

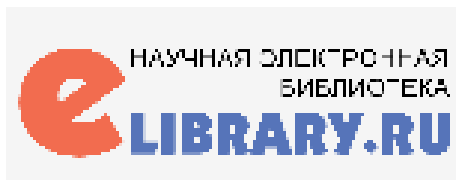
# ინოვაციური ეკონომიკა და მართვა

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QUANTITATIVE COMPOSITION OF  
ECONOMICALLY ACTIVE AND NON-ACTIVE  
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*აგვისტო, 2019*

**ანოტაცია.** ნაშრომში გაანალიზებულია რეგიონის შრომის პოტენციალი (კიროვოგრადის რეგიონის მაგალითზე), მისი ფორმირების ტენდენციები, როგორც ინოვაციური საქმიანობის მთავარი რესურსი რეგიონის ინოვაციური განვითარების უზრუნველსაყოფად. 2000-2018 წლის პერიოდისთვის განსაზღვრულია კიროვოგრადის რეგიონის ეკონომიკურად აქტიური, დასაქმებული და უმუშევარი მოსახლეობის შეცვლის ტენდენციები. კიროვოგრადის რეგიონის შრომითი რესურსების ნაშთი, მათი განაწილების თვალსაზრისით, ასაკობრივი ჯგუფების მიხედვით, სამუშაო შესაძლებლობების გათვალისწინებით, ეკონომიკური საქმიანობის დონის მიხედვით. გამოკვლეულია კიროვოგრადის რეგიონის ეკონომიკურად არააქტიური მოსახლეობის ასაკობრივი დინამიკა და სტრუქტურა 2000 წლიდან 2018 წლამდე პერიოდში. ჩატარებულია უკრაინისა და კიროვოგრადის რეგიონის ეკონომიკურად აქტიური და ეკონომიკურად არააქტიური მოსახლეობის სტრუქტურის შედარებითი ანალიზი ასაკისა და განათლების დონის მიხედვით. მითითებულია რეგიონის შემდგომი ინოვაციური განვითარების შემდეგი საფრთხეები: ეკონომიკურად არააქტიური, უმუშევარი და არაფორმალურად დასაქმებული მოსახლეობის მნიშვნელოვანი წილი, ახალგაზრდების მნიშვნელოვანი გადინება, როგორც მოსახლეობის კატეგორიის ინოვაციური საქმიანობის ყველაზე მეტად მიდრეკილება, შიდა და გარე მიგრაციის

**საკვანძო სიტყვები:** შრომითი რესურსი, შრომითი პოტენციალი, რეგიონის ინოვაციური განვითარება, ეკონომიკურად აქტიური მოსახლეობა, ეკონომიკურად არააქტიური მოსახლეობა

**ABSTRACT.** The labor potential of the region (on the example of the Kirovohrad region), tendencies of its formation as the main resource of innova-

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tive activity in the context of providing innovative development of the region are analyzed. The tendencies of change of economically active, employed and unemployed population of Kirovohrad region for the period 2000-2018 are determined. The balance of labor resources of Kirovohrad region from the point of view of their distribution by age groups, taking into account working capacity, by level of economic activity, employment, including formal is calculated. Dynamics and structure of age of economically inactive population of Kirovohrad region for the period from 2000 to 2018 are investigated. A comparative analysis of the structure of economically active and economically inactive population of Ukraine and Kirovohrad region by age and level of education is conducted. The following threats for further innovative development of the region are specified: a significant share of economically inactive, unemployed and informally employed population, significant outflow of young people, as the most prone to innovative activity of the population category, due to internal and external migration. The official reasons for economic inactivity of the population of Kirovograd region and tendencies of their similarity with other regions of Ukraine are distinguished. It is substantiated that by the share of economically inactive population who fulfills their household duties and is "lost" in the job search process Kirovograd region is among certain western regions of the Ukraine. It is concluded that the actually economically inactive population of these regions forms the proportion of the population who goes to work abroad or work in the informal sector and is not covered by the relevant statistical observations.

**Key words:** labor resources, labor potential, innovative development of the region, economically active population, economically inactive population

**The purpose of the article** is to analyze the economically active and inactive population of the region (on the example of the Kirovograd region), its age and educational structure as the main resource of innovative activity in the context of regional innovation development.

**Originality and value, problem statement:**

It is substantiated that solving the problems of employment and unemployment at the regional level is one of the most important prerequisites for its sustainable development, especially in the conditions of activation of the innovative component. The following threats to further innovative development of the region are specified: a significant share of economically inactive, unemployed, significant outflow of young people, as the most prone to innovative activity of the population category, due to internal and external migration. The risks of youth loss as the most prone to innovative activity of the population category, taking into account the intensity of both internal and external educational migration at the level of undergraduate and graduate level, are identified. The necessity of development of the regional innovative development strategy, levers and mechanisms of its management with emphasis on preservation and development of labor resources is substantiated.

**Materials and methods, analysis of recent research:**

In the article general scientific and special methods of research have been used. The following general scientific methods were used in the research process: induction and deduction; classification; abstraction, analysis and synthesis; methods of system analysis and concretization. Methods of comparative and economic-mathematical analysis were

used to study the trends of formation and structure of economically active and inactive population of the Kirovograd region of Ukraine. The graphical representation method was used to illustrate the obtained results.

Resolving issues of employment and unemployment at the regional level is one of the most important prerequisites for its sustainable development, especially as the innovation component becomes more active. Thus, human capital is the main determinant of national innovation competitiveness, but now its efficiency in Ukraine is low.

Factors that determine the sources of economic development and enable it physically include: the availability of resources in quantitative and qualitative aspects; educational and qualification aspects of labor resources; the qualitative structure of the capital and its technical condition; technology [1, p. 108]. In the case of enterprises that are guided by the concept of innovative marketing, the most important resources are labor and information, because it is people who, based on the available information, are generators of innovation ideas, and it is they who can create programs for the implementation of these ideas, based on the facts that the main link of the mechanism of creation of innovations is labor resources, and the process of their involvement is one of the most important [1, p. 168]. Therefore, the formation of a strategy for innovative development of the region can be carried out not only based on the understanding the economic situation, but also the essence of socio-economic relations in the regional labor market.

#### **Highlighting unsolved parts of a common problem:**

Many scientists have explored the problems of formation and efficient use of labor resources, factors that shape their structure and impact on regional development. First of all, it is worth noting the scientific achievements in the study of the problems of formation of labor resources, which were made by scientists of the Ptoukha Institute for Demography and Social Studies of the National Academy of Sciences of Ukraine [11; 17]. The models of the transitive labor market, the interconnection between different spheres of life (education, household, unemployment, employment, retirement) are presented in a monographic study by Ilyich L.M. [10]. Models for identifying economically active, employed and unemployed people in the context of social ties are of scientific interest of other scientists [8]. Of particular note is the study of the unemployed economically active population of the Lviv region, conducted by scientists of the Institute of Regional Research named after M.I. Dolishniy of the National Academy of Sciences of Ukraine [13]. Problems of innovative development are also presented in a large number of monographic studies, in particular [2; 18; 14; 1; 9; 4]. At the same time, the influence of the structure of economically active and economically inactive population on the innovative development of the region needs further research.

The purpose of this study is to analyze the economically active and inactive population of the region (on the example of the Kirovograd region), its age and educational structure as the main resource of innovative activity in the context of regional innovation development.

#### **Presenting main material:**

The current state of the labor market in the Kirovograd region is characterized by the presence of certain problems, which are a barrier to the innovative development of the region, since the labor potential of the Kirovograd region during the period 2000-2018 has significantly decreased (Table 1). Of particular concern is the quantitative and qualitative imbalance between supply and demand for labor, high unemployment, falling employment, and low employment in rural areas.

In particular, the economically active population aged 15-70 years decreased from 511.1 thousand people in 2000 to 430.4 thousand people in 2018. But we have an increase of 1 thousand people in 2018 compared to 2017 due to 400 people of working age, 600 people of working age.

The number of employable population in the period from 2000 to 2018 decreased from 493.3 thousand people to 416.0 thousand people. The number of employed population aged 15-70 has decreased from 435.2 to 380.5 thousand people, but again in comparison with 2017 we have an increase of 3.7 thousand people, due to persons of working age - 2.3 thousand people and disabled people - 1.4 thousand people. The share of employed population aged 15-70 in the total population of the corresponding age increased from 52.4 to 54.5%.

TABLE 1

CHARACTERISTICS POPULATION OF THE KIROVOGRAD REGION BY THE LEVEL OF EMPLOYMENT AND ECONOMIC ACTIVITY IN 2000-2018, THOUSAND PEOPLE

Year	Economically active population		Employed population		The average number of full-time employees, thousand people	Unemployed of working age
	at the age of 15-70 years	of working age	at the age of 15-70 years	of working age		
2000	511,1	493,3	435,2	419,0	317	74,3
2001	504,9	486,0	428,2	410,0	292	76,0
2002	517,8	480,1	470,0	433,3	275	16,8
2003	501,4	471,6	454,9	422,1	255	19,5
2004	498,3	467,7	441,5	413,7	241	54,0
2005	501,5	460,0	457,5	416,0	237	44,0
2006	500,2	460,1	458,9	418,8	235	41,3
2007	503,2	461,3	462,4	420,9	239	40,8
2008	499,2	458,7	459,1	418,6	233	40,1
2009	480,3	438,9	432,7	388,3	209	47,6
2010	473,5	431,6	431,2	389,3	210	42,3
2011	474,0	436,1	433,1	395,2	204	40,9
2012	473,7	437,0	433,7	397,0	204	40,0
2013	471,0	434,3	434,0	397,3	197	37,0
2014	440,3	420,8	391,1	371,6	190	49,2
2015	436,6	419,7	386,3	369,9	180	49,8
2016	428,8	416,5	375,7	363,4	177	57,1
2017	429,4	416,4	378,8	363,8	175	57,6
2018	430,4	416,0	380,5	366,1	178	49,9

Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

The number of unemployed in 2000 was 75.9 thousand people aged 15-70 years and 74.3 thousand persons of working age, which made up 14.9% and 15.1% of the economically active population of the respective age group. In 2018, the number of unemployed decreased by 26 thousand people aged 15-70 and by 24.4 thousand working age population compared to 2000, which made up 11.6% and 12.0% of the economically active population of the respective age group.

Thus, the positive trends are: (1) the decrease in the number and share of the unemployed in the economically active population; (2) the growth of the employed and economically active population aged 15-70 compared to 2017 and the increase in their share in the population of the corresponding age, compared to 2000; (3) there are no significant changes in the share of employed and economically active population of working age in the population of the corresponding age (from 64.5% to 63.8% and from 76.0 to 72.5% respectively).

But at the same time by all indicators (level of economic activity, employment rate, unemployment rate) Kirovograd region is below the average level in Ukraine (Table 2).

In 2018, the level of economic activity of the population of the Kirovograd region is lower than in Ukraine, except for economic activity in urban settlements: in the Kirovograd region this indicator is 64.2%, and in Ukraine as a whole - 62.8%. At the same time, the employment rate is below the average in Ukraine by 3 percentage points, with the exception of the employment rate in rural settlements - in the Kirovograd region it is 48.3% and in Ukraine - 54.4%. Accordingly, the unemployment rate in the Kirovograd region exceeds the average level in Ukraine by 3 percentage points and is the highest among men - 14.1%. The lowest unemployment rate was observed in Kharkiv (6.1%), Kyiv

(6.5%), Odesa (7.3%) regions and the city of Kyiv (6.9%), and the highest in Poltava (12.0%), Kirovograd (12.2%), Volyn (12.5%), Donetsk (14.6%) and Luhansk (6.6%) regions.

**TABLE 2**  
**ECONOMIC ACTIVITY OF THE POPULATION BY SEX AND PLACE OF RESIDENCE**  
**IN KIROVOHRAD REGION AND UKRAINE IN 2017-2018**

Indicator	2017		2018	
	Kirovohrad region	Ukraine	Kirovohrad region	Ukraine
<b>The level of economic activity,%</b>	<b>60,8</b>	<b>62,0</b>	<b>61,6</b>	<b>62,6</b>
women	54,9	59,7	54,6	56,8
men	67,7	69,0	69,1	69,0
urban settlements	61,2	62,8	62,2	63,3
rural settlements	59,6	60,1	59,7	60,6
<b>Employment rate,%</b>	<b>53,3</b>	<b>56,1</b>	<b>54,5</b>	<b>57,1</b>
women	49,0	51,1	50,2	52,3
men	58,2	61,4	59,2	62,1
urban settlements	56,2	56,9	58,1	58,1
rural settlements	48,3	54,4	48,6	55,0
<b>Unemployment rate,%</b>	<b>12,2</b>	<b>9,5</b>	<b>11,6</b>	<b>8,8</b>
women	10,7	7,7	8,6	7,4
men	14,1	11,1	14,3	10,0
urban settlements	12,6	9,3	11,3	3,6
rural settlements	11,6	9,9	12,2	9,2

Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

Analysis of the structure of economically active population of the Kirovograd region showed its change in 2018 compared to 2017. Thus, in 2017, the educational level of the economically active population of the Kirovograd region was dominated by those with vocational (30%) and incomplete higher education (22%), their share higher than the average in Ukraine - 19% and 26% in accordance. In comparison with the average in Ukraine, the share of those with full higher education (educational and qualification levels of “master’s” and “specialist”) was lower. If in the whole in Ukraine this indicator is 32%, in the Kirovohrad region - 28%.

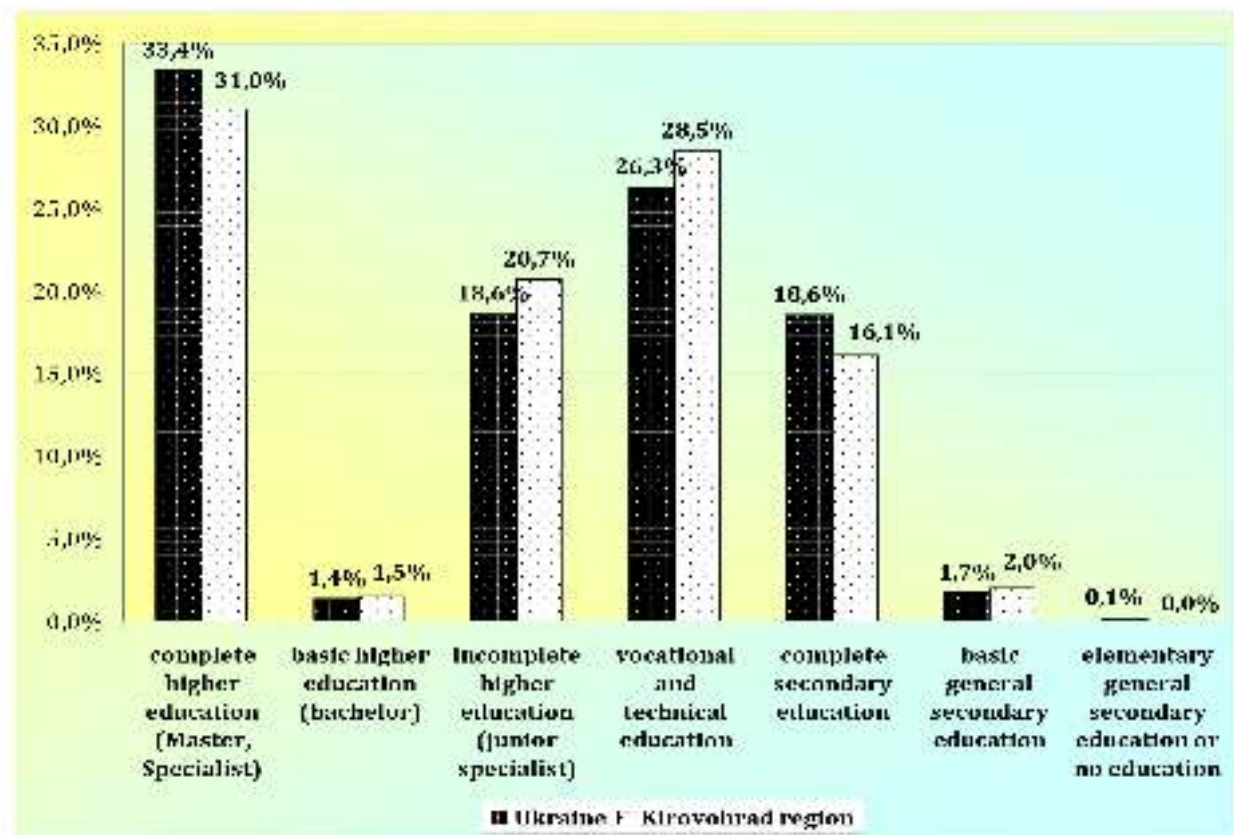
In 2018, those who have gained full high education degree (master’s or specialist) begin to occupy the largest share in the economically active population: 31.0% in the Kirovograd region (Figure 1).

The share of people with complete secondary education has also increased: in 2017 - 15.7% of the total economically active population, in 2018 - 16.1%. At the same time, differences from the Ukrainian average levels remain. If the share of those with full and basic higher education in Ukraine is 34.8%, in the Kirovograd region this indicator is 32.5%. On the contrary, the highest is the share of those who get a diploma of junior specialist and working profession (graduates of vocational schools): 49.2% - in Kirovohrad region, 44.9% - in Ukraine. The share of those with only secondary education in Ukraine is 20.3%, in the Kirovograd region - 18.1%.

Internal educational migration of young people is one of the main channels of territorial redistribution of the population of Ukraine and, in fact, its starter. The intensity of internal educational migration at the level of bachelor’s and master’s degrees (universities, academies and institutes) is traditionally higher than at the level of short cycle of higher education (colleges) [17], which is clearly illustrated by the example of the Kirovograd region. According to the CEDOS Research Center [12] in the Kiev city and Kharkiv region, almost 100% of entrants have enrolled in higher education institutions in their region, in Odessa, Lviv and Chernivtsi regions - about 90%. In the other 18 regions, this figure ranges from 70-40%, and only in the Kirovohrad region does not exceed 30%. Thus, in 2017, only 683 persons of the 2541 applicants (or 26.9%) from the Kirovograd region entered higher education institutions in the same region; in 2018 only 832 of the 2,686 entrants or 31.0%.

**FIGURE 1.**

**STRUCTURE OF ECONOMICALLY ACTIVE POPULATION OF UKRAINE AND KIROVOGRAD REGION BY LEVEL OF EDUCATION IN 2018, %**



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

In most cases, applicants with high external independent assessment scores left their region. High mobility is a typical feature of modern youth. The internal educational migration remains the most affordable way of integrating into the labor market of another city and region after receiving education in relevant higher education institutions.

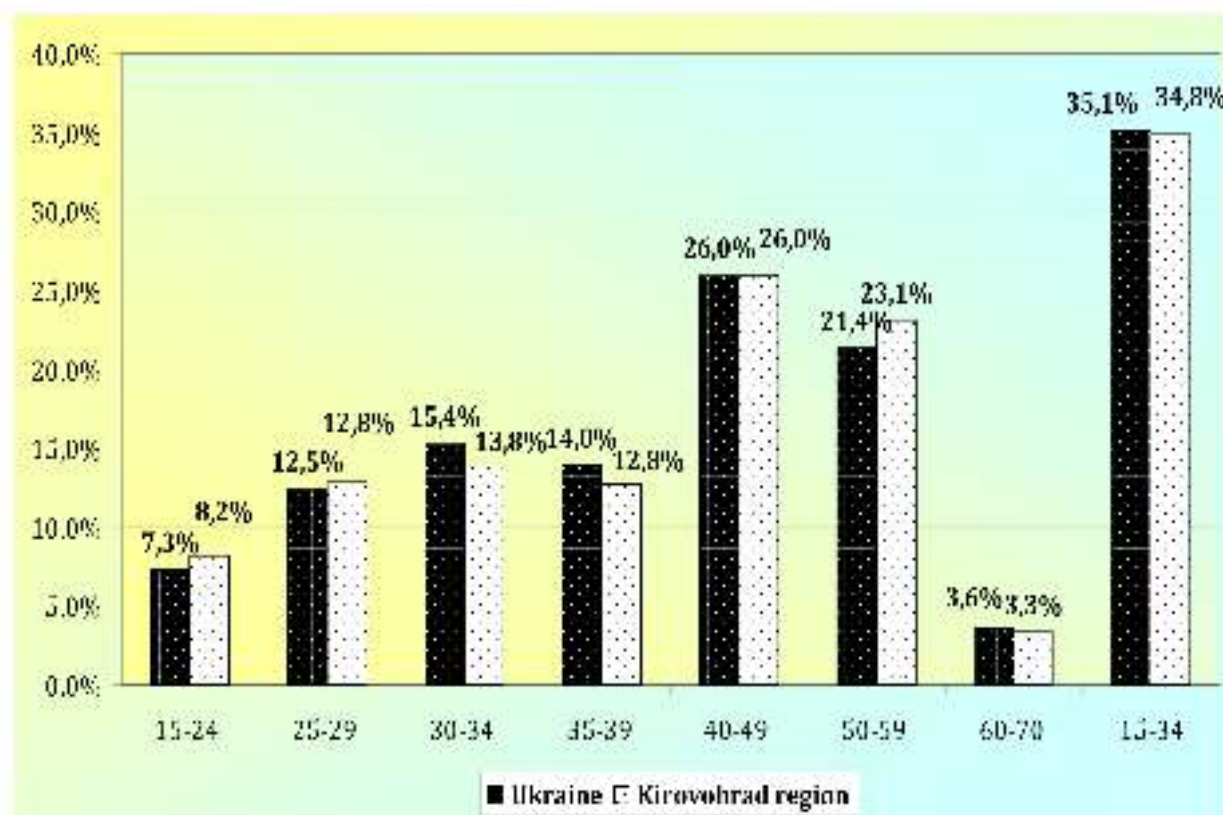
The analysis of the structure of economically active population by age showed that the share of young people (15-34 years) in 2017 was the same in Ukraine and Kirovograd region - 36%. Although in the Kirovograd region the share of young people aged 15 to 24 years was higher than the average in Ukraine, the share of persons aged 30 to 34 years was lower than the average in Ukraine. Also in the Kirovograd region, a smaller proportion of those aged 35-39 are in the total economically active population, but larger of those aged 40-59.

In 2018, the age structure of the economically active population has changed. If in Ukraine the share of young people aged 15-34 is 34.1% and in the age group 15-39 it is 48% (that is, almost half of the economically active population aged 15-70 years), in the Kirovograd region these indicators are 32.2 % and 44.8% (Figure 2). Such structure confirms the conclusions about the redistribution of youth from the Kirovograd region for the benefit of other regions of Ukraine.

The potential workforce is economically inactive people, unemployed and informally employed. In the Kirovograd region, there were 401.7 thousand people in 2017 and 378.1 thousand people in 2018. In its composition, the largest share is the economically inactive population, which necessitates a change in approaches to the estimation of labor resources, because for a long time it was traditionally assumed that person may be either employed or unemployed, and the fact of the possibility of economic inactivity and its causes remained neglected.

FIGURE 2.

STRUCTURE OF ECONOMICALLY ACTIVE POPULATION  
OF UKRAINE AND KIROVOHRAD REGION BY AGE IN 2018, %



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

The number of economically inactive population of the Kirovohrad region decreased from 319.8 thousand people to 268.4 thousand people by 16.1% (Figure 3), which corresponds to the overall trends of changes in economically active population. But this decrease was only due to the decrease of economically inactive population older than working age: from 163.6 to 110.4 thousand people. The number of economically inactive population of working age has not changed: 156.2 thousand people in 2000 and 158.0 thousand people in 2018. Accordingly, the share of persons of working age in the total number of economically inactive population increased significantly: from 48.8% to 58.9%.

Among the main global reasons for the decline in economic activity of the population of the countries of the former USSR are distinguished the following: abandonment of the ideology of forced and compulsory employment, increasing the share of extreme age groups of population, refusal to distribute social goods and services through enterprises, increasing the role of income from property and from others non-labor income, land acquisition for use [7, p. 18-20]. However, now these reasons are complemented by others.

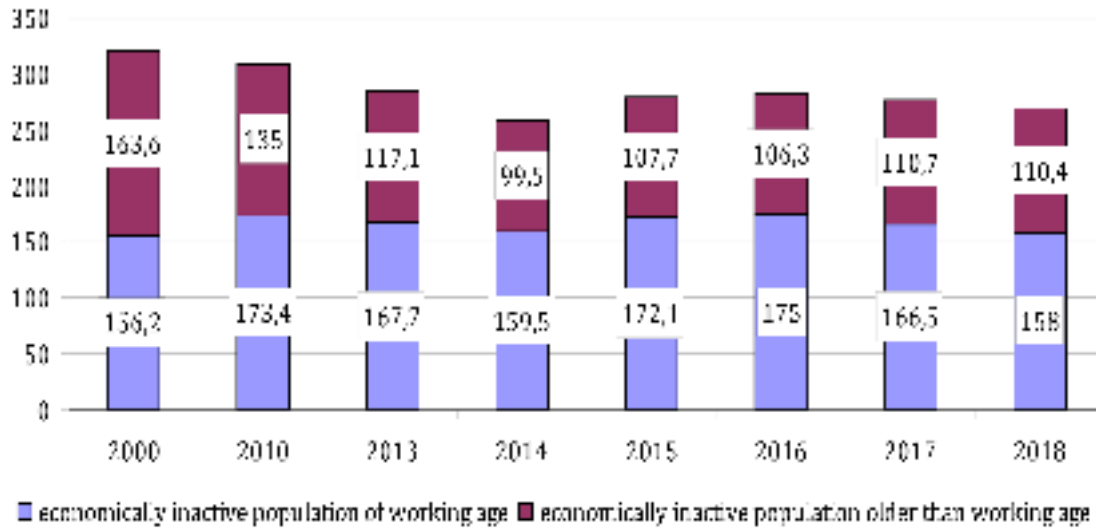
The reasons for the economic inactivity of the population aged 15-70 include objective reasons (pensioners and students, who are not expected to be obliged to work in principle) (Figure 4). In 2017, the share of pensioners and students was 53.6% and 20.7% in Ukraine, 53.8% and 15.4% respectively in the Kirovohrad region. In 2018, the share of pensioners and students was 54.7% and 20.97% in Ukraine, 53.0% and 17.0% respectively in the Kirovohrad region.

But other reasons are also officially stated, including: home (family) duties, health, seasonal nature of work, frustration, lack of desire to look for work or non-acquaintance of where and how to do it. The number of such persons in the Kirovohrad region is almost 83 thousand, and the share of those who are not economically active for other reasons

is one of the highest in the Kirovohrad region - 30%, including 25% are those who do their home (family) duties, 5% are the so-called “desperate” ones.

FIGURE 3.

**DYNAMICS OF ECONOMICALLY INACTIVE POPULATION OF KIROVOGRAD REGION AND ITS STRUCTURE IN 2000-2018**

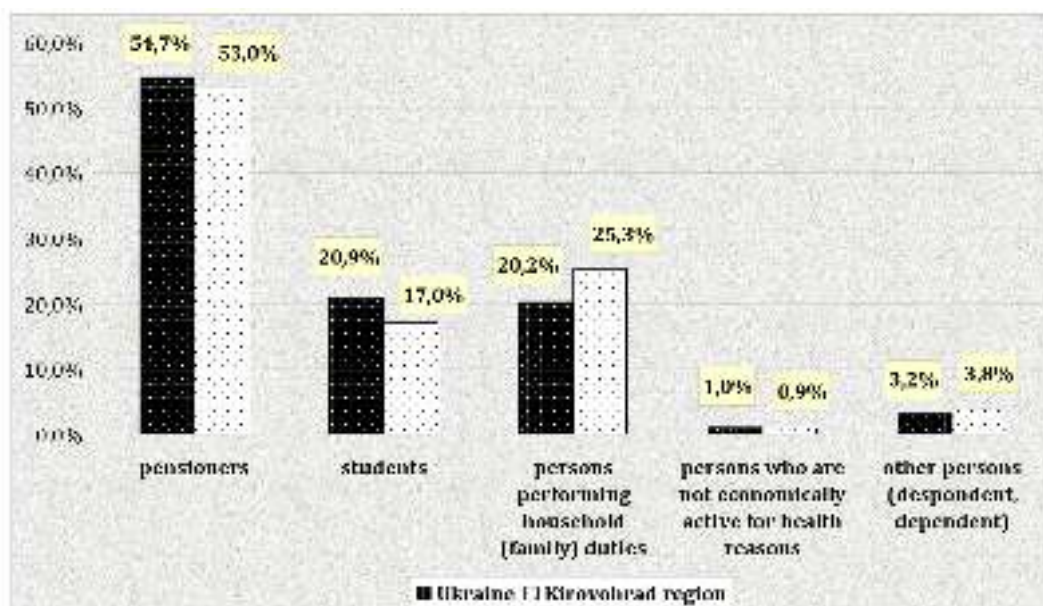


Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

Kirovohrad region is among the first six regions in which this figure exceeds 30%. In 2017, such regions of Ukraine were Ternopil (36.4%), Zakarpattia (35.4%), Volyn (34.6%), Rivne (34.4%), Chernivtsi (31.1%), Kirovohrad (30.8%). In 2018, the list of such regions has changed (Figure 5).

FIGURE 4.

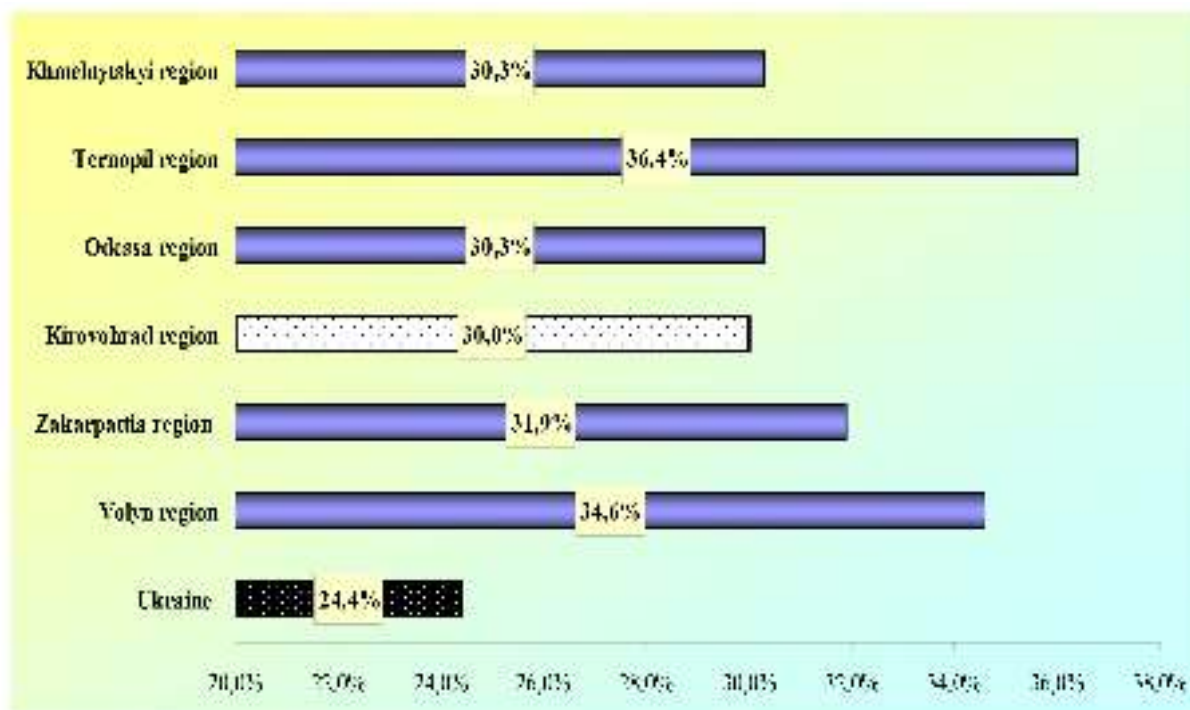
**THE REASONS OF THE ECONOMIC INACTIVITY OF THE POPULATION IN UKRAINE AND KIROVOGRAD REGION IN 2018**



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

**FIGURE 5.**

**REGIONS WITH THE HIGHEST PROPORTION OF PERSONS WITH HOUSEHOLD (FAMILY) RESPONSIBILITIES AND THE “DEPRIVED PERSONS” IN THE TOTAL ECONOMICALLY INACTIVE POPULATION IN 2018, %**



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

In fact, the economically inactive population of these regions forms the population who goes abroad for work or works in the informal sector and is not covered by relevant statistical observations.

Scientists emphasize that the causes of economic inactivity and its level have certain differences in socio-demographic groups of the population [10, p. 183]. The analysis of the structure of economically inactive population by age shows that the share of young people (15-34 years) in the Kirovograd region is smaller than in Ukraine (34% and 33% respectively) (Figure 6).

But this situation is caused by the economically inactive youth aged 15 to 24 years - its share is 21% in the Kirovograd region, which is 3 percentage points less than the average in Ukraine. However, in the Kirovograd region the proportion of those aged 25 to 49 is higher than the average in Ukraine (24% and 22% respectively), and the proportion of persons aged 50 to 70 is the same – 54%.

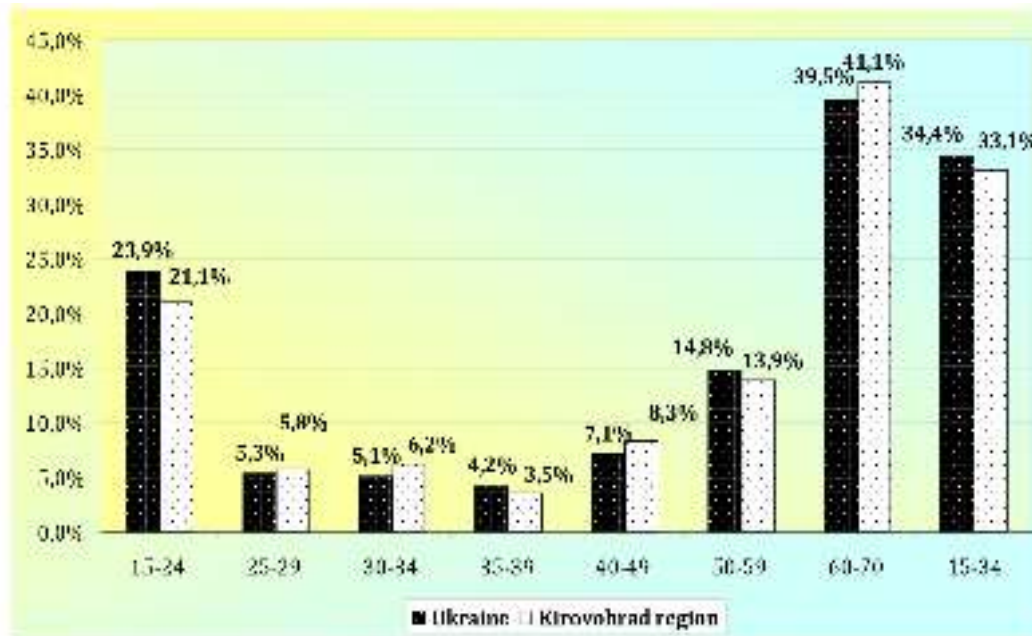
When comparing the structure of economically inactive population of Kirovograd region by the level of education with the average indicators in Ukraine (Figure 7), it can be concluded that the share of those who have incomplete higher, vocational education and no education at all in Kirovograd region (19.1%, 22.4% and 2.5% respectively) higher than the corresponding indicators in Ukraine (15.0%, 19.0%, 1.9% respectively).

In Ukraine as a whole, the share of those who have a complete higher (15.9%), a basic higher (1.6%), a complete secondary education (32.9%) is higher than in the Kirovograd region (12.7% - a complete higher, 0.8% - a basic higher, 27.7% - a complete secondary education). As a whole, in Ukraine among economically inactive people the share of those who have additional education, except general secondary education is 51.5%, with almost the same distribution between those who have complete higher, incomplete higher and vocational education. In the Kirovograd

region, there are 55.0% of such persons, with a predominance of persons with vocational, technical and incomplete higher education.

FIGURE 6.

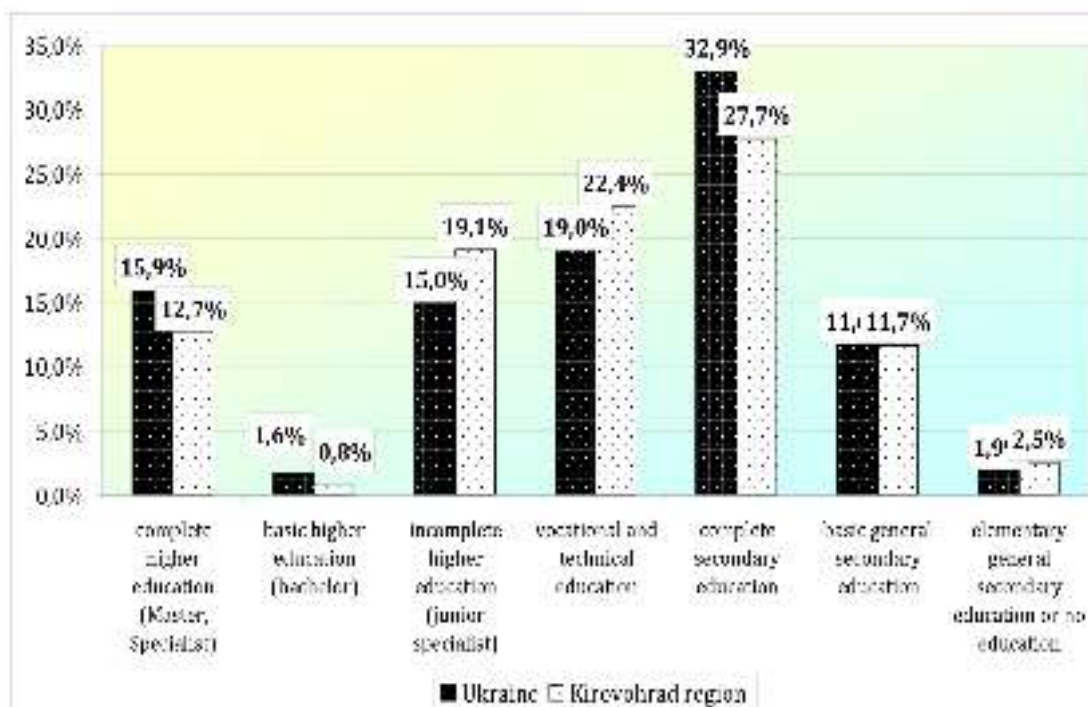
**STRUCTURE OF ECONOMICALLY INACTIVE POPULATION OF UKRAINE AND KIROVOGRAD REGION BY AGE IN 2018,%**



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

FIGURE 7.

**STRUCTURE OF ECONOMICALLY INACTIVE POPULATION BY LEVEL OF EDUCATION IN 2018,%**



Source: calculated and summarized by the authors based on [3; 5; 6; 16; 15].

In order to reduce threats in the sphere of formation of labor potential in the context of regional innovation development, it is advisable to use the measures proposed to overcome threats in the sphere of innovation employment implementation processes [11, p. 303]:

- implementation of an effective socio-demographic policy, the main instruments of which should be: increasing the share of people involved in productive activities by reducing the proportion of economically inactive population, developing and implementing measures to promote greater and more harmonious inclusion in employment of women taking maternity leave to care for children 3 years of age or younger, improving mechanisms for preventing the spread of labor diseases and premature death of the employed;
- expanding the involvement of older workers in productive activities with a view to increasing their economic activity, gradually raising their retirement age, improving their retraining programs, and involving them in non-formal education programs, especially in innovative fields of activity;
- introduction of broad educational programs on priority areas of innovative economic development, reform of the vocational education system (both vocational and higher) in order to improve the quality parameters of the workforce;
- stimulating the increase of the number of jobs, especially in the innovation-active spheres of activity, improving the quality and expanding the range of social guarantees for the employed, facilitating access to their employment, providing broad access to career, professional and individual development opportunities for the employed regardless of their age, level well-being and status.

As L. Ilyich emphasizes, the basic idea of the policy of attracting economically inactive population to the transitive labor market should be refusal to focus on the current job offer [10, p. 26]. The essence of the idea is that with civilized recognition of human rights and freedoms, as well as under flexible state governance, each person - independently or in cooperation with any number of persons - gets the opportunity to create new units of self-employment, micro and small-format jobs, to start classical enterprises with minimal transaction costs for their legitimation [10, p. 26-27].

#### CONCLUSIONS:

The generation of innovative potential and the provision of innovative development can occur through various sources according to the types of resources used, among which labor and intellectual resources are of great importance. Despite the minimal but important tendency of increasing the number of economically active and employed population and decreasing number of unemployed and informally employed in Kirovohrad region, it is necessary to emphasize the significant threat to the further innovative development of the region: a significant proportion of economically inactive, unemployed and informally employed population in Kirovohrad region, significant outflow of young people through internal and external migration.

The analysis show a large proportion of the economically inactive population who declare fulfilling their homework responsibilities and are “deprived” about the job search process. By this indicator, the Kirovograd region is in sixth place among such regions of the western region of Ukraine as Chernivtsi, Volyn, Ternopil, Zakarpattia.

Unfortunately, the conclusion is that “the situation of those depressed territories, where the low proportion of potential (children) and actual (working age) employable persons, the high proportion of elderly people, and the particularly unfavorable balance of natural migration movement population is combined with large-scale migration outflow and with “stagnant” dynamics and conservative structure of economy and employment of population (Sumy, Chernihiv, Luhansk, Kirovograd regions) “, are already particularly difficult in the context of the formation of labor potential” [17, p. 251], confirmed by regional analysis. Already, the Kirovohrad region is experiencing acute negative effects of the large-scale outflow of labor, and the lack of appropriate qualifications is an obstacle to the creation of

new jobs. Trends in innovation activity in Ukraine show its declining nature, which is manifested in the decline of innovatively active enterprises, the decrease in the number of employees involved in the implementation of research and development, the decline in GDP, which requires a thorough study and take into account the factors that provide the transition from the traditional model of economy to the innovative one. The determining factor for the development of innovative activity in Ukraine is human capital, whose potential is hardly used to accelerate the development of an innovation-oriented economy in the country. The problem is the lack of interest of the employed population in the work of innovative content due to the low remuneration of such work, the use of imperfect and ineffective tools for its motivation and stimulation.

Developing a strategy for regional innovation development, levers and mechanisms for its management, with an emphasis primarily on the conservation and development of human resources, is an area for further research.

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**ინოვაციური ეკონომიკა  
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**INNOVATIVE ECONOMICS  
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მიზნების თვალსაზრისით**

**CURRENT TRENDS AND DRIVERS OF  
TRADE IN TERMS OF SUSTAINABLE  
DEVELOPMENT GOALS**

**ABSTRACT.** The article studies current trends in trade development, identifies stimulating and deterrent factors in trade development in Ukraine. The importance of trade in achieving sustainable development goals is scientifically substantiated. The substantiation of the role and importance of trade in securing the achievement of sustainable development goals made it possible to determine the laws and principles of functioning of trade enterprises as its basic structural business units. The necessity of developing an integrated trade development strategy based on expanding trade by increasing access to markets, diversification and creating an effective institutional environment has been proved.

***Key words:*** trade, sustainable development, sustainable development goals, incentives, constraints, patterns and principles of trade enterprise functioning.

**ანოტაცია.** სტატია შეისწავლის ვაჭრობის განვითარების მიმდინარე ტენდენციებს, განსაზღვრავს უკრაინაში ვაჭრობის განვითარების სტიმულაციურ და შემაკავებელ ფაქტორებს. ვაჭრობის მნიშვნელობას მდგრადი განვითარების მიზნების მისაღწევად. ვაჭრობის როლისა და მნიშვნელობის დასაბუთებამ მდგრადი განვითარების მიზნების მიღწევის უზრუნველსაყოფად შესაძლებელი გახადა სავაჭრო სანარმოების, როგორც მისი ძირითადი სტრუქტურული ბიზნესის ერთეულის ფუნქციონირების კანონები და პრინციპები.

***საკვანძო სიტყვები:*** ვაჭრობა, მდგრადი განვითარება, მდგრადი განვითარების მიზნები, სტიმულირება, შეზღუდვები, სავაჭრო სანარმოს ფუნქციონირების პრინციპები და პრინციპები.

**Issue outline.** In 2015, the UN Member States approved the 2030 Agenda for Sustainable Development and pledged to achieve the 17 Sustainable Development Goals. By 2030, countries aim to fully address the issues of hunger and all forms of malnutrition, double agricultural productivity and the incomes of small-scale food producers. In addition, it is planned to ensure the establishment of sustainable food production systems and the introduction of agricultural practices that allow to increase productivity, production volumes, strengthen the ability to adapt to climate change.

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January 2016. The new Sustainable Development Goals are a comprehensive universal set of goals and indicators for 2030 that include 17 goals, 169 targets and 230 indicators aimed at improving the quality of life of citizens, socio-economic development and environmental sustainability of countries adjusted to the global development of all states.

Formation of an efficient commodity system that meets the requirements of the innovative scenario of economic development and facilitates its modernization, provides effective distribution for manufacturers (wide geographical coverage, high capacity, low specific costs of the system) and effective satisfaction of the needs of the population (physical and price availability of goods, high quality goods and services) is a strategic vector of sustainable development.

As a rule, the trade sector is the ultimate link in any production chain, and accordingly the breadth and variety of channels, as well as the level of their development, depend on the efficiency, volume and speed with which the goods reach their consumer.

Domination of trade in economic chains, throughout the entire commodity cycle, from their production to the sale to the end consumer, is largely a legacy of the predominantly market-mediated model of market economy (trade capitalism) existing in Ukraine at the very beginning of reforms in the first half of the 1990s. This happened as a result of shock therapy, and the collapse of production led to a total collapse of imports, to a reduction in economic activity and to the establishment of a buy-sell relationship. Neither the revival of domestic production after the 1998 crisis (as a result of the multiple devaluation of the hryvnia) began, nor did the transition to increasing active support of the domestic agricultural producer in the 2000s have been able to reverse the situation.

