

colloquium-journal

ISSN 2520-6990

Międzynarodowe czasopismo naukowe

Economic sciences

№17(104) 2021

Część 5



colloquium-journal

ISSN 2520-6990

ISSN 2520-2480

Colloquium-journal №17 (104), 2021

Część 5

(Warszawa, Polska)

Redaktor naczelny - **Paweł Nowak**
Ewa Kowalczyk

Rada naukowa

- **Dorota Dobija** - profesor i rachunkowości i zarządzania na uniwersytecie Koźmińskiego
- **Jemielniak Dariusz** - profesor dyrektor centrum naukowo-badawczego w zakresie organizacji i miejsc pracy, kierownik katedry zarządzania Międzynarodowego w Ku.
- **Mateusz Jabłoński** - politechnika Krakowska im. Tadeusza Kościuszki.
- **Henryka Danuta Stryczewska** – profesor, dziekan wydziału elektrotechniki i informatyki Politechniki Lubelskiej.
- **Bulakh Iryna Valerievna** - profesor nadzwyczajny w katedrze projektowania środowiska architektonicznego, Kijowski narodowy Uniwersytet budownictwa i architektury.
- **Leontiev Rudolf Georgievich** - doktor nauk ekonomicznych, profesor wyższej komisji atestacyjnej, główny naukowiec federalnego centrum badawczego chabarowska, dalekowschodni oddział rosyjskiej akademii nauk
- **Serebrennikova Anna Valerievna** - doktor prawa, profesor wydziału prawa karnego i kryminologii uniwersytetu Moskiewskiego M.V. Lomonosova, Rosja
- **Skopa Vitaliy Aleksandrovich** - doktor nauk historycznych, kierownik katedry filozofii i kulturoznawstwa
- **Pogrebnaya Yana Vsevolodovna** - doktor filologii, profesor nadzwyczajny, stawropolski państwowy Instytut pedagogiczny
- **Fanil Timeryanowicz Kuzbekov** - kandydat nauk historycznych, doktor nauk filologicznych. profesor, wydział Dziennikarstwa, Bashgosuniversitet
- **Aliyev Zakir Hussein oglu** - doctor of agricultural sciences, associate professor, professor of RAE academician RAPVHN and MAEP
- **Kanivets Alexander Vasilievich** - kandydat nauk technicznych, docent wydziału dyscypliny inżynierii ogólnej wydziału inżynierii i technologii państwowej akademii rolniczej w Połtawie
- **Yavorska-Vitkovska Monika** - doktor edukacji , szkoła Kuyavsky-Pomorsk w bidgoszczu, dziekan nauk o filozofii i biologii; doktor edukacji, profesor
- **Chernyak Lev Pavlovich** - doktor nauk technicznych, profesor, katedra technologii chemicznej materiałów kompozytowych narodowy uniwersytet techniczny ukrainy „Politechnika w Kijowie”
- **Vorona-Slivinskaya Lyubov Grigoryevna** - doktor nauk ekonomicznych, profesor, St. Petersburg University of Management Technologia i ekonomia
- **Voskresenskaya Elena Vladimirovna** doktor prawa, kierownik Katedry Prawa Cywilnego i Ochrony Własności Intelektualnej w dziedzinie techniki, Politechnika im. Piotra Wielkiego w Sankt Petersburgu
- **Tengiz Magradze** - doktor filozofii w dziedzinie energetyki i elektrotechniki, Georgian Technical University, Tbilisi, Gruzja
- **Usta-Azizova Dilnoza Ahrarovna** - kandydat nauk pedagogicznych, profesor nadzwyczajny, Tashkent Pediatric Medical Institute, Uzbekistan

    SlideShare



INDEX COPERNICUS
INTERNATIONAL

НАУЧНАЯ ЭЛЕКТРОННАЯ
БИБЛИОТЕКА
LIBRARY.RU

«Colloquium-journal»

Wydawca «Interdruk» Poland, Warszawa
Annopol 4, 03-236

E-mail: info@colloquium-journal.org
<http://www.colloquium-journal.org/>

CONTENTS

ECONOMIC SCIENCES

Samborska O., Kolesnik T., Pronko L.

RESEARCH OF INFLUENCE OF PRODUCTION ACTIVITY OF THE ENTERPRISES ON EFFICIENCY OF MANAGEMENT ...4

Ходурева О.О.

ФОРМИРОВАНИЕ МЕХАНИЗМА СИСТЕМЫ УПРАВЛЕНИЯ НА ПРОМЫШЛЕННОМ ПРЕДПРИЯТИИ16

Khodyrieva O.

FORMATION OF THE MECHANISM OF THE CONTROL SYSTEM AT THE INDUSTRIAL ENTERPRISE16

Fostolovych V.

DIGITAL TRANSFORMATION OF THE ECONOMY IN THE IMPLEMENTATION OF THE NATIONAL DEVELOPMENT STRATEGY OF UKRAINE20

Polova O.

RETAIL IN THE BANKING SECTOR OF UKRAINE28

Wdowenko L.O.

CZYNNIKI WPŁYWU NA BEZPIECZEŃSTWO GOSPODARCTWA UKRAIŃSKICH PRZEDSIĘBIORSTW PRZETWÓRCZYCH.....36

Волкова О.Е.

РОЛЬ ТАМОЖЕННЫХ ОРГАНОВ В ОБЕСПЕЧЕНИИ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ РФ.41

Volkova O.E.

THE ROLE OF CUSTOMS AUTHORITIES IN ENSURING THE ECONOMIC SECURITY OF THE RUSSIAN FEDERATION.....41

Кагазежева М.М.

АКТУАЛЬНЫЕ ПРОБЛЕМЫ КОНТРОЛЯ ДЕНЕЖНЫХ ПОТОКОВ45

Kagazezheva M.M.

CURRENT PROBLEMS OF CASH FLOW CONTROL45

Кагазежева М.М.

