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# NEW TECHNOLOGY ON DETERMINATION OF SUBJECTS, OBJECTS AND RESPONSIBLE DEPARTMENTS OF INTERNAL COST CONTROL AT ENTERPRISES OF THE OIL AND FAT INDUSTRY

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## ABSTRACT

The control functions of each structural unit and the measure of their responsibility have been determined. The types of on-farm control at the enterprise and their role and significance for the economic activity of the enterprise have been determined.

Internal control is carried out at each enterprise by all economic and technical services. Given that in modern economic conditions, the main thing is to ensure the interests of the owner, the main purpose of internal control is to prevent shortcomings.

One of the most important objects of control are production costs, since control over them is a necessary element of enterprise management, without which it is impossible to fully implement other management functions. In our opinion, the organization of internal cost control in modern conditions should be considered as a process that follows and is derived from the financial structure of the enterprise. And in this sense, this process is authentic to the cost accounting process. However, the process of on-farm cost control has its own characteristics.

Therefore, the purpose of this study is to new technology on determine the features of the organization of internal control for enterprises of the fat and oil industry, taking into account their industry characteristics.

The greatest role in internal control is played by the accounting department of the enterprise due to the implementation of its control functions. Control functions of economic accounting are carried out at all levels of management. They are most reflected within the framework of internal control. Control functions of economic accounting are continuous, as well as the process of carrying out operations and facts of economic activity is also continuous. Control functions carried out by specialists in various fields cover all areas of the enterprise. Their effectiveness largely depends on the activity, methodological development and coordination of control actions of employees of accounting departments, other economic and technical services. The purpose of the control functions is to ensure the reliability of accounting information and to prevent violations and shortcomings in the activities of enterprises. The main form of manifestation of the control functions of economic accounting is the time of its conduct, i.e. its frequency, depending on which it is necessary to distinguish three forms of control through accounting: preliminary, current, next.

Internal cost control at oil and fat enterprises is carried out by such services and departments as: planning and dispatch department, which is mainly responsible for the development of production plans, analysis of their implementation and, accordingly, controls their implementation; the financial department mainly draws up consolidated financial plans, analyzes the items of expenditure (costs for basic and auxiliary raw materials, administrative costs); the department of labor and wages corresponds to the costs of wages, controls the processes of calculating and paying wages, the development of a staffing table, and the like.

**Key words:** control, reference objects, structural divisions, oil and fat enterprise.

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## INFLUENCE OF NEW TECHNOLOGY ON GENERAL MANAGEMENT PRINCIPLES ON CONTROL SYSTEMS IN THE HOUSING SECTOR

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### Abstract

Housing and communal services is a special industry that operates to achieve a specific goal – the provision of public goods in the form of housing and communal services to a wide range of individual and collective consumers – enterprises and individuals. To achieve this goal in the market of housing and communal services there are certain processes as a result of which such goods are created, redistributed and consumed.

Achievement of the goal of housing industry directly depends on the effectiveness of management processes that take place in the market of housing and communal services and related to the generation, distribution and consumption of such services.

Consideration of features of mechanism of economic relations in housing and communal services testifies about specificity of the studied industry as an object of management. Therefore, it can be argued that the system of management of the sphere is significantly different from other segments of the economy and needs to be specified in terms of basic tasks and principles of management.

Special principles of management in housing and communal services should be formed considering specifics of the researched sphere. To the general principles of management in housing and communal services we suggest carrying the following two:

1. The principle of purposefulness. Any management activity is aimed at achieving a certain set of goals or solving a specific number of tasks. Goals and objectives of management in housing are formed under the influence of technological and economic features of the industry and are aimed at maximizing the needs of consumers of housing.

2. The principle of systematic and complexity. This principle of management in housing industry is formed as a definition of the studied industry as a set of sub-sectors united by a common goal – the provision of diverse housing and communal services to a wide range of individual and collective consumers; secondly, as a process of providing housing and communal services from a technological standpoint (as a set of stages, procedures, etc.).

In a circumstance of transformation of economy, the systemic and comprehensive management of housing and communal services in general and its functions, in particular, should be provided considering another set of factors: quantity and structure of management objects; quantity and structure of utility consumers; volumes of consumption of communal services; organizational and technological features of performers (manufacturers) of housing and communal services.

All the factors mentioned by us have an impact on the formation of a comprehensive management system of housing and communal services and at the micro level (at the level of a specific executor (manufacturer) of housing and communal services). At the same time, the factor of organizational and technological features of executors (producers) of housing and communal services comes to the first place when forming the management system at the micro level.

So today, when using the principles of purposefulness, systematization and complexity to build effective systems of economic control in housing and communal services, scientists should lay down another, different from the directive, content. This content was made, to direct the management to the needs of consumers of housing and communal services, with maximum consideration of such factors as: the quantity and structure of consumers of communal services; volumes of consumption of communal services; organizational and technological features of housing and communal services.

On the other hand, a crucial condition for creating of effective systems of economic control in housing is using new technologies on the formulation of special goals and objectives of management, which follow from the sectoral characteristics of housing, which significantly affect the nature of socio-economic relations.

Keywords: housing and utilities sector, housing and communal services, principles of management, system of economic control.

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# NEW TECHNOLOGY FOR THE SUBSTANTIATION OF MAIN PRINCIPLES AND APPROACHES TO THE FORMATION AND EVALUATION OF INFORMATION SUPPORTING SYSTEM ABOUT COMPANY'S TAX CAPACITY

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## ABSTRACT

At each stage of the development of society, there is a need for reliable and sufficient information and its systematization should be carried out in accordance with the relevant principles. In the generalized sense, the system of information about tax capacity of a company is the process of continuous, purposeful obtaining of information necessary for the planning of tax payments and making management decisions at the stages of tax management. The economically grounded assessment of tax capacity of the company depends on the completeness, reliability, timeliness and effectiveness of the information support of the tax process and planning of the amount of tax payments. In its turn, taking into account tax capacity of specific economic entities and the quality of its assessment, factual and expected levels of tax payments at the micro level, as well as tax revenues at the regional and national levels are formed. Thus, there is a need to develop a clear grading of the principles for creating the system of information on tax capacity of a company, as well as criteria for assessing its effectiveness.