The key issue in this regard is the fair redistribution of profits between producer and trader, the creation of vertically integrated manufacturing and trading companies and holdings, as well as the channeling of trade profits to productive investment.

The trade plays a significant role in the achievement of the Sustainable Development Goals. Moreover, it enables countries to gain access to new markets and new investments, which contributes to their economic growth, improved living standards and sustainable development.

**Analysis of recent researches and publications.** The issues of trade and market development have been devoted to the work of many authors: V. V Radaev, I. M Melnyk, V. V Apopiy, S. G Babenko, O. I Blank, Y. A Goncharuk, V. P. Kosarina, I.T Mazaraki and others. The works of scientists cover the evolution of trading formats, features of wholesale and retail trade, tendencies and prospects of further development of the trade industry. Much material is devoted to the analysis of the current state of trade enterprises, scenarios of its further development. However, insufficient attention is paid to exploring the role of trade as stable platform in achieving the country's sustainable development goals.

**The aim of the article** is to study current trends in trade development and to substantiate its importance in achieving sustainable development goals.

**The main part.** Recently, significant changes have taken place in the political and socio-economic system of Ukraine, and one of the most pressing issues remains the solution of problems of socio-demographic, economic and environmental character and the choice of the future path of development of the country's economy, taking into account national priorities. One of the vectors in this area can be served by the United Nations Sustainable Development Goals, which came into force on 1

A market economy is impossible without trade. However, trade is an important, but not a major element of it. Trade hypertrophy is a sign of an unhealthy economy. In the current conditions, trade is rather a brake on development, which cannot be ignored by the state bodies responsible for economic policy and economic regulation. However, the goal should not be to combat commerce, but to use commercially sound capital both in the form of available infrastructure and financial capital to modernize and expand domestic production.

The situation in the sphere of trade in Ukraine is characterized by positive dynamics. Thus, in January-July 2019, wholesale and retail trade showed 5.1% growth compared to the same period of 2018 [1].

The major contribution to the positive dynamics of domestic trade was provided by the intensive development of the retail segment of the market (retail turnover growth accelerated to 10.1% (10.3% for the 6 months of 2019, 5.2% for the 7 months of 2018, with a positive contribution for the 7 months of 2019 at the level of 3 pp) against the background of increasing purchasing power of the population in the conditions of further increase of social standards, real wages and moderate price dynamics in the domestic market [2].

In turn, the downward dynamics of the wholesale trade – a decrease of 4% with a negative contribution to the overall indicator of trade at 2.8% continues to hamper the development of the industry. As a result of the year, the positive dynamics of domestic trade is expected to continue, which will be determined to a greater extent by the dynamics of retail trade, given the impact of increased consumer demand. Wholesale will be characterized by more restrained dynamics of development.

The mentioned indicators of the dynamics of wholesale and retail domestic trade allow us to identify a number of factors that stimulate and deter positive dynamics. The stimulating factors include:

- increasing household purchasing power;
- moderate price dynamics in the consumer market;
- increase in the volume of transfers of individuals in foreign currency from outside Ukraine;
- significant increase in household consumer sentiment (CCI);
- increase in the volume of consumer imports of non-food products.

As for the factors of negative impact, the development of wholesale trade is constrained by the low demand from some industrial producers and the small amount of crediting to the industry.

In January-July 2019 in all regions of Ukraine, positive dynamics of growth of retail trade turnover remained. Impact of results of work of retail trade enterprises in Donetsk and Lugansk regions for the overall dynamics of the indicator was at the level of “plus” 0.4% (Table 1).

According to the results of 2019 the upward dynamics of domestic trade is expected, the growth rate of trade output will be higher than the one recorded in the current period. Such dynamics will be shaped by the intensification of manufacturing activity in manufacturing and construction (wholesale), as well as consumer demand from households – maintaining a high level of purchasing power (retail). However, it should be noted that the risks to restraining trade growth remain a decline in the financial capacity of real sector enterprises, due to the deterioration of the external environment, the intensification of inflation and devaluation trends

TABLE 1

RETAIL TURNOVER (REGIONAL SECTION),% [1].

Ukrainian region	The highest growth rate			Ukrainian region	The lowest growth rate		
	7 months 2019p.	Share in the structure 7 months. 2019	Contributions, %		7 months 2019p.	Частина у структурі 7мес.2019р.	Contributions, %
Vinnitsia	18,0	2,9	0,5	Chernivtsi	0,0	1,4	-0,01
Terнопil	17,0	1,5	0,2	Chernihiv	1,7	1,8	0,03
Cherkassy	16,2	2,5	0,4	Kherson	2,3	2,2	0,04
Odesa	15,0	7,6	1,1	Zakarpattia	2,4	2,2	0,05
Kyiv	14,5	7,4	1,0	Poltava	2,5	3,1	0,1

According to the results of the first half of 2019, the foreign trade turnover of goods and services in Ukraine increased by 6.9% compared to the first half of 2018 and amounted to \$ 60.7 billion. The balance of trade in goods and services turned negative at \$ 1.6 billion and deteriorated by \$ 641.7 million, relative to the first half of 2018. The foreign trade balance of goods also made a negative \$ 3.7 billion and deteriorated by \$ 994.0 million. Exports of goods and services in the first half of 2019 increased by 5.9% compared to the first half of 2018. Exports of goods increased by 5.2% [2].

EU countries remain Ukraine's largest trading partners. The share of these countries in the foreign trade turnover of goods and services of Ukraine in the first half of 2019 was 42% (Table 2) [3].

TABLE 2

## MAIN TRADING PARTNERS OF UKRAINE

Country	Amount export of goods, million dollars	Growth / decline rate, 1 half of 2019 to 1 half of 2018, in %	Country share in total export of goods from Ukraine, in %
EU countries	10 284,3	105,0	42,0
Russia	1 593,8	87,3	6,5
China	1 560,0	156,2	6,4
Turkey	1 319,0	93,6	5,4
Egypt	1 184,3	128,1	4,8
India	1 001,2	80,7	4,1
Belarus	756,4	114,0	3,1
USA	535,2	104,0	2,2
Algeria	401,5	186,4	1,6
Saudi Arabia	385,5	222,4	1,6

Foreign trade of goods and services with EU countries for the first half of 2019 increased by 7.1% to \$ 25.2 billion. Exports of goods and services to the EU also increased by 5.4%. Imports of goods and services increased by 8.6% to \$ 13.4 billion.

According to the results of the first half of 2019, the foreign trade turnover of goods and services with the CIS countries decreased by 2.2% (-259.5 million USD) and amounted to \$ 11.3 billion.

The share of these countries in the foreign trade turnover of goods and services of Ukraine in the first half of 2019 was 18.6%.

Exports of goods and services decreased by 2.4%. Imports of goods and services decreased by 2.2%. The balance of trade in goods and services with these countries turned negative at \$ 1.1 billion, that improved by \$ 13.8 million, relative to the first half of 2018.

The main trading partners of Ukraine are also China, the USA and Turkey. According to the results of the first half of 2019, they account for 9.3%, 4.8% and 4.2% of foreign trade of goods and services, respectively.

Thus, by stimulating quality development of the sector, the state can help create the necessary conditions for the promotion of goods in different industries, which will positively affect the economy of the country as a whole.

The development of the trade sector and its core business units, and the conduct of trade reforms, play an important role in achieving sustainable development goals.

Carrying out trade reforms that affect the growth and development of countries, and continue to develop sustainable and equitable trade relations around the world, plays an important role in achieving sustainable development goals.

Implementation of the Sustainable Development Goals, if supported by state policy, involves the implementation of the following measures in the sphere of trade:

- inclusion of trade in national and sectoral development strategies;
- strengthening the multilateral trade system so that it can continue to support comprehensive economic growth, create new jobs, and contribute to poverty reduction;
- continue reducing trade costs, including through full implementation of the WTO Agreement on Trade Facilitation;
- strengthening trade-related derivative capacity and trade infrastructure in developing and least developed countries;
- concentration on export and value added diversification;
- the use of flexible rules of origin of goods to increase the application of preferential schemes;
- ensuring overcoming the obstacles to the negative impact of non-tariff regulation on trade development;
- achieving e-commerce accessibility for all participants;
- support for micro, small and medium-sized enterprises to participate in international trade.

Trade facilitation is any form of assistance specifically targeted to increase the trading potential of the beneficiaries. In particular, it aims at removing supply-side barriers such as physical, human and organizational barriers, but may also address other trade-related development priorities.

Thus, to summarize the information mentioned above, trade facilitation should be pursued in the following areas:

- technical assistance in the field of trade policy and rules, which provides for the development of trading strategies, negotiation of trade agreements and the implementation of their results;
- development of trade-related infrastructure, namely: construction of roads, ports and telecommunications networks to connect domestic markets to the world economy;
- support for private sector trading companies in using their comparative advantages and diversifying its exports;
- trade regulation, namely: to assist developing countries to cover the costs of trade liberalization, such as loss of tariff revenue, reduction of preferences or deterioration of trading conditions.

Table 3, in line with the Sustainable Development Goals, outlines the role and value of trade in securing them.

Given the role and importance of trade in achieving the goals of sustainable development, it seems appropriate to determine the patterns of management of the functioning of trade enterprises, as its main structural business units. The basic laws of functioning of trade enterprises in the conditions include:

- the quality, irreversibility and focus of changes that occur in the process of achieving sustainable development goals. In this way, sustainable development is different from the simple process of functioning, changing or reproducing. Based on the essence of the quality of objects and phenomena, it is possible to conclude that the process was a development characterized by a change

The field of trade affects all sustainable development goals. For example, CSD # 2, “Hunger Strike” – trade barriers have led to the fact that only 5% of Africa’s main food products are produced on the continent, which has the potential to provide food security on its own. Trade can also help to achieve gender equality (CSD # 5) by creating economic opportunities and innovating (CSD # 9).

in the aggregate of the most important and necessary properties of trading enterprises, which characterize their integrity and certainty.

The structure of trade enterprises, which characterizes the distribution and interaction in the space of elements, objects and phenomena, is closely connected with quality. Quantitative changes can lead to changes in quality and structure. Thus, considering a trading enterprise as a set of interconnected and purposefully combined elements of material, technical, economic and social nature, we can conclude that in the course of their development the quantitative and structural characteristics of the enterprise’s potential will change. As a result, qualitative transformation of the trade sector will occur under certain conditions:

- cooperation of all kinds of potentials of trade enterprises with the formation of a new correlation of factors and sources of sustainable development, goals and priorities of vector formation – a new transformational potential led by financial capital;

TABLE 3

**THE ROLE AND IMPORTANCE OF TRADE IN DELIVERING  
SUSTAINABLE DEVELOPMENT GOALS**

Sustainable Development Goals (CSD)	Characteristics of the contribution of trade
CSD # 1 Poverty Eradication	Effectively planned trade policy initiatives can have a positive impact on poverty reduction in the world. Open trade can improve living standards by increasing productivity, increasing competition and providing more choice for consumers and setting better prices in the market.
CSD # 2 "Hunger Strike"	The abolition of subsidies, which are distorting the agricultural markets, will lead to a fairer market, thereby helping farmers and contributing to food security.
CSD # 3 "Strong Health and Wellbeing"	An important amendment to the Agreement on Trade-Related Aspects of Intellectual Property Rights facilitates developing countries with a secure legal path to affordable medicines
CSD # 5 Gender Equality	With the development of multilateral trade, job creation and economic growth, employment opportunities for women have increased significantly. New jobs in the export sectors allow for higher wages, which is important for women in countries, especially in developing countries.
CSD # 8 "Decent Work and Economic Growth"	The WTO Aid for Trade Development Initiative can be of great value, complementing national efforts to build trade capacity.
CSD # 9 "Industrialization, Innovation and Infrastructure"	The dynamic growth of trade is due to increased competition and the transfer of technology, knowledge and innovation. Open markets are a key segment in trade and investment activities between developing and developed countries. Market openness allows the transfer of technologies that result from industrialization and development.
CSD # 10 "Reducing Social Inequality"	WTO rules reduce the impact of the current level of inequality between members of the organization by reinforcing the principle of special and differential treatment for developing countries. This allows for the flexibility of WTO rules to take into account the limited economic capacity of developing and least developed countries.
CSD # 14 Conservation of Marine Ecosystems	The WTO plays an important role in supporting global, regional and national efforts to improve ocean ecosystems. The fisheries subsidy decision adopted by WTO members in December 2017 is a step forward in multilateral efforts to achieve this objective. This task obliges countries to ban subsidies that promote overproduction and overfishing, as well as eliminate subsidies that promote illegal and unregulated fishing. This provides for a special and differentiated regime for developing and least developed countries.
CSD # 17 "Partnership for Sustainable Development"	For the implementation of CSD # 17, countries need to work together to ensure a universal, rule-based, open, non-discriminatory and fair multilateral trading system. Exports of goods and services from developing countries should be increased and the share of exports of least developed countries doubled, as well as clearing and quota-free access to markets for least developed countries with transparent and simple rules of origin for exported goods.

- the presence of a process of emergence and resolution of contradictions as the main source of sustainable development. In accordance with the principles of materialistic dialectics, the following contradictions can be attributed: the contradictions between constantly changing quantity and former quality, old and new, the desire for order and chaos, the goals of the functioning of the trade sector and the goals of its components, the desire to establish a stable state and achieve a stable state; processes of functioning and development, functioning and structure. In this case, quantitative changes are due primarily to contradictions with the external environment, qualitative changes are contradictions within the enterprise;

- complication of directions of activity of trade enterprises and increase of its internal diversity in case of successful development. If such internal diversity is adequate external, the result of development is an increase in the survival

property of the enterprise, its ability to resist the destructive effects of the environment. Thus, sustainable development is a necessary form of functioning of a trade enterprise beyond which it ceases to exist;

- coincidence, uncertainty and nonlinearity of development, which imply the necessity of temporary unstable states due to the openness and imbalance of the trade enterprise.

In this regard, the process of development is not identical to evolution, because it involves the change of periods of translational motion, characterized by the preservation of stability, periods of instability. As a result, achieving sustainable development is carried out continuously discreetly, through the passage of crisis situations. When the possibility of adaptive sustainable development (reserve of translational modification) is exhausted, linear movement stops, the enterprise passes a critical point and enters a state of instability.

The state of instability is a new impetus to the development of the enterprise. In this process, there is a contradiction between the process of sustainable development and functioning: in order to develop, an enterprise must function and cannot function without developing. In the evolutionary period, the processes of functioning inhibit development, smoothing fluctuations.

- alternative to the development process. Admitting the accumulation of contradictions in its functioning, the enterprise passes through a critical point (bifurcation point), where there is a “splitting” of development into many variants, the realization of which depends on the whole set of factors that determine the state of the enterprise at that point. Understanding this mechanism leads to an awareness, on the one hand, of alternatives to sustainable development, and on the other, to certain programmability of future options, the possibility of their implementation in a certain space-time field of possible solutions;
- difference of reaction of structure and model of functioning of the enterprise on the processes of development – in the period of progressive development of the model of functioning more plastic than the structure of the enterprise itself, but their change, encounters the rigidity of the unchanging structure. At a critical point, the structure, on the contrary, changes very quickly, and functioning lags behind;
- the relationship of tactical and perspective levels of development. Thus tactical or operational level is connected with realization of the existing potential of the enterprise, and perspective determines development of the future potential. These contradictory processes are interrelated, since only the current capacity of the present can ensure the creation of the potential of the future by reducing consumption in the present;
- stability of the form of future development - in the process of development the possibility of appearance of not any combination of properties and states of elements forming the enterprise in the future, but only one that forms a certain stable form (its invariant), which reflects its essence. Only such an option can actually be implemented in the future.

The regularities identified indicate that the following principles should be followed in the process of achieving the goals of sustainable development:

- the principle of purposefulness. Achieving sustainable development has a specific orientation in accordance with the set goal, which shapes the motives of trading business units for its support;
- the systematic principle. The functioning and development of trade enterprises should be result-oriented, expressing the degree of compliance of all quantitative parameters of sustainable development that meet the requirements of the national economy and reflect the effectiveness of the mechanism for managing this process;
- the principle of obligation. Provides for establishing the responsibility of trading companies for the lack of planning of their activities in order to ensure the achievement of sustainable development goals;
- the principle of stability. Indicates that the legislation in force has remained in place for a certain period of time in the process of achieving the goals of sustainable development of trade enterprises;
- the principle of scientific validity. It envisages the establishment of normative parameters for ensuring the goals of sustainable development, as well as the timing of their achievement on the basis of the real state of technical, technological, organizational, communication and financial and economic resources;
- the principle of stimulation. Development of trading enterprises is carried out on the basis of anticipatory managerial influence and prevention of various contradictions that arise inside the enterprise and in its interaction with the external environment;
- the principle of coordination. It involves the interaction of different levels of development management of a trading

enterprise (state and enterprise level) with a clear definition of the place and role of each link in its provision to achieve the goal;

- the principle of uniform and systematic achievement of the sustainable goals. Indicates the need to maintain certain proportions between the technical, technological, organizational, financial and economic directions of trade enterprises. The presence of versatility and inconsistency in the process of ensuring the achievement of sustainable development goals implies the complexity of formulating targets in the functioning of trading enterprises.

The analysis of trade development trends in Ukraine, determination of the role and importance of trade in securing the achievement of sustainable development goals, scientific substantiation of the laws and principles of functioning of trade enterprises make it expedient and necessary to develop an integrated trade development strategy.

The Trade Development Strategy presents its further integration into the global economy through three components, namely: expansion of trade by increasing access to markets, diversification and formation of an effective institutional trading environment.

Market access will be enhanced by adopting a free trade policy and enhancing customs co-operation, as well as integrated trade facilitation to reduce trade costs.

In order to facilitate diversification, it is necessary to create a supportive environment that will mobilize the necessary funding and establish links with global and regional value chains.

The formation of an institutional trading environment entails the strengthening of trade-related institutions through coordinated sectoral policies, policy-making based on priorities and evidence based, and negotiation. The institutional environment for trade is essential because it is based on a “sense of commitment” from countries and partners to develop and strengthen engagement with the private sector and civil society.

Conclusions. Trade is an important component in the process of achieving sustainable development goals, which has become increasingly important. In a market economy, trade is the most widespread area of business activity and the scope of employment. This industry has a significant weight in the formation of Ukraine’s GDP: in 2018, the share of GDP created in trade was 15.5% of the country’s GDP. The share of employed population in the industry at the end of 2018 – 21%.

Trade development through more rational and efficient use of resources, increase in production volumes, increase of income, increase of investments leads to economic, increase of employment of the population, growth; economic growth, if the country is able to benefit from trade development, which in turn depends on institutional and social prerequisites both domestically and abroad, leads to greater human capacity, a more equitable distribution of income, guarantees for future generations to increase their well-being, increase their full participation in the life of society and, consequently, to sustainable human development. Sustainable human development, ensuring a dignified life, prosperity and partnership, will ensure success in achieving sustainable development goals.

This means that sustainability must be achieved today in the interconnected solution of micro- and macro-environment problems.

In recent decades, trade has helped to increase the pace of national economic growth and development and to provide the population with a wide range of goods and services. Considering the role of trade in the Sustainable Development Goals, specific trade-related tasks have been set. In addition, the fact that these goals are an integral part of achieving all the Sustainable Development Goals is a reminder that trade is not an end in itself. Trade and trade policy should serve as a catalyst for socio-economic and environmentally sustainable development, contributing to the commitment to create a people-centered economy that is formulated in the 2030 Agenda [8].

Trade policies and trade rules, while complementary to their national and regional strategies, should be development-oriented in order to reduce poverty, create jobs and / or provide social protection mechanisms for disadvantaged populations and promote sustainable development.

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**ინოვაციური ეკონომიკა  
და მართვა**

**INNOVATIVE ECONOMICS  
AND MANAGEMENT**

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**გამჭვირვალობისა და ღიაობის  
ტენდენციების ფორმირება უკრაინის  
საჯარო სექტორში**

**FORMING THE TRANSPARENCY AND  
OPENNESS TRENDS IN THE UKRAINIAN  
PUBLIC SECTOR**

**ABSTRACT.** The work volume is 10 pages, including 2 figures, 15 sources. Corruption and the lack of transparency of government are the main problems in Ukraine for the state's development. The following research methods were used in this research: comparative method, analysis of induction and deduction methods, system-structural method, method of expert assessments, etc. This paper examines the main trends in the implementation of transparency and openness policy in Ukraine. Considered the coherence of «transparency» and «openness» with democratization, implementation of e-government, debureaucratization and anti-corruption policy. The main directions of the dynamics of trends in the implementation of transparency of public authorities are described, as well as the role of e-government in anti-corruption measures. Identified the main factors for slowing down the implementation of openness and transparency policy. Outlined the role of e-government implementation, open data and the importance of e-services and their development in Ukraine. Also, in this research, we analysed the basis of the implementation of anti-corruption policy in Ukraine and its consequences for the country. The conclusions are drawn on the essence of transparency and openness policy, implementation of openness and transparency policy in Ukraine, main directions of its implementation, as well as threats and main possibilities for their solution.

**Keywords:** good governance, e-governance, democratization, transparency, openness, transparency and openness, corruption, CPI.

**ანოტაცია.** კორუფცია და მთავრობის გამჭვირვალობა არ არის უკრაინის მთავარი პრობლემები ქვეყნის განვითარებისათვის. ამ კვლევაში გამოყენებული იქნა შემდეგი კვლევის მეთოდები: შედარებითი მეთოდი, ინდუქციისა და დედუქციის მეთოდების ანალიზი, სისტემურ-სტრუქტურული მეთოდი, ექსპერტების შეფასების მეთოდი და ა.შ. ნაშრომში განიხილება «გამჭვირვალობისა» და «ღიაობის» თანმიმდევრულობა დემოკრატიზაციასთან, ელექტრონული ხელისუფლების განხორციელებასთან, ანტიკორუფციულ პოლიტიკასთან. აღწერილია საჯარო ხელისუფლების გამჭვირვალობის განხორციელების პროცესში ტენდენციების დინამიკის ძირითადი მიმართულებები, ასევე ელექტრონული მმართველობის როლი ანტიკორუფციულ ზომებში. გამოიკვეთა ღიაობის და გამჭვირვალობის პოლიტიკის განხორციელების შენელების ძირითადი ფაქტორები. ხაზგასმულია ელექტრონული მთავრობის განხორციელების როლზე, ღია მონაცემებს და ელექტრონული სერვისების მნიშვნელობაზე და მათ განვი-

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free access to information is a fundamental human right by promoting personal data protection, freedom of expression, and open government development. Open government is transparent, accessible to all, anywhere, responsive to new ideas and demands. The interpretation of «openness» and «transparency» is always close to open government, access to information, democratization and the implementation of e-government.

M. Bauhr believes that openness and transparency are components of the democratic process of public administration, namely in terms of government openness, transparency and protection of informants [1]. It is also should be noting that the content of openness and transparency is closely linked to publicity. Publicity in research is defined as the dissemination through the media of the process and results of the work of the authorities. According to O. Tomkina, the essence of the principle of publicity lies in the openness, transparency, publicity of the organization and activity of public authorities, local self-government authorities, their officials, accessibility of information about their activities [2]. Publicity policy implies maximum openness in the public sector, freedom of information that is relevant to the interpretation of openness and transparency. These principles imply the formation of the simplest possible understanding of the process of governance and decision-making, involving the public in the process of public administration. Openness and transparency, in a sense, is a complex concept that implies access to public information, the formation of transparent and open activities through the cooperation and dialogue of public authorities with the public.

N. Grischenko believes that openness and transparency can be called democratic because they contribute to democratization and that they are the main condition for access to information on the activities of public authorities [3].

It should be emphasized that there is no single interpretation of the concept of «openness» and «transparency», but in most cases, scientists believe that the concept of «openness» is broader than the concept of «transparency». Also, there are two aspects of openness: accessibility and responsiveness. Accessibility means that communication between public sector entities should be made at all times. An example of this is the development of e-government, the provision of electronic administrative services, etc. In turn, the concept of «responsive» means promptness, the ability to be open to new ideas and requirements. The concept of «transparency» means being under public control, developing, taking decisions and reporting to the public authorities. There are times when the notion of «transparency» is seen as another aspect of «openness».

The principle of openness and transparency ensures the ability to oversee public administrative activities, their results to comply with existing legal norms. In turn, N. Hudyma differentiates the notions of transparency and open-

თარებას უკრაინაში. ასევე, ამ კვლევაში ჩვენ გავაანალიზეთ უკრაინაში ანტიკორუფციული პოლიტიკის განხორციელების საფუძველი და მისი შედეგები ქვეყნისთვის. დასკვნებში მოცემულია გამჭვირვალობისა და ღიაობის პოლიტიკის არსი, უკრაინაში ღიაობის და გამჭვირვალების პოლიტიკის განხორციელება, მისი განხორციელების ძირითადი მიმართულებები, აგრეთვე საფრთხეები და მათი გადაჭრის ძირითადი შესაძლებლობები.

*საკვანძო სიტყვები:* ეფექტური მმართველობა, ელექტრონული მმართველობა, დემოკრატიზაცია, გამჭვირვალება, ღიაობა, გამჭვირვალობა და ღიაობა, კორუფცია, CPI.

Interaction between the public authorities and the public is a very important prerequisite for the considerable reforms and sustainable development in the states. The world lives in an information society, it is a type of society where the possession of information is the driving force behind its transformation and development. The Organization for Economic Cooperation and Development is one of the leading efforts in promoting and protecting the free flow of information. They believe that

ness, considers them as certain principles of functioning of public administration authorities. Transparency is the establishment of conditions by the government to ensure that citizens and other entities are involved in managerial decision-making, and openness is a duty to ensure that citizens have free access to public administration [4]. K. Hood proposes to treat transparency and openness as an opportunity and a direct right for the public to access information about the activities of public authorities [5].

According to the Principles of the European Administrative Space, the principle of openness and transparency should be understood as openness as opposed to secrecy, transparency as opposed to discretion, exclusiveness of the confidential and secret nature of the activities of public authorities, entry into force only after their official publication; the subject of public administrations to external control, as well as the compulsory justification and justification of the decision taken by a person whose rights or legitimate interests are affected by its adoption [6].

Access to information is the right of citizens to request and receive information from public authorities. It is often foreseen by freedom of information legislation. Access to information ensures accountability, together with informed public participation in decision-making, and therefore forms the basis for the effective functioning of democracy. The level of openness and transparency of the state is closely linked to anti-corruption activities that are relevant to Ukraine. Effective counteraction to corruption is impossible without ensuring real transparency and information openness to the authorities. The activities of government agencies and their officials should be transparent to citizens. By ensuring the transparency of the activity of the governmental structures, the government solves three extremely important tasks for itself and the society: restoring citizens' trust in official power; creates unfavourable preconditions for further corruption of society; ensures the realization of citizens' constitutional rights in the information sphere [7].

Transparency of public sector activities minimizes corruption risks and their consequences. An example of transparency in the activities of public sector authorities in Ukraine is the conduct of public procurement on the ProZorro electronic platform. The official slogan of this reform is: «Everyone sees everything». The advantages of this platform are that it provides for the eradication and systematic prevention of corruption, transparency of the whole tender process, inadmissibility of discrimination of bids, objective evaluation of bids, simplicity, and ease of application of bidding procedures, transition to electronic document flow, full reporting, and analysis of all public records and analysis. , open decision-making procedures, widespread public involvement, private electronic sites. That is, we can see the interplay between anti-corruption, e-governance and openness and transparency. With the help of public procurement in electronic form, we have several advantages: minimization of bureaucracy, transparency of tendering activities, accessibility for everyone and everywhere, development of e-government, development of transparency and openness of activity of public bodies. The principle of transparency and openness in anti-corruption activities closely cooperates with the development of e-governance.

Thus, we can conclude that the policy of openness and transparency is closely related to the concept of good governance, democratization, and other principles that are factors for democratization – participation, accountability, efficiency, transparency, rule of law. This is especially true of the principle of transparency, which in turn is inherent in the principle of openness and transparency – maximum openness in public sector activities. Also, analysing the concepts of «transparency» and «openness», it should be noted that there is no single correct interpretation, but in the research of scientific works, one can see the regularity that the principle of openness and transparency is formed by open access to public information, establishing interaction between public authorities and public, the development of the concept of an open government that these concepts are similar but not identical. Also, openness means access to information about the activities of public bodies, and transparency, in turn, is the accountability of public sector bodies. In other words, openness is an opportunity for the public to receive information about the activities of the authorities, and transparency is the duty of the authorities to provide this information and report on the decisions taken.

The popularization of the Internet in Ukraine and the construction of e-government raise the question of introducing not only technological components but also the perception of relevant principles and approaches to public electronic governance in the information society. Information technology has been transformed into a modernized

platform for public employees who have received a simplified system of contact directly with service users and the dissemination of large amounts of information to the public. The main purpose and task of promoting electronic public services are «open democracy», which makes each participant equal, and this system greatly simplifies the process of obtaining a particular service. As a result, the promotion and implementation of IT in the state system becomes a simple mechanism for consumers of services and employees who provide these services, and such activity increases the level of public confidence in the government apparatus of the state, because directly by such methods it is possible to quickly increase the efficiency and transparency of the activity of the authorities' power.

There is a tendency in the world for the democratization of society. Democratization is a necessary process for the prosperity of developed countries. It should be noted that modern Ukrainian society belongs to transients, that is, those that make the transition from one quality of administration to another. The main component of the political development of transitional societies today is a democracy. Building a democratic society requires the development of innovative approaches to the theory of state-building and the formation of a strategy for the democratic development of a new state [8].

Implementation of the concept of open government is consistent and steadfast adherence to the exercise of state powers and functions of the following principles:

- the principle of information openness - timely provision of information about the activity of public authorities, access to which is not specifically restricted by-laws, acts of the president and the government, which is open, public and authentic, in a format convenient for its search, processing and further use, including in the form of open data;
- the principle of comprehensibility is the presentation of the goals, objectives, plans, and results of the activity of the executive authorities in a form that ensures the simple and accessible public perception of information about the activities of the abovementioned authorities;
- the principle of involvement of civil society is to ensure the participation of citizens, public associations and the business community in the development and implementation of management decisions to take their opinions and priorities into account, as well as to create a system of constant information and dialogue;
- the principle of accountability – the disclosure by the authorities of information about their activities, taking into account the requests and priorities of civil society, enabling citizens, public associations and the business community to exercise control over the activities of executive authorities [9].

The openness of state power is determined by three main factors. First, it is the quality of the current legal and regulatory framework, according to which the state apparatus operates. Secondly, it is the existence of effective and specific mechanisms and procedures for exercising citizens' access rights to information about the activities of state power. And thirdly, the level of political culture existing in society, and in particular in the state apparatus. Today, Ukraine has already developed a fairly extensive legal framework for ensuring openness. However, creating the best possible legislation will not allow for openness until there are some changes in the mass consciousness. The peculiarity of the society of transition during the implementation of democratic transformations is the updating of information processes, involvement in the active participation of the general population in the process of state formation [10].

One of the factors of democratization is the implementation of the principle of transparency and openness in the public sector. In modern society, this phenomenon is receiving a lot of attention, because it is perhaps the main factor in the development of increasing people's confidence in the authorities. Government interaction with citizens can also be seen as a necessity to secure a democratic society. The importance of citizen participation in government activities can be emphasized by analysing the United Nations Development Program, which includes such elements as participation, strategic vision, rule of law, transparency, accountability, consensus-building, ensuring impersonality, efficiency, and effectiveness, accountability [11].

It emphasizes not only the process of participation itself but also transparency. The process of participation is understood as the fact that all citizens have the right to vote when making decisions directly or through representative structures that represent their interests. This element is closely linked to the process of decentralization, which involves public hearings, implementation of participatory budgets, etc. Transparency, in turn, is understood as the

process in which information must be made publicly available. Again, the importance of access to information for the development of the state is emphasized.

Participation budget is a democratic process aimed at establishing participatory budgeting aimed at establishing a systematic dialogue between local self-government bodies and the public, as well as increasing the level of involvement of the residents of the territorial community in the decision-making process for the development of the territory, solving urgent problems of the vital activity of the territorial community.

Democracy depends on the ability of people to participate in public debate. To do this, they must have access to reliable information and the ability to control the political process at different stages. The principles of openness and transparency are closely linked to the fundamental right of the individual to receive information and hold public authorities accountable for their actions. When Kallas, Vice-President of the European Commission, launched the European Transparency Initiative in 2001, he emphasized that «information sharing is a well-tried and trusted tool that can restore public confidence in the ability of public authorities to effectively and efficiently govern their country» [12].

At the present stage, one of the main means of ensuring transparency of government activity is the use of information and communication technologies, related to it increase the level of informatization of the society, access to the resources created by the authorities, availability of technical possibilities for their use. As the functioning of the electronic information resources of the authorities is a prerequisite for the development of e-government (or e-democracy) related to the formation of the information society, it should be emphasized that even with the use of these information resources in Ukraine there is a one-sided connection, access to all is not available. documents that may be of interest to the public. Against the backdrop of unresolved issues of transparency and efficiency of the activity of public authorities, a gradual decline in confidence in political institutions in Ukraine is noticeable, the low level of which corresponds to the trends in the majority of post-socialist countries. To some extent, this particularity is caused by the economic situation and the inability of most governments to quickly overcome the effects of the global economic crisis, and political parties to form the authorities that can solve the overwhelming majority of related issues. In this way, political confidence in uncertainty is linked to the public expectations of certain decisions by the authorities. At the same time, the democratic development of political development, including the signs of minimizing the level of corruption in society, creating conditions for transparency and openness of functioning of public authorities, enabling citizens to participate in the decision-making process in the sphere of public policy, will help to increase the level of trust in political institutions, public interest.

Therefore the development of open government gives impetus to the development of democracy, the harmonious interaction of citizens with the authorities and other positive processes for society. Particular attention should be paid to the development of openness of the authorities to access to information, which in turn enables the further development of e-governance, e-democracy, the involvement of citizens in interaction with the authorities. The importance of implementing the principle of openness and transparency can hardly be overestimated, since due to transparency, there is a significant reduction in the level of corruption, development, and simplification of communication between public authorities, increasing public confidence in public authorities, etc. The development of e-democracy is important for e-democracy. citizen involvement through e-democracy tools can reach all citizens of the country, it all depends on the willingness, the ability to use technology AI and availability of skills. At the moment, the principle of public participation in public sector activities is being promoted, linked to the development of the implementation of the principle of openness and transparency.

The purpose of the implementation of e-government in Ukraine is to develop democracy to achieve european standards of quality of electronic public services, openness and transparency of power for the individual and the citizen, public organizations, business. Such activities contribute to improving the quality and accessibility of public services for each individual and citizen, simplifying various procedures and reducing administrative costs, and improving the quality of administrative and administrative processes. It should also be emphasized that this will also be one of the factors for improving the control over the performance of public authorities and local self-government, ensuring

openness of information on the activity of public authorities and local self-government, as well as widening access to it and enabling participation of citizens and civic institutions. society in the process of preparation and examination of draft decisions that are made at all levels of government. Therefore, strategic goals should be identified for improving public electronic services that relate to society and the development of the state. Such activity provides access to all kinds of open information, which is of some importance, and also engages citizens in public affairs.

Government has the following basic functions concerning eGovernment:

- improving the quality and access to public services for citizens;
- simplifying procedures and reducing administrative costs;
- improving the quality of administrative and administrative processes, ensuring control over the performance of executive bodies while ensuring an adequate level of information security;
- ensuring openness of information on the activity of executive bodies;
- increasing access to it and enabling direct participation of citizens and civil society institutions in the process of preparation and examination of draft decisions taken at all levels of public administration, permitting, registration, legalization of documents, nostrification and verification;
- recognition of a certain status, rights of a person.

That is, the main role of electronic public services in the public sector is to simplify and automate the cooperation of state and municipal authorities with consumers of services, as well as reduce bureaucracy in the state system, optimize all activity processes, maximize transparency of activities and minimize time to receive the service.

In the book «Administrategy. Your Successful Career in Public Administration» A. Pivovarsky [13] notes the importance of moving from a traditional management system to a new one, where e-government is a key factor in the productivity of public authorities. Thus, in the traditional bureaucratic process, the process itself is too slow for modern society, it consists of many stages where the organization does not meet the current standard level. The current system of activity of public authorities should be more mobile. In March 2015, the Ministry of Infrastructure started to introduce electronic document flow to speed up the reconciliation process. This clearly showed the distinction between «old» and «new» civil servants. In this way, the process of electronic document flow enables to accelerate the process of providing services and its activities as a whole, making the process more transparent.

Priority areas are the modernization of public services and management for citizens, business and government. The modernization of public direct services is aimed at the promotion of electronic services, the development of electronic identification, the promotion of electronic participation of citizens, the development of open data. The development of e-governance is not possible without a competent basic IT infrastructure and efficient management of all available resources in the field. Openness and transparency in public sector activities are interlinked with open data provided by local governments and public authorities. Open government and municipal data is an inexhaustible resource of information, the analysis of which helps to make effective and informed decisions to public authorities, local, public, private and private organizations. In other words, open data increases public participation in the public sector, increases transparency and accountability in the activities of local governments, promotes more efficient use of resources, improves the quality of service delivery, promotes innovative business development and creates socially useful services.

The peculiarity of open data development is that it is directly transparent work of public sector bodies and an opportunity for the mass media, business, and the public to use data to improve efficiency, quality of work. Openness and transparency are important components of building public confidence in the government, public accountability of the public authorities to the population, which is necessary for the functioning of democracy and a market economy. Measures aimed at promoting government transparency, expanding opportunities for the public, developing the potential of new technologies, combating corruption, and integrity in public procurement. Publication of open data in the field of public procurement has led to a reduction in the level of corruption and increased cost savings in the public sector by increasing the number of tenderers who have started tendering. In other words, open data in the field of public procurement made it possible to attract more participants, which in turn led to increased competition and lower prices. Open data has already raised more than \$ 700 million for the Ukrainian economy.

It should also be noted that in modern conditions, society is increasingly evolving in the direction of information technology, which emphasizes the relevance of transparency of government activity and the accessibility of the public to control its activities. In the modern age of the Internet, the development of e-government cannot be ignored, as it promotes transparency in the activities of public authorities. The development of e-government facilitates public dialogue with the public sector, the performance of public authorities more quickly, by reducing red tape, simplifying the provision of information to citizens at their request, and allowing citizens to influence government decisions.

The implementation of the system of the principle of openness and transparency can be clearly traced in the following directions: open government, good governance, development of effective methods of combating corruption, implementation of the Supreme Anti-corruption Court, development of e-governance and e-democracy, and promoting the development of anti-corruption cooperation population to the public sector and citizen participation in its activities.

The debureaucratization of public sector processes is an important factor in building a prosperous society. Debureaucracy is a complex of measures of democratic power, political parties, public organizations, public movements aimed at easing bureaucracy. Bureaucratism is an integral feature of state-corporate capitalism and other economic systems of which the state is a party, and can be amplified in the process of obtaining the economy, so bureaucratization cannot be complete. The basic means of debureaucratization of the reduction of the state apparatus, freedom of access to socio-economic information, raising the level of education and culture of the population, use of modern achievements of science and technology for complex automation of the management process, strengthening the features of the rule of law, strengthening the role of public organizations in society, strict control over implementation the state budget, democratic elections to higher authorities, conducting competent paperwork, etc [14].

That is mean, that digitalization of society becomes one of the main factors in reducing the level of bureaucracy, the level of corruption in the public sector, and is characterized by an increase in the level of trust in public authorities through the implementation of a policy of transparency and openness. Thus, strategic objectives should be identified for improving e-governance that is relevant to society and the development of the state. The implementation of e-government is the basis for the bureaucracy process. Such activity provides access to all kinds of open information, which is of some importance, and also engages citizens in public affairs. An interesting example is the consideration of petitions and their signatures in electronic form, which directly affects the level of public confidence in public authorities.

The main aspects of e-governance de-bureaucratization are shown in Fig. 1.

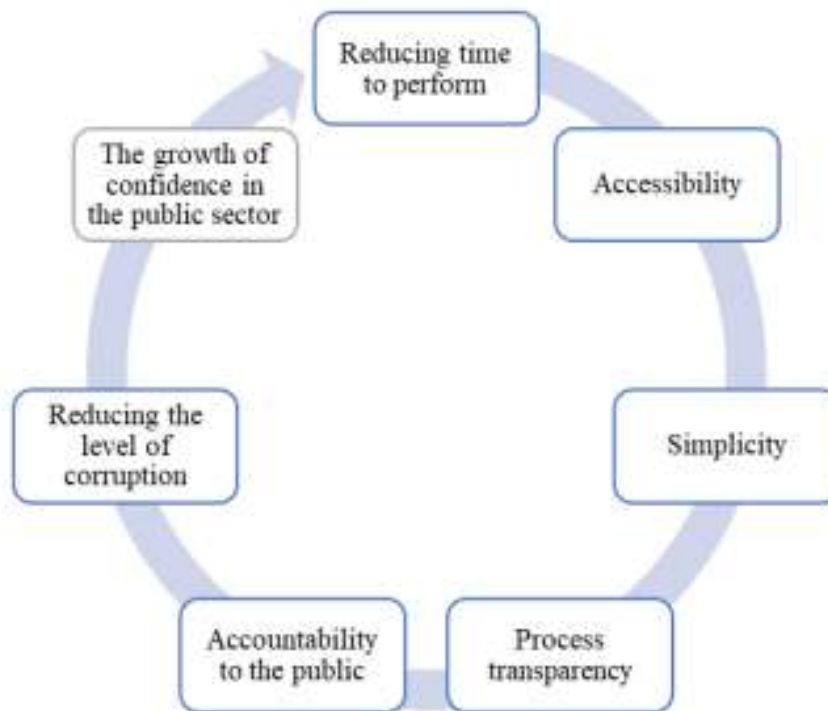
That is, e-government has the following basic functions: improving the quality and access to public services for citizens; simplifying procedures and reducing administrative costs; improving the quality of administrative and administrative processes, ensuring control over the performance of executive bodies while ensuring an adequate level of information security; ensuring openness of information on the activity of executive authorities, broadening access to it and enabling direct participation of citizens and civil society institutions in the processes of preparation and examination of draft decisions taken at all levels of public administration, permitting, registration, legalization of documents, nostrification and verification, recognition of a certain status, rights of a person.

Anti-corruption measures are essential to the success of any country. The implementation of the principle of openness and transparency in the conduct of its activities by public authorities is one of the factors to overcome this problem. Corruption is dangerous because of its consequences, it covers illegal activities that are hiding and usually manifest only as a result of scandals or investigations that have already taken place. That is, it is quite difficult to give a qualitative and accurate assessment of the level of corruption in the countries, since a large number of corruption crimes may still be hidden and undisclosed. Relying on official data alone, it is difficult to make an objective assessment, since official data is first and foremost the quality of the judicial system and the media in the area of corruption investigations, rather than completely real data. Therefore, Transparency International considers the most reliable and objective way to measure the level of corruption perceptions by various professionals in various areas relevant to corruption risks and able to give expert judgment to the Government on its anti-corruption activities. The Corruption

Perceptions Index aggregates data from various sources that provide information on perceptions of corruption in the public sector in different countries by business and country experts.

FIG. 1.

**THE MAIN ASPECTS OF E-GOVERNANCE DE-BUREAUCRATIZATION  
(DEVELOPED BY THE AUTHORS)**



For 5 years, Ukraine has risen in the Corruption Perceptions Index gained 7 points more in 2018 than in 2013. We can see the regularity of the fact that in Ukraine, usually by 1 point, every year, but according to the survey in 2015-2017, it received 2 points. Such positive dynamics are driven by the advancement of anti-corruption reform, as well as the development of transparency and openness of the public sector [15].

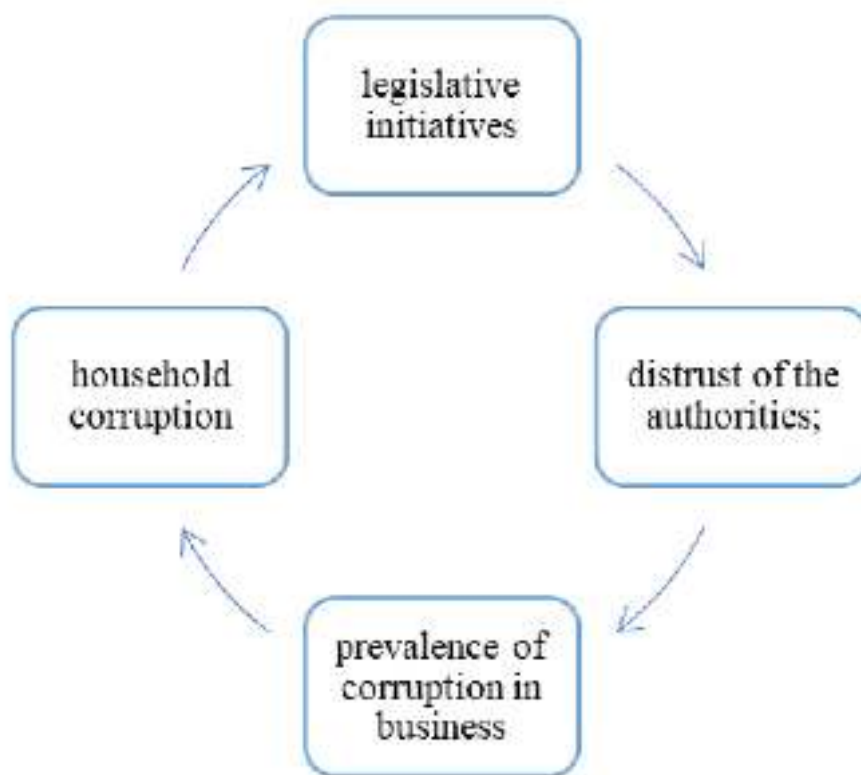
The main problems for implementing a policy of transparency and openness in the area of corruption are shown in Fig. 2.