ФОРМИРОВАНИЕ УЧЕТНО-АНАЛИТИЧЕСКОЙ ИНФОРМАЦИИ ДЛЯ СТРАТЕГИЧЕСКОГО УПРАВЛЕНИЯ ДЕНЕЖНЫМИ ПОТОКАМИ47

Kagazezheva M.M.

FORMATION OF ACCOUNTING AND ANALYTICAL INFORMATION FOR STRATEGIC CASH FLOW MANAGEMENT .47

Kozachenko A.

COMPREHENSIVE APPROACH TO THE ORGANIZATION AND METHODS OF AUDITING THE CASH OF THE ENTERPRISE52

Коляденко Д.Л.

ФІНАНСОВЕ ЗАБЕЗПЕЧЕННЯ ПРОГРАМ РОЗВИТКУ МАЛОГО ПІДПРИЄМНИЦТВА.....60

Koliadenko D.

FINANCIAL SUPPORT OF SMALL ENTREPRENEURSHIP DEVELOPMENT PROGRAMS60

Volontyr L.O., Potapova N.A.

THE CURRENT STATE OF LOGISTICS OF THE AGRICULTURAL SECTOR OF UKRAINE.....68

Шпак Ю.В., Федорчук О.М., Миколенко І.Г.	
ПЕРСПЕКТИВИ ТА ПРОБЛЕМИ ІННОВАЦІЙНОГО РОЗВИТКУ АГРОПРОМИСЛОВОГО ВИРОБНИЦТВА НА РЕГІОНАЛЬНОМУ РІВНІ.....	77
Shpak Y.V., Fedorchuk O.M., Mykolenko I.H.	
PROSPECTS AND PROBLEMS OF INNOVATIVE DEVELOPMENT OF AGRICULTURAL PRODUCTION AT THE REGIONAL LEVEL	77
Yurchuk N.P., Kiporenko S.S.	
ARTIFICIAL INTELLIGENCE IN BUSINESS: THREATS, BENEFITS, TRENDS	83
Юрчук Н.П., Кипоренко С.С.	
ИСКУССТВЕННЫЙ ИНТЕЛЛЕКТ В БИЗНЕСЕ: УГРОЗЫ, ПРЕИМУЩЕСТВА, ТРЕНДЫ	83

Коляденко Д.Л.

к.е.н., старший викладач кафедри
комп'ютерних наук та економічної кібернетики
Вінницький національний аграрний університет
м. Вінниця, Україна

[DOI: 10.24412/2520-6990-2021-17104-60-68](https://doi.org/10.24412/2520-6990-2021-17104-60-68)

ФІНАНСОВЕ ЗАБЕЗПЕЧЕННЯ ПРОГРАМ РОЗВИТКУ МАЛОГО ПІДПРИЄМНИЦТВА**Koliadenko Dmitro**

Candidate of Economic Sciences
Vinnytsia National Agrarian University
Vinnytsia, Ukraine

FINANCIAL SUPPORT OF SMALL ENTREPRENEURSHIP DEVELOPMENT PROGRAMS**Анотація.**

У рамках впровадження регіональної політики сприяння розвитку малого підприємництва реалізуються регіональні програми розвитку підприємництва, які були розроблені в усіх регіонах країни на засадах часткового їх фінансування за рахунок місцевих бюджетів. У статті за результатами комплексного дослідження існуючих методичних підходів до оцінки економічної ефективності малого підприємництва виявлено, що більшість із них базується на кількісних методах і не враховує якісні характеристики розвитку агробізнесу. Запропоновано в ході оцінювання використовувати як економетричні, так і експертні методи, що дозволить забезпечити об'єктивність отриманих результатів. Апробація удосконаленої методики не лише дозволила встановити рівень економічної ефективності розвитку малого підприємництва регіону (за його окремо взятим галузевим сегментом), але і виявити його „больові” точки зростання і розвитку: низький рівень якості робіт, незначну частку власного капіталу, високий ступінь залежності від позикових і залучених джерел фінансового забезпечення, неефективність системи управління витратами.

Abstract

As part of the implementation of regional policy to promote small business development, regional programs for business development are being implemented, which were developed in all regions of the country on the basis of their partial financing from local budgets. In the article, based on the results of a comprehensive study of existing methodological approaches to assessing the economic efficiency of small business, it was found that most of them are based on quantitative methods and do not take into account the qualitative characteristics of agribusiness development. It is proposed to use both econometric and expert methods during the evaluation, which will ensure the objectivity of the obtained results. Approbation of the improved methodology not only allowed to establish the level of economic efficiency of small business development in the region (by its individual industry segment), but also to identify its "painful" points of growth and development: low quality of work, low equity, high dependence on debt and involved sources of financial support, inefficiency of the cost management system.

Ключові слова: мале підприємництво, фінансове забезпечення, регіон, програма розвитку, агробізнес, алгоритм

Keywords: small business, financial support, region, development program, agribusiness, algorithm

Formulation of the problem. The development of a market management system requires agricultural enterprises to increase the efficiency of economic activity, as well as the competitiveness of products based on innovative development and the introduction of effective forms of management due to entrepreneurial activity. This requires small agricultural business structures in the regions to strategy and tactics of their development, the latest mechanisms for implementing sound plans and management decisions, monitoring their implementation, identifying and using reserves to improve business efficiency, especially in the field of financing small business development programs and its financial and credit support in the country as a whole and in its individual regions.

