

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
MUKACHEVO STATE UNIVERSITY

# **ECONOMY AND SOCIETY**

**Electronic scientific journal**  
VOLUME 1

**Mukachevo**  
**2015**

## EDITORIAL BOARD

### Head Editor:

**Stehney Marianna Ivanivna**, doctor of economic sciences, associate professor, dean of economy regulation and engineering faculty, Mukachevo State University

### Deputy Head Editor:

**Irtysheva Inna Olexandrivna**, doctor of economic sciences, professor, head of management department, Admiral Makarov National University of Shipbuilding.

### Executive secretary:

**Lintur Inna Volodymyrivna**, candidate of economic sciences, associate professor, senior lecturer of finance department, Mukachevo State University.

### Editorial committee:

**Shcherban Tetyana Dmytrivna**, doctor of psychological sciences, professor, honored worker of Education of Ukraine, rector of Mukachevo State University.

**Hoblyk Volodymyr Vasyl'iovych**, doctor of economic sciences, candidate of philosophy, associate professor, honored economist of Ukraine, first vice rector of Mukachevo State University

**Resler Maryna Vasylivna**, doctor of economic sciences, associate professor, head of accounting and taxation, Mukachevo State University

**Nesterova Svitlana vasylivna**, candidate of economic sciences, associate professor, senior lecturer of finance department, Mukachevo State University

**Agata Malak-Ravlikovka**, doctor of philosophy, finance department, Warsaw University of Life Sciences (Warsaw, Poland)

**Clemence Budzovsky**, PhD, economy professor, chancellor of Andrzej Frycz Modrzewski Krakow University (Krakow, Poland)

**Stroyko Tetyana Volodymyrivna**, doctor of economic sciences, professor, head of international economy and management department, V.O. Sykhmlinskiy Mykholaiv National University

**Lagodienko Volodymyr Victorovych**, doctor of economic sciences, professor, professor of marketing, entrepreneurship and trade department, Odessa National Academy of Food Technologies.

**Shaposhnikov Konstantyn Sethiyovych**, doctor of economic sciences, professor, dean of economy and management faculty, Kherson State University.

**Yazliuk Borys Olehovych**, doctor of economic sciences, associate professor, dean of agrarian economy and management, Ternopil National Economic University

**Deynenko Liudmyla Viktorivna**, doctor of economic sciences, professor, head of industrial policy department, institute of economy and forecastign, National Academy of Sciences of Ukraine.

**Fradkin Akiva**, PhD, economy professor, Executive Vice President of University „York” (USA)

**Levkovska Lyudmyla Volodymyrivna**, doctor of economic sciences, senior scientific researcher, head of economy problem of water using department, institute of economy of nature using and stable development of National Academy of Sciences of Ukraine

**Minakova Svitlana Mykhaylivna**, doctor of economic sciences, associate professor, senior lecturer of system analysis and logistic, Odessa National Maritime University.

**Voyt Serhiy Mykolayovych**, doctor of economic sciences, general director of „Vyrobnnyche ob'iednannia Pivdennyi mashynobudivnyi zavod imeni O.M. Makarova”

**Pauk Marianna Ivanivna**, candidate of economic sciences, senior economist of budget department of financial regulation of Mukachevo Regional State Administration

**Vladimir Goroza**, Dr.h.c. prof. mpx.h.c. prof. Ing., PhD, the director of Institute of Economy and Management of Higher School of Economics and Management in Public Administration in Bratislava (Bratislava, Slovakia)

**Recommended to distribution to the Internet the Academic council**

**Mukachevsky State University**

*(The protocol No. 7 of December 29, 2015)*

**Edition site:** [www.economyandsociety.in.ua](http://www.economyandsociety.in.ua)

## ECONOMIC THEORY AND HISTORY OF ECONOMIC THOUGHT

**Economic and environmental aspects  
of the functioning of port industry in Ukraine****Minakov V.M.**

Candidate of Economical Sciences,  
Institute of Market Problems and Ecologically-Economical Researches  
The National Academy of Sciences of Ukraine

The article determines economic and environmental aspects of the functioning of the port industry in Ukraine. In the process of activities increasing of port-transport complex there is a threat of deterioration of the port environment. Are given strict requirements established with international and national organizations as the increase of the transport complex in its activities, are identified the main threats of deterioration of port environment by failure of main and additional types of port activities. It is found that the impact of ports environment should be made as straight through direct activities in the port area, and indirectly as a movement of vessels or the use of different means of transport chain. Factors of influence are grouped in three blocks: the problems of port directly related activities; problems associated with ships that are in the port; intermodal transport emissions, which are a link in the transport chain of supplying in home territory. The author identified and explained the basic provisions for the implementation of environmental policy, the development of port activities.