Nevertheless, Ukraine has managed to improve its performance due to the positive results of anti-corruption activities in the areas of gas market reform, public procurement, party financing, as well as the development of e-governance, the work of new anti-corruption authorities, and deregulation.

The transparency and openness policy is extremely relevant for the implementation of development policy for Ukraine. Openness - means access to information about the activities of public bodies, and transparency, in turn, is the accountability of public sector bodies. The principle of transparency and openness is formed through open access to public information, establishing interaction between public authorities and the public. Good governance principles operate in a comprehensive system, so the principle of transparency and openness is interlinked with other principles, with particular emphasis on the principles of transparency, rule of law, accountability, efficiency, and participation. The principle of publicity is as similar in nature to transparency and openness as possible - maximum openness in the activities of public authorities. The transparency and openness policy is closely linked to the human right to receive information and hold public sector bodies accountable for their actions. The development of openness of government gives impetus to the development of democracy, effective interaction of citizens with the authorities and other positive processes for the society. At the moment, the principle of public participation in public sector activities is being promoted, linked to the development of the implementation of the principle of openness and transparency.

FIG. 2.

THE MAIN PROBLEMS FOR IMPLEMENTING A POLICY OF TRANSPARENCY AND OPENNESS IN THE AREA OF CORRUPTION (DEVELOPED BY THE AUTHORS)



In conclusion, implementing a policy of transparency and openness shapes a system that consists of democratization, shaping actions by the concept of good governance and leading to greater transparency and openness of government through the development of e-democracy and public participation in the processes of e-governance and reduction of governance. E-governance is one of the main and most effective ways to implement a system of transparency and openness in the public sector. That is, the implementation of the principle of transparency and openness in public sector activity depends, in my opinion, in two main areas: anti-corruption policy and e-governance. Without the successful implementation of anti-corruption policies and the fight against corruption, the principle of openness and transparency, as well as other principles that cannot be fully implemented, can be implemented. That is, the problem of corruption is a major factor in slowing down the implementation of the principle of openness and transparency. In turn, e-government and the country's development in this area, on the contrary, make it possible to accelerate the processes in the state, as well as to realize the openness and transparency of power in full and in all spheres of public-sector activity.

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## ინოვაციური ეკონომიკა და მართვა

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## უკრაინის საგარეო უსაფრთხოების პოლიტიკის ევოლუცია

### EVOLUTION OF THE EXTERNAL SECURITY POLICY OF UKRAINE

**ABSTRACT.** The purpose of the article is to identify the causes and factors that influence the changes in the content and orientation of Ukraine's foreign policy during the period of independence and the background to understanding the role and prospects of participation in these processes in the USA, EU member states and Russia. The novelty and value of the material presented is to establish a tight link between the effectiveness of introducing systemic socio-political and economic reforms in the country, the qualitative and timely implementation of the international commitments undertaken and the progress made on the path to European and Euro-Atlantic integration.

Considerable attention is paid to the differences in ideological orientations, foreign policy priorities of representatives of different country regions, the dispersion of the national political and business elites, and the lack of formation of civil society. The problem of the interconnection of the foreign and security policy of Ukraine has also found its place.

In writing the article, the historical and comparative methods, content analysis of the legislative and regulatory framework of Ukraine, as well as methods of abstraction and generalization were widely used.

The results of the study revealed: the significant electoral heterogeneity of the presidential and parliamentary elections which directly influenced the foreign policy orientations of the country; unstructured party system, lack of ideological basis; unsystematic and delayed implementation of urgent reforms in all spheres of public life which has affected the content and dynamics of European and European integration processes; the powerful influence of the oligarchs on the formation of Ukraine's foreign policy through parliamentary factions and mass media

As a conclusion: Russia's aggressive imperial policy contributed to the consolidation of Ukrainian society, the formation of a national identity and consciousness and made Ukraine's strategic course of integration into the EU and NATO irreversible.

**Key words:** foreign policy, security policy, USA, EU, NATO, CIS, Russia, European integration

**ანოტაცია.** სტატიის მიზანია მოახდინოს იდენტიფიცირება იმ მიზეზებისა და ფაქტორების შესახებ, რომლებიც გავლენას ახდენენ უკრაინის საგარეო პოლიტიკის შინაარსისა და ორიენტაციის ცვლილებებზე დამოუკიდებლობის პერიოდში. წარმოდგენილი მასალის სიახლესა და მნიშვნელობას წარმოადგენს მჭიდრო კავშირის დამყარება ქვეყანაში სისტემური სოციალურ-პოლიტიკური და ეკონომიკური რეფორმების დანერგვის ეფექტურობასთან, აღებული საერთაშორისო ვალდებულებების ხარისხობრივ და დროულ განხორციელებასა და ევროპული და ევროატლანტიკური ინტეგრაცია.

შემოსულია რედაქციაში:  
ივლისი, 2019  
რეცენზირებულია:  
აგვისტო, 2019

მნიშვნელოვანი ყურადღება ეთმობა იდეოლოგიურ ორიენტაციებში განსხვავებებს, სხვადასხვა ქვეყნის რეგიონების წარმომადგენელთა საგარეო პოლიტიკის პრიორიტეტებს, ეროვნული პოლიტიკური და საქმიანი ელიტის დისპერსიას და სამოქალაქო საზოგადოების ფორმირების არარსებობას.

სტატიაზე მუშაობისას ფართოდ იქნა გამოყენებული ისტორიული და შედარებითი მეთოდები, უკრაინის საკანონმდებლო და მარეგულირებელი ჩარჩოს შინაარსის ანალიზი, აგრეთვე აბსტრაქციის და განზოგადების მეთოდები.

კვლევის შედეგებმა გამოავლინა: საპრეზიდენტო და საპარლამენტო არჩევნების მნიშვნელოვანი საარჩევნო ჰეტეროგენურობა, რამაც პირდაპირ გავლენა მოახდინა ქვეყნის საგარეო პოლიტიკურ ორიენტაციებზე; არასტრუქტურული პარტიული სისტემა, იდეოლოგიური საფუძვლების არარსებობა; გადაუდებელი რეფორმების არა სისტემური და დაგვიანებული განხორციელება საზოგადოებრივი ცხოვრების ყველა სფეროში, რამაც გავლენა მოახდინა ევროპული და ევროპული ინტეგრაციის პროცესების შინაარსსა და დინამიკაზე; ოლიგარქების ძლიერი გავლენა საპარლამენტო ფრაქციებისა და მასმედიის საშუალებით უკრაინის საგარეო პოლიტიკის ფორმირებაზე

დასკვნა: რუსეთის აგრესიულმა იმპერიულმა პოლიტიკამ ხელი შეუწყო უკრაინული საზოგადოების კონსოლიდაციას, ეროვნული თვითმყოფადობისა და ცნობიერების ჩამოყალიბებას და უკრაინას ევროკავშირსა და ნატოში ინტეგრაციის სტრატეგიული კურსი შეუქცევადი გახადა.

*საკვანძო სიტყვები:* საგარეო პოლიტიკა, უსაფრთხოების პოლიტიკა, აშშ, ევროკავშირი, ნატო, დსთ, რუსეთი, ევროინტეგრაცია

**JEL Classification J21. R11.**

**Problem definition.** The path of Ukraine to independence was accompanied by the overestimated expectations of citizens regarding the future pace of socio-economic development, the role and place of the state in the architecture of the international system. In the vote of the All-Ukrainian referendum on the matter of Ukraine's independence on December 01, 1991, 31 million 891.7 thousand citizens participated, i.e. 84.2% of the total number included in the lists. Of these, 28 million 804.1 thousand citizens, or 90.3%, answered "Yes, I confirm" to the question of the bulletin. A positive response was given by the population of all regions of Ukraine, regardless of nationality [1].

However, significant economic ties, first of all with Russia, high energy dependence on it, outdated industrial capacities and infrastructure, uncertainty of the foreign policy vector of development, a significant traditional dependence of the political and business elite, and representatives of the security structures from Moscow were not taken into account.

Such uncertainty as to strategic external targets was quite obvious, since Ukraine has long been deprived of its own statehood and is on the verge of two major geopolitical projects – European and Eurasian ones. The difference in ideological landmarks, foreign policy priorities of representatives of different regions of the country was also significantly marked out. The inhabitants of the central, eastern and southern regions which for a long time were the part of the Russian Empire and the USSR were focused on continuing cooperation with the former Soviet Republics while the citizens of the western regions which for centuries were incorporated into the Commonwealth, Austrian (Austria Hungarian Empire and Poland tended to Central European countries.

We should add to this a nuanced assessment of the prospects of Ukraine's independence gaining from the leaders of the key countries of the world (US, UK, France, Germany, etc.), skeptic attitude to the processes of state building

a significant part of the influential Russian elite, dispersion in the assessment of national interests and priorities of Ukrainian politicians and businessmen.

**Analysis of recent research and publications.** The content and prospects of Ukraine's foreign policy development were investigated and implemented by K. Gryshchenko, A. Zlenko, P. Klimkin, L. Kuchma, V. Ohryzko, P. Poroshenko, B. Tarasyuk, G. Udovenko, O. Chalyi, V. Yushchenko, A. Aslund, T. Kuzio. The foreign policy of Ukraine in the context of global and regional security was considered by S. Korsunsky, M. Kulinich, G. Rudenko. The influence of the oligarchs on Ukraine's foreign policy was analysed by N. Abrams, C. Bolton, J. Duval, M. Fish, J. Indik and others. It should be also noted that the activities and publications of the Foreign Policy Council "Ukrainian Prism" as a powerful network analytical centre in the field of foreign policy and international security, as well as the Ukrainian Centre for Economic and Political Studies named after OlexanderRazumkov.

**Identification of previously unsettled parts of the general problem.** Despite the significant factual material, the causes and drivers of changes in the content and orientation of Ukraine's foreign policy remain unexplained and structured.

**Purpose of the paper.** The main purpose of the paper is to elucidate the causes of changes in Ukraine's foreign policy priorities, the role of these processes in the United States, the EU and Russia.

**Introduction of the main material.** The issue of Ukraine's independence, its future role and place in Europe and in the world became actual only in the late 1980's, in connection with the socio-economic crisis, the decline of the communist party system, the deployment of national democratic processes, the formation of the People's Movement of Ukraine, national-cultural revival [2]. However, not all Western leaders welcomed this idea. In particular, on August 01, 1991, US President, George W. Bush, arrived in Ukraine on an official visit. During a speech in the VerkhovnaRada of the Ukrainian SSR, he warned against the separation of Ukraine from the Soviet Union and called the Ukrainians' desire for independence "suicidal nationalism." This speech came in the history under the name of "Chicken Kiev speech". The position of the Prime Minister of Great Britain, M. Thatcher, regarding the position the independence of Ukraine was controversial. However, on August 24, 1991, at the session of the VerkhovnaRada of the Ukrainian SSR, the independence of Ukraine was proclaimed. The Resolution stated that from this moment only its Constitution, laws, regulations of the Government and other acts of the legislation of the republic were in force on the territory of Ukraine, as well as the holding of an all-Ukrainian referendum and the election of the President of the country on December 1, 1991 [3].

After gaining independence, Ukraine quickly established bilateral relations with many countries in the world, although in Europe this process was rather slow. The first countries that recognized Ukraine as an independent state were Poland and Canada (December 02, 1991. Hungary joined the following day, on December 04 it as Lithuania, Latvia, December 05 – Russia, Bulgaria, Slovenia. It should be noted that almost until mid-December the recognition took place predominantly from former countries of the socialist camp or post-Soviet republics. [4] However, for almost one month (December 1991), 74 states recognized the independence of Ukraine.

The foreign policy of Ukraine began to form under the tangible influence of two external factors. The impact of the EU (to a lesser extent NATO) was carried out through the so-called "soft power" (engagement, positive examples, financial assistance, capacity building, etc.). Russia used mainly "hard power" (negative pressure and coercion, mainly due to unequal energy and trade interdependence) [5]. Thus, Ukraine's foreign policy guidelines from the outset saw two main directions: a pro-Western policy, with the prospect of membership in European and Euro-Atlantic alliances with appropriate economic agreements and the so-called multi-vector policy aimed at maintaining a balance between the West and the East.

The first president of Ukraine, L. Kravchuk (1991-1994), was strategically oriented to the West and saw the future of Ukraine as a member of the EU and NATO. The European choice of Ukraine has become a top priority since the adoption of the Resolution of the VerkhovnaRada of Ukraine "On the Main Directions of Foreign Policy of Ukraine" of July 02, 1993 [6]. In section 3.2. it is noted that the foreign policy efforts of Ukraine should be constantly aimed at

the development of European regional cooperation in all spheres with the aim of strengthening its state independence and effectively ensuring national interests. Ukraine will increase its participation in the North Atlantic Cooperation Council and the North Atlantic Assembly. Ukraine will promote the development of trends in the gradual transformation of these institutions into elements of a new system of pan-European security in conjunction with the Helsinki process. Ukraine will strive to become a full member of the Council of Europe in the near future and a party to the most important multilateral conventions developed under the auspices of this authoritative and influential international regional institution.

However, in subsection 3.1.a it was argued that in connection with the peculiarities of historical development and the specifics of the geopolitical and geo-economic situation of Ukraine, the dominant bilateral relations with the border states are Ukrainian-Russian relations. For Ukraine, they are the relations of a special partnership because their nature will largely depend on the fate of progressive democratic development of both Ukraine and the Russian Federation, stability in Europe and throughout the world. It is no accident that on December 08, 1991, the Highest-Level Leaders of the Russian Federation, Ukraine and the Republic of Belarus signed the Agreement on the Establishment of the Commonwealth of Independent States which for Ukraine came into force by Decree of the Verkhovna Rada of Ukraine on December 10, 1991.

Ultimately, the priority choice of European integration, first of all, was conditioned by contextual factors. In the early 1990's it was not entirely clear whether Russia would finally accept Ukraine's independence. This period was also characterized by intense discussions about the territories, especially the role and place of Sevastopol as the base of the Black Sea Fleet of the Russian Federation.

As long as in 1992, Kyiv joined the North Atlantic Cooperation Council (since May 1997 - the Euro-Atlantic Partnership Council). The next signing step was the signing at NATO's Madrid Summit in July, 1997 of the Charter on a Distinctive Partnership the North Atlantic Treaty Organization and Ukraine [7]. It contained political commitments of the parties at the highest level, deepened the dialogue between Ukraine and the Allies on a wide range of security issues which facilitated the establishment of a consultative body – the NATO-Ukraine Commission.

However, one of the key aspects of the formation of Ukraine's foreign policy in the conditions of independence and implementation of the strategy of subjectivity in international relations was a course on nuclear-free status. It was it that was supposed to strengthen the international situation of Ukraine. At the time of independence, in the territory of Ukraine, there were 222 units of deployed means of strategic offensive weapons, including 130 intercontinental ballistic missiles (ICBMs) PC-18 (SS-19), 46 intercontinental ballistic missiles PC-22 (SS-24), 46 heavy bombers equipped with long-range airborne cruise missiles. In the opinion of Foreign Minister of that time, A. Zlenko, the nuclear disarmament depended not only on Ukraine's national security, but also on the ability of our state to take a place among the civilized powers of the world and to participate in integrational associations. The situation was complicated by the fact that, despite the advantageous geopolitical situation, Ukraine, after the collapse of the USSR, remained terra incognita for the international community, Kyiv had no reliable partners, and the diplomatic struggle for asserting its independence was only beginning. The young independent state was vital for economic and political support for reforms [8, pp. 323-325].

As a result of the difficult negotiation process, Ukraine was faced with a choice between preserving nuclear potential and the actual isolation from the West which in the context of aggravation of relations with Russia could lead to loss of economic independence [9]. The stiff position of Moscow and the impatience of Western countries led to the exchange of ratifications on the START-1 Treaty on December 05, 1994 during the Budapest Summit of the OSCE. This meant that the document came into force and its practical implementation by the parties began. In this document, the four nuclear powers acted as guarantors of the national security, territorial integrity and sovereignty of Ukraine, undertook to refrain from economic pressure aimed at subjugating their own interests to Ukraine's enjoyment of the

rights inherent in its sovereignty and thereby gaining any benefits. Moreover, the United States, the Russian Federation, and the United Kingdom undertook to seek immediate action by the Security Council if Ukraine would be the victim of an act of aggression.

Today, sometimes there are again the discussions about the possibility of Ukraine retaining nuclear status at that time. We believe that taking into account the centralized system of management of the USSR nuclear forces, as well as the complexity of carrying out preventive and regulatory work of rocket and nuclear equipment, the pressure from many international organizations, leading non-governmental organizations and developed countries, this, from the perspective of today, seems fundamentally impossible.

The two terms of President L. Kuchma were characterized by pro-Russian rhetoric and the development of multivectorness. This term was included in political, scientific and media discourses during its first cadence (1994-1999). But in the second term of cadence L. Kuchma's foreign policy became more pro-Western [10].

A lot of scientific works have been written on this topic. So, E. Gnedin speaks of a great strategic "trade" between Ukraine, the EU and Russia. Such external pressure forced Ukraine to be doomed to manoeuvring between major world players [11]. Other experts, such as A. Dimitrova and R. Dragneva, talk about the competition between the EU and Russia where Ukraine is one of the main prizes today [12]. There is a large array of literature where analysis of the interests of big business is exposed. In particular, in the 1990's, owing to opaque privatization, major industrial capacities were concentrated in the hands of several influential business groups. Under these conditions, heavy industry relied on state subsidies, since market prices for energy made it uncompetitive [13, p.449]. Thus, a high energy dependence on Russia has been established. That way, it supported the multi-vector foreign policy.

However, over time, Ukraine's course on European and Euro-Atlantic integration has become stronger. Therefore, there are factual evidence. Ukraine became the first among the CIS countries which in June 1994 signed the Partnership and Cooperation Agreement. However, we should look more closely at the reaction of the opposite side: it took more than four years for the parliaments of the EU member states to ratify it. And this is despite the fact that L. Kuchma relied on the electoral support of the eastern and southern regions of Ukraine that were traditionally skeptical about the country's membership in the EU and NATO [14].

We support the conclusion of K. Shyrokykh that the finding of equilibrium in relations with Russia was seen as a critical condition for full European integration. During the 1990's, Ukraine prevented an open confrontation with Russia. However, in the scientific literature, it is sometimes considered that multi-vector can be deemed a constant of Ukrainian foreign policy, while it is mainly the tools of presidents L. Kuchma and V. Yanukovich [15].

It would seem that manoeuvring on a multi-vector has ended well. This concerns the signing on May 31, 1997 of the Treaty on Friendship, Cooperation and Partnership between Ukraine and the Russian Federation which was ratified by the Law of Ukraine of January 14, 1998 [16]. One of the most important provisions of the treaty is the legal recognition by the parties of the territorial integrity of each other and the inviolability of the borders between the two sovereign countries. The Verkhovna Rada of Ukraine ratified the treaty on January 14, 1998, the lower chamber of the parliament of the Russian Federation – the State Duma on December 25, 1998, and the upper chamber of the Russian parliament - the Federation Council on February 17, 1999. Russia delayed ratifying this fundamental document of bilateral relations, until the Ukrainian Parliament did not agree to ratify the agreements on the military base of the Black Sea Fleet of the Russian Federation in the Autonomous Republic of Crimea which opened the way for the entry into force of the Great Treaty.

Among the pressing issues were the following ones: the demarcation of the state border of Ukraine, that is, its delineation with the Russian territory; the distribution of the Soviet heritage, in particular foreign ownership, which Ukrainian people have a legitimate right to; the protection of the rights of own citizens in the territory of another state; the peacekeeping activities, in particular in Georgia and Transnistria; the competition in the field of scientific and technological developments of military-industrial complex (the struggle for markets of third countries, technology, industrial espionage from Russia, etc.). A number of problems in the field of culture and education can be added to this

list: the persecution of Ukrainian media in Russia, the closure of Ukrainian-language publications, libraries, the destruction of all Ukrainian versus the development of the Russian-speaking and all Russian in Ukraine, etc. [17, p. 15].

At the same time, in 1998 the “Strategy of Integration of Ukraine into the European Union” was adopted [18]. Its content was then further elaborated in April 2000. It provided for adaptation of Ukrainian legislation to European standards, protection of human rights, economic integration and trade development, Ukraine’s integration into European security, political consolidation and strengthening of democracy, adaptation of social policy to EU standards, cultural , educational, scientific and technological integration, regional, sectoral integration and cooperation in the protection of the environment. Therefore, the analysis of legislative documents and practical measures allows to assert that, despite multi-vector policy, European integration remained a priority.

At the same time, prospects for Ukraine’s membership in the EU and NATO were complex. This was largely due to the slow progress of domestic reforms. It concerned not only the obligations of the ruling class in the realization of fundamental values – democracy, the rule of law, respect for human rights and freedoms. The inconsistency of economic reforms also raised doubts about the ability to build a well-functioning market economy. This concerned the price and trade liberalization, entry barriers, property rights, relevant laws and transparency of contractual obligations, and the activity of courts.

Ukraine has constantly underestimated the need to implement the provisions of the Partnership and Cooperation Agreement (PCA), and repeatedly violated its international obligations [19, p. 12]. As D. Sherr rightly pointed out, Ukrainian political leaders sometimes act as if they can achieve integration by declarations or mere affiliation and participation in international organizations and political clubs, instead of carrying out concrete structural changes [20, p. 12].

In spring of 2003, the gap between the desire for integration and the implementation of commitments became particularly apparent. The benefits of European integration have not yet been lost to the political elite, but it was not able or unwilling to implement the relevant reforms. This modus of integration which, in addition to external declarations, is not transferred into internal reforms, K. Volzok, in our opinion, very successfully named “declarative Europeanization” [21, pp. 2-3].

So, the question why there is such a discrepancy between westernization of foreign policy with failures and gross miscalculations in the implementation of internal reforms arises. In our opinion, until recently, the key driving force behind reforms remains the Ukrainian elite (political and business, which in fact form a syncretic whole). The society is in a state of separation for a long time, the vast majority of citizens are in a state of poverty and neutral (or indifferent) to the orientation of foreign policy and does not exercise appropriate pressure on political forces and authorities.

Back in 2002, according to large-scale sociological surveys, Ukrainian society was mostly ambivalent to foreign policy orientation, including European integration. At first glance, the population seems to be deeply divided about this issue. Most opinion polls at the beginning of the XXI century showed that one third of the population approved the pro-European orientation, while approximately the same share supported the reintegration with Russia or the CIS. The EU, of course, is attracted to the western regions, while eastern and southern regions are set to cooperate with Russia. At the same time, when it comes solely to European integration, 57% support EU membership (16.2% against and 26,2% have not found their position). In Western Ukraine, three quarters of the population favour the membership and only 9.6% oppose it. In southern regions, less than half of respondents approve integration (47% are “for” and 23.5% are “against”) [22].

Unlike ordinary citizens, the elite is much more united around integration into the EU. But it is also divided into motivations and the search for closer ties with Europe. For the “party of power” is a declarative resource for the utilization of domestic and foreign policy. But reforms, as a precondition for integration, encounter group and personal interests that do not encourage reforms. Institutional configuration allows the ex-nomenclature to control all important authorities. This contrasted very much with the profound transformations of other countries of Central and Eastern Europe which set on the path of internationalization of European values and political paradigms at the internal level. In

1998, Central European countries began a rapid move to EU membership 'Luxembourg Six' (Poland, Hungary, Czech Republic, Estonia, Cyprus, Slovenia).

It should also be emphasized that some other internal factors have a significant influence on the foreign policy of the country in addition to rapid and radical socio-economic reforms. In particular, it is regional heterogeneity. It should be added that, for a long time, it has caused sharp political competition within the country which ultimately affects foreign policy. In spring 2006, at the time of the pro-Western President Viktor Yushchenko, after the regular elections to the Verkhovna Rada of Ukraine, the pro-Russian Party of Regions gained 32.14%, Yulia Tymoshenko Bloc – 22.29%, Our Ukraine – 13.99%, and Viktor Yanukovich was again assigned as the Prime Minister for 1.5 years which greatly strengthened his position in the upcoming presidential election in 2010, against the backdrop of the failures of the then acting authorities.

It is worth noting that the post-Soviet countries were characterized by some common features: a significant number of elites and the dominance of the executive (presidential) vertical power over all others. The communist elite retained its power, although it withdrew from the communist ideology and membership in the CPSU. At the same time, the CPU was the largest party in the country (with the exception of the ban in 1992-1993) until 1998, and attracted wide circles of voters. Democratic opposition was too weak to seize power. However, opposition and the authorities sometimes spoke together. This was the case when the threats to the territorial integrity of Ukraine, such as the separatist movement in the Crimea and the failure to recognize the borders of Ukraine, as well as the strengthening of the sense of national identity through symbols, language and historical memories, became worse. The threat of the red-back to power of anti-state, hard Communists who questioned the very legitimacy of the Ukrainian state, pushed democratic opposition into the arms of the ex-nomenklatura [23, p. 174].

In February 2010, Viktor Yanukovich came to the slogans to return to stability and order. In September of the same year, the Constitutional Court of Ukraine annulled the constitutional reform of December 2004 and reinstated the Presidential Constitution in 1996. The new law on the Cabinet of Ministers of Ukraine further strengthened the presidential power which began to control all the security chiefs and their appointment.

The experts believe that during the incomplete cadence of Viktor Yanukovich there was a strong russification of Ukraine's foreign and security policy. The repressive functions of the Security Service of Ukraine (SBU), observing politicians, journalists, public figures were significantly intensified. The people loyal to the President came to the secret service leadership – V.Khoroshkovsky, and from 2012 to 2004 – the citizen of Russia, I. Kalinin. In December 2011, the Law of Ukraine "On the Armed Forces of Ukraine" introduced the amendments that allowed the use of troops in the fight against the terrorists and the restoration of the constitutional order. In the same month, the powers of the SBU were expanded to investigate "mass riots", formed a new department of information security. Thus, it can be stated that in 2010-2013 all state power structures, including the Armed Forces of Ukraine, special services increasingly focused on ensuring the internal security of the state.

On April 27, 2010, the Verkhovna Rada of Ukraine extended the presence of the Russian fleet in Sevastopol (so-called Kharkiv Pact) by 236 votes "for", though, according to sociological surveys in 2008, 47% of Ukrainians supported the withdrawal of the Black Sea Fleet in 2017 and only 24% favoured the extension of their stay [24]. On July 01, 2010, with the support of 259 votes, the Law of Ukraine "On the Principles of Internal and Foreign Policy" [25] was adopted in which the non-aligned status of Ukraine was declared. At the same time, the conclusions of 2 out of 3 parliamentary committees dealing with security and foreign policy were ignored.

The Ukrainian tragedy of winter-spring 2014 is serious miscalculation in foreign policy priorities and the dismal failure of the security system, as well as the confirmation of the inconsistent policy of its provision. After the deployment of the "hybrid war" in the Donbass, it took more than a year to adopt the new Strategy of National Security of Ukraine on May 26, 2015 signed by the President P. Poroshenko [26].

Politicians and experts in the field of security and defence of the United States, Canada and the EU have repeatedly pointed out the lack of systemic reforms in the Ministry of Defence of Ukraine (MOU) and the General Staff of the Armed Forces of Ukraine. First of all, it is about strengthening democratic control over the defence sector.

Of course, there are certain achievements in the foreign policy sphere. First of all, it concerns the signing of the Association Agreement between Ukraine on the one part and the European Union, the European Atomic Energy Community and their member states on the other part of June 27, 2014, ratified by the VerkhovnaRada on September 16 of that year. Undoubted achievements of Ukrainian diplomacy include the acquisition of a visa-free regime with the countries of the Schengen zone on June 11, 2017, efforts to consolidate the international community in introducing and strengthening sanctions against the Russian Federation in response to the annexation of the Crimea and support for the separatist movement in the Donbas.

However, some EU member states do not provide effective assistance to Ukraine. It does not concern sanctions and diplomatic statements about the situation in Ukraine, but specific military-technical and humanitarian assistance. European states usually do not have a significant combat experience in their own defence. In general, in 2018 1.3 billion euros were spent for the Europe's defence targets which is much lower than the national defence budgets of these countries [27]. By 2024, all NATO countries should cross the 2% GDP ceiling, but this is unlikely to happen [28, p.22.]

In May 2018, the United States began training the personnel of the Armed Forces of Ukraine for Javelin anti-tank missile systems and subsequently their delivery. Total humanitarian assistance from Washington is 70% of the total assistance of all countries. As early as the end of March 2014, aircraft delivered 330,000 ration packs from the United States. Subsequently, body armours, medical aid kits, uniforms, tactical vest and armoured SUVs were added to it. In summer, 2014, the cargo ships delivered from Canada 32 tons of military aid worth \$ 4.5 million: helmets and body armours, first aid kits, as well as sleeping bags, tents and radio stations, and a bit later – a party of winter uniforms. Canada is now ready to provide Ukraine with lethal weapons, but not for free.

The reaction of the EU member states was considerably more restrained. 1,000 body armours has arrived from France. During the 2014-2015, the United Kingdom transferred 1,000 body armours, 2,000 helmets, 1,000 uniform sets, 200 GPS-navigators, 220 protected laptops, 500 sleeping bags and 90 car first-aid kits for the amount of nearly 2 million dollars, as well as 75 thousand tons of diesel fuel.

Much more tangible assistance came from neighbouring countries. In 2014-2015, it amounted to about 6.5 million dollars from Poland. First of all, they were ration packs, mattresses, blankets. Subsequently –the necessary spare parts for Soviet-style machinery. In the fall of 2014, Lithuania, like Poland, has also started to actively support Ukraine with medicines and medical equipment. But in 2016, it was the first and only one in Europe that began to supply lethal weapons. It is Lithuania that has provided Ukraine with 60 tank heavy machine guns KPVT and 86 heavy machine guns DShKM, as well as 150 tons of ammunition. And already in late 2017, Washington decided to supply Ukraine with defence weapons [29].

On the other hand, after 2008 (the Russo-Georgian War) and especially after the annexation of the Crimea and the deployment of a separatist movement in the Donbas with the support of the Kremlin, Ukraine's participation in the work of the CIS bodies virtually dwindled. In April 2018, the President of Ukraine P. Poroshenko put forward a proposal to submit to the Council an initiative to terminate part of the Treaty on Friendship, Cooperation and Partnership between Ukraine and the Russian Federation, as well as the Government's proposals to prepare recommendations on the termination of Ukraine's membership in the statutory bodies of the CIS. On December 06, 2018, the VerkhovnaRada of Ukraine, with 277 votes, supported the decision to terminate the Treaty of Friendship, Cooperation and Partnership (Great Agreement) between Ukraine and Russia. It expired on April 01, 2019. The Agreement on military-technical cooperation within the framework of the CIS has also ceased.

**Conclusions and perspectives of further exploration in this direction.** The foregoing points to the lack of systematic and consistent development of the strategy of the foreign policy course of Ukraine and its implementation. The ineffectiveness of domestic reforms, the sharp decline in the living standards of citizens, the imitation of fighting corruption, the low responsibility of the political elite for fulfilling international obligations, the scattered and unstructured political forces which are mainly funded by the oligarchs, the weakness of civil society, and other factors

hinder the process of European and Euro-Atlantic integration. However, the annexation of the Crimea and the separatist movement in the Donbas with the support of the Kremlin contributed to the consolidation of Ukrainian society, intensified the dynamics of the formation of an influential civil society, and contributed to strengthening international cooperation of Ukraine, first of all with the United States and EU member states.

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## ინოვაციური ეკონომიკა და მართვა

### INNOVATIVE ECONOMICS AND MANAGEMENT

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## ბარდაქმნების მენეჯმენტის თანამედროვე ტენდენციები

### MODERN TRENDS OF TRANSFORMATION MANAGEMENT

**ანოტაცია.** გარდაქმნების მენეჯმენტში არსებობს ორი რადიკალურად განსხვავებული მიდგომა. ცვლილებები კომპანიის სტრატეგიას, სანარმოო პროცესებს, სტრუქტურასა და კულტურაში შეიძლება განხორციელდეს ნაბიჯ-ნაბიჯ - თანდათან ან ნახტომისებურად, ანუ ევოლუციური და რევოლუციური მოდელით.

ყოველგვარი გარდაქმნის ცენტრში დგას შიდა და გარე მომხმარებლების მოთხოვნების დაკმაყოფილება. წარმოების (კომპანიის) სტრატეგია განაპირობებს, თუ რა იქნება საკვანძო პროცესი. მაგრამ ყურადსაღები პროცესების წრე მცირეა (მაგალითად, ახალი პროდუქტების შექმნა, ლოგისტიკის ინტეგრაცია და ა. შ.) დამხმარე პროცესების ოპტიმიზირება უნდა მოხდეს არა თავისთავად, არამედ მხოლოდ ძირითადი პროცესების საჭიროებისამებრ. ახლებური მიდგომაა საჭირო გადაკვეთის ნერტილების პრობლემატიკისადმი.

**საკვანძო სიტყვები:** გარდაქმნები, რეინჟინინგი, გადაწყვეტილებების მიღება, ცვლილებები.

**ABSTRACT.** There are two radically different approaches in the management of transformation. Changes in the Company's strategy, production processes, structure and culture can be made step by step or gradually; with an evolutionary and revolutionary model.

In the center of any transformation, there are internal and external consumers needs satisfaction. The production (company) strategy determines what the key process will be there. But the circle of proximity projects is small (for example, creating new products, logistics integration, etc.) The support processes should be optimized not only by themselves, but only for basic processes. A new approach is needed to the problems of crossing points.

**Keywords:** transformations, reengineering, decision making, changes.

1993 წელს მენეჯმენტის ამერიკელმა სპეციალისტებმა მ. ხამერმა და ჯ.ჩაპლიმ ჩამოაყალიბეს ბიზნესის რეინჟინინგის პროცესის კონცეფციის ფორმულირება. მათი მოსაზრებით სამეურნეო რეინჟინინგი - ეს არის ფუნდამენტალური გააზრება და რადიკალური გადაკეთება სანარმოსა და მისი მნიშვნელოვანი პროცესების. რადიკალური ცვლილებების შედეგს

განსაკუთრებული მნიშვნელობა ენიჭება ინფორმაციულ ტექნოლოგიებს. მისი დანერგვის მიზანია - მომხმარებლებსა და წარმოების შესახებ ინფორმაციის სრულყოფილი გადაშუქება. ამასთან საკითხი დგას არა უბრალოდ პროცესების ავტომატიზაციის თაობაზე, არამედ გამოყენების ახალი

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სფეროების შესახებ. სრულყოფილი საინფორმაციო ბაზა არ მოგვცემს სასურველ შედეგს, თუ არ შეიცვალა პერსონალის კომპეტენცია არა მხოლოდ ორგანიზაციული (მოვალეობები, უფლებამოსილებები), არამედ კვალიფიკაციის (შესა-

ძლებლობები, უნარები-ჩვევები) პარამეტრები. რეინჟინინგის კონცეფციის ავტორები თანამშრომლებისაგან ითხოვენ გახდნენ „პროცესის პროფესიონალები“ [1].

აუცილებელია ასევე საკადრო მენეჯმენტის სხვა ცვლილებები. კომპენსაციის ახალი წესი. სტიმულირების სისტემა ორიენტირებული უნდა იყოს არა წარსულ დამსახურებაზე, არამედ თანამშრომლის ფაქტიურ შესაძლებლობებზე.

ევოლუციური ცვლილებების ქვეშ იგულისხმება დაგეგმვის, ინიცირების კონცეფცია და სოციალური სისტიმების ცვლილებების პროცესების განხორციელება მონანილეთა ფართო წრის მოზიდვით [2]. ევოლუციური პროცესების მიმდევრები მიიჩნევენ, რომ თავდაპირველად უნდა შეიცვალოს შეხედულებები, ფასეულობები და სოციალური სისტემის წევრთა ქცევის მოდელები, ხოლო შემდგომ თავად სისტიმა (ინსტიტუციონალური გაგებით).

ორგანიზაციული განვითარება არის გრძელვადიანი, ყოვლისმომცველი ცვლილებებისა და განვითარების პროცესი როგორც კომპანიისა, ასევე იქ მომუშავე პერსონალისთვის. ცვლილებების მიზანია - როგორც სუბიექტის წარმადობის (ეფექტიანობის) ამაღლება, ასევე შრომის ხარისხის გაუმჯობესება.

ცვლილებები უნდა იქნას განხორციელებული ფირმის წევრების მიერ ( ფირმის შიდა რესურსებით), ხოლო გარე კონსულტანტები ( ე. წ. ცვლილებების აგენტები) წარმოადგენენ დამხმარე ძალას. ეს არის საკუთარ ძალების მხარდაჭერის პოსტულატი. ეს ხელს უწყობს შრომის დემოკრატიზაციას. ზედმეტი იერარქიული რგოლი უნდა იქნას ლიკვიდირებული, ხოლო ძალაუფლების ურთიერთობები უნდა შეიცვალოს პარტნიორული ურთიერთობებით, რაც ეფუძნება ურთიერთნდობას (მაგ.იაპონური მოდელი).

ორგანიზაციული ცვლილებების გაფართოებული კონცეფცია მოიცავს როგორც სრტუქტურულ, ასევე საკადრო ასპექტებს [3].

ორგანიზაციული ცვლილებები ხორციელდება რამდენიმე ეტაპად. თავდაპირველად ხდება სოციალური სისტიმის „გაღება“. ხდება შეხედულებების, ფასეულობების და სისტიმის წევრთა ქცევის მოდელების გადასინჯვა და სისტიმური მიზნების მისაღწევად ექსპერტიზის ჩატარება ( მწარმოებლობის, ინოვაციური აქტივობის, შრომის ჰუმანურობის). მეორე ეტაპზე ხდება ცვლილებებისკენ მოძრაობა. ხდება ქცევის და ორგანიზაციული რეგულირების ახალი მეთოდებისა გამოცდა და პერსონალის გადამზადების პარალელურად დანერგვა [4].

ცვლილებების პროცესი მოითხოვს ლოგიკურ დასასრულს, რადგან ის შეიძლება უსასრულოდ გაგრძელდეს. ამიტომ აუცილებელია ქცევის და ორგანიზაციული წესების ახალი მოდელის სტაბილიზაცია და კონსოლიდაცია. რაც ხორციელდება ე.წ. პროცესის გაყინვის ეტაპზე.

ორგანიზაციული განვითარების კონცეფციის ფარგლებში მნიშვნელოვანია, დავადგინოთ ორგანიზაციული იერარქიის რა ადგილას

მდებარეობს ცვლილებების პროცესის სანყისი პუნქტი, რომელიც შემდგომში გახდება ყოვლისმომცველი სისტიმისათვის. თუ რეინჟინინგის კონცეფციისას დამახასიათებელია მოძრაობა „ზევიდან ქვევით“, ორგანიზაციული განვითარებას ახასიათებს ვარიანტების მეტი სიმრავლე. მისთვის დასაშვებია როგორც პროცესი „ქვევიდან ზევით“, ასევე მისი ინიცირება იერარქიის ზედა და ქვედა რგოლებიდან ერთდროულად (ე.წ. ბიპოლარული სტრატეგია). შესაძლოა ცვლილებები დაიწყოს იერარქიის რამდენიმე რგოლში და სხვადასხვა დონეზე („მრავალი წერტილის“ სტრატეგია) [5].

ორგანიზაციული განვითარების კონცეფცია ფართოდ გამოიყენება თანამედროვე კომპანიებში. ამა თუ იმ მეთოდის გამოყენების მიზანშეწონილების შესაფასება დამოკიდებულია მრავალ ფაქტორზე. გადამწყვეტი მნიშვნელობა აქვს პერსონალის დამოკიდებულებას ცვლილებებთან და უფლებამო-

სიღებების გაგებას, როგორც მმართველი პერსონალის, ასევე თანამშრომლების მხრიდან. ცვლილებებისადმი სიტუაციური მზაობა ამა თუ იმ კონცეფციის გამოყენებისა უნდა შეფასდეს კრიზისის სახეობიდან გამომდინარე, რომელშიც აღმოჩნდა სისტემა (კომპანია) [6].

ლიკვიდურობის კრიზისისას ეფექტური ვერ იქნება ორგანიზაციული განვითარების კონცეფცია. თუმცა იგი წარმატებით გამოიყენება სტრატეგიული კრიზისის დაძლევისას. წარმატების კრიზისის დროს მნიშვნელოვანია მეთოდის სწორად შერჩევა. ამასთან აუცილებლად უნდა იქნას გათვალისწინებული საკადრო ფაქტორი და სამეურნეო პარამეტრები.

ცვლილებების განხორციელების მეთოდები განსაზღვრავენ პროცესის მონაწილეთა ფუნქციურ როლს. მაღალი მენეჯმენტის წარმომადგენლები რეინჟინერინგისას წარმომადგენენ ლიდერს, ხოლო ორგანიზაციული განვითარების კონცეფციისას „ცვლილებების კატალიზატორს“. ორგანიზაციულ იარაღში მაღალი მდგომარეობის გამო მაღალი მენეჯმენტი ახდენს ცვლილებების პროცესის ლეგიტიმაციას. რეინჟინერინგის მეთოდისას მაღალი მენეჯმენტი მძლავრი ინიციატორია ცვლილებების, ხოლო ორგანიზაციული განვითარებისას „ცვლილებების კატალიზატორს“ შეუძლია დააჩქაროს ან შეაჩეროს (რასაც ხშირად აქვს ადგილი) ცვლილებების პროცესი [7].

პროცესების წარმართვაზე პასუხისმგებლობის ფუნქცია (რეინჟინერინგისას - პროცესების ხელმძღვანელი, ხოლო ორგანიზაციული ცვლილებებისას - ცვლილებების აგენტი) მდგომარეობს საპროექტო ჯგუფის ფორმირებაში, ბიუროკრატიული ჩარევების აცილებაში, პერსონალის მოტივირებაში. ისინი ასევე გვევლინებიან მთავარი კოორდინატორების როლში და უზრუნველყოფენ ინფორმირებას ცვლილებების მიმდინარეობის შესახებ.

ცვლილებების ამ ორ (რეინჟინერინგისა და ორგანიზაციული ცვლილებების) ფორმას შორის არის მრავალი შუალედური ფორმა. ისინი ერთმანეთისგან განსხვავდებიან წევრთა მონაწილეობის ხარისხისა და მაღალი მენეჯმენტის ქმედებების თავისუფლების ხარისხით. კრიზისის სახეობა განსაზღვრავს ცვლილებების გადაუდებელი აუცილებლობის და მისი რადიკალურობის ხარისხს [8].

ის, თუ როგორ ვმართოთ ცვლილებები კომპანიებში, მრავალი სტატია თუ კვლევა მიძღვნილი. ზოგადად: ორგანიზაციული ცვლილებების მართვა - კომპანიის, როგორც სისტემის, ერთი სტაბილური მდგომარეობიდან მეორე სტაბილურ მდგომარეობაში გადაყვანის მენეჯმენტია. ორგანიზაციული ცვლილება ეს არის ახალი იდეის ათვისება და დანერგვა. ის შეიძლება შეეხოს როგორც ძირითად, ასევე ბიზნეს-პროცესების მართვასა და განვითარებას. მაგალითად როგორცაა: პროდუქციის წარმოების ტექნოლოგიის ცვლილება, მომხმარებლის მომსახურების ხარისხის ამაღლება, ახალი პროდუქტის შექმნა, ორგანიზაციულ-ფუნქციური სტრუქტურის შეცვლა ტექნოლოგიური ცვლილებით და კორპორატიული კულტურის სრულყოფით და ა.შ.

პრაქტიკაში არსებობს ცვლილების ორი ტიპი - გეგმიური და სტიქიური. სტიქიური ცვლილება ეს არის რეაცია შემთხვევით ფაქტორებზე. ის არ არის სისტემური, ხორციელდება ლოკალურად და არ ცვლის დაკავშირებულ პროცესებს. რასაც მივყავართ დამატებით დანაკარგებამდე. ის გავს მიკრობს, რომელიც წარმოიშვა ერთ ადგილას, მერე გავრცელდა და დაასნებოვნა მთელი ორგანიზმი [9].

გეგმიური ცვლილება ეს არის პროაქტიური რეაგირება პრობლემაზე. ეს არის მოქმედებათა სისტემა, რომლისთვისაც აუცილებელია ჩავატაროთ შესაბამისი კვლევა, მოვახდინოთ პრობლემის იდენტიფიცირება და ლოკალიზაცია, გამოვაგლინოთ შესაძლებლობები და საშიშროებები, დავადგინოთ კომპანიის სუსტი და ძლიერი მხარეები. ასეთი სისტემა საშუალებას იძლევა მოვამზადოთ კომპანია შესაძლო ან მოსალოდნელი ცვლილებებისათვის, მოვახდინოთ რესურსების მობილიზაცია, მოვამზადოთ პრევენციული ღონისძიებები..

გარდაქმნის მართვის პროცესის ძირითადი ეტაპებია:

- გარდაქმნის ინიციაცია;
- გარდაქმნის ანალიზი;
- გარდაქმნის დასანერგად მიღებული გადაწყვეტილებები;

- გარდაქმნის დანერგვის ვადებისა და რესურსების დაგეგმვა;
- გარდაქმნის დანერგვის კოორდინაცია და მონიტორინგი;
- გარდაქმნის დანერგვის შედეგების კონტროლი [10].