Literature analysis. Achieving the goals of socio-economic development of the region is carried out

due to the fact that government agencies initiate and develop a strategy for its development, as well as using economic methods to attract all available resource, production and labor potential for its implementation. Promoting the effective implementation of the mechanisms of the financial and credit system, competition, securities market, flexible use of the benefits of certain forms of ownership, the state creates the necessary conditions to increase business activity of the population and business, implementing programs to develop this business. The study of these issues is the basis of scientific developments of a number of scientists at the state and individual regions. In particular, we will pay attention to the work of scientists of VNAU who have relevant experience in solving this issue, in particular: Kaletnik G.M., Mazur A.G., Kubay O.G. [1], Goncharuk I.V., Tomashuk I.B. [2] study the problems of state regulation of rural development as a socio-economic system

that requires public administration; Fenyak L.A. and Moiseeva O.Yu. raise the problem of developing methods and various mechanisms for studying the financial security of small enterprises [3], N.I. Koval and O.D. Radchenko [4] study programs for sustainable development of small and farm enterprises, including financial resources, their use and forms of state support, Radchenko A.A., Pidvalna O.G. [5] study the same issues in the process of organizing small business in the agricultural sector of the region and some others. However, the issue of financial support of small business development programs in the modern literature is insufficiently studied.

Research results. The sphere of financial and credit support for small business in Ukraine is provided by banks with a fairly large branch network; non-bank financial institutions, including a large number of credit unions.

However, the ineffectiveness of supporting small business in Ukraine is obvious. Analysis of its causes allows scientists to summarize and identify the following interrelated groups of factors:

1) uncertainty and immaturity of the conceptual and program base of development and support of small business;

2) imperfection and incompleteness, in particular at the regional level, of organizational construction of a comprehensive and effective system of small business support; complete insufficiency of its resource provision, first of all - financial;

3) inconsistency of directions and mechanisms of functioning of the system of state support of small business, inadequacy of the real state of internal and external environment of this sector of economy [6].

It was noted above on the basis of the analysis of world experience that in solving financial and credit problems of small business the main role is given to the state, which contributes to the development of small business, using various methods of state and non-state support. In Ukraine, on the other hand, due to limited budget funds, the opportunities for direct state financial

and credit influence on small enterprises have been weakened.

In view of this, we consider it necessary to introduce more mechanisms of non-state influence and stimulation of small business in the region, primarily by stimulating financial institutions, commercial banks, etc. to provide loans to small businesses and expand the range of financial services for them. An effective lever will be the exemption from taxation of funds directed to loans to small businesses, as well as state guarantees of loan repayment.

Another area of stimulating lending to small businesses should be additional motivation of non-state guarantee and insurance institutions to prioritize the services of small businesses, including the formation of special funds from the state budget to provide services such as insurance and guarantee. This will make it possible to move away from direct state financial support for small businesses, which did not yield the expected results.

The solution of financial and credit problems of small businesses will also be facilitated by the establishment of mutual financing and guarantee institutions, as well as the attraction of foreign investment and assistance of international financial organizations for the development of small business in Ukraine.

Self-organization of small agricultural enterprises can improve the business climate in Ukraine, for which the efforts of the state and public associations should focus on optimizing the legal framework for rural entrepreneurship, as well as on infrastructure development of small agricultural enterprises.

Problems of formation of effective mechanisms of interaction between the government and small enterprises can also be effectively solved within the framework of social partnership [6].

This activity should be based on the development and implementation of a strategy for the development of small enterprises based on the procedure of forming the development goals of the region (Fig. 1).