It is proved that sea ports should play a major role in taking of functions of environmental-oriented centers of development of all transport capacity of the country, as they concentrate in a vast part of the negative impact of all types of transport, being the center of their concentration, processing and subsequent distribution. The seaports are one of the most major sources of air and water pollution. A huge number of ships, most of which operate on outdated diesel engines, railroad locomotives, diesel tugs, cranes.

It's determined that the influence of ports on the environmental may be as direct because the activity in the port area and mediate as the result of ships moving or using of various transports in intermodal transport chain. Factors of influence are divided into the three blocks: problems are connected with port activity, problems are connected with ships enter to the port, exhausting if intermodal transport which is a component in transport list of supply to the internal territory of country.

## WORLD ECONOMY AND INTERNATIONAL ECONOMIC RELATIONS

### **Agricultural products market competitive development' estimation**

**Kranorytskyi O.O.**

Doctor of Economical Sciences, Professor,  
P. Vasylenko National Technical and Agricultural University of Kharkiv

**Bogomolova K.S.**

Post Graduate Student,  
P. Vasylenko National Technical and Agricultural University of Kharkiv

The agricultural products market competitive development' estimation methodical approach is considered in the article. The proposed methodic based on the implementation of mathematical modeling methods to research of competitive situations of different agricultural product markets.

Learning of functional features of subjects in marketing infrastructure of internal agricultural market and characteristics of their interaction with producers' goods bases development of the actions are directed on harmonization of the relations of market participants and increasing of productivity of its functioning for economy of the state in general.

For an estimating of producers' and intermediaries' productivity of the most typical

commodity agricultural markets we used in research an indicator of product volume sales per 1ua of full expenses at each stage of merchandising. In our opinion, such indicator is the most illustrative; after all it directly characterizes potential volumes of receiving profit. Data of the State committee of statistics in Ukraine and results of the executed statistical groups became information base of such research. So, we considered the settlement indicators of production volumes and commercial activity of market subjects, because the operating with reporting data isn't informative in the reason of accounting features, statistical and tax accounting in our country and to essential distortion of profit indicators in the course of taxation optimization.

## Modern basic forms of linguistically-transport services in Europe

**Chuchka I.M.**

Candidate of Economic Sciences, Associate Professor,  
Head of Marketing Department  
Mukachevo State University

The article discusses the main forms of modern transport and logistics services in the European countries and their impact on the development of international transport services in Ukraine.

Transport - is one of the most important components of material resources of economical and legal branch, it plays an extremely important role in development of any state economy, because during transportation of goods and passengers according to requirements of production and it also provides thereby with normal functioning and development of all its branches, regions and the enterprises.

The key operation in the sphere of transport and logistics service is transportation, which exactly is the object of implementation of transport and logistics services. Transportation – is the logistic operation which bases

on the relocation production in certain condition with using of transports, and begins from loadings in a departure place and ends with unloading in the destination.

More general notion is "carriage" – relocation of freights, goods or passengers. But in fact, both of concepts mean, the same action, provide the equal cargo, and passenger movements, use of different types of transport, but the term "transportations" is logistic term.

It may be underlined, that logistic and transport services are the synthesis of two main components in service of carriage: material security vehicle and security logistic and forwarding services of transportation. The complex of these services was formed as a result of need for more economically effective implementation of logistic service.

## ECONOMY AND OPERATION OF NATIONAL ECONOMY

### **Strategy of survival and self-reproduction of complex self-managing social-economic systems in mesolevel**

**Voit S.N.**

Doctor of Economic Sciences

**Holod S.B.**

Candidate of Technical Sciences, Docent,  
First Vice-Rector for Research and Education Work  
Dnepropetrovsk University named after Alfred Nobel

Last decade, in Western management a tendency to reduce the number of management levels appeared, i.e. the trend in the flattening of organizational structures and empowerment of employees. In this decision-making powers are transferred to those managers who do not only lead the process of developing of strategies at the level of individual organizational unit but guide the process of its implementation. Employees, that do not occupy leadership positions, should have the right to discuss and resolve issues related to their work.