გარდაქმნის ინიცირება შეიძლება განხორციელდეს ე.წ. ოპტიმიზაციის ჯგუფის ან ნებისმიერი ინიციატივიანი თანამშრომლისგან. ცვლილებების მოთხოვნა გადის სტადიებს. სქემის თითოეულ სტადიას თავისი მნიშვნელობა აქვს, მაგრამ განსაკუთრებულად უნდა გამოვყოთ ორი მათგანი:

1. გარდაქმნების თავდაპირველი ინიციატორი (რაც წინ უძღვის გარდაქმნების მოთხოვნის მომზადების პროცესს).
2. პრიორიტეტების მართვა [11].

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## ინოვაციური ეკონომიკა და მართვა

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## ორგანიზაციული განვითარება მუნიციპალურ მენეჯმენტში

### ORGANIZATIONAL DEVELOPMENT IN MUNICIPAL MANAGEMENT

**ABSTRACT.** This paper highlights issues relating to local government, first of all, ensuring their own ability, through effective municipal management to address issues of local importance. The ways of improving the managerial functions in the formed united territorial communities in Ukraine are outlined.

It is noted that the complexity of administrative tasks of municipal management in the process of decentralization contributes to the evolutionary transformation of organizational charts of management of municipalities and provides for the use of corporate organizational elements in the structure of community governance bodies.

The necessity of training municipal management specialists who solve complex managerial problems aimed at achieving common goals of community development is considered. The need to consider the overall effectiveness of the activities of local self-government bodies is justified, the term “management” of territorial communities is used, regarding the existence of common goals, the level and quality of life, common territorial interests - the existence of a unified system of municipal governance.

**Key words:** organizational development, decentralization of power, integrated territorial community, organizational ability, local self-government, community management.

**ანოტაცია.** ნაშრომში გაანალიზებულია უკრაინაში ჩამოყალიბებულ გაერთიანებულ ტერიტორიულ თემებში მენეჯერული ფუნქციების გაუმჯობესების გზები. აღნიშნულია, რომ დეცენტრალიზაციის პროცესში მუნიციპალური მენეჯმენტის ადმინისტრაციული ამოცანების სირთულე ხელს უწყობს მუნიციპალიტეტების მართვის ორგანიზაციული სქემების ევოლუციურ გარდაქმნას და ითვალისწინებს კორპორაციული ორგანიზაციული ელემენტების გამოყენებას საზოგადოების მართვის ორგანოების სტრუქტურაში.

აქვს განიხილება მუნიციპალური მენეჯმენტის სპეციალისტების ტრენინგის აუცილებლობა, რომლებიც გადაჭრას რთული მენეჯმენტის პრობლემებს, რომლებიც მიზნად ისახავს საზოგადოების განვითარების საერთო მიზნების მიღწევას. ადგილობრივი თვითმმართველობის ორგანოების საქმიანობის საერთო ეფექტურობის განხილვის აუცილებლობა გამართლებულია, გამოიყენება ტერიტორიული თემების ტერმინი „მენეჯმენტი“, საერთო მიზნების არსებობასთან დაკავშირებით, ცხოვრების დონესა და ხარისხთან, საერთო ტერიტორიულ ინტერესებთან - არსებობასთან მიმართებაში. მუნიციპალური მართვის ერთიანი სისტემა.

**საკვანძო სიტყვები:** ორგანიზაციული განვითარება, ძალაუფლების დეცენტრალიზაცია, ინტეგრირებული ტერიტორიული საზოგადოება, ორგანიზაციული უნარი, ადგილობრივი თვითმმართველობა, საზოგადოების მართვა.

**The purpose of the article** is to analyze managerial tasks of municipal management; use of corporate organizational elements in the structure of community management bodies; organizational ability and capacity of local communities that meet the interests of their members through effective organization providing services to citizens.

**Originality and value, problem statement:** The article explores issues related to effective municipal management, availability of such organizational structure that would optimally combine different types of management to achieve the highest results of self-government activity. The organizational structure of the governing bodies is represented by structural links, stable relationships and relationships within management processes take place. The existing studies of Ukrainian scientists mostly focuses on the ability of local communities as a set of methods, tools and activities of local governments to create conditions for the fullest satisfaction of the needs of local community, ensuring a balance tasks of local government to the needs of the local community and resource for their pleasure .

At the same time, the complex of issues of theoretical, methodological and applied content related to the organizational capacity of territorial communities and the ways of its provision remains insufficiently studied.

**Materials and methods, analysis of recent research:**

In the article we have used general scientific and special methods of research, in particular, by means of the analytical method the selection of scientific information was made, and the conceptual apparatus was investigated by the logical-semantic method. The empirical basis for the study was the legal acts of the Verkhovna Rada of Ukraine, the President of Ukraine and the Cabinet of Ministers of Ukraine, which determine the priorities of local government reform and decentralization of public power in Ukraine, periodicals.

New regional policy in Ukraine, its strategic goals, priorities, necessity of reforming the territorial organization of power on the basis of decentralization are defined in the main current documents of strategic character - Sustainable Development Strategy “Ukraine 2020” [1], the State Regional Development Strategy for 2020 [ 2], Concepts of reforming local self-government and territorial organization of government in Ukraine [3]. The legal basis for associations of local communities are the Laws of Ukraine “On cooperation of local communities” [4] “On a voluntary association of local communities” [5] “On Local Elections” [6] “On Approval of Procedures capable of forming local communities »[7].

The research of many modern Ukrainian scientists is devoted to the study of the essence of the reform of power decentralization in Ukraine, the effectiveness of local self-government activities, the formation of capable territorial communities, the formation of theoretical and methodological foundations.

The problem of the united territorial communities and their capacity is very relevant today and is widely discussed by scientists, experts and the public. Problems of formation and development of capable territorial communities in Ukraine are being explored by such national scientists as O. Golynska [8], O. Lyska [9], Y. Molodozhen [10], Y. Oliynyk [11], O. Olshanskyi [12,13 ], O. Osaulenko [14], S. Sakhanenko [15], S. Sember [16] and others.

People’s attitude to power depends directly on the quality and standard of their lives, the ability to meet their personal and social needs, and realistically influence their actions to improve the life of the family, community and society as a whole. This means that state recognition of the rights of residents of each local community to local governments should be reflected in concrete public policy, functions, forms, methods and mechanisms of public administration, which should improve its organizational efficiency, using modern management techniques. The theoretical and methodological questions of the effectiveness of municipal management are given much attention by domestic researchers, among them the works of V. Kuybida [17], V. Bakumenko [18], Y. Sharov [19] and others.

**Highlighting unsolved parts of a common problem:**

Analyzing the capacity of communities, it is possible to distinguish its internal and external factors. The external capacity of a community is characterized by the following components: legislative, political, territorial, macroeconomic, etc. [13].

Internal capability factors include the following components: legal, logistical, environmental, economic, financial, infrastructural, humanitarian, social and organizational - the optimal structure of community governance bodies, including managers, public officials with relevant qualifications and more.

In the theoretical and applied aspect, community resource provision as a set of methods, means and measures of the authorities to create the conditions for the fullest satisfaction of the needs of the territorial community, guaranteeing the balance of tasks of public authorities and resources available for their implementation. It focuses mainly on the effective use of material resources, but underestimating intangible resources, namely the organizational capacity of the community.

Assessment of organizational development, by what principles, criteria, methodology, indicators it should be conducted - this is a question for the prospects of further scientific research.

**Presenting main material:**

The issues of organizational development of municipal management include finding ways to ensure organizational capacity of territorial communities. The organizational capacity of the territorial communities largely depends on the development of the domestic system of governance and its integration with European standards. Experience has convincingly shown that changing only the territorial basis of local self-government, expanding the financial capacity of territorial communities is not a guarantee of creating a new life quality at the level of villages, towns and cities of Ukraine. More important in this sense is the ability to build the right organizational structures, ensure their interconnections and spatial integration, appropriate staffing, the use of diversified tools and technologies.

Attempts to transform local government at the community level as a whole, or of individual elements of it, are carried out, as the analysis shows, strategically ill-conceived, as a reaction (usually delayed) to internal or external challenges, and in some cases embodied the subjective desires of individual officials local governments. This leads to the fact that the organizational structures in the community do not fulfill the tasks assigned to them, which in the end negatively affects the achievement of capacity of territorial communities, the basis for which, in fact, is organizational capacity.

Let us analyze the issues related to local self-government bodies, first of all, to ensure their capacity to solve local issues independently, at the expense of their own resources, in order to mobilize their internal reserves, determine the range of competences and organizational capacity of the community as a whole.

The term “efficiency of local government” can have different characteristics estimated by the user, according to which efficiency is considered from the perspective of society and citizens; community leadership; other local self-government bodies and state authorities. The overall effectiveness of local government can be defined as the ratio of their performance and cost of resources for their maintenance.

According to the European Charter of Local Self-Government [20], local self-government is “the right and ability of local self-government bodies... to regulate and manage a substantial proportion of public rights within their competence in the interests of the local population”. The main document for the formation of capable territorial communities is the Perspective Plan for the formation of territories of communities, which is developed and approved in accordance with Article 11 of the Law of Ukraine “On voluntary association of territorial communities” [5]. A capable territorial community is a community in which local budgetary resources, infrastructural and human resources are sufficient to address its local self-government issues in the interests of the community.

To ensure the appropriate level of service to the citizen, particularly in the field of social security, education, culture, health, housing and communal service structure of local government (especially in rural areas) have less powers and great responsibilities, they lack experience in management and resolution of these issues. Therefore, in order to better address these issues, eliminate staffing gaps and expand organizational capacity, it is necessary to have a complete set of municipal management tools based on statistics, as well as hold open meetings for all citizens on the formulation and discussion of strategic plans and priorities of local policy, and involve civil society organizations based on the principles of social justice, integration and accurate calculations.

An important component of organizational development is the human potential of the united territorial communities; however, it may not meet the needs of the newly created local authorities, since the rural area is characterized by

significant aging of the population, which is primarily due to migration processes and low socio-economic potential of villages and towns.

In determining the capacity of the united territorial communities, it should be borne in mind that even in the presence of a sufficient number of able-bodied population there may be a shortage of specialists, since the most highly-skilled workers will seek employment in settlements with higher economic potential.

Today the issue of optimal distribution of powers between local governments and executive authorities in general and, in particular, the distribution of functions and powers between local councils of newly created territorial and district administrations and district councils is not regulated in Ukraine. This leads to increased contradictions between the authorities of the newly created united territorial communities and administrative districts. There are dozens of territories in which the united community fully (or almost completely covers several created communities) coincides with the territory of the respective administrative districts (Zhytomyr, Khmelnytsky, Chernihiv, Dnipropetrovsk and others). In these areas, the district council and district state administration continue to operate and maintain their units, although much of their authority, according to legislation, has to go to communities. Therefore, problems arise regarding the distribution of powers and the efficiency of the organization of power in these territories, which need regularization. It is necessary to clearly define the powers that remain with the district state administration and the district council, to review the number and corresponding expenses for the maintenance of their bodies.

There is a lack of adequate staffing of local self-government bodies of the united territorial communities. In particular, it leads to inefficient use of financial resources of territorial communities, inability to absorb state subsidies for community development. Local self-government bodies in rural communities are often unable to prepare high-quality investment projects to receive state support and international aid funds, which are not ready to implement strategic planning and programming for community development. The solution is the professionalization of service in local government, implementation of effective training programs of local government officials and providing them with the necessary consultative and methodological assistance from the government authorities.

The issue of introducing control mechanisms (as a significant component of municipal management) on the legality of decisions of local governments and the quality of administrative and social services provided to the population needs to be addressed. In the context of decentralization of powers and transfer of resources to local self-government authorities, high corruption risks related to the use of budgetary funds, it is urgent to introduce mechanisms of control over the activity of local self-government authorities, both by state authorities and by the public.

Particularly urgent in the context of budgetary decentralization is the need to exercise proper control over the work of authorities at different levels in planning and executing budgets and managing and using financial resources. The solution to this issue at this stage is in introducing maximum transparency of the activities of local authorities and control over these activities by the public.

It is necessary to take into account the situation when in the period of economic and financial crisis the state tries to reduce public expenditures by transferring powers (and resources) from top to lower levels of government, there may be a risk of deterioration of quality of public services. At this stage, the organizational component as an intangible resource can play a key role by improving management processes. It is important not to let the reform start to push in the direction opposite to decentralization. This is possible because of the poor capacity and technical ability of local authorities, the violation of the conditions of fairness of public services, the disproportion of their provision in different territories, which negatively affects the investment attractiveness of communities and their economic development as a whole.

State policy of forming a prosperous territorial community should be carried out based on decentralization with a clear legal basis for reform, legislative definition of the status of territorial communities, the mechanism of securing property rights, the distribution of powers. The envisaged reform of the consolidation of territorial communities without introducing control over government and ensuring its accountability can create greater opportunities for abuse of local governments. To prevent this, it is necessary to introduce mechanisms for widespread involvement of mem-

bers of territorial communities in participation in management and formation of management decisions; developing communities as public corporations, emphasizing their own resources and capabilities; ensuring the ubiquity of local government.

Based on the analysis of modern management approaches to the creation of territorial development models (including communities), we can conclude that such models should meet the requirements of European standards of living standards, be oriented to the needs of citizens, sustainable development, include public monitoring. The model uses a local government capacity index, indicators of community financial capacity. In order to assess the dynamics of the development of united territorial communities and their capacity for methodological assumptions, it is assumed that such a model can be built on the basis of a balanced scorecard.

At the same time, it is necessary to solve the problem of evaluating the success of any complex socio-economic system that is the choice of specific indicators [21], in which you need to monitor implementation of the planned strategic targets. Proper selection of these indicators contributes to a better understanding of strategic goals, improves overall management responsibility in the community increases the likelihood of achieving the goal.

There is also the problem of a set of indicators to correctly identify the amount of socially beneficial benefits that are achieved through the implementation of a community development strategy, as a large number of outcome indicators remain at a qualitative, poorly measurable level, with public importance being assessed by the public as high. Therefore, there must be a set of indicators describing community development goals for community capacity assessment system; indicators for the comparison of different options for the integration of territorial communities; expert monitoring and public monitoring of development dynamics.

In analyzing an important organizational component of municipal government - namely, determining the number of public servants, including local government officials in communities, the following approaches can be distinguished: resource, regulatory and effective.

The resource approach for determining the number of public servants is based on the budgetary security of the functions and depends on the availability of funds for their maintenance. The normative approach is based on the expert evaluation of determining the number of public servants, on the basis of the analysis of the complexity of the implementation of normatively assigned functions and the norms of time for their performance. An effective approach to determine the number of public servants is one of the most promising. It allows you to switch from a policy of “downsizing” to the policy of “reasonable, rational definition (redistribution) strength” and is based on determining the powers and competencies needed to perform the functions and services.

The principles of practical organizational capacity of the municipal government are:

- the principle of “transparency” as the use of modern methods of public interaction through the use of new channels of information;
- the principle of “sensitivity” as a quick response and taking into account the new realities of socio-economic development;
- the principle of “intelligence” as an organization of continuous training of staff;
- the principle of “image” as forming the corporate culture of the community and its ability as an organization to meet the requirements of members;
- the principle of “validity” as compliance with the requirements of laws and laws of management; clear implementation of regulations, harmonization of innovations with the provisions of the decentralization reform in Ukraine.

Nowadays, in the conditions of informatization of the society and rapid scientific and technological progress, it is an objective necessity to introduce the provision of administrative services electronically in the activity of public authorities.

Evaluation of organizational effectiveness of the authorities and local government officials is an ongoing process monitoring and analysis of structures and activities of the local community, heads of territorial communities of the

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executive committee of deputies and other executive bodies and officials of local governments, in order to draw conclusions about status and management system, using quantitative and qualitative indicators. [21]

The use of modern methods of assessing the effectiveness of municipal management is necessary to optimize the ratio of available organizational resources and the tasks and functions; improving the planning system; improvement of the mechanisms of internal management of the activity of local self-government bodies through the introduction of technologies and procedures that ensure the decomposition of the goals and tasks of local self-government bodies to the level of subdivisions; automation of goal setting processes and evaluation of organizational performance; improving the system of motivation of local government officials based on the results of their activity; formation of a system of monitoring public opinion on the organizational effectiveness of the activities of the evaluated bodies and officials.

The objects of assessment may be local government officials who are elected in local elections (chairman, elder); local self-government officials elected (approved) by the council (secretary of the council, members of the executive committee, chairman of the regional (district) council, deputy chairmen of the regional (district) council); local government officials appointed by the head of the community, the head of the regional (district) council; members of the local council; deputy commissions; executive bodies of the council (executive committee, departments, departments and other executive bodies of the council), as well as the apparatus of the council and its executive committee; bodies of self-organization of the population; public organizations (in terms of delegation of administrative powers by local self-government authorities).

The evaluation is carried out to determine the degree of achievement of the planned results of activities and organizational effectiveness of the activity, as the ratio of the values of actual and settlement-normative indicators performed by local self-government operations (functions) using a certain amount of organizational resources (reporting, planning, control, formal and informal reports' inside the body, etc.) - this applies to modern methods of municipal management.

The biggest systemic disadvantage in implementing administrative-territorial reform in decentralized conditions is a unified approach to the formation of capable territorial communities, since the Methodology of formation of capable territorial communities [7] does not take into account the peculiarities of a particular region of the country. The parameters that underlie the definition of a potential administrative center of the community are sufficiently limited and standardized, which does not allow to determine the real level of financial potential, as well as the socio-economic development of the territory. In addition, the conditions of formation of capable territorial communities, defined in this methodology, encourage the strengthening of urbanization processes in Ukraine.

The decision to unite territorial communities should, of course, be preceded by a comprehensive assessment of the status of communities - potential members of the association by the components of their internal capacity on the basis of the calculation of demographic, economic, financial and other indicators. Forming a profile of the capacity of the future community will provide an opportunity to form a community that is really capable of mobilizing internal reserves and independently, at the expense of own resources, to resolve issues of local importance for the full satisfaction of the common needs of residents and ensuring sustainable community development.

In order to ensure effective implementation of powers and rational management of financial resources, it is necessary to ensure an adequate professional level of local government employees. Therefore, reform also requires a system of public service in local governments. It is necessary to adopt a new version of the Law of Ukraine "On service in local government", providing definitions principles legal and institutional framework of service in local government, the legal status of officials, conditions and procedures to exercise their right to serve in local government and so on.

### **Conclusions:**

To effectively execute managerial tasks at the level of territorial communities, it is necessary to use modern tools of municipal management: to strengthen the organizational capacity of territorial communities through the development of community human resources and management processes. It is necessary to ensure professionalism and political

impartiality of officials of local executive bodies and local self-government authorities by introducing transparent competitive procedures for selection of personnel, formation of the necessary qualification requirements for the personnel of rural, settlement, city councils, their executive bodies (higher education, professional and personal qualities).

It is proposed to ensure the development of current training programs and to organize programs for training and re-training of personnel for officials of local self-government bodies, deputies of local councils and civil servants for the proper fulfillment of their new powers; to reform the system of providing administrative services on the principle of “transparent offices”, to introduce mechanisms of control over the activity of local self-government bodies, especially by the citizens themselves; to regulate the optimal distribution of powers between local and executive authorities in general; to study the issues of implementation mechanisms for control over the legality of decisions of local self-government bodies and the quality of administrative and social services provided to the population.

Systems for evaluating the effectiveness of local government should be made with the implementation of instruments of internal control and audit; using the software; involving external independent organizations and the public to evaluate the performance of local governments. Systems for evaluating the effectiveness of local government should be reflected in the passport of the capable local community.

Thus, it can be concluded that in the process of decentralization, resources are mobilized at the local level, partnerships are created between different social groups, which gain experience of social unity in the development, decision making and evaluation of the effectiveness of community management decisions.

The prospects for further research should be focused on the analysis of legal, organizational and economic components of municipal management that affect the effective use of the community resource base in the decentralization of power.

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ინოვაციური ეკონომიკა  
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INNOVATIVE ECONOMICS  
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შიდა კონტროლის კლასიფიკაცია:  
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განვითარების პრობლემები

CLASSIFICATION OF INTERNAL  
CONTROL: EVOLUTION, CURRENT STATE  
AND PROBLEMS OF DEVELOPMENT

**ABSTRACT.** The objective of the article is to study the evolution, current state and problems of development of approaches to the identification of the most significant and relevant classification features of internal control.

This article is a continuation of the author's developments to improve the theory, organization and methods of internal control. It contains the originality and audacity of judgment in establishing the framework of the most rational and scientifically substantiated classification features of internal control.

The study was conducted applying methods of analysis, generalization and grouping. Consideration of classification features, studied by scholars, was based on the systematic approach, critical thinking using the historical and comparative methods of scientific knowledge. The graphical representation method was used to illustrate the obtained results.

The results allow making the following conclusions: there is no fundamental difference between the classification features of control as a whole, and internal control, in particular; the evolution of the classification of internal control was influenced by social, economic and political relations that determined its orientation and subjects; for the whole period since the concept of control emerged, and until now, there is no universally recognized and generally accepted economic classification of internal control; identification of classification features depends on the objective of the study, the purpose, the nature of the control actions, the characteristics of the object to which the control will be directed; the majority of researchers distinguish from 3 to 8 classification features which are grounded. A considerably small or "artificially over-stuffed" number of classification features does not lead to the improvement of internal control theory.

The study made it possible to formulate the author's vision of the classification of internal control according to the following characteristics: in relation to the object, time, periodicity, form, method of implementation and completeness of coverage of the object of control. The presented author's classification of internal control can be useful not only at the theoretical level, but also in practical terms, that is in identification of the strategy of building internal control systems.

**Key words.** Internal control, classification, classification features, evolution, current state, author's vision

**ანოტაცია.** სტატიის მიზანია შიდა კონტროლის ყველაზე მნიშვნელოვანი და შესაბამისი კლასიფიკაციის მახასიათებლების იდენტიფიცირებისადმი მიდგომების განვითარების ევოლუციის, მიმდინარე მდგომარეობისა და პრობლემების შესწავლა.

ეს სტატია წარმოადგენს ავტორთა მიერ განვითარებული მოვლენების გაგრძელებას შიდა კონტროლის თეორიის, ორგანიზაციისა და მეთოდების გასაუმჯობესებლად. იგი შეიცავს განსჯის თვითმყ-

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ოფადობას და გამჭვირადობას შიდა კონტროლის ყველაზე რაციონალური და მეცნიერულად დასაბუთებული კლასიფიკაციის მახასიათებლების ჩარჩოებში.

შედეგები საშუალებას იძლევა შემდეგი დასკვნების გაკეთებისა: არ არსებობს ფუნდამენტური განსხვავება კონტროლის კლასიფიკაციის მახასიათებლებს შორის, მთლიანობაში, და შიდა კონტროლს, კერძოდ; შიდა კონტროლის კლასიფიკაციის ევოლუციაზე გავლენას ახდენდა სოციალურ, ეკონომიკურ და პოლიტიკურ ურთიერთობებზე, რომლებმაც განსაზღვრეს მისი ორიენტაცია და საგნები; კონტროლის კონცეფციის აღმოცენებიდან მთელი პერიოდის განმავლობაში და დღემდე არ არსებობს შიდა კონტროლის საყოველთაოდ აღიარებული და ზოგადად მიღებული ეკონომიკური კლასიფიკაცია; კლასიფიკაციის მახასიათებლების იდენტიფიცირება დამოკიდებულია კვლევის მიზანს, საკონტროლო მოქმედებების ხასიათს, ობიექტის მახასიათებლებს, რომლებზეც იქნება მიმართული კონტროლი; მკვლევართა უმრავლესობა განასხვავებს 3 – დან 8 – მდე კლასიფიკაციის მახასიათებლებს, რომლებიც დასაბუთებულია. კლასიფიკაციის მახასიათებლების მნიშვნელოვნად მცირე ან “ხელოვნურად გადატვირთული” რაოდენობა არ იწვევს შიდა კონტროლის თეორიის გაუმჯობესებას.

*საკვანძო სიტყვები:* შინაგანი კონტროლი, კლასიფიკაცია, კლასიფიკაციის მახასიათებლები, ევოლუცია, მიმდინარე მდგომარეობა, ავტორისეული ხედვა

**The purpose of the article** is to analyze problems and evolution of the development of approaches to the selection of the most significant and relevant classification features of internal control.

**Originality and value, problem statement:** The research made it possible to formulate the author’s vision of the classification of internal control on the following features: in relation to the object, time, periodicity, form, method of implementation and completeness of coverage of the object of control. The proposed classification does not claim to be the only possible recognition, as now the control system is rapidly transforming, globalizing and constantly raising new requirements for its effectiveness, both at the state level and at the primary focus of the economy, i.e. economic entities. The presented authorial classification of internal control can be useful not only at the theoretical level, but also in practical terms while identifying the strategy of building internal control systems.

**Materials and methods, analysis of recent research:**

In the article we have used general scientific and special methods of research, in particular, by means of the analytical method the selection of scientific information was made, and the conceptual apparatus was investigated by the logical-semantic method. The study was conducted applying methods of analysis, generalization and grouping. Consideration of classification features, studied by scholars, was based on the systematic approach, critical thinking using the historical and comparative methods of scientific knowledge. The graphical representation method was used to illustrate the obtained results.

In science, classification means distribution of objects, phenomena, categories into classes (categories, groups, etc.) depending on general principles that characterize the connections among objects. They are classified in a single system of the relevant sphere of knowledge or practical activity. The scientifically substantiated classification of control in general, and the internal one in particular, allows understanding its essence more deeply, revealing the mechanism of functioning of relations which it expresses and revealing specific features of its various components.

**Highlighting unsolved parts of a common problem:**

The classification of control is one of the controversial aspects of its theory. Currently, there are many views and opinions about it. Scientists interpret features of control differently. The features determine the classification base in

different ways. The classification of control is of practical importance only if it meets the essential features. Therefore, there is a need to develop such a classification that would reveal the essence of control, make it possible to clearly define the purpose and objectives of its various types, and allow the subjects of control to plan and coordinate. The development of such a classification is a promising direction for the development of control theory.

Significant contribution to science, which became the basis for further development of the theory and practice of internal control in general, and its classification in particular, was made by the Ukrainian scientists M.T. Bilukha, F.F. Butynets, B.I. Valuev, Z.V. Gutsaylyuk, H.M. Davydov, N.I. Dorosh, I.K. Drozd, E.V. Kolyuha, L.M. Kramarovskiy, M.V. Kuzhelnyi, A.M. Kuzminskiy, V.F. Maksimova, L.V. Napadovska, O.A. Petryk, V.S. Rudnytskyi, V.Ya. Savchenko, V.V. Sopko, B.F. Usach, V.O. Shevchuk, as well as the Russian scientists V.D. Andreev, I.A. Belobzhet-skiy, S.I. Bobyr, V.V. Burtsev, E.O. Kocherin, M.V. Lapukhin, V.I. Podolskiy, S.O. Stukov, V.P. Sultz. Some issues of control, including internal, have been covered by R. Adams, E.A. Ahrens, C. Drury, R. Anthony, J.K. Lobbeck, J. Rees, J.K. Robertson and others. The study of classification of internal control were carried out in the authors' works [3, 9], and this article highlights the problems and evolution of the development of approaches to the selection of the most significant and relevant classification features.

#### **Presenting main material:**

Internal control is the process of constant influence on the objects through tracking deviations and correcting managerial decisions to bring the actual state of objects to the desired one [3, p. 13].

The economic literature on the subject of the study, published in the days of the former Soviet Union, considers many classifications of control on various grounds. However, most of them did not stand the test of time, and those that were clearly accepted as canonical under the command and administrative system are nowadays unacceptable from both theoretical and practical points of view. They can only be used as a subject of retrospective study. The reasons for the collapse of such classifications are: firstly, their unscientific nature and secondly, their utopian nature. An example of this is the division of control into class and other politicized features. Namely, they are people's control, workers' control, and party control [10, p. 63].

Based on the results of generalizations of the existing classifications, we identified 49 features of the control classification. The groupings of content, focus and editing are summarized in Table 1. It should be emphasized that we did not take into account those features that were singled out by only one author, since the purpose of this grouping was to represent the most common viewpoints.

The analysis of control classifications contained in the literature enables formulating the following conclusions.

Control is classified by a number of features ranging from one to four. For example, a number of authors propose to classify control according to the time of business operation; at the same time, there is an opinion on the classification of controls based on the timing of control actions; some authors define these types of controls on the basis of the form of its implementation, as well as methods.

There is a group of authors who propose to classify the control according to the time-dependant amount, and at the same time there are opinions on the classification according to the frequency of control measures and the duration of control actions. A similar situation is observed in the identification of three features of the control classification which do not contain any differences at all: the degree of coverage of the object; the size or complexity of the object; the completeness of control.

The study of the proposed classifications indicates that the authors name the same characteristic differently. In addition, there are cases when the authors review the same control on several classification grounds at the same time. Yes, functional control is singled out on the basis of functional orientation, and at the same time, the control according to the feature of the relation to the function of the subject's activity has the same name. A similar situation occurs with the selection of the control of the time of implementation of the economic situation. And the same name has control, classified by methods of implementation. Usually the above-mentioned remarks indicate that there are many names for one phenomenon, which complicates and makes the classifications irrational.

TABLE 1

RESULTS OF THE ANALYSIS OF CLASSIFICATION OF CONTROL  
IN THE SPECIAL LITERATURE [3, P. 30-31]

Classification feature	Number of authors that single out the feature	Number of formulated features	Interval of the number of varieties of the control within the limits of the given feature
In relation to the object	3	2	3-3
In relation to the time of implementation of control actions	26	4	2-9
In relation to periodicity	11	4	2-5
In relation to the sources of obtaining data	18	3	2-4
In relation to the degree of object coverage	11	3	2-6
In relation to the method of information processing	3	2	3-3
In relation to the character of relation to the object	3	2	2-2
In relation to the stages of implementation	2	1	2-2
In relation to functional direction	4	3	3-3
In relation to the constituents of control	3	3	3-8
In relation to the spatial aspect	2	1	3-3
In relation to the subjects	6	1	3-5
In relation to the interrelations among subjects	2	2	2-4
In relation to the stages of obtaining information	2	1	2-2
In relation to the intensity of implementation	2	1	3-3
In relation to the forms of implementation	17	3	1-8
In relation to the elements of the method	2	1	3-5
In relation to the target direction	5	3	2-4
In relation to the character of controlling activities	2	1	2-2
In relation to methodical techniques	2	1	1-3

Some features have not only several names, but also a large number of control names that are combined by a particular feature. For example, the classification for the time of the control actions has 4 different names and 9 names of control varieties within this feature. In some cases they do not even differ by their names or, if they differ by the name, they have similar content. This situation proves the significant number of not only features, but also the names of the control according to the selected features. They are similar in essence but different in names.

Studies have shown that the vast majority of scholars recognize the classification of control in relation to the sources of obtaining data, the method of implementation and the method of verification. However, there are viewpoints of some authors who consider such distribution inappropriate [5, p. 63; 5, p. 64]. The latter justify their position that the distribution of control into documentary and factual contrasts them with each other. The paradox is that factual control is not based on these documents, and documentary of various objects does not include factual actions [5, p. 63]. In addition, there are researchers who divide control into documentary and factual, but point out that, in the exercise of control, techniques and methods of purely factual control, as well as purely documentary, do not exist. But in their view, such a division is necessary for a more substantive audit of the interdependence and interrelation of factual and documentary controls. The division is also necessary for a focused work on improving methodology, defining functional responsibilities of economic and technical services for the implementation of preliminary, current and subsequent control. This contributes to the efficiency and quality of the inspections carried out [6, p. 14]. In general, we support the position of the last author, but at the same time, in our opinion, the name of the classification feature according to the sources of obtaining data is not accurate since factual and documentary controls are singled out ac-

According to this feature. More precisely, the distribution into these varieties of control is presented in the works of the authors who distinguish it by the method of control procedures, without emphasizing the sources of obtaining data [4, p. 88; 10, p. 73]. If one considers factual and documentary controls depending on the sources of obtaining data, he can really agree with the opponents of this approach because it is known that the factual control widely uses a variety of information, including documentary (for example, during the inventory), and therefore it can no longer be considered to be a purely factual control. However, considering the methods of implementation, the practice shows that such a division of control objectively depends on the techniques through which it is implemented. Both factual and documentary controls, along with common techniques, have their own methodical techniques.

L.V. Napadovska does not recognize the division of control into documentary and factual. One argument for this is that the recognition of such a division contrasts the documentary control with the factual one. On the contrary, these two types of controls should complement each other [7, p. 64]. We believe that this rationale is not entirely accurate, because to admit it is to acknowledge the fact that all selected controls operate in isolation without complement and interpenetration. Each of the types of controls identified by the classification is more or less complementary, but this is not yet the indication that they cannot be considered in theory in isolation.

Thus, we believe that the division of controls, depending on the method of implementation into documentary and factual, is sufficiently substantiated and practically necessary.

Depending on the periodicity of control activities (in some sources, the periodicity of implementation of the control, the duration of the control actions), some scientists allocate periodic, systematic and episodic controls. Along with this, there are opinions according to which only periodic and systematic controls are singled out, and some authors add to them sudden control. From our point of view, it is inappropriate to single out sudden control according to this classification feature. In our opinion, periodic control can be both sudden and expected, which makes it inappropriate to consider and separate it in the classification scheme. A substantiated position of B.I. Valuev confirms this fact. He notes that periodic control can be carried out in a scheduled manner and not be sudden for financially responsible and other executives [5, p. 64]. At the same time he gives an example that the inventory is carried out periodically, but it should be sudden. We believe that any of these types of controls can be sudden. On this basis, the selection in the classification scheme of sudden control does not introduce anything fundamentally new in the disclosure of the essence of control, and therefore is inappropriate. In support of the position of the earlier scholars, we consider it appropriate to allocate episodic control. The difference between periodic and episodic controls objectively exists and it consists in the fact that periodic control actions are carried out at the intervals determined by the subjects, and the need for episodic control arises when it is necessary to check certain facts of activities that occur infrequently (episodically) however, controls are required at the time of implementation (for example, changes in the entity's share capital). However, it should not be confused with one-time control, as episodic control is not always one-time.

Summarizing the most similar classification features by their content, we can see that a significant number of authors (11 from the studied economic sources) single out control depending on the degree of coverage of the object. The number of varieties of control singled out according to this feature varies from 2 to 6, indicating, first of all, the inaccuracy of the feature classification and confusion in the definitions. In our opinion, there are no fundamental differences that could form the basis for the allocation in the classification scheme of a new sub-variety of control, in the definitions of general (complete) and continuous control; thematic (specialized, local, partial) and selective control. From our point of view, the emergence of a new sub-variety or a new classification feature should reflect the fundamentally new qualities that the control has acquired in order to more accurately reveal its essence. In this case, in our opinion, the classification scheme is exaggerated, and the name of the same phenomenon in different words is not a valuable scientific attainment. Therefore, without much loss, the classification based on the degree of coverage of the object should only divide it into continuous and selective.

From our point of view, it is inappropriate to classify the control into a guiding and filtering control according to the character of the relation to the object. Guiding control is carried out in the course of economic activity. Its purpose

is to adjust the activity and technological process to achieve the intended result. Filtering control is a variety of a process control. Its purpose is to check compliance of the production process with the established standards. In case of deviations, the process stops until the deviation is eliminated [8, p. 11-12]. Thus, these two varieties of control are different in the stage of their conduct, which is determined by the specific task and the specific conditions of control, and their purpose coincides to some extent with the current control. Therefore, both varieties of control are relevant to the current one, so it is unnecessary to distinguish it separately. The same holds for the control singled out by the authors according to the stages of implementation. They are preliminary, intermediate and final [2, p. 34-35; 8, p. 11]. In the definitions of these authors it is difficult to trace the difference between the types of control they define from previous, current and expected. Therefore, we think, in this case there is a change of concepts.

According to the spatial aspect, some economists distinguish input, process and output control [2, 8]. At the same time, one of the authors notes that the input control is carried out while accessing the system, the process control is carried out in the process of economic activity, the final control is applied to verify final results of economic activity. In our view, this approach is based on the general theory of systems, according to which control, as a system, is inherent in input, process and output. And system-specific direct and feedback relations may cause the output of one business (production) operation to be the input for the other, and vice versa. In this case, we completely agree with the author's statement, which emphasizes that the inputs and outputs during the implementation of economic transactions are rather conditional, and the production process has many inputs and outputs [7, p. 63]. Therefore, in order to avoid confusion in the control process, we consider it necessary not to include these types of control in its classification scheme.

In our opinion, it is also unreasonable to distinguish control on unilateral and multilateral in relation to the way of relationships among employees, which is identified by some authors [2, 8]. At the same time, one of the authors adds the distribution of control over the nature of the relationship between the controlling and the controlled subjects on the control conditioned by the relations of subordination and the control which is not conditioned by such relations [2, p. 36]. In general, this distribution is based on the nature of the relationship between the subjects of the control actions. The unilateralism or multilateralism of control depends, in the main, on the type of task and the conditions for exercising control. The variety of situations that arise in practice make it impossible to anticipate and establish the unilateral or multilateral nature of a task. Therefore, in our view, it is inappropriate to distinguish control to unilateral and multilateral, as well as conditioned or unconditional by the relations of subordination.

It is hardly possible to recognize the classification of control according to the intensity of its conduct as normal, intensified, simplified, especially since the authors do not substantiate their position [2, 8]. It is impossible to identify the conditions under which each type of control, selected by the authors, works. It is also not possible to determine the reasons for their choice. Therefore, we believe that this position is subjective, unjustified, and therefore inappropriate to distinguish these varieties.

There is a point of view according to which the forms of control are divided by the methods of its implementation. At the same time economic analysis, audit, inspection, observation and review are distinguished [6, p. 10]. In this interpretation, they are both a form and a method of control. The falsity of these concepts is substantiated by B.I. Valuyev, who believes that it puts economic analysis, inspection, audit and verification with such methods of control as logical-analytical, statistical and others, which are used in their implementation, as one line. Methods in methods is such a logical conclusion that proceeds from this concept [5, p. 65]. In addition, the author notes that inspection and verification are one-line concepts that have the same meaning, and therefore their division into separate elements is inappropriate. In support of his position, we note that almost always the elements of the method of other managerial functions are used during implementation of any managerial functions, but this does not yet indicate that any of them is a method of the other.

Another approach is traced in the view of the author, who considers the audit, verification, economic analysis, accounting verification of reporting not by methods of control, but by its form [1, p. 51]. In our opinion, this author is closer to the truth. I.A. Belobzhetskyi rightly points out that in interpreting the forms of financial and economic con-

trol, one should proceed from the relation of the content and form as general categories, which reflect the interrelation of two sides of any reality. Content is the defining characteristic of the subject, and form is a way of expression and internal organization that are modified to reflect changes in content. Therefore, the forms of financial and economic control should be understood as the ways of specific expression and organization of control actions aimed at performing control functions [1, p. 50-51].

Based on the philosophical interpretations of the form of control, most successfully, from our point of view, they are presented in the work of the Russian author V.V. Burtsev [2, p. 25-26]. In support of this position and based on the above-mentioned information, we think that internal audit and structural-and-functional forms of control should be distinguished. The choice of the form of internal control depends on the complexity of the organizational structure, legal form, types and scales of activity, the expediency of coverage by control of different aspects of the activity, the attitude of management to the organization of control. The organization of internal control in the form of internal audit is inherent to large and some medium-sized enterprises, which possess, in the vast majority, the following features: complicated organizational structure (divisional, matrix, conglomerate; numerous branches, subsidiaries), variety of types of activities and possibilities of their cooperation, persistence of governing bodies to receive a sufficiently objective and independent assessment of the actions of managers at all levels. In addition to purely control tasks, internal auditors can address the challenges of economic diagnostics, financial strategy development, marketing research, management consulting, and more. It should be added that the internal audit institutes are to a certain extent also the audit commissions. Their activity is regulated by the current legislation (this institute is common in joint stock companies) [9, p. 40].

V.V. Burtsev states that in many organizations there is neither a department (sector, bureau, group, etc.) of internal audit nor an audit committee (auditor). The author raises the issue of what form of internal control should be selected for such organizations. In his view, which we fully support, the very notion of “structural and functional form of internal control” reflects the necessary control interaction of organizational units that correspond to their control functions. For example, exercising control is directly the responsibility of any manager and should be included in the responsibilities of each responsible person. Obviously, this form of control along with more advanced forms, which correspond to the initial stage of development of internal control, are applied by all organizations, including large ones [2, p. 26].

It should be emphasized that the forms of control such as internal audit and structural-and-functional form of control were distinguished by us. They are identical to the constituents of the internal control system according to several classification features which are accounting control, administrative control and internal audit [7, p. 71]. In our opinion, accounting and administrative controls are carried out precisely through the implementation of control functions by individual employees of the enterprise, and therefore they are a structural and functional form of internal control. This indicates that there is no need to divide control into such classifications as functional orientation or components of control, since this generates duplication of concepts and introduces nothing new to the development of control theory.

The structural-and-functional form of control is reflected through the identification of the subjects of control. The subjects of control are: upper management of the enterprise, middle managers, heads of responsibility centres, certain employees, public organizations [7, p. 59]. Generally speaking, we do not reject this approach, but believe that it is conditioned by relationships of subordination, and thus narrows the notion of the subjects of control.

The authors also state that control is needed not only in the control system, but also directly in the production system, at each workplace [8, p. 8]. Most successfully, from our point of view, the definition of subjects of control is presented in the work of the author, who divides them into several groups: entities of control whose functional duties include only performing control activities; entities of control, that are responsible for performing both control and other functions; entities of control whose duties do not directly include the performance of control functions, but due to the production situation and the production needs they also perform control functions; entities of control that perform control functions for the purpose of implementing the control functions assigned to them [8, p. 8].

Accepting the viewpoints of the earlier scholars concerning subjects of control, V.V. Burtsev distributes subjects of control into 4 levels and adds another level in case of emergence of new forms of ownership in the market environment, namely they are subjects-participants (owners) of the organization, that exercise control directly or indirectly, i.e. with the help of independent experts, including external auditors [2, p. 28]. On the whole, we support the position of this author, but believe that the distribution of objects by level is not quite correct. The use of such a term as “level” indicates the importance of each subject. In our view, control of subjects at all levels is important, necessary and meaningful. In such a situation, first-level subjects appear to exercise more control than subjects of level 4 or 3, which is incorrect. Therefore, in this case, to avoid emphasizing the distribution of subjects by significance level, we suggest using the term “groups”. Thus, the structural and functional form of internal control is expressed in the definition of its subjects, which are divided into the following groups:

- group 1 includes subjects of control that exercise control directly or indirectly through the involvement of experts and external auditors (participants (owners) of the organization);
- group 2 includes subjects of control that are responsible for performing both control and other functions (administrative and management staff, staff servicing computer systems, accounting, commercial, security);
- group 3 includes subjects of control, whose duties do not directly include the performance of control functions, but due to the production situation and production needs also perform control functions (the employee operating the equipment must control the quality of his work, as this guarantees that he will accomplish his task);
- group 4 includes subjects of control that perform control functions in order to implement those management functions that are assigned to them (financial department, human resources department, etc.) [9, p. 42-43].

We consider it inappropriate to distinguish classification feature by methodical techniques. The problem is that implementation of control actions involves many techniques such as general science technique, techniques of related sciences and own empirical techniques. It will not be sufficient to distinguish only own methods of control, and to mix them with the techniques of related and general sciences since it will not indicate the specificity of control as an independent branch of knowledge.

Inventing or borrowing various “good” names and terms from foreign sources is not a scientific result. They do not improve the theory of control and retard its development by complicating the perception of the same concepts in different economic sources.

In our view, these are general disadvantages of the existent classifications of control. But, at the same time, the above-mentioned statements are not the evidence of our negative attitude towards the efforts of the authors to find solutions in this field. A number of recommendations made by them can be used to develop control theory and practice.

Considering the subject matter of this article, it seems to us that the classification of internal control should be carried out according to the features presented in Table 2.

In relation to the object. It is advisable to distinguish three groups: the system as a whole, its subsystems and individual elements. This approach will allow considering the control function in relation to objects of any complexity and target orientation up to the time of indivisibility of a business transaction. The issue of assigning an object to the system or subsystem has to be solved taking into account specific tasks.

Time of implementation of control actions. In our opinion, it is obligatory to separate the control into preliminary (preventive), current and subsequent. Preliminary (preventive) control takes effect long before the start of any business operation. It recognizes the need and ability to achieve the goal by performing the planned operation. Preliminary control is a part of earlier management activities. During the preliminary control the correctness of the set goals, the truthfulness and accuracy of the forecasts made, the feasibility of the planned operation and the possibility of providing resources are also checked. Preliminary control is a preventive regulation of the object, which largely characterizes the control as a specific and independent management function. The current control is carried out directly in the process of implementation of management decisions and is a way of preventing, timely detection and elimination of violations or errors in the activities of management and financially responsible persons. It allows actively intervening

in their course at any stage, thereby to prevent deviations. The next control is carried out after the financial and economic transactions or actions have been completed. Its peculiarity is that it allows detecting those deviations that are not within the scope of preliminary and current control. Its purpose is to assess the quality of the work performed, the legality and expediency of the operations and actions performed. Exercising this control requires complete documents of the transactions. In the management of both the economy as a whole and an enterprise in particular, preliminary and current controls are crucial if they perform all their functions. Then the role, value and costs of carrying out the subsequent control are significantly reduced.

TABLE 2

## CLASSIFICATION OF INTERNAL CONTROL

Classification feature	Types of internal control
Relation to the object	System
	Subsystem
	Element
Implementation time	Preliminary (preventive)
	Current
	Subsequent
Implementation periodicity	Systematic
	Periodic
	Episodic
Implementation forms	Structural-and-functional
	Internal audit
Implementation method	Documentary
	Factual
Completeness of coverage of the object of control	Complete
	Selective

The periodicity of implementation. There should be distinction among periodic, systematic and episodic controls. Periodic control involves performing control actions at intervals defined by the controlling entity. Systematic control is carried out as a constant supervision throughout the whole period of operation of the object according to the facts of economic activities, which occur constantly. Episodic control involves carrying out of control actions when it is necessary to verify certain facts of activity within the term determined by the subject of control. In addition, it is carried out on the occasional activity, but from time to time, however, it needs to be monitored.

