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IMPROVEMENT OF GOVERNMENT SUPPORT FOR ENHANCING THE EFFICIENCY OF USING THE RESOURCES POTENTIAL OF AGRICULTURAL ENTERPRISES

The article deals with the influence of factors on the formation of the resource potential of agricultural enterprises and increasing the efficiency of its use. The main obstacles to the effective functioning of the system of state support of agriculture in Ukraine are considered. It is determined that state support is an integral part of state regulation and is a combination of different tools and instruments. Preferential financing of the most vulnerable enterprises and branches of agriculture, improvement of the mechanism of state support will contribute to the development of agricultural production and will have a positive impact on the situation in rural areas. It has to be implemented taking into account the specificity of the regional situation, as well as the financial capacity of the budget. The role of the state agrarian policy in the development of rural regions is investigated and the priority direction of rural activity – diversification of agricultural production is determined. Based on the main directions of agricultural development in the region, a system model for improving the efficiency of agricultural enterprises development is proposed. A number of measures of state regulation are proposed to introduce a qualitatively effective regional economic policy through the formation of an efficient regulatory framework. Given the basic imperatives, improving of state support for the development of agricultural enterprises for the formation of their resource potential and increasing the efficiency of its use requires creating the conditions for the introduction of a qualitatively new, effective regional economic policy, stimulating the dynamic development and efficient use of the internal resource potential of each region, which requires taking into account the decisive role of the agricultural enterprise rural areas and the transition to state strategic programming in regional development and implementation of regional development strategies of local governments and local authorities. State regulation of agricultural production should be oriented on innovation and investment development of agricultural enterprises. To this end, it is necessary to amend the Law of Ukraine "On Innovative Activity", to improve customs regulation of innovative activity and the procedure of granting the innovative status to enterprises and to foresee the possibility to carry out expertise in qualifying innovative projects at the expense of public funds.

Keywords: agriculture, state regulation, agricultural enterprises, resource potential, development of rural regions.

Дребот О. І., Сахарнацька Л. І., Височанська М. Й., Піняга Н. О. Удосконалення державної підтримки підвищення ефективності використання ресурсного потенціалу сільськогосподарських підприємств

Розглянуто вплив факторів на формування ресурсного потенціалу сільськогосподарських підприємств і підвищення ефективності його використання, а також основні перешкоди для ефективного функціонування системи державної підтримки сільського господарства в Україні. Визначено, що державна підтримка ϵ

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невід'ємною частиною державного регулювання та являє собою поєднання різних інструментів. Досліджено роль державної аграрної політики у розвитку сільських регіонів і визначено пріоритетний напрям діяльності на селі – диверсифікація сільськогосподарського виробництва. Виходячи з основних напрямів розвитку сільського господарства регіону, запропонована системна модель підвищення ефективності розвитку сільськогосподарських підприємств. Запропоновано низку заходів державного регулювання для запровадження якісно нової ефективної регіональної економічної політики шляхом формування ефективної нормативноправової бази. Зважаючи на основні імперативи удосконалення державної підтримки розвитку сільськогосподарських підприємств, для формування їх ресурсного потенціалу та підвищення ефективності його використання необхідно створити умови для запровадження якісно нової, ефективної регіональної економічної політики, стимулювання динамічного розвитку й ефективного використання внутрішнього ресурсного потенціалу кожного регіону, що потребує врахування вирішальної ролі сільськогосподарських підприємств у розвитку сільських територій та переходу на державне стратегічне програмування регіонального розвитку і запровадження розроблення стратегій розвитку регіонів органами місцевого самоврядування та місцевими органами виконавчої влади. Державне регулювання сільськогосподарського виробництва має бути орієнтоване на інноваційний та інвестиційний розвиток сільськогосподарських підприємств. Для цього потрібно внести поправки до Закону України «Про інноваційну діяльність», удосконалити митне регулювання інноваційної діяльності, процедуру надання підприємствам статусу інноваційного та передбачити можливість виконувати експертизу під час кваліфікування інноваційних проектів за державні кошти.

Ключові слова: сільське господарство, державне регулювання, сільськогосподарські підприємства, ресурсний потенціал, розвиток сільських регіонів.

