

colloquium-journal

ISSN 2520-6990

Międzynarodowe czasopismo naukowe

Architecture
Technical science
Economic sciences
Biological sciences
Agricultural sciences
Physics and mathematics

№1(88) 2021

Część 1



colloquium-journal

ISSN 2520-6990

ISSN 2520-2480

Colloquium-journal №1 (88), 2021

Część 1

(Warszawa, Polska)

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ECONOMIC SCIENCES

УДК: 331.556

Krasnyak O.P.,

*Candidate of Economic Sciences, Associate Professor,
Associate Professor of the Department Associate Professor of Agricultural Management and Marketing,
Vinnitsia National Agrarian University*

Amons S.E.

*Candidate of Agricultural Sciences, Associate Professor,
Associate Professor of the Department of Botany, Genetics and Plant Protection,
Vinnitsia National Agrarian University*

DOI: 10.24412/2520-2480-2021-188-27-32

STRATEGIC DIRECTIONS OF INCREASING THE COMPETITIVENESS OF AGRICULTURAL ENTERPRISES

Abstract.

The article considers issues related to increasing the competitiveness of domestic agricultural enterprises. Internal and external factors influencing the increase of competitiveness are determined.

Research has shown that the assessment of the competitiveness of the enterprise is an important tool of strategic management, without proper attention to which it is almost impossible to optimize their activities and increase the degree of competitiveness for further promotion in other markets.

Particular attention is paid to the factors that have the greatest impact on improving the competitiveness of the enterprise, taking into account the peculiarities of the modern agricultural market. Measures are proposed that have a direct impact on increasing the competitiveness of the organization.

Keywords: market competition, competitiveness, the world globalization, competitive advantages, market mechanism, innovative activities.

Formulation of the problem.

It is generally accepted that competitiveness is the ability of enterprises, regions, and countries to compete in the domestic and world markets. In one way or another, the issue of competitiveness is presented and interpreted in various publications of domestic and foreign scientists [1].

Analysis of the problem showed that there is no clear definition of "competitiveness". According to our estimates, there are more than 400 definitions of this term in the literature. The difficulty in clearly defining this issue is mainly due to the fact that competitiveness can be considered at many levels.

The relevance of this research is to find ways to increase market competition in the national economic system of Ukraine, given the urgent need of domestic agricultural enterprises to increase their competitiveness to avoid further negative consequences that could significantly affect the sustainability and dynamics of agrarian business.

The purpose of the scientific article is a study that can be used to assess the competitiveness of the enterprise and develop methods to improve it. The scientific novelty of the study is to develop strategic directions to increase the level of competitiveness of agricultural enterprises to strengthen the economy of Ukraine.

Analysis of research and publications.

Currently, one of the most urgent tasks of improving the domestic economy is the successful development of the agricultural sector, which has historically been considered a priority and strategically important for Ukraine. The role of agriculture in the economy of any country is of great importance.

The changes taking place in society are focused on finding ways to increase the competitiveness of enterprises and the entire economy, improving production relations for more effective development of productive forces.

The competitiveness of agricultural enterprises is related to the ability of enterprises to meet the needs of consumers, taking into account changes in the market environment and ensuring the development of the state economy as a whole, which contributes to the constant search for strategic tools for their development and improvement.

The competitiveness of the enterprise has been studied by numerous scientists of scientific thought, such as: A. Smith, J.S. Mill, K. Marx, J. Keynes, D. Ricardo, J. Schumpeter and their followers. To date, many domestic and foreign scientists are studying this issue, especially: M. Porter, W. Stevenson, T. Voznyuk.

Many domestic scientists have considered the theoretical problems of competition and increase the competitiveness of the enterprise, such as: L.I. Piddubna, O.E. Kuzmin, P.S. Zavyalov, O.G. Yankovy, O.V. Fishermay, M.Y. Malik [6] and others.

However, the issue of determining strategic directions for increasing competitiveness still remains debatable, which needs further clarification and discussion.