It should be highlighted that scientists do not pay enough attention to the process of planning tax payments at the enterprise level, practically does not focus on the gradation of the principles of the formation of the information system on tax capacity of economic entities, the development of approaches to assess the effectiveness of the information system on tax capacity, the development of a tax passport a business entity as an important tool of ensuring control over the correctness of calculation and payment of taxes. There was no comprehensive analysis of the existing methods for assessing the effectiveness of the information system on tax capacity. In connection with this, a problem arose about the systematization of the principles of information formation about tax capacity of economic entities, the use of financial and non-financial methods for assessing the effectiveness, determining the scope of their use in modern economic conditions.

Using of the new technology for principles of forming the system of information about tax capacity are grouped and the directions of activity of the enterprise are identified, in view of which it is expedient to establish criteria for assessing its efficiency. The formation of information about tax capacity of an enterprise should occur not chaotically, but according to certain principles. The lists of basic principles (unity, objectivity, competence, probability and periodicity) and additional principles (dynamism, rationality, conformity, control) have been substantiated. The system of indicators and criteria of the formalized expression of efficiency is offered. The list of indicators made it possible to build the system (vector) of criteria requirements to ensure the effectiveness of information about the tax capacity of a business entity. It has been proved that in assessing the effectiveness of the information supporting system on tax capacity of the entity, the impact of time and cost criteria, as well as other non-measurable parameters should be taken into account. The proposed approach to assessing the effectiveness of the current information supporting system on the taxpayer's capacity will allow assessing alternative information systems in terms of the effectiveness of their implementation.

**Keywords:** information supporting system; taxation; tax capacity; efficiency; principles; criteria; assessment; evaluation

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# NEW TECHNOLOGY FOR THE SUBSTANTIATION OF MAIN PRINCIPLES AND APPROACHES TO THE REFORMS IN THE PENSION SYSTEM OF UKRAINE

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## ABSTRACT

Ukraine's economy needs complex transformations, including pension reform as a basis for the social protection system. The crisis of the pension system and the complex mechanism of reform implementation in Ukraine affect the variability of the ways of pension reform. Therefore, the issues of reforms in the field of obligatory state pension insurance in Ukraine are relevant.

Despite the popularity of the pension reforming system issue in Ukraine, the problem of the effective functioning of the pay-as-you-go pension scheme and the introduction of the accumulative system of compulsory state pension insurance remains unresolved. Thus, in fact, today in Ukraine there is a pay-as-you-go pension system, which is highly dependent on demographic changes taking place in the country (share of pensioners, the ratio of working population to retirement age, migration, etc.) and a private pension insurance system, which has dependence on the state of economic development of the country (inflation, income, unemployment, etc.).

Reforming the system of compulsory state pension insurance in Ukraine requires new technology for comprehensive intervention of the state, employers, employees, financial institutions (banks, insurers, etc.). Today in Ukraine, economic, demographic and political conditions contribute to the reform of the pension system of Ukraine only in the direction of improving the existing pay-as-you-go system and gradually supplementing it with elements of private pension insurance.

The current state of the solidarity system needs further reform, therefore, at the state level it is necessary to adopt certain legislative changes, namely: in the pay-as-you-go pension system, the payment of pensions should be carried out only if the pensioner lives to retirement age; suspend the payment of pensions at the expense of the Pension Fund in solidarity to persons who are younger than retirement age; to provide for the accrual of pensions in the pay-as-you-go system to all citizens of Ukraine according to one law and one method, without exceptions; recalculate all pensions simultaneously according to the same method without exception; abolish the maximum amount of the single contribution base; the amount of pension in the pay-as-you-go system should ensure a decent existence of the pensioner, while there should be social justice, the amount of the maximum pension should not exceed the minimum pension by 3-5 times. The practical implementation of the recommendations will provide an opportunity to ensure a decent level of pensions for citizens who during their working lives paid pension contributions and did not hide their income.

Based on the social, political and economic need to introduce a mandatory funded pension system in Ukraine, it is advisable to consider international experience, as well as domestic realities of creating private pensions, the current and medium-term socio-economic situation in the country.

**Keywords:** PAYG pension system, pay-as-you-go pension system, State pension insurance, pension coverage, Pension Fund of Ukraine

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## NEWS TECHNOLOGY FOR MARKETING AND MARKETING EXPENSES AS AN OBJECT OF ACCOUNTING POLICY

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### ABSTRACT

It is difficult to imagine the successful activity of enterprises and organizations without a well-functioning marketing system. In a competitive market production environment, it is almost impossible to reduce the level of production costs below a certain limit (lower price level), so it is necessary to look for other ways to increase the profitability of the enterprise. Possible ways include developing new markets, using various distribution channels, modifying existing activities and products, increasing advertising costs, which in turn is associated with additional costs. Today there are many unresolved issues related to the construction of a system for accounting for marketing expenses: lack of a unified interpretation of the essence of marketing activities, and, as a result, a clear definition of the composition of costs associated with marketing, methods of forming an accounting policy regarding accounting for the costs of marketing activities.

The existing definitions of the essence of marketing activities can be divided into two groups: classical or traditional and modern. In the classical sense, marketing is defined as an entrepreneurial activity that manages the promotion of goods and services from the manufacturer to the consumer. The basis of modern definitions is, as a rule, an orientation towards the future, towards meeting the ever-increasing needs of consumers. Determination of the essence of the type of activity is not enough to build a cost accounting associated with this activity since the type of activity itself does not determine the costs, but by functions that implement the tasks and goals of a certain type of activity.

The study of the essence of marketing activities on the basis of a functional approach allows us to conclude that it is advisable to single out the following functional subspecies in its composition: analytical and search; innovative; sales and product promotion; formation of pricing policy; organization and management activities. A functional approach to defining the essence of using new technology for marketing activities allows you to develop a scientifically grounded classification of marketing expenses, determine their composition and accounting methodology.

Accounting policy plays an important role in building an accounting system. The study of the essence of using new technology for marketing activities and the composition of marketing expenses that ensure the implementation of marketing functions, an analysis of the current legislation governing the accounting of marketing expenses and accounting practices, make it possible to determine the key elements of the accounting policy.

In order to form an effective system for managing the costs of marketing activities in modern conditions, further research should be carried out in the direction of developing a specific method of accounting for the costs of marketing activities for the specified elements of accounting policy. In this case, it is necessary to take into account industry characteristics, using new technology for the specifics of the business and marketing activities of a particular enterprise.