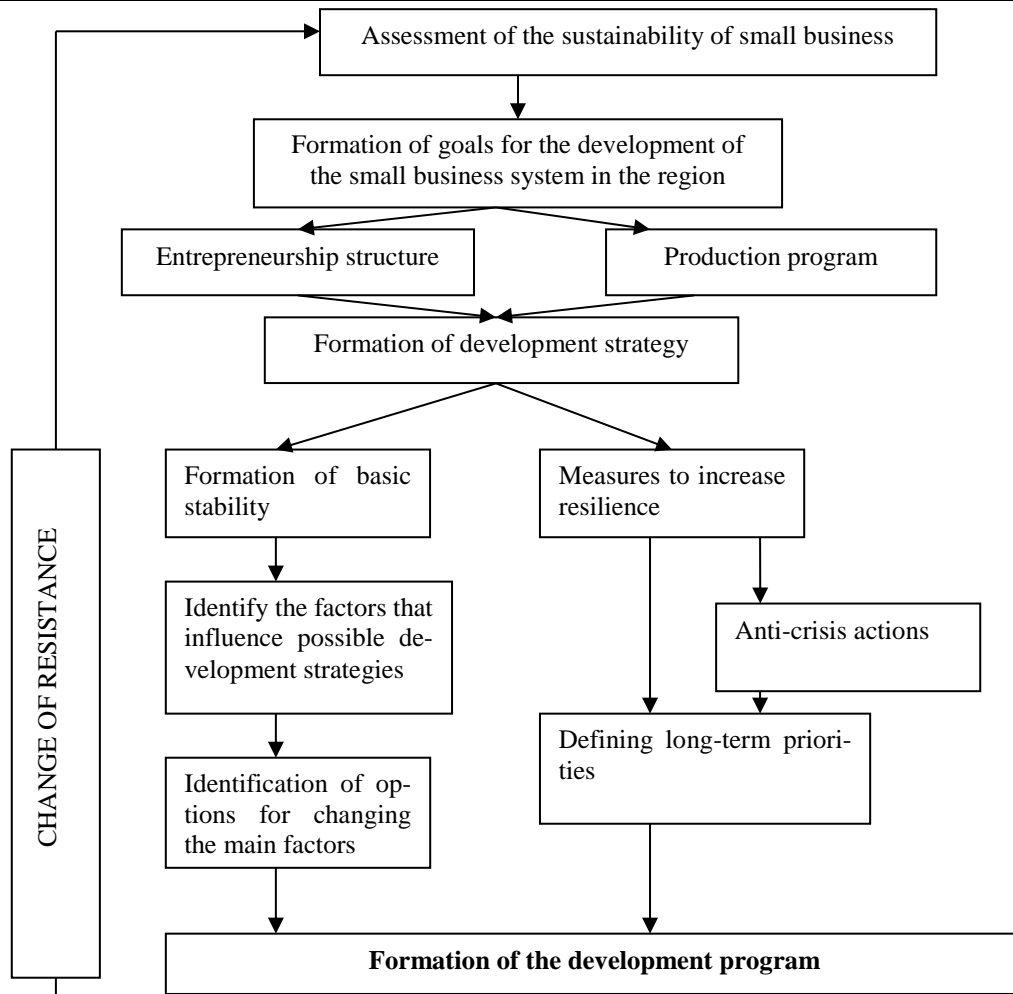


Fig. 1. Algorithm for forming a small business development program

First of all, it is a development program, a comprehensive plan for achieving certain development goals. This approach is called strategy development and has been used for a long time in developed countries. The ideology of strategic planning and management went through several stages: from a technocratic idea of the essence of the process of strategic management to an entrepreneurial, creative approach. And if in the early stages of the methods and models of strategic management used an analytical apparatus based on methods of operations research, now there is an informal creative approach to strategy development, based on the capabilities of the leader-entrepreneur. Although there are fairly well-developed procedures that help in the construction and analysis of strategies, in many respects the methods of strategy construction are vaguely abstract, which depends on the way of understanding the essence of production in each firm. The problem of assessing the relationship between the strategy and the organizational changes needed to implement it is even less formalized. Although in all known methods there is a stage of assessing the existing opportunities and additional costs for the implementation of the strategy being developed, this procedure is specific to each industry and requires its own clear consideration.

The need to find the best option is one of the main tasks in developing development strategies. This task is quite complex and includes technical, organizational,

economic, financial aspects of analysis and strategy development. Many criteria complicate the choice of the best option. The priority of the criteria is determined by the objectives of the activity, for example, possible options for financially unprofitable strategies, provided that the social effect of implementation is achieved. Limited resources (capital, raw materials, labor, etc.) are currently the main constraint on economic development. This is especially important in a transition as well as a transformational economy. Their peculiarity is the acute shortage of their own financial resources, as well as the restriction of foreign investment and strong opposition to the development of competitive enterprises.

Historically, the development of strategic thinking has gone through several stages. Thus, in the middle of the twentieth century, the main task of the strategy was to choose options for enterprise growth, and therefore at that time were mainly developed portfolio strategies.

The portfolio strategy is based on the following points:

- acquisition in new industries and directions;
- strengthening existing units through acquisitions;
- gradual exit from undesirable industries;
- sale of units that can be installed in more suitable structures;
- allocation of resources in the form of capital and costs;
- building confidence that units are the objects of

strategic management;

- use of the advantages of the synergy effect between the enterprises available in the portfolio.

The strategy implied the diversification of production through investments in various industries and enterprises, as well as the introduction of diversification changes in the activities of individual enterprises. This strategy in developed countries was caused primarily by the availability of free capital. Firms that used such a strategy acted in the vast majority of venture capital, at least in the early stages of developing such a strategy. The use of these strategies assumed the existence of general economic patterns in different industries, which prevail over industry specifics, and, therefore, it was assumed that firms that have succeeded in one industry can easily succeed in other industries. In addition, this strategy used a somewhat mechanistic, due only to financial factors approach to determining the feasibility of the firm in a particular industry and in this market segment. However, even in a market economy in the complete absence of direct state intervention in the strategy of firms, there are a number of non-economic factors due to social, ideological and political factors in the development of enterprises that affect their activities. The diversification portfolio strategy in its essence does not take into account these factors. This moment is extremely important for the activity of Ukrainian enterprises. Most companies have followed the path of developing a diversification portfolio, trying to engage in various activities, and the reason for such a strategy is not the same as in developed countries (in the vast majority - it is a survival strategy). At the same time, companies operating in the market of other industries risk much more capital than they could afford, based on the goals of optimal diversification.

However, in developed countries, as competition has evolved, the emphasis in strategy development has shifted from corporations to enterprises in order to achieve long-term competitive advantages that would ensure high profitability - that is, business strategy has gained an advantage. Business strategy is a model of actions needed to achieve goals by coordinating and allocating company resources. This strategy assumes a competitive market model, the main factor of success in which will be to achieve advantages over competitors. The main elements of this strategy are the ability to assess the position and development strategy of your own and competing company, ie the ability to identify trends based on the allocation of a limited number of factors influencing the success of the company. It should be noted that today in the Ukrainian economy the number and speed of change of economic factors are so large that it makes it impossible to develop a long-term business strategy without some adjustment of approaches to its development.

The business strategy of the enterprise is divided into a number of functional strategies by type of activity. This facilitates the formation of a holistic strategy. The principle of strategy decomposition is correct, because the general strategy is an abstract concept and it is impossible to define it using any one indicator. The long-term target profitability indicator cannot be such a tool, because it plays both a role and a criterion and a constraint in the development of the strategy, changing places depending on the stage and degree of problem development. The specifics of some industries and understanding the role of the enterprise (firm, company)

in them require the formation of a set of indicators used in the development and evaluation of strategies.

Thus, the development strategy should include elements of portfolio (diversification) and business (competitive) strategy. In addition, the strategy should optimally take into account the criteria and limitations of strategy formation in a particular area and at this stage of economic development.

The strategy of the enterprise is determined on the basis of the main elements of the production system. Thus, B. Karloff sees the following elements as key elements: the mission of the corporation; competitive advantages; development programs; product; culture and competence of management; markets; organization of the case; resource; structural changes [7, p. 52].

Analyzing the distribution of efforts on these elements, you can determine the strategy of the organization, the strategic plan of which in general is a way to achieve any goals by type of activity. The effectiveness of the strategy will be affected by the effectiveness of all stages of its design. The number of elements of production considered in the process of strategic management planning should cover as fully as possible all aspects of the enterprise. However, when evaluating the strategy of the enterprise, it is advisable to consider its impact on each element, both comprehensively and separately. Moreover, the individual relationships of strategy and system elements are subject to formalized description using economic and mathematical methods and can be the basis for creating a system of optimization of strategic management of small businesses in the region, in particular in the agricultural sector.