Research results.

The competitiveness of the enterprise is the advantage of the enterprise in relation to other enterprises of the same industry both inside the country and abroad. The main purpose of the analysis of the competitiveness of any enterprise is to determine the position of the enterprise in the studied market.

The problem of competitiveness in market conditions appears at a time when several manufacturers enter the market with a similar product and the company needs to increase the competitiveness of its products to gain a foothold in the market and make a profit [2].

It is necessary to understand that in the conditions of fierce competition it is necessary to determine not only the degree of popularity of the enterprise, market share and segments occupied by the enterprise, but also to know clearly about the changes that occur or may occur in the near future. Also, the level of competitiveness of the enterprise is significantly influenced by the scientific and technical level and degree of perfection of production technology and its range, the introduction of modern means of automation of production, the use of new inventions and discoveries.

Based on the criterion range, the following levels of economic competitiveness are distinguished:

- megacompetitiveness - at the level of groupings of countries;
- macrocompetitiveness - at the level of the national economy;
- mesocompetitiveness - at the level of industries;
- competitiveness of clusters;
- microcompetitiveness - at the enterprise level;
- competitiveness at the level of goods and services.

In addition, there is competitiveness at the regional level, at the global level and at the lowest level of the organization (for example, between employees) [3].

Agriculture is the main component of Ukraine's economy, with the appropriate policy, support and appropriate regulatory framework, it can become an engine for economic growth and competitiveness of the country on international markets.

The domestic agricultural sector has been gaining stable positive dynamics in agricultural production in recent years. The positive dynamics of Ukraine's agricultural development is manifested in the reduction of poverty, the creation of new jobs, industry is provided with raw materials, and the population with food.

The Association Agreement with the European Union significantly improves Ukrainian quality standards and gradually allows to move to the European level - in particular, in agriculture, to eventually export not only raw materials but also value-added goods. Further development of one of the most important sectors in the economy of Ukraine requires qualitative changes, the implementation of which depends on increasing the competitiveness of agricultural production and food security of the state [4].

Ensuring and maintaining a stable competitive position of the enterprise in the market is determined by its customer orientation, competencies, innovation, and the value of competitive potential. This approach also assumes that the products offered on the market are the result of a new competitive policy and behavior of the enterprise, which, in turn, are based on the values, resources, competencies, innovations that the company has.

Values, resources, competencies, product, innovation become integral parts of an one piece. Accordingly, a new paradigm of "values - resources - competencies - innovations - behavior - results" is formed. The competitiveness of the enterprise in the long run depends on the harmonious sequence of the chain and the combination of these components and the ability to carry out customer-oriented management better, more original and faster than competitors.

In particular, according to W. Burr, to maintain a stable competitive advantage, it is necessary to take into account all the characteristics of resources and the external environment [5].

The competitiveness of agricultural enterprises has certain features associated with the characteristics of other agricultural enterprises: business activity; high level of competition among agricultural producers; large number and variety of manufacturers. It is important for each manufacturer to analyze competitiveness and develop effective ways to increase competitiveness.

Malik M.Y. notes that the competitiveness of agricultural enterprises is the ability of economic entities to adapt to new economic conditions, use their competitive advantages and win the competition in the markets of agricultural products and services, use land resources as efficiently as possible, to meet the needs of the buyer analysis of market structure and flexibly respond to changing conditions [6].

Mansurov R.E. believes that competitiveness is an activity aimed at forming a number of management decisions, which, accordingly, should be aimed at confronting possible external influences to achieve leadership in accordance with the strategic objectives [7].

By definition H.A. Fashiev and E.V. Popova, it is necessary to take into account primarily the internal factors that directly affect the competitiveness of enterprises: economic potential and efficiency; management level; financial environment; research potential production and sales potential; reputation of the enterprise, market strategy, innovative activity; condition and qualification of labor resources; assets, fixed capital, equity and debt capital, sales, market share, profit; organization and direction of scientific research, annual costs for research and development work, number of patents for awards; forms of organization and experience of functioning of elements of the economic mechanism from a position of innovations and responsibility; solvency, creditworthiness, capital structure; availability of raw materials, production and sales capacity, the amount and direction of investment, which determine the production policy of the enterprise and others [8].