Realization of the above principles allows the firm to use the intellectual potential of the employees, thereby increasing its competitiveness.

Thus, the potential of the system is provided by three components:

1) the presence or absence of these or those elements of the system;

2) adequate quantitative and qualitative characteristics of these elements;

3) specific combination (relationship) between the existing elements, which allows you to create additional efficiency.

To the consideration were subjected problems of the theory of strategic self management in complex social-economic systems: enterprise, company, corporation, and region.

It was determined that the strategy of survival and self-reproduction of complex self-managed social and economic systems to a certain extent depends on its total potential. It is proved that an effective mechanism of self-reproduction of potential of such systems is the efficiency of its organizational structure.

Based on the above said, it can be concluded that management of the enterprise potential as a complex social - economic system, is one of the most perspective directions of control theory development. Management of potential - a complex and system approach to the problem of survival of the enterprise in a long term period.

## ECONOMY AND ENTERPRISE MANAGEMENT

### Franchising business of Ukraine in the period of crisis

**Havrylets O.V.**

Candidate of Economic Sciences  
Mukachevo State University

Today, Ukraine is in the deep political and social crisis which stimulates to searching of new forms and methods of business. As a result, relevance is gained with franchising networks which experience introduction testifies positive shifts in economic activity of both certain subjects managing and whole market in general. In article characteristic features of business franchises and factors of influence on their realization are investigated and analysed which represents considerable scientific and practical interest.

Cleaning companies provides a wide specter works on cleaning of rooms. Service is based on modern technologies, the organizational principles, effective equipment and high-quality chemical means. But the main factor of quality of services is the personnel component which is characterized by special preparation.

As certain researchers, the main services which would be in our country in a great demand are such:

– cleaning of apartments;

- cleaning of offices;
- cleaning of cottages;
- cleaning of rooms after repair;
- dry-cleaner of carpets, carpets, carpet, and also upholstered and office furniture;
- washing of windows, show-windows;
- gardening
- care of a lawn;
- landing and selection of plants, design.

Small and medium business – are the guarantee of stable economic of country. It is known that the franchising successfully combines two approaches to the organization of business: organization of own business "from scratch" and acquisition of "the operating business". In the conditions of social, political and economic instability, introduction of franchising systems in activity of economic entities of the market is alternative approach to introduction of business activity, pledge of minimization of risk and receiving synergetic effect as a result of joint organized activity of participants of a network.

## **Economical security of company: essens and formational factors of correspond level**

**Kurguzenkova L.A.**

Candidate of Economical Sciences,  
Associate Professor of Practical Entrepreneurship Department  
European University

The article analyzes the essence of the concept of "economic security" and coverage of approaches to the interpretation of its content. It's based on the content of the study of economic security and fundamental factors of influence.

The modern conditions of innovational economy require the development of up-to-day ways and methods to ensuring of economic security of company. So, what is the economical security of company? For answer to this question, let's divide this notion for components or consider the whole as the sum of its parts. Thus, our "elementary" body will be such notions as economy, security and company.

In economic science it's used to classify next economical levels:

- microlevel – services as stand-alone production or entrepreneurship
- macrolevel – is national or state economy

- world economy – characterizes the global system of management

Economic security of company has specific double character, from one hand, it provides the possibility of own functioning, from other, it's the component (element) of economical security system of the highest level and the subject provides performance the function of region or state. Research of the essence of economic security showed that in economic theory and practice there is no exactly terminology about its' defining.

After analyzing of definition about economic security of company, we can generalized that economic security of company is the complex characteristic which means the protection level of all types companies' potential from internal and external dangers which ensures the stable functioning, effective development and it needs the performance from head of company.



