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SECTION 1. ECONOMIC THEORY AND HISTORY OF ECONOMIC THOUGHT

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FEATURES OF SERVICES AND THEIR INFLUENCE ON THE PRODUCTIVITY IN TERMS OF POST-INDUSTRIALISM

The productivity of economic entities is one of the key problems that are considered by economic theory. Given the theoretical and applied importance of research of a concept of productivity, it is quite debatable, especially in terms of the post-industrial development of the modern economic system. Constantly there are special questions and challenges regarding the very essence and significance of this category, its area of application.

Considered by us within the research concepts of productivity are peculiar to an industrial economy and are used for standardized tangible products. The very essence of service causes some problems concerning its use. Based on the identified earlier features of service as a socio-economic phenomenon, specific features of service that directly influence its productivity are determined.

Such a scientific approach to attracting internal characteristics of service provides simple criteria for describing the productive activity and separately considers the influence of the main characteristics on economic changes such as productivity, production volume, innovativeness, etc.

Service intangibility has a significant influence on determination and evaluation of productivity.

Inseparability, in turn, means that consumer is an important participant in the service production process. In terms of post-industrialism, the consumer's attraction to the service production increases, the consumer's special assets are also involved, as we have described before.

The short life of service in the context of its influence on productivity means that the result of service production should be considered not only statically but also in movements. Results of service have an influence on the customer during a certain period of time, thus it is necessary clearly distinguish production process and its short-term effect from the result of service or its middle and long-term influence on the effect for the customer.

Heterogeneity of service also significantly distin-

guishes it from standardized tangible products. Service is a specific action, transformation, socio-economic construction. They are characterized by such features as continuity, equality of access, the fairness of provision.

Let us pay a special attention to the so-called extra features of service as a socio-economic phenomenon, which are peculiar to it in terms of the post-industrial development of the economy when certain types of service serve as public benefits, have to satisfy peculiar needs of the people and are characterized in the scientific literature as non-market.

In our work, we considered an issue of service productivity. Analysing service sphere, this economic category faces certain analytical complexities. Challenges and problematic issues outline prospects for further researches of service productivity. In particular, possibilities of using its multiple-factor measuring methods.

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SECTION 2. WORLD ECONOMY AND INTERNATIONAL ECONOMIC RELATIONS

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DEVELOPMENT OF FOREIGN RELATIONS OF UKRAINE IN CONDITIONS OF THE EUROPEAN INTEGRATION

The main purpose of research is a complex analysis of foreign economic relationship between Ukraine and the European Union in context of European integration. European integration – is to overcome technological backwardness, attracting foreign investment and advanced technologies, the way to modernize the economy, create jobs, improve the competitiveness of domestic producers, access to world markets for Ukraine. The EU has a significant interest to a wide range of industries Ukraine.

The dynamics and nature of changes in key macroeconomic indicators in the field of foreign trade were analysed. The analysis of the GDP dynamics indicate a negative trends of growth in foreign exchange and positive in national currency which observed in recent years. The main reason for this difference is not just inflation but also the devaluation of the UAH against the USD. In the article the main causes and consequences of the decline in GDP were considered.

Much of the Ukrainian business is related to foreign trade transactions, because foreign trade turnover of the country is almost identical with the nominal GDP. Ukraine's export first time in five years has exceeded import in 2015. The decline in exports caused by several factors: the war in the east of the country; changing prices on the world market; general economic situation in the world; rupture of economic

ties with Russia. However, the main reason for the fall in imports is the devaluation of the UAH.

The feasibility of integration into the European space for Ukraine was grounded. In Ukraine there are the necessary preconditions not only for economic growth but also for economic and social prosperity (human, industrial, technological and natural resources).

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THE DEVELOPMENT OF HUMAN RESOURCES IS THE MAIN FACTOR OF ECONOMIC DEVELOPMENT

Economic growth is the central economic problem and facing all countries. Its dynamics shows the development of national economies and living standards of the population. This is the main indicator of development and well-being of any country, one of the main macroeconomic purposes. The formation of market environment in Ukraine and the tapering of the international competition require radically change the approaches to economic growth of the domestic economy. The adoption of the "new economy" in developed countries, the development of which is based on knowledge and innovation, encourages the realization that the search for optimal ways to effective long-term development of Ukraine should be in the plane recognition of the human capital theory and the actual implementation of its leading provisions in the practice of market transformations. Of course, the development is impossible without the participation of human potential. Without competent, highly skilled professionals we can not to make a significant breakthrough in the development. Therefore, the development of human resources as the most important factor of economic growth requires constant attention of researchers.

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BACKGROUND OF MECHANISMS OF THE STATE CONSTITUTIONAL AND LEGAL REFORM

Today in the domestic scientific literature, public policy, seen as a stable organized and purposeful activities of the government in respect of a problem; This activity directly affects government and society. The main role in the implementation of public policies play a legislative and executive bodies and public associations and organizations.

Public policy is a strategic course that aims to develop the state and its separate spheres, which follow state authorities and the public. Overall, based on the comparison and detailed analysis of the European experience with legal reform, Ukraine needs, first of all, turn to the experience of other countries.

Thus, the mechanisms of government – a "way of resolving contradictions phenomenon or process in public administration, consistent implementation of actions that are based on fundamental principles, target orientation, functional activity using appropriate forms and methods of control" according to the "Encyclopedia of Public Administration", which was prepared by scientists of the National Academy of Public Administration under the President of Ukraine. In addition, our scientists provide a definition of the term. For example, the mechanism of public administration in any sphere of activity – "a system of coordinated instruments by which the specific activities carried out and through which the government influences the social activities of people to achieve these objectives".

In 1991 the CEE states, including Poland, Hungary, Czechoslovakia, began to sign the so-called European agreements (or Associate Agreement) with the European Community. Doctor of Law V. Vorobyev said that the "European Association Agreement countries of Central and Eastern Europe and the EU out of the fact that harmonization is a major prerequisite for economic integration in the Community". According to the candidate of political sciences L. Kitsyly, these agreements "lifted up their relations with the EEC to a new level, they opened the way for the gradual liberalization of trade in adoption of European legislation laid the legal basis to assist in special programs within the Community".

Similarly to the integration of 2004 happened and integration 2007 – Bulgaria and Romania. It used similar mechanisms of integration, but accession process was longer than the other CEE countries through slower execution of Bulgaria and

Romania to the requirements of EU membership. It should be borne in mind that at the time of joining the EU in 2007 these two countries CEE region were not ready for formal membership in associations according to the results of the membership criteria, but nonetheless been accepted into the EU provided to carry out the necessary reforms to successful adaptation to European standards in various areas.