The competitiveness of agricultural enterprise is a quantitative measure, that is relative indicator that reflects the ability of the enterprise to withstand competitive pressure in the agricultural market over a period of time [9].

The competitiveness of entrepreneurial activity is also considered as a set of characteristics of the organization, determined by the level of use of its potential, external socio-economic and organizational factors that

allow to create products that are more attractive to consumers in terms of price and non-price characteristics.

Thus, the analysis of the literature on the studied problem allows us to conclude that there is no generally accepted definition of the competitiveness of enterprises that satisfies all participants in market relations.

Taking into account the existing definitions of the competitiveness of the enterprise and their shortcomings, we can note the following positions, which should reflect this category:

- Competitiveness of the enterprise - can not be equated with the competitiveness of the product, because these concepts are correlated as part and as whole;

- Competitiveness of the enterprise - the value is not constant ("winner" in the competition is determined at a specific time);

- The competitiveness of the enterprise should reflect the ability of the enterprise to adapt to the ever-changing conditions of the external and internal environment;

- The competitiveness of the enterprise is a complex of indicators, as its assessment cannot be reduced to the definition of one indicator.

Analysis of the competitiveness of the enterprise also involves the study of certain factors. Under the factors of competitiveness of the enterprise understand those phenomenon or processes of production and economic activity of the enterprise and socio-economic life of society, which cause a change in the absolute and relative value of production costs, and as a result - a change in the competitiveness of the enterprise [10].

According to French economists A. Olivier, A. Diana and R. Urce, the company must ensure level of competitiveness on eight factors:

- 1) the concept of goods and services on which the activity of the enterprise is based;

- 2) quality, which is expressed in terms of product compliance with the high level of goods of market leaders;

- 3) the price of the goods with a possible mark-up;

- 3) the price of the goods with a possible mark-up;

- 4) finance - own and borrowed;

- 5) trade - in terms of commercial methods and means of activity;

- 6) after-sales service, which provides the company with a permanent clientele;

- 7) foreign trade of the enterprise;

- 8) pre-sales training, which demonstrates its ability not only to anticipate the demands of future consumers, but also to convince them of the exceptional ability of the enterprise to meet these needs [11].

By assessing the level of competitiveness, the company's management is able to objectively assess their strengths and weaknesses, which will form a new strategy for their business.

Ensuring the competitiveness of entrepreneurial activity is associated with solving many problems:

- competitiveness of production and technology - acts as a degree of adequacy of production and technical structure to the requirements of marketing strategy, the ability to effectively on the principles of resource conservation to produce quality and economical

products;

- competitiveness of business staff is the degree of awareness of employees of marketing strategy and its objectives;

- the competitiveness of the regulatory framework acts as a set of regulations, methodological, design and technological documentation, as well as external and internal qualities of products;

- competitiveness of information resources is expressed in their specificity, practical applicability, power of attorney, systematic.

The concept of competitiveness of agricultural enterprises is much more complex and interpreted ambiguously. According to Kulaets M.M, the analysis of the competitiveness of the enterprise should be carried out on such factors as market position, profitability, attractiveness to investors, image among consumers and various businesses [12].

According to Amons S.E., agribusiness is the locomotive of the Ukrainian economy. Ukraine has historically been called the granary of Europe, because there is about 25% of the world's chernozem soils, known for their high fertility. The country is also the world's largest exporter of sunflower oil and one of the largest exporters of grain. In favor of this thesis can be cited the fact that Ukraine today is in the top 3 largest suppliers of agricultural products in the EU and occupies an equally important place in world trade in agricultural products [13].

The main crops that make Ukraine one of the world leaders are cereals and fodder crops, including wheat, corn, barley, sunflower, sugar beet, tobacco, legumes, fruits and vegetables.

