

ANNOTATION

Tarasenko I., Vergun A. USING OF SYSTEMATIC APPROACH TO MANAGEMENT OF FINANCIAL SECURITY IN ENTERPRISES

Investigation of financial security at the microeconomic level systematic approach was carried out in the article. The concept of «financial security» and «system» were considered, with their help the definition of «system of management of financial security» was suggested. Place of system of management of financial security in the organizational structure of the enterprise has been shown. Management of financial security has been considered as a definite structure and the process needed to achieve long-term goals of the company.

Keywords: financial security, management of financial security, systematic approach, system of management of financial security.

Korchinskiy V.E., Litun M.I. FEATURES OF THE TREASURY SERVICES OF LOCAL BUDGETS. WAYS OF IMPROVEMENT

The article investigated the nature of the treasury system of cash execution of the budgets for revenue and expenditure, its differences and advantages compared with the banking system. The authors discussed the main problems of the budget execution using the treasury system, and suggested ways of improvement of the system of cash execution of the budgets of different levels.

Keywords: local budget, revenues and expenditures of local budgets, cash execution of the budget, the treasury system.

Maschenko E. BALANCED SCORECARD AS INSTRUMENT OF MANagements BY FINANCES

Pre-conditions of setting of the Balanced Scorecard are grounded in the mechanisms of financial management. The general signs and differences of the use of the Balanced Scorecard are determined in state and private sectors. The cause-effect connections are set between the constituents of the system: finances; clients; internal business processes; studies and development. The stages of introduction of the Balanced Scorecard are grounded.

Keywords: the Balanced Scorecard, finances, management, state, private, sector

Nekhaychuk Yu.S., Borunov D. THE CONCEPTIONS OF FINANCIAL PLANNING AND ITS CHALLENGES MODERN MANAGEMENT OF INDUSTRIAL ACTIVITIES

There are discusses the concept of financial planning in historical perspective In a scientific article. The authors performed and systematized characteristic of teleological and genetic concepts, their advantages and disadvantages, the possibility of their use in practice. The researchers investigated as a function of financial planning financial management enterprise by using various models of strategic management.

Keywords: concept, financial planning, strategic management model.

Bryazkalo A.E. FEATURES THE FORMATION OF FINANCIAL RESOURCES OF LOCAL GOVERNMENTS

This article investigates the nature, composition and financial resources estimated condition of the formation of local governments. The ways of the local authorities are offered to find and attract additional financial resources.

Keywords: financial resources, local governments, local borrowing, municipal property, local budget.

Vorobyov Yu.N. ESTIMATION OF THE DWELLING REAL ESTATE FOR SUBSEQUENT TAXATION

In the article the question of taxation of the dwelling real estate is probed in Ukraine. Principles and functions of taxation of the dwelling real estate are considered. Problems are certain during realization of estimation of the dwelling real estate with the purpose of taxation.

Keywords: dwelling real estate, taxation of the real estate

Kryuchkova N.M. PROBLEMS OF IMPLEMENTATION IN UKRAINE OF PROPERTY TAX, OTHER THAN LAND

In the article investigational taxation of the real estate, different from lot land in the leading countries of the world and countries of the UNS. Certainly basic problems of introduction of property tax, different from lot land in Ukraine. The ways of the effective use of this tax are offered.

Keywords: real estate, tax, taxation, model of taxation, base of taxation, pond of taxation.

Sverdan M.M. IMPLEMENTATION OF TAX PRINCIPLES IN UKRAINE

System of tax principles is studied. Principles of tax policy and tax system are delineated. Analysis of the principles of tax policy and tax system is made. A comparison of tax principles in the legislation is made. The suggestions of a more rational structuring of tax principles are made.

Keywords: taxes, tax system, tax policy, tax principles.

Vorobyova E.I., Glushenko O.I. CAPITAL MANAGEMENT COMMERCIAL BANK

Theoretical positions of the «Capital Bank» and «Money Management Commercial Bank» are investigational in the article. Also defines the types of bank capital and methods of management, analyzed the capital of «OTP bank», the main aspects of money management in the bank are investigational in the article.

Keywords: capital of a commercial bank, capital management, capital management model, strategy and tactics of capital management.