## DEVELOPMENT OF PRODUCTIVE POTENTIAL AND REGIONAL ECONOMY

### Tourism as a specific form of international services trade

#### **Irtysheva I.O.**

Doctor in Economic Sciences, Professor,  
Professor of International Economics Department  
Mykolayiv National University named after V.O. Sukhomlynsky

#### **Stroiko T.V.**

Doctor in Economic Sciences,  
Acting Professor of International Economics Department  
Mykolayiv National University named after V.O. Sukhomlynsky

#### **Yatsenko O.M.**

Doctor in Economic Sciences,  
Acting Professor of the Department of International Trade  
Kiev National Economic Faculty named after Vadym Hetman

In the article analyzed the process of international tourism development in the globalization context. Modern tendencies of development of global tourism industry, tourism supply and demand, are characterized and revealed to define the place of Ukraine in the world market of tourism services.

The tourist potential of Ukraine is characterized as an element of the investment potential of the country, are analyzed peculiarities of state regulation of tourism activity, is estimated the tourism development strategy, and are identified the main directions and mechanisms of solving tasks in the development of tourism. The features of rural green tourism in Ukraine are examined. All positive and negative components of its development are pointed.

Nowadays, tourism is one of the fastest growing forms of international trade services. Average annual growth in the number of tourism arrivals in the world during the last 20 years accounted at about 4-5%, foreign currency comings - 14%.

Tourism is the economic, social and political phenomenon, and significantly affects the world and the economies of many countries and regions. The importance of tourism in the world economy is growing, that is connected with the increasing influence of this sphere of activity upon economies of

many countries of the world, where it performs some important functions.

Ukraine has a very significant tourist potential, but it is used loosely and often irrationally. In other words, the relevance of the research topic is defined in addition to by the increasing need of opening of the potential of the most perspective directions of tourism development and its potential in separate regions of Ukraine.

The development of tourism in Ukraine can become an important factor of integration into the world economy. Thus, it is necessary to improve the economic efficiency of the tourist sector, which will allow Ukrainian tourism businesses in future to compete on a global scale, that is, without a doubt, a positive impact on the country's image, and its position in the world economy.

Tourism occupies a special place in the economy of the countries. The development of rural tourism will be able to reduce the level of unemployment in the labor market in Ukraine, reduce labor migration from the village to the city, to develop social infrastructure, improve the landscaping of dwellings, streets and villages. Besides, it will help to build agricultural products without intermediaries, to revive, preserve and develop folk crafts and historical and cultural heritage, to diversify the local agrarian economy, and also extend the overall range of tourist services that are currently offered in Ukraine.

## **Socio-economic orientation tourism development enterprises**

**Rega M.G.**

Candidate of Economical Sciences,  
Associate Professor of Marketing Department  
Mukachevo State University

In the article the existing theoretical approaches to socio-economic development orientations of tourism enterprises. It is overviewed modern new organizational forms of business management tourism industry and directions improvement of the priorities in the development of tourism and the introduction of effective methods of economic stimulation.

The basic characteristic of modern tourism development is transformation of touristic organisation into the international universal companies, corporations and association. It allows to improve informational exchange and to provide more effective insight to external market and to unite actions of partners in conditions of hard competition at the market of touristic services.

Modern organisational forms give a list of advantages which allow touristic company to improve the quality of services, to put finances in the most perspective projects and programs, to find new fields and segments of touristic market, to individualise guests' service, etc. With the purpose

increasing of touristic spends, it's used different methods. Increasing of enrichment and diversification of touristic services are such kind methods. In wide meaning, diversification – is the influence of economic activity on the other spheres of business: releasing of new products, expansion of product range, granting additional types of service and so forth. Introduction of effective methods in economic incentives is among priority problems of development of tourism. For solving tasks about development of touristic fields of Ukraine, it's necessary to put some changes and additions into the actual legislation about tourism, to carry out the program of creation of branched infrastructure in area, to carry out reconstruction of material resources of tourism; to provide civilized conditions for crossing of border (border, customs control); to open tourist representations in foreign countries.

The stable development of tourism is impossible without existing of actual law and legislative base which is appealed to regulate touristic relationship in state.

## **Investment and innovation for sustainable development of the dominant units**

**Stehnei M.I.**

Doctor of Economic Sciences,  
Professor of the Account and Finance Department  
Mukachevo State University

Article is devoted to actual issues of definition to investment and innovative priorities of a sustainable development of territorial units. In article factors of innovative territorial development are analysed and systematized. The world experience of the modern organization is investigated. Reserves of level increasing in investment appealing of territorial units are defined.