According to the State Statistics Service, the average grain yield in 2019 increased by 2.2 centners per hectare. If in 2018 it was equal to 47.4 centners per hectare, in 2019 it reached 49.1 centners per hectare. Yields of some other crops also increased markedly: winter wheat - 41.7 c / ha, barley - 34.8 c / ha, corn - 71.4 c / ha, buckwheat - 13.3 c / ha, millet - 18.1 c / ha, sunflower - 25.1 c / ha, soybeans - 23.5 c / ha. Producing 90-100 million tons of grain crops annually, Ukraine maintains a leading position in the world. The country is the third largest exporter of grain in the world (annual exports are 50-60 million tons). Thus, according to the State Customs Service at the end of April 2020, Ukraine has already exported about 50 million tons of grain, legumes (with products of their processing) and flour [14].

The relatively low economic condition of Ukraine's current agriculture is due to its low competitiveness, but this can be remedied if the state provides significant support. As you know, the domestic agro-industrial complex provides food and economic security of the country, so the refusal of state support for this industry, as uncompetitive, is simply impossible.

The main goal of the development of the agricultural sector of Ukraine's economy is to achieve competitive innovative self-sufficient and export-oriented agricultural production, which in turn will be able to ensure food security of the country. But to achieve this goal it is necessary to solve a number of problems, such as:

1. creation of institutional and infrastructural environment;
2. creation of an innovation environment, which also includes the introduction of innovations;
3. improving the investment climate;
4. development of science and scientific support;
5. training of highly qualified personnel.

From the analysis we see that agriculture is a priority in determining the economic specialization of the region. Almost a quarter of the effective indicators of production and logistics in the regional economy of Ukraine falls on this industry, which shows the significant potential and resources for the formation and increase of competitiveness of agricultural enterprises.

Scientists [15, p.25] emphasize that the solution to the problem of increasing the competitiveness of agricultural enterprises is to determine the criteria of competitiveness and the formation of a system of indicators for its measurement; development of methods for assessing its level; development of methods of formation of algorithms (programs) of increase of competitiveness.

It should be noted that a large number of Ukrainian agricultural enterprises use imported machinery and planting material. This does not reduce costs at all and, accordingly, does not create preconditions for increasing profitability and industry efficiency.

Another problem of innovative development of the domestic agro-industrial complex is the underdevel-

opment of the institutional environment, which is manifested, for example, in the lack of information and consultation centers, while one highly qualified consultant may well replace the work of relevant specialists 10-12 medium farms.

According to scientists [6], in order to increase the competitiveness of production in the agro-industrial complex it is necessary to introduce a mechanism of state support for agricultural production through the use of preferential taxation, price regulation, regulation of parity development, production motivation, innovation, etc.

The competitiveness of agricultural enterprises can consider two aspects: external (assessment of enterprises in the market) and internal (assessment of economic performance of the enterprise). Moreover, the competitiveness of the enterprise can be determined by the following factors (Fig. 1).

Analyzing the competitiveness of agricultural enterprises in the market, external and internal factors directly affect the attitude of consumers to products and enterprises in general, which in turn affects the change in market share. External factors are understood as a set of economic entities, economic, social and natural conditions, national and interstate institutional structures and other external conditions and factors that operate in the global environment and influence or may affect the functioning of the enterprise [12].

