с е т е в о й н а у ч н ы й ж у р н а л

НАУЧНЫЙ РЕЗУЛЬТАТ

RESEARCH RESULT

Том 1, № 4(6), 2015

ЭКОНОМИЧЕСКИЕ ИССЛЕДОВАНИЯ

ECONOMIC RESEARCH

ISSN 2409-1634

Сайт журнала:
rr.bsu.edu.ru
сетевой научный рецензируемый журнал
online scholarly peer-reviewed journal

НАУЧНЫЙ РЕЗУЛЬТАТ
RESEARCH RESULT

СЕРИЯ ЭКОНОМИЧЕСКИЕ ИССЛЕДОВАНИЯ
ECONOMIC RESEARCH SERIES

Журнал зарегистрирован в Федеральной службе по надзору в сфере связи, информационных технологий и массовых коммуникаций (Роскомнадзор) Свидетельство о регистрации средства массовой информации Эл. № ФС77-55674 от 28 октября 2013 г.

The journal has been registered at the Federal service for supervision of communications information technology and mass media (Roskomnadzor) Mass media registration certificate El. № FS 77-55674 of October 28, 2013

Том 1, №4(6). 2015

СЕТЕВОЙ НАУЧНО-ПРАКТИЧЕСКИЙ ЖУРНАЛ
Издается с 2014 г.
ISSN 2313-8955

Volume 1, № 4(6). 2015

ONLINE SCHOLARLY PEER-REVIEWED JOURNAL
First published online: 2014
ISSN 2313-8955

Учредитель: Федеральное государственное автономное образовательное учреждение высшего профессионального образования «Белгородский государственный национальный исследовательский университет»
Издатель: НИУ «БелГУ». Адрес издателя: 308015 г. Белгород, ул. Победы, 85. Журнал выходит 4 раза в год

Founder: Federal state autonomous educational establishment of higher professional education «Belgorod State National Research University»
Publisher: Belgorod State National Research University
Address of publisher: 85 Pobeda St., Belgorod, 308015, Russia
Publication frequency: 4 /year

СОДЕРЖАНИЕ

СТАТЬЯ НОМЕРА

Вертинская Т. С. Формирование евразийского экономического союза на уровне крупных городов и мегаполисов (на примере г. Минска): особенности и механизм интеграции **3**

СТРАТЕГИЧЕСКИЕ ВЕКТОРЫ РАЗВИТИЯ ГЛОБАЛЬНОЙ ЭКОНОМИКИ

Буценко И. Н., Космарова Н. А. Позиции России в международной торговле продовольствием и сельскохозяйственными товарами **8**

Федько Я. В. Сравнительный анализ тенденций развития промышленности в период экономических трансформаций Украины и России **14**

УЧЕТ, АНАЛИЗ И КОНТРОЛЬ

Куприянов С. В., Дадалова М. В., Дубровина Т. А. Оценка конкурентоспособности промышленного предприятия в условиях импортозамещения **20**

Владыка М. В., Веретенникова И. И. Оценка состояния и эффективности использования основного капитала с целью активизации развития региональной экономики **27**

Азарян Е. М., Гладкая В. А. Мониторинг степени реализации политики социально ответственного маркетинга в системе управления торговых предприятий **33**

Петровская М. В., Суханов И. В. Страхование – как инструмент поддержания финансовой устойчивости предприятий агропромышленного комплекса **40**

Трещевский Ю. И., Табачникова М. Б. Методологические проблемы оценки эффективности социальных проектов **47**

Гречина И. В. Сущность категории «модальность» в исследовании финансового потенциала хозяйствующих систем **55**

ФИНАНСЫ, ДЕНЕЖНОЕ ОБРАЩЕНИЕ И КРЕДИТ

Никитина М. Г., Друзин Р. В., Мираньков Д. Б. Особый режим инвестирования в республике Крым: условия и перспективы **60**

CONTENTS

ARTICLE NUMBERS

Tatyana S. Vertinskaya. Formation of the Eurasian Economic Union on the Level of Major Cities and Metropolises (on the Example of the City of Minsk): Peculiarities and Mechanism of Integration **3**

STRATEGIC VECTORS OF DEVELOPMENT OF GLOBAL ECONOMY

Irina N. Butsenko, Nadezhda A. Kosmarova. Russia's Positions in the International Trade of Food and Agricultural Products **8**

Yana V. Fedko. Comparative Analysis of Trends in the Development of Industry During Economic Transformation of Ukraine and Russia **14**

ACCOUNTING, ANALYSIS AND CONTROL

Sergey V. Kupriyanov, Margarita V. Dadalova, Tatyana A. Dubrovina. Assessment of the Industrial Enterprises Competitiveness in Terms of Import Placement **20**

Marina V. Vladika, Iraida I. Veretennikova. Assessment of State and Efficiency of Using Fixed Capital in Activization of the Regional Economy's Development **27**

Elena M. Azaryan, Victoria A. Gladkaya. Monitoring the Realization Degree of the Socially Responsible Marketing Policy in the Management System of Trade Enterprises **33**

Maria V. Petrovskaya, Ivan V. Sukhanov. Insurance as a Tool of Maintaining the Agro-business Financial Stability **40**

Yury I. Treshchevsky, Maria B. Tabachnikova. Methodological Problems of the Social Projects' Efficiency Assessment **47**

Irina V. Grechina. The Essence of the Category «Modality» in the Research of the Financial Potential of Economic Systems **55**

FINANCE, CURRENCY CIRCULATION A ND CREDIT

Marina G. Nikitina, Ruslan V. Druzin, Dmitry B. Mirankov. Special Regime of Investment in the Republic of Crimea: Conditions and Perspectives **60**

MAIN FEATURE

СТАТЬЯ НОМЕРА

UDC 339.924 (476) **DOI: 10.18413/2409-1634-2015-1-4-3-7**

Tatyana S. Vertinskaya

FORMATION OF THE EURASIAN ECONOMIC UNION ON THE LEVEL OF MAJOR CITIES AND METROPOLISES (ON THE EXAMPLE OF THE CITY OF MINSK): PECULIARITIES AND MECHANISM OF INTEGRATION

PhD in Economics, Head of Department of World Economy and Foreign Economic Researches,
The Institute of Economics of the National Academy of Sciences of Belarus, 1 build. 2 Surganov St., Minsk, 220072,
Republic of Belarus *vert.region@economics.basnet.by*

Abstract: The author demonstrates the role of major cities and metropolises as the leading participants in the formation of integration at the regional level. The state of social and economic development of Minsk is analyzed; the problems and the competitive advantages of the metropolitan economy are identified. The characteristic tendencies of the socio-economic development of the big cities and metropolises and the most common reasons for their high activity in foreign trade relations are determined. The features of the development of integration ties of metropolises, including those in the framework of the regional economic groups, are revealed. The basic approaches to the development of a mechanism to integrate the economy of a mega city (on the example of the city ofMinsk) in the Eurasian economic space are suggested.
Keywords: urban economy; the Eurasian Economic Union; competition; competitiveness; major city; metropolis; mechanism of integration

Вертинская Т.С.

ФОРМИРОВАНИЕ ЕВРАЗИЙСКОГО ЭКОНОМИЧЕСКОГО СОЮЗА НА УРОВНЕ КРУПНЫХ ГОРОДОВ И МЕГАПОЛИСОВ (НА ПРИМЕРЕ Г. МИНСКА): ОСОБЕННОСТИ И МЕХАНИЗМ ИНТЕГРАЦИИ

заведующий отделом мировой экономики и внешнеэкономических исследований, кандидат экономических наук
Институт экономики Национальной академии наук Беларуси. ул. Сурганова, 1 корп. 2, Минск, 220072,
Республика Беларусь. *vert.region@economics.basnet.by*

Аннотация: Показана роль крупных городов и мегаполисов как ведущих участников формирования интеграционных отношений на региональном уровне. Проанализировано состояние социально-экономического развития г. Минска, выявлены проблемы и конкурентные преимущества столичной экономики. Определены характерные тенденции социально-экономического развития крупных городов и мегаполисов и наиболее общие причины их наибольшей активности во внешнеторговых связях. Раскрыты особенности развития интеграционных связей мегаполисов, в том числе в рамках региональных экономических объединений. Предложены основные подходы к развитию механизма интеграции экономики мегаполиса (на примере г. Минска) в евразийское экономическое пространство.
Ключевые слова: городская экономика, Евразийский экономический союз, конкуренция, конкурентоспособность**,** крупный город, мегаполис, механизм интеграции.

Introduction. Analysis of economic integration process at the regional level for member countries of the Euroasian Economic Union (EEU) shows a pronounced tendency of their concentration on large agglomerations level, as well as on territories adjoining large cities. As a result, the EEU formation spatial cut gives a picture of fragmentary, focal distribution of foreign trade communications. For example, in Belarusian-Russian economic relations about 40% of foreign trade are the share of Moscow, St. Petersburg and corresponding areas [8].

In general, the competition and rivalry process of the cities, in particular the large cities and mother countries, on achieving advantages in relation to competitors in the global market and the increase of their role in regional economic associations formation become the tendencies of the world economy development [4, 5].

Globalization processes, active inclusion of Belarus in integration processes, including the Euroasian Economic Union once can become a challenge for economy development of Belarusian large cities and its capital. It brings up a scientific problem of megalopolises economy inclusion features research in integration communications and development of specific EEU formation mechanisms at the level of these external economic relations subjects. Especially since there is a number of obstacles: lack of the international action experience of the cities in the sphere of economy and politics; insufficient activity of local community and weakness of the corresponding sociocultural environment; discrepancy of municipal government to new requirements of the international format; limited technological capabilities of integration and in the long term association of the cities in the networks connected with backwardness of infrastructure networks (buildings, communications), including information and communication infrastructure.

Work purpose: to suggest some directions of developing an economic integration mechanism at the level of city economy, including the Euroasian integration policy, on the basis of determining the competitive advantages of the city of Minsk and identification of the general causes of stirring foreign economic activity, as well as the characteristics of integration of large cities and metropolises.

Main Part. Analysis of Minsk competitive advantages

The city of Minsk in comparison with other cities and regions of Belarus is the most active participant of external economic relations. More than 40% of all foreign trade volume in goods and more than 59% of all foreign trade in services are the share of the capital. The level of goods export per 1 inhabitant in Minsk exceeds the national average by 95.1%.

During 2006-2013, businesses export in Minsk saw some negative changes in their commodity structure: the share of mineral products has increased considerably, considering that this type of production is neither made nor stored in Minsk, there are only commercial transactions made by capital trading companies. The specific weight of cars and equipment has decreased and, as a result, the production share with the low level of added value has increased in the commodity export structure.

Table 1

Distribution of foreign trade of goods by economic activity in 2013, mln USD

Таблица 1

Распределение объемов внешней торговли товарами по видам экономической деятельности в 2013 г., млн. долл. США

Types of economic activity	2013 y.		
	export	import	balances
Foreign trade in goods – all	14,669.9	17,745.3	-3,075.4
processing industry	5,012.4	3,444.8	1,567.6
construction	29.2	145.4	-116.2
trade; car repairs, household products and goods for personal use	8,820.2	11,887.4	-3,067.2
transport and communication	84.8	812.1	-727.3
financial activities	3,1	111,1	-108,0
operations with fast estate, rent and rendering of services to consumers	137.2	577.8	-440.6

According to Belstat [7].

The foreign economic activity of enterprises based in Minsk is characterized by a considerable import component which is used generally for making export products (energy resources, raw materials, materials, components, semi-finished products). Besides, on the territory of Minsk the organizations importing goods for the city needs, as well as all republic are located.

Minsk is the region, attractive to investors. The share of Minsk in the total amount of investments into fixed capital of the Republic of Belarus in 2008-2013 was over 22%. A sustainable trend of the foreign capital inflow into Minsk economy has been seen since 2005. In 2013, the volumes of foreign investments increased to the level of 2006 more than 4 times, and direct foreign investments – almost 73 times. In 2013, 3,950 businesses with foreign investments – 55.1% of all similar businesses in the Republic of Belarus – carried out their activities in Minsk.

Interest of foreign investors finds its practical realization mainly in the non-productive sphere. Since 2006 in structure of foreign investments receipt on forms of ownership the share of trade and transport and communication strongly grew, the specific weight of the industry was considerably reduced.

Meanwhile, Minsk is one of the most industrially developed regions of the country, wins first place in the number of the industry employees, the second – in structure of industrial output production and the cost of the fixed production assets.

About half of industrial output of the city are produced by the mechanical engineering enterprises. Material-intensive productions, such as production of cars and equipment have the leading value, production of vehicles and insignificant share in comparison with the capitals of developed countries are occupied by modern hi-tech release productions: electronic, computer and other types of knowledge-intensive production.

Considerable specific weight of mechanical engineering in structure of the Minsk industry caused concentration of the large enterprises production in the city. Serious problem of Minsk industrial enterprises is a low labor productivity (on added value) (on this indicator in processing industry Minsk almost by 4 times lags behind ES-28 that reflects the low level of production competitiveness in the world markets).

The arrangement of the Belarusian capital on strategic ways crossing from the west to the east and from the north to the south caused Minsk development as largest transport communication knot. About 30% railway in the country, 20% of automobile cargo transportation on import and 40% on export fall to the share of the city.

Minsk is distinguished from the republic regions with the greatest informatization extent, represents large knot of international and national telecommunication networks, the formation and distribution mass information center, a home to the largest telecom operators.

In the capital modern market infrastructure including commercial banks with representations of foreign banks, Belarusian Currency and Stock Exchange, investment funds, finance, leasing, trust and insurance companies are created. The Minsk role in the banking sector of the country is highest (if not excessive). Parent organizations of all banks registered in Republic of Belarus are in Minsk, in other regions only their branches work.

In Minsk 33.5% of all small enterprises and more than 25.0% of all individual entrepreneurs of Belarus are registered. On small enterprises 28.3% of total workers in the capital are occupied. On them about 30% of total amount of the city industrial production are made.

The resource most important strategically determining the capital level of competitiveness is human potential.

Minsk is characterized by high level of research and educational potential concentration. So, 84% of researchers are concentrated in the capital region. According to 2012/2013 data over 55% of higher education institutions were in Minsk, in them 52.26% of the country students total number were trained [7].

It is considered as the potential of the intellectual services sphere growth. However real quality of education, on one hand, but not demand of "high competences" labor market, on the other, has led to the great number of certified specialists in Minsk being occupied on workplaces with no need of qualification they received.

Minsk is most stable from demographic point of view and manpower security being situated in the Belarus region where positive dynamics of population change is observed. Average annual population of the capital in 2013 made 1,911.4 thousand people and in comparison with January 1, 2006 the population of Minsk increased by 144.2 thousand people, or by 8.2%. Here 23.8% of all the republic employment capacity is concentrated. Besides, in Minsk the level the population employment is the highest in republic, and unemployment level is the lowest – 0.2%.

The city of Minsk is traditionally in the lead one level of monetary incomes per capita and in size of the nominal added salary. In 2013 on these indicators the capital advanced national average level almost by 30% and 45% respectively.

Formation of capital agglomeration became an important economic trend for Minsk. Establishment of close production, social, labor connections of the capital with adjacent urban areas confirms it. According to population census for 2009 about 63 thousand residents of the Minsk region came for work to Minsk daily. In particular, in Zaslavle town every fourth worker had work in Minsk, in Fanipole – about 43%.

The important role of Minsk in national economy is caused not only by powerful production concentration in it, as well as scientific and technical, infrastructure, intellectual potential, but also by the city performance of capital functions. Establishments which realize capital functions, act as the peculiar animators causing growth of the spheres of action serving and supplementing them, forming a specific capital public and territorial complex.

Thus, the main competitive advantages of Minsk are:

1) advantageous geopolitical position on crossing of the major thoroughfares from the EU to the countries of Euroasian integration;

2) diversified structure of industry, existence of scientific centers, the highest export potential among all regions of Belarus Republic;

3) high educational and professional level of the population, existence of strong base for education, science, culture;

4) developed system of transport infrastructure, telecommunications and communications;

5) existence of successful implementation experience of investment projects with the foreign capital participation;

6) location of the created institutes on attraction of foreign investments into republic economy: Advisory board on foreign investments, National agency of investments and privatization, etc.;

7) rather capacious consumer market, existence of the large exhibition centers, extensive network of marketing and trade objects.

Considering results of the carried-out analysis and synthesis of other countries experience it is possible to define characteristic tendencies of the large cities and megalopolises development and the most general reasons of their greatest activity in external economic relations. These are:

1) the high number of able-bodied population and prevalence of the studying youth in the population structure as more creative social group;

2) the increased and various demand for goods and services from the population and subjects of managing;

3) existence of the different types of infrastructure reducing exit costs of managing subjects for the world markets;

4) high concentration of scientific and technical potential and susceptibility to innovations that creates conditions for release of highly competitive production;

5) concentration of the financial capital and financial infrastructure, including credit banking institutions;

6) developed sector of business services playing the independent role in development of international backgrounds and serving in relation to foreign trade, foreign investment, etc.;

7) enterprise activity as a result of more favorable conditions for economic activity;

8) diversified structure of economy and essential influence of megalopolises on adjacent territories;

9) closer connection of megalopolises with prospects of post-industrial economy development stage in relation to urban environment: 24-hour activity (business life, trade, entertainments); new standards of material resources consumption; new forms of consumer culture – visual consumption, merging of entertainments with other forms of activity, raised housing quality standards, introduction of the "green economy" principles, "the clever city", development of communication services, increase in level of remote workplaces, "clever logistics", etc. [1].

What features of integration communications development are common for megalopolises?

First, practically all forms of the international economic relations (IER), and not just foreign trade as it is common in general for the international regional economic cooperation are developed.

Secondly, hi-tech export of the country goods and services is, as a rule, provided in a bigger extent with the capital.

Thirdly, in implementation of manpower migratory streams between the countries as one of the IER forms the leading role belongs to megalopolises and the capitals.

Fourthly, service trade, including scientific and technological and innovative interaction, is more demanded in the large cities and megalopolises for integration communications in comparison with other types of administrative and territorial units.

Fifthly, the megalopolis most often is rather independent player in the world market and is little dependent on other territories of the country. In many respects it is explained by distinctive feature of megalopolises: this production, accumulation and distribution of information, optimization of information streams, providing mass communication of all economic subjects of various levels, and also high intellectual potential. At the level of large cities new information society institutes (communication networks and virtual economy infrastructure) are formed [2]. It allows megalopolises to set new vectors in integration policy.

Conclusion. The main approaches to development of the Minsk economy integration mechanism into the Euroasian economic space which contain the following directions are formulated.

First, realization of measures set on further increase of the large cities and megalopolises economy competitiveness in a form of global economy, providing conditions for their inclusion in the international competitive fight for resources and, respectively, inflow of foreign investments, activation of goods and services export is necessary to consider a strategic objective of integration policy at the large cities level.

In this context strengthening the international specialization of the cities in certain directions is the most important position of the megalopolis competitive strategy. So, megalopolises can carry out specific integrating functions, first of all, within integration association owing to features of economy structure, for example, rendering services of business tourism, development of so-called service economy in service of foreign economic activity (bank and credit organizations, investment funds, etc.) [5].

Second, at the level of the large cities economy sectoral approach to integration has to be replaced with integrated approach. In practice it means, first, need of interindustry strategy development for city economy as components of both regional policy, and the external economic strategy of the country. Secondly, taking into account formation of the capital economy agglomerative type the platform for network interaction of managing subjects and their exit to foreign markets is formed. The cluster mechanism of interregional cooperation which more and more actively takes root recently into system of territorial administration in member countries of EEU is connected with these aspects and has positive practical experience at the large cities level.

Third, concentration of highly skilled manpower, educational and research structures, existence of expert community and high availability of resources to carrying out researches and development provide megalopolises with a role of the center not only for innovative activity, but for scientific and technological cooperation of the partner countries on regional bloc as well. It assumes a contribution of the large cities to creating the technological and administrative innovative environment, territorial diffusion of technological innovations, introduction of new economic activity types based on innovations including social and administrative innovations.

In realization of EEU integration policy it means development of strategy and practical measures gradual integration of national and regional innovative systems / subsystems into the coordinated system of innovative activity at the level of Euroasian Economic Union.

Fourth, as we know, infrastructure arrangement of urban economics is a key factor of the cities integration into world economy. On the coordinated development basis of those types of infrastructure which carry out connecting and communication functions (transport, innovative infrastructure, ICT, etc.) megalopolises can become the main knots, the centers of infrastructure framework, the cities gate in integration policy of EEU. Therefore implementation of infrastructure projects is one of key elements of the integration mechanism at the large cities level and for regions in general.

Fifth, closely connected with the aspects of integration stated above is creating a network of the EEU member countries cities that is directed on forming the environment promoting solution of city development burning issues on a joint basis, and to establishing closer contacts between all the regional process players. The capitals have to carry out a locomotive role in the mechanism of network interaction. And it is important to note that the mechanism of network interaction is connected with active inclusion not only for the managing subject of the industry and service trade based on various forms of ownership, but for local community, institutes of public sector, local government bodies as well. Unlike other types of administrative and territorial units megalopolises, possessing diversified economy, can form the so-called synergism gateway knots forming new competitive advantages of megalopolises economy [3, 5].

Sixth, strengthening of regional problems (ecology, transport over-saturation, housing problems) and at the same time rather developed sector of municipal economy is created by prerequisites for inclusion in integration communications of housing and communal services objects, nature protection infrastructure, municipal transport economy, implementation of joint projects in sustainable development of the cities which are especially located in the interfaced territories of the block partner countries.

Seventh, the leading information and communication role of megalopolises, concentration here of the countries population most creative part, performance of capital functions create base for emergence of new ideas connected with the mechanism of this kind urban economics integration into world economy, practical approbation of innovations in the field of the regional integration mechanism.

References

1. Burak, P.I., et al. Fundamentals of the Economy of a Big City. Moscow: Publishing House “Ekonomika”. 2009. 647 p.
2. Chumakov, D. S. Moscow Megalopolis in the Political Processes of an Era of Globalization // Dissertation on Competition of an Academic Degree of Candidate of Political Sciences. Moscow. 2014. 170 p.
3. Kolosov, V.A. Principle of Polycentrism in the Regional Policy and a Role of the Big Cities as the Engines of Development // Problems of the State Policy of Regional Development of Russia. Materials of All-Russian Scientific Conference. – Moscow, Scientific Expert, 2008. Pp. 94-106.
4. Litovka, O. P. Problems of the Spatial Development of Urbanization // Science, 1976. 99 p.
5. Novoseltseva, A.S. Key Functions of Megalopolises in the Global Economy: Systemacity of Research // Bulletin of Volgograd State University. Series 9. Issue 9. 2011. Pp. 71-77.
6. Regions of the Republic of Belarus. Socio-Economic Indexes. 2013 // Statistical Digest. Vol.1 // National Statistical Committee of the Republic of Belarus, Minsk. 2013. 844 p.
7. Science and Innovative Activity in Republic of Belarus. Statistical Digest. Minsk, National Statistical Committee. 2014. 279 p.
8. Viartinskaya, T.S. Methodical Bases of Development of a Complex of Indicators for the Assessment of Economic Integration of the Regions of Member Countries of EEA // Euroasian Integration. 2013. № 2, Pp. 21-44.

STRATEGIC VECTORS OF DEVELOPMENT OF GLOBAL ECONOMY

РУБРИКА «СТРАТЕГИЧЕСКИЕ ВЕКТОРЫ РАЗВИТИЯ ГЛОБАЛЬНОЙ ЭКОНОМИКИ»

UDC 339.9:339.138 **DOI: 10.18413/2409-1634-2015-1-4-8-13**

Irina N. Butsenko
Nadezhda A. Kosmarova.

RUSSIA'S POSITIONS IN THE INTERNATIONAL TRADE OF FOOD AND AGRICULTURAL PRODUCTS

1) PhD in Economics, Associate Professor, the Institute of Economics and Management
Crimean Federal University named after V. I. Vernadsky. 21/4 Sevastopolskaya St., Simferopol, 295015, Russia
2) Doctor of Economic Sciences, Associate Professor, the Institute of Economics and Management
Crimean Federal University named after V. I. Vernadsky. 21/4 Sevastopolskaya St.,
Simferopol, 295015, Russia. *me-016@mail.ru*

Abstract
The article investigates the positions of Russia in the international trade of food and agricultural products. The possible areas for improvement of the competitive position of Russia in the international trade of food and agricultural products were determined considering the latest trends and policy of food security.
Keywords: international trade; food and agricultural commodities; global food market; food security of the country

УДК 339.5.009:63 **DOI: 10.18413/2313-8971-2015-1-4-8-13**

Буценко И.Н.
Космарова Н.А.

ПОЗИЦИИ РОССИИ В МЕЖДУНАРОДНОЙ ТОРГОВЛЕ ПРОДОВОЛЬСТВИЕМ И СЕЛЬСКОХОЗЯЙСТВЕННЫМИ ТОВАРАМИ

1) кандидат экономических наук, доцент. Институт экономики и управления
ФГАОУ ВО «КФУ имени В. И. Вернадского». ул. Севастопольская 21/4, Симферополь, 295015, Россия.
2) доктор экономических наук, доцент. Институт экономики и управления
ФГАОУ ВО «КФУ имени В. И. Вернадского». ул. Севастопольская 21/4, Симферополь,
295015, Россия. *me-016@mail.ru*

Аннотация
Статья посвящена исследованию позиций России в международной торговле продовольствием и сельскохозяйственной продукцией. Выделены возможные направления улучшения конкурентных позиций России в международной торговле продовольствием и сельскохозяйственной продукцией с учетом последних тенденций развития мирового продовольственного рынка и обеспечения продовольственной безопасности России.
Ключевые слова: международная торговля, продовольствие и сельскохозяйственные товары, мировой рынок продовольствия, продовольственная безопасность страны.

Introduction. The potential of the agricultural sector of any country can not always provide for internal needs of the population in food. All countries of the world are involved in the food and agricultural goods trade.

Russia is an active subject in the international trade of food and agricultural goods. The economic sanctions imposed against Russia address the issue of the country food security. A nagging question is arising: which is more important – a well established own production of food and agricultural goods and independence from imports or good logistics of the food and agricultural goods export.

FAO experts define food security as the most important guarantee of the right for life, it characterizes the ability of the state to satisfy the demand of the population for good-quality food and drinking water [1]. The criteria of safety determined by the Doctrine of food security of the Russian Federation are: production of 80-95% total amount of the main types of food at the expense of the countrie's own resources; stocks no less than 20% of the requirement measured by the caloric content of daily diet; price and transport availability. Food independence is an ability to provide the country with food in case of complete or partial cessation of external supplies.

Preservation and strengthening of Russian food security require the objective understanding that the commodity structure of the food and agricultural goods export and import has to be changed taking into account the state interests. Respectively, the research into the Russia's position in international trade in dynamics of food and agricultural production is rather timely.

Research objective. The purpose of the article is the research into the Russia's position in international food and agricultural goods trade according to the latest trends of the world food market development and ensuring food security of Russia.

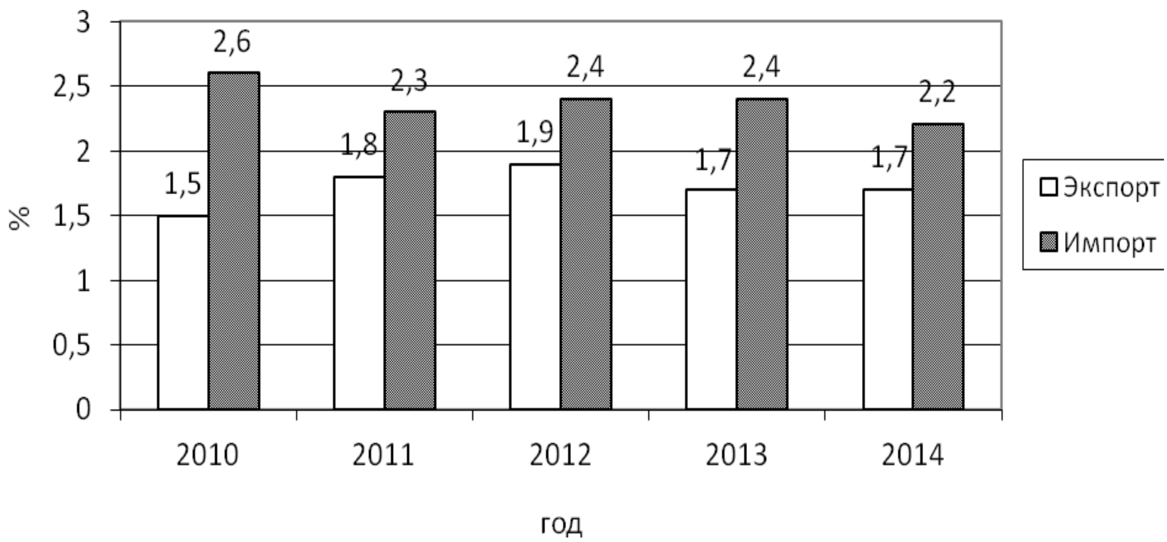
In the course of the research, there were used the methods of system analysis and synthesis, the logical, comparative, statistical and dynamic analysis, analogies and other methods.