**Keywords:** marketing activities, accounting policy, marketing expenses, functions of marketing activities.

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# THE IMPACT OF NEW TECHNOLOGY FOR ACCOUNTING POLICIES ON THE EFFECTIVENESS OF SMALL BUSINESS MANAGEMENT

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## ABSTRACT

Changes in the economic environment determine the search for new areas and tools for business management in order to ensure continuous and sustainable development of the enterprise. Economic instability of the conditions of functioning of domestic enterprises, negative dynamics of increasing financial risks, fierce competition in the global economic environment cause an increase in the role of financial management. Financial management, as a management tool, is necessary in modern conditions for every company that wants to stay in the market in the face of constant competition.

Improving the management system of economic and financial activities of the enterprise and increasing its profitability require a systematic assessment of the dynamics of financial results and analysis of the main factors influencing the formation of net profit. The data of such analysis are used to find reserves for profitability, as well as taken into account in improving the processes of planning and forecasting the enterprise. Therefore, today it is important to improve financial management as one of the most important elements of ensuring financial stability and prerequisites for long-term operation of the enterprise.

The classical model of management, which is fair for such a component as financial management, provides a range of stages (interdependent and interconnected). Accordingly, accounting in this system is an important and necessary component, without the implementation of accounting functions, including information and control, it is impossible to form an effective system of financial management. To more fully implement the functions of financial management, accounting should be aimed not only at the formation of financial and tax reporting, but also provide direct information requests for financial resources management given the lack of a separate majority of small and medium enterprises separate system of management accounting.

The problems of accounting support of financial management of small enterprises in the formation and use of investment resources are clarified. The directions of improvement of analytical accounting of investment resources are substantiated. It is proved that the problem of accounting support of financial management in this area is the lack of systematic accounting of investment resources. We believe that within the current legislation, their accounting can be organized with the separation of analytics on the accounts "Reserve capital" and "Additional capital" using sub-accounts "Reservation of income for investment" and "Source of financing capital investments".

In accordance with the organizational features of new technology for management and information support in small enterprises, we consider it appropriate to form accounting support for financial management without separating management accounting accounts in a single information flow using in-depth analytics and internal reporting system. A prerequisite for the formation of an effective accounting policy aimed at information support of financial management is its coordination with the financial and investment policy of small enterprises. Financial policy determines the accounting, production, technical, information policy of the enterprise, which, in turn, also affect the financial policy.

The state of dividend policy of small enterprises and problems of formation of accounting policy are investigated. The need to develop a dividend policy for small businesses as a prerequisite new technology for the formation of accounting policies is find out. Given the lack of an appropriate level of relationship between accounting policy and financial, it is necessary to take into account the information requests of financial management in the management of the formation and distribution of profits when developing regulations on accounting policy.

Keywords: financial management, information providing, investment policy, small enterprises, financial policy, accounting policy.

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## NEW TECHNOLOGY FOR THE CURRENT STATE OF THE PROCESS OF REFORMING PUBLIC PROCUREMENT

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### ABSTRACT

Today, in an era of the rapid development of information systems and technological progress, each state must follow innovations and carry out reforms aimed at improving the work of state institutions in order to simplify, modernize and increase efficiency. Due to the reform of the budget system, considerable attention is paid to the management and use of public finances. These include the creation of a transparent regulatory framework for public procurement, an effective institutional infrastructure for public procurement, and the accountability and integrity of public procurement authorities.

The Institute of Public Procurement is one of the priority areas of economic reform in Ukraine. It required the use of the new technologies for simplification and transparency. That is why in order to improve the work of the Institute, public procurement was introduced with the help of electronic trading platforms. This allowed spending budget funds transparently and also saving by increasing the number of suppliers and their competition.

An effective public procurement system ensures the granting of preferences to national producers, strategic support for leading industrial enterprises, protection of developing industries, and compliance with national quality standards. At the same time, the economic effect of the use of public procurement is manifested not only in the scale of direct savings from lower supply prices. It also includes savings on operating costs when using the purchased goods, improving the quality of resources at a constant transaction price, the availability of additional benefits.

The implementation of the project to harmonize the public procurement system in Ukraine with EU standards began with a pilot project in 2015. This project provided for the procedure for conducting pre-threshold purchases through the electronic ProZorro system. To date, a powerful legal framework that regulates public procurement has been created and put into effect. An electronic procurement system is also in place. It allows you to implement such principles of public procurement as: fair competition among the participants; maximum economy and efficiency; openness and transparency at all stages of procurement; non-discrimination of participants; objective and unbiased evaluation of bids; prevention of corruption and abuse.

Fundamental modernization and using new technology for the public sector was carried out to transfer all public sector entities to a single methodological framework for accounting and financial reporting, which takes into account the requirements of international standards.

The reform is not over yet. During the reform, important changes were made to the new edition of the Law of Ukraine "On Public Procurement": new terms; legalization of the implementation of previous market consultations for market analysis; complete liquidation of tender committees by 01.01.2022 and introduction of the concept of "authorized person", which, instead of the tender committee, will organize and conduct procurement; a new approach to appeal against purchases; simplified procurement procedure; competitive procurement procedure - tendering with limited participation from 19.10.2020; determination of an abnormally low price of the tender proposal; the ability to correct inconsistencies in the information and/or documents presented in the tender proposal within 24 hours; changes in the evaluation criteria; obligations to provide reports to the ProZorro system on all purchases; legalized a new tool - the electronic catalog ProZorro Market; increased responsibility for violations related to procurement.

In our opinion, these changes are positive. However, the risk is the fact that an unauthorized person who is not an employee of the customer or by a centralized purchasing organization in general can perform the functions of the authorized person. In addition, the issue of determining the market value of the subject of procurement remained unresolved.

**Keywords:** public sector, public finance, public procurement, reforming, regulatory support, information systems, technological progress.

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## THE DIRECTIONS OF HUMAN RESOURCES COMPETITIVENESS GROWTH: NEW TECHNOLOGY FOR THREATS AND OPPORTUNITIES

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### ABSTRACT

In modern conditions human resources is one of the key factors in the innovative development of the world's economies. The competitiveness of human resources begins to take shape not directly at the time of their entry into the labor market as potential applicants for vacancies, but at much earlier stages. For example, the development of "soft skills" and skills of using modern information and communication technologies, recognized today as extremely important competitive advantages of successful activity in many areas of economic and social activity, accompanies a person almost throughout whole his life.