At the modern stage of national economy development with a strategic task is formation of innovative model updating. At the same time innovative development of separate territorial units is important component of this task. Features of ordinary life Ukrainian citizens need adaptation of the existing approaches and methods of innovative territorial administration for specific conditions of managing.

Satisfaction needs of each certain person should be in the centre of poly-directional system of factors in innovative territorial development as driving force of important reforms of rather effective use of territorial resources and providing a sustainable development of the country. Innovative nature of

territorial development must cover achievements of scientific and technical progress, effective social and economic and ecological technologies. All accumulated human potential as production, technological should be directed on the formation of favourable environment of life.

We classified the optimization of a role and size of an innovative component in structuring economy as the most important factor which is capable to provide structural reorganization of the Ukrainian economy, to give it the innovative integrated character; formation of optimum structure of national wealth; optimization of human potential in structure of resource economy; influence of the economic power on economic structure of national economy.

For ensuring a sustainable development of economy of Ukraine it is necessary to realize and use accurately all opportunities of innovative mechanisms, in particular clusters and technological platforms. Their application should be based on a combination of the national and regional principles of development.

## MONEY, FINANCES AND CREDIT

### **Theoretical aspects of banking institutions in the budgeting system of financial management**

**Lintur I.V.**

Candidate of Economic Sciences,  
Senior Lecturer of the Account and Finance Department  
Mukachevo State University

The modern economy of any country in the world is impossible without a functioning banking system. Effective and quality of the banking system of the state is due to the high level of financial management in banks. Budgeting as a tool of financial management provides identification of specific indicators to achieve the strategic and tactical goals that poses a bank.

The urgency of the problem, its theoretical and practical significance led to the choice of theme, its goals and objectives.

The purpose of the article is to study approaches to determining budgeting banks, budgeting efficiency of banks in the system of financial management and isolating flaws and benefits of banking budgeting.

Finance as an independent sphere of human activity and economic category formed several centuries earlier but gradually became the main budgetary relations in the financial and actually evolved into a separate branch of science and practice at the end XIX early XX century.

Thus, the term "budget" is inherent in a wide range of approaches to its definition. Scientists examined the different interpretations of the term put forward the following generalized definition of "budget bank".

Budgeting in the bank – is a process of planning future revenues and expenditures of the bank (individual units) and presentation of the results in the form of budgets. With budget expenditures of the bank balance is achieved and the scope and efficiency of transactions, evenly distributed expenditures with a view to

the smooth operation of the bank in all areas, costs are determined the optimal size for the best financial results and more.

Analyzing the advantages and disadvantages of using budgeting, shall decide on the nature of budgeting in their own management system. Effective budgeting banks should be paid great attention to parameters that are taken into account in the budgetary process bank, because the bank can use them to assess the effectiveness of its work in general, and predict it in the future.

Thus, in the article the theoretical aspects of budgeting banks in the system of financial management. It's based on the research of scientists proposed a generalized definition of "budget bank", which allows taking into account the specific use of this tool in the planning and management of the bank. Also found that financial planning is not only an integral part of the planning process, but also an important part of financial management as it identifies a number of operational parameters for the bank as a whole and in particular for all units for which the test can be conducted monthly.

The study of the advantages and disadvantages of budgeting allows banks to decide on the need for implementation of their budgets. However, it is created an effective system of banking budgeting to overcome financial, organizational, psychological and administrative problems. Therefore, further research on this issue should concern the development of specific implementation mechanisms and improve budgeting banks in Ukraine.

## Adaptation of balance for the estimation of the financial state of enterprise

**Nesterova S.V.**

PhD in Economics,  
Associate Professor of Department of Financial and Credit  
Mukachevo State University

The necessity of adaptation is grounded for standardization form of financial reporting about needs of the ordinary user; innovations which happened in submission of information in balance of the outlined enterprise, also the procedure of transformation is offered for standardization of balance in comparative analytical and for the purpose of simplification of informational perception on a financial condition of the enterprise. Functioning of the Ukrainian economy in a legal branch demands unification and standardization in those forms of financial statements which are used by potential investors for decision-making, is connected with an assessment of a financial condition of the enterprises.