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DOMINANT OF ADVANCE PASSENGER INFORMATION ON AIR TRANSPORT

The concept of an Advance Passenger Information (API) system was first developed to meet the needs of the Customs services of certain States, in order to address problems of drug trafficking and threats to national security, as well as to respond to growing international traffic. Advance Passenger Information System governs the provision of a limited number of data elements (identification details from the passport and basic flight information) from commercial airline and vessel operators to the computer system of the destination state. Required information should conform to specifications for UN / EDIFACT Passenger List Message (PAXLST) formats. Private aircraft pilots must also provide the necessary information to the Customs. eAPIS (electronic Advance Passenger Information System) is a public website which allows small commercial carriers to transmit data to the Customs electronically. When traveling to or from certain countries, passengers are required to provide advance passenger information before they check in or they will be unable to fly.

A lack of uniformity in API/eAPI systems can adversely affect the viability of the air transport industry and reduce the effectiveness of utilizing such data for the purposes it is required. It is essential, therefore, that States worldwide standardize their data requirements and adopt a standard format for the electronic transmission of such data.

API data can be divided into two distinct categories: a) data relating to the flight available to air transport operators from their own automated systems; and b) data relating to each individual passen-

ger, corresponding to those items of data that currently appear on machine readable passports and other official travel documents such as visas, if any, and other data that may be available in the transporting carrier's Departure Control System (DCS).

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SECTION 3. ECONOMY AND OPERATION OF NATIONAL ECONOMY

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INSTITUTIONAL INFORMATION ENVIRONMENT LAND MARKET

Author's research has shown that informal institutions of the land market, in comparison with the formal, developed based on "life experience of previous generations," i.e., are the result of an evolutionary inheritance of traditions, mentality, customs, thus they are not specially created by people. This may cause a sustained confrontation between entrenched informal institutions and new formal rules, since both are often incompatible with each other.

The authors proposed a land market model, all the elements are conditionally divided into five groups that make up the spiral knots, torsion to the centre – the information field of the land market.

The information field is the core of the spiral, as it is carried out through information relationship management Participants of the land market, and it supports a spiral movement, transition from one node to another.

All spiral units are grouped on several grounds.

The first group of spiral nodes marketing environment of the land market. The first group included the quality and quantity of land, their legal status and the price, to the extent this information is the most objective, poorly amenable to change, and already around which grows a large amount of subjective information distorted.

The second group of spiral nodes marketing environment of the land market. The second group includes: values, motives, needs, preferences, capabilities, benefits, satisfaction, life cycle, culture of land use, i.e. those elements that reflect the characteristics of the system states and actions of actors.

The third group of spiral nodes marketing environment of the land market. The third group includes the power imperatives, strategic priorities, the pub-

lic good, supply, demand, competition, quality and quantity of consumers who are social laws of the land market, affecting the behaviour of consumers and occupation.

The fourth group of spiral nodes marketing environment of the land market. The fourth group includes trends and processes in the transaction, entrepreneurship and market activities related to land use.

The fifth group of spiral nodes marketing environment of the land market. The fifth group includes trends associated with land and property relations and outside markets.

The model shows that a logical relationship can be determined by an infinite combination of elements in the form of various components, and the characteristics of the land market are in line (direct or indirect) depending on each other and form a self-regulating structure.

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GLOBALIZATION AS A FACTOR OF COMPETITION SHIFTING FROM NATIONS TO INDUSTRIES AT THE INTERNATIONAL MARKET

The article aims to explore the impact of globalization on shifting competition from between countries to industries in the global market. This process contributes to the production, improves product quality and is aimed at better customer satisfaction. However, it involves significant risk associated with potential social production process misbalance.

Today globalization affects competition at all levels of the economy and is one of the key aspects in economic relations. This process influences the competitive advantages system by changing the fundamentals of competition approach. The state of economic security is affected by such actions, thus national competitiveness issue gains importance in terms of understanding and assessing possible threats, especially economic security and national security.

Global industries competition is quite ambiguous. On the one hand, this process contributes to the production, improves product quality and, in general, aims at best customer satisfaction. However, it can destabilize the existing process of social production.

Global changes are important because they intertangle competing companies' positions. They can negate the benefits of former competitors and create

potential for new businesses to replace the existing after reaching the necessary level of competitiveness in the new environment.

The possibility of Ukrainian economy recovery and its sustainable growth ensuring provided existing competition strengthening in all markets can only ground upon the appropriate level of the national competitiveness and that of its entities.

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THEORETICAL ASPECTS OF THE EFFICIENCY INCREASE OF THE SOCIAL CARE SYSTEM IN UKRAINE

It has been noted in the article that modern humanistic economy conception is aimed at the creation of the preconditions for the human development. An important place has the social care in this process. The topicality of the social care problematics in Ukraine is caused by the complex economic situation, not high efficiency of the state social policy. The aim of the article is the analysis of the main rates, which characterize the population social care system functioning and the development of the proposals towards its efficiency increase. It has been pointed at the fact that the Constitution and the laws comprise the statutory basis, which provides the social care of population in Ukraine.

The analysis of the statistic and analytical information proved the increase of the particle of the long term unemployed and the increase of the average duration of the population's unemployment. It has been noted that from the number of registered unemployed in January 2016 nearly 13% are people, who have been unemployed more than one year. Unfavourable tendencies in the sphere of employment are the reasons of the loss and decline of the working facility quality. They lead to the reduce of the budget supplies and the enlargement of the state expenses. The article states, that the quantity of people, employed in the informal sector of economics comprises 4,4 million or a quarter of the general number of the employed population at the age of 15-70 years.

The main factors, which influence the situation in the pension system, have been defined. They are: the shortage of funds, shadow salary, demographic crisis. It has been pointed out at the fact that the absence of the complex reforms can lead to the further, more critical financial condition of the pension system in the long term perspective.

The thesis about the necessity of the development of the complex organization economic scheme has been substantiated. Its instruments will allow increasing the efficiency of the functioning not only of the pension system, but also of the whole system of social care.

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PREDICTION OF UKRAINE MACROECONOMIC DEVELOPMENT: SCENARIO ANALYSIS

The article analyses scenario prediction macroeconomic development of Ukraine. The study identified short and long term prospects for changes in key macroeconomic indicators, defined by their interdependence, matching the circumstances and the possibility of adapting to the changes taking place. Analysis of key forecast indicators of economic and social development of Ukraine carried out two scenarios: optimistic and pessimistic. Assumed and predicted that Ukraine will develop in one of two defined scenarios.