Problem statement. Agricultural production plays a special role in the Ukrainian economy. Food security, economic growth and active position of the state in the world agricultural market depend on its level of development. The main task of state regulation of agricultural production is to ensure its efficiency, competitiveness, reproduction of land resources and the stability of the social sphere in the countryside. At the heart of agrarian policy of any country is an understanding of the special role of the agrarian sector of the economy in the life of society. Agricultural products around the world are not just the commodities, they are the strategic commodity, one of the foundations of the normal existence and progress of society. Therefore, support for the effective use of the agricultural potential of resources is the most important task of the state's economic policy.

In Ukraine, the need to improve the effectiveness of state regulation in terms of the effective use of agricultural potential of resources is determined by a number of its unresolved issues, including the inefficient use of land resources of agricultural enterprises, low level of their logistical support, insufficient development of the infrastructure of the agricultural market, the presence of disparities between high the value of agricultural products and income of the population.

Analysis of recent research. The problems of the formation and efficient use of agricultural enterprises' resource potential were studied by well-known Ukrainian and foreign economists: P. Makarenko, M. Malik, P. Sabluk, N. Tarnavska, L. Khudoliy, O. Shpychak, M. Porter [8], A. Jaffe [9], F. Kotler [10]. In their works, the problems of forming a competitive environment and competitive relations, strategies for the development of enterprises in one or another competitive environment are thoroughly considered. However, the issue of state support of commodity producers in improving competitiveness, taking into account regional peculiarities of the functioning of agrarian enterprises, is insufficiently highlighted. This determined the relevance and choice of the topic of research.

Purpose of the paper is to carry out an analysis of the functioning of state targeted agro-industrial development programs and to determine the main directions and methods for increasing the competitiveness of agricultural producers in market conditions.

Major research findings. Prospects for the development of the agrarian sector in Ukraine, as well as in the Lviv region in particular, will decisively depend on the level of comprehensiveness of the state policy on agricultural development. For the level of agriculture development to meet the conditions that will provide it with the necessary level of competitiveness, it is necessary to shift the main share in the production of agricultural products to the sector of large agricultural enterprises. The task of the state is to create favorable conditions for this, since every economic phenomenon, like any other (physical, chemical, biological, etc.), requires its conditions for development. The main of these conditions is the development of a favorable tax and investment climate, optimization of lending services, institutional support, promotion of cooperation processes and agro-industrial integration - these are areas of work that, in themselves, can not provide agriculture objectively.

The process of formation and reproduction of the resource base of agricultural enterprises lies in the area of the tasks of tactical and strategic management, carried out under the influence of the external environment, formed by the institutional system. Therefore, a scenario aimed at a longer-term perspective that takes into account changes in the institutional environment, the possibilities for organizational transformations, access to new markets, etc., is relevant and takes into account the requirements of sustainable balanced development of the entire state [5-7].

Prerequisites for forming a mechanism of state support for agricultural producers. The balanced development of rural regions should become an independent separate direction of the state agricultural policy and provide for:

• regionalization of management and coordination activities in the agroindustrial complex;

- increasing the role of local, state and selfgoverning structures in implementing agrarian reform;
- development of integrated regional development programs;
- increase of the role of regional scientific and scientific and educational institutions in the scientific substantiation of rational ways of integrated development of rural territories;
- maintaining the stability of the legislative and regulatory framework in order to ensure the necessary conditions for the development of agroindustrial complexes of the regions and the protection of land ownership rights, property, results of labor for economic entities;
- stimulating the development of private initiative in the countryside;
- improvement of the system of price, tax and credit mechanisms taking into account the specifics of the agrarian sector of the economy;
- state support of industrial and social infrastructure in rural areas;
- the development of a national network of advisory services and a system of price and market monitoring in the agro-industrial complex;
- state regulation of pricing; state control over rational use of resources;
- state support for rational land use. The mechanism of state support for agricultural producers must take into account the natural and economic conditions of the functioning of agricultural enterprises.

Diversification of agricultural production aimed at increasing the range of products, cultivating energy crops, developing gardening, keeping agricultural products and developing non-agricultural activities: processing (milk, beef, vegetables, fruits), agro-tourism, trade, consumer services, industrial and wood processing enterprises, etc. The main purpose of diversification of the rural economy is the production of environmentally friendly agricultural products and the commercialization of economic activities in the countryside.

Agrarian policy should direct rural development to address the problems of individual regions, not enterprises and capital. Achievement of balanced development is possible only within the framework of a systemic transformation of society, which involves a qualitative renewal of productive forces and economic relations. Rural development on the basis of balance and equilibrium occurs both in time and in space.