According to the implementation forms of control, it is advisable to distinguish internal audit and structural-and-functional form of control.

The implementation method should be divided into documentary and factual controls. Documentary control is the verification of the activity of the object using documented normative and factual information. Factual control involves the use during the control of organoleptic and other fixing methods of the true quantitative and qualitative state of resources, processes and results of activities of economic entities.

Completeness of coverage of the object of control. The most reasonable and revealing control function is to divide it into complete and selective. Exercising control involves performing a variety of control procedures, depending on which complete and selective controls are distinguished. Identification of the extent of research on volume of control of the objects in the process of organizing controls has a major impact on its effectiveness. There are entities that can be methodologically verified only in a continuous manner (cash transactions, fixed assets, etc.), but there are such economic processes that are traditionally verified in a selective manner. Identification of the sampling degree, locality, and emphasis on control objects require high level of professionalism and technological support.

**CONCLUSIONS:**

The study of the classification of internal control enables drawing the following conclusions. First, there is no fundamental difference among the classification features of control as a whole and internal in particular. This is natural, since internal control is a part of the overall control system, and therefore it has evolved in accordance with the economic laws of its theory. Secondly, the evolution of the classification of internal control has been taking into account the influence of social, economic and political relations that determined its orientation and subjects. Thirdly, for the whole period since the concept of control emerged, and until now, there is no universally recognized and generally accepted economic classification of internal control, since the distinction of classification features depends on the purpose of the study, the objective, the nature of control actions, the features of the object to which the control will be directed. Fourthly, the overwhelming number of researchers distinguish from 3 to 8 classification features. Too small or “artificially over-stuffed” number of features does not lead to the improvement of internal control theory.

The research made it possible to formulate the author’s vision of the classification of internal control on the following features: in relation to the object, time, periodicity, form, method of implementation and completeness of coverage of the object of control. The proposed classification does not claim to be the only possible recognition, as now the control system is rapidly transforming, globalizing and constantly raising new requirements for its effectiveness, both at the state level and at the primary focus of the economy, i.e. economic entities. The presented authorial classification of internal control can be useful not only at the theoretical level, but also in practical terms while identifying the strategy of building internal control systems.

The prospects for further research are seen in the development of internal control methodology at all levels of management, improvement of organizational regulations and the definition of industry specificity that affects the content and sequence of control procedures.

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**ინოვაციური ეკონომიკა  
და მართვა**

**INNOVATIVE ECONOMICS  
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განვითარებაში და მათი პროგნოზირების პრობლემა**

**ADMINISTRATIVE BARRIERS TO THE  
DEVELOPMENT OF ENTREPRENEURSHIP  
AND THE PROBLEM OF THEIR FORECASTING**

**ABSTRACT.** The purpose of the article is to discuss those conceptual aspects of the issue of administrative barriers to the development of entrepreneurship (including small), which, according to the authors, deserve priority consideration. Objectives of the article: 1) to characterize the essence of administrative barriers; 2) discuss approaches to their classification; 3) to reveal the possibility of predicting the occurrence of these barriers.

The article contains generalizations that are of certain importance from deepening the scientific development of the problem of administrative barriers in the field of entrepreneurship. In the process of its preparation, systemic and integrated approaches, methods of analysis and synthesis were used.

The main points of view on the essence of administrative barriers in the field of entrepreneurial activity are discussed. The choice of the most acceptable interpretation is made. A three-level classification of these barriers, proposed by R. Malikov and K. Grishin. Indicated on its advantages and disadvantages.

The main methodological materials are described, in which the key methodological provisions are formulated regarding the implementation in Ukraine of the examination of normative legal acts and their projects.

The following conclusions were drawn: 1) administrative barriers in the field of entrepreneurial activity should be considered as formal and informal actions (or lack thereof) of the administrative bodies of state (municipal) authorities using the regulatory framework, as well as bypassing it, hindering the legal activities of business entities on various stages of the business life cycle; 2) the classification of these barriers should take into account the regional aspect; 3) their forecasting should primarily be carried out in the framework of examinations of normative legal acts and their projects; 4) the main tool for predicting administrative barriers is the method of expert assessments; 5) in addition to this method, the sociological method, approbation method, comparative legal method, experiment, as well as extrapolation of trends and factorial mathematical models can be used in forecasting administrative barriers.

**Keywords:** administrative barriers, classification, entrepreneurial activity, expertise, forecasting methods.

**ანოტაცია.** სტატიის მიზანია მენარმეობის განვითარებისთვის ადმინისტრაციული ბარიერების საკითხის იმ კონცეპტუალური ასპექტების განხილვა (მათ შორის მცირე), რომლებიც, ავტორების აზრით, პრიორიტეტულ განხილვას იმსახურებს. სტატიის მიზნები: 1) ადმინისტრაციული ბარიერების არსის დახასიათება; 2) მათი კლასიფიკაცია და მიდგომები; 3) გამოავლინოს ამ ბარიერების არსებობის პროგნოზირების შესაძლებლობა.

სტატიაში მოცემულია განზოგადებები, რომელსაც გარკვეული მნიშვნელობა აქვს მენარმეობის სფეროში ადმინისტრაციული ბარიერების პრობლემის მეცნიერული განვითარების თვალსაზრისით. მისი მომზადების პროცესში გამოყენებული იქნა სისტემური და ინტეგრირებული მიდგომები, ანალიზისა და სინთეზის მეთოდები.

Entrepreneurship has a special role in the economic life of the country. Therefore, ensuring the removal of barriers to its development is one of the priority tasks of the administrative and legal regulation of the national economy. The key to a successful solution to this problem is its theoretical understanding, which determines the relevance of the topic of this article.

Among the scientific papers published after 2010 related to the chosen topic, we would first single out the following: [1; 2; 3; 4; 5; 6; 7; 8].

The author of [1], G. Filyuk characterizes administrative barriers as «legal restrictions on certain types of economic activity, as well as the establishment by state bodies of mandatory rules for its conduct, the implementation of which is associated with significant costs for entrepreneurs» [1, p. 23]. However, he states:

**«All types of administrative barriers may be divided into the following groups:**

- barriers regulating access to resources and property rights to them (registration of a business entity, changing its status, etc.);
- barriers to acquiring rights to conduct business (licensing, certification, licensing system, trademark registration, regulatory requirements);
- barriers providing control over the economic activities of the enterprise (checks, sanctions for violations, state support, coordination)» [1, p. 23].

This statement contradicts another provision of the work [1], namely the statement that «there are two main groups of market barriers: barriers to entry to the market and barriers to exit the market» [1, p. 21], since, as we see, barriers to exit the market cannot be attributed to any of the three groups of administrative barriers identified by G. Filyuk.

According to G. Filyuk, among the institutional factors hindering the development of entrepreneurship in Ukraine, the largest share falls on administrative barriers. He believes that the presence of administrative barriers in the Ukrainian economy is due to the action of such specific factors:

- 1) the desire of state and municipal authorities to maximize the regulation of economic activity, and this is primarily due to the desire to create a demand for corruption services of officials;
- 2) the existence of the problem of access to potential competitors to limited resources;
- 3) the widespread use by government officials of their power to create administrative barriers that allow them to receive bribes;
- 4) a clan-oligarchic model of government and the Ukrainian economy, as a result of which competition is developing not for the consumer, but around the normative legal acts adopted, and the authorities are forcibly distributing market niches, giving the most profitable segments to «their» firms, which, in their, in turn, they transfer in favor of these bodies or individual officials part of the excess profits;
- 5) a high rate of return on investments in the creation of administrative barriers, which is distributed between the official and the lobbyist company;
- 6) a high level of corruption, which has become the main real source of remuneration for the vast majority of officials, and therefore the purpose of their tenure. At the same time, corruption is the biggest problem for small and medium-sized businesses, since the amount of bribes may exceed the starting capital;
- 7) the significant role of administrative barriers in ensuring the filling of state and local budgets;
- 8) the lack of clear «rules of the game» that every market participant must adhere to (this situation gives rise to the problem of a lack of ethics and a culture of doing business, legal culture, which, in turn, entails raiding);
- 9) the absence in Ukraine of a real arbiter who can ensure the implementation of the formally declared principle of the rule of law in Ukraine, such a state of affairs when the judicial and law enforcement systems are tools to support public anomalies that block the development of Ukraine];

10) a low level of competition culture, a lack of proper attention to competition policy, and a lack of understanding of the need to assign an active role to it in state economic policy [1, p. 26–28].

In [2], an analysis of the dynamics of the level of indicators of administrative barriers in Ukraine in 2003 – 2017 draws attention in the first place. This analysis, in particular, showed:

- 1) for the period from 2000 to 2016, the level of administrative barriers to entry into the domestic market significantly decreased. At the same time, in 2017, it increased slightly in two indicators compared to the previous year, and in one it exceeded the level of 2015;
- 2) the barriers to exit the Ukrainian domestic market were stably high;
- 3) trends in the dynamics of indicators characterizing property registration were encouraging;
- 4) there were positive changes in the dynamics of indicators characterizing administrative barriers related to the Ukrainian tax system;
- 5) an institution for enforcing contracts in the courts was the only administrative barrier, the characteristics of which in 2003 – 2017 had a tendency to deteriorate, [2, p. 16–17].

**According to the author of [2], the main measures to reduce the level of administrative barriers in Ukraine may be:**

- 1) reduction of state regulation of economic activity through its deregulation;
- 2) improving the quality and accessibility of public services, ensuring openness of data, optimization of administrative and managerial processes through the introduction of electronic governance in Ukraine;
- 3) prevention and counteraction of corruption in state bodies and local authorities;
- 4) the development of economic activity and the strengthening of the competitive environment through advocacy of competition;
- 5) ensuring stable, accessible for understanding and law enforcement legislation of Ukraine;
- 6) reducing the number of procedures, the list of documents, improving and unifying the requirements that are necessary for the state registration of an enterprise, for obtaining a license or other authorization document for a certain type of business activity;
- 7) counteraction to raider seizures of business and private property;
- 8) reduction of the fiscal burden on enterprises;
- 9) ensuring the operation of the principle of the rule of law and its implementation by judicial and law enforcement agencies in Ukraine;
- 10) providing equal opportunities for access to financial resources to all business entities;
- 11) simplification of the formation and reporting to state authorities;
- 12) providing access to international systems of Internet payments [2, p. 18]. As you can see, these proposals are mainly aimed at eliminating or minimizing the role of those factors that, according to G. Filyuk is favored by the administrative barriers present in the Ukrainian economy.

In the article Z. Kvasnia noted that along with «systemic» reasons, the development of small business is also limited by existing administrative barriers, namely, obstacles associated with the implementation by business entities of the mandatory rules and procedures provided for by legal and regulatory acts, as well as the arbitrariness of public authorities at various levels, which interferes the creation and development of small enterprises [3, p. 257]. To these barriers Z. Kvasnii relates registration problems; imperfection of the licensing system; a significant number of regulatory bodies and their duplication of functions; bureaucratic actions of state executive authorities [3, p. 258].

The work of A. Tolmacheva proposes a conceptual approach, which involves the rejection of the «barrier» nature of state regulation of entrepreneurial activity and its replacement with a set of rules supported by both the state and

other economic entities. According to this approach, the following are necessary: 1) transition to the maximum possible simplification of the access of economic entities to the market while increasing the responsibility (primarily economic) of all market participants, including the state, for the real result of activities; 2) shifting emphasis from control of availability and correctness paperwork on the current economic activities of business entities to monitor the activity itself (products, services provided) and the actual behavior of entrepreneurs in the market; 3) the creation of mechanisms for the responsibility of economic agents not only to the state, but, above all, to each other. At the same time, the main emphasis should be on simple and radical measures, the maximum reduction of contacts between businessmen and officials, strict regulation without double-digit interpretations of the law, and ensuring complete transparency of all procedures [4]. Novelty of the paper [5] is the rationale for new approaches to the definition of the concept «administrative barriers» and the development of expanded classification of administrative barriers.

Among the recent works, which address issues related to the methodology of forecasting administrative barriers, the most noteworthy, in our opinion, doctoral dissertations of L. Chistokletova [6] and I. Onishchuk [7], as well as article [8].

In the dissertation, L. Chistokletova proposed and justified the concept of increasing the scientific level of forecasting administrative and legal threats to the security of business entities, and (which is important for us) the negative consequences of administrative and legal regulation for it are also attributed to these threats.

In the framework of this concept: a) it is argued that the scientific principles of forecasting administrative and legal threats to the security of business entities are the principles of systemic, comprehensive, scientific, phasing, continuity, cost-effectiveness; b) it is shown that the stages of forecasting administrative and legal threats to the security of business entities are: 1) the pre-prognosis orientation; 2) collection and system analysis of data about the object of forecasting and the forecast background; 3) building a forecast; 4) its verification; 5) forecast correction; 6) registration of forecasting results and their acceptance by the customer; c) it was found that the main role in the development of forecasts of administrative and legal threats to the security of business entities belongs to the method of expert assessments:

- method of comparative legal studies;
- sociological method;
- method of testing which consists in the consideration of the draft legal act for potential actors in the implementation of its provisions with the aim of identifying shortcomings of the project, analysis of possible problems that could cause the application of its provisions, and to develop recommendations for addressing these issues;
- experiment. Using this method, an organ that takes (makes) the normative act limits its effect in time, territory or to persons;
- extrapolation of trends and factorial mathematical model [6, p. 13, 278].

In our view, it does not require special proof that the reasons L. Chistokletova have a direct relationship to the prediction of administrative barriers in the sphere of entrepreneurial activities.

In the dissertation research I. Onishchuk much attention is paid to the methodological aspects of the anti-corruption examination of legal acts. It also summarizes the foreign experience in the examination of these acts.

In the article [8] the stages of the procedure of legal examination of normative legal acts with the allocation of tasks, participants, the contents of each stage are disclosed, and the issue of withdrawal is considered legal expertise of a normative legal act.

The aim of our article is to discuss those conceptual aspects of the issue of administrative barriers to the development of entrepreneurship (including small), which, according to the authors, deserve a priority consideration. This predetermined the choice of such tasks of the article: 1) to characterize the essence of administrative barriers; 2) to discuss approaches to their classification; 3) to find out the possibility of predicting the occurrence of these barriers.

The issue of the nature of administrative barriers continues to be a contentious issue. For V. Volchik, they represent part of the institutional barriers to the development of entrepreneurial activity consisting of two groups. One of them

is formed by formal institutional barriers, which are direct consequences of the interventionist state economic policy, the other by informal ones, i.e., those associated with corruption factors that impede the creation and functioning of entrepreneurial structures, and introduce serious distortions to market coordination mechanisms. Barriers belonging to the first of these groups are called administrative [9, p. 56-57]<sup>1</sup>. At the same time, there is a point of view according to which administrative barriers are those related to corruption factors. In accordance with this point of view, administrative barriers are obstacles to the organization and implementation of entrepreneurial activity of entrepreneurship created by individual officials of the executive authorities. [12, p. 40-41].

In our opinion, both points of view are too restrictive. We believe that those authors who adhere to such interpretations are right: 1) administrative barriers «can be defined as mandatory rules for conducting certain activities in the market established by decisions of government bodies that introduce payments for passing bureaucratic procedures, and in many cases these payments do not go to the budget [13, p. 3]; 2) «the concept of» administrative barriers «is the behavior of power structures that impede the formation of an institutional competitive environment» [14, p. 9]; 3) «in terms of their economic content, administrative barriers restricting the behavior and economic initiative of entrepreneurship are a set of institutions, formal and informal rules and norms for organizing and carrying out entrepreneurial activity, and also a mechanism for enforcing these rules, which provides for the use of stimulating or discouraging sanctions « [15, c. 8]; 4) «administrative barriers in the field of entrepreneurial activity is a combination of formal and informal actions (inaction) of administrative bodies of state (municipal) government using the existing or enacted regulatory framework, as well as bypassing it, limiting and inhibiting the legitimate activities of entrepreneurial structures at various stages of the business life cycle» [5, c. 58]. Moreover, we believe that the latter is the most complete.

Turning to the issue of classifying administrative barriers, we note first of all that R. Malikov and K. Grishin. They proposed a three-level classification. This distinguishes their approach from the simplified approach to the classification of administrative barriers, which involves the formulation of simple lists of groups of these barriers<sup>2</sup>.

The first level of the three-level classification is based on the following criterion: the sphere of relations between government and business, where an administrative barrier arises. In accordance with this criterion, seven groups are distinguished, namely: 1) administrative barriers in accessing and dealing with state (municipal) property and land; 2) administrative barriers in accessing state (municipal) financing (state support, state order); 3) administrative barriers in access to engineering and transport infrastructure; 4) administrative barriers in obtaining state (municipal) services; 5) administrative barriers in the exercise by the state (municipal) bodies of permissive, regulatory and control and supervision functions; 6) administrative barriers caused by the activities of state judicial and law enforcement agencies; 7) administrative barriers in the form of illegal seizure of assets (raider seizures).

<sup>1</sup> There is a more thorough interpretation of administrative barriers as formal institutions. So, according to D. Makushina, «The administrative barrier should be understood as barriers established by the State for organization which impede their activities and do not lead to improvements in the State operating» [10, p. 52]. More inclusive interpretation of such type was suggested by Z. Saidov, who substantiated, that administrative barriers «it is regulatory prohibitions, constraints, discretionary powers of officers, unreasonably hindering or impeding the implementation of economic activities, expressed in unduly collected payments and (or) artificially complicate the bureaucratic process, disproportionate to the intended purpose (outcome) of economic activities» [11, p. 19].

<sup>2</sup> As we saw above, a simplified approach was followed by G. Filiuk. Here is another example of this approach: «Administrative barriers can be grouped as follows:  
- in obtaining access to resources and rights of ownership (business registration, registration of changes in the status of the enterprise, its founding documents, the right to lease land or premises, access to loans, equipment leasing, etc.)  
- if you obtain the right to carry out economic activities (licensing activities, registration of products, certification of products and services, etc.)  
- the current implementation of economic activities (sanctions for violations of the rules, the coordination of decisions with regulatory organizations, to obtain various benefits, etc.)» [13, p. 3].

At the second level of classification, the criterion «form of relations between government and business in which an administrative barrier arises» is used. According to this criterion, group «1» of the first level corresponds to two forms of relations between government and business, in which an administrative barrier arises: 1) registration of property (property, land) (including privatization, re-registration of property rights and the right to pre-emptive redemption of leased property); 2) rent (property, land) (including extension of the lease and the right to preemptive lease); group «2» - also two forms: 1) state support; 2) state order; group «3» - one form: connection of facilities to the engineering and communal infrastructure; group «4» - two forms: 1) state registration; 2) the provision of information, the preparation and issuance of certificates, other documents, etc.; group «5» - six forms: 1) issuance of building permits; 2) licensing; 3) state standards; 4) fiscal load; 5) mandatory reporting; 6) inspections of regulatory authorities; group «6» two forms: 1) law enforcement; 2) judicial activity; «7» group - one: assistance of state bodies to raider seizure of business [5, c. 58–60].

At the third level of the classification under consideration, specific types of administrative barriers appear that correspond to each of the above forms of relations between government and business. The «registration of ownership» form covers six types of administrative barriers: 1) refusal to register ownership with reference to the current regulatory framework; 2) unmotivated refusal to register ownership; 3) the provision of administrative pressure (explicit, hidden) in order to force refusal of the transaction; 4) violation of the competitive bidding procedure; 5) the presentation of additional requirements (documents, certificates); 6) delaying the time for resolving issues, misleading information, administrative red tape; The «lease (property, land)» form - seven types: 1) refusal to conclude (extend) a lease agreement with reference to the current regulatory framework; 2) unmotivated refusal to conclude (extend) the contract; 3) the provision of administrative pressure (explicit, hidden) in order to force refusal of the transaction; 4) violation of the competitive bidding procedure; 5) the presentation of additional requirements; 6) delaying the time for resolving issues, misleading information, administrative red tape; 7) overpriced rent; The «state support» form - five types: 1) refusal to provide state support with reference to the current regulatory framework; 2) unmotivated refusal to provide such support; 3) violation of the bidding procedure (including in favor of certain individuals); 4) the presentation of additional requirements (documents, certificates); 5) delaying the deadlines for resolving issues, misleading information, administrative red tape; «state order» form - six types: 1) refusal to gain access to state orders with reference to the current regulatory framework; 2) unmotivated refusal to gain access to state orders; 3) violation of the competitive bidding procedure (including in favor of certain persons); 4) the presentation of additional requirements (documents, certificates); 5) misrepresentation, administrative red tape; 6) delaying the terms (or refusal) of payment for work performed under the state contract; The form «connecting facilities to the engineering and communal infrastructure» - five types: 1) denial of access to the engineering and transport infrastructure with reference to the current regulatory framework or lack of additional capacity; 2) unmotivated denial of access to engineering and transport infrastructure; 3) unreasonably high cost of connection and excessive operating tariffs; 4) the presentation of additional requirements (projects, documents, certificates); 5) delaying the connection time, misrepresentation, administrative red tape; «state registration» form - four types: 1) refusal of state registration with reference to the current regulatory framework; 2) unmotivated refusal of state registration; 3) the presentation of additional requirements (documents, certificates); 4) prolongation of the terms of state registration, misrepresentation, administrative red tape; The form «providing information, preparing and issuing certificates, other documents, etc.» also includes four types: 1) refusal to provide information (certificates, other documents) with reference to the current regulatory framework; 2) unmotivated refusal to provide information; 3) presentation of additional requirements; 4) delaying the time for the provision of information (certificates, other documents), misrepresentation, administrative red tape; The form «issuance of a building permit» - five types: 1) refusal of a building permit with reference to the current regulatory framework; 2) unmotivated refusal of a building permission; 3) the provision of administrative pressure (explicit, hidden) in order to force the abandonment of construction; 4) the presentation of additional requirements (documents, certificates); 5) delaying the issuance of building permits, misrepresentation, administrative red tape; «licensing» form - four types: 1) refusal to

obtain a license with reference to the current regulatory framework; 2) unmotivated refusal to obtain a license; 3) the presentation of additional requirements (documents, certificates); 4) prolongation of the terms for issuing a license, misrepresentation, administrative red tape [5, p. 58 - 60].

Forms of «state standards»; «Fiscal load»; «Mandatory reporting» corresponds to one type of administrative barriers. These are redundancy and inconsistency of the requirements of state standards, the lack of connection between the requirements of state standards and ensuring security; excess fiscal load; redundancy of mandatory reporting. Two types of administrative barriers are covered by the form of «verification of control and oversight bodies», namely: 1) violation of the law during inspections; 2) «custom» checks. Five types of these barriers correspond to the form of «law enforcement activity»: 1) the refusal of law enforcement agencies to respond to illegal actions against an appealing entrepreneur, with reference to the current regulatory framework; 2) unmotivated refusal of law enforcement agencies to respond to unlawful actions against the applying entrepreneur; 3) delays in the timing of the provision of information, misrepresentation, administrative red tape in the investigation of offenses; 4) unlawful interference by law enforcement agencies in the business activities of a business entity, formal and informal pressure on the business; 5) «ordered» criminal or administrative prosecution. The form «judicial activity» covers two types of administrative barriers: 1) the illegality of judicial decisions; 2) delaying the execution of court decisions. It covers two types of administrative barriers and the form «assistance of state bodies to raider seizure of a business», namely: 1) assistance to authorities in the deliberate bankruptcy of an enterprise in order to seize rights to assets; 2) raider capture with the support of state (municipal) authorities. [5, p. 60].

In addition to the above classification, R. Malikova and K. Grishin we find a proposal to distinguish intentional (artificial) and unintended administrative barriers. The former are formed in order to provide preferences in the interests of certain persons or in order to receive rent by the official (group of officials), who creates the creation of a particular administrative barrier, the latter - due to excessive regulation and unreasonable burdensome current legislation governing the implementation of entrepreneurial activity, as well as low the effectiveness of the bureaucratic apparatus [16, c. 58].

One of the drawbacks of the above approach to the classification of administrative barriers is the defiance of the fact that there are administrative barriers to exit the market – factors that prevent firms from leaving the market without significant losses. Regional administrative barriers are not taken into account in this approach.

Prediction of administrative barriers to the development of entrepreneurial activity should primarily be carried out as part of the examination of regulatory legal acts and their projects. The methodological provisions regarding the conduct of such an examination in Ukraine are formulated in the Methodological Recommendations for conducting a legal examination of draft regulatory legal acts approved by the resolution of the Board of the Ministry of Justice of Ukraine dated November 21, 2000 No. 41 [16]. These recommendations provide four types of expertise:

1) primary, i.e., that which is carried out for the first time in accordance with the procedure defined by the Methodological Recommendations;

2) repeated. It is carried out for the second time, within the scope of the initial examination or in relation to a new subject, in the presence of reasonable comments by the developers or other participants in the process of considering the draft regulatory act. A repeated legal examination may be carried out by an expert or a group of experts who performed the initial examination, by another expert or a group of experts;

3) additional. It is carried out if significant changes and additions are made to the regulatory legal act in the process of its finalization, as well as in the event of a change socio-economic relations that make up the subject of legal regulation of this project. Additional legal expertise is usually carried out by the same expert or the same group of experts who conducted the initial examination.

4) control. It is carried out if there are significant disagreements between the conclusions of the initial and repeated examination on the draft regulatory legal act. Control legal expertise is always carried out by a new expert or a new group of experts.

**According to the named methodological document, the examination of the draft regulatory legal act includes the following stages:**

- 1) determination of typical characteristics of a normative legal act (subject, regulation method, type) and the degree of its compliance with the foundations of the legal system (conceptual assessment);
- 2) determination of the degree of accounting for the practice of normative regulation of this or a similar sphere of public relations, the establishment of all substantive relationships of the provisions of the project with the norms contained in other normative acts (systematic legal assessment);
- 3) determination of the degree of compliance of the normative legal act as a whole and its individual elements (legal institutions, group of norms, individual norms, legal terms) with the requirements of legal technology (legal and technical assessment);
- 4) generalization of individual assessments and the formulation of a general conclusion regarding the further passage of a regulatory legal act (expert opinion).

Over time, proposals appeared in Ukrainian scientific literature aimed at clarifying the methodological recommendations under consideration. So, in the already mentioned work [8], the examination of a normative legal act is considered as one of the stages of this examination<sup>3</sup> and includes six substages. These are: 1) conceptual assessment; 2) systemic legal assessment; 3) comparative legal assessment; 4) technical and legal assessment; 5) verification of the object of examination using the hermeneutic method for compliance with the text of the object of examination «the true content of the rule of law», which reveals the will of the legislator, with, if necessary, consultations with the lawmaker; 6) drawing up an expert opinion [8, p. 60-62].

Serious help in predicting administrative barriers to the development of entrepreneurial activity in Ukraine should be recognized as the document «Methodology for conducting anti-corruption expertise» (hereinafter «Methodology ...»), approved by order of the Ministry of Justice of Ukraine on April 24, 2017 No. 1395/5 [17] In this document, anti-corruption expertise refers to the activity of search in the legal acts, drafts of normative legal acts provisions that alone or in combination with other norms may facilitate the Commission of corruption offenses or offenses related to corruption. According to the «Methodology ...» during the examination, the following corruption factors are identified and evaluated: 1) fuzzy definition of the functions, rights, duties, and responsibilities of state authorities and local self-government, persons authorized to perform the functions of the state or local government; 2) the creation of excessive burdens for recipients of administrative services; 3) absence or vagueness of administrative procedures; 4) absence or shortcomings of competitive (tender) procedures. To identify corruption-generating factors in a regulatory act, a draft regulatory act, in the «Methodology ...» indicators of corruption genericity are established. The elimination of identified corruption-causing factors can be carried out by: 1) specifying the provisions of a regulatory act, a draft regulatory act; 2) inclusion in the normative legal act, draft normative legal act of reference norms stipulating the need to use the provisions of other normative legal acts; 3) reflection in the regulatory legal act, draft regulatory act of the expanded (full) procedures.

So, we can draw the following conclusions: 1) administrative barriers in the field of entrepreneurial activity should be considered as formal and informal actions (or lack thereof) of administrative bodies of the state (municipal) government using the regulatory framework, as well as bypassing it, which impede legal activity business entities at various stages of the business life cycle; 2) forecasting these barriers must first be carried out in the framework of expertise of legal acts and their projects; 3) the set of tools for obtaining predictive assessments regarding administrative barriers includes the method of expert assessments, which plays the main role in this complex, as well as the sociological method, approbation method, comparative legal method, experiment, extrapolation of trends and factorial mathematical models.

<sup>3</sup> According to the authors of [8], the stages of the procedure of legal examination of draft normative-legal act are: 1) formalization of relations between the customer and the examiner; 2) the preparation of its implementation; 3) expertise; 4) obtaining and implementing the results of the examination by the customer [8, p. 60].

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**ინოვაციური ეკონომიკა  
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**INNOVATIVE ECONOMICS  
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**SOME ASPECTS OF THE USE OF SYSTEM  
METHODOLOGY IN THE CONTEXT OF CRISIS  
MANAGEMENT AT THE CITY LEVEL**

**ABSTRACT.** The article discusses the theoretical concepts that, in the author's opinion, can serve as a basis for developing theoretical approaches and practical recommendations for building a crisis management system at the city level. The theoretical foundations of the systematic methodology methodology for describing the city as a dynamic, open system, large non-equilibrium system are analyzed. Since the XIX century, the countries of the western world entered the era of the industrial revolution. The new way of life, the development of science and industry have had a tremendous impact on all aspects of society. At this time, the problems of social, economic and environmental nature have sharply escalated in major cities of the world. Architects and urban planners of the time began to propose various urban planning concepts that sought to solve new problems arising from the development of technical civilization. Similar theories and concepts continued to emerge later, throughout the XX century. Note the main trends that characterize the development of cities in this period.

For better understanding, it will be convenient to divide all concepts into two main groups: urban and anti-urban. Such a separation may seem rather conditional, and for some concepts it can be applied with great tension, but it does help to identify two different approaches. The difference is that the urbanist approach proposes to solve the environmental problems of the modern city at the expense of population concentration, whereas in the anti-urbanist approach it is done at the expense of the dispersal of people in the natural environment. In each case, it offers its rational justification for choosing one or the other approach.

Factors that may contribute to the sustainability of such a system have been identified. It is pointed out that the processes of self-organization of city residents reduce the likelihood of crisis occurrence at the city level. And this, in turn, increases the possibility of city development on the basis of sustainability.

**Keywords:** city, system, authorities, city development processes, crisis management, crisis phenomena, city management.

**ანოტაცია.** სტატიაში განხილულია თეორიული ცნებები, რომლებიც, ავტორთა აზრით, შეიძლება გახდეს საფუძველი თეორიული მიდგომებისა და პრაქტიკული რეკომენდაციების შემუშავებისთვის, ქალაქის დონეზე კრიზისული მართვის სისტემის მშენებლობისთვის. გაანალიზებულია სისტემატური მეთოდოლოგიის თეორიული საფუძვლები ქალაქის, როგორც დინამიური, ღია სისტემის, მსხვილი არანონასწორული სისტემის აღწერისათვის. XIX საუკუნიდან მოყოლებული დასავლური სამყაროს ქვეყნები ინდუსტრიული რევოლუციის ეპოქაში შემოვიდნენ. ცხოვრების ახალმა მეთოდმა, მეცნიერებისა და ინდუსტრიის განვითარებამ უდიდესი გავლენა მოახდინა

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საზოგადოების ყველა ასპექტზე. ამ დროისთვის, მსოფლიოს დიდ ქალაქებში მკვეთრად გადაიზარდა სოციალური, ეკონომიკური და გარემოსდაცვითი ხასიათის პრობლემები. იმდროინდელმა არქიტექტორებმა და ურბანული დამგეგმავებმა დაიწყეს ურბანული დაგეგმვის სხვადასხვა კონცეფციის შემოთავაზება, რომლებიც ცდილობდნენ ტექნიკური ცივილიზაციის განვითარებიდან გამომდინარე ახალი პრობლემების მოგვარებას. მსგავსმა თეორიებმა და კონცეფციებმა კვლავ იჩინა თავი, მოგვიანებით, XX საუკუნის განმავლობაში.

კვლევის პროცესში გამოიკვეთა ის ფაქტორები, რომლებმაც შეიძლება ხელი შეუწყონ ამგვარი სისტემის მდგრადობას. აღინიშნება, რომ ქალაქის მაცხოვრებლების თვითორგანიზაციის პროცესები ამცირებს კრიზისის წარმოქმნის ალბათობას ქალაქის დონეზე. ეს კი, თავის მხრივ, ზრდის მდგრადობის საფუძველზე ქალაქის განვითარების შესაძლებლობას.

**Solution of the problem in general.** The processes of political, economic and social transformation taking place in Ukraine, the challenges of a turbulent and dynamic external environment have actualized the problems of introducing crisis management into the city system along with the spread of decentralization processes, the implementation of democracy by public participation in the processes of local government self-government. The city is a complex multilevel system that has internal dynamics and is an essential element of the national economy. The economic system of the city is characterized by a combination of social, economic, environmental, information and other components, a large number of various elements and connections, the circulation of significant flows of material, financial and information resources.

The urgency of putting into practice the activities of local self-government bodies at the city level of crisis management is conditioned by the absence of models, functions, competencies, mechanisms, systems of anti-crisis management in the city management system (except for specialized units for emergency management), which leads to unpreparedness, lack of timeliness city government bodies on the emergence and overcoming of crisis phenomena of different levels of scale and danger.

**Analysis of recent research and publications.** Crisis management issues have become the subject of attention of many domestic and foreign scholars who study management, scientific and practical problems of regional policy and management of the local economy and finances, etc. Today there are a number of theories explaining the causes and development of crisis phenomena in nature and society, which have been reflected in the works of R. Akoff, V. Arnold, O. Bogdanov, N. Kondratiev, J. Keynes, K. Marx, I. Prigogin, P. Samuelson, P. Sorokin, A. Toffler, F. von Hayek, J. Schumpeter and other researchers. Some well-known scientists like Y.P. Bytyak, V.I. Bordeniuk, R.L. Brusak, V.M. Vakulenko, G.O. Drobenko, S.S. Maksimenko, V.V. Mamonova, M.M. Mykolaychuk, Yu.B. Newlyweds, I.V. Nagornaya, V.I. Nudelman, S.E. Sakhanenko, O.F. Tkachuk, O.I. Cheban, I.A. Chikarenko and more. All this testifies to the relevance of the development of theoretical and organizational foundations of anti-crisis management of the city.

**Highlighting previously unresolved parts of a common problem.** But despite the wide range of domestic and foreign studies in the field of anti-crisis management, in the modern science of public administration has not been paid sufficient and due attention to the complex study of theoretical and organizational principles of anti-crisis management of the city. The problems of creation of a system of anti-crisis management of the city on which crisis management in activity of local self-government bodies at the city level is based are insufficiently considered. The above, as well as the need for research to improve anti-crisis management processes in the context of city governance, specific methods that can provide risk analysis and crisis prevention at the city level, determine the relevance of the article.

**Formulating the goals of the article.** The purpose of the article is to analyze theoretical concepts of city consideration in the context of directions of crisis management at the city level.

**Presenting main material.** As determined by V.M. Babayev, in the management of a big city lies the main social contradiction - between the processes of managing the functioning, on the one hand, and development management, on the other, that is, between the present city (functioning) and its future (development), which is able to either stimulate and ensure full development and vitality of the city system, or significantly slow them down, because in a situation of constant resource constraint (and even more so in the conditions of drastic changes in the political, economic, social, cultural spheres of Ukrainian society) «m ybutnye “diverts significant resources today, but the desired result can be far removed in time, in fact - is not always guaranteed [1, p. 9].

The city can be broadly defined as the place of compact living of people, which satisfies their needs for life support, safety, communication and personal development on the basis of common cultural, social, national and other interests.

Analyzing scientific sources, one can define the essence of the concept of «city management» as a set of actions undertaken by the city representative government and its executive bodies and intended to help create a comfortable environment for living in the city, its functioning in the system of settlements of the state.

From the point of view of city management, this approach is typical, when using the city is considered through the combined activities of managers and business structures. In this context, the main success factors are the development of various urban development programs and forms of governance . For the builders and managers, the basic approach is the engineering approach, which represents the city as a complex mechanism for ensuring the lives of citizens and as a functional space for production activities. The city in this case is considered in the form of drawings and diagrams. In this approach, the major factor in the development of the city is the change of generations of engineering systems, planning structures of the city, which is reflected in the master plans, topographic plans, land cadastres, etc. In the study of urban development management, the approach is often used to consider the city as a certain ideal object.

This approach is characteristic of economic-geographical studies. This approach explores and describes the city in the form of graphs, tables characterizing the change in various parameters that are used as justification for city spatial and economic planning projects, social policies and more.

For architects, the approach that describes the city as a form and making it a major task is closer. Valuable characteristics in this case are originality, novelty, conceptualism. The history of the city is a change of principles of organization of urban space and demonstration of it in specific objects and complexes. City residents carry a whole range of approaches. In our opinion, non-governmental organizations have a more specific approach that views the city from the point of view of organizing life processes. In this context, the city acts as a kind of environment for the cultivation and existence of “natural” urban organisms [2]. In this context, the main factor is the perception and understanding of the city residents by the forms of organization and functioning of the city. In [3], it is argued that the city can be seen as a place in which the rights of citizenship need to be constantly fought in the context of the need to create an environment and new conditions for the development of public and public sphere. The development of the city, in this case, should be understood as a result of the process of social innovation, in which all its inhabitants are involved [3, p.141]. From the point of view of the city’s development, as a certain socio-economic integrity, it is first and foremost a market settlement that emerged and developed as a result of social, territorial division of labor

It can be defined that the city is: a system of territorial division of labor, which is carried out through a constantly existing market, diversification, cooperation and concentration of types of production; concentration of residents who interact in production, consumption, housing, etc .; accumulation of material funds, buildings, structures, utilities, green spaces, etc .; territory that has a statutory status. and characterized by a specific environment (social, industrial, natural, architectural, political). A city may be considered a settlement on the territory of which there are industrial enterprises, communal facilities, housing stock, a network of socio-cultural institutions with a population of more than 10 thousand inhabitants, the vast majority of which are employed in non-agrarian activities [4] .

The city can be considered as such a settlement that is formed historically or created on the state initiative, which is categorized as a city according to the current legislation, within the territory of which a self-organizing and functioning urban territorial community has a corresponding economic, ecological, technical, social- cultural infrastructure,

the organization of political and public life and the rights to resolve issues of functioning and development, defined and enshrined in the Constitution, laws of Ukraine and the statute erytorialnoyi community.

The city as a complex dynamic system, which is developing by itself, can no longer develop today only on the basis of administration and non-systematic monitoring of information coming to the city council. D. Forrester points out that the city is a dynamic system that is sensitive to administrative innovation. The long-term (long-term) reaction to any administrative innovation is often manifested in the opposite reaction to it [5].

But it is not even as information, because it is not the main obstacle to improving the efficiency of city management. The obstacle is still the lack of readiness in the city-level management structures and the ability to analyze and organize information in a form that reflects the structure of the real city system, willingness to cooperate with business representatives and public organizations in solving important problems on the basis of partnership, participatory interaction. To do this, first of all, it is necessary to increase the motivation of representatives of different subsystems of the city to cooperate, to provide an opportunity to use resources of different sectors of the city community effectively to solve problems [6].

The city can be attributed to complex, dynamic, adaptive systems that are characterized by synergistic development. In the late 60's in the work of J. Forrester "Dynamics of city development" the city referred to the systems of the twelfth order, where the "order" of the system was determined by the number of equations of a certain level used in the description of the system to which the city belonged [5, p.118]. Belgian scientist I. Prigozhin and Greek scientist G. Nicolis present results that illustrate the dangers of city planning based on statistical methods of extrapolating past experience directly. They propose a method of dynamic modeling of the city, when adaptation opportunities are the main source of development of such a system as a city, which allows society to exist for a long time, to update itself and to find original ways of development [7, p.93].

Today, cities are developing new subsystems and types of activity that are directly related to the city. A multitude of functioning subsystems of systems, each with its own goals, objectives, conditions of operation and development, combined by multilateral links, all located in one territory, constitute the system of a modern city.

Complicating the structure and processes of the city without proper improvement of management tools and methods leads to a decrease in the effectiveness of its management, unpredictable negative consequences. The lack of holistic scientific approaches to considering a city as a large complex dynamic system causes its subsystems to lose their integrity, cease to be effectively organized. This is manifested, first of all, in the development of master plans of cities, comprehensive targeted programs of social and economic development, in the formation of a coordinated impact on their development.

One example of the complication of city functioning as a system is the problem of agglomerations. As the city grows and develops, it is difficult to maintain its size and at low rates it overcomes natural and territorial boundaries. The dynamic growth of the industrial and economic complex, the resulting development of infrastructure, the increase in the standard of living of the local population create conditions for the growth of the population in need of quality, the level of management, and, as a consequence, requires the development of even more territory, which is generally only possible at the expense of adjacent territories. In the current conditions of social development the city is a multi-functional complex settlement. Number of functions [8, p. 31-32] performed by the city increases depending on the size of the socio-economic, geopolitical potential of the city. As noted in their works M. Lesechko, A. Chemeris [9], a large city is inherently a powerful information, transportation and energy structure. Big cities are agglomerations with different levels of development. Taking into account the surrounding settlements, their population increases by 115 - 140% compared to the city's own population [9, p. 194]. Typical for the development of large cities is a linear arrangement along the thoroughfares, then filling the space and returning to a compact shape, but already in a much larger area, that is, radial-annular filling.

Therefore, the city is a complex system whose management problems can be considered in various aspects. Urban management remains one of the most complex and undeveloped problems associated with urban growth and trans-

formation into urban systems [6]. City management is impossible without taking into account the requirements of the laws of operation and development of systems. Of great importance is the law of necessary diversity, which results in the conclusion that it is impossible to create a typical and simple management system capable of effectively managing such a complex dynamic system as a city (especially a large and a large city). Taking into account the requirements of the law of feedback allows on a scientific basis to manage the city, make informed decisions about various problems of its development.

The most appropriate, in our opinion, is a combination of socio-economic and legal aspects of governance, ie a systemic and economic-legal approach. The goals of the city governing bodies determine the main functions of these bodies. Conditionally, management functions can be divided into the following groups: management, economic, economic, environmental, socio-demographic and socio-cultural. Each of these groups contains functions of managing a specific sphere of urban economy (city subsystem).

Therefore, according to the purpose of the study, the organizational structure of the city crisis management system should provide:

- managing the city as a single economic complex (single system);
- managing the operation of the city's subsystem
- prompt decision-making;
- widespread involvement of residents in urban governance through a partnership system.

The organizational management mechanism as a process should include:

- setting goals;
- determining the means of achieving the objectives;
- management decisions;
- monitoring the implementation of decisions and providing feedback.

With regard to the management of such a specific entity, which is a city, the following main groups of goals are identified:

- a) the first group of goals is related to improving the living standards of the city residents both in material and spiritual aspects;
- b) the second group of goals is related to the exercise of powers delegated by the state;
- c) the third group of objectives relates to the capitals of the states and cities with special status [11].

Considering the city as a system, it is advisable to turn to the ideas of V.G. Afanasieva, which names a number of basic features by which systems can be described as integral entities: integral properties (systematic), that is, those properties that are not possessed by any of the elements forming the system; the elements, components, parts of which the system is formed; structure, that is, defined relationships and relationships between parts and elements; the functional characteristics of the system as a whole and the characteristics of its individual components; communicative properties of the system, which are manifested in two forms: in the form of interaction with the external environment and in the form of interaction of the system with the sub- and supersystems, systems of lower or higher order, in respect of which it acts as part (subsystem) or as a whole; historicity, or connection of the past, present and future in the system and its components [12]. Management is carried out in systems in which there is a network of cause and effect relationships that are able to move from one state to another within a given basic quality. This process ensures the stabilization and development of the system, maintaining its qualitative certainty, maintaining a dynamic interaction with the environment. As such systems operate under conditions of continuous changes of the internal and external environment, the task of management is to respond as expediently and as quickly as possible to these changes, which is ensured by timely restructuring of the functional and organizational structures of the system in accordance with its inherent regularities and trends.

With the help of general system properties and features, we will describe the city that the dissertation belongs to socio-economic systems. Like other social systems, the city is an open system because there is a constant exchange of

people, energy and information between it and the external environment. In this context, the city is a dynamic system because it functions in the conditions of dynamic changes of the external and internal environment (changes in the internal states of such a system are caused by changes in the external environment). The process of functioning of the city takes place in the context of changing strategic and operational goals, the emergence of new tasks, in accordance with changes in the external and internal environment. The city's subsystems and components emerge, form and operate in accordance with defined goals, which contain a conscious need for city residents to improve their quality of life, achieve political and economic stability, high levels of social development, etc. The target characteristics of the system are essential features of systems with active behavior, which involves the transformation of the environment according to existing needs and goals. Active behavior systems have been termed targeted [7]. These include the city in the modern period of state development. The main difference between all purposeful systems, including cities, from others is that they are inherently "multifunctional". This means that in different external environments, both the system itself and its elements and subsystems can alter goals and methods for achieving results. Due to the variability in their actions and the results obtained, these systems can gain relative independence from the environment and the environment.