Tsugunyan A.M. ASSESSMENT THE CREDITWORTHINESS OF THE BORROWER AND WAYS TO IMPROVE

The article describes the theoretical aspects of realization of estimation of solvency of borrower. The of analysis of basic methods of estimation of borrowers persons is conducted, their criterion indexes are analyzed. Problems are educed in the estimation of solvency of borrower and suggestions are reasonable on the improvement of methods which are used by domestic jars.

Keywords: borrower, solvency, evaluation, index, rating.

Shvarts O.V., Kovalenko D.V. STRESS TESTING AS A TOOL FOR ESTIMATION OF BANK'S CURRENCY RISK

The actual questions of stress testing currency risk of the bank are reviewed and types such testing is defined. The basic attention is given on the definition of the algorithm stress testing currency risk VaR-based method.

Keywords: currency risk, stress testing, risk factor, VaR-method, stressful event coefficient.

Mstoyan K.V., Tarasenko M.V. BANK COMPETITIVENESS: SUBJECT MATTER AND IMPACT FACTORS

Morphological analysis and identified the main approaches to the interpretation of the definition of competitiveness of the Bank. Lists and describes the components of competitiveness of the banking institution. Investigated the relationship between the concepts of «the Bank's competitive position and the competitiveness of the banking product». Investigated external and internal factors of influence on the level of competitiveness of the Bank.

Keywords: the Bank's competitive position, competitiveness of Bank product, product quality, competitive activity, competitive advantages, the Bank's potential, the efficiency of the banking activities, the factors of competitiveness of the Bank.

Goryacheva K. THEORETICAL BASES OF THE SELECTION MODEL FORMATION OF OPTIMAL CREDIT PROJECT OF INDUSTRIAL SUSTAINABLE DEVELOPMENT

The paper provides the selection model of optimal credit project of industrial sustainable development. Optimality criteria from the perspective of sustainable development have been identified. Calculation of riskiness of the project and integral indexes of its financial, social, industrial, environmental performance has been presented.

Keywords: sustainable development of the industry, the optimal credit project, riskiness of the project, the participants of the credit process.

Zaslavska O. MODELING OF THE STRUCTURE OF BANKS' CREDIT POTENTIAL BASED ON THE CORRELATION-REGRESSION ANALYSIS

In this paper is investigated the problem of modeling the structure of credit potential of commercial banks using economic-mathematical methods. The was designed the special application software for modeling the structure of the resource base of credit and investment banking based on correlation and multi-criteria analysis. Research carried out by the example of three local banks: PJSC «Raiffeisen Bank Aval», PJSC «Bank Lviv» and PJSC «ComInvestBank». The author proposes a science-based mechanism of modelling of credit potential of banks and forecasting its volume.

Keywords: bank, banking resources, credit potential, credit and investment activities, economic-mathematical methods, correlation and regression analysis, regression model.

Vorobyova E.I., Osmanova E.U. THE MAIN DIRECTIONS OF MONETARY POLICY OF THE NATIONAL BANK OF UKRAINE ON THE CREDIT POLICY OF COMMERCIAL BANKS

In the article the analysis of value of the bank crediting is conducted for the redistribution of capitals and smoothing of norm arrived. The article considers objectives and instruments of monetary policy of the National Bank of Ukraine. In this paper we study the methods of influence of monetary policy of the National Bank of Ukraine on the credit policy of commercial banks. The article analyzes directions influence the monetary policy of the National Bank of Ukraine on the credit policy of commercial banks.

Keywords: monetary policy, bank credit, interest rate policy, open market operations, obligatory reserves.

Dubyna M., Pylevych D. PROBLEMS OF INTENSIFICATION THE FORMING AND ATTRACTION INVESTMENT IN THE DEVELOPMENT OF NATIONAL ECONOMY

The problems of intensification the forming and attraction investment in the development of national economy were identified and systematized, their essence was disclosed.

Keywords: ranking investment, investment policy, SWOT-analysis, foreign investment, domestic investment, the national economy, the tax system, regulatory activities.

Klimchuk S.V. INNOVATIVE DEVELOPMENT OF THE FINANCIAL AND ECONOMIC SECURITY OF SOCIO-ECONOMIC SYSTEMS

Development of the economic systems supposes forming of the reliable system of safety of functioning. The system of safety of functioning of economic process is a difficult ambiguous mechanism which is able to provide the effective cooperating of subjects and objects of the economic system with an external and internal environment. Therefore innovative development is social economic systems, accompanied by the permanent search of potential possibilities of protected from external and internal threats. The modern state is social the choice of finance-economic indicators, providing localization of external and internal threats puts the economic systems a priority task. On it have influence a number of factors, both political and social character.