The process of strategy development is combined, i.e. it cannot be described only by analytical procedures, because at all stages there is also a creative approach and a dynamic process of cognition. And at each stage of development there are all three types of work. However, the goal of the company is to develop the most formalized method of strategy design, which can be used repeatedly for different conditions. The most developed at this time is the stage of strategy development, associated with the assessment and analysis of the strategic position of the organization and, based on this analysis, the definition of possible strategies for its development. Otherwise, this stage can be called positioning (positioning strategy).

Analysis of approaches to the development of business strategy of the enterprise and functional strategies by type of activity allows to make a generalized procedure for designing development strategies for small enterprises in the agricultural sector.

The strategy selection procedure, based on the functional sub-strategies, involves the following steps:

1. Formation of general goals of development (mission) of the enterprise: what is the main idea? what are the options and advantages in relation to the basic strategic principles?

2. Defining functional goals: what products and services should be offered? to which markets? what position in the market is expected to take? what growth rates can be achieved? what are the tasks of the functional units of the enterprise (marketing, production, supply, finance, personnel management, general management)? what is the policy on profit or risk? what policy should be adopted regarding cooperation, acquisitions or mergers?

3. Choosing a strategy for achieving the mission:

what is the main strategy best suited to achieve the goals (geographic region, market share, cost leadership, etc.)? what is the scope of the project? what are the most important resources needed? what is their location?

4. Definition of functional strategies: goals, strategies and activities in relation to marketing (marketing concept), goals and strategies in relation to the supply of materials, goals and strategies in relation to production, goals and strategies in relation to technology, goals and strategies in relation to finance, labor, social relations.

5. Formation of a competitive set of functional goals and strategies.

6. Selection of optimal goals and strategies.

7. Planning the implementation of strategies: planning and the optimal combination of necessary resources.

8. Verification and adaptation of the strategy during the periods of implementation and operation.

As can be seen from the above procedure, we mean the optimization process of choosing a strategy with the possible elimination of ineffective solutions at each stage. It is obvious that the logical extension of this procedure will be to give it an iterative nature with possible returns to previous stages in order to adjust the decisions made.

In the given technique the correspondence between the purposes in functional areas and strategies of their achievement, and also sub-strategies as indicators of realization of strategy is carried out. After the stage of choosing the main strategy of enterprise development, the directions of the enterprise's investment policy and strategy in specific areas of activity are developed in more detail.

Analyzing the above methods, we can determine the sequence of selection of the functional strategy of a small enterprise as follows:

1. Choice of purpose (goals) of activity.
2. Analysis of potential opportunities.
3. Formation of restrictions.
4. Generation of business strategies.
5. Analysis of factors implementing strategies.
6. Evaluation of strategies.
7. Choice of current strategy.

In general, this algorithm has a multi-stage iterative nature with possible waste back at each stage. The disadvantage of the proposed algorithm is that its computational complexity reaches a factorial dependence on the factors considered, but the iterative nature allows to reduce the problem sufficiently to solve.

Obviously, the strategy of small business development should be based on a systematic approach to the design process and to the activities of the enterprise as a whole. Strategy, as a plan of action, is both an element of this system and a way of establishing connections in the system, i.e. a structural moment. Based on this, it is obvious the mutual influence of existing production structures on the strategy, as well as the adopted strategy - on existing structures. It is obvious that only on the way of mutual approximation of the strategy of a small enterprise to the realities of organizational capabilities and changes in the organization for the fullest compliance with its strategy is possible effective development of production in the agricultural sector of the region.

The system of stability formation includes a certain set of methods, mechanisms and tools of regulation (Table 1).

Table 1

A set of methods for forming the stability of the small business system *

Subjects of the system	The main components of the system		
	Methods	Mechanisms	Tools
Managers	Financial analysis Financial management	Risk management Lending	Insurance
Owners	Investment	Profit distribution	Diversification
State	Support	Benefits Procurement	Taxes Investments
Buyers	Demand	Shopping	Price
Suppliers	Cooperation	Deliveries	Price Quality
Property	Innovations Modernization	Amortization Investments	Leasing Credit Investments
Technologies	Innovations Modernization	Improving Franchising Acquisition	Leasing Investments
Organization	Innovations	Improvement	Investments
Marketing	Promotion	Demand formation	Advertising Discounts
Personnel	Productivity Quality	Stimulation	Material and moral encouragement

* Compiled by the author

The considered components of the system of stability formation are classified by subjects, which allows to select the most suitable elements for each case and to form a coordinated program for the development of stability of the small business system of the agricultural

sector of the region.

In general, the basic principles of forming strategies for managing the development of small business in the agricultural sector, as well as the goals of all levels are presented in table 2.

Table 2

Basic principles of formation of development strategy

The level of goals	Basic principles of strategy formation
Strategic goals	Resource allocation, diversification
Tactical goals	Risk management
Operational goals	Cost management

The system of small business in the region consists of a number of interdependent elements. Its main elements include:

- small businesses and individual entrepreneurs;
- market infrastructure (trade and purchasing and intermediary organizations, advertising and marketing companies);
- financial infrastructure (banks, support funds, leasing companies);
- information and analytical infrastructure (consulting, auditing, engineering companies);
- public administration and control bodies.

The formation of the development strategy is to unite efforts and ensure such interconnections of the elements of the small business system in the agricultural sector, which contribute to the achievement of the established goal - the socio-economic development of the region. In this case, the main principles of development of this system should be the proportionality and equal performance of the elements and connections of the system; flexibility and adaptability of the system.

The strategy for the development of small business in the regions should be based on the formation of public authorities' perception of key types of business activities in the agricultural sector that need to be developed in order to maintain the economic stability of the region.

The following procedure is proposed for the selection and evaluation of these areas.