Results and Discussion. The main tendencies of the world food market development in 2014 sharply differ from the previous periods of 2010 - 2013. The steady tendency of foodstuff prices reduction reaching an absolute minimum in 2015 is observed. An exception in this tendency is a group of goods "fish and seafood" for which the following is observed: change of product structure; steady rise of the prices which is connected with the increase in demand, stable US dollar; changes in culture of fish and seafood consumption.

Along with this, the world market of wheat is characterized by an increase in volume of export, despite the prices lower than the previous year. However, such situation will lead to the world reserves of wheat reaching the 13-year maximum in 2015.

On inclusiveness degree in international trade for the food and agricultural goods Russia is among the countries in general providing themselves with the food, but importing and exporting certain types.

Despite high potential for agricultural industry development, Russia has low positions in international trade in agricultural goods. During 2010 - 2014, the share of Russia in world export on this group of goods is in limits of 1.5 – 1.7%, in import of 2.2 – 2.6% (fig. 1). In the world market of the food Russia traditionally acts as net – the importer of agricultural production.



Source: compiled based on [7; 8]

Under Fig:
year
Export
Import

Fig. 1. Russia's share in the global trade of food and agricultural goods in 2010-2014, %
Рис. 1. Доля России в мировой торговле продовольствием и сельскохозяйственными товарами в 2010-2014 гг., %

For the analyzed period of 2012 - 2014 the commodity structure of participation of Russia in world export of the food and agricultural goods underwent minor changes. In structure such commodity groups, as grain dominate (on average in three years of 3.65%); fish and seafood (on average in three years of 2.11%). In 2014 the share on commodity group increased in export: animal and vegetable fats (to 2.11%). On other food and agricultural goods the share of Russia in export is lower than 2.0% (table 1).

Table 1

Russia's share in the global export of individual food and agricultural goods in 2012-2014, %

Таблица 1

Доля России в мировом экспорте отдельных продовольственных и сельскохозяйственных товаров в 2012-2014 гг., %

product group	2012	2013	2014
Livestock	0.05	0.07	0.12
Meat	0.12	0.14	0.14
Dairy products and bird eggs	0.39	0.37	0.35
Fish and seafood	2.10	2.19	2.05
Grain products	3.81	2.90	4.24
fruit and vegetable products	0.29	0.24	0.25
sugar	0.50	0.51	0.53
Coffee, tea, cocoa, spices	0.78	0.97	0.84
Drinks	0.50	0.50	0.47
oilseeds	0.49	0.38	0.42
Animal and vegetable fats	1.91	1.99	2.11
Other edible production	0.98	1.06	1.05
Animal stern	1.08	1.22	1.42

Source: calculated and compiled based on [9]

The leading role in formation of the world market food conjuncture tendencies belongs to grain. Russia acts as the large supplier of grain since 2002. – about 22 million tons, reaching a historical maximum in 2009. In grain export of Russia wheat (80%) and barley (20%) dominate [7].

By results of 2013/2014 MG Russia took the 5th place on output of grain crops and the 6th place in rating of the largest countries – exporters of grain. The fodder corn became the unexpected favorite of the year in Russian market. As a result Russia came to the 5th place on volumes of the world market corn export [5]. In 2014 Russia provided 14.0% of world wheat export, 18.2% - barley, 2.3% – corn (fig. 2). As for 2013, because of adverse weather conditions production and export of wheat decreased.

Table 2

Participation of Russia in the world production and export of grain, %

Таблица 2

Участие России в мировом производстве и экспорте зерновых, %

Product group	Production			Export		
	2013	2014	2015	2013	2014	2015
Grain, including	3.5	4.0	4.0	6.8	8.2	8.3
wheat	7.0	8.1	8.1	11.5	14.0	15.0
barley	11.2	14.2	12.1	13.1	18.1	14.1
corn	1.0	1.1	1.3	2.4	2.3	2.9

Note: 2014 – assessment, 2015 – prognosis.
Source: calculated and compiled based on [1]

The largest foreign countries-buyers of Russian grain are the states of the Middle East (Iran, Saudi

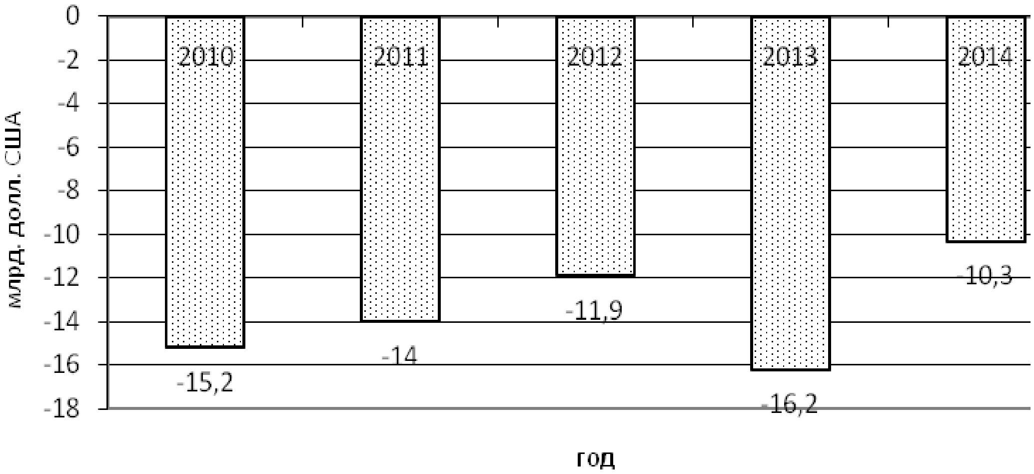
Arabia) and Africa (Egypt, Morocco, Algeria) act. From the CIS countries the main buyers of Russian grain are Azerbaijan and Armenia.

Competitive advantages of Russia in the grain international trade are caused by: existence of the world's largest arable lands resources and stocks of water resources; existence of the industry on mineral fertilizers production; territorial proximity to the regions of the world showing a growing demand for grain (the countries of Central and Southeast Asia, the Middle East, Southern Europe, North Africa).

At the same time export of grain faces a number of infrastructure restrictions. For example, lack of transshipment capacities in the Far East sharply limits access to the market of the Pacific Rim, strengthening administrative and technical barriers not only from the countries of importers, but also from national supervisory authorities, extremely high level of transaction expenses that is a consequence of the undeveloped competitive environment in the sphere of rendering services to the export companies.

Russia is included into group of leading exporters and importers of fish and seafood. On the volume of the exported production Russia concedes to Norway and China, because of export specifics of this production – production with low processing extent.

The nomenclature of import to Russia is much wider than of export. In large volumes meat and dairy products, fruit, tropical goods are imported. Balance of Russian trade balance in the food and agricultural goods foreign trade for 2010 - 2014 is negative. Positive aspect is reduction in 2014 in comparison with 2013 for 37.0% (fig. 3). The steady rise of a consumer demand in the conditions of slow internal capacities increase was the main reason for growth of import by the time of the analyzed period. The highest level of dependence on import is observed in the field of meat, vegetables and fruit production.



Source: calculated and compiled based on [3, 4]

Under Fig: USD billion dollars

Fig. 2. Balance of Russia’s trade balance in foreign food and agricultural goods trade in 2010-2014, bln. dollars of the USA

Рис. 2. Сальдо торгового баланса России во внешней торговле продовольствием и сельскохозяйственными товарами в 2010-2014 гг., млрд. долл. США

To change positions of Russia in the food and agricultural goods international trade, in our opinion, is possible due to realization of the following directions:

1. Realization by the government of the country structural programs leading to redistribution of resources. For example, Russia, having competitive advantage in the offer of primary products (wheat, barley), can refuse them or displace accents in economic development of agricultural industry, having carried out industrialization and to make agricultural goods with a high value added.

2. Elimination of the main reasons for non-competitiveness of agricultural industry and agrarian sector in general, as main producer and supplier of agricultural goods: insufficient development of technical and economic production factors, non-optimal production structure, discrepancy of many organizational and economic actions to competitive forms of housekeeping.

3. Formation of the open competitive environment. To the Russian food producers matters of the world food market environment conceptual changes are important from outside, both offer factors, and demand factors. Domestic producers have to be familiar with conditions of the world food market and estimate the opportunities in comparison with other producers – competitors. Besides, research

of the main tendencies and competitive environment of the world food market are a basis of the Russian food industry enterprises multinational strategy formation. For example, one of price indicators for agricultural staples food producers giving an impulse to reorientation in the short-term period from cultivation of one crop cultures or types of cattle on others is the ratio of price indexes on technological interchangeable objects of production. The most indicative price indicator is the price index ratio on grain and price index on olive cultures (in the period of relative stability the ratio of this index reaches 5-10%).

4. Transition to production of environmentally friendly agricultural production. Having relied on organic products, Russia will be able to become the world leader in this market. Further progress of agricultural industry, radical increase of grain crops productivity, productions of grain with the set consumer qualities, leveling of global climate change consequences becomes impossible without modern bio-technologies application.

5. The assessment of national agro-industrial complex development interests, self-sufficiency of the country by domestic food have to be estimated above temporary advantage of the "cheap" import food that rather convincingly is confirmed by a long experience of all traditionally large world food exporters. To the state, to producers and processors at this conjuncture it is necessary to use most effectively all opportunities for accumulation of volumes, range and quality of domestic production.

Expansion of export has to be provided not with the "self-sustaining growth", and creation of effective economy of "open" type, integrated into world economic system [8]. That is, Russia is faced by a task to achieve decrease in expenses of production and increase of competitiveness of the food and agricultural production in the world market in the shortest terms.

Positions of Russia in the world food market are directly connected with ensuring food security. At the heart of the country food security there are following elements: condition of internal production and import-dependence on separate groups of goods, existence of the food stocks in the country, and also a state and quantity of cultivated areas. All these elements are interconnected and supplement each other. Thus, internal production is the guarantor of providing the population with necessary food in case of low-quality import goods deliveries or in their general inaccessibility. The basis of internal production is made by existence of cultivated areas, the enterprises for processing and storage of the made products. Active participation in world trade insures the country at crop failures. Existence of food stocks though is a temporary, but effective measure of compensation and elimination of sudden food shortage.

Conditions of food security achievement are [6]:

– potential physical availability of food to each person, that is food existence and offer in sufficient;

– economic possibility of the food acquisition for all the population social groups, including poor (solvency of consumer demand);

– consumption of quality food in quantity corresponding to a balanced diet.

The food security except social aspects concerns the economic. On one hand, ensuring food security is a basis of manpower renewal maintenance. On the other hand, it promotes development of regional economy and industry that is possible due to maintenance of the agro-industrial complex enterprises financial stability by the tax concessions and other ways of stimulation effective use of their potential, environment and resources [6].

At the same time, it is necessary to consider the existing threats of social and economic character for food security of the country. The main social threat is the low purchasing power of the population caused by sharp differentiation of the income not only in spheres of employment, but also in regions. Economic threats are indicators of the agrarian and industrial complexes enterprises activity and efficiency of their potential realization.

Positions of Russia in international trade in the food and agricultural goods does not correspond to existing natural, labor and financial resources. It is necessary to pay attention to agricultural production and trade in agricultural goods, as the branch which is responsible for food security of Russia. Quite objective and possible is the development of agricultural production, and in the long term and foreign trade in agricultural goods as one of priority development directions of national economy. Besides, one of the main factors which dictates need of increase in agricultural production competitiveness of Russia is the entry of Russia into the World Trade Organization.

Conclusion. In the world market of the food Russia acts as net–importer. National production is almost completely focused on domestic market. For 2012 - 2014 the production structure of Russian participation in the world food and agricultural goods export underwent minor changes. In structure the following production groups dominate: grain; fish and seafood; animal and vegetable fats.

Russia holds the leading role in formation of the world market food conjuncture tendencies of grain export: wheat, barley, corn. That is positive dynamics for economy of Russia, however it does not promote adequately strengthening of competitive positions in the world food market.

At the considerable potential of agricultural production in Russia, there are problems of its rational use that leads to preservation of dependence on import of the food and, respectively, preservation of the country economic security threats. Actually, the food security of Russia is ensured by the principle "oil in exchange for food".

Under conditions of the imposed economic sanctions, Russia is faced by the task: to achieve decrease in expenses of production and to increase competitiveness of the food and agricultural production, both in the world market, and on the internal in the shortest terms. Thus, expansion of export has to be provided not with the "self-sustaining growth", but by creation of effective economy of "open" type, integrated into world economic system taking into account ensuring food security of the country.

References

1. Food Outlook [Electronic resource]: Biannual Report on Global Food Markets / Food and Agriculture Organization of the United Nations. – 2015. – URL: http://www.fao.org/3/a-I5003E.pdf. (date of the access: October 1, 2015).

2. Gorbatov, A.V. Agro-Industrial CComplex of Russia: Sanctions, State and Prospects. URL: uecs.ru/ru/otraslevaya-ekonomika/.../3713-2015-09-25-09-23-19?. (date of access: October 1, 2015).

3. International Trade Statistics 2013 / World Trade Organization. URL: https://www.wto.org/english/res_e/statis_e/its2013_e/its2013_e.pdf. (date of the access: October 1, 2015).

4. International Trade Statistics 2015 / World Trade Organization. URL: https://www.wto.org/English/res_e/statis_e/its2015_e/its2015_e.pdf. (date of access: October 1, 2015).

5. Karlova, N. Russian Grain Market: Records 2013/2014MG and Prospects of the New Season. URL: www .iep.ru/files/RePEc/gai/ruserr/253Karlova.pdf? (date of access: October 1, 2015).

6. Kosmarova, N. A. Mechanisms of Management of Economic Security: Regional Measurement. Monograph. – Kherson: Ta vrida, 2013. 360 p.

7. Kuznetsova, G. V. International Trade of Goods and Services: Textbook for Baccalaureate and a Master's Degree Course. M.: Publishing House of Yurayt, 2015. 571 p.

8. Nikitina, M. G. Food Independence in the Context of Liberalization / Taurian National University named after V. I. Vernadsky. Scientific Notes of Taurian National University named after V. I. Vernadsky. Series [7]. Economy: Scien. Magazine. 2008. V. 21(60), № 2. Pp. 103-108.

9. Russia in Figures. 2015: Short statistical Digest / Rosstat – M., 2015. 543 p.

10. Statistics of the United Nations Conference on Trade and Development (UNCTAD). URL: http://unctadstat.unctad.org/wds/ReportFolders/reportFolders.aspx. (date of the access: October 1, 2015).

UDC 338.45 **DOI: 10.18413/2409-1634-2015-1-4-14-19**

Yana V. Fedko

COMPARATIVE ANALYSIS OF TRENDS IN THE DEVELOPMENT OF INDUSTRY DURING ECONOMIC TRANSFORMATION OF UKRAINE AND RUSSIA

PhD in Economics. Taras Shevchenko National University of Luhansk
1 Gogol Sq., Starobelsk, Lugansk region, 92703, Ukraine. *yanakorotina1@rambler.ru*

Abstract
This article focuses on the identification of trends in the development of the industrial complex of Ukraine and Russia on the basis of the analysis of dynamics of the basic indicators of development of industry. The author reveals the dependence of GDP on the level of industrial development, the impact of investment and innovation at the level of industrial development.
Keywords: analysis; dynamics; performance; index of industrial production; industrial development; investment in fixed assets

Федько Я.В.

СРАВНИТЕЛЬНЫЙ АНАЛИЗ ТЕНДЕНЦИЙ РАЗВИТИЯ ПРОМЫШЛЕННОСТИ В ПЕРИОД ЭКОНОМИЧЕСКИХ ТРАНСФОРМАЦИЙ УКРАИНЫ И РОССИИ

кандидат экономических наук. Луганский национальный университет имени Тараса Шевченко
пл. Гоголя, 1, г. Старобельск, Луганская обл., 92703, Украина. *yanakorotina1@rambler.ru*

Аннотация
Данная статья посвящена выявлению тенденций развития промышленного комплекса Украины и России на основе анализа динамики основных показателей развития промышленности. Выявлена зависимость уровня ВВП от уровня развития промышленности, влияние инвестиций и инноваций на уровень развития промышленного производства.
Ключевые слова: анализ, динамика, показатели, индекс промышленного производства, развитие промышленности, инвестиции в основной капитал.

Introduction. The industry is one of the leading branches in the structure of modern national economies of Ukraine and Russia. Industrial production has the strongest impact on economy of these countries. Many factors of financial well-being of the state, strong domestic and foreign policy depend on the growth or recession of industrial production.

Since 2012 in Ukrainian and Russian economy there comes a transitional stage of development for which the end of post-crisis restoration is common. In this transitional period, new strategic problems of social and economic development are formulated. The general task for national economies of both countries is creation of the new type economy having innovative reference point, adapted for processes of integration into the world economic space. There is a need for the directions and proportions change of the industry sector development. Namely: to strengthen its intensification, to increase competitiveness level, to rationalize the structure of production, to designate solutions of resource-saving and ecology problems.

During the post-crisis period of market transformations in Russia there were certain changes in the industry structure. The intensification of separate sub-sectors development in the industry structure is various. It is connected with features of their formation, establishment of inter-industry ratios and proportions, extent of scientific and technical progress introduction. In structure of the Ukraine and Russia industry the share of extracting branch unlike world tendencies which is guided by the demand formed in a foreign market prevails.

The current state of the Ukraine and Russia industry is defined by adverse macroeconomic factors of influence, symptoms of economic crises and political conflicts manifestation. Research of the industry condition of Russia and Ukraine is directed on identification of cause and effect relationships, factors of the external and internal environment, as well as analysis of the main indicators of the industrial enterprises activity. Among which amount of investments, share of innovations, industrial output, quantity of employed that gives the chance to reveal tendencies and regularities of the industrial enterprises development, and also to predict further development of the industry in these countries. Results of the carried-out analysis can form base for adoption of reasonable administrative decisions and formulation of the industrial policy directions for the purpose of competitiveness increase for industrial output domestic producers.

Main Part. Estimation of development for any branch of national economy including the industries, the analysis of various factors assumes the following: production, economic and social factors [7].

First of all it is necessary to define a share of industry in GDP and to analyze tendencies of its change.

In 2014 the share of the industry in structure of Ukraine GDP makes about 25% and about 35% - in GDP of Russia. And every year this share is reduced. First of all, it resulted from changes of price proportions on production of mining branches. During post-crisis recovery of national economies in Ukraine and Russia reduction of GDP (fig. 1) is observed.

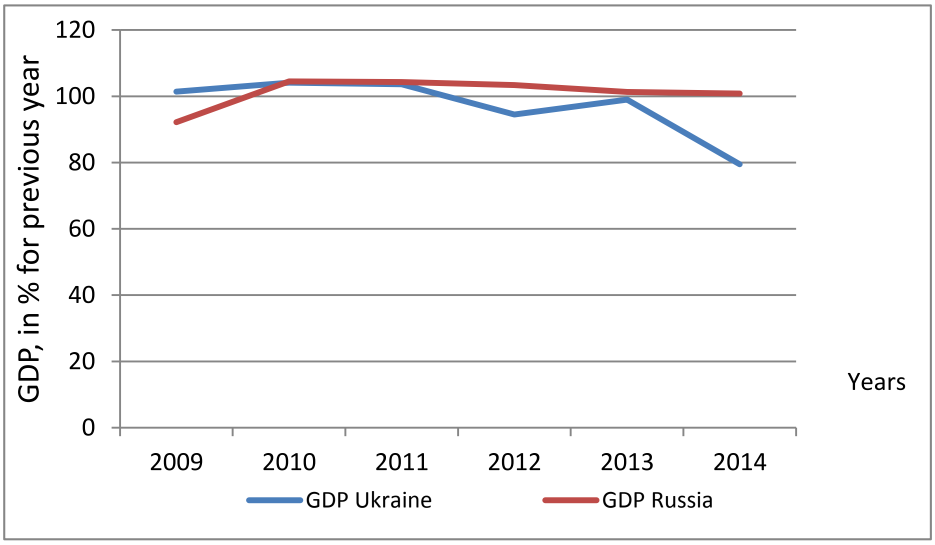


Fig. 1. Dynamics of the GDP of Ukraine and Russia in 2009-2014 (% to the previous year)
Рис. 1. Динамика ВВП Украины и России за 2009-2014 гг. (в % к предыдущему году)

In fig. 1 it is visible that for 2009-2014 GDP of Ukraine reaches the maximum value in 2011 and makes 105.5%. In 2012 sharp reduction of GDP which in 2014 reaches value of 93.2% that is 8.2% lower than GDP in 2009 is observed [9, p. 66]. GDP of Russia reaches its maximum in 2010 (104.5%), and, since 2011, gradually decreases. However, GDP of Russia in 2014 exceeds a similar indicator of 2009 for 8.6% [10, 11]. In 2014 it occurs, first of all, due to reduction of financial receipts from the industrial enterprises caused by political instability in these countries. Sharp falling of GDP in Ukraine is caused by that the majority of the large industrial enterprises in the territory of Donetsk and Lugansk areas were minimized, or completely suspended their activity.

Efficiency of industrial policy realization depends on condition of the industry investment. In particular, business activity of the industrial enterprises, their productivity and efficiency directly proportionally depend on the volume of investment into fixed capital (fig. 2.).

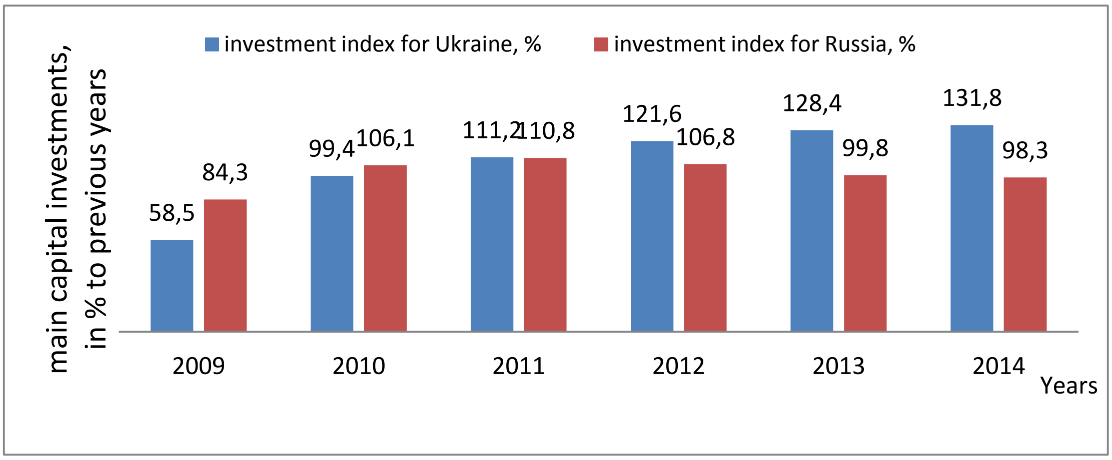


Fig. 2. Dynamics of investment in fixed assets in Ukraine and Russia in 2009-2014 (% to the previous year)
Рис. 2. Динамика инвестиций в основной капитал Украины и России за 2009- 2014 гг. (в % к предыдущему году)

Dynamics of the industry investments change in general, and by separate types of economic activity is subject to extreme dependence with peak in 2014 in Ukraine (131.8%) and 2011 in Russia (110.8%) [1, p. 53, 2, p. 46, 6].

The public policy in Ukraine and Russia which is carried out for years of transformations did not promote increase of innovative activity though experience of other countries, including a number of Eastern Europe countries, testifies that a common sign of transition period is sharp strengthening of innovative activity. Let us provide some data characterizing development of innovative activity in Ukraine for years of reforming [4].

Introduction of new progressive engineering procedures for years of reforms was reduced almost by 5 times, including resource-saving, low-waste and waste-free technologies – by 3 times, development of new types of production – by 1.9 times, of them new types of equipment – by 16.2 times and made the smallest share in the total amount of development for innovative production – only 8.5% in 2013 whereas in 1996 this indicator made 83% [1, p. 51, 2, p. 43].

For the innovation-active enterprises greater demand on products which is delivered not only on domestic market, but also on the external is common. So, in general on selection, the foreign market is entered by about 60% of the industrial enterprises of the processing branches, among the innovation-active industrial enterprises – more than 70%.

Increase in demand for industrial output of the Ukrainian enterprises in a foreign market, in general on selection, is noted at 9%, at the innovation-active enterprises this indicator is higher – 18% of the organizations.

The number of the enterprises in Ukraine introducing innovations in 2009 in comparison with 1996 was reduced by 1.8 times. Since 2009 revival of innovative activity of the industrial enterprises (fig. 3) begins.

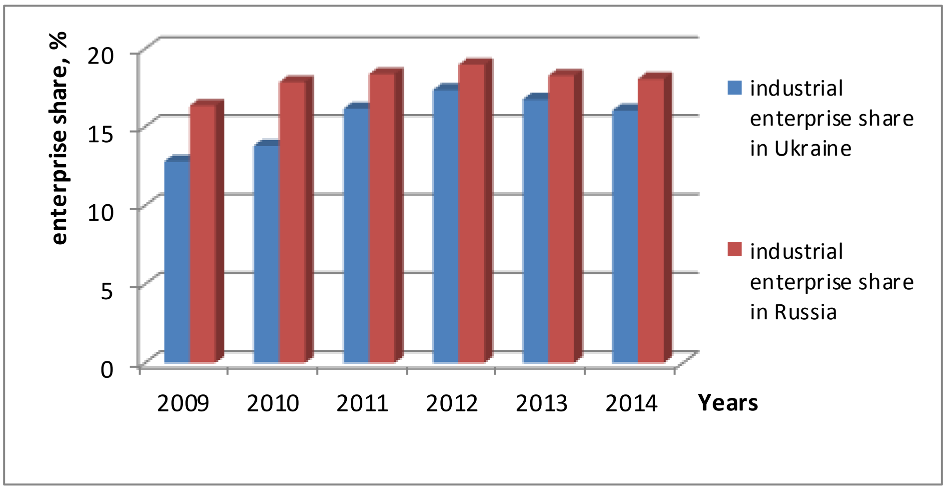


Fig. 3. The dynamics of the industrial enterprises of Ukraine and Russia, which were engaged in innovation in 2009-2014 (% to the total number of industrial enterprises)
Рис. 3. Динамика доли промышленных предприятий Украины и России, которые занимались инновациями за 2009-2014 гг. (в % к общему количеству промышленных предприятий)

For the beginning of 2014 in comparison with the beginning of 2009, despite sharp falling GDP and political instability, their share in the total number of the industrial enterprises increased for 3.3% and made 16.1%.

The greatest share of innovative expenses in the industry (40%) is connected with acquisition of new machines, equipment and installations necessary for production technological updating. More than average on set of the surveyed enterprises funds were spent for purchasing the equipment in forest, woodworking and pulp and paper industry - 55% of total number of the organizations which are carrying out the innovation for light industry (50% of the enterprises).

On research and construction work 16%-18% of all costs of innovations are necessary. Above average on branch, is the share of research and development costs in light industry (24%), mechanical engineering and metal working (18%). The fifth part of expenses (21%) goes to the enterprises for innovations development and introduction.

There is low share of market researches costs for the innovation market, and also on legal protection of research and development (6% of the organizations) [1, p. 51, 2, p. 43].

In Russia throughout all studied period the share of the industrial enterprises gradually increases, reaching the greatest value in 2012 (19%) [6]. For the next two years the share of the Russian industrial enterprises which are engaged in innovations is reduced to 18.1%, whereas in the USA, Japan, Germany and France their share makes 70-80% [5].

One of the important indicators of the industry development is the index of industrial production, or an index of industrial output production, or the index of an industrial output (IIO) – a relative indicator of industrial production output dynamics which characterizes its rise or recession. The index of industrial production is defined as a ratio of the current output (in terms of money) to industrial outputs in the previous periods. The methodology of IIO calculation is based on use of statistical data on dynamics of production types according to a certain set of goods representatives – the most important types of industrial output.