Without more active implementation of transformational reforms at the state level is difficult to achieve the desired positive results. The task of Ukraine is that it should stop war in Donbas, the reconstruction of the destroyed land to invest billions of dollars it possible conditions for fighting corruption and theft. And it's all components of Ukraine for the option that provides a more optimistic scenario.

The positive results of macroeconomic development can be achieved by implementing the political will, effective-making, implementation unit aimed tactical areas of socio-economic development, as defined in the overall development strategy of Ukraine, which will allow removing the social tension in society and ensuring sustainable socio-economic development.

It is proved that under current trends in the socio-economic system of the state and with the respect of specified forecast scenarios need to change

approaches to macroeconomic policy for the socio-economic development on the basis of homeostasis.

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SECTION 4. ECONOMY AND ENTERPRISE MANAGEMENT

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WITH SUSTAINABILITY FACTOR IN THE FORMATION POSITIONS AND DEVELOPMENT OF INDUSTRIAL ENTERPRISES

In the scientific article considers the essence and structure factors of the formation of vitality. Given the fundamental differences between the factors of functioning and development of viable industrial enterprises and formed the model of influence factors on the viability of industrial enterprises. Summarizes the approaches of scientists to classification of the structure factors on the viability of industrial enterprises from the position of functioning and development. Formed own approach to the classification of the structure factors in the formation of viable industrial enterprises in terms of the functioning and development based on not only financial, but also industrial, industrial-technological, economic, managerial, investment, innovation and marketing components. Listed on an indicative measure of these factors.

Summarizing the whole system of factors affecting the viability of industrial enterprises can determine – classification features: the dynamics of sustainability, factors functioning and development of the company; the place of origin: internal and external; the result of action: stimulating (factors that contribute to strengthening the competitive position and stimulate the growth of competitiveness of the enterprise); destymulyuyuchi (factors that negatively impact on the competitive position of the company and hinder the growth of competitiveness); positive and negative; complexity: simple and complex; the degree of risk, predictable random; the complexity of the internal structure: simple, complex (complete); the degree of control: regulated, unregulated, with partial regulation; Time of action: permanent and temporary (seasonal) and others. Successful operation and development of industrial enterprises should implement

proper organization of the process of production and sales, to monitor the market in order to study the competition and remain the most consumer-oriented growth and to ensure their own viability. A key to the viability of industrial production is yield, investment-innovative orientation of production, making effective and rational management decisions, effective marketing activities.

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DIRECTIONS OF QUALITY MANAGEMENT SYSTEMS DEVELOPMENT IN OPERATIONAL ACTIVITIES OF DAIRY ENTERPRISES IN UKRAINE

Directions of quality management systems development in operational activities of dairy enterprises in Ukraine

The aim of paper is to develop actual directions of quality management system as a component of operational activities of dairy enterprises based on an integrated approach in terms of European integration economic processes. Based on analysis of the problems of dairy enterprises in Ukraine the main factors influencing the current situation on the dairy market have been identified. The impact of these factors has been indicated to be multidimensional and have significant negative consequences for enterprises.

This made it possible to identify the problem of dairy product quality as the crucial one that requires urgent solution. The European standards requirements that currently apply to products of dairy enterprises can be met only on the condition that enterprises develop their own quality management systems and take into account the complex nature of the problems of providing quality and updated attainments of quality management.

Actual directions of quality management systems development at the enterprises of dairy industry of Ukraine have been defined. There have been: implementation of quality management methodology based on the "Six Sigma"; using the concept of quality costs management; ensure the quality of incoming raw materials; ongoing modernization process and renewal of equipment; ensure the implementation of infrastructure measures to improve quality control.

The proposed directions enable one to establish an effective quality management system, which will have certain distinctive features, specific elements and fulfill the objectives of the enterprise. Despite the quite considerable costs of implementing quality management systems, their operation will greatly reduce the costs of the company, which will increase the efficiency of the whole.

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RESOURCE APPROACH TO THE ROLE OF STAFF, A MAN IN THE SOCIO-ECONOMIC PROCESSES

The article traced the evolutionary move from the concept of "labour" to "intellectual capital." It is found in the question to what extent the modern scientific literature are different categories. One of the first categories that characterized the relationship of man to social production was labour. Currently, the economic literature views of scientists regarding the concept of "labour" somewhat disagree. The study author concluded that some scientists suggest that the category of "labour" to some extent, has exhausted itself. According to the author, this category in today's world has a right to exist, especially when it comes to, for example, unskilled labour. With the development of economic relations and industrialization of the former Soviet Union and the development of capitalist relations, the transition from manual labour to machine equipment. A scientific revolution is popular category such as "human resources". At the beginning began to be used 30-40 years category of "human resources". The immediate impetus for this process were the famous "hotornski experiments." With the development of information technology as a resource person ceases production considered. In the late 1970's. Was justified and introduced a concept vehicle of economic category "employment potential." Labour potential – is integrated assessment and quantitative and qualitative characteristics of the economically active population The concept of "human capital" is typical for companies post-industrial economy, The concept of human capital has entered the science in the early 60-ies of XX century. in Western economic literature. The scientific and technological revolution of the second half of the twentieth century. In economics, a new self-concept – "intellectual capital." We believe that each of these categories has a right to exist. But in modern conditions of development, the most common, in our opinion, categories which characterize man at work is "labour potential" and "human capital". Ukraine is on the industrial stage of development and has not exhausted all its possibilities, under not yet fully formed and developed no employment potential. There are many categories that characterize a person in the workplace, however, as a result of

the research, analysing the realities of modern Ukrainian economy, the author of the opinion that the most appropriate category for scientific research and further study is the category of "working hours".

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DEVELOPMENT OF THEORETICAL AND METHODOLOGICAL APPROACHES CONCERNING IMPLEMENTATION OF ECONOMIC DIAGNOSTICS OF THE ENTERPRISE

During last years, economic diagnostics of the enterprise stays in the spotlight of not only scientists and academics and researchers but also practitioners, entrepreneurs and the state. Indeed, the lack of justification of its application in activity and management of enterprises has led to the loss of response speed to the numerous problems arising in the system of functioning and development of enterprises. As the result – decrease in efficiency of economic activity in enterprises with different ownership and activity scope.

Critical analysis of the scientists' approaches to determine the essence of notion "economic diagnostics" based on detected flaws in the interpretation of its content allowed to consider it as a complex of diagnostic procedures of analytical focus aimed at identifying existing and potential problems in the system of functioning and development of the enterprise in order to prepare the necessary information to develop and make effective management decisions.