The first step is to assess the competitive attractiveness of the activity. For this purpose it is offered to use indicators:

- free demand, which reflects the difference between the potential demand of the population and the volume of products (services),
- price benefit of entering the region (profitability), which reflects the difference between intra-regional and ex-regional product prices, taking into account transport and other transaction costs;
- free capacities, which reflects the possibility of increasing production within the region at currently unused capacity.

It is obvious that the state support will be first of all made to the enterprises with high indicators.

In the second step, small businesses are ranked to prioritize support. The development of small business in the agricultural sector of the region is formed on the basis of achieving the maximum gross domestic product subject to the following restrictions:

- restrictions on the number of small businesses employed in the economy due to the availability of free

labor resources in the region;

- restrictions on the production of certain items (ensuring the level of security by groups of food and non-food goods and services).

Using this technique, the author developed a program to support small businesses in the region, which primarily proposes to support small businesses and entrepreneurs engaged in the production and processing of agricultural products.

The concept of small-scale agricultural enterprise development in the future should be developed and presented in the relevant medium-term investment programs and targeted investment programs for the development of territories, which in turn may be part of government programs.

The implementation of programs must be coordinated with the amount of financial resources that can be represented in the budgets of certain levels of government, as well as planned to be involved in the implementation of programs from other sources.

In modern conditions, support for the development of forms of investment in small business in the agricultural sector at the regional level, in our opinion, should be carried out in four main areas:

- improving the legislative support of investment activities, ie detailed elaboration of specific mechanisms for the implementation of existing regulations (for example, the law on investment tax credit, the resolution of the administration on the procedure for providing state support in the implementation of investment projects);
- constant monitoring of positive and negative aspects of the development of the agricultural sector;
- organization of interaction with small enterprises in order to mobilize their own funds for investment (here we are talking about the realization of mutual interests of enterprises in the region in the development of investment policy);
- implementation of investment policy concentration on strategically important industries and enterprises.

The task of optimizing the use of financial resources of the region is reduced to the task of alternative multi-criteria choice at the stage of development of socio-economic development programs. Limited financial resources force us to consider the possibility of their self-generation in the implementation of "fast" commercial projects and maintaining a balance between these projects and "social", long-term development projects. Optimizing the use of limited financial resources of the region allows to reach the necessary

indicators of development and ensure the necessary pace of sustainable growth of the regional economy.

The task of optimal financial support of small business is to determine such a set of programs that provide the maximum target function.

The problem of state regulation of economic activity of small business in the agricultural sector, as a strategic one in terms of food security, is to identify planned and market subsystems in the region's economy, their interpenetration and the organization of agreed / common management methods.

According to the law on investment activities, the state has various investment policy instruments. The variety of tools allows for a very flexible policy and, in the face of insufficient financial resources, to provide indirect investment support for small businesses in the agricultural sector. Considering the currently proposed methods of state support, we can identify the following main groups of methods.

Financial and economic, or active, methods are direct or indirect (through tax benefits) investing in strategically important for the region of the enterprise. A significant disadvantage of such methods is the lack of resources, as well as the choice of priorities, which, given the need for integrated development of the region is extremely difficult to do.

Regulatory, or passive, methods are to create conditions for attracting investors to the territory, the most favorable for any financial flows that solve the problems of investment development of the territory.

Both methods are implemented in institutional form through business support systems in general and

small business in particular. At the same time, over the years of reforming society, many institutions have been created that implement the investment policy of the state. Of course, the process of forming the institutional environment is far from over, but now we should rather talk about the development of mechanisms for implementing change. Regional integration programs should provide specific mechanisms and tools for the development and support of small business.

The task of financial support of the program of small business development of the region is to determine such a set of projects that provide the extreme of the target function - maximizing the gross regional product. The formation of the mechanism of financial support for the development of small business in the region is to implement two iterative stages (Fig. 2):

- determining the required amount of financial resources for the implementation of a particular development program;

- determining the timing of resources for the implementation of a particular development program.

To solve these problems in conditions of lack or uncertainty of the possibility of developing financial resources, it is proposed to use the principles of:

- joint (joint) use of free funds of program participants;

- priority financing of fast-paying projects with lower costs;

- the emergence of a chain of return effect and growth of financial resources through the development of credit services.

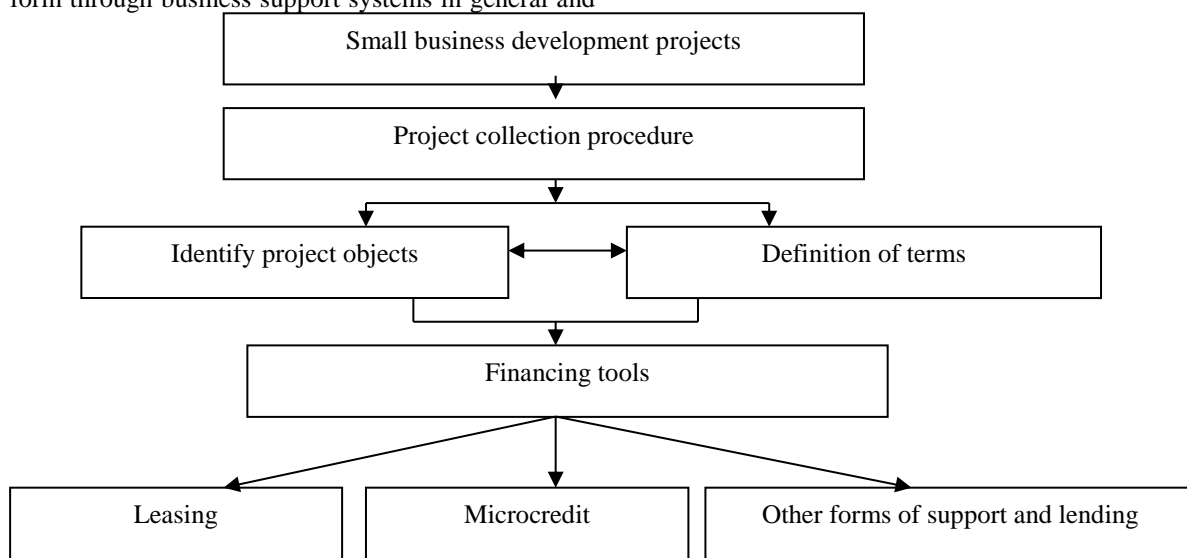


Fig. 2. The mechanism of financial support for the development of small business in the region

The specificity of the current situation in Vinnytsia region is associated with the predominant development of agricultural and processing production. Analysis of cash flows of small entrepreneurs shows that only 3% can finance their investments independently, and no more than 15% - with the help of banking structures. Thus, more than 80% of entrepreneurs in Vinnytsia region face difficulties in financing investments in the development of their activities. There are also behavioral and legal restrictions on the pledge of land and other

real estate in banks. Therefore, the obvious predominant form of financing is leasing. To improve financial schemes, the author offers two tools.