The same applies to the level of health, many individual qualities of a person, which further allow him to be competitive in a particular field of employment. Moreover, there is a significant transformation of the employment sector itself, due to the robotization of the functions of hard physical labor, the disappearance of some professions and the emergence of fundamentally new ones, the expansion of remote employment as a result of the expansion of the coronavirus pandemic in the world. Thus, the research of modern aspects of the forming of human resources competitiveness is extremely relevant.

The paper is devoted to the research of modern aspects of the forming of human resources competitiveness as one of the key factors in the innovative development of the world's economies. The approaches to the interpretation of the essence of human resources competitiveness and the factors that affect on its level are considered. The analysis of such indicators as the human capital index and the human development index, the level of innovative development of the world, including developed and developing countries, was carried out.

The human capital index in the world in 2020 was characterized by the following values: the highest level was taken by Singapore (0.88), and the lowest – in the Central African Republic (0.29). The level of the human capital index is higher than the average in such countries as Ukraine (0.63), Bulgaria (0.61), Moldova (0.58), Romania (0.58), Azerbaijan (0.58), Georgia (0.57). The high increasing the value of the human development index in 2018 in comparison with the value of 1990 was taken place in China (the HDI value was increased from 0.501 to 0.758), Turkey (from 0.579 to 0.806), Singapore (from 0.718 to 0.935). Switzerland (66.08), Sweden (62.47), the United States (60.56), the United Kingdom (59.78) and the Netherlands (58.76) are the leaders by the level of global innovation index. As for Ukraine, the value of the global innovation index was 36.32 in 2020.

According to the conducted analysis, in modern conditions the factors influencing the forming of human resources competitiveness of Ukraine could be classified into: positive (high level of literacy and education of the population as a whole; high intellectual potential of the population; actualization of opportunities for flexible

and non-standard forms of employment; time for professional development, reassessment of values, development of emotional intelligence) and negative factors (low wages and job places quality, rising unemployment, the inability of older people to adapt to the using of modern ICT, a significant increase in health risks in a pandemic; strengthening information overload when using ICT).

The key areas for increasing the human resources competitiveness for Ukraine, as for most countries of the post-Soviet space, are:

- firstly, activation and actualization of professional development of human resources, including accelerated introduction of systems of continuous professional education, active using of the distance learning systems, knowledge management, transfer of educational, professional and technical knowledge, development of emotional intelligence, overcoming of destructive resistance to changes, formation of adaptability to changing conditions of external and internal environment;
- secondly, the provision of social protection, including the provision of all types of assistance in situations of forced unemployment, medical care, counseling and information support;
- thirdly, regulation of legislative and other aspects of remote employment, including assistance in training in the use of modern information and communication technologies, development of modern information infrastructure;
- fourthly, promoting the development of various types of innovative-integrated structures, taking into account the existing potential of specific territories (for example, for many regions of Ukraine it is important to create agricultural innovation clusters, which with the participation of educational and scientific institutions, state authorities and local government, will be able to promote the human resources competitiveness);
- fifthly, ensuring the fair differentiation in remuneration, taking into account personal results, productivity, personal and business qualities of staff, their professional qualifications.

As a result of the research, it can be stated that the competitiveness of human resources in today's realities is a key factor in the innovative development of economies around the world. The analysis of indices of human capital and human development, the global index of innovation in the world shows the need to implement the effective measures of promotion of the competitiveness of human resources in Ukraine, as well as in other post-Soviet countries. Such measures, in our opinion, should include: active professional development of human resources, social protection of the population, regulation of remote employment, development of innovative integration, fair pay.

**Keywords:** human resources, human capital, competitiveness, innovative development, labour market, digitalization

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# CONCEPT OF MANAGING THE INTELLECTUAL RESOURCES OF THE INNOVATIVE ACTIVE ENTERPRISES 'EMPLOYEES

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## ABSTRACT

Innovative potential of workers is a set of knowledge, skills, abilities, personal characteristics that determine the degree of readiness for perception, introduction and production of innovations, provide personal competitiveness and effective functioning of the enterprise in the conditions of knowledge economy. Comprehensive development of intellectual resources of employees of innovatively active enterprises (IAP) envisages initiation of factors for increasing personal competitiveness. In this case, the first-order factors include professionalism, qualification, labor potential, labor efficiency, and employee development system. The factors of the second order include the actual innovation potential of the employee, its assessment, formation and development mechanism [1]. Among the factors that influence the formation and development of the employee's innovative potential as a whole and its individual components, it is necessary to allocate a system of personnel selection, improvement of their qualification and organizational culture. These factors lie on the surface of the process of regulating the intellectual resources of the IAP' staff and are the most sensitive to external influences. Such an important factor of influence is the peculiarities of functioning of national innovation system (NIS). Equally important is the regulation of the functioning of the IAP as an open socicentric network of producing new knowledge by means of development of the social capital of its employees [2].

Approach to understanding the entity of management smart potential of personnel as a main production resource and, at the same time, direct source of welfare of its carriers, is the basis for formation of the strategic management imperatives of IAP as socionic ecosystems of value formation in the context of network knowledge economy. The implementation of this approach has bright national peculiarities.

Today, the government management of South Korea, which is among the six largest global exporters and seven leading economic centers of the club "30-50", conducts a successful policy of economic liberalization. Strategic imperative of managing the intellectual resources of staff of South Korea' IAP in the program of innovation platforms has been defined to develop new concepts of educational and training programs to develop the creative potential of workers, as well as the creation of three master schools for the training of world-class specialists in the field of artificial intelligence research (targets for 2022 – 40 thousand) [3; 4].

Strategic imperatives of the intellectual resources management of the IPA in China are implemented within the framework of the subsystem "Education" of the NIS and are used as a tool for human capital management to achieve the strategic goals of the country's innovation development. Apart from this, the segment, the individual subsystems of the NIES, are other stakeholders of the innovation process – "Authorities and Management", "Science", "High-tech business", "small and medium innovative business", "Innovation Infrastructure" [5]. In the course of fundamental changes in the approaches to human resource management, the PRC government has introduced a set of program measures for the maintenance and employment of graduates of technical programs.