But for trend and special analysis the standard form of balance seems overloaded with indicators. That's why, during such analysis it's necessary to use the aggregated balance in which number of articles it is considerably reduced by combination of uniform articles and elimination of such regulative articles. The list of concrete transformational procedures of standard balance of the aggregated depends on the purposes of the analysis, qualification and experience of the analyst. The main methods of such work are:

– association of articles which are uniform in the contents;

– exceptions from an asset, and a passive of the sums which balance with each other on condition of functional compliance.

The next step of balance adaptation in information needs of users is addition of the aggregated balance with calculation of structural indicators, dynamics and structural dynamics. At this stage the user receives so-called comparative analytical balance which actually contains indicators of the horizontal (dynamic) and vertical (structural) analysis. The comparative analytical balance contains information, is sufficient for calculation of indicators of liquidity (solvency), financial stability and turnover, necessary for calculation of indicators, and profitability for the reporting period.

Competently created comparative analytical balance will allow users to carry out the express analysis of a financial condition in the enterprise which is an object of their investment expectations and it is useful to professional analysts which have provided the opportunity to more effective process massifs of indicators of the reporting. One of the purposes of such processing is creation of database for development of criteria norms of the indicators in a financial state adapted for realities of the Ukrainian market in the context of integration into the European space.

## Modelling of operational control system

**Resler M.V.**

Doctor of Economical Sciences,  
Professor of Accounting and Finance Department  
Mukachevo State University

In the researches are made by scientists, it can be found the authentication of methodical model construction with principals of methodical building, such as: systematization, focus, complexity, unification, standardization, minimization of design decisions. These principles don't contact with content requirements of models which have to illustrate all essential aspects of objects. Thus, it's necessary to follow of such principle as visibility which is contrasts with completeness. On the basis of said above information, we can notice that the optimality of control model is confirmed with the main properties of its objects.

Flexibility of model can be determined as possibility to further improvement of model with the contents. At last, possibility of complete model realization is the most important characteristic. Under rule is understood such complexity, labour input, the solution of the questions connected with practical using of model.

Considering which was said above, it's necessary to notice the main phrase:

model of any objects control allows allocating the main organizational, information, technological and technical communications within them and out of it to develop options of the optimum direction of control taking into account minimization of labor expenses.

Thus, for the performance with this model, financial and managements audits and tax calculation in company must ensure three types to information: basic data, that is the full and coordinated data set from accounts of the income of all types, the payment budget, about realization volumes in the internal and external markets, debt to suppliers, the budget, workers and other creditors, data on prices for products and resources which have to be used as initial in expected model; a set of the equations describing mathematical ratios of the account and behavior of economic variables set exogenous (caused by the external reasons) the economic variables, parameters or coefficients which values are entered for every year of the predicted period.

## Financial stability of corporate entities and how to improve them

**Bashnianin H.I.**

Doctor of Economic Sciences, Professor,  
Honoured Worker of Sciences and Technology of Ukraine,  
Lviv Academy of Commerce

**Lintur V.I.**

Candidate of Economic Sciences,  
Senior Lecturer of Accounting and Finance Department,  
Mukachevo State University

This article deals with issues concerning the economic essence and methodical fundamentals of assessing the financial sustainability of the enterprise, the theoretical aspects of factors on the growth or reduction of the financial sustainability of enterprises. Also in the article we analyzed the basic approaches to the definition of „financial stability” of the enterprise, the main indicators that ensure the financial stability of the company.

Condition of Ukrainian economy for today is connected with new stage of reformations, strengthening of economic and politic crisis, increasing of uncertainty and instability of management conditions and requires rapid and elastic reaction from subjects of management to the changing in factors of external environment. All of these conditions foresee the implementation of effective mechanisms of entertainment managing with the help of which entertainment might to be able to quickly get changes, identify them and then in a way to provide correspond adaptation of commercial, financial and investment activity. That is why, the ensuring of financial stability is the important question for entertainments.

The main purpose of this article is the researching of economic essence of financial stability, its' major factors and also the development of recommendations about improvement of methodology of its regulation. Basing on the said above purpose, the follow tasks will be admitted:

-To discover the theoretical questions concerning essence of financial stability and its value for subjects of economic activity;

-To characterize the types of financial stability and major factors influencing it

-To consider approaches to an assessment of financial stability;

-To consider the factors causing decrease and factors which provide growth of financial stability of the enterprise.