Dynamics of industrial production index in Ukraine from January, 2011 to September, 2015 (against the last month) is presented in table 1.

Table 1

Dynamics of indexes of industrial production in Ukraine from 2011 to 2015

Таблица 1

Динамика индексов промышленного производства в Украине с 2011 по 2015 годы

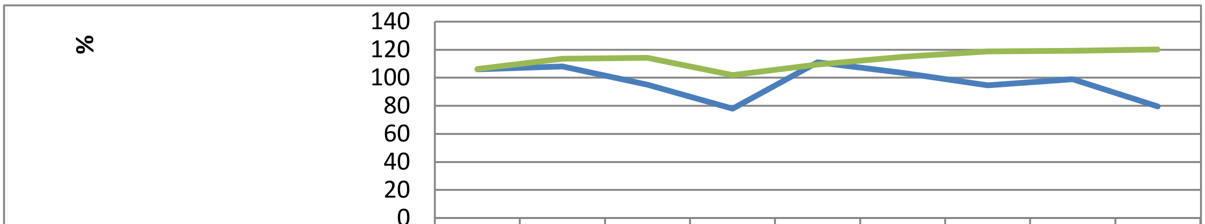
Year / month	January	February	March	April	May	June	July	August	September	October	November	December	Per year
2011	87.2	101.2	113.2	94.6	100.3	100.8	102.7	101.7	102.0	105.2	97.0	99.7	103.6
2012	86.2	101.9	110.2	95.6	101.9	98.0	104.3	98.1	100.0	106.8	97.4	96.1	94.5
2013	88.9	99.4	111.0	98.5	94.4	101.6	105.1	97.5	99.6	107.4	97.4	100.1	99.0
2014	84.0	100.3	107.4	98.4	98.3	98.5	97.8	87.3	104.9	107.5	97.8	7.9	79.5
2015	80.3	98.4	109.6	98.0	99.8	101.5	103.4	95.8	105.9				

From table 1 it is visible that at preservation of the existing dynamics by the end of 2015 in Ukraine IIO will reach 90%

The increase in IIO in 2015 occurs at the expense of increase in IIO of industrial areas. So, IIO in the Dnepropetrovsk area for the last half a year increased by 2.2% [10].

Growth of IIO in the Kharkov area is explained by a growth in volumes of production and sales volumes of the industrial enterprises of the defensive direction in 2014-2015. So, GP "Plant of V.A. Malyshev" volumes of product sales increased by 144.5% that in terms of money makes 11 million UAH, GP "Kharkov Plant of Special Machines" - 128.84% (10 million UAH), GP "Kharkov Mechanical Plant" - 662.9% (656 thousand UAH). In general on area, in 2014 in comparison with previous year industrial output on 9.5 billion is made and realized [1].

In Russia IIO is calculated according to Official statistical methodology of industrial production index calculation [8]. In Ukraine it is done by the similar technique accepted in the international statistics. The IIO loudspeaker in Ukraine and Russia for 2006-2014 it is presented in fig. 4.



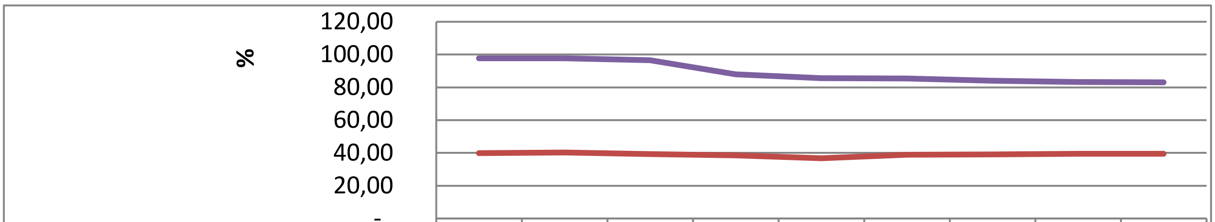
	2006	2007	2008	2009	2010	2011	2012	2013	2014
Industrial production index for Ukraine	106	108	95	78	111	103,6	94,5	99	79,5
Industrial production index for Russia	106,3	113,5	114,2	102	109,4	114,9	118,8	119,3	120,1

Fig. 4. Dynamics of the index of industrial production in Ukraine and Russia in 2006-2014 (% to the previous year)
Рис. 4. Динамика индекса промышленной продукции Украины и России за 2006-2014 гг. (в % к предыдущему году)

Since 2009 for the Russian producers of industrial output growth of industrial production index to the level of 120.1% is common (in 2014) it shows a positive tendency of development of the Russian industry and increase of competitiveness level for industrial production on international level.

Employment of the population in the industry characterizes extent of the industry development in the general structure of national economy branches.

Population, occupied in industrial production of Russia, during the period from 2006 to 2014 had a steady tendency to reduction (for 14.1%) (fig. 5).



	2006	2007	2008	2009	2010	2011	2012	2013	2014
Industrial production index for Ukraine	39,80	40,30	39,30	38,50	36,80	38,9	39,1	39,4	39,5
Industrial production index for Russia	97,7	97,7	96,5	88	85,5	85,3	84,1	83,3	83,1

Fig. 5. Dynamics of the number of employees in industrial production in Ukraine and Russia in 2006-2014 (in% to previous year)
Рис. 5. Динамика численности занятых в промышленном производстве Украины и России за 2006-2014 гг. (в % к предыдущему году)

Even thus that total number occupied in national economy throughout the considered period annually was reduced, the share occupied in industrial complex to total number occupied in economy of Russia decreased [11]. In 2009 the share of the population occupied in the industry was reduced by

8.5% in comparison with 2008 and made 88% [1, p. 63, 2, p. 57].

In comparison with changes of quantity occupied at the industrial enterprises of the Russian Federation, the level of employment in the industry of Ukraine throughout the studied period can be considered stable. For the last 8 years the quantity occupied in the industry of Ukraine was reduced only by 0.3% (fig. 5). Reductions of employment level in the industry as well as its stability, depends, first of all, on extent of NTP introduction.

Results. By results of the carried-out dynamics analysis of the main development indicators for the industry of Ukraine and Russia during post-crisis restoration the following tendencies are revealed:

1. reduction of GDP for both countries;
2. increase in investments into fixed capital of Ukraine (to 131.8% in 2014) reduction for Russia (to 98.3%);
3. reduction of the industrial enterprises in Ukraine (to 16.1% in 2014) and Russia (to 18.1%) which were engaged in innovations;
4. growth of industrial output index in Russia (120.1%) and achievement of critically low value for Ukraine (79.5%);
5. reduction of number occupied in industrial production of Russia and stability of this indicator for Ukraine.

Conclusion. Considering the share of industry in structure of GDP that in Ukraine makes about 25% and about 35% - in Russia, it is necessary to set the priority purposes of economic policy the industries aimed at the development in these countries.

For Russia growth of IIO signifies increase in production that is expressed in profit increase of the industrial enterprises at the expense of which implementation of their investment and innovative activity becomes possible is common.

Reduction of IIO in Ukraine for 2013 - 2014 is caused by impossibility of many industrial enterprises functioning due to being situated in a conflict zone in the territory of Luhansk and Donetsk region. And also reduction of production prices for the industrial enterprises in the world market [5].

During innovative policy, it is necessary to estimate efficiency of innovations. For the industrial enterprises of Ukraine there are factors constraining carrying out innovative policy. Among which insufficiency of own means of financing, unprofitable credit conditions, long lag period for innovations, high risk of innovations introduction [4].

In the world market production of the industrial enterprises of Ukraine and Russia has the low level of competitiveness. Introduction of innovations promotes increase of level of their competitiveness not only on internal, but also in the foreign market.

For achievement of this purpose during post-crisis restoration it is expedient to intensify restructuring processes that has to lead to financial improvement of the industrial enterprises and increase of their investment appeal degree.

On purpose elimination of the existing crisis consequences of national economy it is necessary to formulate the respective directions of evidence-based public policy. Such policy has to be based on results of the carried-out analysis taking into account adaptation to features of national economy. Besides, it has to be focused on formation of the new directions for national economies recovery from influence of negative consequences of world financial and economic crisis. When forming the new directions of public policy on restoration of the industry during the post-crisis period it is necessary to consider current trends of industrial production development on the international level.

References

1. Activities of Subjects of Economy Management. Statistical Dijest. State statistics service of Ukraine, Kiev, 2009. 424 p.
2. Activities of Subjects of Economy Management. Statistical Dijest. State statistical service of Ukraine, Kiev, 2013. 447 p.
3. Chief Department of Statistics in Kharkov Region. URL: http://uprstat.kharkov.ukrtel.net
4. Deyneko, L.V. Trade of Ukraine with the Countries of the Customs Union: Contemporary Tendencies and Risks for the National Industrial Production / L.V. Deyneko // Economy of Ukraine. № 8. 2015. Pp.74-90.
5. Eurostate. URL: http: //ec.europa.eu/eurostat/help/new-eurostat-website
6. Federal State Statistics Service. Industry of Russia 2014. URL: http://www.gks.ru/bgd/regl/b14_48/Main.htm
7. Fedko, Y. The Basic Principles of the Systematic Approach for Estimating the Efficiency of the Industrial Production in the Region / Y.V. Fedko // International Scientific Publication "Modern basic and applied research." №3 (18). Kislovodsk: PH EC "MAGISTR", 2015. Pp.73 - 76.
8. Order of the Federal State Statistics Service on May 8, 2014 N 301 «On Approval of the official statistical methodology for calculating the index of industrial Production». URL: http://base.consultant.ru/cons/cgi/online. cgi? base = LAW; frame = 1
9. The Ministry of Finance of the Russian Federation. Macroeconomics. / URL: http://info.minfin.ru/gdp.php
10. The Ministry of Finance of Ukraine. Financial Portal. URL: http://www.minfin.com.ua/index/prom/
11. Ukraine in Figures. Statistical Dijest. State Statistics Committee of Ukraine, Kiev, 2011. 252 p.

ACCOUNTING, ANALYSIS AND CONTROL

РУБРИКА «УЧЕТ, АНАЛИЗ И КОНТРОЛЬ»

UDC 339.137.22

DOI: 10.18413/2409-1634-2015-1-4-20-26

Sergey V. Kupriyanov
Margarita V. Dadalova
Tatyana A. Dubrovina

ASSESSMENT OF THE INDUSTRIAL ENTERPRISES COMPETITIVENESS IN TERMS OF IMPORT PLACEMENT

1) Doctor of Economic Sciences, Professor, Head of Department of Management and Foreign Economic Activities Belgorod State Technological University named after V. G. Shukhov. 46 Kostyukov St., Belgorod, 308012, Russia
2) PhD in Economics, Associate Professor, Department of Marketing. Belgorod State Technological University named after V. G. Shukhov. 46 Kostyukov St., Belgorod, 308012, Russia. *margarita130466@rambler.ru*
3) Postgraduate Student, The Institute of Economics and Management, Belgorod State Technological University named after V. G. Shukhov. 46 Kostyukov St. Belgorod, 308012, Russia. *t.kos92@mail.ru*

Abstract
The article describes a method to estimate the industrial enterprises' competitiveness in the modern conditions of the import substitution policy's application by the governing bodies of the Russian Federation. In this paper, the authors consider the factors and principles of the enterprise's competitiveness. The authors have represented several approaches for the competitiveness assessment, and after that the most suitable one to assess the competitiveness of the industrial enterprises in the changing external environment, namely the application of the import substitution policy is chosen. For a detailed study of the concept of the «import substitution», the authors have reviewed the foreign countries' experience concerning the import substitution policy application. As a result, the advantages and disadvantages of this policy, and especially the impact on the national economy, have been found out. The authors have also taken into account the social component of the assessment of the company's competitiveness, which is currently one of the important indicators of industrial enterprises. The authors propose their mechanism of improving competitiveness of industrial enterprises in the conditions of import substitution.
Keywords: assessment of competitiveness; import substitution policies; industrial competitiveness; food embargo; National economy.

Куприянов С. В.
Дадалова М. В.
Дубровина Т. А.

ОЦЕНКА КОНКУРЕНТОСПОСОБНОСТИ ПРОМЫШЛЕННОГО ПРЕДПРИЯТИЯ В УСЛОВИЯХ ИМПОРТОЗАМЕЩЕНИЯ

1) зав. кафедрой менеджмента и внешнеэкономической деятельности, доктор экономических наук, профессор Белгородский государственный технологический университет им. В.Г. Шухова. Ул. Костюкова, 46 г. Белгород, 308012, Россия
2) кандидат экономических наук, доцент кафедры маркетинга, Белгородский государственный технологический университет им. В.Г. Шухова. Ул. Костюкова, 46 г. Белгород, 308012, Россия. *margarita130466@rambler.ru*
3) аспирантка института экономики и менеджмента. Белгородский государственный технологический университет им. В.Г. Шухова. Ул. Костюкова, 46 г. Белгород, 308012, Россия. *t.kos92@mail.ru*

Аннотация
Рассматривается способ оценки конкурентоспособности промышленного предприятия в современных условиях применения политики импортозамещения руководством Российской Федерации. Приведены факторы и принципы конкурентоспособности предприятия, а также приводится несколько подходов к оценке конкурентоспособности, после чего был выбран наиболее удобный для оценки конкурентоспособности

промышленного предприятия в условиях изменения внешней среды, а именно применение политики импортозамещения. Для подробного изучения понятия «импортозамещения», был рассмотрен опыт зарубежных стран применения политики импортозамещения, в ходе которого выяснилось плюсы и минусы данной политики, и особое влияние на национальную экономику, также учтена и социальная компонента оценки конкурентоспособности предприятия, что в настоящее время является одним из важных показателей промышленных предприятий. Также предлагается разработанный механизм повышения конкурентоспособности промышленного предприятия в условиях импортозамещения.

Ключевые слова: оценка конкурентоспособности; политика импортозамещения; конкурентоспособность промышленного предприятия; продовольственное эмбарго; национальная экономика.

Introduction. It is no longer a secret to anyone that one of the most important purposes of an enterprise is competitiveness in the branch market. There are many various ways of assessment of competitiveness for the industrial enterprise. Many great scientists worked on this question, including M. Porter, R. A. Fatkhutdinov, N.S. Yashyn, .S. Zavyalov, G. Antonov, Dan and many others. For increase of an assessment of competitiveness for the enterprise various techniques are used.

The main development stage of competitiveness is the market analysis and own opportunities on the basis of which the assessment of basic competitiveness level of the organization is carried out. It is the extremely important stage as further steps and decisions on strengthening or change of a firm competitive position will depend on degree of comprehensiveness and objectivity of this assessment.

The assessment of competitiveness can be carried out from various methodological positions.

In the modern world of continuous transformations, both macroeconomic, and microeconomic, it is necessary to agree with Dan's slogan "to remain competitive, the organization has to follow a way of continuous changes", adhering which it is possible to provide the enterprise with real competitiveness, as well as potential.

According to most of researchers, competitiveness of the enterprise substantially is defined by product competitiveness. As G. Antonov notes, "they correspond among themselves as part and whole". The concept of competitiveness of the enterprise is frequently reduce to the concept "ability to make competitive production". And it is fair as competitiveness of production is result of realization of potential factors in practice of the enterprise competitiveness.

Competitiveness of production acts as the relative and generalized characteristic of production including set of parameters – standard, quantitative and qualitative, "rigid" and "soft" - from their definition and comparison point of view. It should be noted that the set of the parameters defining production competitiveness is rather stable for various type of production, but at the same time - depending on the situation in the market - their importance can change.

The first factor defining competitiveness of production, is its quality, i.e. set of the properties, production causing its ability to satisfy certain needs for specific conditions of consumption and operation.

The second factor has cost nature, it is defined by the acquisition price, including the consumption price. All expenses in operation which can arise at the consumer – delivery, installation, service and repair, spare parts, insurance and training of the personnel and etc. enter the last.

In general the level of production competitiveness depends both on its consumer properties, and on the price. The consumer properties of production falling on unit of the price including the consumption price are higher the real possibility of its sale and buyers gain is higher.

In the last three years import substitution has the great influence on competitiveness policy of domestic enterprises. To understand how there is an influence in more detail and, if to be more exact, decrease in competitiveness of domestic enterprises, authors studied concept of import substitution in more detail.

The problem of goods import substitution involves some more problems which need to be solved in parallel. After our country entered food embargo against some European Union countries, our market became focused on internal economy. It is clear, as the first problem of import substitution is: orientation of the industrial enterprises on domestic market that respectively conducts to the termination of the enterprise export policy. Of course, you should not claim that all industry of the Russian Federation is directed only on import substitution policy, but it is necessary to consider also that fact that every quarter of import substituted production increases [16].

After March 20, 2014 the USA expanded the list of the Russian high-ranking public officials against which they imposed sanctions, and also imposed sanctions against Russia bank, and large Russian businessmen, considered having business relations with President V.V. Putin (G.N. Tymchenko A.R. and B.R. Rosenberg, Y.W. Kovalchuck). Later, on March 27 the USA suspended cooperation with Russia in the sphere of fighting against drugs, and also suspended export licenses issue to the American companies for Russia to guard against "potentially dangerous production" [15].

The orientation of domestic enterprises on import policy directly leads to decrease in competitiveness of the enterprise, and, therefore, there is a risk, as the products will become also low-quality, that will cause its low competitiveness.

Having studied foreign experience of import substitution policy, it is possible to draw a conclusion that when resorting to use of such policy, the following problems come to light:

1. Realization of the made production is directed only on internal economy.

2. Competitiveness of the enterprise decreases, as a result only monopolist firms stay afloat, and small and medium business disappear.

3. Decrease in efficiency of national economy.

The purpose of this work is studying the problem of import substitution for confectionery goods in the Belgorod region and offering the mechanism for development and increase of competitiveness of the industrial enterprise in modern economic conditions.

Many both Russian and foreign authors worked on the problem of import substitution: Altukhov A.I., Boev V. R., Klyukach of VA., Borkhunov H.A., Buzdalov I.N., Krylatyh E.N., Vodianov A.A., Gordeev A.B., Goncharov V.D., Kiselyov S. W, Korovkin V.P., Serkov A.F., Tarasov V. I., Ushachev I.G., Agirbov Y.I., Faminskog I.P., Hlebutin E.B., Shmelyov G. I. etc., Lindsey D.E., Dolan E.J., etc. [9].

Having investigated works of the listed scientists, it is possible to draw a conclusion that in them the mechanism of ensuring food security was developed, and also in their works methods of industrial domestic enterprises competitiveness increase that led to improvement of situation with food supply of the Russian population were developed [5].

Import substitution can be considered as one of the domestic industrial enterprise competitiveness increase mechanisms.

The environment of the Russian enterprises functioning which are especially connected with foreign economic activity differs in the growing uncertainty and turbulence. Filling the opening market niches, domestic enterprises increase use of capacities that leads to import substitution of goods. On one hand, such situation, promoting increase of the country economic security, causes increase at the enterprises of workplaces, growth of economic development indicators. On the other hand, decrease in level of competition from the foreign enterprises (in many respects because of them moving to a bonus segment) reduces need for continuous increase of production competitiveness level. However, in our opinion, exactly in present conditions the Russian companies should, using the opening market opportunities, conduct policy of competitiveness growth [13].

Methods. Competitiveness of the enterprise depends on the environment, both external, and internal. Some elements of external environment can partially be under control of the enterprise, and depend on the purposes and strategy of the enterprise. While other (internal) elements do not depend on any activity of the enterprise therefore it is necessary to adapt to them. All external environment can be divided into the following factors: nation-wide, regional and branch [8].

In order to receive a more detailed definition on how import substitution can increase competitiveness of the industrial enterprise, it is possible to create a mechanism. This mechanism pursues the main objective – increasing competitiveness of the industrial enterprise under conditions of response sanctions introduction. For achievement of this goal it is necessary to conduct a number of researches during which problems will come to light. Solutions of these problems are provided in a complex of actions described in the presented mechanism.

Ability of the industrial enterprise to correspond or exceed on any indicators of the competitors can be estimated by means of economic values. The main directions to management of enterprise competitiveness are involvement of new investors, resources, and also directly requirements satisfaction, and currently an important requirement is social and economic, in the form of the enterprise production. On condition of above-mentioned directions performance there is an opportunity to estimate an organizational and economic basis of the industrial enterprise.

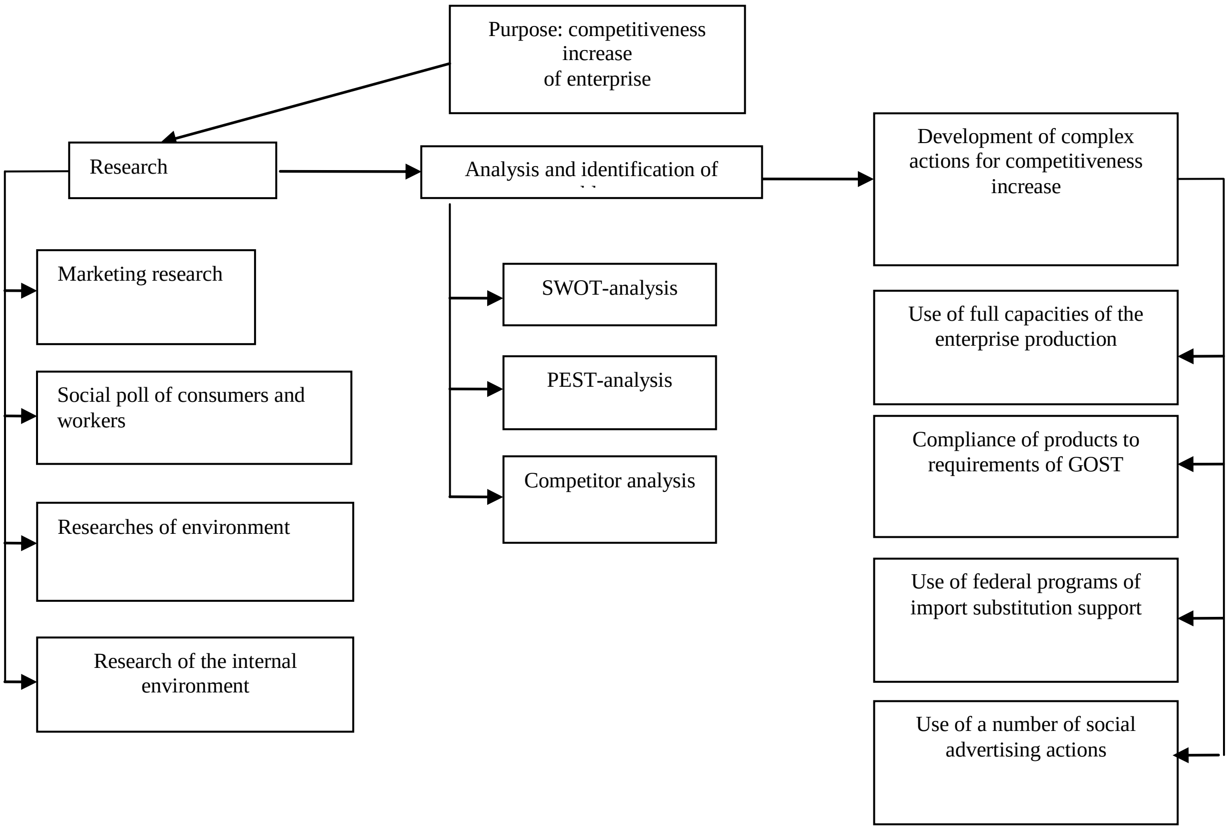


Fig. 1. The mechanism of improving competitiveness of an enterprise
Рис. 1. Механизм повышения конкурентоспособности предприятия

The analysis of various information sources shows that market competitiveness of the enterprise is the resultant parameter of functioning of the company characterizing degree of the available resources comparative rationality use. It is also possible to consider competition the actions of two and more participants of the market aimed on mastering unique and limited factors of production which is available to all competitor companies at commission of certain efforts. Authors Mazilkin, E.I. and Panichkin. G.G. in their work: "Management of competitiveness" considered that competitiveness of the enterprise is a relative indicator which shows the extent of the enterprise exceeding the similar enterprises (the competitors) by certain characteristics. Such characteristics, for competitiveness determination of the enterprise, are: market capacity, position of the rival enterprises in this market, quality of the made goods, possibility of easy entry into the chosen market, etc. [9]. Research of a competitiveness measurement problem demands deeper analysis of the factors influencing total estimates.

The traditional approaches focused on receiving rather big economic results of activity by the enterprise are presented. However in the conditions of economic interests setivization of the market subjects are interconnected which results in need of approach revision for competitiveness representation. Ability to reach multi third-party benefit becomes an important source of competitive advantage. In other words, the assessment of competitiveness of the enterprise needs to be conducted with assessment position of the enterprise as parts of a contact network [15]. This inevitably demands the accounting of social competitiveness under which we understand the characteristic of ability of the enterprise to show better, than competitors have, degree of requirements satisfaction not only for buyers, but also for workers, suppliers, shareholders, local communities. Effective work of labor unions, moral support of the enterprise employees, the carried-out charity events and actions which, eventually, lead to improvement of social and economic situation in the region of the enterprise presence can be an example of the enterprise social competitiveness.

It is interesting that the competition as social process starts being studied within economic sociology, in one of its directions – sociology of the markets, developed by V. Radayev [10]. In the near future, it is possible to assume, competitiveness of the company will be estimated by one main indicator – coefficient of the enterprise social importance.

Proceeding from the given reasons, we suggest to count the integrated indicator of competitiveness (KSP) in which a component of social efficiency (SE) will be included:

$$KSP = \frac{\sum I_{KSPj}}{n} \cdot SE, \tag{1}$$

where I_{KSPj} - index of comparative competitiveness of the enterprise for j market parameter.

The coefficient of social efficiency is calculated by formula:

$$SE = \left(\frac{N_P}{N_R} + \frac{W_P}{W_R} + \frac{C_P}{C_R} + \cdots\right)/n, \tag{2}$$

where N_P –quantity of the workplaces created on the enterprise during the period of assessment, people;

N_R – quantity of the workplaces created in municipality where the enterprise functions, people;

W_P – salary level at the enterprise during the period of assessment, rub;

W_R – salary level in municipality where the enterprise functions, rub;

C_P – the volume of funds allocated by the enterprise for the solution of social tasks during the period of assessment, rub;

C_R – the volume of funds allocated for the solution of social tasks in municipality where the enterprise functions;

n – number of comparative social efficiency indicators of the enterprise [14].

Use of the offered approach will increase objectivity of competitiveness assessment for the industrial enterprise and will allow to consider the role it plays in society.

Main Part. After introduction by the western countries of the sanction against the Russian Federation that led response sanctions in the form of food embargo, many Russian banks became more active to use policy of import-substituting branches crediting, such as food and agricultural. But there are also such branches in crediting with which the Russian banks began to pay smaller attention in comparison with last years [6]. The tourist sphere and the sphere of car market belong to such branches. In general it is possible to draw a conclusion that the policy of crediting was reoriented from one types of branches to others, in connection with changes in external economy. Data on change of priorities are provided by ITAR TASS; these data were received during market research in the form of bankers poll, and also when studying the reporting under the international standards of the Russian Federation 50 largest banks. Some years the priority was given by banks to oil branch, metallurgy, financial sector and telecommunications, after introduction of economic sanctions and food embargo priorities changed [11].

Having analyzed situation in the Belgorod market, it is possible to see inconsiderable changes. The government of the Belgorod region made the decision, even long before introduction of economic sanctions against the Russian Federation by the western countries, on directing policy towards import substitution [2]. Due to foresight of the Belgorod deputies, the market of foodstuff of the Belgorod region is sated with large number of domestic production.

The Belgorod management made the decision on creating complexes of animal husbandry with high capacity. Therefore it is not surprising that our area is called "the meat capital of Russia".

The majority of such documents in the Belgorod region are accepted and successfully work. The agricultural branch of the region is ready to work under conditions of the imposed sanctions even today and to provide other regions of Russia with production of the Belgorod agricultural producers. According to statistics bodies, in 2013 the share of the Belgorod region in the all-Russian volume of the made production made 4.27%. Thus the region won sure first place on production of cattle and bird on slaughter in the live weight (12.3%) and on production of compound feeds (18%).

Within economic council the deputy mayor's meeting — the head of the department of economic development Vitaly Chekhunov with enterprise community of Belgorod took place. Participants discussed the questions connected with investment activity in the regional center and import substitution of production by Belgorod producers.