At the level of the IAP functioning, the most common practice of personnel management in the field of research and development (R&D) is: the creation of cross-functional project groups, systematic of trainings

and seminars for staff development, exchange of experience with other companies of the industry, and monetary incentives for employees' participation in R&D [6; 7]. The specific features of the country in the sphere of implementing strategic imperatives of intellectual resources management of IAP personnel are as follows:

- ownership form (state) of the largest companies is conflicted with economic reforms, which stimulate the non-state sector to the development of human capital [8];
- the complexities of the process of introducing global standards of human resources management include a traditional system of values and a complex system of informal links “*guanxi*”, which is based on the undeniable recognition authority of the leadership, the propensity to humility that hinders the initiating of the change, allegedly to “undermine” stability in a situation of unequal, hierarchical relationships [9];
- despite the high level of wages, Chinese citizens are taken the proposals to work in foreign companies, explaining this by the rejection of high intensity of work, rigid bureaucratic subordination, strict discipline and lack of free graphics [10];
- the country's acceptable hybrid forms are the combination of local management features with western or East Asian practices [11]. At the same time, public companies are significantly inferior to private, because the latter have the opportunity to create their own corporate universities (*Lenovo University of Lenovo Group*);
- the integration of different approaches to human resource management is determined by the organizational peculiarities and the chosen strategy for ensuring competitive advantages [8];
- the imperfection of programs for implementing strategic imperatives of intellectual resources management of the IAP staff is that the main emphasis in the process of their implementation is on the formation of technical rather than management skills [12];
- new training programs at joint ventures are aimed at achieving three main goals: a) eliminating deficiencies and updating technical knowledge and skills; b) development of personnel ability to adapt; (c) strengthening the loyalty of co-workers [47]. In-depth training of Joint staff with foreigners pursues the following goals: development of administrative competencies of employees; increase productivity; expanding the range of employee skills; development of personnel readiness for technical innovations; adaptability to changes in production processes; increase of morale of workers [13];
- cluster analysis practices and personnel development in the China' IAP allowed to divide them into 4 groups: “Innovators” with the highest rates of innovative activity and moderate costs for training and development of personnel, “Leaders of education” with lower rates of innovation activity and high rates of personnel training and development, “Lagging” with low rates of training, staff development and innovation activity, “Stars” with maximum indicators of staff training without data on work in teams [14].

Some national aspects of implementation of strategic imperatives of the management factors of formation of the first procedure for competitiveness of employees of IAP staff are detailed in the publications of scientists from Brazil [15; 16], Norway [17], Finland [18], Iran [19; 20], post-socialist countries of Europe [21].

The more complicated part of the process of implementing the strategic imperatives of intellectual resources management is to maximize the factors of the second order of the personal competitive innovation potential of the employee, which takes place within the framework of the functioning of the IAP as an open socicentric network for producing new knowledge by means of development of social capital [22].

Taking into account that in case of belonging to the formation of sociable inclusive social capital (SISC), the IAP can be considered at the same time as a specialized for fast and efficient creation/transfer of knowledge of the Socicentric social network, we agree with the point of view [23], according to which structural, cognitive and relational elements of the SISC take part in the combination, replacement, formation of the new intellectual capital of such enterprise.

It is absolutely obvious that the innovative potential of the IAP employees in the intellectual readiness for Innovation activity (state of education and self-education; level of professional knowledge, skills and abilities; level of general Intelligence), motivational (self motivation; willingness to overcome obstacles, stress resilience; willingness to take responsibility for decision making and their outcome) and communication (work with information and knowledge sharing; formation of the organization's knowledge base; the ability to engage people in group activities) qualities of the employee, innovation activity (knowledge of industry research and Research and Design works, participation in them; generating new ideas; search and practical implementation of the idea) and personal qualities of an innovator (attitude to change; willingness to perceive and use new opportunities; initiativeness; flexibility of thinking) can be directly reduced to social capital as a interpersonal resource. Numerous independent researches of foreign scholars are evidenced by [24-27].

As a result of this research, we presume – the approach to understanding the entity of smart potential of workers as a main production resource and, at the same time, a direct source of welfare for its carriers, is the basis for the formation of strategic imperatives of the IAP' personnel management as a socionic ecosystem of the formation of value added in the context of knowledge network. Taking into account the circumstances that the implementation of this approach has a bright national color, in detail analyzed the experience of South

Korea and PRC as the countries that are in the list of the largest world exporters of high-tech products and leading centers for the introduction of knowledge economy postindustrial type.

The most complex part of the process of implementing the strategic imperatives of intellectual resources management is to maximize the factors of building a personal competitive innovation potential of an employee, which takes place within the framework of the IAP functioning as an open Socicentric network for producing new knowledge through the development of friendly inclusive social capital. Structural, cognitive and relational measurements of social capital of this type are considered as means of combination, replacement, formation of IAP's new intellectual capital.

**Keywords:** personnel management, innovative enterprise, innovative ecosystem of knowledge-intensive enterprise, strategic imperative

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# CREATIVE POTENTIAL MANAGEMENT OF UNIVERSITY TEACHERS

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## ABSTRACT

The development of the creative potential of university teachers is a priority task for higher education in Ukraine. The reformation of higher education is determined by the processes of world globalization, post-industrialization, integration, and the growth of digital technologies. The speed of transition to an innovative model of economic development in Ukraine largely depends on the number of entities capable of perceiving and generating innovations. It is the teachers of higher education who are the bearers of unique expertise, values, intellectual abilities, innovative and creative potential. The professional activity of teachers and their creative activity has a great impact on the quality of training for the new economy.

The important role of higher education in the training of personnel for a new economy requires finding solutions to increase motivation for the creative work of teachers of higher education. It is also necessary to identify the factors that influence the formation of a system for managing the creative activities of teachers. This allows to form and develop the creative potential of teachers, as well as to reduce the risks of losing talented young teachers, who are a strategically important human resource for higher education.

Analysis of the sources of economic literature convinces us that in the context of the transition to an innovative economy, Ukrainian universities must provide strong motivation for teachers to realize their own creative potential. Teachers can show creativity in pedagogy, science, management. The teacher's creative activity is directly related to motivation.