Financial stability – is an ability of enterprises or organization to fully functioning and develops and also to hold the balance stability as in external as in internal environment which assures the possibility of enterprise to get investment attraction and settle with credits in time.

For estimating of financial stability level, there are used follow indicators:

- Coefficient of a ratio of the raised and own funds;

- Coefficient of autonomy (solvency);

- Coefficient of manoeuvrability of own means

- Effectiveness ratio of use of own means

- Efficiency of financial resources of all property;

- Coefficient of concentration of own capital (autonomy coefficient, independence coefficient).

So, financial stability displays the condition of financial resources and such level of its using when the enterprise is able to provide the non-stop process of functional production and also its expenditures for diversification and modernization. The process of financial stability providing of enterprise should be directed on the minimization of negative influence of external and internal environment to the activity of enterprise.

## ACCOUNTING, ANALYSIS AND AUDIT

### **Strategic management track in the system of admitting of decision**

**Popovych V.I.**

Candidate of Economic Sciences,  
Associate Professor  
Mukachevo State University

The management accounting in XX century was directed on the internal management. The strategic management accounting provides not only with necessary information for the production, the marketing, the research and the development but also offers the analyses of activity considering strategic goals, uses methods of obtaining the information about critical success factors: the quality, the innovation, the time est. for the enterprise development's strategy optimization.

The creating system of strategic management track which is able to make rapid decision on the necessity of accepting of concrete, one-time strategic decisions, needs active participative of management staff which make such decision. They only know the types of future decisions and that alternative strategy which should be considered for each other of them. Because the financial managers must provide the necessary information with the any of variants, creating strategic management system has to be communal dial.

Strategic management track – is information support of performance which is based on the ensuring of company managers with the all information is needed for performance and control of the development of company according to the interests of its owners and other partner groups (creditors, clients, suppliers, personnel, government and society).

Tasks of strategic management track are:

- formation of informational providing for analysis of potential markets for company;
- ensuring of strategic analysis of own potential and defining of of key factors of success for company;
- providing adequate information for ensuring realization of the chosen strategy and drawing up the reporting on key factors of success;
- ensuring feedback on the reached results and their coordination with strategic objectives (strategy realization monitoring);
- providing information about long-term consequences of various directions of action.



## MATHEMATICAL METHODS, MODELS AND INFORMATION TECHNOLOGIES IN ECONOMY

### Conceptual approaches to the forming of the system of institutional changes management

#### **Irtysheva I.O.**

Doctor in Economic Sciences, Professor,  
Professor of International Economics Department  
Mykolayiv National University named after V.O. Sukhomlynsky

#### **Stroiko T.V.**

Doctor in Economic Sciences,  
Acting Professor of International Economics Department  
Mykolayiv National University named after V.O. Sukhomlynsky

#### **Krupitsa I.V.**

PhD Student  
International University of Business and Law

Taking into account modern aspects of globalization and internationalization of world economic processes, the basic stages of institutional changes management are grounded under the conditions of transformation processes in national economy. The conception of institutional changes state managing is proposed and grounded on the complex cooperation both state organs and public organizations.

Modern global scientifically-technological, informative and ecological revolution needs the proper changes in the models of economic development. The models of economic development of separate countries are formed within certain economic system, which is the set of all economic processes that take place in society on the basis of certain institutional, property and financial relations and organizational forms.

The system of institutional changes managing is formed within certain economic system, which is set of all economic processes that take place in a society on the basis of complex organization, it's named – economic relations. Every system has national models of economy organizing, which correlate with present economic, resource and cultural potential of the country, its traditions, spirituality and mentality.

These institutional changes are developed within the framework and under the rules of the formal sector, which are implemented in the informal sector, where firms are organized in large groups and work together. It says about the inadequacy of conditions for the formation of a harmony institutional environment and favorable prospects for development.

## Modelling of the teaching process in logistic systems by using of nested petri nets

**Minakova S.M.**

Doctor of Economic Sciences  
State Maritime Academy of Odessa

Nowadays, despite considerable success of interactive studying, there are many problems that are not decided. To them, first of all, can be added development of engineering methods of creation computer teaching systems as a type of information systems using modern development methodologies and technologies, in particular, CASE-technologies. In addition, it is actual the creation of methods of such evaluation of didactic and operational characteristics of the developed training systems.