The deputy chief of department — the head of department of economic development Igor Rusinov - informed that the Belgorod region stays among the first ten regions with the smallest investment risks for many years. High level of investment appeal also shows Belgorod as the regional center [7].

Last year the sum of investments into fixed capital of the city exceeded 30 billion rubles. Growth of investments in chemical production, production of foodstuff, transport and communication, education is observed. The analysis of investments financing sources showed that their main part is made by own means of the Belgorod organizations. In 2013 their volume reached 13.9 billion rubles. The volume of the raised funds decreased by 7 billion rubles. In this regard, Igor Rusinov emphasized, the import substitution program of production is of particular importance. In 2013 the sum of the consumer goods imported into area made more than 20 billion rubles. Among them dairy and meat products, soft drinks, confectionery, vegetable oil. Similar goods are made in the territory of Belgorod with success.

The opinion how to increase the volume of Belgorod production in the local markets, was tsated by heads of the Belgorod dairy plant Raisa Kostomitskaya, JSC Kolos Igor Fatyanov, Belogorie confectionery Sergey Sirotenko, the Belgorod cold-storage facility Georgy Buziashvili. They called deficiency of qualitative raw materials, small volume of grants from regional and federal budgets among the major limiting factors.

The food aspect of modern social and economic social development found special reflection in the Rome declaration on the world food security. It contains the direct instruction on need to provide each citizen with the right for access the health safe and full-fledged food according to the right for adequate food.

As confectionery production is an integral part of modern consumers grocery portfolio, it is necessary that production conformed not only to requirements of management systems certification (TU, GOST, ISO 9001), but also to social aspects of society [12].

Today the Russian Federation needs new strategy of development – grocery and social – and, respectively, methodology of its development. Sharp change of social and economic and political goals causes negative influence, but can be an incitement to positive changes.

It is about theoretical and practical justification of such public policy in the field of production and sale which could provide satisfaction of consumers needs at the same opportunities of demand without decline in quality had the benefits – on one hand, and ensuring profitability of producers of the former import production – on another.

It is methodologically important that this policy cannot have purely market character, it will inevitably demand elements of strategic planning, arrangement of social accents, accounting of various interests, including, lower-income strata, and also small business. It would be illegal to form new economic policy on positions of blind market regulation and spontaneity. The matter is that such serious measures for transformation of economy structure are required now that producers will not cope with such multidimensional task.

Our conceptual approach in this question coincides in a certain measure with the Cologne school of economy, its concept of "a social market economy". The specified model is the main concept of the enterprise competitiveness increase that involves the main idea of the social market economy purpose.

Follows from this the concept that all forms of public economic policy, including technical, investment and innovative, have to be constructed taking into account social criteria and prime needs, in accordance with the normalized parameters of prices and tariffs, especially in some socially important branches. It does not mean cancellation of the internal competition which should be kept in the form of fight for the consumer – the range, quality, service and in other ways: partner marketing, PR means, as formation of the public relations. Development of such policy, it is possible to call it adaptation, will turn on the following blocks:

1) definition of need for replacement - by types of production, quality and price;

2) choice of the state support objects of the import substitution enterprises;

3) definition of forms and types of support - in general and specifically for various objects;

4) control, including monitoring, behind carrying out adaptation policy. Such concept combines social and economic targets, including subsidiarity, with simultaneous manifestation of collective initiative and responsibility, social partnership, economic, ecological and social regulation – with help and competition, and coordinated plans. Both public and private partnership, and innovative integration, both theory of clusters, and other organizational innovations is entered in this concept [3].

Conclusion. So, summing up the results of the done work, it is possible to draw a conclusion that the problem of foodstuff import substitution takes place to be not only in the regional markets, but also and in all of the Russian market. When studying this problem, some more problems of greater importance for economy of the Russian Federation come to light. They are: decrease in the competition in domestic market etc.; the mechanism of competitiveness increase for the industrial enterprise, taking into account all changes in foreign and domestic market of food and agricultural branch was developed for the solution of this problem. The following problem to which the policy of import substitution leads is a decrease in efficiency of national economy. The solution of this problem will be provided and considered in other works.

In this work aspects of ensuring management of the enterprise competitiveness are considered. The existing techniques of management and assessment of this economic category are also characterized. On the basis of the analysis of principles, approaches and factors of the enterprise competitiveness, it is possible to draw a conclusion that presently timely aspect of activity assessment of the businessman is social competitiveness. In case of applying at least some principles and approaches of social competitiveness growth of the enterprise reputation in the consumer opinion is observed; in our opinion, it is the main criterion of competitive advantage measurement.

References

1. Banks of the RF have started to extend credits for the import-substituting branches of food industry and agriculture. URL: http://www.zol.ru/znews/showlinks (date of access: September 24, 2015).
2. Belykh, V.I.: Principles of Formation of the Competitiveness of the Automobile Transport Industries. Multidisciplinary Network Electronic Scientific Journal of the Kuban State Agrarian University. 2011. № 71. Pp. 414-424.
3. Bruneckiene, J. and Paltanaviciene, D. (2012). Measurement of Export Competitiveness of the Baltic States by Composite Index. English Economics, 23, 1, Pp. 50 - 62.
4. Farole, T. et al. (2010). Analyzing Trade Competitiveness: a Diagnostics Approach. Policy Research Working Paper. Fetscherin, I. and Johnson, J. (2010). Assessing the Export Competitiveness of Chinese Industries. Asian Business Management. 9, 3. Pp. 401-424.
5. Judzińska, A., Szczególska, M., Szczepaniak, I. Assessment of Competitiveness of the Main Sector of Polish Food Economy // IAFE-NRI, Warsaw. 2007.
6. Maksimchuk, E.V., Suvorova, A.A. Some Economic Aspects of Import Substitution // Bulletin of Belgorod State Technological University named after V.G Shukhov. 2014. № 6. Pp. 109-112.
7. Mazilkina, E.I., Panichkina, G.G. Management of Competiveness. PH: Omega-L. 2009. 328 p.
8. Philip Cotler. Principles of Marketing. Translation from English by V.B. Bobrov. General Editing and an Introductory Article of E.M. Penkova. M.: PH. Progress, 2011. 496 p.
9. Radaev, V.V. Sociology of Markets: to the Formation of a New Direction. M.: NRU HSE, 2003. 325 p.
10. Rudichev, A.A., Nikitina, E.A., Gavrilovskaya S.P. The Main Aspects of the Preparation and Development of the Models for Assessing Competitiveness // Bulletin of Belgorod State Technological University named after V.G Shukhov. 2013. № 6. Pp. 137-140.
11. Sabonien, Transformation of the Lithuanian Economy: Dimension of Manufacturing // Econ. Manag. Vol. 16. 2011. Pp. 295–302.
12. Safiullin, M. R., Elshin, L. A., Shakirova, A. I. Positioning of Regions Based on Aggregate Index of Socio-Economic Attractiveness and Detection of Strategic References for Further Growth // Ekonomic Bulletin of the Republic of Tatarstan. 2013. 2, 7.
13. Shchetinina, E.D, Dubrovin, T.A Socio-Market Policy of the Confectionery Iindustry // Belgorod Economic Bulletin. 2014. №4(76). Pp.60-66.
14. Suchkova, N.A. Import Substitution in the Food Sector of Russia: Dissert. … PhD in Economics: M. 2009. Pp. 57-59.
15. Szczepaniak, I. Assessment of the Changes in the Competitiveness of the Polish Food Producers after Align with the UE // IAFE-NRI, Warsaw. 2006: Multi-Annual Programme 2005-2009. Report 37.
16. Tokarev, A. N. The Innovative Development of the Oil and Gas Sector of Russia: The Strategy and the Tactics, the Prerequisites and the Effects. 2013. URL: http://law.admtyumen.ru/noframe/nic?d&nd=466201944 (date of access: September 30, 2013).

UDC 336.648.8
DOI: 10.18413/2409-1634-2015-1-4-27-32

Marina V. Vladika
Iraida I. Veretennikova

ASSESSMENT OF STATE AND EFFICIENCY OF USING FIXED CAPITAL IN ACTIVIZATION OF THE REGIONAL ECONOMY'S DEVELOPMENT

1) Doctor of Economic Sciences, Professor. Department of Finance, Credit and Taxation, Belgorod State National Research University. 85 Pobedy St., Belgorod, 308015, Russia
2) Doctor of Economic Sciences, Professor. Department of Finance, Credit and Taxation, Belgorod State National Research University. 85 Pobedy St., Belgorod, 308015, Russia
Veretennikova_I@bsu.edu.ru

Abstract
The article is devoted to the questions of analysis and assessment of efficiency of using fixed capital, detection of the main features of its structure in terms of the types of economic activity. The structure of investments into fixed capital across Russia and Belgorod region is considered, the main directions of its improvement are defined. The types of economic activity of Belgorod region possessing reserves in the use of production capacities by separate types of production are established.
The need of depreciation of credit resources for the purpose of expansion of the sources of financing of investments into fixed capital is proved. The ideas on controlling the prices of services of natural monopolies as a factor of decrease in a rate of inflation are introduced.
Keywords: fixed capital; investments; structure of fixed assets and investments; effect of a financial leverage; capacity; types of economic activity; financing sources

Владыка М.В.
Веретенникова И.И.

ОЦЕНКА СОСТОЯНИЯ И ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ ОСНОВНОГО КАПИТАЛА С ЦЕЛЬЮ АКТИВИЗАЦИИ РАЗВИТИЯ РЕГИОНАЛЬНОЙ ЭКОНОМИКИ

1) профессор кафедры финансов, кредита и налогообложения, доктор экономических наук, профессор Белгородский государственный национальный исследовательский университет ул. Победы, 85, г. Белгород, 308015, Россия. *vladyka@bsu.edu.ru*
2) профессор кафедры финансов, кредита и налогообложения, доктор экономических наук, профессор Белгородский государственный национальный исследовательский университет ул. Победы, 85, г Белгород, 308015, Россия. *Veretennikova_I@bsu.edu.ru*

Аннотация
Статья посвящена вопросам анализа и оценки эффективности использования основного капитала, выявления основных особенностей его структуры в разрезе видов экономической деятельности. Рассмотрена структура инвестиций в основной капитал по России и Белгородской области, определены основные направления ее совершенствования. Установлены виды экономической деятельности Белгородской области, обладающие резервами в использовании производственных мощностей по отдельным видам продукции.
Обоснована необходимость снижения стоимости кредитных ресурсов с целью расширения источников финансирования инвестиций в основной капитал. Внесены предложения по регулированию цен на услуги естественных монополий как фактора снижения уровня инфляции.
Ключевые слова: основной капитал, инвестиции, структура основных фондов и инвестиций, эффект финансового рычага, производственная мощность, виды экономической деятельности, источники финансирования.

Introduction. Fixed capital is the major and prevailing element of the Russian organizations property. Its state and change is defined both by the economy development level and national production competitiveness level. Development of fixed capital attracts changes not only in engineering procedures, but also in economic and social therefore evolution of the economic relations and all economic system is observed. The problem of efficiency increase of the enterprises fixed capital use takes the central place in economic conditions of today's Russia. The place of the enterprises in national production, their financial state, competitiveness in the market depends on the solution of this problem. For many enterprises the high level of fixed capital wear that does not allow to make qualitative and competitive production is common. It appears possible to solve this problem only due to more effective fixed capital use.

Having a fair idea of a fixed capital role in the production, factors influencing its use, it is possible to reveal methods, directions of efficiency increase for the fixed capital use providing decrease in production costs and a gain in work productivity.

Main Part. The state and efficiency of fixed capital use is characterized by a number of indicators, basic of which are the following: coefficients of wear and validity, coefficients of updating and leaving, share of completely worn-out fixed assets, ratio of growth rates of fixed capital and products, distribution of investments into fixed capital by types of fixed assets, branches, regions and others.

Let us consider the most important of these indicators characterizing fixed capital and separate types of economic activity of Russian economy in general and in regions.

In table 1 the specific structure of fixed assets in a section of economy key branches is presented, which shows their considerable distinctions [1].

Table 1

Specific structure of fixed assets of key branches of the Russian economy at the end of 2013 (% to the total)

Таблица 1

Видовая структура основных фондов базовых отраслей российской экономики на конец 2013 года (в % к итогу)

	Total fixed assets	from them:				
		buildings	facilities	machines and equipment	vehicles	other types of fixed assets
Total	100	14.6	49.7	27.9	5.9	1.9
including by types of economic activity:						
agricultural industry, hunting and forestry	100	32.4	10.5	41.0	6.7	9.4
mineral extraction	100	6.9	68.4	20.6	2.7	1.4
processing productions	100	23.4	15.8	54.7	3.6	2.5
production and distribution of the electric power, gas and water	100	13.2	49.6	35.4	1.0	0.8
construction	100	22.4	14.0	40.9	20.2	2.5
wholesale and home shopping service; repair of vehicles, motorcycles, household products and personal demand items	100	8.2	74.8	14.5	1.3	1.2
transport and communication	100	7.9	53.4	22.7	14.8	1.2

In economy general in structure of fixed assets constructions prevail, and it is common for such kinds of activity as mining, production and distribution of the electric power, gas and water, wholesale and home shopping service, and also transport and communication. In other forms of economic activity presented in the table 1, the greatest specific volume is occupied by machines and the equipment: these are agricultural industry, processing productions and construction. These specific structure features of fixed assets result in need of economically reasonable control system development taking into account specifics of their structure.

This, in particular, concerns matters of development of the depreciation policy directed on use of the accelerated charge ways of depreciation charges in those kinds of activity where machines and equipment, etc. prevail.

As a result of fixed capital systematic updating its volumes in dynamics increase. So, on statistical data, the cost of fixed capital (in the comparable prices) from 1990 for 2013 grew by 49%, that is almost by one and a half times. At the same time, wear of fixed capital is at a rather high level. In table 2 the indicators characterizing wear, updating and leaving of fixed capital are presented [1].

Table 2

Coefficients of wear, updating and leaving of fixed capital of Russian organizations (at the end of the year)

Таблица 2

Коэффициенты износа, обновления и выбытия основного капитала российских организаций (на конец года)

Years	Coefficient of wear-out, %	Coefficient of renewal, %	Coefficient of lapse, %	Share of completely worn-out fixed assets, %
1990	35.6	6.3	2.4	…
1991	35.4	5.5	2.1	…
1992	42.5	3.6	1.6	…
1993	33.7	2.5	1.9	…
1994	41.3	2.1	2.0	…
1995	39.5	1.9	1.9	…
1996	37.8	1.6	1.7	…
1997	41.0	1.4	1.6	…
1998	41.6	1.3	1.4	…
1999	41.7	1.4	1.2	…
2000	39.3	1.8	1.3	…
2001	41.1	2.1	1.3	…
2002	44.0	2.2	1.3	…
2003	43.0	2.5	1.2	15.0
2004	43.5	2.7	1.1	14.8
2005	45.2	3.0	1.1	13.3
2006	46.3	3.3	1.0	13.3
2007	46.2	4.0	1.0	12.9
2008	45.3	4.4	1.0	13.1
2009	45.3	4.1	1.0	13.0
2010	47.1	3.7	0.8	13.5
2011	47.9	4.6	0.8	14.4
2012	47.7	4.8	0.7	14.0
2013	48.2	4.6	0.7	14.6

Apparent from this data in table 2, the level of fixed capital wear in comparison from 1990 grew from 35.6% to 48.2%, that is over one third. In a certain degree, it can be explained with decrease in rates of fixed capital updating which in 2013 decreased in comparison with 1990 by 27% (from 6.3 to 4.6%). At the same time rates of fixed capital leaving decreased almost by 3.5 times (from 2.4 to 0.7%). Lag of fixed capital leaving rates from rates of its updating was resulted by process of completely worn-out fixed assets accumulation the share of which over the last ten years practically did not change (in 2003 – 15%; in 2013 – 14.6%).

But if in general on economy the share of completely worn-out fixed assets was approximately on one level, in such types of economic activity as fishery and fish breeding, construction, transport and communication, their share considerably grew. Certainly, it is impossible to let out qualitative and competitive production on the equipment which is completely worn-out.

The developed negative situation concerning the state and the movement of fixed capital demands its necessary updating in sufficient volumes which would allow to update technical base of production considerably and to provide import substitution, especially in those productions where borders of economic security are broken.

The question of fixed capital updating directly depends on existence of its financing sources which in modern conditions are obviously not enough, and the available sources often are not used directly. In particular, it belongs to depreciation charges which in most part are used for financing of material current assets acquisition [4]. As a result the share of own means in sources of investments into fixed capital financing constantly decreases in dynamics, and by results for 2014 it made 45.8% while the share of the funds raised on various conditions grew to 54.2%.

In the conditions of decrease in a share of own capital as an important source of investments into fixed capital financing the bank credit has to act, but conditions of its attraction in modern crisis situation remain unacceptable for the majority of the organizations. It is connected with the cost of this source of financing being rather high that does not allow to receive sufficient profitability of production for paying back the credit organizations.

Efficiency of the borrowed funds use by the enterprise in turn is defined on the basis of a financial leverage effect calculation. It characterizes an increment of profitability from own enterprise assets as a result of borrowed funds use, despite availability in price of the last. The financial leverage effect is calculated as follows [5]:

$$FLE = (1 - Sn)(EP - SRSP)\frac{ZS}{CC},$$

where Sn – a rate of the profits tax, unit share;

EP – economic profitability (profitability of assets), %;

SRSP – an average settlement rate of percent, %;

ZS – borrowed funds of the enterprise;

CC – own enterprise assets.

From this formula it is visible that use of borrowed funds in turn of the enterprise is effective only if the level of economic profitability (profitability of assets) appears above an average settlement rate of percent. Actually, the interest rate for the credits is approximately twice higher in comparison with the level of assets profitability. Thus, use of credit resources as a source of investments into fixed capital financing leads to decrease in own capital of the enterprise that worsens results of its activity even more.

Besides, nearly over 80% of credit resources are provided by the credit organizations for the enterprises on a short-term basis while long-term investments are necessary for investments into fixed capital financing.

At the same time, structure of investments into fixed capital by types of economic activity also demands improvement. The investment policy has to stimulate scientific researches and development of new equipment and technologies, to maintain tendency of businessman investing into this development and investment in fixed capital to provide favorable investment climate. In table 3 the structure of investments into fixed capital on main types of economic activity is presented [3].

Table 3

Investments into fixed capital in the Russian Federation by types of economic activity (% to the total)

Таблица 3

Инвестиции в основной капитал в Российской Федерации по видам экономической деятельности (в % к итогу)

	1995	2000	2005	2010	2011	2012	2013	2014
Total	100	100	100	100	100	100	100	100
Agricultural industry, hunting and forestry	3.7	3.0	3.9	3.3	4.1	3.8	3.8	3.7
mineral extraction	14.2	18.1	13.9	13.8	13.9	14.8	14.9	16.1
Processing productions	14.8	16.3	16.4	13.2	12.9	13.4	14.4	14.9
including production of machines and equipment	0.7	0.8	0.9	0.7	0.5	0.6	0.7	0.7
Production and distribution of the electric power, gas and water	7.6	6.0	6.8	9.0	9.2	9.3	8.8	8.6
Construction	4.5	6.4	3.6	3.7	3.1	2.8	3.3	3.0
Wholesale and home shopping service	2.0	2.7	3.6	3.7	3.1	3.6	3.9	4.4
Transport and communication	12.6	21.2	24.5	25.5	28.2	26.4	24.5	23.0
Scientific researches and development	0.4	0.5	0.5	0.7	0.8	0.7	1.0	1.0

The structure of investments into fixed capital by types of economic activity is not perfect. The share of the investments sent to the processing productions including into production of machines and the equipment shows it. From the total amount of investments only 14.9% goes to processing. In comparison with 1995 this amount practically did not change, and during certain periods it was even lower. From this volume only 0.7% of means are used for financing of machines and the equipment production that is extremely insufficient. The level of mechanical engineering development defines rates of scientific and technical progress development in all other branches of economy therefore investments into this sphere have to be maximum and much higher in comparison with other kinds of activity. So far the pursued investment policy does not provide priority development of mechanical engineering. In most cases businessmen are guided by acquisition of foreign production technology that results in technological dependence on the developed states and does not promote improvement of investment climate in the country.

Much more investments go to the extracting branches that fixes a further raw orientation in development of the Russian economy. In dynamics the share of investments into fixed capital increases from 14.2% in 1995 to 16.1% in 2014.

Also investments in trade, in production and distribution of the electric power, gas and water, transport and communication grow, and in construction their share decreased practically by 1.5 times for the considered period. The share of investments into fixed capital directed on scientific researches and development is absolutely insignificant: from 0.4% to 1% in dynamics. Transfer of economy to innovative development way demands a basic change developed and for a long time supported structure of investments into fixed capital.

Similar tendencies are common for regional economies as well as the high level of profitability in raw branches continues to attract considerable volumes of investment resources. At the same time, there are still separate reserves for improvement of fixed capital use. In particular, in the Belgorod region as such reserve it is possible to note the available reserve in use of capacities in separate kinds of activity that is shown in table 4 [2].

Table 4

Level of use of the average annual capacity of organizations for release of the individual types of production of the extracting and processing industries in Belgorod region (percentage)

Таблица 4

Уровень использования среднегодовой производственной мощности организаций по выпуску отдельных видов продукции добывающих и обрабатывающих производств в Белгородской области (в процентах)

	2010	2011	2012	2013	2014
commercial non-enriched iron ore	76.20	100.0	100.0	100.0	82.82
Concentrate iron ore	95.87	100.0	100.0	97.65	98.38
Meat and offal food of farm animals	53.67	76.92	88.77	95.96	94.69
Meat and offal food poultry	92.26	95.92	95.92	92.94	86.5
Fruit and vegetable canned food	32.43	33.35	74.73	46.07	44.77
Whole-milk production (in terms of milk)	60.63	53.15	54.16	55.41	65.53
Beet white sugar in firm state	86.48	89.43	64.05	86.36	71.42
Portlandcement, cement aluminous, cement slag	80.53	67.57	68.53	64.47	54.43

The greatest opportunities are available in production of such production, as fruit and vegetable canned food, whole-milk production, sugar beet and another. Use of these capacities will allow to increase considerably return from fixed capital and to increase efficiency of regional economy functioning.

At the same time, investment resources, which volumes have insufficiently expressed dynamics to growth, are also necessary for maintenance of the available capacities; that is presented in the table 5 [2].

Table 5

Investments into fixed capital in Belgorod region

Таблица 5

Инвестиции в основной капитал по Белгородской области

Years	Mln.rur. (in actually operating prices; 1995 - billion rubles)	As a percentage to previous year (in comparable prices)	Years	Mln.rur. (in actually operating prices; 1995 - billion rubles)	As a percentage to previous year (in the comparable prices)
1970	389.7	99.3	2005	35,021.9	134.0
1980	817.8	103.2	2006	52,073.3	134.7
1990	2,673.2	110.0	2007	83,509.5	144.5
1995	2,675.7	91.0	2008	104,217.6	105.9
2000	9,241.8	98.7	2009	73,126.6	73.1
2001	14,030.6	139.5	2010	96,313.0	122.3
2002	10,829.8	67.7	2011	125,993.5	118.4
2003	15,336.3	126.8	2012	136,819.6	101.4
2004	22,684.5	130.9	2013	129,405.2	89.7

As data shows, growth rates of investments are not rather steady against growth that is caused by a number of reasons, of macroeconomic character as well as regional conditions of development.

As for the directions of investments into fixed capital use in the Belgorod region, they essentially differ from the similar directions in general across Russia that is presented in table 6 [2].

Table 6

Specific structure of investments into fixed capital

Таблица 6

Видовая структура инвестиций в основной капитал

	Russian Federation	Belgorod Region
Investments into fixed capital - total	100	100
including		
lodgings	16.0	5.7
into buildings (except inhabited) and construction	42.1	39.1
in machines, equipment, vehicles	35.3	52.0
etc.	6.6	3.2

The main difference of investments into fixed capital structure in the Belgorod region is considerable excess of the investments directed on acquisition machines, financing the equipment and vehicles, in comparison with average values about the country, almost by 1.5 times.

In spite of the fact that Belgorod region represents the region developed in facility construction, according to the share common of investments into this direction on average across Russia the indicator was higher.

Also in the Belgorod region the smaller share of means goes for construction of buildings and constructions (except housing).

In general the structure of investments into fixed capital across the Belgorod region is more progressive since it promotes faster rates of economy development.

Conclusion. On the basis of the carried-out analysis it is possible to note a number of directions allowing to improve structure of fixed capital and to increase efficiency of its use.

In particular, redistribution of investments in the direction of their bigger share on formation of fixed assets active part on the basis of new construction, expansion, reconstruction, modernization and production modernization that will promote increase of a social production efficiency is necessary. Formation of high-quality economic growth requires repeated investment increase and innovative activity, restructuring of the Russian economy on the basis of a wide circulation of modern technologies.

Expansion of investments into fixed capital financing sources requires depreciation of credit resources, as well as release from the income taxation of the enterprises aimed at production development, carrying out research and development and development of new technologies, that is widely applied in the developed foreign countries and was used in Russia till 2002.

As a stabilization factor freezing the service prices of natural monopolies that will promote decrease in inflation rate is necessary and will provide more favorable conditions for development of domestic market.

References

1. Entrepreneurship. Fixed Assets. URL: http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/. statistics/enterprise/fund/
2. Entrepreneurship. Investments. URL: http://belg.gks.ru/wps/wcm/connect/rosstat_ts/belg/ru/statistics/enterprises/ investment
3. Entrepreneurship. Investments. URL: http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/enterprise/investment/nonfinancial/
4. Investments: textbook / I.V. Sergeyev, I.I. Veretennikova, V. V. Shekhovtsov. – 3rd ed., rev. and enl. M.: Publishing House of Yurayt, 2013. 314 p.
5. Sergeyev, I.V. Economy of an organization (enterprise): textbook / I.V. Sergeyev, I.I. Veretennikova; edited by I.V. Sergeyev. – 5th ed., rev. and enl. – M.: Publishing house of Yurayt, 2012. 671 p.

UDC 339.9:339.138 **DOI: 10.18413/2409-1634-2015-1-4-33-39**

Elena M. Azaryan
Victoria A. Gladkaya

MONITORING THE REALIZATION DEGREE OF THE SOCIALLY RESPONSIBLE MARKETING POLICY IN THE MANAGEMENT SYSTEM OF TRADE ENTERPRISES

1) Head of Department of Marketing and Commercial Activities, Donetsk National University of Economics and Trade named after Mykhayilo Tugan-Baranovsky. 157, 50 years of the USSA St., Donetsk, 83000, Ukraine
science@prorect.donnuet.dn.ua
2) Post-Graduate Student, Department of Marketing and Commercial Activities
Donetsk National University of Economics and Trade named after Mykhayilo Tugan-Baranovsky, Donetsk
157, 50 years of the USSA St., Donetsk, 83000, Ukraine. *ngladkiy@yandex.ru*

Abstract .
The present article distinguishes the Ukrainian business-environment's functioning features, forming the requirements and imposing restrictions on the specific character of the modern conception of the socially responsible marketing realization. The implementation of the socially responsible marketing policy conducted by trade enterprises has been estimated; the comparative analysis of the dynamics of the socially responsible domestic companies' development, including those with the foreign capital share, has been carried out. It was found that for the last three years the total number of enterprises, implementing the policy of the socially responsible marketing, has not dramatically changed. In 2015, the politicy is being implemented and used mainly by foreign large companies to one extent or another. The positive tendencies and the most problematic aspects in the practice of the socially responsible marketing application have been specified. The analysis of the trade enterprises has also allowed eliciting and systematizing the main objects and target orientation of the socially responsible marketing programs realization: education, health protection, sport, ecology, charity, person's state of mind, motivation of personnel, feed-back. The possibility to establish the benefit from the realization of the programs in the field of the social marketing has been estimated.
Keywords: marketing; social marketing; management; management; trade enterprise.

Азарян Е.М.
Гладкая В.А.