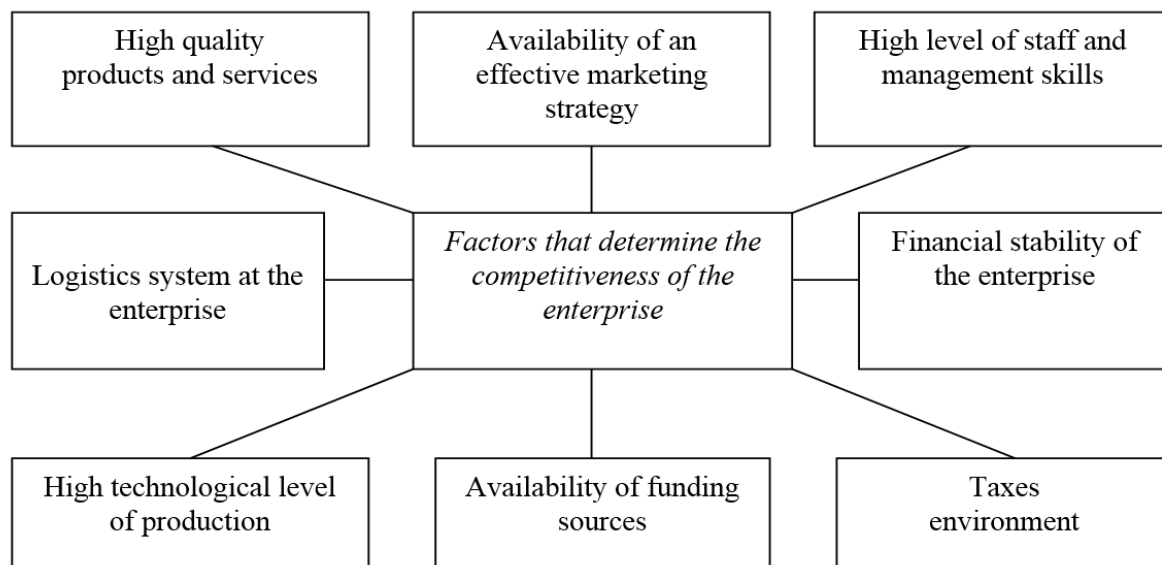


Fig.1. Factors that determine the level of competitiveness of the agricultural enterprise

Factors that determine the level of competitiveness of the enterprise allows to solve the following most important issues:

- 1) determine their position in the market;
- 2) develop strategic and tactical measures for effective management;
- 3) select partners for the organization of joint production;
- 4) to involve objects in perspective production;
- 5) to compile programs for the company's entry into new markets, etc.

However, this is possible only in the case of objective methods of assessing the activities of the enterprise, the level of competitiveness and effective organizational and economic measures to manage competitiveness in order to increase it.

The most important tasks to increase the competitiveness of agricultural enterprises are: studying the market of producers and consumers for a particular product, providing a comparative assessment, the level of competitiveness of the enterprise and its products; forecasting market requirements and developing a marketing strategy to increase the competitiveness of the enterprise.

For the enterprises of an agro-industrial complex for the decision of such tasks the organization of marketing activity is necessary:

- resumption of agricultural production;
- maximum consumer satisfaction of the need for vital food products (in terms of quantity, quality and consumer properties);
- ensuring interregional exchange;
- access to domestic and foreign food markets.

To increase the competitiveness of agricultural enterprises, it is necessary to identify the main strategies for gaining competitive advantage, outlining the following areas:

1) Differentiation strategy, according to which the company focuses its efforts on creating products and developing a marketing program that is better than other competitors, it allows the company to become a leader in the industry through a certain group of products and thus ensures its increased demand for market.

2) Low cost strategy, which is focused on achieving competitive advantage through cheaper production and distribution of goods. As a result of such a policy, it is possible to increase market share, but not profit. In addition, this strategy can be risky for a company that lacks resources, as it can lead to a temporary reduction in the number of consumers who use the company's products.

In our opinion, the areas that increase the competitiveness of the enterprise include:

- improving the quality of management, taking into account the available opportunities, improving the training of management staff, the use of modern methods and models in making management decisions;
- analysis and monitoring of the micro and macro environment of the enterprise, with the receipt of operational and reliable information that will allow the company to adapt to it;
- introduction of high quality products and creation of new products using high-tech equipment;
- adaptability to market positions, forecasting supply and demand, which goals to provide the company with a competitive advantage in the market;
- wide introduction of innovative technologies that will ensure the company to produce competitive products;
- implementation of measures for effective use and improvement of production, marketing, financial potential of the enterprise;
- expansion and development of logistics, organizational and technical level of production through the improvement and renewal of fixed assets of enterprises using advanced production methods and its automation.