The first form is microleasing, associated with financing the purchase of inexpensive equipment and tools (up to 10 thousand UAH). In this case, the lessor becomes a state leasing company on the principle of "quick loan". Such a loan can be obtained by small businesses that are included in a special register of entrepreneurs. Long-term contractual leasing relations are concluded between the company and entrepreneurs.

The system of leasing machinery and equipment has a number of positive aspects:

- first, the state is actually given the opportunity for long-term lending for the purchase of equipment;
- secondly, fixing prices for mechanical engineering products at the time of purchase, is especially important in inflation;
- thirdly, the availability of equipment for all farmers.

The second form is the formation of a leasing partnership (on the principle of society or cooperative), in which joint and several liability and the right to use expensive equipment (over 500 thousand UAH). This form of leasing allows you to get agricultural machinery and other equipment for collective use of entrepreneurs. Possible conflicts over the use of equipment are resolved by the leasing company and entrepreneurs on the basis of contracts for use.

The proposed mechanisms contribute to the implementation of the organizational function of state support bodies, and lead to an increase in the possibility of financing small business.

Conclusions. Research and development of effective ways of small business development in the agricultural sector of the region allowed to obtain the following results and draw appropriate conclusions:

1. It is proved that the specifics of the formation of organizational systems of regulation of small business is determined by the peculiarities of the development of socio-economic complexes of the regions. Today in Ukraine there is a fairly extensive structure of organizations involved in supporting small business. Both small business entities and legislative and executive bodies of Ukraine should be interested in the creation and effective functioning of the mechanism for regulating small business and small organizational forms of innovative nature, and this area is a priority in the development of the small business sector.

2. Having analyzed in general the organizational and economic mechanism of small business, it is concluded that its activities are conceptual and programmatic in nature and are carried out by specialized bodies of public administration and support, as well as infrastructure. This mechanism covers various areas of the system, objectively provides for the use of appropriate resources and consists of interdependent subsystems, among which it is logical to distinguish the subsystem of organizational and economic mechanism of small organizational forms of innovation (MOFIH). This subsystem has some differences, such as the special architecture of the IOF support infrastructure, a conceptually different (in some respects) IOF support program.

An organizational and economic mechanism for regulating the development of small business in the region in the agricultural sector, which consists of three main blocks: conceptual-program, organizational and functional-resource.

3. In Vinnytsia region, with the support of state and public organizations, the process of creating and developing all the necessary basic elements to support innovative entrepreneurship, which together are able to assist small innovative enterprises in their formation

and economic activity. In turn, as world experience shows, the funds invested in the innovation infrastructure return for the state by increasing employment and increasing tax collection, and for private investors and entrepreneurs - new markets for goods and services. In the districts of Vinnytsia region there is an innovation situation with different ratio of the size of the innovation potential and the level of its use. In general, almost all districts have low investment and innovation attractiveness. The long-term strategy of socio-economic development of each district of Vinnytsia region can change the situation. Therefore, it is necessary to create conditions for sustainable competitive development of small business, which will attract significant investment in the region's economy.

4. It is proposed in the process of formation of the regional innovation system of Vinnytsia region to adhere to the principles of system and program-targeted approaches, implemented primarily in small organizational forms of innovation (business incubators). This will not only create high value-added products and increase budget revenues at all levels, but also develop knowledge-intensive production, including R&D, technology and human capital, and provide a comprehensive and systematic institutional framework for the functioning and development of small sectors of the innovation economy.

5. Socio-economic analysis of the modern investment climate of Ukraine, including in Vinnytsia region, revealed factors that constrain innovation activity in small business, namely: lack of legal framework governing activities in the innovation sphere; lack of efficient infrastructure; lack of a comprehensive system of economic and legal regulatory mechanisms; aging of scientific staff, etc.

6. A cluster model of territorial organization of small business in the agricultural sector of the region has been developed, which will also allow solving the problem of increasing the level of concentration of production. The operation of a large number of small horticultural enterprises as a result of the territorial delimitation of land plots has a negative impact on the efficiency of the industry, which increases with a higher level of concentration, which is due to more intensive use of available resources. The introduction of the cluster model will provide an opportunity to partially solve this problem by establishing close relationships between farms, as well as help to deepen the level of specialization of farms producing fruit and berry products.

References

1. Kaletnik H. M., Mazur A. H., Kubai O. H. (2011), *Derzhavne rehuliuвання ekonomiky: navchalnyi posibnyk*, 428 p.
2. Honcharuk I.V., Tomashuk I.V. (2018), *Derzhavne rehuliuвання rozvytku resursnoho potentsialu silskykh terytorii: zahalni aspekty Ekonomika, finansy, menedzhment: aktualni pytannia nauky i praktyky*, № 4(32). P. 19-30.
3. Feniak L.A (2010), Moiseieva O.Iu. *Makroekonomichni peredumovy rozvytku maloho pidpryiemnytstva*. Zbirnyk naukovykh prats VNAU. Serii: Ekonomichni nauky, №3. P. 122-129.