МОНИТОРИНГ СТЕПЕНИ РЕАЛИЗАЦИИ ПОЛИТИКИ СОЦИАЛЬНО ОТВЕТСТВЕННОГО МАРКЕТИНГА В СИСТЕМЕ УПРАВЛЕНИЯ ТОРГОВЫХ ПРЕДПРИЯТИЙ

1) зав.кафедрой маркетинга и коммерческого дела, д.э.н., профессор. Донецкий национальный университет экономики и торговли имени Михаила Туган-Барановского.
Ул. 50 лет СССР, дом 157, 83000, г. Донецк, Украина. *science@prorect.donnuet.dn.ua*
2) аспирант кафедры маркетинга и коммерческого дела. Донецкий национальный университет экономики и торговли имени Михайла Туган-Барановского.
Ул. 50 лет СССР, дом 157, 83000, г. Донецк, Украина. *ngladkiy@yandex.ru*

Аннотация
Выделены особенности функционирования украинской бизнесс-среды, формирующей требования и накладывающей ограничения на специфику реализации современной концепции социально ответственного маркетинга. Проведена оценка реализации политики социально ответственного маркетинга торговыми предприятиями и сравнительный анализ динамики развития социально ответственного маркетинга отечественными компаниями, в т.ч. с долей иностранного капитала. Установлено, что за последние три года общее количество предприятий, реализующих политику социально-ответственного маркетинга, существенно не изменилось. Политика в 2015 году внедряется и используется в той или иной степени преимущественно иностранными крупными компаниями. Определены положительные тенденции и наиболее проблемные аспекты в практике применения

социально-ответственного маркетинга. Анализ торговых предприятий также позволил выявить и систематизировать основные объекты и целевую направленность реализации программ социально-ответственного маркетинга: образование, здравоохранение, спорт, экология, благотворительность, душевное состояние человека, мотивация персонала, обратная связь. Оценена возможность установления эффекта от осуществления программ в области социального маркетинга.

Ключевые слова: маркетинг; социальный маркетинг; менеджмент; управление; торговое предприятие.

Introduction. The concept of socially responsible marketing (SRM) recently receives the increasing recognition as its application is capable to improve not only the production sphere, but behavior of goods and services consumers as well. At the same time, with obvious benefit of applying SRM in domestic trade enterprises, for the last three years the total of such companies did not increase significantly, and that emphasizes relevance of this research.

All-methodical approaches to SRM as to the phenomenon and as to a process, its bases and principles of use in entrepreneurial activity of domestic and foreign companies are analysed in works of such scientists as E.Azaryan, L. Balabanova, E.Grishnova, P. Kotler, M. Kramer, K. Miller, A. Nikitina, A. Sadekov, L. Fedulova, R. Freeman, A. Choubin and others.

Achievement of the research objective consisting in monitoring the extent of SRM policy realization in control system of domestic trade enterprises became possible due to authors performing such tasks:

1) establishment of the Ukrainian business-environment functioning features of forming certain requirements and imposing restrictions on implementation specifics of the modern SRM concept;

2) assessment of SRM policy realization extent by trade enterprises and comparative analysis of SRM development dynamics for domestic companies, including shares of the foreign capital;

3) definition of positive tendencies and the most problematic aspects in practice of SRM application that demands special attention from the company management, shareholders, potential investors, goods and services consumers and other interested persons;

4) comparison of SRM policy realization extent on selection in general and in a section of certain clusters within selection;

5) assessment of effect establishment possibility from implementation of programs in the social marketing field.

As the analysis object within research the SRM policy for seventy trade enterprises located in the territory of Ukraine and different in organizational and legal form, and results of activity for 2013-2015, which vast majority is average or big, characterizes development condition of national economy in general. Thus two clusters were allocated:

1) the enterprises with foreign investments (the enterprise (organization) of any organizational and legal form created according to the legislation of Ukraine by foreign investment in which authorized capital makes no less than 10% [1]) - 12 enterprises;

2) the domestic companies - 58 enterprises.

The information and empirical base of research is made of:

– official statistics data (Public statistics service of Ukraine; Departments of Economic Affairs, National bank of Ukraine, the International institute on problems of the social and ethical reporting, Association of managers, Company of social marketing "V DVA", Agency *Overbrand* (the first agency in Ukraine specializing in social branding), etc.;

– Internet sites of the trading companies;

– annual financial (on national / to International Financial Reporting Standards) and non-financial reports of the companies for 2013-2014, procedural documents. The reporting for the previous analyzed period becomes public for a wide range of interested users only after its consideration and the statement at General shareholder meeting that negatively influences efficiency of research;

– materials of own supervision;

– poll results and interviewing respondents (the administrative personnel of the studied companies, n = 110);

– other publicly available sources containing relevant information.

Monitoring the SRM police realization extent in a control system of trade enterprises was carried out by means of quantitative and quality indicators.

Among functioning features of the Ukrainian business-environment forming certain requirements and imposing restrictions on specifics of implementation of the SRM concept for the trade area enterprises, we consider it expedient to allocate:

– the general political, economic and financial instability, complicating inflow of both the domestic, and foreign capital to development of the trade sphere that led to business-environment "dying down". So, according to NBU from January to March, 2015 outflow of deposits made 18 billion UAH, therefore, the lack of "available funds" is observed, and real refinancing of national bank makes 33% per annum in hryvnia;

– deterioration of the main macroeconomic indicators of the country development: reduction of GDP volumes, industrial output and production of agricultural industry, decrease in export and import volumes of goods, home shopping service, decrease in consumer activity of the population, increase in prices for production). According to Public statistics service, all main macroeconomic social and economic development indicators of Ukraine for January-June, 2015 worsen [14];

– the "suppressed" mood of the domestic consumer. So, according to NAN Institute of sociology of Ukraine, 60% of the population are considered living in ecologically dangerous places, 74% constantly feels need of protection against environment, 71% of the population are afraid for own future and future of their children [7];

– closeness of the domestic companies vast majority from the general public on the way of dialog creation on cooperation with all interested persons, including unavailability/unwillingness of the enterprises to do by property of publicity information on own activity, an underestimating of a role of social networks and Internet resources;

– application of unfair competition methods;

– unavailability of the companies to functioning in the conditions of environment risk and inconstancy, etc.

The idea of social marketing introduction by the domestic companies, in comparison with foreign, has small history that also leaves a certain mark on the social marketing concept development. As Golovko A.Y. notes., the scheme of the market coverage for Ukraine by the idea of social marketing as success factor is quite uncommon. After independence finding, in 1991-1999 restructuring of the companies social infrastructure took place during privatization and revival of charity and patronage traditions began. Further, in the period of 2000-2005 transition from single help to physical persons and organizations to purposeful programs financing, formation of corporate social responsibility idea was observed. The period 2006 year marked the beginning of corporate philanthropy institutionalization, allocation of corporate and private social funds, implementation of social programs by the enterprises [4].

Some organizations, enterprises and companies started applying the principles of social marketing from 2000th years. In 2007 the advisory council of "Forum of socially responsible business of Ukraine" entrusted to organize system of business social responsibility rating was created [5, p. 159].

In such a way that the SRM concept on present stage of business-environment development cannot be implemented actively and fully for the trading companies, for there is a number of obstacles: political, economic and financial instability; deterioration of the main macroeconomic indicators of the country development; the "suppressed" mood of the domestic consumer; insufficient attention in mass media to the SRM problem, lack of the mastered experience in SRM policy realization by the domestic companies. Let us add that the Ukrainian legislation does not provide the requirement to obligatory introduction of the SRM programs, it is exclusively good will of business based on altruistic belief for the purpose of own interests satisfaction and obtaining competitive advantages.

Main Part. The main conclusion which can be made by results of monitoring the trading companies, is following: with an insignificant growth of the indicator in 2014, for the last three years total of the enterprises using SRM policy did not change significantly. The SRM policy in 2015 takes root and is used in various degree by mainly foreign companies (9 of 12 studied enterprises) and only by 25 domestic. The share of domestic companies which adhere to SRM policy does not exceed 48% from 58 enterprises, and foreign varies from 67% to 83% from 12 studied companies.

Being asked: "Why is your enterprise not interested in introduction and use of social marketing tools?" 36% of respondents companies which do not use SRM policy, answered that it is "nonsense", expenditure of money and time, 45% - that considerable capital investments are necessary which are absent today, all the rest were at a loss with the answer. In our opinion, the inaccuracy of such positions consists in insufficient attention of mass media to the SRM problem and psychology of a domestic manager who gravitates to high-speed schemes of receiving profit, and of social marketing technology, on the contrary, being a step-by-step factor, unadapt for gaining instant result.

Being asked "What advantages, in your opinion, the enterprise realizing SRM policy can receive?", the most popular answers appeared: improvement of the company reputation among consumers and partners (the 1st place), increase of consumers trust and loyalty (the 2nd place), productivity and quality of work (the 3rd place). 110 representatives of the studied trade enterprises administrative personnel took part in the poll carried out by the author (linear, functional heads, supply department specialists, sale, marketing, accounts department); the 1st place was appropriated to the most important factor (table 1).

Table 1

Summary of the questionnaire of the respondents concerning the advantages of the use of policy of the socially responsible marketing by trade enterprises

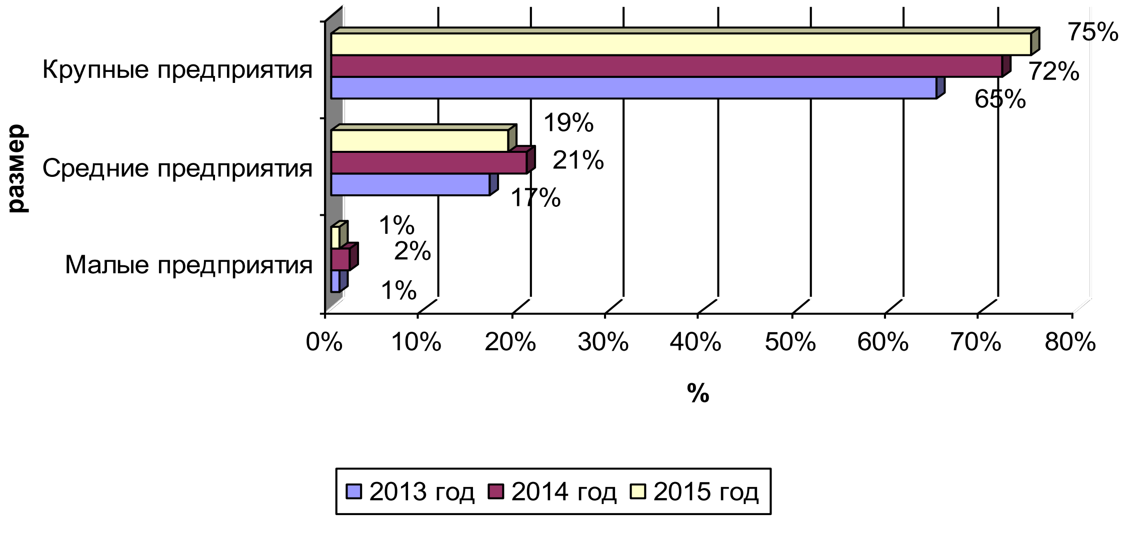
Таблица 1

Обобщенные результаты анкетирования респондентов относительно преимуществ использования политики социально-ответственного маркетинга торговыми предприятиями

Advantages of social and responsible marketing policy use	Number of points	Average point	Number of respondents, %
Improvement of the company reputation among consumers and partners	150	1.4	1
Increase of consumers trust and loyalty	250	2.3	2
Productivity and quality of work	370	3.4	3
Sales increase	420	3.8	4
Improvement of financial performance	560	5.1	5
Possibility of entry into the international markets	700	6.4	6
Improvement of production and services quality through honest consumer informing	720	6.5	7
Additional investments	830	7.5	8
Privileges in taxation	980	8.9	9

The administrative personnel least of all expects to receive additional investments (the 8th place) and privileges in taxation (the 9th place) from use of SRM policy. The greatest coherence of respondents opinions was observed in definition of places: The 9th (91% asked), the 1st and 5th (73%). It appeared that expectation concerning improvement of productions / services quality through honest consumer informing and possibility of the international markets entry are almost on one place with a difference of 0.1 points.

By results of the trade enterprises adhering to SRM idea monitoring in section of the business volume it is established that in dynamics big enterprises have the greatest growth rates - from 2013 to 2015 – 10%; for other enterprises the change is insignificant (fig. 1).



Under Fig: Large enterprises
Medium enterprises
Small Enterprises
2013, 2014, 2015 year

Fig. 1. Distribution of trade enterprises (based on size) that adhered to the idea of the socially responsible marketing in 2013-2015

Рис. 1. Распределение торговых предприятий по размерам, которые придерживались идеи социально ответственного маркетинга на протяжении 2013-2015 гг.

Being asked: "What did your enterprise induce to introduce the policy of social and responsible marketing?" 47% asked specified "Intra corporate principles and values of the company", 40% asked – "Obtaining competitive advantages"; only 2 respondents chose the answer "The requirement of local government bodies". None of the respondent chose the answer: "Requirements of partners or customers", "Requirements of consumers of goods and services", "Requirements of the legislation" or "Requirement of the organizations of consumer protection". Thus, the trading companies only of own will introduce SRM policy for the purpose of own interests satisfaction and obtaining competitive advantages, and opinions of consumers is studied independently, by questioning/poll, without partnership with the official organizations for consumer protection.

In general the enterprises develop and introduce elements of SRM policy on their own or use practices of the parent (head) company which are realized in intra firm documents: Charter, business plan, Provision on marketing department, Duty regulations of workers, orders.

From the enterprises which adhere to SRM idea, mainly domestic enterprises (60.1%) independently develop and introduce such policy; 24.3% of the studied trading companies use practices of head office, from which 86.3% – with foreign investments. Behind development of the intra firm documents containing policy concerning SRM, only 6.5% of the enterprises addressed or plan to address the foreign organizations; their expenses are in such range: under 1,000 horn. (48.3%), 1,000 – 5,000 horn. (32.5%), over 5,000th horn. (19.2%).

When asked: "Whether the SRM policy is stated in intra firm documents?" 36.5% of respondent answered positively, negatively – 24.2%, 39.3% were at a loss for an answer. The most widespread way of acquaintance with the applied SRM policy for trade enterprises are internal documents or carrying out special explanatory events (table 2). It appeared that the received results insignificantly differ from the researches conducted by the *KSO Development* Center for Women's Consortium of Ukraine within the Responsible Marketing working group [11, p. 19].

Table 2

Comparative table of the survey results of the respondents concerning the ways of familiarization with the principles and policies of the socially responsible marketing, %

Таблица 2

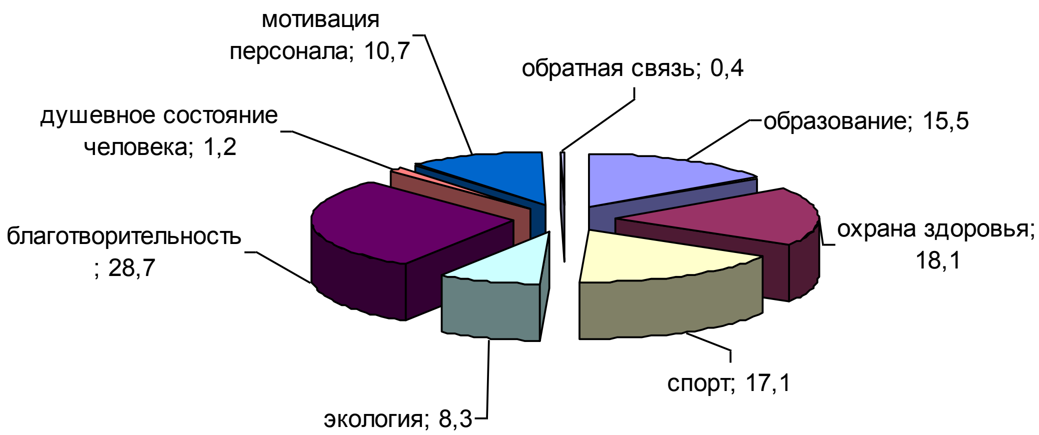
Сравнительная таблица результатов опроса респондентов относительно способов ознакомления с принципами и политикой СОМ, %

Research ways	Results of the "Development of Corporate Social Responsibility" Center * researches	Author's researches of trade enterprises
The company does not acquaint employees with the principles of SRM policy	6.2	8.7
Granting manipulative materials for employees	12.5	9.8
Holding special events	18.8	24.2
By means of the internal site	6.2	8.0
Through corporate editions	37.5	38.8
By means of trainings	18.8	10.5

* Note: Took part in research: JSC Astelit, MacDonald's Ukraine, Platium Bank, JSC Samsung Electronics Ukraine, Amrita Ukraine, the SUBWAY Cash And Carry Ukraine, Tetra Pak Ukraine, Avon, Carlsberg Ukraine, BDO Ukraine, V. Group, Prikarpattyaoblenergo, Dream, Yurliga, Sun InBev Ukraine, MTS.

The analysis of trade enterprises also allowed to reveal and systematize the main objects and target orientation of the SRM programs implementation (fig. 2), namely:

1. education (promoting of safety rules for life and healthy lifestyle among children and youth);
2. health care (support and promoting of healthy lifestyle);
3. sport (support and promoting of sporting events and competitions);
4. ecology (environment and ecology care);
5. charity, respectability (drawing attention of society to certain social problem, the help in raising funds for charitable needs);
6. state of mind of the person (improving soul condition of the person);
7. personnel motivation (formation and support of corporate culture; motivation of the personnel to active work);
8. "feedback" with the consumer and other interested persons (assessment of requirements and expectations of consumers and society, improvement of SRM policy in response to requirements of consumers and society).



Under Fig:
– 28.7 – charity
– 1.2 – personal emotional statement
– 10.7 – staff motivation
– 0.4 – follow up
– 15.5 – education
– 18.1 – health care
– 17.1 – sports
– 8.3 - ecology

Fig. 2. Objects of direction of the policy of the socially responsible marketing by the trade enterprises (percentage to the general amount of projects) during 2013-2015

Рис. 2. Объекты направления политики социально-ответственного маркетинга торговыми предприятиями (в % к общему количеству проектов) на протяжении 2013-2015 гг.

For the analyzed period (2013-2015) it is established that the most widespread programs among trade enterprises were directed on support and promoting of healthy lifestyle (for example, will prohibit sales of certain production types to children under 16 (alcohol, tobacco products)), sporting events and competitions (annual international competition of the sport dances "Parade of Hopes", TM *Foxtrot*. *House Equipment*; the Lvov semi-marathon of "Gorgany.Lvov", TM *Arsen*, etc.), drawing attention of society to certain social problems (the charitable project "We Stand Together", TM *Foxtrot*. *House Equipment*; special cards for immigrants, the program of social support "The good neighbor" from TM *Brusnichka*; charitable project "Creating the New Future", *Ashan*, etc.). Taking part in educational, improving, sporting or ecological events, trade enterprises usually act as co-organizers or sponsors.

As for the "budgetary" actions of SRM police realization, all studied trade enterprises have the Complaint book for identification of the consumer rights violation facts, for improvements of business, from them 63% of subjects have positive responses (except negative), 4% have no records.

For the analyzed period studying of consumers demand to form assortment of goods and stimulate sales was carried out by all enterprises in the form of questioning, poll, tasting and etc. Thus on the site of the company only 26% of the companies have the separate page for sending offers concerning improvement of business.

If to analyze frequency of carrying out SRM actions for 2013-2015, it is preferred as constantly existing and annual projects that is explained by approach: "it is better to carry out already "familiar", than to begin something anew".

By results of monitoring SRM policy realization extent, uniform approach in definition and planning the sum of expenses on SRM by trade enterprises is not established. Development of the marketing budget on social programs can be carried out with use of typical budget calculation methods, namely: financing "from opportunities", planning on the target profit basis of indicators, the fixed percent from sale, compliances to the competitor, the maximum expenses, the purpose - task, the accounting of the marketing program [2, 3, 6, 8, 10, 13].

Calculation of effect from program implementation in the field of social marketing by actually trade enterprises is not contained in freely available sources, it is usual adhered as trade secret or considered only in the short term, which is wrong.

Complexity of calculations is explained by tthe fact that the concept of marketing efficiency can be created on the basis of concept about the marketing orientation of the enterprise added with requirements of social responsibility and coherence with requirement of continuous business and society development [15].

We completely agree with approach of authors [9, 12] that the indicator of marketing policy efficiency has to be created round ability of the enterprise to create new values and to inform their consumers, to adapt behavior of consumers for plans of the company and innovations creation. This indicator has to include:

1. Economic effect of marketing actions in shortly - and medium-term prospect - such as increase in sales volume as a result of marketing actions.

2. Economic effect of marketing activity in the long term - as result of investments into brand creation and support and other intangible market assets, or monopoly creation.

3. Economic effect of creation and (or) introduction of market innovations.

4. Long-term effect from marketing policy in competitiveness of the enterprise: development of the personnel, group dynamics and staff coordination.

5. Effect from marketing policy in region development, market and consumption, improvement of life quality and development of society. The economic component of this effect is connected with creation of structural competitiveness prerequisites of society and the country (group of countries) [9, 12].

Conclusion. Stated above gives the chance to formulate conclusions by results of SRM policy realization extent monitoring in a control system of trade enterprises:

1. the SRM concept of the present stage development of the business-environment is realized by the trading companies insufficiently; there is a number of obstacles to that: deterioration of the main macroeconomic indicators of the country development; the "suppressed" mood of the domestic consumer; insufficient attention in mass media to the SRM problem, lack of the mastered experience in SRM policy realization by the domestic companies.

2. it is established that for the last three years the total of enterprises realizing SRM policy did not change significantly. The SRM policy in 2015 takes root and is used in various degree by mainly foreign companies.

3. This research allowed: to carry out distribution of the companies using SRM policy (foreign and domestic); to establish the disinterest reasons in introduction and use of social marketing tools; to reveal possible advantages of SRM policy use by trade enterprises; to distribute trade enterprises which adhere to SRM idea on a way of development of its principles and practices; to reveal ways of acquaintance with SRM policy and principles; to systematize the main objects and target orientation of SRM implementation programs; to investigate frequency of SRM realization actions by trade enterprises.

References

1. About the Regeme of Foreigh Investment. Law of 19.03.1996 № 93/96-VR. URL: http://zakon4.rada.gov.ua/laws/show/93/96-вр/parao10#o10.
2. Bronnikova, T. S. Marketing. Taganrog: Publishing House TRTU. 1999. 97 p.
3. Fed'ko, V.P., Fed'ko N.G., Shaporev O.A. Marketing bases. Rostov-upon-Don: Feniks, 2008. 226 p.
4. Forum of the Socially Responsible Business of Ukraine. URL: http://archive.org.ua/archive/2007-02-18/pr-liga.org.ua/2/56
5. Golovko, A.Ja. Social marketing: Genesis and Perspectives of in Ukraine URL: http://jrnl.nau.edu.ua/index.php/SR/article/view/4303
6. Kotler, F. Marketing management. St. P.: Piter. 2003. 749 p.
7. Lisovskaya, O. Social marketing in Ukraine – Technologies of the new era // Marketing in Ukraine. 2012. № 6. Pp.11-18.
8. Pankrukhin, A.P. Marketing. Moscow: Institute of International Law abd Economy named after A.S. Griboedov. 2006. 92 p.
9. Porter, M.E. The Competitive Advantage of Nations: with a New Introduction. New York: Free Press 1998. 855 p.
10. Prymak, T.O. Marketing and its Modern Conception. Keiv: MAUP. 2001. 200 p.
11. Responsible marketing. K.: Publishing House «ADEF-Ukrai'na». 2012. 40p.
12. Robul, Ju.V. Holistic Concept of Marketing Effectiveness // Marketing and Management of Innovations. 2011. № 4. V. II. Pp.124-130.
13. Rossiter, Dzh., Persi, L. Advertisement and advancement of commodities. St. P.: Piter. 2001. 651p.
14. Site the State Statisctics of Ukraine. URL: http://www.ukrstat.gov.ua
15. Van Dam, Y.K. Sustainable marketing// Journal of Macromarketing. 1996. V.16. №2. Pp. 45-56.

UDC 336.64 **DOI: 10.18413/2409-1634-2015-1-4-40-46**

Maria V. Petrovskaya
Ivan V. Sukhanov

INSURANCE AS A TOOL OF MAINTAINING THE AGRO-BUSINESS FINANCIAL STABILITY

1) PhD in Economics, Associate Professor. Peoples' Friendship University of Russia
6 Miklukho-Maklay St., Moscow, 117198, Russia
2) Post-Graduate Student. Peoples' Friendship University of Russia
6 Miklukho-Maklay St., Moscow, 117198, Russia. *ivan.sukhanov@gmail.com*

Abstract
The article is devoted to the Russian system of agricultural insurance as an important tool for maintaining the financial stability of the industry. The historical aspect of the formation mechanism of the insurance agrobusiness in Russia is discussed; the main challenges of its current development with market participants are estimated.
Keywords: agricultural industry; insurance; agribusiness; financial stability.

Петровская М.В.
Суханов И.В.

СТРАХОВАНИЕ – КАК ИНСТРУМЕНТ ПОДДЕРЖАНИЯ ФИНАНСОВОЙ УСТОЙЧИВОСТИ ПРЕДПРИЯТИЙ АГРОПРОМЫШЛЕННОГО КОМПЛЕКСА

1) кандидат экономических наук, доцент. Российский университет дружбы народов
ул. Миклухо-Маклая, 6, Москва, 117198, Россия
2) аспирант. Российский университет дружбы народов
ул. Миклухо-Маклая, 6, Москва, 117198, Россия. *ivan.sukhanov@gmail.com*

Аннотация
Статья посвящена российской системе агрострахования, как важному инструменту поддержания финансовой устойчивости предприятий отрасли. Рассматривается исторический аспект становления механизма страхования АПК в России; оцениваются основные сложности его развития в настоящее время со стороны участников рынка.
Ключевые слова: сельское хозяйство, страхование, АПК, финансовая устойчивость.

Introduction. In the conditions of high risk-taking managing conducting in the agricultural branch connected both with climatic factors and with a set of other various character factors, the agrarian and industrial complex enterprise throughout all the economic cycle take losses of financial stability which can develop into absolute loss of control over the organization. Because most of threats have climatic or natural and biological character they are uncontrollable for the enterprise. Thus consequences which the organization can face, often have fatal character that was confirmed with various cataclysms taking place in the territory of our country more than once. Therefore an important aspect of agricultural enterprises financial policy approach is selection and use of an optimum tool kit, allowing to reduce risks of economic activity, and also to secure the company against bankruptcy.

Important and actual protection at this conjuncture is development of agricultural risks insurance. It allows to avoid catastrophic consequences of climatic character which can suddenly turn a successful enterprise into a bankrupt.

A large number of territories in our country are a zone of risky agriculture. Climatic conditions also do not allow to reap some crops within a year that makes restoration of the enterprises after the emergency situations connected with the most part of a crop being destroyed, possible only with essential financial support. Generally such support is given by the state, however the high bureaucratization of these processes does not always allow to receive the necessary help in the demanded volumes and admissible terms.

According to many experts the key making stability of the agro-industrial organization is insurance of risks. This tool is capable to level consequences of various emergency situations. Certainly, insurance cannot be panacea as there is a mass of factors having essential impact on indemnification by insurance company. However it should be noted that in modern market conditions insurance became almost irreplaceable instrument of financial stability maintenance for various enterprises, in particular for agro-industrial sector.

Main Part. Below in the flowchart the main stages of insurance development in Russia we will speak about further is shown (Fig.1).

1781 год «Устав купеческого водоходства»

Отправная точка развития срахования в России

1864 год «Положение о взаимном земском страховании»

Создание базы обязательного и добровольного страхования от огня на базе губернских земств.

1921 год «О государственном имущественном страховании» и 1940 год закон «Об обязательном окладном страховании»

Организовывалось страхование колхозов на территории РСФСР от пожаров, градобития растений, падежа скота и т.д. Страховое возмещение составляло 40% от реального ущерба. Засуха не относилась к страховым случаям.

1967 год указ Президиума ВС СССР «О государственном обязательном страховании имущества колхозов»

Обязательное страхование имущества колхозов. Основой расчетов потерь стала урожайность за последние 5 лет по конкретной культуре. Засуха попала в перечень возмещаемых рисков.

1978 год Постановление ЦК КПСС и Совмина СССР «О совершенствовании порядка возмещения потерь совхозов и других государственных сельхозпредприятий от стихийных бедствий и иных неблагоприятных условий»

Включение совхозов в систему агрострахования СССР с 1979 года

1993 год «Условия страхования посевов сельхозкультур с участием господдержки»

Первая попытка адаптации системы страхования к новым рыночным реалиям хозяйствования

1997 год Федеральный закон №100 «О государственном регулировании агропромышленного производства»

Закреплялось возмещение 50% страховых выплат страховщикам из федерального бюджета. Страховые выплаты стало возможным относить к себестоимости.