Areas of increasing the efficiency of agricultural enterprises development. The programs of balanced rural development reflect the priorities and directions of the development of productive forces, taking into account the functions of the village, the level of education and the interests of the population living in it, as well as their phased implementation. In the context of the transformation of agricultural enterprises, the system-integrated approach to village development, availability of production, natural and human resources, location, socio-economic priorities are taken into account. Fig. 1 shows a system model for increasing the efficiency of agricultural enterprises development.

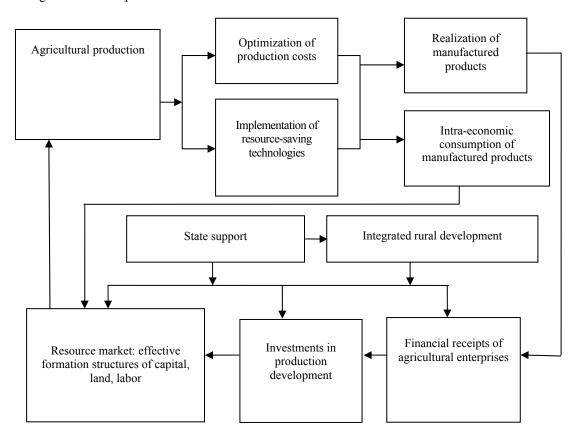


Fig. 1. System model for increasing the efficiency of agricultural enterprises development Source: author's development.

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The main areas of development of the rural economy of the region are: strengthening the competitive position of agricultural enterprises within the region through the development of the potential of their human and natural resources; ensuring the growth of the local economy through the search for markets for products or services produced in a specific region; increase of employment rate of rural population by means of development of infrastructure objects, new types of agricultural and nonactivities; formation of investment agricultural attractiveness of villages. From the given model of interconnection of the functioning of agricultural enterprises with rural development it is evident that the rural population, that is, a person, is the center of the process of economic development, which means that the main purpose of economic processes is to improve the quality of life of the rural population. Particular attention is drawn to external factors that influence development, namely: investment innovation activity; markets for agricultural products; state programs of development of rural regions.

Creation of conditions for the introduction of a qualitatively new, effective regional economic policy, stimulation of dynamic development and effective use of the internal resource potential of each region in accordance with the objectives of the Concept of State Regional Policy requires the implementation of the following measures of state regulation of regional development through the formation of the relevant regulatory framework regarding:

- transition to state strategic programming of regional development and introduction development of regional development strategies by local self-government bodies and local executive bodies and differentiation of their functions;
- definition of the legal regime of communal property, completion of work on the transfer of state property (primarily objects of the social sphere) into communal ownership, delimitation of joint ownership of territorial communities that are in the management of district and regional councils;

- improving the mechanisms of the national and regional forecasting and planning of socioeconomic development;
- implementation of the mechanism of concentration and optimization of flows of state resources directed to the regions in the form of current financing of state institutions, capital investments by the main spending units of the state budget in order to achieve the most effective use of solutions to the problems of regional development
- application of new foundations when defining joint actions of central and local executive authorities and local self-government bodies in stimulating regional development;
- implementation of mechanisms to overcome the depression of the territories;
- development of the infrastructure of regional and interregional agrarian markets;
- strengthening the role of local executive bodies and local self-government bodies in consolidating efforts to create favorable investment and business climate in the regions, solving the problems of employment of the population;
- increase of the capacity of local self-government bodies and local executive authorities to develop interregional and border cooperation.

The Resolution of the Cabinet of Ministers of Ukraine "On Measures to Enhance Livestock Development", despite the importance of the tasks outlined in it, is unsatisfactory, and the possible financial resources provided by it are not fully used.

The current state of livestock development requires concentration of efforts and measures, and the main, financial resources of the state and local authorities in support of agricultural production, and first of all livestock breeding. It is impossible to change the vector of state support in the direction of diversification of agricultural production and creation of opportunities for livestock breeding as an industry without transforming the state support mechanism itself. Table 1 shows the dynamics of the volume of state support for agriculture by different types of enterprises.