The quality of education directly depends on the integration of science and practice. The cooperation of universities with businesses, public organizations, and alumni is a prerequisite for a quality education system. Surveys of teachers and students of Ukrainian universities led to the conclusion that today there is a shortage of talented teachers. Managing the creative activity of teachers is not a primary task of management in higher education. The material and financial opportunities to stimulate the creative activity of teachers in Ukrainian universities are poor. There are practically no comfortable conditions for creative work and the development of teachers' talents. Their salaries are low, and they do not allow teachers at Ukrainian universities to be creative. The average salary in the Ukrainian economy in January-August 2020 was 11,100 UAH (about 400 USD) while the salary in the field of education was 8,806 UAH, i.e. 320 USD [10]. At the same time, the work of teachers in the EU countries is valued higher. The contracts with teachers of Ukrainian universities are short-term. Their contract term is only one year. Planning a teacher's career is almost impossible in such conditions.

Consequently, the financial stimulation of talented teachers in higher education is insufficient. Universities should create a modern corporate culture to increase the creative potential and motivation of teachers. Top management of universities should develop a system for motivating the innovative activity of teachers, encourage their innovative activity, and apply the financial and moral motivation of talented teachers.

Strengthening the motivation of talented teachers can be achieved by providing opportunities for additional education, learning foreign languages, participating in training courses, various educational projects, and grants. It is also necessary to develop a feedback mechanism and open communication between the university administration and teachers to adjust directions of creative activities in accordance with obtained the obtained results.

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# TRANSFORMATION OF THE HIGHER EDUCATION SYSTEM OF UKRAINE IN THE CONDITIONS OF DEEPENING OF INFLUENCE OF THE FOURTH INDUSTRIAL REVOLUTION

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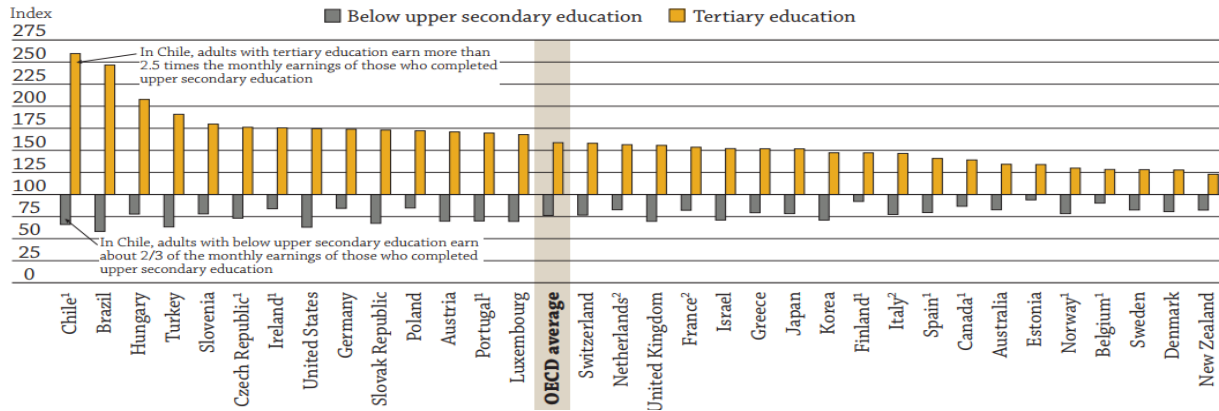
The higher education system in modern conditions of deepening the innovative orientation of the economies of the countries of the world and the processes of internationalization is a unique area of state regulation that can accelerate the economic development of the country, the pace of its development.

It has been proven that there is a direct relationship between the level of education and employment and the inverse relationship between unemployment in the OECD and the EU countries. This phenomenon is connected with the fact that, having an education, a person cannot be realized in the labor sphere, find a job, affects not only her way of life, but also causes economic and social losses to the state. Moreover, based on the analysis of the OECD reports, we observe that the advantage of obtaining the higher education is inherent in both individuals, it is received by the state as a whole, which explains the trend of the spread of the mass character of higher education in the world in general and in Ukraine in particular.

However, the scientists have concluded that support for the expansion of the mass character of higher education was justified by the governments of different countries as the necessity of solving the problem of youth unemployment.

However, in the coming decades, the problem of "re-education", that is, a large number of young unemployed with a higher education, will appear for political power as the most important and most difficult aspect of its activities. And these complexities are generally due to the fact that "the system of mass higher education, excluding a few elite universities, can no longer be regarded as one that ensures social mobility" [1, p.192-193].

A sharp increase in the number of higher educational institutions (different levels of accreditation based on various forms of ownership) with a low level of provision of teaching staff and undeveloped material, laboratory, classroom facilities negatively affected the quality of training of specialists - the quality is low and the state diploma of higher education now it is far from always being a criterion of professional competence and a guarantee of success in the labor market. The following fact also adds problems: among the applicants there are many young people who, upon admission, have not yet decided on the choice of a specialty that they would like to receive in the course of study. Specialists are well aware of the modern problems of enrolling applicants, since most of them submit documents to several HEIs, to different faculties, to different specialties and, to the last, are not able to make a choice. In this case, of course, completely random factors often influence the final decision. That is, for many it is not important to obtain a specific specialty, but the very fact of being in the Western Military District is significant. Moreover, the introduction of UPE for admission to the HEI further deepened this problem, because, as the analysis of the data of the Vstop.info platform shows, future students do not care what specialty to master, the main thing is to enter the HEI, and from this a very specific motivation is formed regarding interest in excellent learning and development of professional skills and abilities [2].



**Figure 1. Relative wages of employees by educational level (2012) of 25-64-year-olds with income from the employment; upper middle = 100**

Source: [3]

In addition, in contrast to the OECD countries, where the salaries of specialists with the higher education are 2-4 times higher than those with the basic education (Fig. 1), Ukraine is characterized by a maximum increasing in salaries of 30%, which indicates the ineffectiveness of state regulation of the sphere higher education in Ukraine and the actualization of changes in the conceptual foundations of such regulation at the present stage.

The sphere of higher education is a powerful catalyst of the situation in the country, therefore, the state of the political and economic situation has an effect on its development, in turn, affects on the effectiveness of the functioning of the entire higher education system, the image of not only obtaining higher education, but also the level of competitiveness of specialists in the labor market, both national and international, given the openness of the economies of the countries of the world.

