

## ANNOTATION

**Vorobyova E.I., Vorobyov Yu.N. DETERMINATION OF VALUE OF FINANCIAL RESOURCES OF BUSINESS OF BUSINESS ENTITIES OF THE SYSTEM FINANCIAL MANAGEMENT**

In the article reveals the theoretical-methodological and practical principles for the valuation of financial resources of entrepreneurs. Analyzed essence and specifics of valuation of financial resources of entrepreneurs. Systematized factors that affect the formation of the value of financial resources.

*Keywords:* financial resources, financial capital, the value of financial resources.

**Gordiyenko E.S. FEATURES OF FORMATION OF THE BUDGET AND TAX MECHANISM OF DEVELOPMENT OF FINANCIAL BASE OF REGION**

In clause the essence of concept the budget-tax mechanism of development of financial base of region is considered; its structure is opened; the analysis of the budget and tax mechanism of development of financial base of region, on an example of Donetsk area is carried out; the directions on increase of effective activity of the budget and tax mechanism of development of financial base of Donetsk area are determined.

*Keywords:* financial base, budget-tax mechanism, budget-tax politics, incomes of the summary budget of area, financial stability.

**rneyev .V. CONSTITUENTS OF RESOURCE POTENTIAL SEPARATE GROUPS OF SUBJECTS OF FINANCIAL SPHERE**

In the article the features of forming and use of financial resources of separate groups of subjects of financial sphere in the modern terms of manage are considered The state of financial resources of domestic insurers is explored as separate group of subjects of financial sphere. Strategic directions of perfection of the control system by the financial resources of separate groups of subjects of financial sphere are offered.

*Keywords:* financial sphere, subject, forming, use, financial market, financial resources, insurance companies, management.

**Zabashanskiy M.N. ROLE OF CONCESSIONS IN STRENGTHENING THE FINANCIAL POTENTIAL OF THE REGION**

Grounded premise implementation of concession relations in order to improve both the operation of regional businesses, strengthening the financial capacity of the region. The factors affecting the financial potential of the region and proved reserves its accretion in modern terms.

*Keywords:* concessions, financial capacity, financial policy, financial support, financial resources.

**Druzin R.V. WAYS TO COUNTER UNFRIENDLY MERGERS AND ACQUISITIONS**

The article defines the essence of raiding and systematically raiding types of enterprises in Ukraine, performed the grouping of factors that affect the probability of raiding in respect of existing enterprises, suggested ways to counter raiding as hostile mergers and acquisitions.

*Keywords:* bankruptcy, raiding, mergers and acquisitions.

**Sosnowski I.S. TAX POLICY: DEFINITION, COMPONENTS, MEANS OF IMPLEMENTATION**

The scientific views on the nature of tax policy is systematized, the discussion aspects of its definitions is disclosed. The requirements in the development of tax policy in the integration of Ukraine into the EU are determined. The classification features of tax policy, the economic basis of its development, methodological performance criteria and means of implementation is distinguished. On this basis, the author's definition of tax policy is grounded.

*Keywords:* tax policy, definition, classification features, performance criteria, means of implementation.

**Klymenko T.V. STRATEGIC DIRECTIONS OF THE FINANCIAL POTENTIAL OF REGIONAL DEVELOPMENT STRENGTHENING**

The stages of development and implementation of management financial potential of regional development strategy are defined, the main characteristics of its types, depending on the level of financial potential, have been resulted in the article. SWOT-analysis of Chernihiv region economy is carried.

*Keywords:* regional development, management financial potential of regional development strategy, SWOT-analysis of the regional economy.

**Belozerova N.I. APPROACHES FINANCIAL DIAGNOSTICS ACTIVITIES TOURISM COMPANIES**

The article discusses the interpretation of financial diagnosis and determine its specificity for tourism enterprises. Methodical approaches for financial diagnostics tourism enterprises.

*Keywords:* financial analysis, diagnostics, financial diagnostics, financial condition, method, methodical approach.

**Smirnova . BRANDING AS A INSTRUMENT OF MARKETING ACTIVITY IN INSURANCE COMPANIES**

The article deals with theoretical basis of such terms as «brand» and «branding». It also describes the process of insurance company brand creation. The results of the study suggest that branding is one of the main instrument for marketing activity and its implementation will allow insurance companies to improve the system of insurance products' sails, which, in its turn, will help to increase the effectiveness of work for insurance companies.

*Keywords:* brand, branding, insurance company

**Maltsev V.V. STUDY QUALITY INSURANCE PROTECTION IN THE CONTEXT OF THE BASIC FINANCIAL STRATEGIES INSURANCE COMPANIES IN UKRAINE**

The questions of coverage quality are examined in this article. The author pays attention to the basic financial strategies of Ukrainian insurance companies. The main tasks of quality management of actual services are defined in the context of financial strategies realization.

*Keywords:* insurance company, financial strategy, coverage.

**Buriak A.V. MODERN BACKGROUND OF BANKING PERFORMANCE MANAGEMENT IN UKRAINE**

The article describes the background of performance management banking business in Ukraine by allocating as micro-economic reasons related to the specifics of conducting a national banking and macroeconomic associated with instability and uncertainty in general economic and socio- political conditions of the country, the authors also studied the evolution of the banking business in Ukraine , and the conditions of its development targets for 1991-2013 years. The necessity of development of the national banking business through its shift from extensive to intensive type of development, finding additional reserves of improving the efficiency of reference.

*Keywords:* efficiency, banking, management efficiency.