Table 1

	State	e support of agri	culture by types o	f farms, 2010-201	7, ths. UAH		
	Funds received for the reporting		including				
	year		to support crop production		for livestock development		
Years	at the expense of at the expense		at the expense of at the expense of		at the expense of at the expense of		
	budget subsidies	of value added	budget subsidies	value added tax	budget subsidies	value added tax	
		tax					
1	2	3	4	5	6	7	
		Bı	usiness associations	S			
2010	9019.7	15849.8	3951.8	3573.0	4433.3	12276.8	
2012	39974.7	8356.0	362.4	2989.8	395.4	5366.2	
2014	2092.0	23428.6	488.6	18130.1	1396.7	5298.5	
2016	1541.4	20152.1	407.9	13425.7	953.4	6726.4	
2017	1231.5	15562.3	354.2	9431.5	821.3	4321.3	
2017 vs. 2010,%	13.7	98.2	8.9	263.9	18.6	35.1	
		Private enter	prises (including l	arge farms)			
2010	8611.2	11774.2	4246.0	1261.0	590.2	10513.2	
2012	9731.5	1495533.0	3544.1	851.5	2501.3	14101.5	
2014	2123.8	21771.8	2001.1	12989.1	47.0	8782.7	
2016	488.9	22554.1	58.5	16920.3	54.9	5633.8	
2017	235.4	19326.4	34.3	13541.8	42.4	3427.4	
2017 vs. 2010,%	5.6	164.2	1.3	1073.9	7.2	32.7	

		1 _ 1		Continuation of Tabl		
1	2	3	4	5	6	7
		Proc	duction cooperative	S		
2010	113.0	871.0	15.0	-	75.0	871.0
012	25.0	-	-	-	-	-
2014	7.0	123.0	7.0	-	-	123.0
016	30.0	317.0	30.0	-	-	317.0
2017	26.5	213.6	22.6	-	-	213.6
2017 vs. 2010,%	23.5	24.6	150.7	-	-	24.6
			State			
1	2	3	4	5	6	7
010	683.7	432.2	561.5	-	30.0	432.2
012	30.0	-	-	-	30.0	-
014	40.0	256.7	-	-	-	256.7
2016	-	175.8	-	-	-	175.8
017	-	145.9	-	-	-	145.9
2013 vs. 2010,%	-	33.7	-	-	-	33.7

Source: calculated on the basis of the data of the statistical guide "Basic economic indicators".

State support for agricultural production. The modern approach to state regulation of agricultural production and improvement of the structure of its resource potential is to provide innovative and investment development of agricultural enterprises.

Existing forms of support for the development of agricultural enterprises can be grouped into three groups: direct, indirect and mediated. Indirect include the holding of state interventions in agricultural products, the establishment of domestic prices and customs tariffs in

the interests of domestic commodity producers. Direct subsidies, loans and compensations are part of the cost of insurance for the harvest. The mediated ones include the write-off and restructuring of arrears of taxes and duties (compulsory payments) in the budgets of all levels, the establishment of a special tax regime, the development of state-targeted agricultural development programs, state incentives for research activities in this area, and others (Fig. 2) [5].

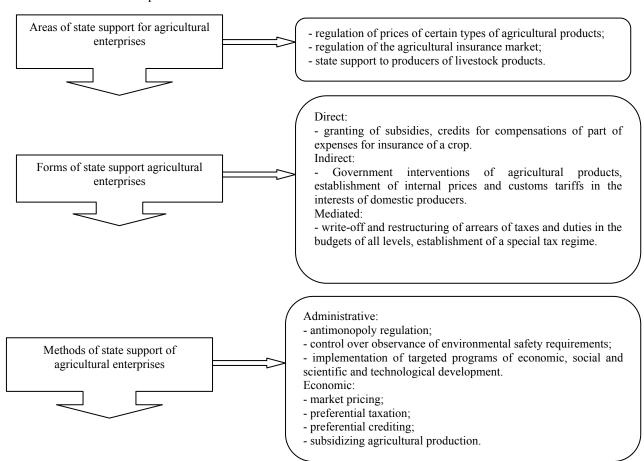


Fig. 2. System of state support of agricultural enterprises

Source: author's development.

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Efficient development of agricultural production is achieved through a combination of administrative and economic methods of support for agricultural enterprises, which allows more efficient use of existing resource potential of enterprises and rationalization of its structure [5-7].

A specific feature of the present stage of economic development is the objective need for an optimal combination of market methods of management with administrative methods. The use of the latter in such conditions has certain features associated with their purpose to create conditions for the formation of a favorable environment for the realization of the interests of all market relations entities.