Let's look through the extension of Petri nets, which is useful while modelling of the teaching process. We speak about so-called Nested Petri networks (Nested Petri Nets-NPN).

The appearance of a given variety of Petri nets is connected with the desire of researches to have a tool for adequate and convenient representation of complex systems with difficult hierarchical and multi-agent structure.

Nested Petri Nets are an extension of standard Petri net formalism in which chips that represent local resources in positions of the system network, can themselves be complex objects with network structure and be modelled with low-level Petri networks -they will be called - satellite networks.

Nested Petri nets (Nested Petri Nets - NPN) is one of the modern tools of modelling and research of parallel working systems that have certain independence and own activity. These features make attractive their use when modelling educational process, conducted by a group of students both in traditional educational process and interactive computer training.

In this article we first offered two-level teaching model, consisting of a central system and a set of systems – satellites, which model the individual behaviour of students. Interactive, in other words, largely, independent training with the use of modern information technologies is one of the main directions of improvement of the education system.

# CONTENTS

## ECONOMIC THEORY AND HISTORY OF ECONOMIC THOUGHT

- Minakov V.M.**  
Economic and environmental aspects of the functioning of port industry in Ukraine. . . . . 3

## WORLD ECONOMY AND INTERNATIONAL ECONOMIC RELATIONS

- Kranorytskyi O.O., Bogomolova K.S.**  
Agricultural products market competitive development' estimation. . . . . 4
- Chuchka I.M.**  
Modern basic forms of linguistically-transport services in Europe. . . . . 5

## ECONOMY AND OPERATION OF NATIONAL ECONOMY

- Voit S.N., Holod S.B.**  
Strategy of survival and self-reproduction of complex self-managing social-economic systems in mesolevel. . . . . 6

## ECONOMY AND ENTERPRISE MANAGEMENT

- Havrylets O.V.**  
Franchising business of Ukraine in the period of crisis. . . . . 7
- Kurguzenkova L.A.**  
Economical security of company: essens and formational factors of correspond level. . . . . 8

## DEVELOPMENT OF PRODUCTIVE POTENTIAL AND REGIONAL ECONOMY

- Irtysheva I.O., Stroiko T.V., Yatsenko O.M.**  
Tourism as a specific form of international services trade . . . . . 9
- Rega M.G.**  
Socio-economic orientation tourism development enterprises. . . . . 10
- Stehnei M.I.**  
Investment and innovation for sustainable development of the dominant units. . . . . 11

## MONEY, FINANCES AND CREDIT

- Lintur I.V.**  
Theoretical aspects of banking institutions in the budgeting system of financial management. . . . . 12
- Nesterova S.V.**  
Adaptation of balance for the estimation of the financial state of enterprise. . . . . 13
- Resler M.V.**  
Modelling of operational control system. . . . . 14
- Bashnianin H.I., Lintur V.I.**  
Financial stability of corporate entities and how to improve them. . . . . 15

## ACCOUNTING, ANALYSIS AND AUDIT

- Popovych V.I.**  
Strategic management track in the system of admitting of decision. . . . . 16

## MATHEMATICAL METHODS, MODELS AND INFORMATION TECHNOLOGIES IN ECONOMY

- Irtysheva I.O., Stroiko T.V., Krupitsa I.V.**  
Conceptual approaches to the forming of the system of institutional changes management. . . . . 17
- Minakova S.M.**  
Modelling of the teaching process in logistic systems by using of nested petri nets. . . . . 18

Electronic scientific publication

# **EECONOMY AND SOCIETY**

**Volume 1**

Proofreading • *A. A. Skripchenko*

Desktop publishing • *N. M. Kovalchuk*

Founder of the edition:

Mukachevo State University

Address of the editorial office: 89600, Ukraine, Transcarpathian Region

Mukachevo, Uzhgorodskaya St., 26

Tel/fax: +38 (068) 813 59 09

Website: [www.economyandsociety.in.ua](http://www.economyandsociety.in.ua)

Editorial E-mail: [journal@economyandsociety.in.ua](mailto:journal@economyandsociety.in.ua)