2001 год Постановление Правительства РФ №758 «О государственной поддержке страхования в сфере агропромышленного производства»

Организовано Федеральное агентство по государственной поддержке страхования в сфере агропромышленного комплекса. Была подробно регламентирована система господдержки в старахованиии

2006 год Федеральный закон №264-ФЗ «О развитии сельского хозяйства» и 2011 год Федерального закона № 260-ФЗ «О государственной поддержке в сфере сельскохозяйственного страхования и о внесении изменений в Федеральный закон «О развитии сельского хозяйства»

Появление нормативной базы, регламентирующей уровень потерь, признаваемых страховым случаем. Участие животноводства в господдержке. Внедрение института независимой агроэкспертизы при оценке убытков при страховых случаях

Under Fig:

1781 "Charter of merchant navigation"
Starting point of insurance development in Russia
1864 "Clause on mutual territorial insurance"
Creation of obligatory and voluntary insurance base for fire on the basis of provincial zemstva.
1921 "About the state property insurance" and 1940 the Law "About Obligatory Salary Insurance"
Insurance of collective farms in the territory of RSFSU was organized from fires, hailstorms on plants, murrain etc. Insurance indignation made 40% of real damage. The drought did not belong to insured events
1967 decree of Presidium of VS USSR of "0n state obligatory insurance of collective farms property"
Obligatory insurance of collective farms property. Productivity over the last 5 years on specific culture became a basis of loss calculations. The drought entered the list of compensated risks.
1978 the Resolution of the Central Committee of CPSU and Council of Ministers of the USSR "About improvement of loss compensation order for state farms and other state agricultural producers from elemental disasters and other adverse conditions"
Inclusion of state farms in system of agro-insurance of the USSR since 1979
1993 "Conditions of crop insurance for agricultural cultures with participation of a gospodderzhka" First attempt of insurance system adaptation to new market managing realities
1997 the Federal law No. 100 "About state regulation of agro-industrial production"
Compensation of 50% insurance payments to insurers from the federal budget was fixed. Insurance pay became able to reach the prime cost.
2001 the Resolution of the Government of the Russian Federation No. 758 "About the state support of insurance in the sphere of agro-industrial production"
The Federal agency on the state support of insurance in the sphere of agro-industrial complex is organized. The system of a gospodderzhka was in detail regulated in insurance
2006 the Federal law No. 2b4-FZ "On development of agricultural industry" and 2011 of the Federal law No. 260-FZ "About the state support in the sphere of agricultural insurance and about modification of the Federal law "About development of agricultural industry"
Emergence of the regulatory base regulating the level of losses recognized as insured event. "Speeded up" animal husbandry in state support. Introduction of independent expert examination institute in loss assessment of insured events

Fig. 1. The main stages of development of the insurance system in Russia
Рис. 1. Основные этапы развития системы страхования в России

The history of insurance development in Russia originates during the time of Catherine II rule. Adoption in 1781 of "The charter of merchant navigation" which for the first time regulated issues of sea insurance becomes a starting point. The wide circulation of insurance upon fire which is also considered the moment of the history of agro-insurance beginning in our country became the following important stage of the branch development. This type of insurance at first came to the village where various agricultural constructions started being insured actively.

The Soviet stage of agricultural insurance development takes the report in 1921 when there was a decree "About the state property insurance". According to its contents insurance of family households in the territory of RSFSU from fires, hailstorm on plants, murrain, etc. was organized. Adoption in 1940 of the law "About Obligatory Salary Insurance" became continuation of a development vector for this direction. This statutory act became key in the field of crops and crop plant growing.

The created system of agro-insurance regulated by the listed above normative legal acts had the following important features:

– Insurance existed in obligatory and voluntary forms;

– Under action of obligatory insurance only collective farms fell, state farms did not fall under this system;

– The covering of losses was carried out not from all weather cataclysms (for example, the drought was not included into the list);

– The insurance coverage made 40% of real damage that made compensation volumes rather small;

– Owing to low awareness of the peasantry in accord of insurance system, they perceived an insurance premium as a tax. Because of it the level of shortages was rather high.

In 1967 the system of agro-insurance in the USSR underwent considerable changes. The law existing since 1940 was canceled, and the general concept of branch was processed. First, there was obligatory insurance of collective farms property, and since 1979 state farms as well. Productivity, but not the level of the lost crop, became the main constant of agro-insurance. And the indicator of average annual productivity on certain culture over the last 5 years was used. The drought was included in the natural risks structure which are subject to compensation on insurance system.

It should be noted that mentioned insurance order was higher in agrarian and industrial complex, and is still one of the most systematic of all existing to this day in our country. Despite the state monopoly on insurance (all operations were carried out by the Gosstrakh), this system provided full transparency of activity for landowners, moreover insurance payments were provided with the state, and tariffs were accurately regulated.

In 1991 our country is overtaken by a stage of new changes. The next global transformation of property leads to crash of former foundations. Disbandment of the Gosstrakh and transition to the free market force the state to refuse obligatory insurance and to pass on voluntary, however market regulations of tariffs glitches and insurance premiums rise in price suddenly, that under conditions of economic instability, forces landowners to curtail the available programs. In addition, the private companies which entered the market not always possessed sufficient financial stability to pay damages to insurers, and sometimes worked with roguish intention. All this led to loss of insurance image in the professional environment, and then, as a result, to sharp decrease in number of the insured agro-enterprises.

The history of agro-insurance development in modern history of Russia originates in 1993 when "Conditions of crops insurance for agricultural cultures with state support participation" were developed. Originally functions of the insurer were allocated only for Rosgosstrakh, however in 1995 the additional changes which allowed other companies to enter the market of agro-insurance were made. In the first edition state support made 50% of insurance payment, and in the second just 25%.

1997 was marked by adoption of the Federal law No. 100 "About state regulation of agro-industrial production". It contained new approaches to state regulation of agro-insurance. First, the obligation of the state to compensate 50% of insurance payments to insurers from the federal budget in case of crops insurance implementation was fixed. Secondly, insurance payments were allowed to be referred on product cost that allowed to reduce taxable basis on the profits tax.

However the state then simply had no money for high-quality and full implementation of the obligations. Crisis of 1998 struck absolutely everyone, including the insurance sector. In this regard payments arrived with big delay and in incomplete volume that even more undermined trust to agro-insurance in general.

The following attempt of insurance policy improvement of the state in the field of agricultural industry was made in 2001. This year was the Resolution of the Government of the Russian Federation No. 758 "About the state support of insurance in the sphere of agro-industrial production" which introduced the following amendments in the agro-insurance sphere had been accepted. The Federal agency on the insurance state support in the sphere of agro-industrial complex which jurisdiction the full range of questions on development and improvement of agro-insurance in the territory of Russia was organized.

According to this document with state support 9 groups of crops, as well as fruit and berry plantings could receive the insurance. Also insurance tariffs in various regions of the Russian Federation were approved. The crop shortage in comparison with average level for the last five years was subject to compensation.

In general during the considered period the positive tendency on increase in number of the signed contracts was outlined, however it should be noted that the under-fulfilled regulatory base did not give the chance to accurately define criteria of loss reference to insured events. It led to numerous judicial proceedings between producers and insurance companies.

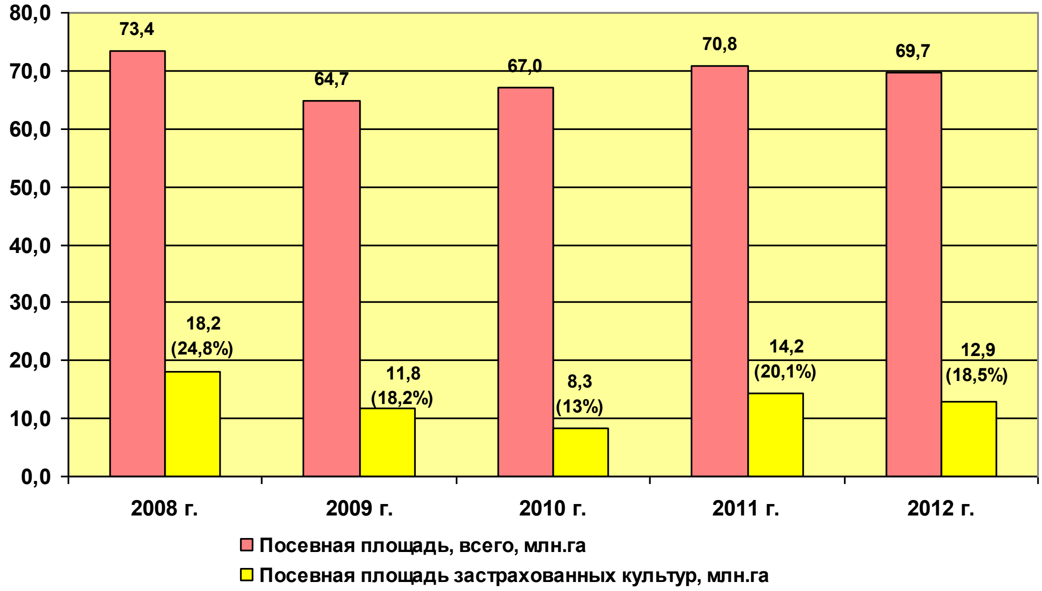
The question of agro-insurance gained further development with adoption of the Federal law No.

264-FZ "About development of agricultural industry". This law became a starting point for all agrarian policy of the state and set a vector of development to which the Ministry of Agriculture and other profile bodies adhere even now.

Adoption in 2011 of the Federal law No. 260-FZ "About the state support in the sphere of agricultural insurance" and about modification of the Federal law "About development of agricultural industry" became continuation of this law. Emergence of the regulatory base regulating the level of losses which are considered as insured event became an important innovation of these changes. So for plant growing this level made 30% of the planned crop and 40% of the landing areas for long-term plantings.

Implementation of the state insurance support of farm animals became one more important point of this statutory act implementation. This very important innovation allowed animal husbandry with plant growing to participate in programs of agro-insurance as equals.

Besides all above-mentioned, within this law the institute of independent agro-examination, which is carrying out an independent assessment of agricultural producers losses, compensation volume, as well as other aspects and disagreements arising between the insurer and the insured, was introduced. Important point is that fact that all independent experts have to be certified by the Ministry of Agriculture and have the corresponding certificate which validity period makes five years. For today the given system of damage assessment is well positively proved with both insurance companies and agricultural producers being happ.y.



Under Fig:
Crop area, total, mln. H
Ensured crop area, total, mln. H

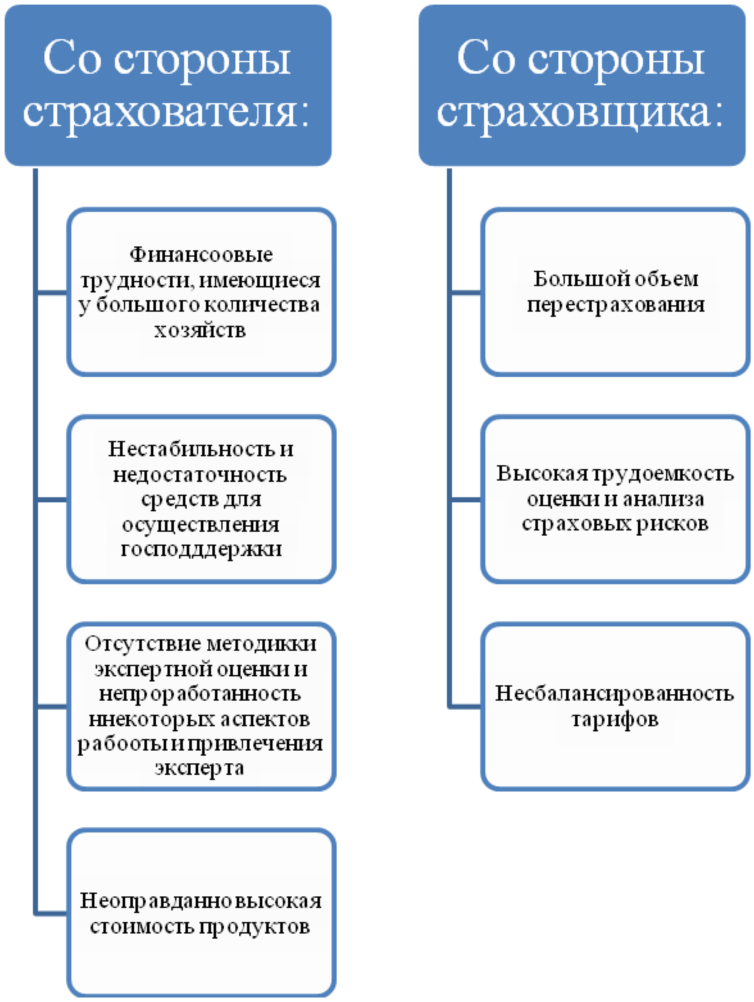
Fig. 2. The Ratio of the Area of the Insured Output Yield of the Agricultural Crops, Planting of the Perennial Crops with the State Support and the Total Sown (Planted) Area of the Agricultural Crops in 2008-2012, mln. hec.

Рис. 2. Соотношение площади застрахованных урожая сельскохозяйственных культур, посадок многолетних насаждений с государственной поддержкой и общей посевной (посадочной) площади сельскохозяйственных культур в 2008-2012 г.г., млн. га

In general concerning the indicator of the volumes of the insured cultivated area there is multi-directional dynamics in recent years. So it reached the greatest value in absolute and relative expression in 2011 (14.2 million hectares and 20.1% respectively), and minimum in 2010 (8.3 million hectares and 13%). Level of the insured areas from the total area of landings averaged during the period from 2009 to 2013 about 17-18% that, certainly, is a drop in the ocean. According to the State program of agricultural industry development and regulation of the agricultural production, raw materials and food markets on 2008-2012, in 2010 this indicator had to show35%, and in 2012 to make already 40%.

Respectively essential lag at the actual rates of agro-insurance development in the field of plant growing from declared is visible.

In our opinion, this situation became possible as a result of certain miscalculations from the state in the field of agricultural policy realization



Under Fig:

On behalf of the insurer:	On behalf of the insured:
The financial difficulties for a large number of farms	Large volume of reinsurance
Instability and insufficiency of means for state support implementation	High labor input of assessment and analysis of risk insurance
Lack of expert assessment technique and absence of thorough investigation of some aspects of expert work and involvement	Imbalance of tariffs
Unjustified cost of product	

Fig. 3. The Main Problems of Development of the Agricultural Insurance in Russia
Рис. 3. Основные проблемы развития агрострахования в России

In particular it is worth noticing that the funds of the federal budget allocated for state support of agro-insurance before crisis of 2008 were enough approximately for 25% of cultivated areas that obviously was insufficient for performance of the state program purposes. However according to the anti-recessionary measures taken by the Government, the volume of the allocated funds in 2009 was significantly reduced that compelled a number of regions to refuse in general subsidizing of insurance premium, and many other subjects to reduce state help volumes. As a result of it in 2010 the share of the insured cultivated areas fell almost to 30%. Lack of system approach and stability in assignment for subsidizing of agro-insurance does not allow landowners to be confident in full implementation of obligations under this program by the state, and, as we know, mistrust in business is an important factor of potential failure.

Conclusion. According to many experts, other essential defect is lack of a uniform expert assessment technique. Certainly, this fact has rather serious impact on basic element of insurance – the risk assessment. We believe that besides methodological base it is necessary to create the uniform base of statistical data uniting agro-hydro-meteorological data, data on history and volumes of agricultural production and other important components.

Mistrust of agricultural producers to results of independent examination is a consequence of the above mentioned problem. Additional complexity is that by legislation the insurance company, but not the insurer, is engaged in involvement of the expert. In this regard insurance companies for the purpose of understating the damage assessment do not shun implementation of various "semi-lawful" schemes that, naturally, does not add popularity to agricultural insurance.

Insurance companies also have difficulties during the work in this branch. First of all it is connected with high risk-taking of this type of insurance and, respectively, large volume of reinsurance and reserves that makes this market not very attractive to insurers. It is directly reflected in number of the insurance companies operating in agro-insurance with state support. So according to the Ministry of Agriculture, the number of the companies which signed the pro-subsidized contracts with agricultural producers decreased from 64 in 2009 to 42 in 2013.

Also increased difficulties are caused by the high labor input of assessment and analysis of insurance risks connected with need of tracking and supervision over all stages of ripening and cultivation of agricultural cultures and animals.

Certainly, such situation cannot but be reflected in insurance tariffs. According to many insurers, insurance tariffs are overestimated. However insurance companies have other opinion in this respect, for them this type of insurance is high-risk and high-unprofitable.

Important problem is also lack of uniform approach to insurance tariff formation. In the light of it, the cost of the same contract in the different companies can significantly differ. Moreover, it leaves a mark on high regional differentiation of tariffs that is a factor of essential distinctions of insurance cost even in adjacent regions.

Besides all above-mentioned, despite the work which is carried out by the state on financial improvement of agricultural producers, the situation with financial position of the enterprises in branch remains rather difficult. In such conditions one of the first points by optimization of expenses is insurance, even despite subsidizing of insurance premium by the state.

In our opinion, this problem is key not only at the level of agro-insurance, but also at the level of agricultural industry support in general. Only real financial improvement can bring our agricultural industry to new level.

In recent years in the field of agro-insurance large-scale work which yielded certain results was carried out. However it is also necessary to note that the market of agricultural insurance in our country was not created completely owing to certain defects of the legislation and miscalculations of the agrarian policy which is carried out by the state.

References

1. Report on the Condition of the Agricultural Insurance Market, Carried out with the State Support in the Russian Federation in 2012. Information Brochure // M., Ministry of Agriculture, FSBU «FAGPSSAP», 2013.

2. Scherbakov, V.V. The Partnership of Government and Business in the Insurance of Agricultural Risks: the Challenges of the New Time and Prospects of Development. Monograph // M., Dashkov&Co. 2011.

3. The Information Insurance Internet Resource «Insurance in Russia». URL: http://www.allinsurance.ru.

4. The Official Website of the Ministry of Agriculture of the Russian Federation. URL: http://www.mcx.ru.

5. The Specialized Information and Analytical Resource for Insurance and Risk Management in the Agricultural Sector. URL: http://www.agroinsurance.com/ru.

UDC 331.34 **DOI: 10.18413/2409-1634-2015-1-4-47-54**

Yury I. Treshchevsky
Maria B. Tabachnikova

METHODOLOGICAL PROBLEMS OF THE SOCIAL PROJECTS' EFFICIENCY ASSESSMENT

1) Doctor of Economic Sciences, Professor. Head of Department of Economy and Management of Organizations, Voronezh State University. 19 Revolyutsii Av., Voronezh, 394036, Russiaю *utreshevski@yandex.ru*
2) PhD in Economics, Associate Professor, Department of Economy and Management of Organizations, Voronezh State University. 19 Revolyutsii Av., Voronezh, 394036, Russia. *gmasha3@gmail.com*

Abstract
The analysis of methodological problems of an assessment of the social projects' efficiency is presented in the article. The authors come to the conclusions that one of the most essential problems is that of identification, ranging and analysis of the social effects. The solution of this problem is connected with the introduction of the long-term administrative thinking, search of indicators for the assessment of progress, its driving forces and obstacles, research of a wide range of the social initiatives and results.
The problem of a quantitative assessment and its justification demands the obligatory accounting of a context of the realized social project, attraction of a wide range of the interested participants of process (researchers, program specialists, experts), formation of the mechanisms of feedback with the beneficiaries and donors of the social project.
Keywords: social project; efficiency; social effects; actors of social projects

Трещевский Ю. И.,
Табачникова М. Б.

МЕТОДОЛОГИЧЕСКИЕ ПРОБЛЕМЫ ОЦЕНКИ ЭФФЕКТИВНОСТИ СОЦИАЛЬНЫХ ПРОЕКТОВ

1) заведующий кафедрой экономики и управления, организациями доктор экономических наук, профессор ФГБОУ ВО «Воронежский государственный университет». Пр. Революции, 19, г. Воронеж, 394036, Россия
utreshevski@yandex.ru
2) доцент кафедры экономики и управления организациями, кандидат экономических наук, доцент ФГБОУ ВО «Воронежский государственный университет». Пр. Революции, 19, г. Воронеж, 394036, Россия
gmasha3@gmail.com

Аннотация
В статье представлен анализ методологических проблем оценки эффективности социальных проектов. Сделаны выводы, что одной из наиболее существенных является проблема идентификации, ранжирования и анализа социальных эффектов. Разрешение этой проблемы связано с внедрением долгосрочного управленческого мышления, поиском показателей для оценки прогресса, его движущих сил и препятствий, исследованием широкого спектра социальных инициатив и результатов.
Проблема количественной оценки и ее обоснования требует обязательного учета контекста реализуемого социального проекта, привлечения широкого круга заинтересованных участников процесса (исследователей, программных специалистов, экспертов), формирования механизмов обратной связи с благополучателями и донорами социального проекта.
Ключевые слова: социальный проект, эффективность, социальные эффекты, акторы социальных проектов.

Introduction. Change, expansion and development of social practices, emergence of new technologies in social sphere, and also the growing requirements to efficiency of state programs for infrastructure, ecological, educational and public health orientation cause need of the methodological apparatus development for adoption of reasonable administrative decisions in the social sphere. Currently a considerable number of the works devoted to researches of social programs and projects assessment methods appear in domestic and foreign literature [5, 14, 16, 20, 21, 22, 28, 29]. In spite of the fact that instrumental approaches to the solution of problems in the field of efficiency assessment for social projects are a constant research object, in scientific community there are no standard universal mechanisms of efficiency assessment for decisions in this sphere [31].

First of all, vital methodological issues are, in our opinion, identification, analysis and assessment of various, mechanisms of influence and terms of manifestation of the social effects connected with implementation of specific social projects by properties.

The methodological problem of effects identification from implementation of the social project, in turn, is connected with definition of the indicators system or effects connecting the purposes and results of the project. It is one of the most difficult and significant stages of design planning process.

Essential element of social effects identification is their classification. When determining effect from the social project it is necessary to distinguish its direct and indirect, universal and specific, positive and negative types. The direct type is understood as the effect which is directly connected with implementation of the social project, with achievement of its specific goals. Indirect effect arises owing to development of the external processes initiated by the social project. Often it is very difficult to estimate such effect quantitatively. The universal effect is the effect arising at implementation practically of any social project (improvement of life quality, change of social climate, etc.) and specific is caused by features of the specific social project, project scales, features of the countries and regions in the territory on which the project is realized. Besides, it is impossible to estimate such project, as causing only positive effects. Modern researches show that negative effects, such as decrease in motivation, increase in the taxation and protest moods quite often accompany implementation of social projects [10].

Main Part. Methodological approaches to the social projects efficiency assessment

The analysis of effects assumes profound classification depending on scales, purposes, and direction of social projects. So, the analysis of the social projects at the moment supported by Agency of strategic initiatives and *Our Future* fund [18] shows that social effect of these projects can be devided into five classes conditionally:

1. Creation of workplaces for the social and unprotected citizens (employment of disabled people, mothers having many children, etc.).

2. Adaptation into society the actually or potentially asocial citizens (adaptation of addicts, children from orphanages, etc.).

3. Improvement of social conditions in the region (creation of children's interest groups, pools, hospitals with preferential prices, programs of motherhood and childhood support, etc.).

4. Rehabilitation of disabled people (creation of conditions for normal activity of disabled people, programs of treatment of disabled people, inclusive programs).

5. Improvement of the human capital quality in the region (educational projects, cultural and educational projects).

And this list, certainly, can be supplemented and expanded, building classification in a foreshortening of the maximum coverage of all social effects range. It is important that it is necessary to pick up or develop the technique, on one hand, providing assessment for each class of effects' adequacy and completeness, and, on the other hand, comparability to other effects.

On analysis stage of social effects it is necessary to carefully study starting conditions for target social group, to reveal the alternative mechanisms allowing to achieve goals, spending smaller quantity of resources.

Classification of social effects can be constructed on definition of beneficiaries groups as well. Thus, C. Gonzales suggests to use concept public benefit: the benefit due to which the project can be realized for assessment of social projects [9].

F. Vanklya offers three essential principles necessary to observe during identification and analysis of social effects:

1) need of essence understanding and social effect source;

2) definition as key indicator of social effect the quality improvement, but not the level of living improvement;

3) research and assessment of public opinion [30].

The following "problem zone" of social projects management is definition of social effects quantitative characteristics, (including the influence vector – positive and negative), shown at various levels, in various temporary periods; integrated assessment of efficiency.

At the high level of generalization it is possible to say that the key purpose of the social project consists in combination of economic efficiency (economic effect), social justice (effect of justice) and improvement of life quality for target social groups (social effect). Thus in a general view, the problem of quantitative assessment of the social project efficiency consists in assessment of each of these effects and its integrated size.

Modern ways of social effects quantitative assessment can be divided into three big groups: comparative, indicative and indistinct-and-interval methods. The first group is comparative methods in which social, economic effects and effect of justice are not shared, and are compared with expenses or selling costs of the social project:

1) method of cost-benefit analysis (cost-benefit analysis – CBA);

2) method of cost effectiveness analysis (cost effectiveness analysis – CEA);

3) method of cost-utility analysis (cost-utility analysis – CUA);

4) method of weighted cost effectiveness analysis (weighted cost effectiveness analysis – wCEA);

5) method of hedonistic usefulness assessment.

From above-mentioned methods of efficiency assessment for social projects the greatest distribution was gained by a method of the expense and benefit analysis (CBA) [4]. It consists in comparison of benefits (the aggregated effects) estimated in terms of money, and the made expenses. And depending on the assessment purposes the method can be used in two modifications. The first is an effect assessment (true current benefits) in the short-term period:

$$NBst = B - C, \qquad (1),$$

where NBst stands for short-term net present benefit;

B (benefits) – benefits (social effect) in the current period,

C (costs) – expenses in the current period.

At the second modification the indicator of long-term effect of the target program implementation is estimated:

$$NB_{lt} = \sum_{t=0}^{n} \frac{B_t - C_t}{(1+d)^t}, \qquad (2)$$

where NBlt stands for long-term net present benefit;

Bt (benefits) – benefits (social effect) in moment of time t;

Ct (costs) – budget outlays in the moment of time t;

d (discount rate) – discount rate [26].

This method can be applied in the case when benefits reflecting direct effect from the social project can be estimated in terms of money. Advantages of the method are: the universality of expenses and benefits indicators allowing to compare various projects; opportunity to estimate long-term effect on the basis of benefit indicators discounting.

Restrictions of this method are that in social sector of benefit it is difficult to estimate in value terms, and, costs for collection of information can be unfairly high. Besides, social effects have to be estimated from a position of all society, but not separate social group, i.e. it is necessary to take both positive, and negative components of outer effects into account.

Use of the expense and productivity analysis method (CEA), assumes an assessment of ratio of expenses and result, the aggregated benefit from the project. Benefit from the project is estimated not in terms of money, but in physical units. In fact, the productivity gain is calculated. It does not allow to compare benefit directly to costs of the project implementation. Therefore the conditional cost of effect unit as the relation of expense volume to the extent of the created social effect is calculated. Works are devoted to comparison of the CBA and CEA methods written by P. Dolan, J. Lezurin, M. Levin, B. Hansen, L. Jacobson [13, 15]. In modern literature even more often the CEA method is considered as the most universal and attractive approach from the practical point of view. The main advantage of this tool is that rather simple idea is its cornerstone and thus results of the analysis are easily interpreted.

Generally when using the CEA method the result is expressed in incremental sizes. Therefore it is accepted to call a classical method of expense and productivity incremental (ICEA – incremental cost-effectiveness analysis) [17]:

$$ICER = \frac{\Delta C}{\Delta E}, \qquad (3)$$

where ICER stands for incremental cost-effectiveness ratio);

ΔC – gain of expenses as a result of interventions;

ΔE – productivity gain (social effect) as a result of interventions.

The value of ICER indicator is lower, the less expenses are connected with achievement of a certain level of productivity and therefore, the considered option of social changes is more effective [27]. As researches of various authors showed, as top limit the level of values of this assessment it is possible to take the indicator of WTP (willingness-to-pay) reflecting tendency of the subject making financial decisions to pay for the considered social project.

Essential restrictions of the method are:

– assumption of linear nature of expenses on productivity dependence;

– comparison of social parameters, various by nature;

– complexity of the expenses and effects accounting during various periods of time;

– complexity of outer effects influence assessment on result;

– high degree of result sensitivity to a choice of indicator characterizing social effect.