It is established that at the present stage of the notion development of "economic diagnostics" practically identifies with the notion "comprehensive economic diagnostics", implementation of which allows evaluating all aspects of business processes, but is a very labour intensive process, carried out in stages.

The mechanism of forming and implementing comprehensive economic diagnostics of the enterprise that will ensure implementing tasks of management through a comprehensive and complex approach to the research of the enterprise state, it is meant to be one of the important aspects of ensuring the reach of tactical and strategic goals of the activity. Its main subsystems ought to include: "Forming a comprehensive economic diagnostics of the enterprise", "Analysis", "Approval of comprehensive economic diagnostics of the enterprise", "Implementation of comprehensive economic diagnostics of the enterprise", "Choice", "Result" and "Control of the results of comprehensive economic diagnostics of the enterprise".

Proper theoretical and methodical principles justification of implementing a comprehensive economic

diagnostics of the enterprise serves as the basis for forming the information base to develop and make management decisions based on the results obtained during its conduction in the enterprise.

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LOGISTICAL BASES OF FORMATION MODERN MANAGEMENT OF ENTERPRISES

The questions the relevance of taking into account logistic aspects of the enterprise as the basis for the formation of modern management. It is shown that the formation of the traditional management system, objects of which are exclusively enterprise divisions, leaves without administrative influence the interaction of these entities in achieving their goals. It is shown that the presentation of the logistic structure of the company proves the need for the equitable treatment to the two types of items of the logistic structure – units and their relations as objects of management, which has become an important factor in its improvement.

This conclusion is illustrated by an example of the logistic map for material procurement processes, production and marketing of a particular enterprise. These findings lead to the following important conclusions. 1. Logistic schemes show that business results are achieved not only within each individual operator – plant or department, but in the process of their close interaction. 2. Two types of elements of the logistics network – units and links between them – are not equal control objects. Each unit has its own staff of employees, organization, work plans, management and others. While the connection does not have any of these attributes. That is, connections are managed according to the principle of "feedback", according to which the regulation is made only in the presence of disturbances final parameters of the enterprise. 3. Research shows that the logistics business model should be the basis for a more efficient management

systems, which are just beginning to be developed, in particular, on the basis of business process management systems that cover the whole stage, and the whole process of the company.

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THE HEADLINE OF THE ARTICLE IS "METHODICAL MAINTENANCE OF ESTIMATING HIDDEN COSTS"

The economic activity is unpredictable and associated with different unforeseeable consequences. So, the topicality of the research is determining the method of hidden costs' estimation. It consists of two blocks such as: method of hierarchy analysis T. Saaty and three methods such as method of associated indicators, fine's analyses and estimation of fictitious bankruptcy signs.

In accordance with the article the main researchers of researchers of this problem are Mocherny S.V., Fandel G., Zagorsky V.S., Vovchak O.D., Blagun I.G., Chui I.R., Miller L.G., Coase R., Williamson O., Tadelisi S., North D., Demsets G., Arrow K., Bartsel Y. etc. The investigation stresses three criterias of enterprises' hiddenization. These are balance between associated indicators, conclusion of contracts for small amounts and signs of fictitious bankruptcy.

The main point of research is basing of hidden costs' structures. The structure presents two kinds of hidden transformation costs and hidden transaction costs. This paper shows the analyses of the main methods of hidden costs' estimation.

The crucial point of investigation is adopting the method of hierarchy analysis for estimation transactional costs. This method based on assignment weights of significance for every classification item. The result of methods of transparency coefficient estimation is compared with a rating scale. If the result of coefficient estimation is one, the company has hidden processes only partly and need to reveal the hidden component from transaction costs.

To draw the conclusion, one can say that the

improving method allows to reveal the hidden transaction costs for its accounting so the author propose to estimate these costs. The estimation of hidden costs will provide an opportunity to control the process its formation and minimize in the future.

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COMPLEX DEVELOPMENT STRATEGIES SUPPORT COMPETITIVE COMPANIES: THEORETICAL ASPECTS

Improving the competitiveness of agricultural enterprises in modern conditions of functioning Object markets, is one of the most difficult and the most promising areas of research, primarily due to the features of the proceedings of their production activities. It should be noted that the main obstacles to doing effective production and economic activities of agricultural producers have not only commercial but also industrial character.

Strategy to ensure the competitiveness of enterprises is a comprehensive business strategy that includes long-term program of action in all functional areas of its activities aimed at creating a proper level of competitive potential and competitiveness. Adaptations of existing theoretical positions with the terms of industrial and economic activities of agricultural enterprises makes it possible to identify the main components, and also offer a comprehensive system for ensuring their competitiveness.

The components ensure the competitiveness of agricultural enterprises are using these strategies, either alone or in the form of:

Commodity-market strategy, which includes decisions on such aspects as the range and variety of products and the degree of their renewal, production scale, product quality, pricing;

Resource-market strategy, which includes decisions on such aspects as the amount of resource stocks and their replenishment frequency, quality resources, the behaviour of market resources;

Technological strategy that includes decisions on such aspects as the nature of technology, the degree of stability technology, upgrade technology, technological gaps;

Integration strategy, which includes decisions on such aspects as vertical integration, horizontal integration, diagonal integration;

Investment and financial strategy, which includes decisions on such aspects as attracting external financial resources, return of borrowed funds, investment of own funds;

Social strategy that includes decisions on such aspects as the number of workers, the interchangeability of workers differentiation workers, social type of team;

Management strategy that includes decisions on aspects such as the type of management, organizational structure, management communication and so on.