Creation of an effective state system for supporting the development of agricultural enterprises, according to economists [1, pp. 14-15] should take place by forming a package of legislative acts and documents of a regulatory nature, which supplement and develop a previously adopted law or other normative document. In addition, there must be a certain compromise between the executive and legislative authorities, the prosecutor's office and the judiciary, society in general. The authors rightly point out that the regulatory acts adopted by the management bodies must be in line with the general norms of laws, the basic principles enshrined in the law, since a normative act that is not in conformity with or incompatible with the law can not function.

The increase in the efficiency of agricultural production is greatly facilitated by the level of credit provision for agricultural producers, which allows them to realize their production goals and plans. However, the lending rates established by the National Bank of Ukraine are often high for agricultural enterprises, especially small ones. In addition, even under such rates, loans are provided mainly to large enterprises with a lower risk of non-repayment. One of the means of guaranteeing repayment of loans may be the mortgage of property and land (subject to its circulation), the mechanism of which. as already mentioned above, in Ukraine is not sufficiently worked out. This means that state support of agricultural enterprises in the context of their lending is required, which provides for direct subsidies to repay interest rates. An indirect form of support for agricultural enterprises is the introduction of preferential taxation for the banks serving them, which will allow them to lower the level of interest rates [4-5].

State support for agricultural production should be focused on the innovative and investment development of agricultural enterprises. Only under such conditions, the resource potential can give greater return and ensure the economic growth of all agricultural production in the state.

Investigating the problem of rational utilization of the resource potential of agricultural enterprises, it is necessary to substantiate the strategy of effective management of resource potential. In the context of the crisis, the prospects for the development of enterprises are determined by the level and pace of increasing their resource potential, and one of the most urgent problems in the presence of such potential is the effective management of its use. In this regard, an important task for the management of the agricultural enterprise is the

development of a strategy aimed at identifying sources, ways, forms and methods of utilizing resource potential and the level of resource opportunities for achieving the efficiency of functioning and providing competitive advantages. This is especially true of the agricultural sector, which plays an important role in shaping the country's exports, ensuring employment of the population in rural areas, and creating conditions for the introduction of a socioeconomic model for the development of Ukrainian villages.

To address the problems of the stable functioning of agricultural enterprises, the issue of the need to increase the effectiveness of strategic management of resource potential and the formation of a development strategy that focuses on providing resource opportunities for its implementation is of great importance. The development of a strategy for effective management of resource potential becomes a priority task of the enterprise, which calls for a systematic approach to the study of the specified category, principles and the order of its formation and definition of the implementation program [5].

Given the difficult economic situation in the agricultural sector and the scarcity of reserves, the problems of cultivation and depletion of land fertility, which are the basis for agricultural producers and the degree of risk of formation, the use and return of resource potential of enterprises increases. In connection with this, there is a need to find more rational use of resource potential, to develop an effective resource management strategy.

The system of state support for agricultural enterprises should consist of such important elements - its directions, forms and methods. The directions by which state support for agricultural enterprises is carried out are defined in the Law of Ukraine "On State Support to Agricultural Enterprises". Given the large number of different forms of regulation for agricultural enterprises, the three main forms are defined - indirect, direct and mediated. The methods of state support for agricultural enterprises consist of two groups - administrative and economic methods, but the basis of such division should be the clear definition and delineation of functions and the role of state power and market mechanism in this system.

The basis of the competitiveness of agricultural enterprises is the creation of a legislative framework focused on supporting their development, a developed system of agrarian, stock and commodity exchanges, banks and insurance companies, through which the preconditions for efficient production and implementation of competitive products are created.

Conclusions. Improving state support for the development of agricultural enterprises to form their resource potential and increase the efficiency of its use requires the creation of conditions for the introduction of a qualitatively new, effective regional economic policy, stimulation of dynamic development and effective use of the internal resource potential of each region, which needs to take into account the decisive role of agricultural enterprises in development. State regulation of agricultural production should be focused on the innovative and investment development of agricultural

enterprises. To this end, it is necessary to amend the Law of Ukraine "On Innovation Activity", to improve the customs regulation of innovation activities, the procedure for granting enterprises the innovative status, the possibility to perform an examination when qualifying innovative projects at the expense of public funds. Thus, taking into account the results of the above analysis, one can conclude that, first of all, state support requires products the production of which is disadvantageous (unprofitable) for producers.

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