Ukraine, at the present stage of the transformations, we consider it expedient to refer to the countries of the transitional economy, which are characterized by structural shifts, which are aimed at the development of market institutions, liberalization of the economy, democratization of all processes in the economy, the transition from an industrial society to a post-industrial one (a society in whose economy the priority has shifted from the predominant production of goods to the production of services, research, the organization of the education system and the improvement of the quality of life, in which the class of technical specialists has become the main professional group and, most importantly, in which the introduction of innovations increasingly depends on the achievement of theoretical knowledge).

Post-industrial society presupposes the emergence of the intellectual class, the representatives of whose at the political level act as "consultants, experts or technocrats" [4, pp. 102-118].

The Third Industrial Revolution, also is called a digital, began in the second half of the 20th century on the creation of the digital computers and the subsequent evolution of the information technology. So, at present time, most of the developed countries function precisely in the era of the Third Industrial Revolution.

According to Bell, "postindustrialism" is characterized by five features: the transition from the production of goods to the production of services; the predominance among employees of the "class" the professional specialists and technicians; the leading role of theoretical knowledge as the basis for innovations in the economy, politics and social structure of society; orientation in the future the control methods and assessment of possible directions of technology development; decision making on the basis of a new "intellectual technology" [4, pp. 102-118].

All these signs are inherent to the third stage of the development of society, the era of informatization, on which the reform processes of all spheres of the economy, including higher education in most countries with the transitional economy, are directed. After all, the transformations and reforms in the field of higher education aim to the achievement a change in specialties, the ability to meta-qualifications, the elimination of boundaries in the educational space, the need for and access to the lifelong learning, that is, to move from mass education to universal education.

Thus, at present stage, Ukraine belongs to the countries with the strategic gap of the first level (GAP 1) in the development of higher education. But when all the processes of reforming Ukraine are aimed on the eliminating the strategic gap of the first level (GAP 1), then the developed countries of the world are moving to

the new stage of development - Industrial Revolution 4.0, the peculiarity of which is the massive introduction of the cyber-physical systems into production.

According to founder of WEF Klaus Schwab, the Industrial Revolution 4.0 blurs the boundaries between the physical, digital and biological spheres. It is assumed that these cyber-physical systems will integrate into one network, communicate with each other in real time, self-adjusting and learn new behaviors; will be able to build a production process with fewer mistakes, interact with manufactured goods and, if necessary, adapt to new consumer needs.

The first steps of the world towards a new industrial revolution were cloud technologies, the development of methods for collecting and analyzing Big Data, crowdsourcing, biotechnology, self-driving cars and medicine based on a 3D printer, Bitcoin cryptocurrency and Blockchain technology.

Despite on the economic growth of the last 30 years in the developed countries, the society faces the following challenges: inequality, unemployment and climate change, according to the Report of Club of Rome of 2017.

The gap between rich and poor is widening, millions of people are out of work, and real wages in many countries continue to fall, which may have been squeezed by faster economic growth.

However, as Graham Maxton and Jorgen Randers point out, continuing on the current path of the global economy is not only wrong, but extremely foolish, as it will only worsen the world's problems. By their opinion, the way out of the situation is to rethink the definition of paid work, fair taxation of business, restrictions on trade if necessary, the introduction of the unconditional basic income for the poorest third of the population and the increasing in the duration of paid leave.

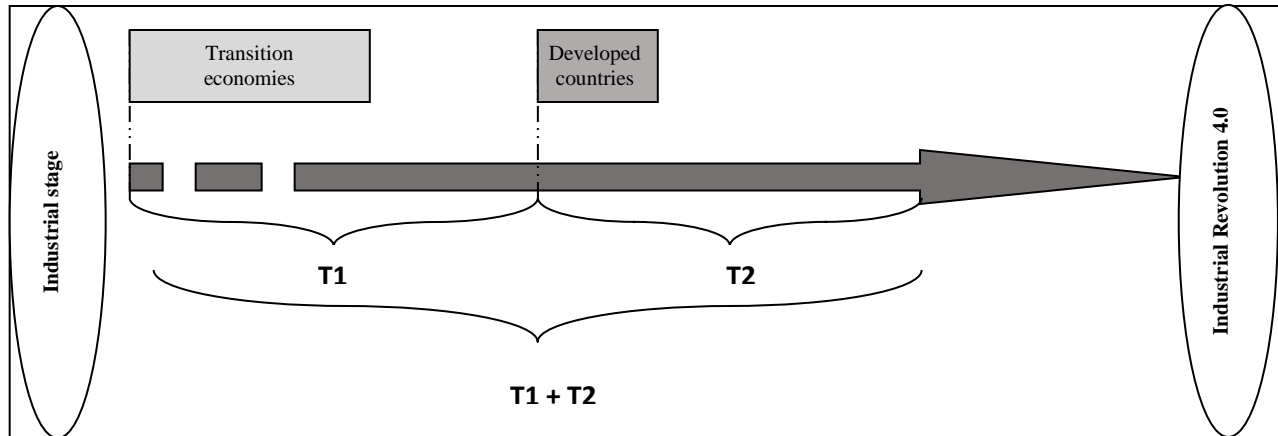
The influence of the Industrial Revolution 4.0 is also observed in the field of higher education with the emergence of universities of a new format - the University 21, School 35 and others, which provide for new approaches to the learning process, project-oriented methodologies, the absence of the teaching staff, universities in its usual form. All these changes for the transformation of existing higher education systems to the new format are manifested in the strategic gap of the second level (GAP 2), which the developed countries have at the present stage.

Moreover, the transformational transformations into the New Format Universities within the framework of Industrial Revolution 4.0 are based on the fact that such institutions should contribute to the development of society and the market, while at the same time, based on the reduction of dependence on public funding. That is, they are acquiring more and more social significance and financial autonomy.

Higher education system within the Industrial Revolution 4.0 is based on the following components:

1. Change of the organizational structure: change of business models; a new format of faculties and departments; expanding interdisciplinarity;
2. Changes in the accreditation procedure: the new conditions for accreditation; "Floating" educational programs; training in the framework of the accelerated innovative development;
3. Digital culture: developing the diversity of the digital life cycle; new psychological distances (education without the geographical boundaries, spaces); new forms of social communication; globalization of education; "Web Education"; changing all types of information; training to solve problems; teacher is a guide for finding information.
4. Changing the teaching methods: new approaches to teaching; new educational infrastructures; digital rights management (DRM).
5. Changes in training: training through the distance platforms; new training infrastructures; the personalized training.
6. Individualism of learning through the model DIY education.