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IMPROVEMENT OF THE POSITIONING PROCESS AS SECURING COMPETITIVENESS IN THE FIELD OF HOSPITALITY

One of the most effective factors increasing the competitiveness of tourism enterprises is innovation, and its development on the basis of competitive strategy, which is complex designed measures that will make it possible to maintain and enhance existing market position by developing predefined perspective types of tourism products in order to expand supply, customer satisfaction, increase market share in certain segments and level of competitiveness of tourism enterprises by improving its image. Tourist activities and information are inseparable. Decisions taken regarding the trip are usually based on the information. Special packages at the time of purchase are also information. For the success the travel company must use a constant stream of objective information for decision-making to achieve the desired result the profit. Due to the fact that the touristic market participants exchange information during the day, there is a need of skills to collect and mobile handle it. The proposed procedure is conducting a comprehensive approach to the issue of small enterprises positioning on the touristic market. Its purpose is to organize and manage structural and logical steps of the procedure of the company positioning. The article describes the approaches to the positioning of companies on the market, the activities of TA "Atlant Master" was investigated and its competitive position was analysed. The advantages of this procedure positioning of the procedure, according to the author, can be considered the following features: ease of presentation; coherence and consistency of construction; the ability to use the order as a fundamental scheme for future strategic planning of the company; coverage of the most important stages in a single system; enabling personnel to make decisions about the methods and means of selection and evaluation. It was concluded that the touristic market competition among small enterprises of the tourism industry is great, and tourism businesses have unique distinctive qualities and competitive advantage in this business segment. A procedure for positioning of small enterprises on the market is improved

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CURRENT PROBLEMS RESEARCH OF ECONOMIC SUSTAINABILITY OF THE ENTERPRISE: METHODOLOGIES OF RATING, PROGNOSTICATION AND SOFTWARE

The relevance problem of research, how ensure the economic stability of the enterprise, caused by stiff modern competition in some sectors of the economy and new global trends, dynamic environment, which is characterized by a high level of turbulence, unpredictability and information asymmetry, and the lack of generally accepted concepts on this subject. For the successful operation of the business should focus on new adapted principles and methods of organization. To ensure the economic viability in modern conditions necessary to solve quite a large number of economic problems, managerial, technical, technological and, interestingly, a scientific character.

So, substantial transformation of the market environment bring an objective need to review traditional approaches to ensure the permanent development of undertakings and cause, as mentioned above, changing dominant build of the economic and management paradigm with a focus on sustainability formation of business entities. Global Transformations form the scientific interest in further investigation of the phenomenon of economic stability and determination methods of security.

Global Transformations form the scientific interest in further investigation of the phenomenon of economic stability and determination methods of security. Increasing economic stability of industrial and economic systems, as the main managers of the national economy, is crucial to the national economy of Ukraine.

The analysis of the theoretical framework shows, which in this area was done many interesting works, unleashed a series of theoretical and practical problems of different levels. But time changes confident requirements for building business processes, so there is a clear need to continue to explore the phenomenon of economic stability and create methodological basis of the process to ensure it primarily on the business budget-economic sectors of Ukraine.

The main purpose of this article is to highlight the author's view to determining the objectives of the research methodology of assessing the level of economic stability of existing industrial and economic systems – holdings and enterprises to build tools to make decisions aimed at ensuring its increase.

In line with continued research to improve the methodology of solving the problem of providing economic stability of wind farms, solving methodological problems of evaluating its level in enterprises and forming tools to ensure this condition in their functioning, the author performed work in the following areas:

analysed existing approaches to the definition of "economic sustainability" wind farm, examined and analysed existing methods for solving the problem of providing economic sustainability WPP and identify their shortcomings;

based on the foregoing, attempted to offer a conceptual framework, methodology and means of evaluation of economic viability wind farms that take into account those disadvantages which, in terms of the author, took place in the preliminary design;

proposed definition of process models and ensuring economic stability WPP;

implemented a pilot project for implementation in the enterprise management system authoring methodology evaluation of economic viability and ensuring its significant increase.

Currently existing "gaps" in research methodology economic stability WPP (holdings companies) impede solving the problem of providing, lead to high probabilities of insufficiently substantiated economic and management decisions, which in turn adversely affects the operation of wind farms results in long periods of time and lead to a high probability of bankruptcy, fatal irregularities in the operation, reduces efficiency.

Therefore, very important issue is improving the methodology the problem of ensuring the economic viability of WPP, the basics of solution which is devoted to this article.

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COMPETITIVENESS: MEANING AND SCOPE

The article suggests a common set of analytical work on the assessment of competitiveness, which is based on the following stages: market analysis and the choice of products to compare with; determination the comparative set of parameters; calculation of the competitiveness level of goods by different methods. A structural-logical model of products competitive evaluation is put forward.

The article determined the scope of the use of product competitiveness index, given the fact that manufacturers have to use it as a major guideline in their work, because it allows them to: assess the current level of product quality, establish factors of quality formation and define areas of improvement; correctly estimate the position on the market and modify the production program on the basis of marketing, strengthen financial position; forecast the expected "longevity" of the new product until it's release onto the market and avoid possible "failure"; develop options for management solutions to optimize the movement of goods from producer to consumer through its successful combination of consumer and economic properties; form a considered strategy and tactics of supply, production and sales.

Based on the review of professional sources, the basic classification features of assessing competitiveness of products methods were singled out. It is concluded that the choice of methods for assessing competitiveness depends on a combination of criteria, stages of the life cycle in the market and presentation of calculation results. The features of assessing competitiveness of products methods were singled out, their advantages and disadvantages were discusses as well as the possibility of effective use.

The algorithm of forming the production program of the company with regard to the internal competitiveness of products, illustrating steps starting from modelling customers' expectations until deciding on inclusion of products into the production program and considering the main stages of the analytical work of evaluating the competitiveness of products.

In determining the competitiveness of domestic production proposed beneficial effects include parameters that define rationality in terms of produc-

tion efficiency of enterprise resources (consumption of materials, labour, capital intensity, profitability). The price is suggested to be increased by the amount of expenses related to the promotion of products on the market.

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GRAVITY MODEL TO DETERMINE THE RELATIONSHIP IN THE DELIVERY SYSTEM OF COMMODITY PRODUCTION

In the article the approach on forming trade flows for distribution companies within the industry for the production of bread, bakery and pastry by developing the gravity model. The analysis of relationships in the delivery system of commodity production partially revealed the essence of logistics channels. The research led to the choice of the gravity model to determine the connection between the supply company for the production of bread, bakery and pastry (number of products) and demand of these products.

The results of the research generated gravitational model of network distribution channels for enterprises implementing bread, bread and other bakery products. It allows you to determine the effectiveness of interaction between enterprises and trade products.

The results can be used in the movement of commodity-transport stream for companies with production of bread, bakery and pastry.

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SECTION 5. DEVELOPMENT OF PRODUCTIVE POTENTIAL AND REGIONAL ECONOMY

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STATE AND REGIONAL TARGET PROGRAMMES AS AN EFFECTIVE TOOL TO STIMULATE ECONOMIC GROWTH

The article notes that the program-target approach to planning and management of socio-economic development of the regions, which is implemented through the development of national, regional and branch programs is one of the innovative instruments of regional problem-solving and effective economic reform. Program-target approach is a tool of state influence on the market economy, the activities of all economic entities that operate in the state significantly increasing the efficiency of state regulation. Methods of regulation underlying the program approach should have recommendatory nature, democratic structure, economic interest of all parties in providing high-quality economic growth. The focus is that the key features of program-target approach are consistency, focus on achieving a specific goal or system of goals, consistency and organizational isolation of target programs.

