate the efficiency and the role of equity markets in the economy of CEE countries, to compare the impact of macroeconomic and institutional environment on the equity market's development and to analyze the importance of the institutional environment in ensuring the efficient operation of CEE equity markets.

The purpose of the analysis at the macro-level is to answer the question: does the equity market in the CEE countries perform its basic function and effective reallocation of capital from less efficient industries into more efficient? What is the role of the institutional environment? Is the institutional environment indeed an important factor that has influence on the growth of the equity market and what factors of the institutional environment have the greatest impact on this market?

According to the studied scientific works and available statistical data, we have determined that the most appropriate for the research of institutional reforms in the process of the share capital forming in the CEE countries in defined directions (*Figure 1*) should be:

1) Indicators of institutional obstacles of joint stock companies, that are present in databases BEEPS 2002, 2005, 2009 and 2013 [5]; the analysis of this indicators will allow us to make conclusions about a characteristic of the external institutional factors of functioning of joint stock companies in CEE countries, as well as to evaluate the level of convergence of the institutional environment in CEE countries with developed EU countries;

2) Indicators of the quality of corporate governance, ownership structure and ownership concentration, as well as indicators of efficiency of functioning of joint stock companies that are also available in databases BEEPS 2002, 2005, 2009 and 2013 [5]; this analysis will help us to research the internal institutional factors of functioning of joint stock companies in CEE countries;

3) Worldwide Governance Indicators, produced by D. Kaufmann, A. Kraay and Zoido-Lobaton [6], as well as indicators of stock market's development and macroeconomic indicators, which will help to explore the role of institutional reforms in the functioning of the equity market.

In our opinion, the analysis using the indicators listed above will allow to provide comprehensive evaluation of the features and problematic aspects of the institutional environment of equity markets in CEE countries, starting from the perception of this environment of separate joint stock companies and adding to this analysis the market indicators.

CONCLUSIONS

The integrated approach to the study of institutional reforms in the process of forming the share capital will provide an opportunity to comprehensively and thoroughly analysis the role of institutional component in the formation and development of share capital in the CEE countries in terms of European integration. The created directions of analysis provide the research of the institutional environment at micro- and macro-level that includes the identification of external and internal obstacles of economic activity of joint stock companies, as well as defining the role of institutional factors in the development of equity markets in the CEE countries.

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