Keywords: development, economic system, finance-economic safety, economic process, finance-economic indicators.

Kussy M.Yu., Kotlyarova K.S. ENTERPRISES OF AGROCHEMICAL SERVICE, PROBLEMS AND THE WAYS OF SOLUTION

The article identified the problem and suggest ways to improve the functioning of enterprises agrochemical service of Ukraine at the present stage of development.

Keywords: problems, grochemistry, efficiency.

Dubovyk O., Martyniuk I. EVALUATION OF THE ECONOMIC SITUATION IN UKRAINE WITH ENVIRONMENTAL FACTORS

The economic condition of the country is assessed in the article, taking into account environmental factors. The economic damage from the negative state of the environmental situation and the state environmental safety are investigated. The influence of environmental tax and fee land on ecological and economic development of the country is considered.

Keywords: state environmental damage, environmental security, fee land, environmental tax, tax policy.

Yegorchenko T. INTEGRATION WITH OTHER ACCOUNTING ECONOMICS AND CONVERGENCE OF EDUCATION

A critical assessment of the existing training programs for students in the direction of «Accounting and Auditing». Suggested areas for improvement in the integration of accounting with other sciences and the convergence of education. Focuses on the characteristics of the competency of accountants and auditors

Keywords: accounting, accountancy profession, auditor, integration and convergence of education, competence

Iefimenko T. ROLE OF ACCOUNTING INFORMATION MODEL CREATION ENTERPRISE

The aim of the study need to recognize the elected proof deciding factor accounting methodology for the creation of new tools development of administrative decisions. Such an instrument is an information model of the enterprise. Stated that the information support required quality can provide accounting. Accounting historically formed an independent science. Recognized as defining for building information model of the enterprise, the property communicativeness accounting system that forms a unity with its particular institutional environment and turns keeping a major supplier of information resource type. The modern state of the elements of the method of accounting as media properties communicativeness. This paper presents a new approach to the systematization of the principles of financial reporting from the perspective of values for the quality of the information model of the enterprise. Concluded the possible use in future studies of the conceptual approach to understanding the place of accounting in the information model of the enterprise.

Keywords: record-keeping, financial reporting, informative model of enterprise, communicativeness of the system of account, administrative decisions.

Kostyuchenko T.I. NEED OF BRANDING AT EMERGING ECONOMY CONDITIONS

This article discusses one of the non-price methods to ensure the competitiveness of products — branding. Specifically addressed are the concepts of «brand», the basic characteristics of the brand that carry a significant impact on the market position. Emphasis on what brands are kind of the quintessential representation of any advertising firm. For well-known and long-serving companies they bring quite a considerable capital, which if used properly can generate additional revenue.

Keywords: brand, branding, trademark, market.

Kussy M.Yu., Shpilkina A.V. MECHANISMS FOR INCREASING OF EFFICIENCY'S INCREASE IN THE ACTIVITY OF RECREATIONAL BUSINESS BY THE USING OF ECONOMIC-MATHEMATICAL MODELS

The article deals with the building of a special economic-mathematical model that suggests a consumer may get all services notwithstanding the price of the room that person has.

Keywords: model, recreation, planning.

Ukrainska O.O., Hodyakova O.V. THE CONCEPT OF IMPROVEMENT OF THE MECHANISM OF AN ASSESSMENT OF COMPETITIVENESS OF THE ENTERPRISE

The concept of improvement of the mechanism of an assessment of competitiveness of the enterprise, directed on search of reserves of increase of profitability of production as bases of stable work of the enterprise is developed; the main ways of increase in competitiveness at the chosen enterprise are defined.

Keywords: concept, system approach, competitiveness assessment, the principle, business activity.

Zabashanska T.V. REGRESSION MODEL OPERATION MUNICIPAL UKRAINE

The article deals with the issue of increasing the efficiency of operation of a municipal services focusing on finding additional sources of its financial security through increase in budget funding, fundraising potential investors aimed at the introduction of advanced technology and implementation of advanced control solutions to industries on life support society.

Keywords: utilities, economic modeling, government regulation, financial condition, simulation model.