So, while the reforming process eliminates GAP 1 in order to reach the level of development of the developed countries, the latter, trying to move to the next stage, eliminate GAP 2, hence, as a result, Ukraine after a certain period (T1) will in any case have a strategic gap with the developed countries in general and in the field of higher education in particular. Graphically, we have the following in the form of Fig. 2:



**Figure: 2. The timing gap for eliminating the imbalances in higher education through the prism of transition to the new stage in the development of society - Industrial Revolution 4.0**

Source: developed by the author

So, in order to eliminate the imbalance in the higher education system, which may arise after a certain period of time (T1), it is necessary to develop such a mechanism for ensuring the competitiveness of higher education, which would not only eliminate GAP 1, but would be aimed on the eliminating the strategic gap of level 2, as a result will allow not only for the implementation of the effective reforms, but also help to reduce the time period for their achievement, because at the stage of transition to the Industrial Revolution 4.0, the speed of response to the turbulence of the existing environment and the accelerated process of introducing innovations will become a key.

Therefore, the higher education system of Ukraine, is having the strategic reserves, has at the present stage to develop a new strategy, is aimed on the trends and tendencies in the development of higher education under the influence of the Industrial Revolution 4.0, and not at the transformation of the post-industrial stage of development.

Therefore, we consider it necessary, with the help of SWOT analysis, to analyze the main trends, prerequisites and consequences of the development of higher education in Ukraine, to position the strengths and weaknesses of the national higher education system, as well as its threats and opportunities.

SWOT analysis is one of the most popular methods of strategic management, which is formed as an abbreviation for four English words: Strengths, Weaknesses, Opportunities and Threats.

Using this method, it is possible to investigate in an inextricable connection the external and internal environment of any object of the economic system, including the higher education sector. As a consequence, the following main points should be highlighted:

- strengths: a sufficiently powerful intellectual potential of both the research and teaching staff and students, a wide network of HEIs in the country, increases the degree of accessibility of higher education among its consumers, facilitates the possibility of continuing education in the European HEIs in connection with the accession of Ukraine on May 19, 2005 at a conference in Bergen to the "Bologna Process", agreements of Ukraine on legal assistance, abolishing the requirement of legalization of the official documents on education, the possibility of studying under double degree programs with European universities.

- weaknesses: a low level of funding for the educational sphere, the reduced motivation of the research and teaching staff, as well as weak interaction with employers, which hinders the effective transfer of knowledge, the problems with the employment of graduates.

- opportunities: participation in the international grant programs and academic mobility, as strengthening work within the framework of international cooperation and attracting the academic community to updating the processes taking place in the national economy, providing the educational services to the foreigners (increasing the number of foreign students);

- threats: demographic crisis, macroeconomic processes in the economy that have a negative effect on the scientific and technical potential and living standards of the population - the ability of obtaining of higher education, the increased competition from the European HEIs.

It was stated that today the greatest threat to the further development of the domestic competitiveness of higher education in Ukraine, given the innovative transformations and strengthening of internationalization, is the growth of competition from the European HEIs, a decreasing in the potential contingent in connection with the Unified State Exam, the inconsistency of the material base with the transformational changes in higher education, the incompatibility of curricula, complexity their adaptation to European universities and the decreasing in the salaries of the teaching staff, which create a threat to the personnel security of national HEIs.

Thus, in the higher education system of Ukraine, the strengths of the internal environment are dominated by the weak, and the opportunities of the external environment are threats. In this case, "Maxi-Maxi" strategy is the recommended strategy for using the strengths of the higher education system to realize external opportunities. It consists in taking active steps to strengthen its position in the educational services market, including external, that is, increasing its share, diversifying products - opening new specialties, providing paid services, creating an environment for science parks based on universities, commercializing scientific developments, support the generation of new ideas and the introduction of English-language teaching for increasing the degree of internationalization of the educational services. All this can be done with the help of an effective mechanism of the state regulation of ensuring of the competitiveness of higher education.

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**ICRET MTÜ Baltik Elmi Jurnalları** açıq giriş formatında orijinal araşdırma və rəy verilmiş məqalələr nəşr edir. Qəbul olunan məqalələr social, davranış elmləri və humanitar elmlərin bütün sahələrini əhatə edir.

Baltik Elmi Jurnalları akademik tədqiqatlar üçün dünyanın aparıcı, ən açıq giriş nöqtəsi olmağa çalışır.

Beləliklə, ənənəvi jurnallardan fərqli olaraq, Baltik Elmi Jurnalları səhifə büdcəsi və ya tematik əhəmiyyəti səbəbindən həcmi məhdudlaşdırmır. Daha doğrusu, Baltik Elmi Jurnalları hər bir məqalənin elmi və tədqiqat metodlarını etibarlılığı üçün qiymətləndirir, məqalələri yalnız araşdırma əsasında qəbul edir.

Beləliklə, məqalələri dar bir intizamla məhdudlaşdırmamaqla, Baltik Elmi Jurnalları, fənlər içərisində ya da fənlər arasındakı əlaqələrin aşkarlanmasını asanlaşdırır.

Baltik Elmi Jurnalları müəlliflərə sürətli nəzərdən keçirmə və qərar müddətlərini təqdim edir; davamlı nəşr formatı və onlayn vasitəsilə araşdırmaları üçün global paylaşma təklif edir. Bütün məqalələr peşəkar şəkildə redaktə edilir, plaqiatdan və ingilis dilinin qrammatik yoxlamasından keçirilir.

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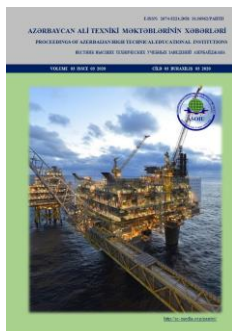


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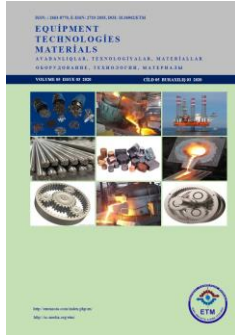
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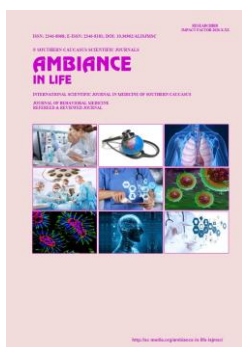


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