When developing regional target programs it is necessary to integrate a regional dimension, since any program is implemented in specific territories, each with economic, social and environmental components forming a certain integral system, providing a comprehensive solution to the most acute problems of the area and achievement of the balanced state.

It has been found out that the presence of a large number of state and regional target programs leads to inefficient use of budget funds and does not provide for achieving goals. State customers of the programs, which include mainly ministries and other central bodies of executive power are interested neither in optimization of their number nor introduction of a rigid system of control over their implementation. They do not provide an active work on search of

not budgetary sources of financing, especially under the condition of budget savings. This is because it is possible to attribute permanent failure of the programs to their unsatisfactory funding and avoids the incurrence of liability of officials for their ineffective implementation.

To eliminate existing problems, measures for the improvement of procedures for the preparation of state and regional programs and monitoring of their implementation that would meet the peculiarities of the current stage of socio-economic development of Ukraine have been proposed.

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SECTION 6. DEMOGRAPHY, LABOR ECONOMY, SOCIAL ECONOMY AND POLITICS

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THE INFLUENCE OF DEMOGRAPHIC SITUATION ON THE DEVELOPMENT OF HUMAN CAPITAL, KHMELNYTSKYI REGION

The article presents the analysis of views of scientists, to characterize the demographic factors and their influence on the formation of human capital. It should be noted that the formation, development (positive or negative) and the state of human capital directly or indirectly affect the factors that determine its qualitative and quantitative composition. Under "factor" refers to a condition, the driving force, the cause of a process that determines its character or one of the main features. And found that all the factors contributing to the formation, development and utilization of human capital can be organized into groups such as demographic, socio-economic, production, institutional, socio-mental. Among the demographic factors on the extent of formation and use of human capital of the region, the greatest impact: population, age and sex structure, rates of natural increase, life expectancy, migration, etc.

The analysis of the demographic situation in Khmelnytskyi region. Contradictory demographic processes that occurred in the country could not affect the demographic situation in the region. The decrease in population has occurred among urban dwellers and the rural population partially, the decrease was due to migration. However, a significant reduction has occurred and in consequence of the excess of deaths over births. Statistical information regarding the number of the population, and the reasons for its reduction in recent years. the existing human capital of rural areas is deteriorating only qualitatively because of the lack of opportunities for learning and self-improvement, but also quantitatively, in connection with the reduction of the population. In recent years, the numbers of the region's population continues to decline, which negatively affects the human capital

of the region. This gives rise to a tendency that is not simply the reproduction of human capital of the region and this can contribute to economic development and gives rise to a demographic crisis in the region. The features of the age structure of the population and its impact on socio-economic development of the region. We investigated the rate of natural increase of the population of the Khmelnytskyi region.

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SECTION 7. MONEY, FINANCES AND CREDIT

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BANKS WITH FOREIGN CAPITAL INFLUENCE ON THE INDICATORS OF BANKING SYSTEM OF UKRAINE

The article analyses the impact of banks with foreign capital on the situation with the banking system of Ukraine. At the end of the third quarter of 2016 40 banks with foreign capital operated in Ukraine, foreign investors had a controlling interest in 32 banks of them. Seven banks of them included representatives of the Russian Federation, four banks by the representatives of Israel, three banks were owned by residents of France, two by representatives of banks in Poland, Cyprus, Greece and Turkey. Residents of Germany, Austria, Kazakhstan, Italy, the Netherlands, Hungary, USA, Iceland, Sweden and the UK had per one bank.

It should be noted that the ownership structure of commercial banks operating in Ukraine, including with foreign capital, frequently changed, sometimes quite radically. For example PJSC "Megabank" for five times in 2015 changed the ownership structure of the bank, JSC "BTA Bank" in 2016 by 6 times changed ownership structure, and became the bank with foreign capital from the banks with Ukrainian capital in April 2016.

It should be mentioned that of the seven banks that were owned by Russian investors, and 5 banks of them were directly controlled by the state institutions of the Russian Federation. According to those facts the banks with Russian capital owned the largest share of the equity, assets and liabilities of the banking system of Ukraine.

However, calculations show that none of the groups of banks in the country of capital origin could make a significant impact on the banking system of Ukraine, since nine of them had a significant proportion either in their own or share capital, or in other

assets, including loans and debts nor obligations in Ukraine's banking system. The principal amount of liabilities of banks with foreign capital has been formed in foreign currency. In its formation of the obligations banks with foreign capital preferred legal persons, and in the formation of assets mostly favoured individuals as for the foreign currency.

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FEATURES OF RESTRUCTURING OF BANKING SYSTEM OF UKRAINE

In recent years negative trends appeared in the banking system of Ukraine, including outflow of funds, decline in lending, worsening of the credit quality, significant increase in spending on the formation of insurance reserves, growth of losses, reduction in capitalization and growth of dollarization of bank assets and liabilities. The origins of these processes relate to systemic banking crisis of 2008-2010. It seemed the NBU had enough time to analyse the causes of these phenomena and take necessary anti-crisis measures, including the expected restructuring in order to recover the banking system and to form its new configuration.

The results of the restructuring of the banking system of Ukraine at the beginning of 2017 are controversial. The most visible and tangible result is the closure of almost half of Ukrainian banks for reasons of insolvency, non-transparency of operations and the need of reducing risks. In fact, risks have only increased during the derivation of banks from the market. Legal entities, which were bank customers and were declared insolvent, lost their money. Significant payments to individuals from the Deposit Guarantee Fund led to another inflation, because of actually additional emission of money, and subsequent devaluation of hryvnia.

The declared cleaning of the banking system has reduced public confidence in it. As the NBU individually and categorically made decisions on the withdrawal of banks from the market, the level of confidence fell for him. In our opinion, the main causes of recent large-scale banking crises were the lack of clear understanding of the tactics and strategy of the national economy in NBU's actions, its fixation on the question of stability of hryvnia and money market, the imperfect architecture of the financial system.

Unfortunately, even today there is no professionalism and consistency in the actions of the National Bank regarding to the overcoming of the financial crisis, not even mentioning about their proper warning. That is why the restructuring has turned into mass bankruptcy of banks in Ukraine.