The term "analysis of expenses and usefulness" is used in V. Goel and A. Detski's works, by C. Gerard, J. Torrens [6, 7, 8]. The method of the expenses and usefulness analysis (CUA) is based on comparison of expenses in terms of money and the benefits for concrete target group expressed in terms of usefulness [24]. The method is most often applied by consideration of budget outlays on health care. The method is effectively used in the pharmacological economy studying a ratio between expenses and efficiency, safety, life quality at alternative schemes of disease treatment (prevention). The way of usefulness measurement is specific and is defined specifically for each project, for example, can be expressed in terms of QALY (quality adjusted life years) – number of the prolonged years of life. The assessment of social projects implementation expediency is made proceeding from the analysis of C/U criterion:

$$\mathrm{CUA} = \frac{\mathrm{C}}{\mathrm{U}} = \frac{\text{expenses}}{\text{usefulness}}. \quad (4)$$

Let us emphasize that unlike the method of expenses and productivity, this method gives the chance of aggregating effects in a usefulness indicator. Despite this advantage, the restrictions connected with linearity of approach and complexity of uniform criterion choice for usefulness are also applicable to this method.

When using a method of expenses and weighed productivity analysis (weighted cost effectiveness analysis – wCEA) it is offered to unite different effects in uniform integrated effect and to correlate them to the size of the spent resources. In this case its conditional expression via the aggregated indicator including various characteristics of assessment object acts as social effect:

$$\mathrm{wCEA} = \frac{\mathrm{U}}{\sum_{i=1}^{n} w_i E_i}, \quad (5)$$

where W_i – i-effect weight;

E_i – i-effect from project realization

Such approach demands determination of weight or importance of a contribution of each characteristic to the general result. In recommendations of the World bank it is advised to define weight, based on opinions of experts, the persons making decisions, and views of society on the considered problem [12]. It should be noted that assignment of scales is one of the most difficult and subjective moments when carrying out the similar analysis. The method lifts some limits in a choice of specific criteria for assessment since means use a set of criteria, but generates the organizational and information restrictions connected with definition of their weight characteristics.

The hedonistic method is based on use of property value for assessment of public benefit. It is meant that implementation of the social project changes various characteristics and properties of environment, thereby influences the property value as well. The change in property price connected with change of properties as a result of the project implementation is considered a criterion or public benefit assessment, and, therefore, efficiency of the project [9].

Advantage of a method is that for obtaining the expected values of different types of benefit there is no need of carrying out the separate analysis of each type – the property value increment acts as the aggregated indicator.

The method assumes use of the developed econometric model for which it is important to make selection of property in and out of project zones, and also to consider all properties of infrastructure (type of land plot, the characteristic of property, existence of services, etc.). The property price before implementation of the project is offered to be determined the next three ways: to question owners, to consult experts, to use a property assessment for taxation. It is obvious that this method of assessment is more applicable for the large-scale state projects or projects of public and private partnership aimed on development of territories and the social sphere.

If comparison of indicators is the cornerstone of comparative methods (the income and expenses, usefulness and expenses, property value before implementation of the project), collecting and generalization of various indicators for removal of the uniform aggregated effect assessment from implementation of the social project is the cornerstone of indicative approach. From our point of view, most brightly interpret indicative approach: efficiency assessment method on the basis of indicators of population life quality and a method of public welfare function assessment (social welfare function).

Inclusion of indicators of life quality in assessment of social programs efficiency is logical and proved by several reasons. First, an ultimate goal of the majority of the realized social programs is improvement of the population life quality and this criterion is put in a basis of making decisions on social modernization. Secondly, indicators of life quality not so significantly depend on value judgment, personal relations and public conduct, allowing to measure progress, being not always based on personal assessment of consumers [31]. Thirdly, the social effects having various nature, the purposes and tasks of projects are often crossed or even completely coincide with various indicators of the population life quality.

Let us note that concept of life quality in itself is a difficult, ambiguous and multi-layered phenomenon which is defined by a wide range of indicators. Today researchers allocate three types of life quality indicators: objective, subjective and integrated [2, 27]. All three types of indicators, in our opinion, are applicable in assessment of social projects efficiency for the different directions, scales and spheres of responsibility.

Objective indicators of life quality characterize social structures of different level of community, they are estimated through parameters of objective conditions and processes of activity. Indisputable advantage of objective indicators use for assessment is possibility of their selection for statistical collections and reports.

Subjective indicators of life quality are based only on value judgment and mean inclusion in research of questioning, polls, focus groups, and, therefore, demand serious costs of the analysis and information processing. A number of authors consider it necessary to define life quality, measuring degree of satisfaction of the population in the following directions: health, level of income, family happiness, housing conditions, level and quality of education, peace of mind, independence and freedom, respect of people around, employment securities, quality of medical attendance, confidence in the future, security from criminal encroachments, ecological situation, peace and harmony in society, leisure and rest, comfort of settlement, power, religious beliefs [19]. Unlike objective, above-mentioned indicators characterize more functional requirements of individuals and degree of their satisfaction that also is essential during assessment of social projects.

The integrated way unites subjective and objective indicators of life quality, expanding with that, possibilities of indicators choice for social projects. But, as well as any integrated method, it not only expands a range of opportunities, but also aggregates shortcomings and restrictions, the united methods. Considering a wide range of purposes and tasks of social projects, it is possible to say that association of indicators of life quality in assessment of efficiency is productive at careful selection of indicators by certain criteria. The structure of such criteria is given in work of M. Hagerty [11], the most significant for assessment of social projects criteria are generalized by A. Yemelyanov [31], which in their structure: practical importance; possibility of aggregation at various levels; reliability and validity of components of an indicator; possibility of decomposition of an indicator; objectivity of reflection of the main categories of life quality; potential measurability in objective and subjective terms.

The main problem of indicators of life quality method application in assessment of social projects efficiency, from our point of view, is selection of adequate selection of the subjective and objective indicators characterizing concrete effects, both flowing, and postponed in time.

Let us note also that in the majority of indicative methods, after definition of a set of the indicators characterizing effects of the social project and corresponding to the above-named criteria there is a problem of their integration into a uniform indicator – an assessment of the social project. It is a serious problem since indicators are qualitatively diverse and characterize various components of the population level of living which are difficult for uniting in a uniform quantitative index.

In modern scientific literature two groups of the methods allowing to integrate indicators are offered: methods of rationing and methods of aggregation [2]. Methods of rationing are: method of linear scaling and method of mark assessment. Rationing methods, in our opinion, are suitable for the comparative analysis, identification of preferences, creation of ratings and acceptance on their basis of administrative decisions on investment, prolongation, implementation of the social project. We believe that methods of rationing can also be used before aggregation methods for receiving more uniform indicators.

The method of linear scaling is based on definition of reference points (the maximum and minimum values of indicators). These values can be presented by statistical data or expert opinion.

Further for each indicator the norm on formulas if the quantitative assessment of an indicator positively influences social effect (life quality) is calculated,

$$N = (I_{факт} - I_{min})/(I_{max} - I_{min}) \quad (6)$$

If the quantitative assessment is negatively connected with social effect (for example, number of the unemployed),

$$N = 1 - ((I_{факт} - I_{min})/(I_{max} - I_{min})) \quad (7)$$

The method of linear scaling gives good base for further aggregation (summation) of indicators since they become more comparable, defining situation between reference points.

In a method of mark assessment actual data are estimated in points concerning any standards or standards of indicators on the region, branch, similar projects, etc. The formula of rationing for indicator is calculated:

$$N = {}^{I_{факт}}\!/\!_{I_{эт}} . \quad (8)$$

It is necessary to refer cost intensity, complexity of justification and subjectivity of choice both reference points, and reference indicators to shortcomings of rationing methods.

Methods of aggregation are: simple summation of indicators, calculation of arithmetic-mean value of all indicators and calculation of the average value of indicators, taking into account the scales specified by experts. Methods of aggregation can be used independently, as well as together with rationing methods, for providing uniform assessment of the social project efficiency.

At the heart of the following indicative method – a method of an assessment of public welfare use of universal approaches to identification of social effects and generalization of several indicators lies. Application of the method becomes possible in the case when the list of actions, the purposes and tasks of the social project are well structured and can be defined in advance, besides, there is a number of projects or programs from which it is necessary to choose. The purpose of application of this method is drawing up a rating of the project on an integrated indicator which is estimated in the following parameters:

− degree of the social project target group priority;

− the importance degree of the direction on condition improvement for a target group (the purpose and tasks);

− degree of potential efficiency and adequacy of the method used within the respective direction [26]. All these indicators have to be estimated quantitatively within each social project.

In the work by I. Shakina the SWF function (public welfare) for each *i* project is offered to be counted on a formula:

$$SWF_i = \sum_{j\epsilon G} TG_j (1 + \sum_{k\epsilon K} NK_{jk} (1 + \sum_{l\epsilon L} ML_{kl})), \quad (9)$$

where SWF_i – the size of function of public welfare of *i* project; TG_j– priority degree from a set *j* target group of a set of *K* revealed in *i* project; NK_{jk}–importance degree *k* directions on improvement of a state *j* target group of the set *K* revealed in *i* project; ML_{kl}–potential efficiency and adequacy of a method *l* within which the direction from the great number of *L* revealed in *i* project.

Let us note that values of indicators can be both positive, and negative.

It is necessary to carry a ready formula of indicators integration and the accounting of the project context to advantages of the method, but essential restriction of its application is the complex and uncommon development challenge of system assessment of the project parameters: priority of target groups, the importance of the directions on improvement of their state, potential efficiency and adequacy of the applied methods.

Application of indistinct and interval estimates to efficiency of social projects assumes that there are V = { v1, v2, …, vn } – a set of social projects which are subject to the multi-criteria analysis;

C = { c1, s2, …, cm } – a set of quantitative and qualitative criteria by which options are estimated;

B = { b1, b2, …, bk } – competence of estimates of k - the experts who are carrying out expertize.

The problem of assessment consists in ordering elements of a set of V by criteria from a set C taking into account competence of experts. Such problem definition is typical in the sphere of assessment for projects and demands application of algebra for indistinct sets. By analogy with application of algebra for indistinct sets for the assessment of innovative projects presented in works of the Kazan university scientists [1], procedure of assessment of the social project can be presented the following sequence:

– Use of preliminary expert examination for elimination of obviously unpromising, inadequate social projects.

– Application of the analysis of hierarchies method by T. Saati for decomposition of a multi-criteria, complex challenge of efficiency assessment for social projects on simpler components and carrying out paired comparison of criteria [31].

– The analysis of criteria as indistinct sets which are set on universal sets of options by means of accessory function in the form of triangular or trapezoid indistinct numbers.

– Ranging of options on the basis of indistinct sets crossing - criteria which answer the scheme Bellmana-Zade [32], known in the theory of decision-making. At estimation of indicators experts set the lower – pessimistic estimates and top – optimistic estimates. Further processing of indistinctly formulated opinions of experts is offered to be carried out by dephazification, i.e. transfer to correct quantitative estimates, and their further processing in a dephazified look.

Let us note that use in assessment procedure of algebra for indistinct sets allows to process a wide range of expert estimates, to carry out the multi-criteria analysis of social projects, using, including, data and indicators of comparative and indicative methods. It is necessary to carry the difficult mathematical apparatus necessary for the description of compatibility functions for linguistic variables, attraction of a big number of experts and creation of the system criteria adequate to social projects to restrictions of the method application.

Conclusions. Summing up the result of the carried-out analysis, it is possible to draw a conclusion that as the most actual problems of an assessment of social projects the following is distinctly allocated.

Problem of identification, ranging and analysis of social effects. Solution of this problem is connected with introduction of the long-term administrative thinking, search of indicators for an assessment of progress, its driving forces and obstacles, research of a wide range of social initiatives and results.

The problem of a quantitative assessment and its justification demands the obligatory accounting of a context of the realized social project, attraction of a wide range of the interested participants of process (researchers, program experts, experts), formations of feedback mechanisms with beneficiaries and donors of the social project.

References

1. .Gareyev, T. Indistinct and Interval Descriptions at an Assessment of Efficiency of Innovative Projects / T. Gareyev // Bulletin of the Kazan Technological University. 2006. № 4. pP. 256-265.

2. .Gavrilova, T.V. Principles and Methods of Research of Quality of Life of Population / T.V. Gavrilova // Technologies of Quality of Life. 2004. V. 4. № 2. Pp. 1-11.

3. Agency of Strategic Initiatives. Social Projects. URL: http://www .asi.ru/social/(date of access: April 3, 2015)

4. Blum, J. D. Cost-Benefit Analysis. Proceedings of the Academy of Political Science / J. D Blum, A., Damsgaard, P.R. Sullivan. Vol. 33. № 4. Regulating Health Care: The Struggle for Control, 1980. Pp. 137-147.

5. Bocharov, V. P. Modern Regional Government: Key Directions, Tasks, Tools / V. P. Bocharov, I. E. Risin, Yu. I. Treshchevsky. Voronezh, VSPU, 2008. – 244 p.

6. Evaluation of Neonatal Intensive Care Programs / J. Sinclair [et al.] // New England Journal of Medicine, 305, 1981. Pp. 94-189.

7. Gerard, K. Cost-Utility in Practice: a Policy Maker’s Guide to the State of the Art / K. Gerard // Health Policy, 21, 1992. Pp. 79-249.

8. Goel, V., Detsky, A. A Cost-Utility Analysis of Preoperative Total Parenteral Nutrition / V. Goel, A. Detsky // International Journal of Technology Assessment in Health Care, 5, 1989. Pp. 94-183.

9. Gonzalez, C. Alternative Methodologies for Social Assessment of Environmental Projects / S.Gonzalez // Applied Econometrics. 2007. №4 (8). Pp. 103-124.

10. Güth, W. Providing Negative Cost Public Projects under a Fair Mechanism: An Experimental Analysis / W. Güth, A. Koukoumelis, M. Ploner, V. Levati – 2013. URL: http://pubdb.wiwi.uni-jena.de/pdf/wp_2013_021.pdf (date of access: April 14, 2015).

11. Hagerty, M. Quality of Life Indexes for National Policy: Review and Agenda for Research / M. Hagerty, R. Cummins, A. Ferriss, K. Land // Social Indicators Research. 2001. № 2. Pp.110-148.

12. Handbook on Economic Analysis of Investment Operations. – World Bank, 2002. 79 p.

13. Hansen, B.O. On the Possibility of a Bridge between CBA and CEA: Comments on a Paper by Dolan and Edlin / B.O. Hansen, J.L. Hougaard, H. Keiding, L.P. Osterdal. – Institute of Economics University of Copenhagen November. 2002. 280 p.

14. Isaeva, E. M. Institutional Dynamics of Regional Scientific and Educational Systems / E. M. Isaeva, L. M. Nikitin // Bulletin of the Voronezh State University. Series: Economy and Management. 2013. № 1. Pp. 63-71.

15. Jacobson, L.I. Public Sector of Economy: Economic Theory and Policy: Textbook / L.I. Jacobson. – M.: SI HSE, 2000. 56 p.

16. Kahn, A.J. & Kamerman, S.B. International Aspects of Social Policy. In J. Midgley, M.B. Tracy & M. Livermore. The Handbook of Social Policy. 2000. – Pp. 479-492.

17. Making Choices in Health: Who Guide to Cost-Effectiveness Analysis / T. Tan-Torres Edejer [et al.] / World Health Organization, Geneva, 2003. 350 p.

18. Minayev, A.V. Criteria and Methods of Assessment of Projects of Social Business / A.V. Minayev // Works of MFTU. 2011. Volume 3. № 3. 154 p.

19. Neretina, E.A. Subjective Indicators of Quality of Life in the Region / E.A. Neretina, T.A. Salimov. M. Sh. Salimov // Standards and Quality. 2004. №11. Pp. 52-55.

20. Nikitina, L. M. Corporate Social Responsibility as System of the Social and Economic Relations / L. M. Nikitina. – Voronezh: VSPU, 2009. 204 p.

21. Nikitina, L. M. Improvement of Regional Models of Social Responsibility of Business Structures: Methodological, Theoretical, Practical Aspects: Monograph / L. M. Nikitina, D. A. Stepygin. – Voronezh: Publishing and Printing Center of the Voronezh State University, 2013. 264 p.

22. Nikitina, L. M. Main Substantial Characteristics of System of Corporate Social Responsibility / L. M. Nikitina // Bulletin of the Voronezh State University. Series: Economy and Management. 2010. № 1. Pp. 78-86.

23. Nizamova, A. Estimation of Efficiency of Innovative Projects by Method of Indistinct Sets / A. Nizamova. URL: http://uecs.ru/uecs40-402012/item/1241-2012-04-10-06-36-09? pop=1&tmpl=component&print=1 (date of access: April 3, 2015)

24. Patton, M.Q. Utilization-Focused Evaluation. Thousand Oaks / M.Q. Patton CA. – Sage Publications, 1997. 510 p.

25. Saati, T. Decision-Making: Method of the Analysis of Hierarchies /T. Saati. M.: Radio and Communication, 1993. 320 p.

26. Shakina, E. Analysis of Expenses and Productivity: Advantages and Restrictions for Application in System of Public Finance / E.A. Shakina – URL: http://www.hse.ru/data/2011/02/21.pdf (date of access: April 2, 2015).

27. Spiridonov, S. P. Indicators of Quality of Life and Methodology of their Formation / S.P. Spiridonov // Issues of Modern Science and Practice. 2010. №10-12(31). Pp. 208-222.

28. Thomson, C. Social Change and Social Policy: Results from a Survey of Public Opinion / C. Thomson, C. Evans, P. Saunders // SPRC Discussion Paper. – May 2000. – № 106. – P. 39.

29. Treshchevsky, Yu. I. Region as Institutional System / Yu. I. Treshchevsky, E. M. Isaeva // Bulletin of the Voronezh State University. Series: Economy and Management. 2012. № 1. Pp. 81-87.

30. Vanclay, F. Social Impact Assessment / F.Vanclay // International Association for Impact Assessment. Special Publication Series. 2003. № 2. Pp.114-135.

31. Yemelyanov, A. M. Assessment of Efficiency of Social Projects on the Basis of Indicators of Quality of Life of the Population. / A. M. Yemelyanov, M. A. Isakin, E. A. Isakina // Digest Finance. 2010. № 10. 47 p.

32. Zade, L. Concept of a Linguistic Variable and its Application to Acceptance of Approximate Values // L. Zade. M.: Mir, 1976. 165 p.

UDC 168.4:005 **DOI: 10.18413/2409-1634-2015-1-4-55-59**

Irina V. Grechina

THE ESSENCE OF THE CATEGORY «MODALITY» IN THE RESEARCH OF THE FINANCIAL POTENTIAL OF ECONOMIC SYSTEMS

PhD in Economics, Associate Professor. Department of Control and AMA, Vice-Chairperson for SRWS of DonNUET,
Donetsk National University of Economics and Trade named after Mykhayilo Tugan-Baranovsky
31 Shchors St., Donetsk, 83050, Ukraine. *GrechinaIra@i.ua*

Abstract
The article deals with the issues of elucidation of the essence of the category «modality» and determination of its role in the research of the economic systems' financial potential. The necessity of the use of this category within the framework of a new science – potenciology is substantiated. Specification of the classification features the managing system's modality within the framework of the science of potenciology is given. The process of origin of the modal circulation effect at the study of the financial potential of the economic systems is grounded.
Keywords: financial potential; modality; potentiaology; potency; alternative; possibility; economic system

Гречина И.В.

СУЩНОСТЬ КАТЕГОРИИ «МОДАЛЬНОСТЬ» В ИССЛЕДОВАНИИ ФИНАНСОВОГО ПОТЕНЦИАЛА ХОЗЯЙСТВУЮЩИХ СИСТЕМ

заместитель председателя НИРС ДонНУЭТ, кандидат экономических наук, доцент кафедры контроля и АХД
Донецкий национальный университет экономики и торговли имени Михаила Туган-Барановского
Ул. Щорса, 31, г. Донецк, 83050. *GrechinaIra@i.ua*

Аннотация
Статья посвящена вопросам раскрытия сущности категории «модальность» и определения ее роли в исследовании финансового потенциала хозяйствующих систем. Обосновывается необходимость использования данной категории в рамках новой науки – потенциалогии. Дана характеристика классификационным признакам модальности хозяйствующей системы в рамках науки потенциалогии. Обоснован процесс возникновения эффекта модального круговорота при изучении финансового потенциала хозяйствующих систем.
Ключевые слова: финансовый потенциал, модальность, потенциалогия, потенция, универсалия, альтернатива, возможность, хозяйствующая система.

Introduction. Potential of financial and economic development of the countries, republics, regions, enterprises is one of the hottest topics for discussion on international scientific and practical platforms. Today, when the economy of many countries, under the influence of world political crisis, gradually slopes down into a deep depression, questions of additional financing sources search taking into account modality of relations between participants of this process became especially timely. In this regard, matters of financial potential research of managing subjects are staticized. The problematic research issues of the managing system potential development which are brought up in article (resource, personnel, investment, innovative, etc.) are considered in works of the leading economists of Russia, Ukraine and the CIS countries, such as: I. Repina, A. Oleksyuk, A. Korenkov, V. Kotlova, L. Revutsky. Questions of the potential general theory forming were brought up in works of. Kleynera, I. Otenko, E. Lapina, N. Krasnokutskoy and many others. We raised this problem in the context of studying economic systems capacity in [10]. In [12] need of new potentiology science emergence which can become the base for different types research of the enterprise potential development was proved. The fundamentals of this science are made by the modal relations of managing subjects. That is, change of managing systems modality is the basis in research of its potential within potentiology science. This approach still remains relevant, especially considering financial capacity of the enterprise (in our case of an economic entity). The above updates a problem of profound essence studying for the category "modality" in the context of managing systems financial capacity research.

The significant contribution to essence research of the category "modality" from a position of philosophy, logic, psychology, linguistics was introduced by such scientists as: Aristotle [2], O. Ahmanova [1], S. Bully

[3], V. Vinogradov [13], Y. Gadzhevskaya [7], V. Gorpynich [9], M. Epstein [5], etc. At the same time, questions of essence disclosure of the category "modality" within potentiology science in researching financial capacity of the managing systems remain insufficiently studied.

The objective of this research consists in systematization and synthesis of theoretical ideas on the category "modality" essence in researching manning systems financial capacity. The logic of reasonings resulted in need of the following tasks solution: to carry out theoretical analysis of the category "modality" essence and to develop its author's definition; to estimate degree of the category "modality" use problem solution in researching financial capacity of manning systems; to define unresolved problems and to plan prospects of their realization in the future.

The category "modality" allows to consider multiple, "indistinct" modes of life and judgment: possible and impossible, necessary and casual, all of it cannot be reduced to judgments of truth and lie or to the description of facts, examples, certificates [10, p. 27]. Information provided in [4, 5, 8-14] allows to draw a conclusion that the essence of category "modality" is beyond philosophy and has continuation in psychology, logic, linguistics, etc. In economic sciences this category practically does not find the application so far, despite [5]. Addressing history of economic thought development, we will note that Aristotle in [3] allocated three modal concepts: need, opportunity and reality. A. Ahmanova defines modality as the relation of the statement essence towards reality and assessment of this relation by the one who speaks [4]. Similar definition of this category we see in works of V. Vinogradov, Y. Gadzhevskoy and V. Gorpynich in [5, 7, 13]; they claim that modal value expresses the subject's attitude towards reality. S. Bully for the first time regarded modality as on object of the linguistic description [3]. Within studying this problem the most attractive work belongs to M. Epstein who generalizes approaches to modalities definition in different spheres of humanitarian thinking and builds the theory of the possible, leaning on the main modalities of life: reality, possible and necessary. As the most powerful is allocated by a "possible" modality [3].

That is, if we speak about the financial capacity of manning systems from a modality position, extent of its realization can be necessary, possible and real, or valid and necessary in approach [15].

According to [14] modality is a set of relations and actions logically described with a predicate "can" inclusion. Any conjunction "can be" with predicates and a negative particle "no" does not allow to characterize variety of known modalities and their ratio.

In Webster's dictionary modality is a "qualification of logical judgments according to which they differ as the claiming or disputable opportunity, impossibility, accident or need of the contents" [5]. This definition is tautological as it contains logical circulation as the possible and the necessary are often treated as modality.

M.N. Epstein in [5] provides own his definition: "modality" is defined as: (1) such means of judgment which (2) are characterized by predicate "can", or in connections with predicates "to be" (3) in an independent form and "no", (4) can be expressed both as positive, and as negative (with particle "not"). In other words, the code on which all variety of modal messages is built, consists from: "can", "be", "no" and "not".

The above allowed to come up with the author's definition of the category "modality" as means of the subject judgment (the owner, the management, the independent expert, the analyst, the auditor, etc.) about necessary, real or possible realization extent of managing system financial capacity.

Results and Discussion. Considering the fact that the managing system functions on the basis of environmental science laws as it was already proved in the previous researches [12], the following, more profound definition of this category is also possible.

The modality of manning systems is means of judgment of the subject (the owner, the management, the independent expert, the analyst, the auditor, etc.) about action quality of environmental science laws (general, interacting processes and functional) in the course of its possible potential development research.

In other words, change of the managing system modality will give the answer about the necessary, real or possible potential of its development. In this case there is one more problem, namely interrelation between judgments of the subject and condition of research object. This interrelation belongs to category of modality and is defined in so-called modal judgments [4]. Modal judgments not simply object to something or approve it, they provide an assessment of the managing system objects condition and estimate its interrelation with environment. That is, it is possible to say about the managing system that it has a certain property (modal judgment). So, it is possible to say about modality of the managing system financial capacity that its state is currently: necessary, real or possible. In this case we receive modal judgments of different types subjects due to so-called modal operators. The concept "modal operators" belongs to modal logic in which there are such sections: epistemology, deontic logic, logic of action, logician of decision-making, logician of the decision rejection, logician of granting advantage and so forth. – in each of those there are modalities. This fact shows that modality has classification. On classification of modalities see works of O. D. Getmanova [8, p. 65 – 83] where the following are allocated: logical; ontologic; epistemological; deontic; axiological and temporary types of modalities. As the author notes, each group of modalities includes three basic modal concepts: necessary, casual and impossible. The second is called the weak characteristic, the first and third, respectively, strong positive and strong negative characteristics. Sometimes as addition the fourth modal concept of possible which can be used for definition of association strong positive and neutral is entered.

More capaciously modality of the managing system is possible to consider through a prism of the classification signs discovered by M.N. Epstein in philosophy of the possible. Its classification considers all structural compound of the modality code: "can", "be", "no" and "not".

The author "claims the concept "can" to be the general element of such modal categories as: possible, necessary and casual (ontologic modalities) and assumption, confidence and doubt (epistemological modalities)" [6].