Within purposeful and dynamic systems, the city can be classified as developing. This is because in the process of social, social and economic development it is also improved and developed in structural, functional, historical and other aspects. It is clear that the city as a system must function and develop not spontaneously. Changes occurring within it must be orderly in nature through management. The orderliness of existing structural and functional components, their integration and interaction with the environment should be ensured by the city itself and its management mechanisms.

From the standpoint of system methodology, one can consider the process of city management as a process of ordering elements of the system in order to reduce uncertainties in the processes of functioning and development caused by destructive influences on the elements of the system from the outside and from the inside. The result of such a process depends on the quality of the system's connections with the external environment and the connections between the elements and components of the system. P.K. Anokhin emphasized that for the formation of the system, it is not so much the simple interaction of any set of elements as their interaction in obtaining the integral, general effect, result, purpose for which and through which the elements are organized into the system [13, p. 143].

It is known that the same system object (in our case this city) can be viewed from different sides, it allows many principles, principles and criteria for its division into elements. The choice of criteria for such distribution is usually determined by the tasks and purpose of the systematic review, by certain conditions, or by the strategy for the development of the system. When studying a city as a system, both the factor-forming factor and the initial and boundary conditions of its functioning must be given at the same time. Since the city as a system is purposeful, all structural transformations in it - composition, degree of participation in its activity of different elements, are determined primarily by the extent to which certain elements and components contribute to the achievement of a certain result - the goals of its functioning. Therefore, the functional aspect of city development must be taken into account when allocating system-forming factors. The absence of such system-forming factors may lead to the replacement of one system by another, which may consist of the same elements but will require consideration from another position.

To avoid such substitution when considering the city as a system, the choice of the system-forming factor can be considered one of the important points. In the work [15] suggested such system-forming factors for considering the city as a system: population, natural anthropogenic environment, space and economy. Presence of integrative properties, integrity, emergence are the features that distinguish social system objects from non-system ones. Depending on the purpose, place in society, type of state and relations between citizens and the state, it is possible to determine the following basic levels of consideration of the city as a system: the first level, the widest and the most difficult it is concrete - the historical society, the totality of all elements of society, the whole complex of social ties. relationships (economic, political, social, religious, national, cultural, spiritual, etc.); the second level of consideration is the

association of smaller people (social and ethnic groups, social associations, institutions, industrial and communal property, etc.). In any social system of appropriate complexity, at any level of organization, a person usually acts as an individual who sets certain goals and seeks to achieve them; man is the main subject and object of management, the main element of the social system.

The second group of components of the social system, which we consider the city, can be attributed to processes (economic, social, political, spiritual, communicative, cultural, transformational, etc.), the totality of which is a change in the states of the system as a whole, or some of its subsystems. These processes can be progressive and regressive, but they are triggered by the activities of people, social and professional groups, organizations, and others.

The third group of components of the social system consists of objects, that is, such things that are involved in the economic, social, political component of social life, the so-called objects of a second nature (structures, tools that are created; residents of the city and used in the processes of activity). Social systems (to which we refer to the city) fit the definition of tectological systems. The tectological mechanism of their functioning is the formation of a systemic complex, that is, the combination of a set of elements in a certain ordering. Within this system there are processes of regulating the interaction of the elements that comprise it. Such processes are aimed at developing and enhancing adaptation to the external environment. It can be argued that adapting the city to the conditions of modern reform is not just an adaptation, but always a development that goes the way of systematic differentiation towards maximizing the city's sustainability as a system by forming additional connections inside and outside it.

The fourth group of components of the social system are components of the spiritual nature (that is, social ideas, theories, cultural, ethical values, guidelines, attitudes, beliefs), which are conditioned by the actions and actions of different social groups and individuals. In social systems, including in the city, conscious management is complemented by self-organization, which is generated by natural influences on the processes that take place in the system. The city system is an open nonequilibrium system. The processes of self-organization in such systems begin with random external influences or fluctuations, which are not suppressed in the nonequilibrium system, but on the contrary, intensify, leading to the formation of a new dynamic structure.

When creating new systems through self-organization, cooperative processes based on the coherent interaction of the elements of the new system play an important role. Self-organization, which can usually be done on the principle of negative feedback, establishes a new spontaneous order in the system, since it is not created by external forces, as in the ordinary system, but is created by other reasons. Equilibrium support in the new system will already be based on the principle of positive feedback. Any social system, including the city, is prone to fluctuations or random deviations from equilibrium. And when it is in an unstable state, through interaction with a dynamic external environment, these fluctuations will intensify and, eventually, will change the existing structure and order.

**Conclusions from this study.** However, this destructive aspect is usually supplemented by a constructive one. The content of this statement is that, as a result of interaction, the elements of the old system produce concerted, collective behavior, so that processes of cooperation emerge in the system and spontaneously form a new order and a new equilibrium. Due to the interaction of a large number of random factors in open nonequilibrium systems, their mutual harmonization occurs and new structures emerge. Taking into account the analysis of levels, social sections, structure of components and subsystems of a city, as a social system, it is possible to determine its system-forming factors that can increase the effectiveness of its sustainable development:

- overall strategic goal of city development;
- subordination of the goals of each component to the overall purpose of the city development and awareness and understanding of the city by the residents of the overall purpose of its development;
- existence of organization and coordination between elements, components, subsystems of the city.

The city can be broadly defined as the place of compact living of people, which satisfies their needs for life support, safety, communication and personal development on the basis of common cultural, social, national and other interests.

These recommendations can be useful in developing urban development strategies that will enhance sustainable development in a particular city and in the world.

**Prospects for further research.** In the future we plan to consider the organizational principles of the city crisis management system in the context of the analyzed conceptual approaches to city development.

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## ინოვაციური ეკონომიკა და მართვა

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## კონსეპტუალური მიდგომები კომპანიის სააღრიცხვო პოლიტიკის ფორმირებაზე საგადასახადო მიზნებისა და საგადასახადო აღრიცხვის ორგანიზაციისთვის

### CONCEPTUAL APPROACHES TO FORMATION OF COMPANY'S ACCOUNTING POLICY FOR TAX PURPOSES AND TAX ACCOUNTING ORGANIZATION

**ABSTRACT.** In the article the issues of determining the models of company's accounting policy and tax accounting organization, peculiarities of their functioning, formation of the information basis for the calculation of tax payments and making tax reports have been considered.

The principles of formation of accounting policy for the purpose of taxation have been elaborated. The tasks of accounting policy for the purpose of taxation have been characterized. Factors and problems which have influence on the process of realization of this policy have been analyzed.

On the basis of summarizing the experience of the application of approaches to construction the tax accounting in enterprises' practical activities it have been identified three models of its organization. Under conditions of using each of the identified models it has been outlined the procedure of forming information complex of data for the purpose of calculating tax payments and concluding tax reports. The place and role of the primary documents and accounting registers intended to systematize and accumulate information about the object of taxation were studied. The approaches to construction of models of tax accounting organization under the current law have been defined.

**Keywords:** accounting policy, taxation system, taxation policy, tax accounting, information data set, accounting registers, tax payments, taxpayer, tax base.

**ანოტაცია.** სტატიაში განიხილულია კომპანიის სააღრიცხვო პოლიტიკისა და საგადასახადო აღრიცხვის ორგანიზაციის მოდელების განსაზღვრის საკითხები, მათი ფუნქციონირების თავისებურებები, გადასახადების გაანგარიშების შესახებ ინფორმაციის საფუძვლის ფორმირება და საგადასახადო ანგარიშების შედგენა.

შემუშავებულია სააღრიცხვო პოლიტიკის ფორმირების პრინციპები და ბეჭდვის მიზნით. დახასიათებულია საგადასახადო მიზნებისათვის სააღრიცხვო პოლიტიკის ამოცანები. გაანალიზებულია ფაქტორები და პრობლემები, რომლებიც გავლენას ახდენენ ამ პოლიტიკის რეალიზაციის პროცესში.

გამოცდილების შეჯამების საფუძველზე, მშენებლობის მიდგომების გამოყენებასთან დაკავშირებით, საგადასახადო აღრიცხვის საწარმოების პრაქტიკულ საქმიანობაში გამოვლენილი იქნა მისი ორგანიზაციის სამი მოდელი. თითოეული გამოვლენილი მოდელის გამოყენების პირობებში გამოიკვეთა მონაცემთა საინფორმაციო კომპლექსის შექმნის წესი საგადასახადო გადასახადების გამოანგარიშებისა და საგადასახადო ანგარიშების დასკვნის მიზნით. შეისწავლილია ძირითადი დოკუმენტების და სააღრიცხვო რეესტრების ადგილი და როლი,

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სექტემბერი, 2019*

რომლებიც გამიზნულია საგადასახადო ობიექტის შესახებ ინფორმაციის სისტემატიზაციისა და დაგროვების მიზნით. განისაზღვრა მოქმედი კანონით საგადასახადო აღრიცხვის ორგანიზაციის მოდელების მშენებლობის მიდგომები.

**საკვანძო სიტყვები:** სააღრიცხვო პოლიტიკა, საგადასახადო სისტემა, საგადასახადო პოლიტიკა, საგადასახადო აღრიცხვა, ინფორმაციის მონაცემთა ნაკრები, სააღრიცხვო რეესტრები, გადასახადები, გადამხდელი, საგადასახადო ბაზა

**JEL Classification: M41**

**The purpose of the article is to determine:** (1) the key parameters for the formation of accounting policy for tax purposes, its tasks, factors and problems that affect the implementation of the accounting policy; (2) the models of organization of tax accounting, the peculiarities of their functioning, the procedure of formation of the information range of data for the calculation of tax payments and the compilation of tax reporting in the context of the use of appropriate models.

**Originality and value, problem statement:** The procedures for the formation and use of tax accounting policy which should be understood as a collection of taxpayer-selected tax accounting methods and the procedure for calculating tax payments, that is, accounting policy for taxation purposes have been substantiated. The need for the development of scientifically substantiated recommendations for the formation and implementation of the “tax” accounting policy of a company, its interpretation and adaptation in accordance with historically formed features of the national accounting system have been grounded. It has been proved that we should consider the models of the tax accounting separately for each tax, as well as for certain groups of financial and business activities and operations that require a special mechanism for accrual and payment of taxes and therefore have an impact on the organization of accounting of the entity and the formation of indicators for its financial statements. Generalization of the experience of applying tax accounting approaches in the practical activities of a company makes it possible to identify three models of its organization (“tax accounting”, “mixed tax accounting”, “absolute tax accounting”), which have certain features, advantages and disadvantages of application. In the conditions of application of the relevant models the procedure for the formation of the information data set for the calculation of tax payments and tax reporting is determined. It is substantiated that the priority should be given to the model which ensures accurate, correct and timely definition of the tax base and the amount of tax payments at the lowest cost.

**Materials and methods, analysis of recent research:**

In the article general scientific and special methods of research have been used, in particular, by means of the analytical method the selection of scientific information have been made, and the conceptual apparatus have been investigated by the logical-semantic method. The study was conducted applying methods of analysis, generalization and modelling; the graphical representation method was used to illustrate the obtained results.

Modern conditions outline the main purpose of business entities which is to maximize profits, financial sustainability, and business development. To achieve this goal, business entities perform strategic and ongoing business planning, compile business plans and budgets. At the same time, a significant part of revenues is transferred by a business entity to budgets of different levels and state trust funds in the form of taxes, fees and compulsory payments. Consequently, in the process of financial planning it is necessary to take into account the tax factor in order to plan and optimize tax payments.

In foreign practice tax planning is an integral part of financial management, its impact on performance results. In the practice of national companies the issue of tax planning has so far been overlooked, which usually negatively affects the amount of profit and business development opportunities. Indeed, the organization of effective tax planning is oriented towards finding ways to minimize tax payments, one of which is the development of accounting policy.

**Highlighting unsolved parts of a common problem:**

The normative document that would determine the procedure for the formation of accounting policy for taxation purposes is currently absent. At the same time, general issues regarding the formation and change of accounting policy are regulated by the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”. The latter determines accounting policy as a set of principles, methods and procedures used by a business entity to compile and present financial statements, that is, attention is concentrated on the formation of accounting policy for accounting purposes, and nothing is said regarding the provisions for the formation of accounting policy for taxation purposes.

The divergence of normative provision for the formation of “financial” and “tax” results of company’s activity, assessment of assets and liabilities led to the emergence of scientific discussion on tax accounting and tax calculations. The main problems under investigation are: the definition and interpretation of the terms “tax accounting”, “tax calculations”, the status of “tax accounting” (some scientists refute even its existence), the organization of accumulation and systematization of information necessary for the calculation and payment of taxes based on the use of appropriate tax accounting models. At the heart of the formation of tax accounting models is a subject of compliance and mutual influence of the rules of the formation of financial (accounting) reporting and taxation rules.

In this regard, theoretical and practical elaborations require the formation and implementation of “tax” accounting policy of a company and its application in the practice of economic activity, among which: the formation and arrangement of the conceptual apparatus; development of the methodology for forming “tax” accounting policy of enterprises; ensuring its documentary registration; determining the impact of different methods of tax accounting, provided by the accounting policy on the amount of payments and the timing of their introduction into the budget.

Consequently, the necessity to develop scientifically substantiated recommendations for the formation and implementation of “tax” accounting policy of enterprises, its interpretation and adaptation in accordance with the historically formed features of the national accounting system, as well as the need to address a number of practical issues, determined the relevance of this study.

In this context the problem of tax accounting is still complex both from the scientific and practical points of view, despite the fact that in different periods of its development, both national and foreign researchers carried out the rationale for the expediency of separating tax accounting as a single information system for tax payments, determination of its role, principles, status, functions and methodology.

As a result, the most negative are practices that work according to the method of “attempts and mistakes” which increases the risk of charging penalties for violations of tax laws and reduces the overall business efficiency. The problem of developing tax accounting were considered in the works of Geyer E. [3-4], Yefimenko T. [2], Zhurakovska I. [24], Konovalova I.R. [9], Lovinska L. [2; 7; 11], Malyshkin O. [12; 13], Sviderskyi D. [20; 21; 22; 19], Yaroshenko F. [2-7] and others. However, the common concept of tax accounting and, therefore, well-established patterns of its organization has not been established so far, which complicates the process of information support for determining the tax base and the amount of tax payments which indicates the relevance of the study of this issue.

The objective of this article is to determine: (1) the key parameters for the formation of accounting policy for tax purposes, its tasks, factors and problems that affect the implementation of the accounting policy; (2) the models of organization of tax accounting, the peculiarities of their functioning, the procedure of formation of the information range of data for the calculation of tax payments and the compilation of tax reporting in the context of the use of appropriate models.

**Presenting main material:**

The accounting policy for taxation purposes is a document in which a taxpayer must prescribe all the rules and methods that he intends to use to calculate and pay taxes and fees.

A company can identify one of two options for compiling a tax accounting policy:

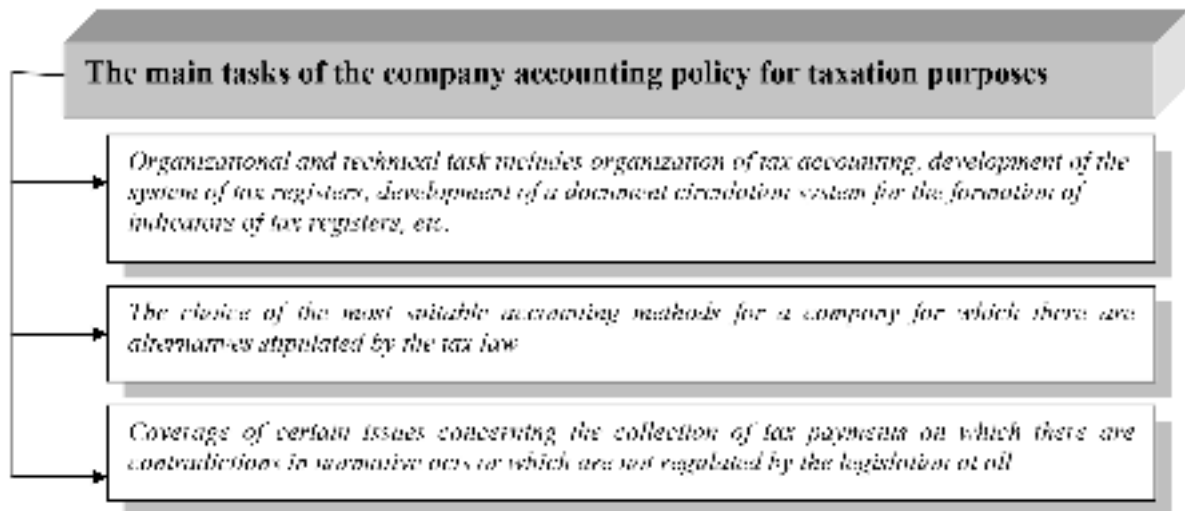
- display separate issues for each tax paid by the company in the relevant sections of the single order on the accounting tax policy;

- draw up for each tax their separate accounting policy and approve them as annexes to the order of the accounting policy for taxation purposes.

The accounting policy of a company for taxation purposes should address three main tasks (Figure 1).

**FIGURE 1**

**THE MAIN TASKS OF A COMPANY'S ACCOUNTING POLICY FOR TAXATION PURPOSES**



Source: developed by the authors.

Solving these tasks is very important for the company in the process of its further relationship with the tax authorities. A well-designed accounting policy for taxation purposes will help to avoid many conflicting situations with tax authorities.

When developing the accounting policy it is necessary to proceed from the circumstances in which the company actually operates, to determine the immediate prospects for its development, and, on this basis, identify the issues that really need to be reflected in the document being drawn up. Even if in the near future the company will engage in a new type of activity, the tax accounting methods of which were not provided for in the accounting policy, the taxpayer has the right to make appropriate changes and additions to this accounting policy.

At the same time, it is worth remembering that the development of the taxpayer's own methods or methods of tax accounting is possible only in cases where the norms of tax legislation are either not defined at all, or determined not quite transparently, which does not allow them to interpret them unambiguously, and more often leads to a conflict with the tax authorities. However, if some accounting issues are clearly and unambiguously defined in some legislation, then there is no alternative to the taxpayer, and he is bound to comply with such rules clearly.

Therefore, taking into account the above-mentioned, the tax accounting policy should be understood as the collection of taxpayers chosen methods of tax accounting and the procedure for calculating tax payments. There is no single procedure for drawing up an accounting policy for taxation purposes in the current legislation however based on its separate norms we can draw up an indicative algorithm for the formation of tax accounting policy.

First of all, the tax accounting policy of a company should be approved by the corresponding order of the head of the company. The approved form of such a document is not available, so it is in an arbitrary form. The very same accounting policy can either be written in the text of this order, or approved in the form of applications.

Further, it is assumed that the tax accounting policy developed by the taxpayer should be applied from the moment of establishment of the company until its liquidation and to apply consistently from one tax period to another.

Changing the adopted policy may take place under the following circumstances:

- change of accounting methods applied at the company;
- significant change in the conditions of the company's activity;
- changes in tax legislation.

In the first and second cases, changes in tax accounting policy are implemented from the beginning of the new tax period, that is, from next year. The third case is not earlier than the moment of entry into force of changes in tax legislation. At the same time, the first two situations are a voluntary change in the accounting policy of the company, and the latter requires a mandatory change.

It is not necessary to draw up a new tax accounting policy annually considering that the principle of consistency of accounting policy is applied in the tax (as in accounting) accounting. Once adopted, the accounting policy is applied until it changes, that is, theoretically - indefinitely long. However, in practice, this is almost impossible. The fact is that national tax laws sometimes change so dramatically that it is often easier to adopt a new tax accounting policy than to make changes to the current one.

Tax accounting policy should be unique for the whole company and mandatory for all its divisions both existing ones and those that can be created in the future.

For the correct tax accounting a taxpayer must comply with the following rules:

- 1) the company chooses one of several ways that regulate the procedure for determining the tax base and calculating tax payments among those provided for by the current tax legislation;
- 2) the chosen accounting methods are established for the company as a whole including all its structural units (including those with a separate balance sheet), regardless of their location;
- 3) these accounting methods are established for a long time as a rule, for the reporting year. Often, the tax period for tax payments is a calendar year, that is, the period from January 1 to December 31 inclusive. Within this period, the tax accounting policy of the enterprise may change only in those cases, which are expressly provided for by the tax law;
- 4) selected variants of tax accounting should be fixed by the relevant organizational and administrative document.

According to the structure, the tax accounting policy of a company should consist of two sections.

The first section (organizational and technical) reflects general issues related to taxation: the procedure for tax accounting (which of the divisions of the enterprise will deal with this issue: accounting or specialized service) is indicated; the system of registers of tax accounting, document circulation; the order of formation of indicators of tax reporting; working plan of accounts; the procedure for calculations with the budget and state trust funds; the system of internal control over the procedure of accrual and tax payments.

In the second section (methodological), those options for forming a tax base for specific tax payments paid by the company which are the most acceptable for the company in order to minimize tax payments should be reflected among all the existing alternatives stipulated by the current legislation. In particular, the main alternatives to the use of various elements of accounting policy that affect the amount of tax payments include: accrual of depreciation of fixed assets; accounting for intangible assets and their depreciation; stock valuation and calculation of the actual cost of material resources in production; product evaluation; accounting for expenses of future periods; creation of reserves of future expenses and payments; account of expenses for repair of fixed assets; grouping and deducting production costs; method of determining the proceeds from the sale of products, works, services; accounting of doubtful debts; accounting of market value of securities, etc.

In addition, in the same section of the accounting policy it is necessary to prescribe the procedure of the company in those controversial issues of taxation in respect of which the tax legislation is either absent at all or which definitions are not sufficiently clear and unambiguous.

In the direction of further development of tax accounting policy, it is advisable for the company to develop internal standards of tax accounting, the main purpose of which is to prevent tax risks. The internal standards should detail

each item of the organizational, technical and methodological sections of the accounting policy. Thus, for the purpose of disclosing the methodological part of the accounting policy, the standards “Enterprise Profit Tax”, “Value Added Tax”, “Personal Income Tax”, etc. can be prepared.

In the professional economic literature models of tax accounting are widely considered [9, p. 121].

The first model is based on the accounting information system without alteration of accounting indicators. This is the so-called “tax accounting”. Taking into consideration the requirements of the national tax legislation, one can, for example, set the fee for the first registration of the vehicle, payment for the land. Based on the peculiarities of tax payments by business entities in Ukraine this kind of tax accounting is the most widespread, since traditionally the Ukrainian taxation system was oriented towards the indicators of accounting, which proves its universality.

The second model is “mixed tax accounting” which involves the formation of indicators of tax accounting by correcting accounting indicators. This model includes the tax on profit. In the development of this model there can be three options:

1. Accounting uses additional analytical accounting to track deviations for the formation of tax information. In this case, all tax indicators are formed on the basis of the data of the accounting information base and a separate tax base is not created.
2. Two separate accounting bases are formed on the basis of primary documents. The main reason of the difficulties in this case is the flexibility of software products. But it should be emphasized that everything is built on the system of double recording.
3. Local segments of the separate tax accounting are created: accounting of fixed assets, accounting of the value of material assets in warehouses, balance of work in progress and balance of finished goods. In this case, at the minimum cost of accounting work, the most accurate accounting information is created.

Within the framework of this model we can apply the approach for calculating tax revenue by adjusting accounting profit (loss) for the amount of tax differences. In our view, in Ukraine, this approach could work only for a small number of tax differences and for common economic conditions of their appearance. But in Ukraine there is a large number of tax differences that makes it impossible to apply this approach. Another direction is the introduction of methodological support for the continuous formation and accumulation of information on tax differences in accounting which will allow calculating the indicators of the income tax return on income and expenditure.

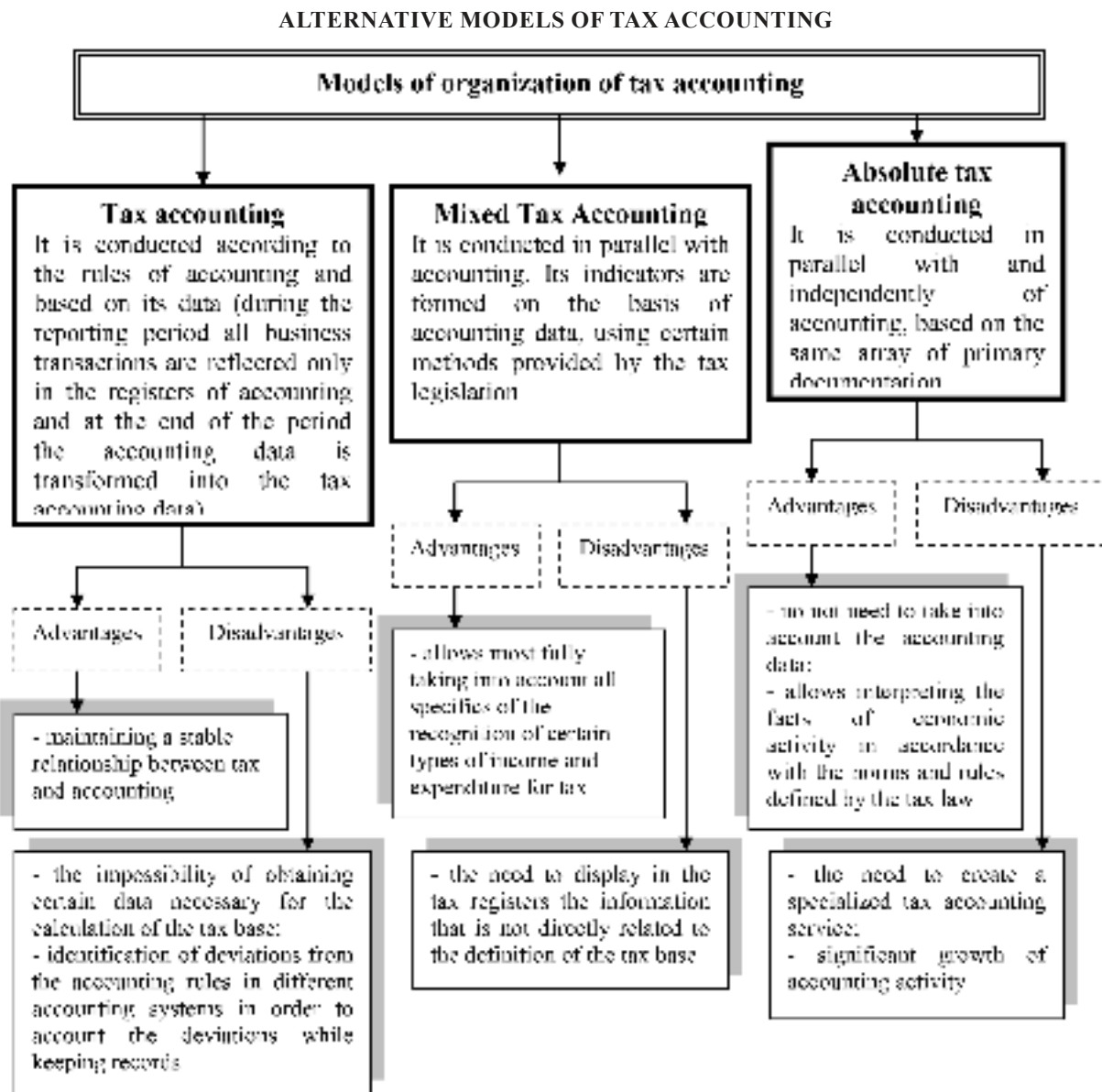
This trend was introduced for Ukrainian enterprises in 2007. Tax accounting standards prior to the adoption of the Tax Code were set out in the Regulations on the procedure for calculating tax differences according to the accounting data [18] and the Methodological Recommendations on the Formation of Accounting Registers for Tax Differences, Gross Profit and Gross Expenditures [14]. Those documents determined, firstly, the methodological principles for the formation of tax accounting differences in accounting for the determination of gross income, gross expenditures, deferred tax assets, liabilities; secondly, the general requirements for compiling tax differences calculation according to the accounting data were developed as Annex to the Notes to the annual financial statements [15]; thirdly, the order of keeping registers by enterprises that are taxpayers.

Under the terms of the Tax Code of Ukraine, the approach to calculating income tax, taking into account permanent and temporary tax differences was finally introduced into practice of the Ukrainian accounting and tax accounting. Its analysis is described in details in the collective monograph “Information Management of Public Finances” (Vol.2 “Methodology for the Formation of the Financial Results of Entrepreneurial Activity in the Context of the Tax Code of Ukraine”) [7] and is the subject of research by many scholars and practitioners [3; 4; 6; 20; 21; 22; 19].

The third model (tax accounting “in its pure form”, or absolute tax accounting) involves the calculation of the tax base without accounting indicators, which, in our opinion, is, in our opinion, virtually impossible for any entity. From the point of view of achieving the ultimate goal of accounting and tax accounting this approach seems correct, since it permits to interpret the fact of economic activity in accordance with the norms and rules established by the law for every system in each accounting system.

The advantages and disadvantages of each model of organization of tax accounting are presented in Fig. 2.

FIGURE 2



Source: developed by the authors.

The optimal, in our opinion, is a model of tax accounting, based on the benefits of the first and third approaches. Its essence is as follows: during the month, the economic transactions carried out by the entity, drawn up by the primary accounting documents, are reflected in the information base in accordance with the accounting regulations. Then, based on the accounting data, analytical registers of tax accounting are formed according to the rules defined by the tax law.

Tax accounting is a system of generalization of information in order to determine the tax base and the amount of tax payments based on the data of primary documents grouped in accordance with the established procedure. A taxpayer organizes the tax accounting system on his own, based on the principle of consistency of the application of the rules and regulations of tax accounting. The procedure of the latter is established by the taxpayer in the tax accounting policy which is approved by the relevant order of the head of the company.

It is established legally that the confirmation of the tax accounting data is the primary accounting documents (including accounting statements), analytical registers of tax accounting, calculation of the tax base, etc.

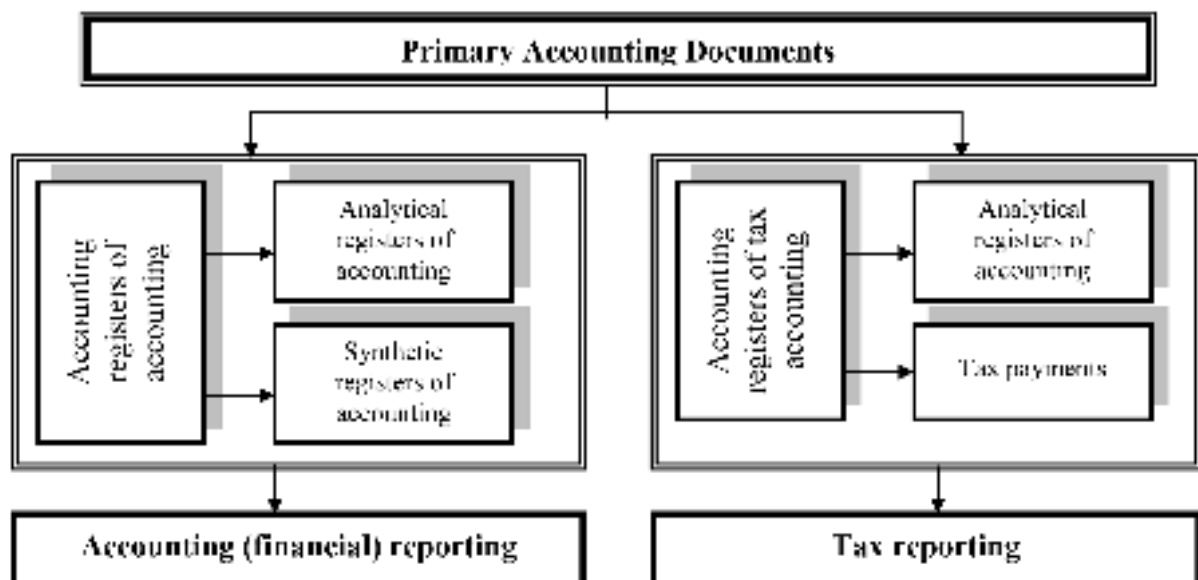
Analytical registers of tax accounting are intended for the systematization and accumulation of information contained in the accounting primary documents, analytical data of tax accounting in order to identify and reflect it when calculating the tax base.

These registers include consolidated forms for the systematization of tax accounting data for the reporting (tax) period, grouped according to the requirements of tax legislation, without being reflected on the accounts of accounting. The forms of registers and the procedure for displaying them in the tax accounting, data of the primary accounting documents (unless otherwise provided by the applicable tax law) in the taxpayer's accounts, the taxpayer develops it independently and includes it into the annex of the tax accounting policy of a company.

It should be noted that to determine the tax base a taxpayer can use the registers of accounting. If the information contained in such registers is not sufficient, the taxpayer has the right to add additional information to these registers, thus forming tax registers.

FIGURE 3

**THE PROCEDURE FOR THE FORMATION OF AN INFORMATION DATA  
FOR THE CALCULATION OF TAX PAYMENTS AND PREPARATION OF TAX REPORTING  
WHILE APPLYING THE MODEL OF ABSOLUTE TAX ACCOUNTING**



Source: developed by the authors.

Analytical registers of tax accounting are compiled on the basis of data of primary documents grouped in accordance with the procedure provided by tax legislation and represent consolidated forms of systematization of tax accounting data for the reporting (tax) period. Tax accounting registers are formed for all transactions that are accounted for tax purposes.

A taxpayer independently determines on which objects of accounting he needs to develop and approve forms of tax registers which should contain all the data necessary for the correct determination of the indicators of tax payments and their reflection in tax declarations.

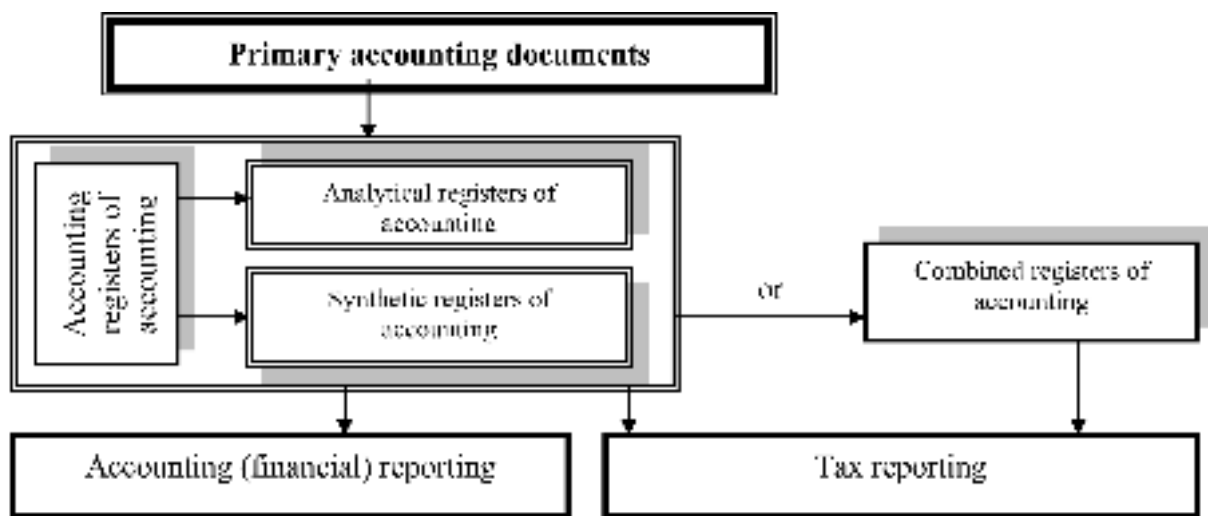
The advantage of this model is that it provides a real possibility to obtain data to form a tax base directly from the tax registers. At the same time, the mistakes in determining the tax base are minimized, or completely eliminated, as indicators of tax registers are formed in accordance with the requirements of tax legislation and not accounting. The

interaction of the two accounting systems when using this model is minimized. Only the data of primary documents is general for accounting and tax accounting.

However, such “parallel” preparation of two types of accounting requires significant costs associated with the need to create a business entity (sector) or tax group, attracting highly qualified specialists for the development of tax registers, systems of document circulation and software products, modernization accounting process and computer technology. When using a model of tax accounting by an entity, the information of tax accounting data is formed in the accounting registers. In this case, if necessary, the registers of accounting are supplemented by the requisites necessary to determine the tax base (i.e. create combined registers) (Figure 4).

FIGURE 4

**THE PROCEDURE FOR THE FORMATION OF THE INFORMATION DATA FOR THE CALCULATION OF TAX PAYMENTS AND THE PREPARATION OF TAX REPORTING IN THE PROCESS OF APPLICATION OF THE TAX ACCOUNTING MODEL**



Source: developed by the authors.

However, in the cases where separate elements of the accounting policy and tax accounting policy of a company do not coincide, the application of accounting registers for the calculation of tax payments and reporting is practically impossible.

When applying a mixed tax accounting model registers are used for both accounting and tax accounting. In the case when the procedure for grouping and accounting of objects and business operations for taxation purposes does not differ from the procedure established by the accounting rules, it is expedient to apply accounting registers. Tax registers in general may not be carried out (Fig. 5).

In the case when the accounting methods allow determining the volume of the tax base in the context of tax payments the entity is advised to choose (in the formation of accounting policy):

- to pay a minimum tax (while selecting such accounting methods which allow obtaining a minimum estimate of assets and income);
- or to show users of accounting (financial reporting) (to shareholders, creditors, potential investors) a high degree of success of the activities, in connection with which the business entity should vice versa, seek to maximize the assessment of assets, profits and income.

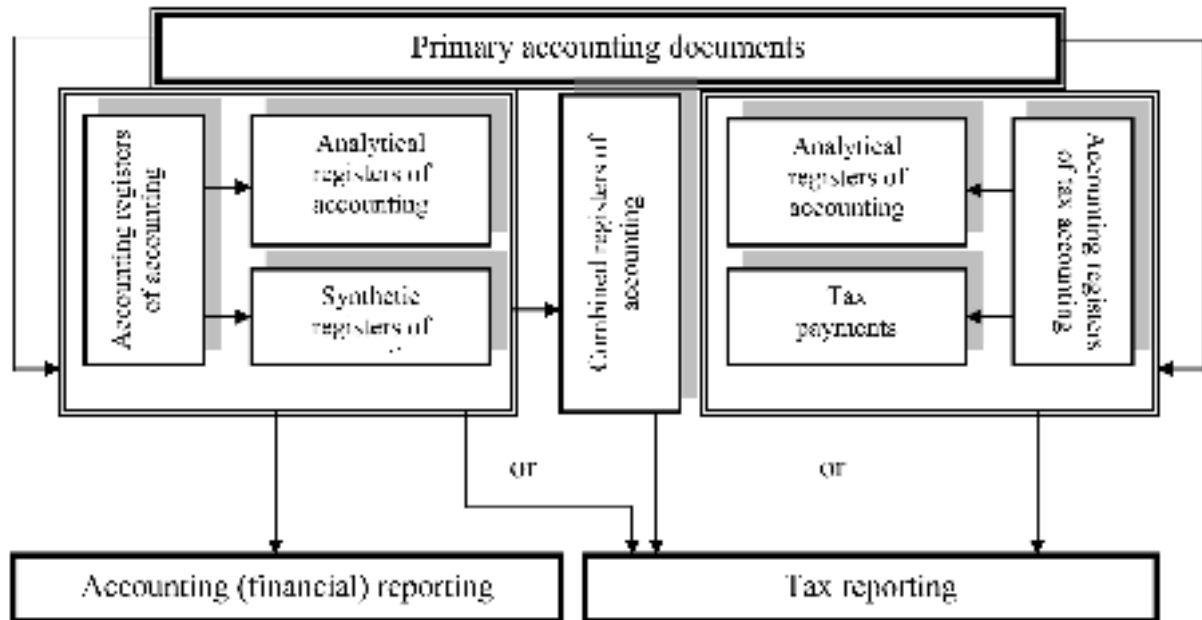
It is beneficial for any economic entity to achieve both of these objectives. But if the accounting and tax accounting are combined, it becomes impossible.

If we separately form accounting policy and tax accounting policy as independent of each other (the first is for accounting, the second is for tax purposes) the implementation of these goals becomes possible.

We believe that accounting and tax accounting can not replace or substitute each other and must exist as part of a single accounting system but not one instead of the other.

FIGURE 5

**THE ORDER OF FORMATION OF THE INFORMATION DATA FOR CALCULATION OF TAX PAYMENTS AND PREPARATION OF TAX REPORTING IN THE CONDITIONS OF APPLICATION OF THE MIXED MODEL OF TAX ACCOUNTING**



Source: developed by the authors.

Scientists criticize the linking of tax accounting to only income tax. For example, Malyshkin O. emphasizes that “a number of articles and paragraphs of the Code requires the organization of information support of taxation to apply special rules and norms that are related to the need of enterprises to conduct so-called tax accounting. Moreover, this applies not only to the income tax, but also other taxes like VAT, fees for the use of subsoil, taxes under the terms of the product-sharing agreement. In addition, separate accounting is required for groups of operations, i.e. operations of a special type, hopeless and doubtful, space activities. Consequently, the scientist concludes that “the use of the term “tax accounting” is associated with sections of the accounting process, such as income tax, value added tax, production-sharing agreements, etc. Separate objects of tax accounting are also certain groups of transactions of taxpayers: agreements on joint activity, property management, distribution of products, reorganization of legal entities, the use of conventional prices, income of a non-resident in the territory of Ukraine, etc.” [13, p. 28].

#### Conclusions:

A clear regulation of the procedure for the formation and use of tax accounting policy which should be understood as a collection of taxpayer-selected tax accounting methods and the procedure for calculating tax payments, that is, accounting policy for taxation purposes will reduce the level of tax burden of the enterprise and prevent tax risks. The need for the development of scientifically substantiated recommendations for the formation and implementation of the “tax” accounting policy of a company, its interpretation and adaptation in accordance with historically formed features of the national accounting system is obvious.

In our view, we should consider the models of the tax accounting separately for each tax, as well as for certain groups of financial and business activities and operations that require a special mechanism for accrual and payment of taxes and therefore have an impact on the organization of accounting of the entity and the formation of indicators for its financial statements.

An analysis of approaches to the preparation of tax accounting model makes it possible to draw the following conclusions. Generalization of the experience of applying tax accounting approaches in the practical activities of a company makes it possible to identify three models of its organization (“tax accounting”, “mixed tax accounting”, “absolute tax accounting”). Each of the identified alternative tax accounting organizations has certain features, advantages and disadvantages of application. In the conditions of application of the relevant models the procedure for the formation of the information data set for the calculation of tax payments and tax reporting is determined. The priority should be given to the model which ensures accurate, correct and timely definition of the tax base and the amount of tax payments at the lowest cost.

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**ინოვაციური ეკონომიკა  
და მართვა**

**მცირე ბიზნესის საგადასახადო რეფორმის  
პირველი შედეგები**

**INNOVATIVE ECONOMICS  
AND MANAGEMENT**

**PRIMARY RESULTS OF SMALL BUSINESS  
TAX REFORM**

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**ანოტაცია.** საგადასახადო კანონმდებლობის სრულყოფა და გამარტივება ჩვენი ქვეყნისათვის მუდამ აქტუალურია. საგადასახადო ადმინისტრირების სისტემამ უნდა შეასრულოს ორი მნიშვნელოვანი ამოცანა - უზრუნველყოს ბიუჯეტის შემოსავლების მობილიზება და ხელი შეუწყოს მენარმეობის განვითარებას. სწორედ ამ ორი ამოცანის შესრულებისას ე.წ. „ოქროს შუალედის“ პოვნა მუდმივი ზრუნვის საგანია საკანონმდებლო ცვლილებების ინიცირებისას.

წინამდებარე ნაშრომში განვიხილავთ გასულ წელს ჩვენს ქვეყანაში განხორციელებულ მცირე ბიზნესის საგადასახადო რეფორმას და მის პირველად შედეგებს, როგორც ბიუჯეტის შემოსავლების მობილიზების, ისე მენარმეთა საგადასახადო ტვირთის შემსუბუქების თვალსაზრისით. რამდენადაც საკანონმდებლო ცვლილება რამდენიმე თვის წინ ამოქმედდა, ვფიქრობთ, აღნიშნული საკითხის შესწავლა საინტერესო და მნიშვნელოვანია რეფორმის შეფასების მიზნით.

**საკვანძო სიტყვები:** მცირე ბიზნესი, რეფორმა, საშემოსავლო გადასახადი, შედეგები

**ABSTRACT.** Improvement and simplification of tax legislation is always relevant to our country. The tax administration system should fulfill two important tasks - to mobilize budget revenues and promote entrepreneurship development. That's exactly what the two tasks do. Finding the "Golden Intermediate" is the subject of constant care when initiating legislative amendments.

In this paper we will discuss the tax reforms of small business in our country last year and its first results, as well as mobilizing budget revenues and relieving tax cargoes of entrepreneurs. Since the legislative amendment has been launched several months ago, we think it is interesting and important to evaluate the reform.

**Keywords:** small business, reform, income taxes, results

2018 წლის პირველი ივლისიდან საქართველოს საგადასახადო კოდექსში შესული ცვლილებით მნიშვნელოვნად შეიცვალა სპეციალური დაბეგვრის ერთ-ერთი რეჟიმის - მცირე ბიზნესის სტატუსი მქონე პირთა დაბეგვრის წესი. საკანონმდებლო ცვლილების ინიცირებისას საქართველოს მთავრობის მიერ პარლამენტში წარდგენილ განმარტებით ბარათში აღნიშნულია, რომ კანონპროექტის მიღების მიზეზი და მიზანია მცირე ბიზნესის დაბეგვრის რეგულაციების ცვლილება და ამ კატეგორიის გადამხდელთათვის საგადასახადო ტვირთის შემსუბუქება, რაც დადებითად იმოქმედებს აღნიშნულ პირთა ფინანსურ მდგომარეობაზე. ამასთან, წინასწარი პროგნოზით რეფორმის

შედეგად გადასახადების სახით მისაღები წლიური შემოსავალი მცირდებოდა დაახლოებით 40 მლნ. ლარით [4].