**Klimova E.I. REGIONAL BANKING SYSTEMS AND REGIONAL ECONOMIC DEVELOPMENT: ESSENCE AND INTERCONNECTION**

In this article, using the method of analysis given monographic define the terms «regional banks» and «banks on a national scale». Concluded that to achieve economic development of peripheral regions , such a structure is needed regional banking system , which is dominated by the high degree of integration between regional banks and banks nationwide . When this key is that regional banks should maintain their independence.

*Keywords:* regional banks, banks nationwide, regional banking system, region, economic development

**Fuksman A.Yu. LIQUIDITY MANAGEMENT SYSTEM IN BANKS: EVOLUTION AND WAYS OF IMPROVEMENT**

The evolution of banking liquidity management strategies and approaches is highlighted in the article. The author's interpretation of the concept of banking liquidity management system is formulated and the core components of such system are revealed. The aspects of banking liquidity management system improvement on the basis of an integrated approach are identified.

*Keywords:* assets management strategy, liabilities management strategy, balanced liquidity management system, funding transfer pricing, liquidity management system.

**Nekhaychuk D.V., Nekhaychuk Ju.S. THE ROLE OF STATE-PRIVATE PARTNERSHIP MECHANISM OF STATE INVESTMENT REGULATORY PROCESS**

There are considered institution of public-private partnerships as a mechanism to promote and support sustainable investment process in the country in the article. The author investigate the positive foreign experience implementing important projects using public-private partnerships. The authors conclude that public policies of public-private partnerships to attract private investments for the modernization of the Ukrainian economy. This policy should be aimed at creating a favorable economic and management environment for the development and implementation of important projects.

*Keywords:* public-private partnerships, investment process, investment project management system, public administration, management.

**Zekiryayeva E.A. ESTIMATION OF REGIONAL INVESTMENT POTENTIAL**

The lacks of existent estimation methodologies of regional potential are exposed in the article. The approach based on a calculation countries investment potential with his further distribution between regions is formed. The use of the official rating of investment risks and attractiveness of countries is fixed in basis of the conducted calculations.

*Keywords:* investment potential of country, investment attractiveness of country, investment risk of country, official rating, distribution of investment potential.

**Kondratenko N.O., Kozyreva O.V. PRACTICAL ASPECTS OF COMPREHENSIVE ASSESSMENT LEVEL ECONOMIC DEVELOPMENT ENTERPRISE**

The article proposed methodological approach to assess the level of economic development. It determines the index of development as integral convolution correlation coefficients between indicators balanced system. It allows defining the effect of synergy in the enterprise.

*Keywords:* organizational and economic mechanism, enterprise development, management of enterprise development.

**Vorobyov Yu.N. PLANNING OF OPERATING EXPENSES OF ENTERPRISE**

In the article theoretical-methodological and practical positions open up on planning of operating expenses on an enterprise. The process of the financial planning is considered on an enterprise. The estimation of the planned measures is conducted on the operating expenses of enterprise.

*Keywords:* planning, operating expenses, operating budgets

**Pozharytska I.M. JUDGEMENTS IN SPECIALIZED AREAS OF AUDIT**

Investigated approaches to the definition of «judgment» in various disciplines, the characteristic of mentally auditor. A conceptual model of professional judgment in the audit. Improved classification of audit judgments on professional matters

*Keywords:* professional judgment, the audit, the auditor's thinking, judgment principles, methodological tools for the auditor's judgment, the conceptual model of the auditor's judgment

**Shapovalova T.V. SOCIAL CAPITAL AS AN UNECONOMIC FACTOR IN MODERN ECONOMIC GROWTH**

Based on the economic literature studying and the conducted in the article empirical analysis, there are reasons to assert that the quantity and particularity of determinants that influence on the economic growth in the post-industrial era, development of an information society and knowledge-based economy go largely beyond the specified by the Neoclassical economics theory 'traditional' economic growth factors (physical capital and other types of capital used in the production process, natural resources, the land, labour, technical progress). It becomes obvious that there have been appeared 'non-conventional', non-economic factors of the economic growth which cover non-productive spheres. These factors have not attracted attention of economists until recently and, therefore, they are not sufficiently clarified and justified in economics.

*Keywords:* social capital; economic factors; uneconomic factors; economic growth; guanxi concept.

**Glushko E.V. PECULIARITIES OF LONG-TERM BIOLOGICAL ASSETS REPRODUCTION COST ACCOUNTING**

The article investigates the characteristics and problems of cost accounting of long-term reproduction of biological assets crop. Improve cost accounting objects immature biological assets long-term crop production. A scheme of analytical cost accounting immature biological assets long-term crop, which will contribute to a reliable reporting information on capital investments and bookmark care perennial plants and obtaining analytical data suitable for making deliberate management decisions on reproduction.

*Keywords:* cost accounting, long-term reproduction of biological assets stages of reproduction, immature long-term biological assets.

**Zabashtanska T.V. EVALUATION PERSPECTIVES OF MUNICIPAL UKRAINE**

The features of state regulation of utilities Ukraine at present, its main directions and set obstacles to its effective functioning. Determined the need for additional state financial recovery tool industry.

*Keywords:* utilities, government regulation, reform of public utilities, financial condition.

**Martyniuk O.S. STATUS AND PROSPECTS OF DEVELOPMENT THE INDUSTRIAL COMPLEX IN UKRAINE**

The article analyzes the industrial complex of Ukraine and discussed the reasons for the low competitiveness of the steel industry. The analysis of the competitiveness of Ukraine in the international context for major economic components. Considered negative factors in the industrial sector.

*Keywords:* industrial complex products, the state industrial policy, technological level, quality management system, integrated management system, vertical, horizontal integration, clusters.