Improving the competitiveness of enterprises is a continuous process that is implemented in enterprises and interacts with the development and implementation of strategic directions for future development.

Competition is the most important way to increase the efficiency of enterprises and its individual parts in particular, as well as an incentive for employees, as it is a form of struggle for survival - a civilized form of liberty that accompanies competition.

In our opinion, the strategy is a formalized set of actions that companies are going to take in the market

in order to compete successfully today, as well as the formation of long-term competitive advantage. All these actions must be logically and resource-wise interconnected in the sequence of execution and mutual compliance.

Competitive advantage is a profitable position that a company seeks in order to be more profitable than competitors. To gain and maintain a competitive advantage, companies must be able to demonstrate a higher comparative or differential value than competitors, and transmit this information to the desired target market. Businesses must be able to act quickly, taking into account their capabilities and barriers in their way.

The conducted researches allow us to state that modern conditions motivate entrepreneurs to constantly control the level of competitiveness of the enterprise. Ability and effectiveness of adaptation of the enterprise to the conditions of the competitive environment, which depend on the level of its competitiveness.

Competitive strategy in the activities of enterprises is used to attract customers, gain an advantage over competitors, increase market share and strengthen its position, as well as expand business on a larger scale. The competitiveness of the enterprise includes the following components - the competitive potential of the enterprise, the competitive position of the enterprise and the competitive strategy of the enterprise.

Conclusions. Competition between entities, which means access to resources to transform them into products and services that meet the broad requirements of consumers, is a characteristic feature of the market. To be competitive means to ensure sustainable development of the enterprise.

There are many ways to increase the competitiveness of the agricultural enterprise, but their implementation is possible only if the company has qualified personnel, a high level of organization of the production process, appropriate qualifications and authority of the management.

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УДК: 33.330.101.2

*Дацковская К.С.,
Топунова Т.С.,
Калуцкая Н.А.*

Белгородский государственный национальный исследовательский университет

ОСНОВЫ ВНУТРЕННЕГО АУДИТА НА ПРЕДПРИЯТИИ

*Dackovskaya K.S.,
Topunova T.S.,
Kalutskaya N.A.*

Belgorod State National Research University

FUNDAMENTALS OF INTERNAL AUDIT IN THE ENTERPRISE

Аннотация.

В статье рассмотрены теоретические основы внутреннего аудита на предприятии: раскрыты основные характеристики внутреннего аудита; описаны главные задачи, решаемые внутренним аудитом; определены функции и их сущность; проведена сравнительная характеристика внутреннего и внешнего аудита.

Abstract.

The article discusses the theoretical foundations of internal audit at the enterprise: discloses the main characteristics of internal audit; the main tasks solved by the internal audit are described; functions and their essence are defined; a comparative characteristic of internal and external audit was carried out.

Ключевые слова: *внутренний аудит, предприятие, экономика, бухгалтерский учет, финансовые риски, система управления.*

Keywords: *internal audit, enterprise, economics, accounting, financial risks, management system.*

На сегодняшний день в условиях рыночной экономики внутренний аудит является одним из самых мощных инструментов повышения эффективности деятельности предприятий посредством выполнения своих задач и функций. Актуальность использования системы внутреннего аудита в России возникает в связи с тем, что на рынке увеличивается количество средних и крупных предприятий, которым необходим внутренний аудит для обеспечения надежности и достоверности информации,

использования экономических ресурсов на предприятии, постановка и решение целей и задач [4, с. 100].

Внутренний аудит - это деятельность, которая заключается в предоставлении независимых, объективных гарантий и консультаций от аудитора с целью совершенствования деятельности предприятия.

Внутренний аудит на предприятии имеет несколько основных характеристик, представленных на рисунке 1.