რეფორმის ამოქმედებამდე აღნიშნული სტატუსი ენიჭებოდა მენარმე ფიზიკურ პირებს, რომელთა ერთობლივი შემოსავალი კალენდარული წლის განმავლობაში არ აღემატებოდა 100 000 ლარს. მცირე ბიზნესის დასაბეგრი შემოსავალი იბეგრებოდა 3%-ით, თუ მცირე ბიზნესის სტატუსის მქონე მენარმე ფიზიკურ პირს ჰქონდა ერთობლივი შემოსავლის მიღებასთან დაკავშირებული ერთობლივი შემოსავლის 60 პროცენტის ოდენობის ხარჯების (გარდა დაქირავებულზე დარიცხული ხელფასის ხარჯისა) დამადასტურებელი დოკუმენტები, სხვა შემთხვევაში კი - 5%-ით. ამასთან, დღგ-ს გადამხდელად დარეგისტრირება სტატუსის გაუქმების საფუძველი იყო. საშემოსავლო გადასახადის დეკლარირება ხდებოდა წლიური დეკლარაციის წარდგენის გზით [5].

საკანონმდებლო ცვლილების ამოქმედების შემდეგ მცირე ბიზნესის სტატუსის მქონე მენარმე ფიზიკურ პირთა დასაბეგრი ზღვარი გაიზარდა წელიწადში 500 000 ლარამდე, დასაბეგრი შემოსავალი იბეგრება 1%-ით, ასევე, მოქმედებს 3%-იანი განაკვეთი, თუ ეკონომიკური საქმიანობიდან მიღებულმა მისმა ერთობლივმა შემოსავალმა 500 000 ლარს გადააჭარბა. პირი ამ განაკვეთით იბეგრება შესაბამისი თვის (ერთობლივი შემოსავლის 500 000-ლარიანი ზღვრის გადაჭარბების დაფიქსირებისთვის) დასაწყისიდან კალენდარული წლის დასრულებამდე [1].

სტატუსის მინიჭება ხდება დამატებული ღირებულების გადასახადის გადამხდელისთვისაც. მისი გაუქმების საფუძველი კი არის 500 000 ლარიანი ზღვრის გადაჭარბება ორი კალენდარული წლის მიხედვით (იგულისხმება თითო კალენდარულ წელში ზღვრის გადაჭარბება).

შეიცვალა დეკლარირების წესით, ნაცვლად წლიური დეკლარირებისა, აღნიშნული სტატუსის მქონე პირები ვალდებული არიან მოახდინონ ყოველთვიური დეკლარირება არაუგვიანეს საანგარიშო თვის მომდევნო თვის 15 რიცხვისა და ამავე ვადაში გადაიხადონ გადასახადი. ამასთან, ისინი მიმდინარე გადასახდელს აღარ იხდიან.

მნიშვნელოვანია აღინიშნოს, რომ რადგან აღნიშნული საკანონმდებლო ცვლილება ძალაში შევიდა 2018 წლის 1 ივლისიდან, 2018 წლის იანვრიდან ივნისის ჩათვლით პერიოდში მიღებული შემოსავლები დაექვემდებარა ძველი წესით დაბეგვრასა და წლიურ დეკლარირებას არაიგვიანეს 2019 წლის 1 აპრილისა [1].

საინტერესოა რეფორმის შედეგების შესწავლა მოვახდინოთ პრაქტიკული მაგალითების საფუძველზე, რისთვისაც გამოვიყენებთ რამდენიმე გადამხდელის ფაქტიურ მონაცემებს.

პირველ შემთხვევაში განვიხილავთ მენარმე ფიზიკურ პირს, რომელსაც მცირე ბიზნესის სტატუსი მიენიჭა 2018 წლის 1 აგვისტოდან და მისი საქმიანობის სფეროა სასტუმროს მომსახურება (იხ. ცხრილი 1).

როგორც მონაცემებიდან ჩანს, მოცემული მენარმე მცირე ბიზნესის საგადასახადო რეჟიმის ამოქმედებიდან 1 თვეში გახდა აღნიშნული სპეციალური რეჟიმის სტატუსის მქონე. შესაბამისად 2018 წლის პირველი 7 თვის მიხედვით მის მიერ მიღებული შემოსავლები დაექვემდებარა საშემოსავლო გადასახადის ჩვეულებრივი რეჟიმით ანუ ერთობლივი შემოსავლებისა და კოდექსით ნებადართული გამოქვითვების თანხებს შორის სხვაობის 20%-ით დაბეგვრას.

სტატუსის მინიჭების შემდეგ იგი მოექცა ერთობლივი შემოსავლის 1%-ით დაბეგვრის რეჟიმში და 8 თვის შედეგების მიხედვით სულ საშემოსავლო გადასახადმა შეადგინა 336 ლარი. ჩვეულებრივი დაბეგვრის რეჟიმის შემთხვევაში მისი საგადასახადო ვალდებულება საშემოსავლო გადასახადში ამავე პერიოდში განისაზღვრებოდა 4749 ლარით. მაშასადამე, რეფორმის შედეგად მოცემული მენარმის ეკონომიამ საშემოსავლო გადასახადში შეადგინა 4413 ლარი. კონკრეტულ შემთხვევაში გადამხდელმა თანხის ნაწილი მოახმარა სასტუმროს სერვისების გაუმჯობესებას, ნაწილი კი - აიღო მოგების სახით.

მეორე შემთხვევაში განვიხილავთ მენარმე ფიზიკურ პირის მონაცემებს, რომლის საქმიანობის სფეროა სურსათით ვაჭრობა (იხ. ცხრილი 2).

ცხრილი 1

ბალანსი 1-ის მონაცემები

საქმიანობის სფერო-სასტუმროს მომსახურება										
მცირე ბიზნესის სტატუსის მინიჭების თარიღი	01.01.2018-31.07.2018				01.08.2018-31.03.2019					
	ერთობლივი შემოსავალი	გამოქვითვები ხარჯი	დასაბეგრი შემოსავალი	სამუშოსაგლო გადასახადი	დასაბეგრი ზრუნვა (ერთობლივი შემოსავალი)		სამუშოსაგლო გადასახადი	გამოქვითვები ხარჯი ჩვეულებრივი რეგონის შენახვაში	სამუშოსაგლო გადასახადი ჩვეულებრივი რეგონის შენახვაში	სხვაობა
01.08.2018	22054	9018	13036	2607	აგვისტო	11492	114	3447.6	1608	1494
					სექტემბერი	16229	162	4868.7	2272	2110
					ოქტომბერი	2739	27	821.7	383	356
					ნოემბერი	576	6	172.8	80	74
					დეკემბერი	339	3	101.7	47	44
					იანვარი	750	7	225	105	98
					თებერვალი	784	7	233.2	110	103
					მარტი	1025	10	303.5	144	134
ჯამი				2607			336		4749	4413

ცხრილი 2

ბალანსი 2-ის მონაცემები

საქმიანობის სფერო-სფეროსათვის ვაჭრობა										
მცირე ბიზნესის სტატუსის მინიჭების თარიღი	01.01.2018-30.06.2018				01.07.2018-31.03.2019					
	ერთობლივი შემოსავალი	გამოქვითვები ხარჯი	დასაბეგრი შემოსავალი	სამუშოსაგლო გადასახადი (შპს)	დასაბეგრი ზრუნვა (ერთობლივი შემოსავალი)		სამუშოსაგლო გადასახადი	გამოქვითვები ხარჯი ჩვეულებრივი რეგონის შენახვაში	სამუშოსაგლო გადასახადი ჩვეულებრივი რეგონის შენახვაში	სხვაობა
01.10.2017	9026	8123	9026	274	ივლისი	8088	80.88	7279.2	161.76	80.88
					აგვისტო	14932	149.32	13438.8	298.64	149.32
					სექტემბერი	4086	40.86	3677.4	81.72	40.86
					ოქტომბერი	230	2.3	207	4.6	2.3
					ნოემბერი	336	3.36	302.4	6.72	3.36
					დეკემბერი	681	6.81	612.9	13.62	6.81
					იანვარი	313	3.13	281.7	6.26	3.13
					თებერვალი	672	6.72	604.8	13.44	6.72
					მარტი	1059	10.59	953.1	21.18	10.59
ჯამი				274			303.97		607.94	303.97

აღნიშნულ გადამხდელს მცირე ბიზნესის სტატუსი მინიჭებული ჰქონდა რეფორმის ამოქმედებამდე და მოქცეული იყო 3 პროცენტის დაბეგვრის რეჟიმში. ცვლილებების შემდეგ ჩვეულებრივი დაბეგვრის რეჟიმთან მიმართებაში მისი საგადასახადო ვალდებულება განახევრდა, რამდენადაც ფასნამატი ამ შემთხვევაში მხოლოდ 10%-ია ანუ კოდექსით ნებადართული გამოქვითვები ერთობლივი შემოსავლის 90%-ს შეადგენს, თუ გადამხდელს დოკუმენტურად დადასტურებული ექნებოდა იგი. ხოლო მცირე ბიზნესის სტატუსის ძველი დაბეგვრის წესთან მიმართებაში კი მისი საგადასახადო ვალდებულებები გამესამედდა. ამ შემთხვევაში შესაძლოა ვიმსჯელოთ, თუ რატომ უნდა აერჩია გადამხდელს რეფორმამდე არსებული დაბეგვრის წესი მცირე ბიზნესის სტატუსის მინიჭებით, რამდენადაც დასაბეგრი შემოსავლის 20% უფრო ნაკლები იყო, ვიდრე ერთობლივი შემოსავლის 3%. მაგრამ ამ შემთხვევაში გადამწყვეტი ხარჯების დოკუმენტურად დადასტურებაა, რისი აბსოლუტური საჭიროებაც მცირე ბიზნესის სტატუსის რეჟიმის დროს არ დგას.

განვიხილოთ მესამე შემთხვევაც. საქმიანობის სფერო ამ შემთხვევაში სანიტარულ-ჰიგიენური საშუალებებით ვაჭრობაა (იხ. ცხრილი 3).

ცხრილი 3

ბაღამხალი 3-ის მონაცემები

საქმიანობის სფერო: სანიტარულ-ჰიგიენური საშუალებებით ვაჭრობა										
მცირე ბიზნესის სტატუსის მქონე დასახელება	01.01.2018-30.06.2018					01.07.2018-31.03.2019				
	ერთობლივი შემოსავალი	გამოსული ხარჯი	დასახელება	საგადასახადო ვალდებულება	დასახელება	დასახელება	დასახელება	დასახელება	დასახელება	სხვაობა
01.02.1 017	4555	1556	4555	228	ივლისი	1409	14.09	986.1	64.54	70.5
					აგვისტო	947	9.47	662.8	56.82	47.4
					სექტემბერი	944	9.44	660.8	56.64	47.2
					ოქტომბერი	806	8.06	564.2	48.36	40.3
					ნოემბერი	891	8.91	623.7	53.46	44.6
					დეკემბერი	716	7.16	521.2	42.96	35.8
					იანვარი	661	6.61	462.7	39.66	33.1
					თებერვალი	696	6.96	497.2	41.76	34.8
					მარტი	700	7.0	512	45.6	38
ჯამი				228			78.3		469.8	391

გადამხდელი რეფორმის ამოქმედებამდეც სარგებლობდა მცირე ბიზნესის სტატუსით და მოქცეული იყო ერთობლივი შემოსავლის 5%-ით დაბეგვრის რეჟიმში. მოცემულ შემთხვევაში ფასნამატი შეადგენს 30%-ს ანუ გამოქვითვადი ხარჯები ერთობლივი შემოსავლის 70%-ია. რეფორმის შედეგად საშემოსავლო გადასახადი ჩვეულებრივი დაბეგვრის რეჟიმით დასარიცხთან მიმართებაში შეადგენს მეხუთედს.

მნიშვნელოვანია, განვიხილოთ რეფორმის გავლენა ნაერთი ბიუჯეტის საშემოსავლო ნაწილზე. როგორც ბიუჯეტის შესრულების ანგარიშებიდან ჩანს, 2018 წლის მონაცემების მიხედვით საგადასახადო შემოსავლების გეგმა სახელმწიფო ბიუჯეტის ნაწილში 100,1%-ით არის შესრულებული (იხ. ცხრილი 4), ნაერთი ბიუჯეტის ნაწილშიც ასევე 100,1%-ით, ხოლო უშუალოდ საშემოსავლო გადასახადში კი - 101%-ით (იხ. ცხრილი 5) [3].

ცხრილი 4

სახელმწიფო ბიუჯეტის მარჯვენა მხარე

დასახელება	2018 წლის დამატებითი ჯგუფი	2018 წლის დამატებითი ჯგუფი	2018 წლის ფაქტობრივი შედეგები	მკნეულობა %-ში
შემოსავლები	10,463,098.0	0,463,098.0	10,595,649.4	101.3%
გადასახადები	9,690,000.0	9,690,000.0	9,695,962.2	100.1%
გრანტები	338,098.0	338,098.0	404,014.7	119.5%
სხვა შემოსავლები	435,000.0	435,000.0	495,672.5	113.9%

ცხრილი 5

ნაერთი ბიუჯეტის მარჯვენა მხარე

დასახელება	2018 წლის ფაქტი	2018 წლის ფაქტი	+/-	%
შემოსავლები	11,705,000.0	11,822,151.9	117,151.9	101.0
გადასახადები	10,500,000.0	10,506,316.2	6,316.2	100.1
საინჟინერო გადასახადი	3,215,000.0	3,247,088.8	32,088.8	101.0
ძიების გადასახადი	740,000.0	736,621.4	-3,378.6	99.5
დამატებითი დირექტორების გადასახადი	4,430,000.0	4,426,909.8	3,090.2	99.9
აქცია	1,440,000.0	1,465,726.6	25,726.6	101.8
ინჟინერის გადასახადი	70,000.0	73,416.9	3,416.9	104.9
კონტის გადასახადი	435,000.0	441,160.3	6,160.3	101.4
სხვა გადასახადი	170,000.0	115,389.4	-54,610.6	67.9

საშემოსავლო გადასახადით მისაღები დაგეგმილი შემოსავალი 2017 წლის ნაერთი ბიუჯეტის შესრულების ანგარიშის მიხედვითაც 100%-ით არის შესრულებული (გეგმა 2 920 000 ათასი ლარი, ფაქტი 2 918 865,4 ათასი ლარი) [2].

მაშასადამე, მცირე ბიზნესის საგადასახადო რეფორმის შედეგად ბიუჯეტის საშემოსავლო ნაწილი არ შემცირებულა.

განხილული მაგალითებიდან და ბიუჯეტი შესრულების ანგარიშებიდან ჩანს, რომ მცირე ბიზნესის საგადასახადო რეფორმა დადებითად აისახა სტატუსით მოსარგებლე გადამხდელების ფინანსურ მდგომარეობაზე. მათ განკარგულებაში გაცილებით მეტი ფინანსური რესურსი გაჩნდა, ვიდრე საშემოსავლო გადასახადით დაბეგვრის ჩვეულებრივი წესის ან მცირე ბიზნესის სტატუსის მქონე პირთა 2018 წლის 1 ივლისამდე პერიოდში არსებული მექანიზმის შემთხვევაში. ამასთან, განსაკუთრებით მეტ სარგებელს ნაკლები გადასახადის გადახდით პოულობს ის გადამხდელები, რომელთა მოგების წილი დანახარჯებთან მიმართებაში მაღალია. ხოლო იმ პირებისთვის, რომელთა ფასნამატი საკმაოდ დაბალია, მცირე ბიზნესის რეჟიმის არჩევა დანახარჯების დოკუმენტურად დადასტურების სირთულეების თავიდან ასაცილებლად არის ხელსაყრელი.

ჩვენი აზრით, მიუხედავად რეფორმის დადებითი პირველადი შედეგებისა, ჯერ კიდევ მნიშვნელოვან პრობლემად რჩება გადამხდელთა ინფორმირების დეფიციტი, დაბალი საგადასახადო კულტურა და მცირე ბიზნესის სფეროში სუსტი ადმინისტრირება. დღემდე მოუგვარებელია ბაზრობების ტერიტორიაზე მოვაჭრე მენარმეთა მიერ საგადასახადო ვალდებულებების შესრულების პრობლემა. ბაზრობის ორგანიზატორის მიერ საგადასახადო აგენტის შესრულების და მოვაჭრეთა მიერ საკონტროლო-სალარო აპარატების გამოყენების ვალდებულებების ამოქმედება რამდენჯერმე გადაიდო და ბოლო მონაცემებით 2020 წლის 1 იანვრამდეა შეჩერებული.

ამდენად, ჯერ კიდევ საკმაოდ დიდია ჩრდილოვანი ეკონომიკის მასშტაბები. ჩვენს ქვეყანაში საგადასახადო ლიბერალიზაცია არ უნდა ნიშნავდეს მხოლოდ საგადასახადო ტვირთის შემცირებას. სუსტი ადმინისტრირების პირობებში დაბალი საგადასახადო კულტურის მქონე გადამხდელისათვის საგადასახადო ტვირთის სიდიდეს გადამწყვეტი მნიშვნელობა არა აქვს საგადასახადო ვალდებულების შესრულების თვალსაზრისით. ამდენად, ჩვენი აზრით, ნებისმიერ საგადასახადო რეფორმას სჭირდება გადამხდელთა ინფორმირების გაზრდა, საგადასახადო ადმინისტრირების გამკაცრება (რაშიც არ ვგულისხმობთ მხოლოდ მიმდინარე კონტროლის ღონისძიებების ყველაზე გავრცელებულ მეთოდებს), რაც აიძულებს გადამხდელს დაბალი საგადასახადო განაკვეთის პირობებში მაინც შესრულონ ჯეროვნად ვალდებულებები.

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**ინოვაციური ეკონომიკა  
და მართვა**

**მეურნეობრიობის ეფექტურობის ამაღლების  
ინტელექტუალურ - ინოვაციური მექანიზმები**

**INNOVATIVE ECONOMICS  
AND MANAGEMENT**

**INTELLECTUAL-INNOVATIVE MECHANISMS  
OF HOUSEHOLD EFFICIENCY IMPROVEMENT**

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**ABSTRACT.** In modern conditions, intellectual capital enhancement tools obtain a special meaning. Development and implementation of such tools becomes one of the main tasks of increasing the competitiveness of economic entities. This determines the relevance of the article.

The purpose of the article is to develop a general mechanism of the intellectual-competitive game "Scientific-technical trial over idea" with an acceleration function.

Research objectives. In the course of research, the following tasks were set: to develop operations, which compose the mechanism of an intellectual-competitive game with an acceleration function; to synthesize the mechanism of the game, based on the systematic approach from the developed operations.

Methods. Systematic analysis and synthesis methods, psychological testing and creative activity stimulation methods have been applied in the process of work.

Conclusion. As a result of the research, the authors synthesized the mechanism of the intellectual-competitive game "Scientific-technical trial over idea" with an acceleration function.

**Keywords:** intellectual activity, innovation, innovative jurisprudence, idea, creativity,intellectual and competitive game (ICG)

**ანოტაცია.** თანამედროვე პირობებში განსაკუთრებულ მნიშვნელობას იძენს ინტელექტუალური კაპიტალის გამრავლების ინსტრუმენტები. ასეთი ინსტრუმენტების დანერგვა და გამოყენება წარმოადგენს მეურნეობრიობის სუბიექტების კონკურენტუნარიანობის ამაღლების ერთ-ერთ უმთავრეს ამოცანას. სწორედ აღნიშნული განაპირობებს სტატიის აქტუალობას.სტატიის მიზანია შემუშავებული იქნას ინტელექტუალურ - კონკურენტული თამაშის „ იდეის მეცნიერულ-ტექნიკური სასამართლო“ დაჩქარების ფუნქციით.კვლევის პროცესში დასახული იქნა შემდეგი ამოცანები: შემუშავებული იქნას ოპერაციები, რომლებისგანაც შედგება ინტელექტუალურ - კონკურენტული თამაშის "იდეის მეცნიერულ-ტექნიკური სასამართლო" დაჩქარების ფუნქციით" მექანიზმი, შემუშავებული ოპერაციებიდან სისტემური მიდგომის საფუძველზე სინთეზირებული იქნას თამაშის მექანიზმი.მუშაობის პროცესში გამოყენებული იქნა სისტემური ანალიზის და სინთეზის მეთოდი, ფსიქოლოგიური ტესტირების მეთოდი და კრეატიული აქტიურობის სტიმულაციის მეთოდი.

ჩატარებული კვლევის მიხედვით ავტორებმა მოახდინეს ინტელექტუალურ - კონკურენტული თამაშის "იდეის მეცნიერულ-ტექნიკური სასამართლო" დაჩქარების ფუნქციით" მექანიზმის სინთეზი.

**საკვანძო სიტყვები:** ინტელექტუალური საქმიანობა, კრეატიულობა, იდეა, ინოვაცია, ინოვაციური იურისპრუდენცია, ინტელექტუალურ - კონკურენტული თამაში.

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*შემოსულია რედაქციაში:*

*სექტემბერი, 2019*

*რეცენზირებულია:*

*სექტემბერი, 2019*

**JEL Classification: H21, H25**

კვლევის ობიექტს წარმოადგენს კრეატიულ-ინოვაციური პოტენციალის და აქტივიზაციისა და მისი კონკრეტულ ინოვაციებში ტრანსფორმაციის პრინციპებისა და ინსტრუმენტების შესწავლა. ადრე შემუშავებული იყო კრეატიულ-ინოვაციური პოტენციალის აქტივიზაციისა და გამოყენების ერთ-ერთი ხერხი - ინტელექტუალურ - კონკურენტული თამაში „იდეის მეცნიერულ - ტექნიკური სასამართლო“ [4]. მოცემული სამეცნიერო სტატიის საგანს წარმოადგენს ინტელექტუალურ - კონკურენტული თამაშის „იდეის მეცნიერულ - ტექნიკური სასამართლო“-ს რეალიზაციის ახალი მექანიზმების შემუშავება დაჩქარების ფუნქციით. კვლევის პროცესში გამოყენებული იქნა სისტემური ანალიზისა და სინთეზის, ფსიქოლოგიური ტესტირებისა მეთოდები და კრეატიული აქტივობის სტიმულაციის მეთოდები.

კვლევის შედეგები. ინდივიდუალური (პერსონალური) ან კოლექტიური კრეატიული აქტივობის უმნიშვნელოვანეს შედეგს წარმოადგენს ახალი იდეები ადამიანის საქმიანობის ყველა სფეროში: ტექნიკურ, მმართველობით, იურიდიულ, სოციალურ, ჰუმანიტარულ (მაგალითად, ხტლოგენებისა და

**შესავალი**

პოსტინდუსტრიულ ეტაპზე ინტელექტუალურ-საინფორმაციო რესურსები გვევლინებიან კონკურენტუნარიანობის უზრუნველყოფის მთავარ ფაქტორად. თავის მხრივ, ნებისმიერი სტრუქტურის კრეატიულ-ინოვაციური პოტენციალი გარდაიქმნება მოცემული სტრუქტურის მძლავრ საბაზრო რესურსად.

ცნება „პოტენციალი“ განისაზღვრება შემდეგნაირად: საშუალებები, შესაძლებლობები, უნარები, რესურსები, რომლების შეიძლება მოქმედებაში მოყვანილი და გამოყენებული იქნენ რომელიმე ამოცანის გადასაწყვეტად. ამავე დროს, შემოქმედებით პოტენციალში მოიაზრება: პიროვნების ინტერაქტიური ხაეისხი, რომელიც წარმოადგენს წინაპირობას, ან მისი აქტივიზაციის რესურსს [8].

მეურნეობრიობის სუბიექტის კრეატიულ-ინოვაციური პოტენციალი, თავის მხრივ, წარმოადგენს მეურნეობრიობის სუბიექტის თანამშრომლების შემოქმედებითი უნარების ერთობლიობას, რომელიც მიმართულია ინტელექტუალური საქმიანობის შედეგების გენერაციაზე, მათ საფუძველზე ინოვაციების შექმნაზე და მათ დანერგვაზე მეურნეობრიობის პრაქტიკაში.

პოსტინდუსტრიალური განვითარების პირობებში კრეატიულ-ინოვაციური პოტენციალის გაძლიერება წარმოადგენს ნებისმიერი ორგანიზაციული სტრუქტურის ერთ-ერთ პრიორიტეტულ ამოცანას. სწორედ კრეატიული პოტენციალი წარმოადგენს იმ ფაქტორს, რომლის საშუალებითაც შესაძლებელია ყველაზე უკეთ იქნას რეალიზებული ინტელექტუალურ-საინფორმაციო რესურსები.

აქედან გამომდინარე, წარმოიქმნება კრეატიულ-ინოვაციური პოტენციალის აქტივიზაციის ხერხების შემუშავების აუცილებლობა, რომელიც წარმოადგენს ნებისმიერი ორგანიზაციის კონკურენტუნარიანობისა და ეკონომიკური უსაფრთხოების შემადგენელს ტაქტიკურ და სტრატეგიულ პერსპექტივაში, რითაც განისაზღვრება მოცემული სტატიის აქტუალობა.

კომუნიკაციის სფეროში) და ა.შ. ამავე დროს, ცივილიზაციის ცივილიზაციის მთლიანი ისტორია და მეცნიერულ-ტექნიკური პროგრესის ისტორია ცხადყოფენ, რომ გაბედული, რადიკალური იდეები, რომელთაც შეაქვეთ ძირეული ცვლილებები საქმიანობის ამა თუ იმ სფეროში, ყოველთვის ვერ იკვალავდნენ გზას ცხოვრებაში და ვერ აღწევდნენ დასახულ მიზანს. ხშირ შემთხვევაში მათი გზა იდეიდან რეალიზაციამდე იყო გრძელი და წინააღმდეგობებით აღსავსე. ასე ვაგალითად, ზოგადად ცნობილია, რომ XX საუკუნის ისეთი უდიდესი ინოვაცია, როგორც პენიცილინი, თავისი გამოგონებიდან თითქმის ათწლეული ვერ ღებულობდა ფართო მეცნიერულ აღიარებას. ასევე ფართოდ ცნობილია და კურიოზულსაც წარმოადგენს ის ფაქტი, როდესაც შეიქმნა პირველი ავტომობილი („თვითმავალი აკვანი“), პოლიციამ აკრძალა მისი გამოყენება იმ ვიზუალურ, რომ ის აფრთხობდა ცხენებს.

რთულად იკვალავდნენ გზას ცხოვრებაში ისეთი გამორჩეული ინოვაციები, როგორებიცაა ილიზაროვის მეთოდები და ბელოუსოვა-ჟაბოტინსკის რეაქცია (ეგრეთ წოდებული „ქიმიური საათი“) [6, გვ. 19,41; 5, გვ. 34,35]. მეცნიერებისა და ინოვაციური განვითარების ისტორიამ იცის მაგალითები, როცა აუცილებელი ხდებოდა ამა თუ იმ გამოგონების მნიშვნელობის დასაბუთება, თუნდაც სასამართლო პროცედურების გამოყენებითაც. მაგალითად, 1785 წელს ცნობილმა ფრანგმა ქიმიკოსმა ანტუან ლავუაზიემ მოახერხა სასამართლო პროცესი ფლოგისტონის თეორიის „საქმეზე“. 1879 წელს სასამართლო პროცესის მეშვეობით ფართო საზოგადოებას დაუმტკიცეს ელექტრონული განათების უპირატესობები. ჩვენს დროში მეცნიერულ-ტექნიკური და ინოვაციური იურისპრუდენციის იდეებს იცავენ მეცნიერები გ.ი. კალიტიჩი, ვ.ნ. ჯელალი, გ.ა. ანდროშუკი [5, გვ. 46-49]. ასევე, საზოგადოდ ცნობილია, რომ ზიგმუნდ ფრეიდის თეორიავ თითქმის ათი წელი ვერ მოიპოვა ფართო აღიარება, ხოლო ლეონარდო და ვინჩი ვერ მოხვდა იმ ფერწერთა სიაში, რომლებთაც ერგოთ სიისტინის სამლოცველოს მოხატვის პატივი.

თანამედროვე სასამართლო საქმის წარმოება წარმოადგენს უმნიშვნელოვანეს სოციალურ-სამართლებრივ ინოვაციას ცივილიზაციის ისტორიაში, რომელიც ერთრიგში დგას კაცობრიობის ისეთ გამოჩენილ მიღწევებთან, როგორებიცაა დამწერლობა, წიგნის ბეჭდვა, შიგანვის ძრავა, ხელისუფლების დანაწილება და სხვა.

თანამედროვე სასამართლო საქმის წარმოების ძირითადი პრინციპები შეიძლება გამოყენებული იქნას ინტელექტუალური საქმიანობის გენერაციისა და მისი შედეგების, კერძოდ, ახალი იდეების შეფასებისათვის. მეცნიერულ-ტექნიკურ სასამართლოებს ასევე შეუძლიათ გამოიყენონ თანამედროვე სასამართლო საქმის წარმოების პრინციპები ამა თუ იმ მეცნიერული მიმართულების ან ინოვაციური იდეის პერსპექტიულობის დასადგენად.

ავტორების მიერ შემუშავებულია ახალი იდეების გენერირებისა და შეფასების ახალი მეთოდი - ინტელექტუალურ-კონკურენტული თამაში „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით (შემდგომში - იკთ „იმტსდ“), რომელიც ეფუძნება თანამედროვე სასამართლო საქმის წარმოების პრინციპებთან ახლო მდგომ პრინციპებს. გავიხსენოთ, რომ თანამედროვე სასამართლო საქმის წარმოების ძირითადი პრინციპებს მიეკუთვნება პროცესის მხარეების (ბრალმდებლისა და დაცვის) შეჯიბრებადობის პრინციპი. იკთ „იმტსდ“-ის პროცედურის განხორციელების შედეგს, რომელიც ეფუძნება იდეის გენერირების სტიმულაციის პროცესს, წარმოადგენს ახალი, ორიგინალური იდეები, რომლებიც შეიძლება გამოყენებული იქნას ადამიანების საქმიანობის სხვადასხვა სფეროებში.

მეცნიერულ-ტექნიკური სასამართლოებისა და იკთ „იმტსდ“-ის ჩატარების დროს გამოიყენება სასამართლო სხდომების ჩატარების მსგავსი ტექნოლოგიები. მაგრამ, მეცნიერულ-ტექნიკური სასამართლოების ჩატარების შედეგს წარმოადგენს გარკვეული გადაწყვეტილებები, ხოლო იკთ „იმტსდ“-ის შედეგს - ახალი კრეატიული იდეები, რომლებიც ხასიათდებიან ორიგინალურობის მაღალი ხარისხით და იმავდროულად პრაქტიკული მნიშვნელობით.

სახელმძღვანელოს „მდგრადი განვითარება: თეორია, მეთოდოლოგია და პრაქტიკა“ ავტორების მიერ [9] შემოთავაზებულია საქმიანი თამაში „საინფორმაციო ტექნოლოგიების სასამართლო“, მაგრამ

ეს თამაში მიმართულია ფაქტების კონსტატაციასზე და არა ახალი იდეების გენერაციაზე და გააჩნია წინასწარ განსაზღვრული შედეგი [9, გვ. 688].

იკთ „იმტსდ“-ის ორგანიზება ხდება ამა თუ იმ ორგანიზაციულ სტრუქტურაში მისი თანამშრომლების კრეატიული პოტენციალის აქტივიზაციის მიზნით. ავტორების მიერ შემოთავაზებული იკთ „იმტსდ“-ის ალგორითმი შედგება რიგი თანმიმდევრობითი, ერთმანეთთან დაკავშირებული ოპერაციებისაგან, ანუ ნაწილობრივ დამთავრებული მოქმედებებისაგან.

**ოპერაცია 1.** ამა თუ იმ ორგანიზაციულ სტრუქტურაში აირჩევა იკთ „იმტსდ“-ის ორგანიზატორი (შემდგომში - იკთ-ს ორგანიზატორი), რომელსაც ახორციელებს თამაშის ჩატარების ყველა ორგანიზაციულ ღონისძიებებს და აკონტროლებს მის ჩატარებას. სტრუქტურის, სადაც ტარდება თამაშები, მასშტაბებიდან გამომდინარე, მისი ორგანიზატორები შეიძლება იყვნენ ან ქვეგანყოფილების ცალკეული სტრუქტურები, თანამშრომელთა ჯგუფები, ან ცალკეული თანამშრომელი. ჯგუფური ან ცალკეული ორგანიზატორის შერჩევის კრიტერიუმში შეიძლება იყოს ლ.პ. კალინინსკის მეთოდის შესაბამისად ჩატარებული ტესტირების შედეგები. მოცემული ტესტ-კითხვარის მესვეობით განისაზღვრება კომუნიკაციური და ორგანიზატორული მახასიათებლები და მისი გამოხატვის ხარისხი ( მიდრეკილება საქმისადმი, მისწრაფება დომინირებისაკენ, დამოკიდებულება, რეაგირება და სხვ.) [1]. შესაძლებელია სხვა მრავალრიცხოვანი მეთოდების გამოყენებაც, რომლებიც ავლენენ ორგანიზატორულ და კომუნიკაციურ ხარისხს (მაგალითად, ლირის პიროვნებათაშორისი ურთიერთობების დიაგნოსტიკის ტესტი) [7].

**ოპერაცია 2.** ჯგუფი კომპლექტდება სტრუქტურის იმ თანამშრომლებისაგან, რომლებიც რომლებიც მონაწილეობენ იკთ „იმტსდ“-ში (შემდგომში ინტელექტუალური მოთამაშეები, ან იმ). თამაშის მონაწილეების შერჩევის კრიტერიუმს წარმოადგენს კრეატიულობის მაღალი დონე, რომელიც განსაზღვრება ე. ტორენსის ან სხვა ტესტების მიხედვით [2].

**ოპერაცია 3.** ყველა მოთამაშე, რომელიც ღებულობს მონაწილეობას იკთ „იმტსდ“-ში, იყოფა ორ ჯგუფად: თამაშის ობიექტის „ბრალმდებლებად“ და „დამცველებად“ („პროკურორები“ და „ადვოკატები“, განსახილველი იდეის აპოლოგეტები). ამ მიზნით სავალდებულოა ტესტირების ჩატარება იმ ინდივიდების გამოსავლენად, რომლებსაც აქვთ მიდრეკილება პოზიტიური ან კრიტიკული პოზიციებისადმი. მოთამაშეების მიკუთვნებისათვის „ბრალმდებლებად“ ან „დამცველებად“ (ფაქტიურად კი „კრიტიკებად“ და „კეთილმსურველებად“, რომლებსაც შეუძლიათ გაანეიტრალონ სიტუაცია) შეიძლება გამოყენებული ისეთი ტესტების შედეგები, რომლებიც განსაზღვრავენ მონაწილეების აზროვნების კრიტიკულობის დონეს [მაგალითად, ლ. სტარკის ტესტი][3].

**ოპერაცია 4.** ფსიქოლოგიური თავსებადობის გამოვლენა. დაშვებულია, რომ თუ ერთ ჯგუფში შედიან ფსიქოლოგიურად შეუთავსებელი (ან ნაკლებად შეთავსებელი) ინდივიდები, მაშინ მნიშვნელოვნად მაღლდება მოსაზრებების შეჯახების ალბათობა და შესაბამისად, იდეების გენერაცია/ ანუ, ფაქტიურად იქმნება კონტროლირებადი სტრესი და ამის ხარჯზე ხდება იდეის გენერაციის გაძლიერება. ზუსტად ამიტომ ტამაშის შემოთავაზებულ მექანიზმს ეწოდება - ინტელექტუალურ-კონკურენტული თამაში „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით. დაჩქარება (სტიმულაცია) მიიღწევა ფსიქოლოგიურად შეუთავსებელი (ან ნაკლებად სეთავსებელი) ინდივიდების იდეების შეჯახების ხარჯზე. თავის მხრივ, იკთ - ს ორგანიზატორი თვალს ადევნებს, რომ იდეების შეჯახების პროცესში არ იქნას დარღვეული (შემდგომში - იკთ „იმტსდ“-ის წესები და საქმიანი ეთიკის ნორმები.

**ოპერაცია 5.** კრეატიული მოთელვა. ტარდება თამაში - მოთელვის სახით, ან ენერჯაიზერის ერთი რომელიმე სახით - თამაშით, რომელიც მიმართულია მოთამაშეების ტონუსის ამაღლებისაკენ, ჯგუფური ენერჯის და მონაწილეების ენერჯის ამაღლებისაკენ. ენერჯოჯაიზერებს უწოდებენ მცირე ვარჯიშებს (ძირითადად 2-დან 10 წუთამდე), რომლებიც ხსნიან დაძაბულობას, ქმნიან შემოქმედებით ატმოსფეროს.

**ოპერაცია 6.** ტარდება ინტელექტუალური თამაში. „დამცველებსა“ და „ბრალმდებლებს“ შორის ატარებენ შეჯიბრს თამაშის ობიექტის (თო) „დაცვის“ და „ბრალდების“ საუკეთესო იდეაზე. ამავე

დროს, ცალკეულ შემთხვევებში, ერთსა და იმავე იმ-ს შეუძლია წარმოადგინოს მტკიცებულება როგორც „დაცვის“, ასევე „ბრალდების“ კუთხით.

განსჯისათვის იმ-ს ჯგუფს სთავაზობენ გარკვეულ მეცნიერულ პრობლემას, იდეას, კონცეფციას, მექანიზმს და სხვა მსგავსს, ანუ თამაშის განსაზღვრულ ობიექტს (თო). თო განისაზღვრება იკთ-ს ორგანიზატორის მიერ, გამომდინარე იმ სტრატეგიული დავტაქტიკური მიზნებიდან, რომლებიც დგანან იმ სტრუქტურის წინაშე, სადაც ტარდება იკთ.

შეჯიბრების პროცედურას თვალს ადევნებს იკთ-ს ორგანიზატორი, რომელიც ასრულებს კოორდინატორის, პროცესის მოდერატორის ანუ თავისებური „მსაჯი“-ს ფუნქციებს.

**ოპერაცია 7.** ტარდება მთლიანი ინტელექტუალური თამაშის აუდიო ჩანერა (შესაძლებლობის შემთხვევაში ასევე ტარდება ვიდეოჩანერაც), რომ თამაშის დამთავრების შემდეგ შესაძლებელი იქნას ცალსახად დადგინდეს პერსპექტიული იდეის ავტორობა. ახალი იდეის დაბადების ფაქტის ფიქსირებას ახდენს იკთ-ს ორგანიზატორი, ანუ იგივე „მსაჯი“.

აუცილებელია აღინიშნოს, რომ იკთ-ს პროცესში ხორციელდება არა მარტო ადრე აღინიშნული იდეების შეფასება, არამედ იქმნება იმის საშუალება, რომ მოხდეს უშუალოდ თამაშის პროცესში მოხდეს პრინციპიალურად ახალი იდეების გენერირება. ანუ, ფაქტიურად ტარდება ინტელექტუალურ-კონკურენტული თამაში „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით.

**ოპერაცია 8.** კრეატიული მოთელვა. ტარდება ისევე, როგორც მოთელვა.

**ოპერაცია 9.** ინტელექტუალურ-კონკურენტული თამაში „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით ჩატარების შედეგებზე დაყრდნობით ხორციელდება მისი მონაწილეების გამოკითხვა სპეციალურად შემუშავებული ანკეტით, მათი ტამაშისადმი დამოკიდებულების განსაზღვრის მიზნით. ანკეტირების პროცესში ასევე განისაზღვრება ბმ-ის ინტელექტუალური მიდრეკილებები და მათი სურვილები იკთ-ს მომავალ თემებთან დაკავშირებით.

**ოპერაცია 10.** თუ „ინტელექტუალურ-კონკურენტული თამაშის „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით“ პროცესში შემოტავაზებული იქნა იდეები, რომლებსაც გააცნიათ მეცნიერული სიახლე, სასურველია იურიდიულად მიენიჭოს პრიორიტეტი და მათი ავტორობა. აღნიშნული ამოცანა შეიძლება გადაწყვეტილი იქნას რამოდენიმე გზით, მაგრამ, ჩვენი აზრით, ყველაზე მარტივი და ნაკლებ ხარჯიანია - იდეის შექმნის ფაქტის დადასტურება სპეციალური დოკუმენტიტ. რგანიზატორი, რომელიც ატარებდა ‘ინტელექტუალურ-კონკურენტული თამაშს „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით’, მოტამაშეები, რომლებმაც წარმოადგინეს ახალი იდეები, ადგენენ აქტს, რომელიც ადასტურებს იმ ფაქტს, რომ „ინტელექტუალურ-კონკურენტული თამაშის „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით“ ჩატარების დროს ჩამოყალიბებული იქნა პრინციპიალურად ახალი მეცნიერული იდეები. აქტი უნდა მოიცავდეს:

- ცნობებს „ინტელექტუალურ-კონკურენტული თამაშის „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით“ ჩატარების თარიღის, დროისა და ადგილის ჩატარების სესახებ;
- ინფორმაციას აქტის შემდგენელი პიროვნებების შესახებ;
- ინფორმაციას წამოყენებული იდეის ავტორების შესახებ;
- თითოეული წარმოდგენილი იდეის მოკლე აღწერას.

აქტს ხელს აწერენ იკთ „იმტსდ“ - ის ორგანიზატორი, მოტამაშეები, რომლებმაც მოახდინეს ახალი იდეების ფორმულირება, რომელთა ხელწერას ადასტურებს ნოტარიუსი ზუსტი თარიღისა და დროის მითითებით. იდეის პროდუცირების დროისა და მისი ავტორობის შესახებ კამათის წარმოშობის შემთხვევაში აქტი შეიძლება გახდეს მნიშვნელოვანი საბუთი სასამართლოში.

**ოპერაცია 11.** საუკეთესო იდეები, რომელთა გენერირებაც მოხდა - იკთ „იმტსდ“ - ს დროს, მაგრამ მათ საფუძველზე შეუძლებელია ან მიზანშეუწონელია შეიქმნას პატენტუნარიანი მექანიზმები, შეიძლება გაფორმდეს სამეცნიერო სტატიების სახით.

**დასკვნა.**

ცხადია, რომ იკთ „იმტსდ“ - ს შედეგები მნიშვნელოვანწილად და დამოკიდებული იკთ-ს ორგანიზატორის ოსტატობაზე და მისი ორგანიზაციის დონეზე. იკთ „იმტსდ“-ის ცატარება, ავტორების აზრით, საშუალებას მისცემს თამაშის მონაწილეებს მათი ძირითადი შრომა გახადონ უფრო საინტერესო და შინაარსიანი, დაეხმარება გააქტიურონ ინტელექტუალური მოტამაშეების კრეატიული და შემოქმედება და მისცემს ყოველ მათგანს საშუალებას მიიღონ ინტელექტუალური შრომის შედეგები, რომლებიც გამორცეული იქნებიან მეცნიერული სიახლის მაღალი დონით, შექმნან ძლიერი სამოტივაციო მექანიზმი კრეატიული პროტენციის გამოყენებისა და აქტივიზაციისათვის.

გარდა აღნიშნულისა, იკთ „იმტსდ“ გარდაიქმნება იმ საწარმოს მძლავრ კონკურენტულ რესურსად, სადაც ის ტარდება, ვინაიდან ის იძლევა ახალი იდეების გენერირების საშუალებას, ხოლო მათ საფუძველზე იქმნება და ინერგება ინოვაციები საწარმოს საქმიანობის სხვადასხვა სფეროებში.

შესაძლებლად მიგვაცნია ორგანიზებული იქნას ინტელექტუალურ-კონკურენტული თამაშის „იდეის მეცნიერულ - ტექნიკური სასამართლო“ - დაჩქარების ფუნქციით მთელი სერიები.

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**ინოვაციური ეკონომიკა  
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სოციალური განვითარებაში**

**LIFELONG LEARNING IN UKRAINE IN THE  
ECONOMIC AND SOCIAL DIMENSION OF  
INNOVATIVE MODEL OF ECONOMY**

**ABSTRACT.** This paper highlights issues relating to lifelong learning, first of all, its influences in economic and social development of economy's country. The factors, which influence of lifelong learning are outlined.

It is noted that the participation of adult in lifelong learning in EU's countries and the transition economies is differences. It is observed, that among the four factors of influencing on the average wages (the Indicator of Lifelong learning, Higher Education development, Infrastructure and digital content and the Indicator of Skills), the value of lifelong learning is rather significant, but less than infrastructure and digital content. Emphasis is placed on strengthening the concept of lifelong learning in the context of the diffusion of innovative processes in the economy.

It is proposed to strengthen measures within the Ukraine's economy regarding the development of lifelong learning among of population, first of all, the employees, in particular: developing criteria for assessing prior education, mechanisms for creating, recognizing and approving non-formal types of education, determining basic skills and competencies, training personnel for the established lifelong learning system.

**Key words:** lifelong learning, innovative economy, benefits, employees, government, wages.

**ანოტაცია.** ნაშრომში განხილულია საკითხები, რომლებიც ეხება სწავლას სიცოცხლის ბოლომდე, პირველ რიგში მის გავლენას ეკონომიკის, ქვეყნის ეკონომიკურ და სოციალურ განვითარებაში. ასახულია ის ფაქტორები, რომელთა გავლენას ახდენს სიცოცხლის ხანგრძლივობაზე.

სტატიაში ძირითადი აქცენტი გაკეთებულია იმ ძირითად საკითხებზე, რომლებიც ეხება საკითხს - სწავლა სიცოცხლის ბოლომდე. გაანალიზებულია აღნიშნულ საკითხებთან დაკავშირებული ევროკავშირის ქვეყნების გამოცდილება. შემოთავაზებულია კონკრეტული წინადადებები, რომელთა გათვალისწინება სასურველი იქნება უკრაინის ეკონომიკური პოლიტიკის დაგეგმვისათვის.