4. Koval N.I., Radchenko O.D. (2019), Determinanty stanu finansovykh resursiv malykh ahrarnykh pidpryemstv. *Ekonomika, finansy, menedzhment: aktualni pytannia nauky i praktyky*, № 3. P. 100-116.

5. Radchenko A.A., Pidvalna O.H. (2020), Orhanizuvannya maloho biznesu v ahrarnii sferi rehionu. *Vcheni zapysky Universytetu*, №3 (59). P. 224-235.

6. Shtymak I.V. Analiz diialnosti maloho pidpryemnytstva. URL: http://www.nbu.gov.ua/portal/chem_biol/nvnau/2009_142_2/09siw.pdf

7. Karlof B. (1991), *Delovaya strategiya: kontseptsiya, sodержanie, simvoliyi*. Per. s angl. M.: *Ekonomika*, 239 p.

Список використаних джерел

1. Калетник Г. М., Мазур А. Г., Кубай О. Г. Державне регулювання економіки: навчальний посібник. Київ : Хай-Тек Прес, 2011. 428 с.

2. Гончарук І.В., Томашук І.В. Державне регулювання розвитку ресурсного потенціалу сільських територій: загальні аспекти Економіка,

фінанси, менеджмент: актуальні питання науки і практики, 2018, № 4(32). С. 19-30.

3. Феняк Л.А., Мойсєєва О.Ю. Макроекономічні передумови розвитку малого підприємництва. *Збірник наукових праць ВНАУ*. Серія: Економічні науки. 2010. №3, С. 122-129.

4. Коваль Н.І., Радченко О.Д. Детермінанти стану фінансових ресурсів малих аграрних підприємств. *Економіка, фінанси, менеджмент: актуальні питання науки і практики*, 2019, № 3. С. 100-116.

5. Радченко А.А., Підвальна О.Г. Організування малого бізнесу в аграрній сфері регіону. *Вчені записки Університету «КРОК»*. 2020. №3 (59). С. 224-235.

6. Штимак І.В. Аналіз діяльності малого підприємництва. URL : http://www.nbu.gov.ua/portal/chem_biol/nvnau/2009_142_2/09siw.pdf

7. Карлоф Б. *Деловая стратегия: концепция, содержание, символы*. Пер. с англ. М.: *Экономика*, 1991. 239 с.

UDC: 330.322

Volontyr L.O.

*Candidate of Technical Sciences, Associate Professor
Vinnytsia National Agrarian University, Vinnytsia, Ukraine
<https://orcid.org/0000-0001-9022-9332>
Researcher ID L-8944-2018*

Potapova N.A.

*Candidate of Economic Sciences, Associate Professor
Vinnytsia National Agrarian University, Vinnytsia, Ukraine
<https://orcid.org/0000%2D0003%2D4566%2D4102>
Researcher ID: L-8928-2018*

THE CURRENT STATE OF LOGISTICS OF THE AGRICULTURAL SECTOR OF UKRAINE

Abstract.

The article covers the issues of assessment and challenges of the current state of logistics of the agricultural sector of Ukraine's economy. The main components of logistics are considered, as such the transport, production, costs, logistics and energy resources are determined. The main trends observed in the logistics of the agricultural sector are analyzed based on statistical data, and ways to improve certain areas of logistics are identified.

Keywords: *logistics, resource flows, system characteristics of logistics, agricultural sector, consumers, distribution, transport.*

Challenge problem. Ukraine has all the necessary components to further development and use of the potential of agribusiness. This applies to increasing the export of raw materials, finished products, the use of advanced agricultural machinery, technologies for growing and harvesting, improving the logistics component. The logistics component aims to minimize losses at every stage and every process.

The organization and management of logistics supply chains of agricultural products is characterized by a high level of complexity. Logistics in agricultural supply chains has a number of features, primarily due to the specificity of agricultural products as an object of material flows, namely: seasonality of its production (mainly for crop products), limited shelf life and significant loss of consumer properties.

The processes of planning and operational management in agrolistics are often complicated by the

need to take into account the sensitivity of agricultural products to climatic conditions, various diseases and pests. Also, a wide range of agricultural products provides for the application of a diversified approach in the choice of mode of transport, location and technical equipment of warehouses, the number and composition of participants in supply chains and other conditions of logistics processes.

Analysis of the current state of agricultural logistics in Ukraine allows us to conclude that the main obstacles to its development are:

1) lack of a government program for the development of agrolistics at the appropriate level;

2) lack of qualified logistics personnel in agricultural enterprises;

3) lack of funds for the implementation of logistics approaches, as software logistics products are too expensive for domestic enterprises;

Colloquium-journal №17(104), 2021

Część 5

(Warszawa, Polska)

ISSN 2520-6990

ISSN 2520-2480

Czasopismo jest zarejestrowany i wydany w Polsce. Czasopismo publikuje artykuły ze wszystkich dziedzin naukowych. Magazyn jest wydawany w języku angielskim, polskim i rosyjskim.

Częstotliwość: co tydzień

Wszystkie artykuły są recenzowane.

Bezpłatny dostęp do elektronicznej wersji magazynu.

Przesyłając artykuł do redakcji, autor potwierdza jego wyjątkowość i jest w pełni odpowiedzialny za wszelkie konsekwencje naruszenia praw autorskich.

Opinia redakcyjna może nie pokrywać się z opinią autorów materiałów.

Przed ponownym wydrukowaniem wymagany jest link do czasopisma.

Materiały są publikowane w oryginalnym wydaniu.

Czasopismo jest publikowane i indeksowane na portalu eLIBRARY.RU,

Umowa z RSCI nr 118-03 / 2017 z dnia 14.03.2017.

Redaktor naczelny - **Paweł Nowak, Ewa Kowalczyk**

«Colloquium-journal»

Wydawca «Interdruk» Poland, Warszawa

Annopol 4, 03-236

Format 60 × 90/8. Nakład 500 egzemplarzy.

E-mail: info@colloquium-journal.org

<http://www.colloquium-journal.org/>