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METHODICAL TOOL FOR IMPROVING COMPETITIVENESS AND FINANCIAL SECURITY OF ENGINEERING ENTERPRISES

The presence in the enterprise competitive status and competitive advantage are the essential conditions for obtaining excess profits, for providing financial stability, security and further development in modern market conditions.

Enterprises with sustainable competitive advantages are more attractive to get success in the market as compared to others. Today, domestic enterprises are nearly uncompetitive on the world market, while Ukraine has considerable resources, but it can only compete through cheap labour.

In the article the important scientific and practical tasks to develop methodological support competitiveness and financial security engineering enterprises has been decided. The main conclusions and recommendations are as follows:

- The objective function for competitiveness and financial security engineering enterprises has been shown. The factors of competitiveness and financial security engineering enterprises have been put forward. There are included: index mobility of equity; asset turnover ratio; turnover ratio of accounts payable; turnover ratio of equity; rate of return.

- Proved that the financial and economic activities of engineering enterprises, which use to form their assets more ideal approach, is characterized by significant unprofitability (66%); moderate and aggressive – unprofitability rather than profitability (50%, 50% and 65%); compromise and conservative – high profitability (60% and 67%).

- Methodical approaches to improve the competitiveness and financial security of engineering enterprises have been developed. Their characteristic features are:

To use as the objective function for competitiveness and financial security the engineering enterprises – the return on equity;

To establish limits for these factors: index mobility of equity; asset turnover ratio; turnover ratio of accounts payable; turnover ratio of equity; rate of return;

To establish maximum, medium and minimum values of factors and the objective function.

In the current economic conditions is actual the professional assessment and staff motivation the

engineering enterprises. Firstly, this is explained the necessity of improving the efficiency of financial and economic activity of engineering enterprises. This is presumed to increase more responsibility for each employee.

Second, the current trends in the human potential of the engineering enterprises, such as increase in the cost of human services, increasing the role of human recourses in manufacture of goods and services, constant growth the staff professional requirements – require staff qualification growth, high motivation to activity for engineering enterprises.

Thirdly, the development of engineering enterprises is influenced by changes in the environment. It requires a combination of quantitative and qualitative characteristics of personnel with the new requirements. Without them the plans of engineering enterprises are unfulfilled. Also the productivity and staff motivation are reduced. This is a subject for further research of the author of this work.

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IMPROVING TAX CONTROL IN UKRAINE IN THE CONTEXT OF COUNTERACTION TO TAX EVASION

One of basic factors, that negatively affects filling of budget financial resources during the protracted period there is such phenomenon as avoiding payment of tax payments. Practice of administration of taxes and collections showed in Ukraine, that the constitutional duty of taxpayers in relation to complete and timely payment of tax payments was executed not conscientiously, not always and by not all subjects of taxation.

Minimization of payment of taxes and collections can be realized in two ways: as a result of the use of illegal methods and by the legalized actions. Avoiding payment of taxes pulls responsibility of financial or criminal character, and in eventual negatively influences on filling with the financial resources of budgets of all levels. With the purpose of overcoming of corruption, liquidation of obstacles, which interfere with creation of favourable business-climate, removal of misunderstanding, in socializing of citizens with the public servants of organs of Government fiscal service of all levels an anticorruption project works «Pulse» which is the indicator of quality of co-operation of business and fiscal organs.

To promote efficiency of realization of tax control of needs to improve implementation of analytical work that is carried out supervisory organs. Also needs to systematize recommendations for realization of tax control after different industries of economy, taking into account the use of the expressly regulated principles and methods. At the same time it is necessary to modernize and improve the hardware and software and information support used by supervisory authorities, the main feature of which is the implementation of tax control.

Construction and use tax control mechanisms should be integrated based development strategy and public finance Ukraine in conjunction with the institutional market reforms. In the current realities of tax control mechanism in the field of taxation has built and altered in combination with structural reforms conforms with the policy of public spending, public debt policy, aim at balancing the budget in the short term and minimizing cases of tax evasion.

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SECTION 8. ACCOUNTING, ANALYSIS AND AUDIT

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RECORD LOSS: THEORETICAL AND PRACTICAL ASPECTS

Category expenses in modern economic literature is widely used, with a different definition. In the situation (Standard) Ukraine notion of "costs" means less economic benefits in the form of an outflow of assets or increase in liabilities, leading to a decrease in equity (excluding the decrease in equity due to its withdrawal or distribution to owners) provided that these costs can be measured reliably.

In general, the researchers determined the costs spent as raw materials, cash, fixed assets, fuel, energy, labour and other production and sale of products as well as related to this transaction.

Production costs are classified according to various criteria: the responsibility centres (cost centre) – the cost of main and auxiliary (subsidiary) production; by types of products and services – the cost of individual products, a typical representative products of uniform products, semi-disposable demand more. For the unity of costs can be singleton and complex. Costs can be on economic elements or items costing; on how to transfer the value of the products – direct and indirect, and the degree of influence the level of output costs – variable and fixed. In addition, depending on the calendar periods they may be ongoing, long-term and disposable, and the appropriateness of spending – productive and non-productive.

In general it can be noted that the "costs" and "costs" are different concepts, which makes their separation in accounting. This is the broader concept of "expenses", which according to certain conditions and may be recognized as an asset in the balance sheet, or – the period and expenses in the statement of income.

The results of the study, we propose a composition of expenditure on crop production: labour costs; spending on social programs; seed and planting material; fuels and lubricants; fertilizer, including

organic; mineral; plants protecting tools; raw materials; works and services; the cost of maintenance and repair of fixed assets; other expenses; overhead; total expenditures.

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THE ACCOUNTING AND TAXATION OF THE GRANTS RECEIVED BY NON-PROFIT ORGANIZATIONS

The main problem of accounting for grants is the absence of unified approaches to the development of effective mechanisms of improving the accounting system with the requirements of international standards, lack of readiness of the transition to a unified methodological principles, as well as creating a unified organizational and information support of accounting for grants received by non-profit organizations.

The aim of the study is to conduct a comprehensive study of features of accounting for non-profit organizations received grants, and the definition of the stages of preparation of the financial report on the use of funds under the grant requirements charity organizations.

A non-profit organization is a legal entity that is formed without purpose of profit to support the activities of bodies of state power, bodies of local self-government, facilitate the implementation of state functions or local self-government, development of civil society and the rights and freedoms of citizens. In Ukraine all non-profit organizations can be divided into two large groups – budget and off-budget.