**საკვანძო სიტყვები:** უწყვეტი სწავლება, ინოვაციური ეკონომიკა, სარგებელი, თანამშრომლები, მთავრობა, ხელფასები.

**The purpose of the article is** to analyze the state of lifelong learning of employees of Ukraine, to determine the main factors that influence on it in the economic and social dimension of innovative model of economy.

**Originality and value, problem statement:** The processes of forming and development of the innovative, progressive society in Ukraine

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but, above all, a transformational shift to the intellectualization as the process of the saturation of the information environment by the intellectual assets[6].

A lifelong learning framework encompasses learning throughout the lifecycle, from early childhood to retirement, and in different learning environments, formal, nonformal, and informal. Opportunities for learning throughout one's lifetime are becoming increasingly critical for countries to be competitive in the global knowledge economy [7].

Analyzing the Levchenko's research, we can observe a positive tendency of increasing the indicator of lifelong learning during the analyzed period. Under the influence of the 4th Industrial Revolution, the authors identified the interdependence between the global competitiveness index and lifelong learning [7].

Besides, the countries which pay more close attention and implement the effective models of lifelong learning have more intensive pace of innovation development of their economy [4].

The issues of role of lifelong learning and the process of its dissemination in Ukraine in the economic and social dimension of innovative model of economy are quite relevant.

From standpoint of the methodology of our research in first phase of implementation, which are based on the research of foreign and Ukrainian literatures and the analysis of the results of one's own research. In our own research, we used the method of analysis and synthesis. The relationship between total average wages, the Indicator of Lifelong learning, Higher Education development, Infrastructure and digital content and the Indicator of Skills - representing the indicators were analyzed using Pearson correlation coefficient and linear regression. These indicators have been selected from OECD database, Eurostat Database, the Global Competitiveness Report, the Global Talent Competitiveness Index, the Global Information Technology Report. The analysis has been carried out using Statistica Package.

are impossible without qualitative changes at different levels, in particular, starting from the quality of the employee's work, ending with the quality of the functioning of the state mechanism.

According to the experience of developed countries, the main factor of development is the educational level of the population. The share of workers with higher education is quite high, affecting both the rate of economic development of the country and the significant proportion of the population involved in professional development. However, the researches have shown that in developed countries, the level of their competitiveness is influenced by the indicator of life-long learning.

With regard to Ukraine, the situation is rather ambiguous, on the one hand, in terms of enrollment - higher education - Ukraine is among the top 15 countries in the world, but the qualitative characteristics are inadequate to the needs of the labor market. At the same time, a number of factors influence the professional development of workers, in particular, the quality of jobs, the level of remuneration, which slows down the multiplier effect of those with higher education on the final development of the national economy in Ukraine.

**Materials and methods, analysis of recent research:**

Lifelong learning is becoming more and more important for the countries that want to be competitive in the global knowledge economy. So the era of the 21st century is not only a new landmark development

**Presenting main material:**

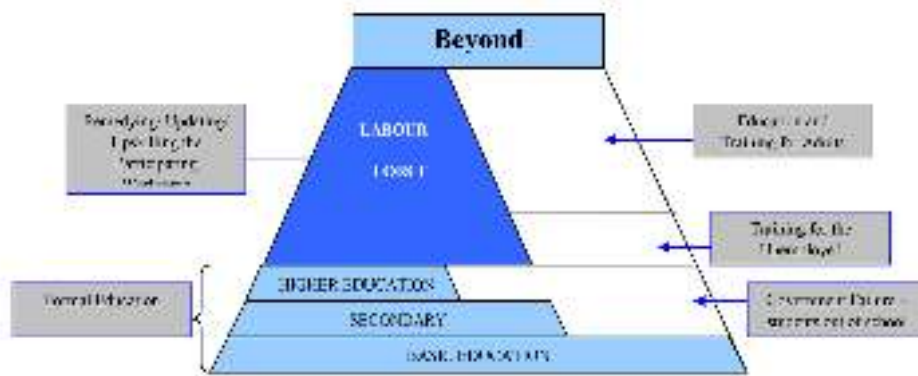
Lifelong learning crosses sectors, promoting learning beyond traditional schooling and throughout adult life (post-compulsory education). This definition is based on Delors’ four ‘pillars’ of education for the future:

- Learning to know - mastering learning tools rather than acquisition of structured knowledge.
- Learning to do – equipping people for the types of work needed now and in the future including innovation and adaptation of learning to future work environments.
- Learning to live together, and with others – peacefully resolving conflict, discovering other people and their cultures, fostering community capability, individual competence and capacity, economic resilience, and social inclusion.
- Learning to be – education contributing to a person’s complete development: mind and body, intelligence, sensitivity, aesthetic appreciation and spirituality [2].

The need for the emergence of lifelong learning we can see in the Figure 1.

**FIGURE 1.**

**THE NECESSITY IN LIFELONG LEARNING**



Source: [7]

Formal education is not able to cover all population of the world throughout their life, it can give some basics skills, abilities and competencies, on base of which a person can continue their professional development.

We must affirm, that education helps reduce poverty; if developing countries do not promote lifelong learning opportunities, the skills and technology gap between them and industrial countries will continue to grow [7].

In today’s environment, the development of any economy in the world can not be imagined without stimulating the innovation orientation of such countries. In such circumstances, the basis of the innovative development of the countries of the world is high-tech production, which, in turn, causes an increase in the requirements to the level of professional qualification of employees, in particular, the value of their intellectual component. In addition, intensive detection in the process of production of technology-intensive technologies creates the need for continuous improvement of the knowledge, skills and abilities of employees, which necessitates the creation of an effective system of continuous professional development and strengthening of factors that increase the motivation of employees to constantly learn, acquire and acquire new skills.

Analyzing approaches to the implementation of the Adult Education Concept in foreign countries, we should focus on its forms in Ukraine.

The forming of period is undoubtedly much later than abroad. And, as the preliminary analysis of the effectiveness of implementation of the system of lifelong learning in Ukraine, testifies, it requires urgent solution of the following problematic aspects, which continue to hinder the implementation of the system of lifelong learning development, in particular:

- slowing down fundamental changes in education and the economy as a whole on the basis of innovation and integration transformation, especially in those sectors that need to attract intellectual resources;
- lack of legal framework regarding clear regulation of the state mechanism of its implementation;

- increasing disparities between the needs of the labor market and graduates of educational institutions in the country;
- low level of participation of employers in the system of continuous education;
- reduction of expenditures on education from the state budget;
- reduction of qualification skills and professional knowledge of the teaching staff;
- lack of reliable information on the real employment of young professionals;
- lack of clear interaction between all stakeholders (enterprise, state, universities, public institutions) in the training of young professionals and further constant updating of their knowledge and skills;
- increasing the tendency of unequal access to quality education;
- reducing incentives for students and the working population to acquire new knowledge and competences.

The increasing relevance of lifelong learning in today's world is the need to increase the skills of employees in the face of fierce competition in the labor market.

Raising the level of qualifications is becoming a necessity. Is the primary factor in the improvement of the quality of human capital, which is the main condition for socio-economic development [1].

In the literature of subject the need for adult education is:

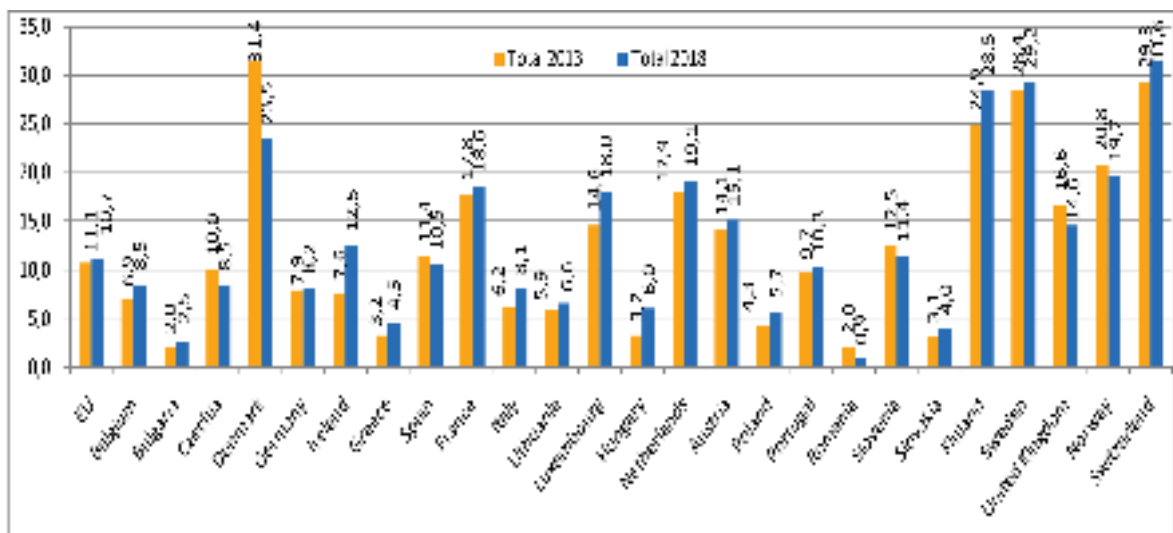
1. the need to supplement the qualifications,
2. the need for skills development,
3. the need for retraining,
4. willingness to participate in social life,
5. curiosity for the world,
6. innovation and the rapid development of science and technology [8].

Further, we consider it appropriate to analyze the adult participation in lifelong learning in some countries of the world, in particular in the EU (Fig. 2).

As an example, Figure 3 shows the dynamics of adult participation in lifelong learning in the last 5 years in the EU's country.

FIGURE 2.

**ADULT PARTICIPATION IN LIFELONG LEARNING  
(% OF POPULATION AGED 25 TO 64) IN 2013 AND 2018 YEARS**



Source: Authors' own elaboration

Most countries have increased their coverage of lifelong learning over the past few years: from 7.6% to 12.5 % (Ireland), from 6.2 % to 8.1 % (Italy), from 6.9% to 8.5 % (Belgium) etc. But the EU-28 in whole the participation in lifelong learning is decreased.

Before, in comparing with 2010 year we could observed the result of increasing too: from 5% to 18.7 % (France), from 5.5 % to 9.8 % (Portugal), from 9.3% to 10.9 % (the EU-28 in whole) etc [3].

Unfortunately, we should note, that in “transition economies” lifelong learning is less popular. Most countries are only beginning to develop the mechanism of its provision and conditions for its development. In such countries is observed the adherence to the traditional education (the coverage of the population by higher education is the highest in the world).

Economic factors such as income and employment play an important part in lifelong learning. They can provide people with reasons for joining learning programmes, as well as featuring in policy decisions on financing provision. The direct economic effects of lifelong learning potentially include impacts on earnings, on employability, and on the wider economy.

As confirmation of the hypothesis of importance of lifelong learning we consider it appropriate to provide quantitative data of calculations, in particular to carry out correlation-regression analysis.

Thus the authors calculated the relationship between economic benefits (personal, in wage) and lifelong learning, using the variables of the average total wages, the indicator of lifelong learning, higher education development, infrastructure and digital content and the indicator of skills. As result they obtained the following conclusions: the value of the pair correlation is more than 0.5, which is evidence of a linear correlation between variables, namely: the strongest relationship is observed between the total average wages and the infrastructure and digital content (0.841), total average wages and Lifelong learning ( $r = 0.777$ ); total average wages and Skills ( $r = 0.739$ ); ( $r = 0.8158$ ) and notable correlation between total average wages and HEd ( $r = 0.601$ ). It should be noted that the correlation coefficient of the relationship between total average wages and HEd is lower than the correlation coefficient of the relationship between total average wages and Lifelong learning because of the process of complement and challenge to the traditional institutions, such as: private sector trainers, virtual universities, international providers, corporate universities, educational publishers, content brokers, and media companies [5].

As we can observe the stated below scatter plots from the Figure 3, the relationship between all variables is linear, there is normal distribution.

So, from the Figure 3, we can see, that mean value of Lifelong learning is 60,30. The lowest value of Lifelong learning among the countries is 36,40 score (minimum), the highest is 80,55 score (maximum). The highest value is on 54,15 score higher than the lowest value (dimension). The standard deviation is 12,30 ( $12,30 * 2 = 24,6$ ). Consequently, the variance, the square of the standard deviation, is  $(10.01) * 2 = 20.02$ . The asymmetry and the coefficient of variation are given with the corresponding standard errors.

The mean value of Readiness subindex (Skills) is 5,65. The lowest value of Readiness subindex (Skills) among the countries is 4,40 score (minimum), the highest is 6,50 score (maximum). The highest value is on 2,10 score higher than the lowest value (dimension). The standard deviation is 0,45.

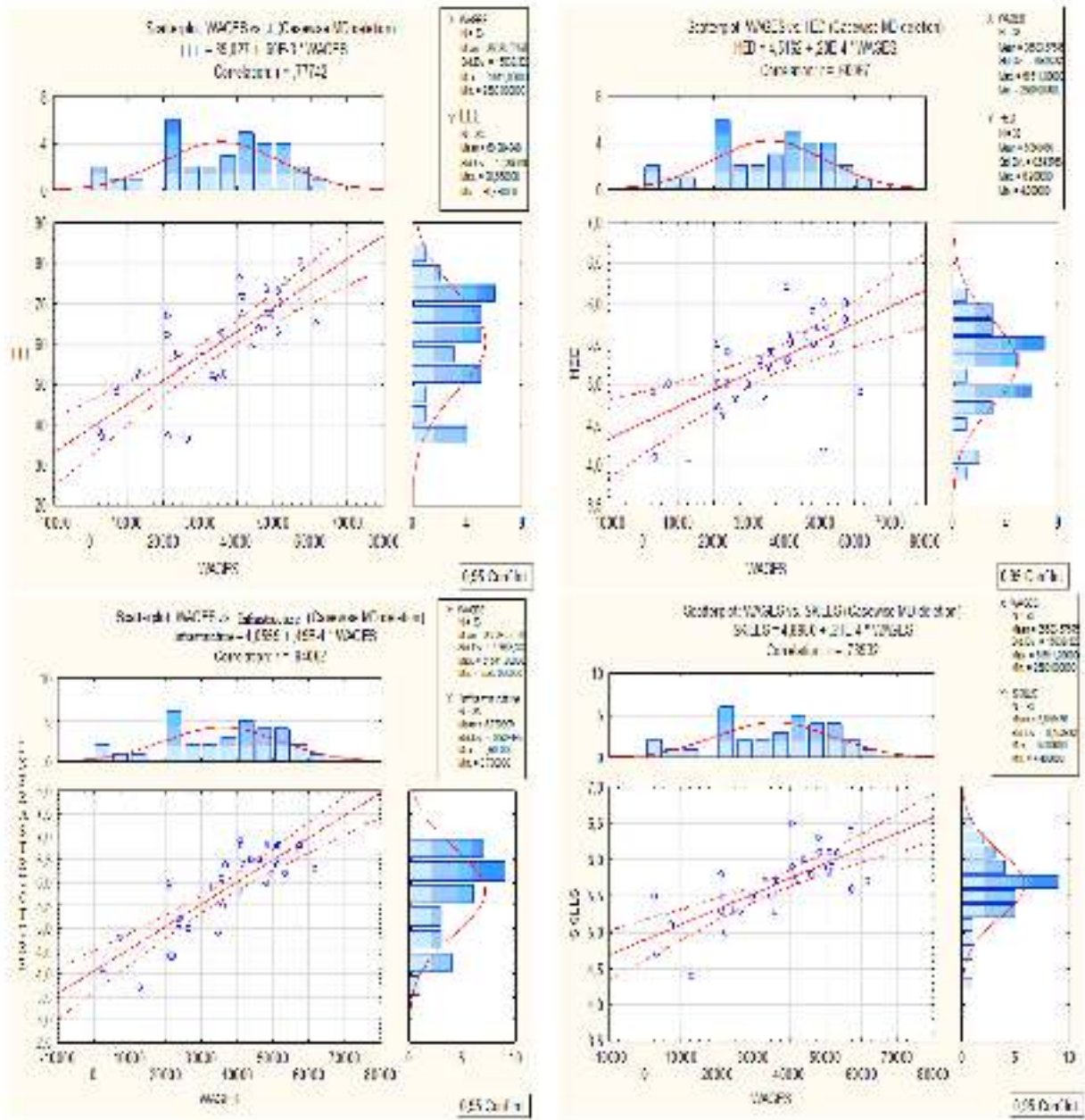
The mean value of Global innovation index (subindex high education) is 5,25. The lowest value of Global innovation index (subindex high education) among the countries is 4,00 score (minimum), the highest is 6,20 score (maximum). The highest value is on 2,20 score higher than the lowest value (dimension). The standard deviation is 0,54.

And the mean value of Infrastructure - Readiness subindex (Infrastructure and digital content) is 5,79. The lowest value of Infrastructure - Readiness subindex (Infrastructure and digital content) among the countries is 3,70 score (minimum), the highest is 6,90 score (maximum). The highest value is on 3,20 score higher than the lowest value (dimension). The standard deviation is 0,92 [5].

Thus, among the four factors of influencing on the average wages (the Indicator of Lifelong learning, Higher Education development, Infrastructure and digital content and the Indicator of Skills), the value of lifelong learning is rather significant, but less than infrastructure and digital content. It could be explained through the process of comprehensive digitization of the all sphere of innovative economy and the inability to be engaged in lifelong learning without infrastructure and digital content.

FIGURE 3.

LINEAR REGRESSION MODEL



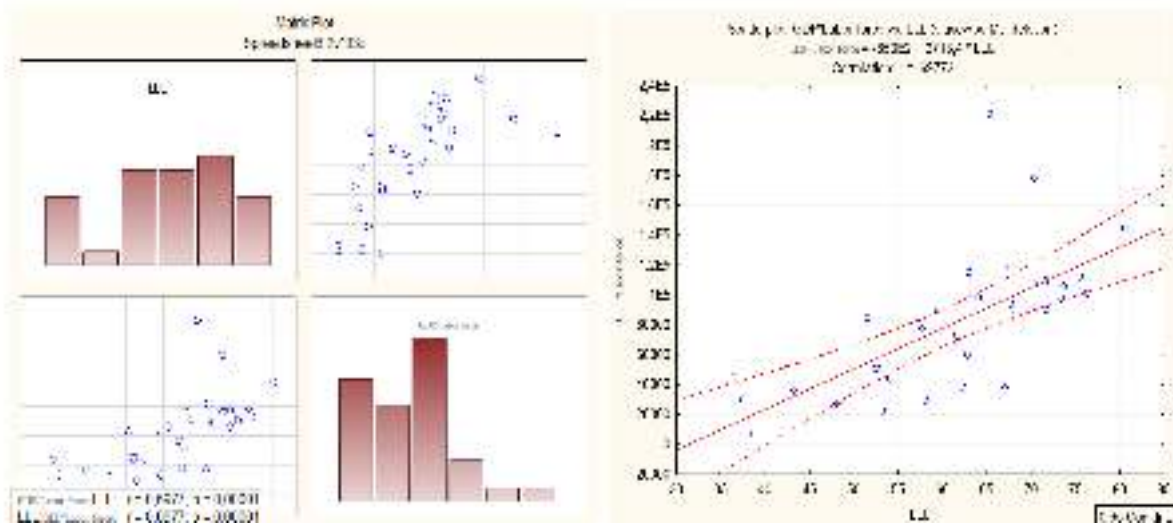
Source:[5]

Note: LLL- Lifelong learning, Skills- Readiness subindex (Skills), HEI - Global innovation index (subindex high education), Infrastruc - Readiness subindex (Infrastructure and digital content)

As we can see from Figure 4, the value of the pair correlation is more than 0.5, which is evidence of a linear correlation between variables, namely: the notable relationship is observed between the GDP/Labor force and the State of Lifelong learning (0.697), that is, in terms of innovative model of economy the state of development of lifelong learning influences on the level of GDP/labor force. It explains the fact that the developed countries are increasingly focusing on the development of lifelong learning through the dissemination and implementation the lifelong learning’s policy [5].

FIGURE 4.

LINEAR REGRESSION MODEL



Source:[5]

Note: LLL- Lifelong learning, GDP/Labor force - Gross domestic product / Labor force (ages 15 and older)

CONCLUSIONS:

Thus, the analysis allows us to conclude that in the conditions of the modern information society, achieving human life success is impossible without the constant replenishment of educational capital. In addition, the continuous professional development of workers has a positive effect on the socio-economic development of the country, contributing to its competitiveness. Therefore, in the context of the formation of an innovative economy in Ukraine, it is extremely important to support the concept of lifelong learning.

Lifelong learning in Ukraine at the national level should be defined as a full-fledged educational sphere, with properly organized monitoring and quality control and ensuring the equal recognition of various forms of education.

It is urgent to develop an appropriate program in Ukraine for a lifelong education system for all segments of the population, which included: developing criteria for assessing prior education, mechanisms for creating, recognizing and approving non-formal types of education, determining basic skills and competencies, training personnel for the established lifelong learning system.

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## ინოვაციური ეკონომიკა და მართვა

### INNOVATIVE ECONOMICS AND MANAGEMENT

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*აგვისტო, 2019*

*რეცენზირებულია:*

*სექტემბერი, 2019*

## ხურმა “ჰაჩიას” პერსპექტიული ფორმის ნაყოფის გადამამუშავების ტექნოლოგიის თავისებურებანი

### FEATURES OF THE PROCESSING TECHNOLOGY OF THE PERSPECTIVE FORM OF THE FRUIT OF THE PERSIMMON “HACHIA”

**ანოტაცია.** საქართველოში გავრცელებული ქართული ხურმის ნაყოფის ჩირი გამორჩეულია თავისი დამახასიათებელი გემოთი და არომატით, რაც მნიშვნელოვნად აღემატება სხვა ქვეყნებში წარმოებულ ანალოგიურ პროდუქტებს. მაგრამ ჩვენთან ჯერ კიდევ სუსტადაა განვითარებული ხილის გადამამუშავებელი მრეწველობა და შესაბამისად გარე და შიგა ბაზრებზე მზარდი მოთხოვნების ფონზე აუცილებელია ხურმის შრობის პროცესების დახვეწა ისე, რომ ჩირის მზა პროდუქციას ხანგრძლივად ჰქონდეს საუკეთესო სასაქონლო სახე და მაქსიმალურად იქნას შენარჩუნებული მასში ბიოლოგიურად აქტიური ნივთიერებები.

ნაშრომში განხილულია საქართველოში კულტივირებული ხურმის ორი სახეობის ჰაჩიასა და ჰიაკუმეს ნაყოფების შრობის პროცესები ბუნებრივი, კონვექციური და ლიოფილური შრობის გზით და გაანალიზებულია შრობის პროცესების გავლენა მზა პროდუქციის ხარისხზე.

**საკვანძო სიტყვები:** სუბტროპიკული ხურმა, ჰაჩია, ჰიაკუმე, ლიოფილური შრობა, კონვექციური შრობა.

**ABSTRACT.** The Georgian dried persimmon fruit, which is widespread in our country, is characterized by its characteristic taste and aroma that significantly exceeds the similar products produced in other countries. But the fruit processing industry is still weak in our country and according to the growing demands of the external and internal markets, it is necessary to improve the process of persimmon drying, so that the finished products have a long tradition of forming and biologically active ingredients in it as much as possible. The work deals with the drying processes of two breeds of Hachiya and Hiakume fruit cultivated in Georgia by natural, convectional and lyophilic drying way and the impact of the drying process on the quality of finished products is analyzed.

**Key words:** Subtropical persimmon, Hachiya, Hiakume, lyophilic drying, convectional drying.

#### შესავალი.

ხურმის ჩირის წარმოება საქართველოს სოფლის მოსახლეობის ერთ-ერთ ტრადიციულ საქმიანობას წარმოადგენს, რომლის რეალიზაცია ძირითადად შიგა და მეზობელი სომხეთის ბაზარზე ხდება. ევროპულ ბაზარზე გასვლას, შრობის პროცესთან დაკავშირებული პრობლემები აფერხებს. კომპანია „-მა“ 2018 წელს ჰოლანდიაში 0,1 ტონა სუბტროპიკული ხურმის ჩირის საცდელი პარტია გაიტანა და რამოდენიმე სუპერმარკეტში მისი რეალიზაცია ერთი კილოგრამის 8-10 ევროდ სწრა-

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ჯიში დამნიფების ვადების მიხედვით საშუალო პერიოდს მიეკუთვნება და შესაბამისად ოქტომბრის ბოლოს და ნოემბრის პირველ ნახევარში მნიფდება.

აღებულ ნიმუშებს ვსწავლობდით ქუთაისის აკ. წერეთლის სახელმწიფო უნივერსიტეტის საკვები პროდუქტების ტექნოლოგიების, ბიოლოგიისა და ფიზიოლოგიის დეპარტამენტების ლაბორატორიებში, სადაც ვსაზღვრავდით: ტენიანობას - შრობის წინ და შრობის შემდეგ (ნარჩენ ტენს), ნახშირწყლებს-შაქრებს, პექტინს, უჯრედის, მინერალურ ნივთიერებებს, მჟავიანობას, ფენოლურ ნაერთებსა და მზა პროდუქციის სასაქონლო სახეს;

წყლისა და მშრალი ნივთიერებების განსაზღვრას საკვლევ ნიმუშებში ვსაზღვრავდით შრობის წინ და შრობის შემდეგ სტანდარტული, თერმოგრაფიკაციული მეთოდით (ГОСТ 28561-90). საცდელი ნიმუში განსაზღვრული წნევისა და ტემპერატურის (100-195 °C) პირობებში გასცენს ტენს. რის შემდეგ ტენისა და მშრალი ნივთიერებების განსაზღვრას ვახდენდით ფორმულით:

$$X = \frac{m - m_1}{m} 100\%$$

სადაც : X-ნედლეულში წყლის შემცველობაა, %-ში;

ფად მოხდა და აღნიშნულმა ბიო-პროდუქტმადიდი მონონება დაიმსახურა [1]. მიუხედავად ამ პროდუქტზე გაზრდილი მოთხოვნებისა პრობლემას ქმნის შრობის პროცესთან დაკავშირებული ე.წ. ნარჩენი ტენი, რომელიც შეფუთულ ტარაში, შენახვისა და ტრანსპორტირების პროცესში ქმნის მზა პროდუქციის ხარისხისა და აქედან გამომდინარე სენსორული მახასიათებლების არასტაბილურობის პრობლემებს [2; 3].

ხურმის რამოდენიმე კლასიფიკაცია არსებობს. იაპონელეები, ავსტრალიელები და ახალი ზელანდიელები მას ორ ჯგუფად ყოფს: ა) მწკლარტე ჯიშები და ბ) ტკბილი ჯიშები [4; 5; 6]. მაგრამ არსებობს კიდევ ხურმის ჯიშები, რომელიც მონაცვლეობით ხასიათს ატარებს, ანუ ხან ერთს ან ხან მეორე ჯგუფს მიეკუთვნება. ჩვენს მიერ შერჩეული ჯიშებიდან ჰაჩია მწკლარტე ჯიშებში შედის, ხოლო ჰიაკუმე კი გარდამავალ ჯიშებს მიეკუთვნება [7; 8].

ხურმის შრობა მეტად რთული თბოფიზიკური და ტექნოლოგიური პროცესია, რომელიც მნიშვნელოვნად განაპირობებს მზა პროდუქციის ხარისხსა და ტექნიკური ნორმატივებით განსაზღვრულ პარამეტრებს [9; 10].

თუ შრობის პროცესს რაციონალურად წარვმართავთ დანარჩენ ტენს ვაკონტროლებთ, მზა პროდუქტი ხანგრძლივად შეინარჩუნებს სასქონლო თვისებებსა და სახეს. ამასთან ერთად მაქსიმალურად შემცირდება თერმოლაბილური ნაერთებისა და ვიტამინების დანაკარგები [11; 12].

**კვლევის მასალები და მეთოდები.** კვლევის ობიექტს წარმოადგენდა დასავლეთ საქართველოს, კერძოდ აჭარის (ქობულეთის) ტერიტორიაზე გავრცელებული სუბტროპიკული ხურმის მწკლარტე ჯგუფში შემავალი ჯიში „ჰაჩია“ და გარდამავალ (ტკბილ-მწკლარტე) ჯგუფში შემავალი ჯიში „ჰიაკუმე“. ორივე

m- გამოსაშრობი ნედლეულის საწყისი მასა, გ;

m<sub>1</sub>- გამომშრალი ნიმუშის მასა, გ.

მჟავიანობას ვსაზღვრავდითგატიტრირით (ГОCTISO 750 -2013); შაქრებს ბერტრანის მეთოდით (ГОCT 8756.13-87); პექტინს ხურმის ნიმუშებში ვსაზღვრავდით ტიტრიმეტრული მეთოდით (ГОCT 29059-91); უჯრედისის განსაზღვრას ვახდენდით მიღებული მეთოდიკით ( თანმხლები ნაერთებიდან გასუფთავება და ძმრის ან აზოტის მჟავათი დამუშავება); მინერალურ ნაერთებს -ГОCT 25555. 3-82 -ის მიხედვით; ფენოლური ნაერთების განსაზღვრას ვახდენდით სპექტრალური მეთოდებით; ხოლო მზა პროდუქციის სასაქონლო სახეს ვიზუალურად და სენსორულ მახასიათებლებს ორგანოლექტიკურად [13; 14].

**შედეგები.** ჰაჩია და ჰიაკუმეჩენს ქვეყანაში გავრცელებული ჯიშებია.

ჰაჩიას შედარებით მოზრდილი ნაყოფი აქვს (450-500 გრამამდე) და დახურული ტორის ( გლობო-იდის) ფორმა გააჩნია. მისი ნაყოფი სიმწიფეში შესვლასთან ერთად მუქი ნარინჯისფერიდან მონითა-ლო-ალისფერს იღებს, რბილობი ჟელესებრი ხდება და გემო იხვენება იგი საუკეთესო ნედლეულს წარმოადგენს ჩირის დასამზადებლად. რაც შეეხება ჰიაკუმეს, რომელსაც ჩვენ კარალიოკს ვუნოდებთ, მისი ნაყოფი შედარებით პატარაა და 180-350 გრამამდე იზრდება.

ხურმის მოსავლის აღებისას საჭიროა ნაყოფის ტოტებიდან მაკრატილით მოჭრა, რათა ნაყოფი ტარაში ჩალაგებამდე და გადამუშავებამდე არ უნდა დაზიანდეს.

საცდელი ნაკვეთიდან 2017 წელს აღებული ხურმის ჯიშების ნაყოფებში შესწავლილი იქნა ქიმიური შედგენილობის ცვალებადობის დინამიკა (იხ. ცხრ. 1).

**ცხრილი 1.**

**2017 წელს ჰაჩიასა და ჰიაკუმეს ნაყოფებში ქიმიური შედგენილობის ცვალებადობის დინამიკა (მშრალი ნივთიერებების %)**

მაჩვენებელი	ჰაჩიას ნიმუშები			ჰიაკუმეს ნიმუშები		
	25.09	10.10	25.10	25.09	10.10	25.10
წონა, გ	416	424	431	312	320	326
შაქრები	13,71	15,2	16,2	14,9	16,1	18,2
მჟავიანობა	0,18	0,13	0,10	0,15	0,12	0,9
უჯრედისი	0,71	0,62	0,54	1,12	0,99	0,93
პექტინი	2, 34	2,17	2,0	1,61	1,47	1,14
მინერ.ნივთ.	0,41	0,36	0,30	0,43	0,37	0,31
ფენოლ. ნაერთები	1,11	0,67	0,36	0,32	0,21	0,11
მშრალი ნივთიერებები	21,6	19,8	18,4	22,8	20,1	19,2

როგორც ჩატარებული ანალიზები გვიჩვენებს ორივე დასახელების ნიმუშში სიმწიფეში შესვლასთან ერთად, ნაყოფის ზრდას თან ახლავს შაქრების რაოდენობრივი შემცველობის ზრდა და მშრალი ნივთიერებების შემცირებაპარალელურად მიმდინარეობს ასევე საერთო პექტინის, ფენოლური ნაერთების, მინერალური ნივთიერებების, უჯრედისისა და საერთო მჟავიანობის შემცირება.

ფენოლური კომპლექსი ხურმის ნაყოფის ბიოლოგიურად აქტიური ნაერთების მნიშვნელოვანი ნაწილია, რომლის შემცველობა ჰაჩიას ნაყოფში განვითარების ნებისმიერ ეტაპზე შედარებით მეტია ვიდრე ჰიაკუმეს ნაყოფებში, მაგრამ ეს ბუნებრივიცაა, რადგანაც ჰაჩია სუბტროპიკული ხურმის მწკლარტე ჯიშებს მიეკუთვნება. მაგრამ ორივე დასახელების ნიმუშებში ნაყოფის მომწიფების დროს, მათი რაოდენობა მკვეთრად ეცემა.

თანამედროვე ეტაპზე სუბტროპიკული ხურმის ნაყოფის შრობა ისეთ ქვეყნებში, როგორცაა იაპონია, ჩინეთი, ახალი ზელანდია, ავსტრალია და ა.შ. როგორც ბუნებრივად ასევე თანამედროვე ტექნიკური საშუალებებით ხდება. იაპონელები კი, რომლებიც ტრადიციული კონსერვატორები არიან და უაღრესად განვითარებული საშრობი ტექნიკა და ტექნიკური საშუალებები აქვთ, დღესაც უპირატესობას ბუნებრივად გამშრალ ხურმის ჩირს ანიჭებენ.

ჩვენი კვლევის მიზანს შერჩეული სუბტროპიკული ხურმის ჯიშების ბუნებრივი მეთოდით გამომშრალი ჩირის, ვაკუუმ-სუბლიმაციური (ანუ ლიოფილური) და კონვექციული მეთოდებით გამომშრალი მზა პროდუქციის სენსორული მახასიათებლებისა და სასაქონლო სახის შედარება წარმოადგენდა.

კვლევის მიზანს წარმოადგენდა ასევე განხილული შრობის მეთოდების შედარებითი ანალიზი თუ რა გავლენას ახდენენ ისინი მზა პროდუქციის სხვა ხარისხობრივ მაჩვენებლებზე.

ხილის ბუნებრივად შრობის პროცესში, მნიშვნელოვანია შემდეგი სამი ფაქტორის არსებობა: - ჰაერის ფარდობითი ტენიანობა, ტემპერატურა და ქარის სიჩქარე. ხილის შრობას ზაფხულში ან ადრე შემოდგომაზე ახდენენ და დასახელებული ფაქტორები ამ დროს ეფექტურია, მაგრამ სუბტროპიკული ხურმის ნაყოფის შრობა კი გვიან შემოდგომაზე ხდება, ამ დროს ჰაერის ტენიანობა იზრდება და ტემპერატურა ეცემა, რაც უარყოფითად აისახება არა მარტო შრობის პროცესზე და მის ხანგრძლივობაზე არამედ მზა პროდუქციის ხარისხზეც.

**ცხრილი 2**

**სუბტროპიკული ხურმის კონვექციული შრობის რეჟიმები**

კონვექციული შრობის რეჟიმები	„ჰაჩია“		„ჰიაკუმე“	
	ჰაერის, სიჩქარე/ ტემპერატურა	შრობის დრო, წთ.	ჰაერის, სიჩქარე/ ტემპერატურა	შრობის დრო, წთ.
1	1,5/36 °C	45-72	1,5/36 °C	43-66
2	1/43 °C	25-43	1/43 °C	21-42
3	0,5/54 °C	12-21	0,5/54 °C	9-19

ბუნებრივი შრობისას კანგაცილილი ნაყოფი ექვემდებარება 18-21% შაქრიანობის მდულარე ვაჟინში 2-3 წუთით დაყოვნებას და 1,0-1,5 მმ-ნი უჯრების მქონე ბადებით დაცულ კონტეინერებში (მწერებისაგან დაცვის მიზნით) ბუნებრივად შრობას. ბუნებრივი შრობის პროცესი შედარებით ხანგრძლივია და მთლიანად დამოკიდებულია ბუნებრივ ანუ კლიმატურ პირობებზე. ამასთან მიღებული პროდუქტის ფერი და სენსორული მახასიათებლები არაერთგვაროვანი და არასტაბილურია.

კონვექციული შრობისას 4-5 მმ სისქით დაჭრილი ნაჭრები (ჩიფსები) ხურმისა მიენოდება კონვექციულ ღუმელს მდულარე სიროფში ამოვლების გარეშე სადაც ინფრანითელი სხივებით 36, 43 და 54 °C სამ სხვადასხვა ტემპეტატურულ რეჟიმში ვახდენდით შრობას, მიწოდებული ჰაერის სიჩქარე შესაბამისად იყო 1,5 მ/წმ, 1 მ/წმ და 0,5 მ/წმ. კონვექციული შრობისას საუკეთესო შედეგები მივიღეთ როგორც ფერის (სასაქონლო სახე) ასევე გემოს (სენსორული მახასიათებლები) გათვალისწინებით სამივე შემთხვევაში.

კონვექციული შრობის პროცესს ვაკონტროლებდით ნარჩენი ტენის შესაბამისად და საჭიროების შემთხვევაში დაჭრილი ნაყოფის ზომებთან დამოკიდებულებაში შრობას ვახდენდით ერთ, ორ ან სამ ეტაპად.

მცენარეული ნედლეულის ერთ-ერთ თანამედროვე და საუკეთესო მეთოდს წარმოადგენს ლიოფილური ანუ ვაკუუმ-სუბლიმაციური მეთოდით შრობა. აღნიშნული პროცესი ანუ ლიოფილიზაცია გულისხმობს გამოსაშრობი მცენარეული ნედლეულის ნიმუშებიდან ვაკუუმის ქვეშ წყლის გამოდევნას.

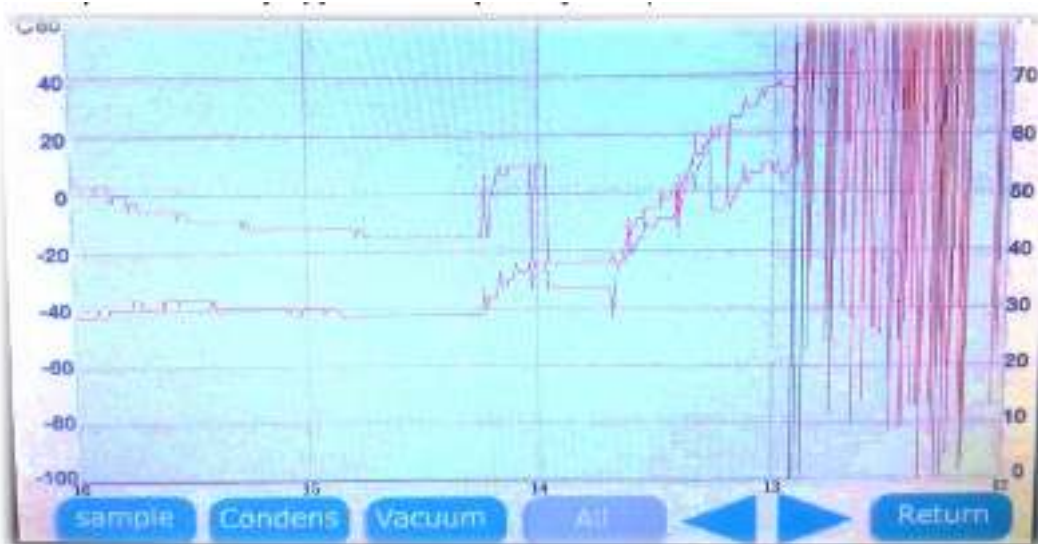
ლიოფილური გზით გამომშრალი ნიმუშები ფაქტიურად ინარჩუნებენ, როგორც ორგანოლექტიკურ თვისებებს, ასევე ბიოლოგიურად აქტიურ ნაერთებს.

სურ.2. ვაკუუმ-სუბლიმაციური შრობის პროცესი



იგივე სახით 4-5 მმ სისიქით დაჭრილი ჩიფსები დავამუშავეთ 0,5-1 წუთის განმავლობაში ხურმის ნაყოფის შაქრიანობის ტოლ (18 %) და 63-72 °C ტემპერატურამდე გაგრილებულ, კალიუმის პირობის-სულფიტით (კადიფიტით 1გ/დალ-ზე პროპორციით დამუშავება, რომელიც იძლევა ვაჟინის თითოეულ ლიტრზე 50 მგ. SO<sub>2</sub>-ს) დამუშავებულ ვაჟინში და მოვახდინეთ მათი ლიოფილური შრობა ლაბორატორიულ ვაკუუმ-სუბლიმაციურ საშრობზე 16-18% ნარჩენ ტენიანობამდე (იხ.სურ. 2 და 3).

სურ.3. ლიოფილური შრობის სუბლოგრამა



ვაკუუმ-სუბლიმაციური ანუ ლიოფილური შრობის პროცესი ლაბორატორიულ ლიოფილურ საშრობზე ვანარმოეთ -40...+40 °C ინტერვალში, რამაც საშუალება მოგვცა მაქსიმალურად შეგვენარჩუნებინა ხურმის ჩიპსებში ბიოლოგიურად აქტიური ნაერთების სრული კომპლექსის შენარჩუნება ისე რომ საწყისი ტენიანობა (შრობის წინ) ნედლი ნაყოფის ჩიპსებისა 80,8-77,2 %-დან დავიყვანეთ 16-18 % ნარჩენ (ლიოფილური შრობის დასრულების შემდეგ) ტენიანობამდე.

## მზა პროდუქციის მახასიათებლები

შრობის პროცენტის დასახელება	ნარჩენი ტენიანობა	შაქრით დამატება	ხარისხი 10 ხაღ. შეფასებით
ხუნებრივი	18,9	კონსერვაცია	7,5-8
კონსერვაციული	17,1	არსაქონლებს	8,5-9
დააფილტური	16,2	არსაქონლებს	9-10

ბუნებრივია სამივე შემთხვევაში ტენის გაცემას თან ახლავს ბიოლოგიურად აქტიური ნაერთების და მათ შორის შაქრების ზრდაც, რაც მნიშვნელოვნად ზრდის მიღებული გამშრალი ნაჭრების (ჩიპსების), როგორც სენსორულ მახასიათებლებს ასევე კონსერვაციის თვისებებს.

რაც შეეხება ხურმის ჩირის მზაპროდუქციის სასაქონლო სახეს, საუკეთესო შედეგი მოგვცა დაჭრილი (4-5 მმ. სისქის ჩიპსების სახით) სახით ხურმის ნაყოფის ლიოფილურმა შრობამ, რადგანაც გამომშრალ ჩიპსებს ფაქტიურად შენარჩუნებული ჰქონდა საწყისი ნაყოფის ნარინჯისფერი-მონითალო ფერი, საუკეთესო სენსორული მახასიათებლები და „ხრაშუნა“ კონსისტენცია (იხ. ცხრ.3).

ჩატარებულმა კვლევამ გვიჩვენა, რომ ჩირი ჰიგროსკოპულია და ადვილად შთანთქმავს გარემოდან ტენს. შესაბამისად მისი შეფუთვა უნდა მოხდეს პოლიეთილენის პარკებში. ბუნებრივად გამომშრალი ჩირი კი შეფუთვამდე დამატებით საჭიროებს შაქრის პუდრით დამუშავებას მისი კონსერვაციის მედეგობის გაზრდის მიზნით. 3-თვიანი შენახვის შემდეგ შრობის სამივე მეთოდით მიღებულ ხურმის ჩირის ნიმუშში 0,5-07%-ით მომატებული იყო ნარჩენი ტენიანობა.

დასკვნა. ჩატარებული კვლევების მიზანს წარმოადგენდა, სუბტროპიკული ხურმის ჩვენში გავრცელებული ჯიშების: ჰაჩიასა და ჰიაკუმეს ნაყოფის შრობის რეჟიმის კვლევა, ჩირის მზა პროდუქციის სასაქონლო სახის, მასში ბიოლოგიურად აქტიური ნაერთების შენარჩუნება და შენახვისადმი მედეგობის ამაღლება.

ბუნებრივი შრობის პროცესისათვის საუკეთესო პერიოდს წარმოადგენს აღმოსავლეთის შემოდგომის ქარების დადგომის სეზონი და შრობის პროცესის ხანგრძლივობა გარემოს ფაქტორებთან (ქარების სიჩქარე, ტემპერატურა და ჰაერის ფარდობითი ტენიანობა) ერთად დამოკიდებულია ნარჩენი ტენის შემცველობაზე (სასურველია 18% -ის ფარგლებში).

კონვექციული შრობისას საუკეთესო შედეგები მოგვცა 4-5 მმ სისქით დაჭრილი ნაყოფის შრობამ ორ ან სამ ეტაპად 43-45 °C ტემპერატურაზე, როდესაც ჰაერის ნაკადის სიჩქარე 1 მ/წმ იყო და ერთი ეტაპის ხანგრძლივობა კი 21-43 წუთს შეადგენდა.

საუკეთესო სასაქონლო სახე და ბიოლოგიურად აქტიური ნივთიერებების მაქსიმალური შემცველობა ჰქონდა ლიოფილური ანუ ვაკუუმ-სუბლიმაციური შრობით მიღებულ ხურმის ჩიპსებს. ამასთან მზა პროდუქტს შენარჩუნებული ჰქონდა ნაყოფის დამახასიათებელი მოყვითალო-ალისფერი.

ჩატარებული კვლევების ანალიზით დადგინდა, რომ მისაღები სასაქონლო სახის მზა ბიო-პროდუქტს გვაძლევს დაჭრილი ხურმის ნაყოფის ლიოფილურიშრობით მიღებული ჩიპსები, ამასთან მასში ფაქტიურად შენარჩუნებულია ყველა ის ბიოლოგიურად აქტიური ნივთიერებები, რომელიც შრობის წინ იყო დაჭრილ ნაყოფში.

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