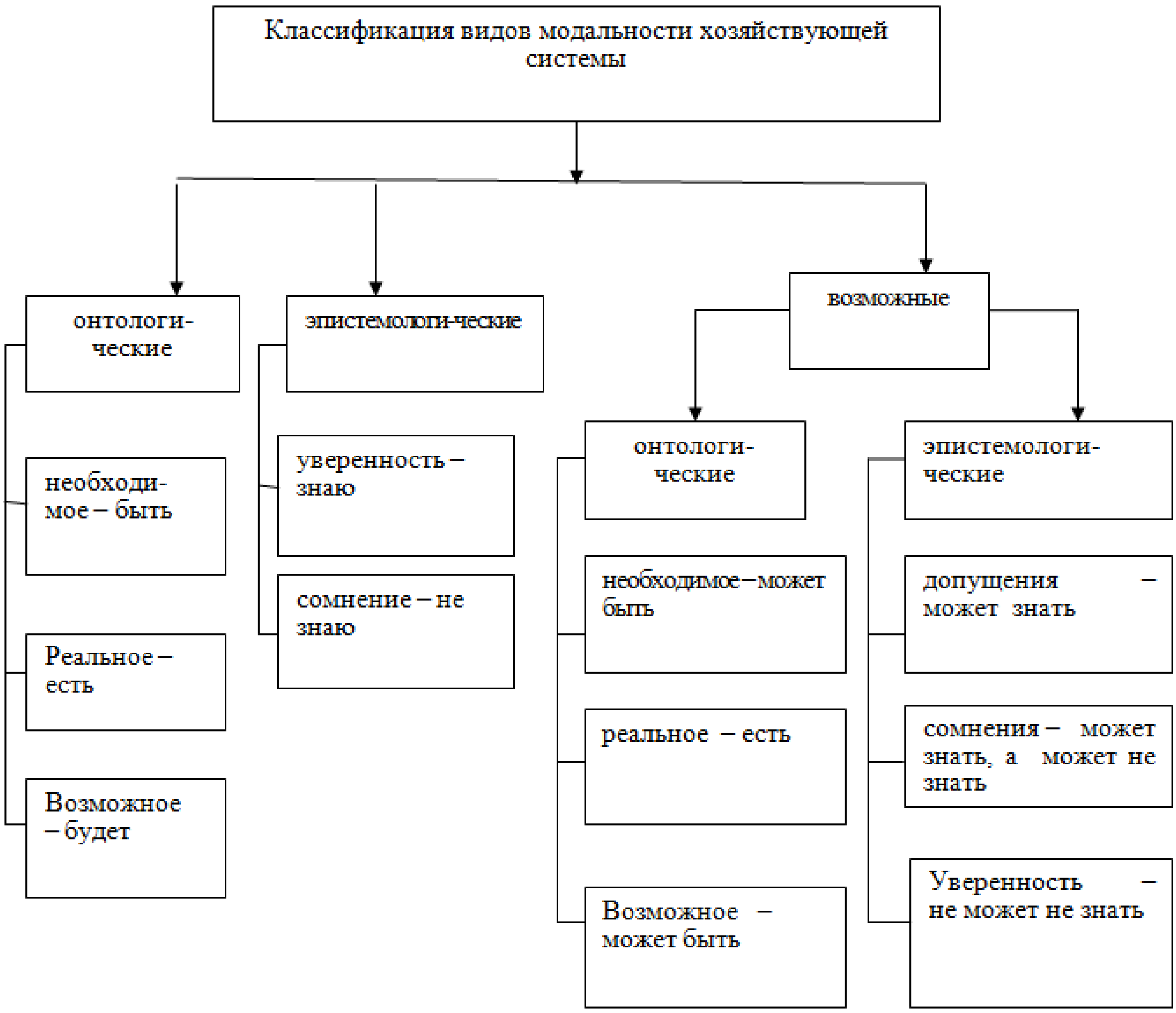
Being guided by the intrinsic content of the offered category "modality" definition the managing system were distinguished by us from ontologic modalities: necessary, real or possible extent of financial potential realization, and partially epistemological modalities were allocated funds of subject judgment. Such approach allowed to modify classification signs of modalities with emphasis on financial capacity of the managing systems (fig. 1).

So, the consecutive combination of modal categories from all possible predicate connections of "can", "be", "no" and "not" allow:

1) to define specific property of the managing system modality in quite capacious and at the same time restrictive terms;

2) to correlate all modal categories of the managing system by the minimum divergences principle;

3) to accurately outline a circle of the managing system modalities.



Under Fig:

Classification of the managing system modality types			
ontological	epistemological	possible	
Necessary - “to be”	Sureness - “I know”	ontological	epistemological
Real - “is”	Doubt - “I do not know”	Necessary - “can be”	Assumption - “may know or may not know”
Possible - “will be”		Real - “is”	Doubt - “may know or may not know”
		Possible - “can be”	Sureness - “cannot know”

Fig. 1. Classification of the modality types of the managing system in the study of its potential
Рис. 1. Классификация видов модальности хозяйствующей системы при рассмотрении ее потенциала

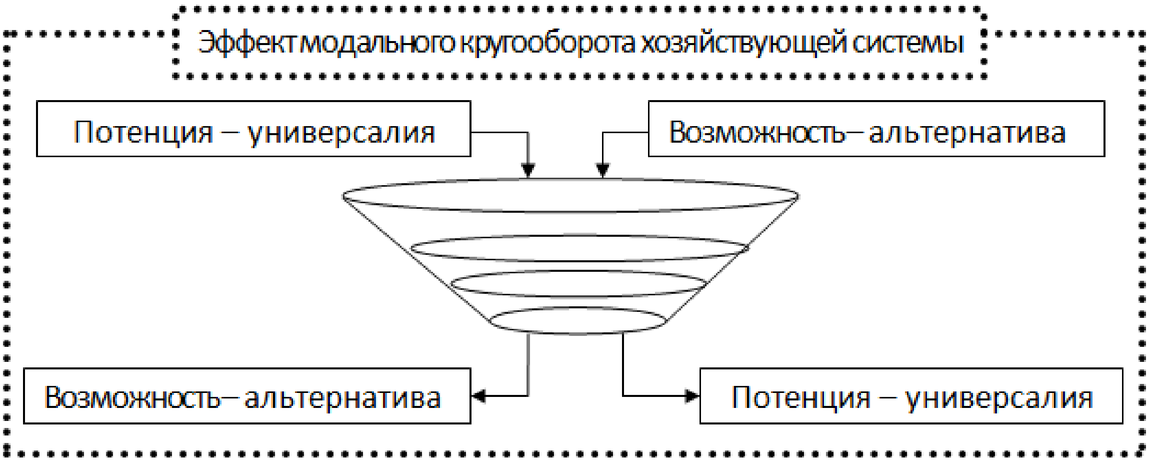
Besides, application of modality category considering financial capacity of the managing system gives opportunity to define not only prospects of its growth, but also its decrease. Thus, a certain modality may reveal:

– potentially, taking into account features of certain subject actions and object behavior;

– possibly – as the external circumstances characteristic, a case measure, quantitative chance of implementation.

It is usually supposed that to one necessary condition of the managing system a real state or the much possible one corresponds.

But, there is also the return ratio: one opportunity can be realized by different means, in different elements of the managing system. So, many manning systems (enterprises) can be profitable, or, in other words, possibility of receiving profit on is realized in various ways in each managing system. Such inclusive opportunity which is realized in a set the real managing systems, is called "universal". Along with "universal" there are alternative or exclusive opportunities when only one of opportunities can be realized. These opportunities cut possibility of any other opportunities realization. Alternative opportunity assumes reduction of realities in comparison with many opportunities of the managing system whereas the potency-universal provides enhancement of realities in comparison with one opportunity. Such approach grants the right to claim the existence of "extending" and "narrowed" ways from possible to reality. Let us note that development of the managing system is time-to-time series of universal and alternative opportunities, that is reduction of many opportunities to one reality and increase in one opportunity in many realities. It is possible to call such series of opportunities the effect of the managing system modal circulation, passing through which opportunities are rarefied or condensed and yield more or less relevance (fig. 2).



Under Fig:

Effect of the modal circulation of the managing system	
Potency - Universal	Possibility - Alternative
Possibility - Alternative	Potency - Universal

Fig. 2. Effect of the modal circulation of the managing system
Рис. 2. Эффект модального круговорота хозяйствующей системы

So, the effect of modal circulation of the managing system shows that change of modalities is interfaced with quantitative transition: one opportunity (universal) is realized variously, and from a set of opportunities (alternatives) only one is realized. Universal and alternative make two main vectors of the managing system existence: condition of objects and relation of subjects.

In [5, p. 208] attention is focused on the fact that change of modalities is a basis of potency and is carried out by potentsiation or "be-possibiliance".

Conclusion. Thus, disclosure of the category "modality" essence in researching capacity of the managing systems allowed to draw certain conclusions and to receive results which are as follows:

1) Consideration of the managing systems financial capacity from position of modality gives opportunity to accurately differentiate necessary, real or possible extent of its realization;

2) It is proved that change of modalities, or effect of modal circulation which is carried out by potentsiation or "be-possibiliance", is fundamentals of potentiology science and is the cornerstone of the managing systems financial capacity development.

Prospects of further researches in this direction is profound studying of the categories "potentsiation" and "be-possibiliance" as main driving forces of the managing system modalities change.

References

1. Ahmanova, O.S. Dictionary of Linguistic Terms. – M.: Nauka, 1966. P. 237. P. 164
2. Aristotle. Metaphysics. M.: Nauka, 1975. 164 p.
3. Bally, Ch. Syntaxe de la modalité explicite. «Cahiers F. de Saussure» // Ed. by Rf Godel, Bloomington – London. 1969.
4. Berega, V.V., Pasko, U.I., Bileckiy, V.V., Savenkova, M.E. Logic. Donetsk: DonDDU, 2004. 430 p.
5. Epstein, M. H. Philosophy of the Possible. – SPb.: Aleteya, 2001. 334 p.
6. fs_potentiology.html.mht
7. Gajewska, U. Metatekstemy Charakteryzujbce Wprowadzane Trexci pod Wzgledem Epistemicznym // Rzeszqw. 2002. Pp. 60 – 74.
8. Getmanova, A.D. Textbook on Logic. – Moscow: Chero, 2000. Pp. 65-83
9. Gorpinich, V.O. Ukrainian Morphology. – D.: Dnepropetrovsk, 2000.
10. Grechina, I.V. Essence of Category «Modality» at the Research of the Potential of the Economic Systems // Economic Analysis. 2011. № 8. P.1.
11. Grechina, I.V. Potenciology of the Economic Systems // Trade and Market of Ukraine. 2011. №. 33. Pp.198-204.
12. Grechina, I.V. Semantics of the Laws of Envirology at Research of the Potential of the Economic Systems // Kharkov: XDEU. 2010. Pp. 150-158.
13. Vinogradov, V.V. Russianю Grammatical Study in a word. – M.: Nauka, 1947. 230 p.
14. Webster. Webster’s New International Multi-Purpose Dictionary of English. International Printing-House Traydent, 2003.
15. William L. Reese. Dictionary of Philosophy and Religion. Eastern and Western Thought. – New Jersy, London: Humanities Press, 1999. 486 p.

FINANCE, CURRENCY CIRCULATION AND CREDIT
РУБРИКА «ФИНАНСЫ, ДЕНЕЖНОЕ ОБРАЩЕНИЕ И КРЕДИТ»

UDC 332.145 (477:75) **DOI: 10.18413/2409-1634-2015-1-4-60-64**

Marina G. Nikitina
Ruslan V. Druzin
Dmitry B. Mirankov

SPECIAL REGIME OF INVESTMENT IN THE REPUBLIC OF CRIMEA: CONDITIONS AND PERSPECTIVES

1) Doctor of Economic Sciences, Doctor of Geographical Sciences, Professor, Head of Department of the World Economy, Crimean Federal University named after V.I. Vernadsky. 4 Vernadskiy Ave., Simferopol, 295007, Russia
2) PhD in Economics, Associate Professor, Department of the World Economy
Crimean Federal University named after V.I. Vernadsky/ 4 Vernadskiy Ave., Simferopol, 295007, Russia
3) Senior Teacher, Department of the World Economy, Crimean Federal University named after V.I. Vernadsky
4 Vernadskiy Ave., Simferopol, 295007, Russia/ *inecondep@mail.ru*

Abstract
The article analyzes the evolution of special investment regimes in the Republic of Crimea as a free economic zone, the basic conditions for the functioning of a free economic zone in the Republic of Crimea, the tendencies of investment processes and their problems.
Keywords: investment process; a special mode of investment; free economic zone; the Republic of Crimea.

Никитина М. Г.
Друзин Р. В.
Мираньков Д. Б/

ОСОБЫЙ РЕЖИМ ИНВЕСТИРОВАНИЯ В РЕСПУБЛИКЕ КРЫМ: УСЛОВИЯ И ПЕРСПЕКТИВЫ

1) доктор экономических наук, доктор географических наук, профессор, зав. кафедрой мировой экономики
Крымский федеральный университет имени В. И. Вернадского/
проспект Вернадского, 4, г. Симферополь, 295007, Россия
2) кандидат экономических наук, доцент кафедры мировой экономики
Крымский федеральный университет имени В. И. Вернадского/
проспект Вернадского, 4, г. Симферополь, 295007, Россия
3) ст. преподаватель кафедры мировой экономики/ Крымский федеральный университет имени В. И. Вернадского
проспект Вернадского, 4, г. Симферополь, 295007, Россия/ *inecondep@mail.ru*

Аннотация
В статье проведен анализ эволюции особых режимов инвестирования в Республике Крым, рассмотрены основные условия функционирования СЭЗ на территории Республики Крым, выявлены тенденции инвестиционных процессов и их проблемы.
Ключевые слова: инвестиционный процесс; особый режим инвестирования; свободная экономическая зона; Республика Крым.

Introduction. In the territory of the Republic of Crimea since 2015 the specific mode of investment caused by coming into effect of the Federal law "About development of the Crimean Federal District and free economic zone in territories of the Republic of Crimea and the Federal value city of Sebastopol" [2, 3] started functioning.

The concept "free economic zone" (FEZ) reflects various forms of economy liberalization which priority directions historically changed within the modern world [9, p.8]:

– when trade was a basis of international economic relations it promoted development of duty-free trade zones where conditions for high capital turnover were created;

– from the middle of the XX century joint business caused FEZ creation which are carrying out production activity, including export industrial zones;

– in connection with the financial capital role increase in the international economic relations bank zones and offshore centers where production is no longer on the first place, but commercial, financial and insurance activity gained development;

– during an era of scientific and technical progress there was a next FEZ generation which united science and high-tech production – scientific and technical zones, and in Japan the project of the third millennium technopolis where an attempt to combine strategy of economy intellectualization with national cultural and historical traditions was made, is realized.

Problems of special economic zones functioning were considered in works of many domestic and foreign scientists, such as Tis D., Buckley P., Kaesong M., Johnson G., Uilyamson O., Hauzer X., Alpatova E. S., Vasilyev L. I., Volkova E. S., Bykasov D. S., Danko T. P., Zimenkov R. I., Kalinina L. E. Kulakov V. V., Nikitina M. Nikolova L. V., Ovchinnikov S. G., Okrug Z. M, Petrunin V. V., Rybakov A. [8]. At the same time, problems of special economic zones functioning in Crimea currently are covered insufficiently.

Relevance of this article is defined by the need of attraction the additional investment for modernization of the Republic of Crimea economy, need for updating the infrastructure under conditions of sanctions.

Research objective. The purpose of article is defining prospects of specific investment mode in the Republic of Crimea under conditions of sanctions restrictions.

Results and Discussion. Functioning of investment specific mode in Crimea began in 1992 with adoption of law of Ukraine "About the general bases of creation and functioning of special (free) economic zones" on the basis of which the North Crimean experimental economic zone "Sivash" was created and situated in Krasnoperekopsk area of Autonomic Republic of Crimea for a period of 5 years.

Further efficiency and appeal of special zones functioning in Ukraine began to decrease, the quantity of privileges came near to zero, free zones were transformed to territories of priority development. However, the status of the priority development territory actually did not give any privileges. In 2005 FEZ and TPD in Ukraine stopped the actual existence under the terms of IMF.

The new round of special economic zones development and investment activity in the Crimea began in 2014.

Investment activity in the Republic of Crimea (RC) in 2014 (only 21.5 billion rubles, 37% – housing, 23% – buildings, except inhabited, 34% – transport, cars and equipment) was defined by the following factors (fig. 1) [1, p. 444]:

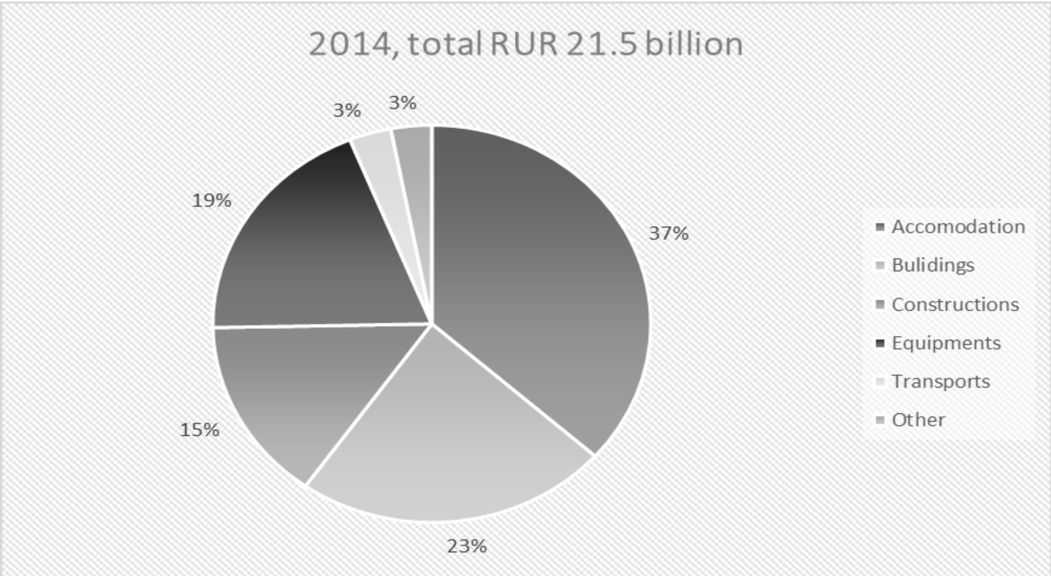
– Since 01.04.2014 registration of organizations in the territory of RC according to the legislation of the Russian Federation began;

– In August, 2014 the real estate re-registration in the territory of RC according to the legislation of the Russian Federation began;

– Many owners registered in Ukraine sold property that was fixed by statistics as investments;

– The enterprises which earlier changed the legal address to continental part, being physically in RC were registered in the location;

– There was a legalization of the existing assets.



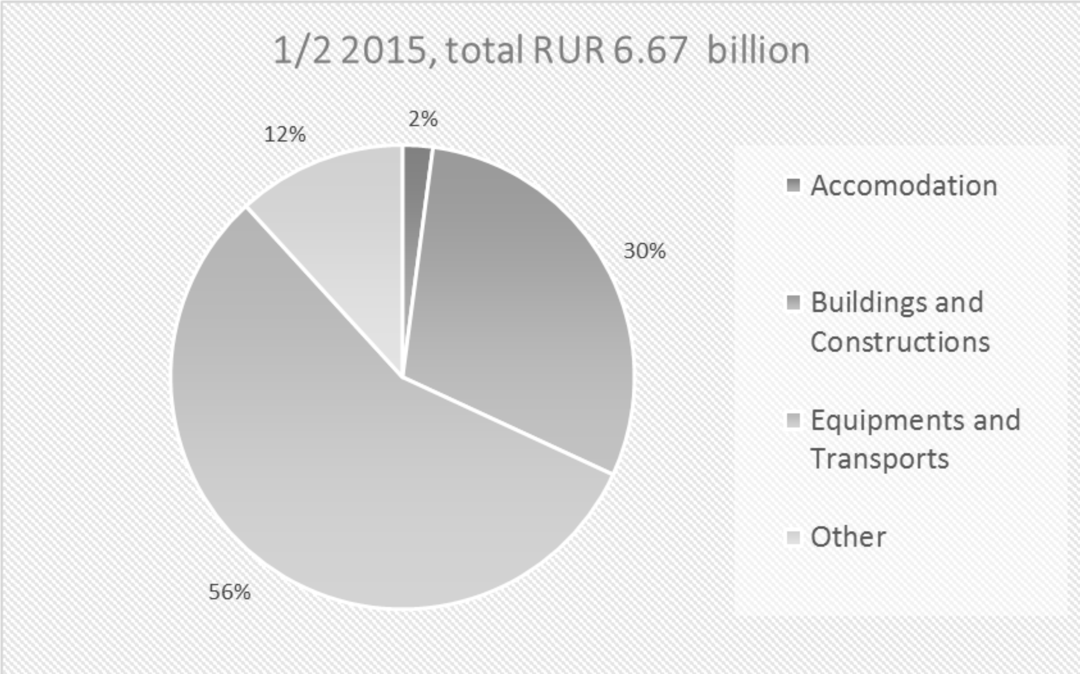
Source: complied by authors according to operational data of the Ministry of Economic Development of RC
Fig. 1. Structure of investment into fixed assets in the Republic of Crimea in 2014
Рис. 1. Структура инвестиции в основные средства в Республике Крым в 2014 году

In the first half of the year 2015 tendency changed (the total amount of 6.67 billion rubles) – 56% made investments into transport, cars and equipment.

Investment activity in 2015 was defined by the beginning of FEZ functioning (fig. 2) [1, p. 445].

FEZ is created in all territory of the Republic of Crimea and the federal value city of Sevastopol.

The term of FEZ functioning makes 25 years (till December 31, 2039).



Source: complied by authors according to operational data of the Ministry of Economic Development of RC

Fig. 2. Structure of investment into fixed assets in the Republic of Crimea in 1 half-year 2015

Рис. 2. Структура инвестиции в основные средства в Республике Крым в 1 полугодии 2015 года

FEZ is created according to the Federal law of the Russian Federation as of 29.11.2014 No. 377-FZ "About development of the Crimean Federal District and free economic zone in territories of the Republic of Crimea and the federal value city of Sebastopol".

FEZ provides a specific mode of entrepreneurial implementation and other activity, and also application of customs procedure of the free custom enforcement area.

The specific mode of entrepreneurial implementation and other activity in FEZ includes:

– features of town-planning activity implementation and land use in placement of the objects necessary for realization by FEZ participants of investment projects;

– specific mode of taxation;

– granting subsidies for expenses compensation of FEZ participants, including costs of custom duties payment, taxes and fees concerning goods (except excisable goods) imported for use in construction, equipment and hardware of the objects necessary for investment projects implementation.

Also by Federal law are defined:

– order of customs procedure application of the free custom enforcement area, commission of customs operations concerning the aircrafts placed under customs procedure of the free custom enforcement area in the territory of FEZ;

– order of customs operations commission concerning goods of the Customs Union transported by air;

– features of the state control (supervision) implementation in the territory of FEZ.

The provisions concerning procedure of town-planning activity and land use in placement of the objects necessary for investment projects realization by FEZ participants will start being applied from January 1, 2017.

The main preferences for investors are directed on decrease in the tax burden, among them:

Reduction in the rate of corporate income tax:

– the federal budget – 0% for 10 years;

– the budget of Crimea – 2% in the first 3 years; – 6% - 4-8th years; – 13.5% – over 9th year.

Exemption from property tax – for 10 years.

The use of the accelerated depreciation concerning in respect of its depreciable assets by a factor of 2.

Release from payment of the land tax by the organizations - participants of FEZ concerning the land plots located in the territory of FEZ and used for implementation of the contract on implementation of activity in FEZ for 3 years starting the month of ownership right signing on each land plot.

Reduce rates of insurance premiums – 7.6%, including:

– Pension Fund of the Russian Federation – 6%,

– Social Insurance Fund of the Russian Federation – 1.5%,

– Federal Compulsory Health Insurance Fund – 0.1%.

Participants of FEZ have no right to carry out activity in the sphere of natural resources use for exploration and production of minerals, development of continental shelf fields of the Russian Federation.

The potential participant of FEZ has to be registered in the territory of the Republic of Crimea, be on tax accounting in taxing authority, and have the investment declaration conforming to the established requirements.

The volume of capital investments on projects in the first 3 years from the date of the contract conclusion on activity conditions in FEZ has to make no less than:

– 3 million rubles – for subjects of small and medium business;

– 30 million rubles – for other persons.

The federal organ of the executive authority authorized by the Government of the Russian Federation appointed the Ministry of the Russian Federation for the Crimea. Before its abolition 48 certificates on participation were granted. In August-September, 2015 certificates of participants temporarily were not granted, in October the number of participants increased to 190.

Within the created Council for improvement of investment climate 335 demands for 710 billion rubles are considered, but contracts for rent of earth/property was concluded only 4 on 17.8 billion rubles. (table 1-2).

Table 1

Structure of appeals to the Council on the improvement of the investment climate

Таблица 1

Структура обращений в Совет по улучшению инвестиционного климата

Request category	Project number	Sum of investments, billion rubles.
Total, including:	335	709.86
At stage of the Demand coordination	251	620.33
At stage of the Agreement preparation	84	89.521
Projects on which Agreements are ready to signing	6	1.585
Projects on which there is a necessary package of documents, the draft agreement at a completion stage	32	26.471
Projects on which there is a process of documents preparation for the Agreement	46	61.465

Source: compiled by the authors according to the operational data of the Ministry of economic development of RC.

Table 2

Structure of the Considered Appeals to the Council on the Improvement of the Investment Climate

Таблица 2

Структура рассмотренных обращений в Совет по улучшению инвестиционного климата

Economy sphere	Project number	Sum, billion rubles.
Total signed Agreements	40	47 billion 060 million rubles.
Lease contracts signed	4 (MTPA - Simferopol, Crimean rod - Feodosiya, KRYMTETS – Simferopol, the Crimea Shuz - Yevpatoria)	17 billion 766 million rubles.
Additional agreements signed	1	In preparation 5
Industry	8	2.277
Construction	2	0.85
Tourism	6	0.867

Economy sphere	Project number	Sum, billion rubles.
TEK	12	38.698
Farming	7	4.084
Fishing	2	0.016
Sports	2	0.19
Ecology	1	0.073

Source: complied by authors according to operational data of the Ministry of Economic Development of RC.

Conclusion. The carried-out analysis allowed to reveal the following problems:

– Registration of land associated with the lack of cadastral passports on land plots with possible counteraction of local authorities, the overestimated rental rates on a number of RC regions;

– Relationship with local authorities, connected with problems of decision-making (responsibility), existence of local elite which interests can clash with the interests of investors;

– No actual funds have a certain percentage of investors that can be revealed only after 01.04.2016 – the period of giving the first report on FEZ activity;

– Participants' knowledge which is manifested in the lack of experience, competence for FEZ activity among potential investors and government officials;

– Various interests of participants not always coinciding with declared which overcoming demands considerable material and temporary resources.

The solution of the designated problems is possible on the basis of "bottlenecks" identification after an operating time of experiment on work with the first investors that will allow to increase inflow of investments into the Republic of Crimea and to modernize economy and a social infrastructure of the region.

Further authors plan to develop indicators of investments into FEZ efficiency on the basis of the approved and realized investment projects analysis that will allow to accelerate decision-making by Council for improvement of investment RC climate and to increase quality of the investment projects realized within this FEZ.

References

1. Druzin, R.V. On the Trends of Investment in the Republic of Crimea now // Integration Processes in Modern Geo-Economic Space: Materials of Scientific-Practical Conference «Integration Processes in Modern Geo-Economic Space». Simferopol: FSAEI HE «V. I. Vernadsky Crimean Federal University», 2015. Pp. 444-446.

2. Federal Law of the Russian Federation of 29.11.2014 №378-FZ «On Amendments to Certain Legislative Acts of the Russian Federation in Connection with Adoption of the Federal Law «On the development of the Crimean Federal District and the Free Economic Zone on the Territory of the Republic of Crimea and the Federal City of Sebastopol». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

3. Federal Law of the Russian Federation of 29.11.2014 №378-FZ «On the Development of the Crimean Federal District and the Free Economic Zone on the Territory of the Republic of Crimea and the Federal City of Sebastopol». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

4. Law of the Republic of Crimea of 29.12.2014 №61-ZRK/2014 «On Establishing Interest Rates on Corporate Income Tax in the Republic of Crimea». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

5. Law of the Republic of Crimea on 19.11.2014 № 7 ZRK/2014 «On the Property Tax of Organizations». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

6. Law of the Republic of Crimea on 29.12.2014 №59-ZRK/2014 «On Establishing the Tax Payable under the Simplified System of Taxation in the Republic of Crimea» URL:http://minek.rk.gov.ru/rus/info.php?id=608781.

7. Law of the Republic of Crimea on 29.12.2014 №60-ZRK/2014 «On Establishing the Unified Agricultural Tax in the Republic of Crimea». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

8. Nikitina, M.G. Geo-Economic Strategy of Ukraine in the Context of Integration of the Black Sea Region: [monography]. Simferopol: DIP, 2011. 354 p.

9. Nikitina, M.G. The Phenomenon of Free Economic Zones in the Modern World. Simferopol, 1998. 188 p.

10. Order of Council of Ministers of the Crimea «On the Organization of the Functioning of the Free Economic Zone on the Territory of the Republic of Crimea» of 31.12.2014 №1639-p. URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

11. Order of the Ministry of the Russian Federation for the Crimea of 09.02.2015 №25 «On the Approval of an Exemplary Form of the Contract on Activity Conditions in the FEZ». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.

12. Order of the Ministry of the Russian Federation for the Crimea of 09.02.2015 № 27 «On Approval of the Certificate of Incorporation of a Legal Entity or an Individual Entrepreneur in a Single Register of Members of the Free Economic Zone». URL: http://minek.rk.gov.ru/rus/info.php?id=608781.