According to the Tax code of Ukraine non-profit enterprises, institutions and organizations enterprises, institutions and organizations, the main purpose of which is not profit, and the production of charitable activities and philanthropy and other activities stipulated by law.

The most common source of additional resources non-profit organizations and social projects, there are charities that, in turn, provide assistance in the form of grants.

The grants are earmarked funds provided on free and irrevocable basis to non-profit organizations or individuals for the implementation of social projects, charity programs, research, training, and other socially useful purposes with the subsequent report on their use on the terms provided grandadam.

The receipt of funds and other property in the non-profit organization depending on the sources of education can be divided into: revenues from target financing; revenues from non-earmarked funding; passive income; other income.

Targeted funding is the money received by non-profit organizations to Finance specific programs.

Targeted funding is the money that non-profits receive without purpose, without specified conditions for their expenditure.

Income received non-profit organizations are exempt from taxation in accordance.

Funds or property received as international technical assistance, which is provided in accordance with the existing international treaties are not taken into account for determining the object of taxation to income tax.

International technical assistance is not reflected in the composition of the income of the taxpayer recipient and the costs undertaken by an international technical assistance not subject to inclusion in the composition of expenditure and are not depreciated

Grants are available for certain limited circumstances, non-observance or violation of which leads to cancellation of the grant or refund.

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SECTION 9. MATHEMATICAL METHODS, MODELS AND INFORMATION TECHNOLOGIES IN ECONOMY

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METHOD OF CALCULATION OF SALARY OF PEDAGOGICAL WORKERS IN PROGRAM «COMPLEX ACCOUNTING FOR BUDGETARY INSTITUTIONS OF UKRAINE»

One way to improve the accounting of institutions and organizations activity is the use of automated information systems of accounting, which allow to ease and to accelerate the work of accounting staff and to improve the accuracy and reliability of accounting information.

Currently, there are a lot of automated information systems for accounting, but information systems (programs) on the platform "1C: Enterprise 8" have widest use. In particular, the program «Complex accounting for budgetary institutions of Ukraine» is using for complex automation of budgetary institutions.

In February 2017 year, a new edition of the program «Complex accounting for budgetary institutions of Ukraine» was released. It improved accounting and implemented a new chart of accounts and new accounting standards in the state sector, which came into force on 1 January 2017 year. Since the new edition of the program has differences from the first edition of the program, in particular, it has no specialized module of pedagogical accounting for automation of work and salary accounting of pedagogical works, for which salary is calculated according to their pedagogical load, the definition of method of accounting for this area in the new edition of the program is actual.

The aim of research is to determine the method, composition and settings of parameters and accruals

for calculation of salary of pedagogical workers, for which salary is calculated according to their pedagogical load, in the new edition of the program «Complex accounting for budgetary institutions of Ukraine».

On the basis of the analysis of the legislative and normative documents on the payment and calculation of salary of pedagogical workers, the basic accruals and formulas for calculation of salary of teachers of higher educational institutions of I-II accreditation levels are defined. The general method of calculation of teachers' salary in new edition of the program «Complex accounting for budgetary institutions of Ukraine» on platform «1C:Enterprise 8», the main stages of which are the creation of calculation parameters and salary accruals, is described. The composition and settings of parameters and accruals for calculation of teachers' salary are defined.

The above method can be used for the calculation of salary of other categories of pedagogical workers for which salary is calculated according to their pedagogical load.

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ORGANIZATIONAL MODEL OF THE LOGISTICS CENTRE STRATEGIC RISK MANAGEMENT

The purpose of the article is to develop the organizational model of the logistics centre strategic risk management. It is based on the principles of building a balanced scorecard system of logistics centre and implementation of simulation tools.

This article is based on the theoretical principles and methods of the system analysis and risk management approach to the management of complex social and economic systems; and modern approaches to the management of the logistics system.

The theoretical approach is used in order to improve the stability and the efficiency of the logistics system management. The article is a starting point for further research and practical tools of the logistics processes management for the production and sales system management.

This article examines the main methods of assessment and prediction of economic risks within the enterprise. The methodological principles of logistics centre strategic risk management are defined. They are based on the analysis of the specific risk management and economic systems approaches to the building of balanced scorecard. The logistics centre strategic risk management tools are structured. They are guided by the principles and the results of critical analysis and prediction methods for assessing risks to the economic systems of different origins. An organizational model of the logistics centre strategic risk management is designed. It takes into account the specific of the implementation of modern methods of economic and statistical and simulation; the specifics of the transport and logistics centres, transport companies, transport and cargo systems.

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SECTION 10. INSURANCE AND INVESTMENT

Vygovskaya V.V.Doctor of Economic Sciences, Associate Professor
Chernihiv National Technological University**ROLE AND IMPORTANCE OF ECONOMIC RATIONALITY AS A BASIC IDENTITY IN THE SYSTEM OF AN INSURANCE MARKET SECURITY**

A theoretical study of the nature and structure of economic rationality as a basic criterion for the insurance market security is provided in the paper. Its role in the justification of the choice of development trajectory of the insurance market security under uncertainty is defined. The article deals with the evolution of economic rationality as the basis of economic behaviour. The author reveals the key conceptual principles of the rational choice theory and defines the theoretical and methodological peculiarity of the insurance market security.

The insurance market is an effective mechanism for protecting the material and intangible values of society, maintaining its social stability, mobilizing investment resources for targeting the economy and ensuring conditions for the economic security of the state. Modern conditions of functioning of the insurance market in Ukraine, characterized by a number of destabilizing trends associated with capital outflow, accumulation of risks, the emergence of resource constraints, put forward new requirements to ensure the safety of the insurance market. The chosen euro-integration trajectory of the state's development has necessitated the almost complete opening of its economic space for world business. And thus, on the one hand, he began the process of modernizing the domestic socio-economic system in accordance with the requirements of the European community, and on the other hand, significantly restricted the possibility of protecting national interests. Thus, the issue of ensuring national security, economic security and the insurance market in particular is particularly acute.

Scientific interest in the problems of ensuring the safety of the insurance market in modern conditions is quite a logical request to the needs of the ascending progress of the domestic economy. The above arguments give reason to consider the expediency of introducing into practice the criterion of economic rationality as a starting substance, which determines the design of the insurance security system of the

insurance market. The offered approach will allow to create a theoretical platform for development of strategy of development of the insurance market on the basis of a combination of the following principles: unambiguousness and clarity of tasks; target orientation; awareness of options for solving certain tasks; Clarity of benefits, their constancy and stability. Consequently, the objectives of securing the insurance market will be concrete, measurable, achievable, relevant, time-limited.

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