## MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE MYKOLAYIV NATIONAL AGRARIAN UNIVERSITY



Electronic Scientific Professional Edition on Economics

Issued 6 times per year

Issue 5 (2017)

Founder: Mykolayiv National Agrarian University.

**Editor-in-Chief:** CHERVEN I. I. – Doctor of Sciences (Economics), Professor.

Vice Editor-in-Chief: SIRENKO N. M. – Doctor of Sciences (Economics), Professor.

**Responsible Secretary of the Edition:** POLTORAK A. S. – Ph.D. (Economics).

**Editorial Board:** NOVIKOV O. Ye. – Doctor of Sciences (Economics), Associate Professor; POTRYVAEVA N. V. - Doctor of Sciences (Economics), Professor; VYSHNEVSKA O. M. - Doctor of Sciences (Economics), Professor; BANIEVA I. O. - Doctor of Sciences (Economics), Professor; BARANOVA V. G. - Doctor of Sciences (Economics), Professor; HAVRYSH V. I. - Doctor of Sciences (Economics), Professor; HARKUSHA O. M. - Doctor of Sciences (Economics), Professor; HONCHARENKO I. V. - Doctor of Sciences (Economics), Professor; HUDZYNSKYI O. D. - Doctor of Sciences (Economics), Professor; DUBININA M. V. - Doctor of Sciences (Economics), Associate Professor; YERMAKOV O. IU. - Doctor of Sciences (Economics), Professor; IRTYSHCHEVA I. O. -Doctor of Sciences (Economics), Professor; KISHCHAK I. T. - Doctor of Sciences (Economics), Professor; KOTYKOVA O. I. - Doctor of Sciences (Economics), Professor; KLIUCHNYK A. V. - Doctor of Sciences (Economics), Professor; KSIONGHYK I. V. – Doctor of Sciences (Economics), Associate Professor; POHRISHCHUK B. V. - Doctor of Sciences (Economics), Professor; SAKHATSKYI M. P. -Doctor of Sciences (Economics), Professor; USHKARENKO IU. V. – Doctor of Sciences (Economics), Professor; SHEBANINA O. V. - Doctor of Sciences (Economics), Professor; YATSENKO V. M. - Doctor of Sciences (Economics), Professor; BABENKO M. D. - Ph.D. (Economics), Associate Professor; BARYSHEVSKA I. V. - Ph.D. (Economics), Associate Professor; BURKOVSKA A. V. - Ph.D. (Economics), Associate Professor; VOLOSIUK U. V. - Ph.D. (Engineering), Associate Professor; KLOCHAN V. P. – Ph.D. (Economics), Associate Professor; KOZACHENKO L. A. – Ph.D. (Economics), Associate Professor; KUZIOMA V. V. - Ph.D. (Economics), Associate Professor; LUNKINA T. I. - PhD (Economics), Associate Professor; MELNYK O. I. - Ph.D. (Economics); SYRTSEVA S. V. - Ph.D. (Economics); CHEBAN U. U. – Ph.D. (Economics), Associate Professor; SHYSHPANOVA N. O. – Ph.D. (Economics); ASTAFIEVA V. O. - Ph.D. (Economics), Associate Professor (Belarus Republic); DZHULIIA OLBRAIT - PhD (Economics), Professor (USA).

Electronic Scientific Professional Edition on Economics «Modern Economics» is included in the updated List of Professional Electronic Editions for Economic Branch of Sciences (Order of the Ministry of Education and Science of Ukraine No 1413 from 24.10.2017).

ISSN 2521-6392.

Recommended for the Internet and distributed by the Scientific Council of Mykolayiv National Agrarian University (min. # 2, 24.10.2017).

Issued 6 times per year

No part of any article can be published without reference to the journal The Editorial Board will not always share the viewpoints of the authors.

Editorial Office Address: 9, Georgii Gongadze Str., 54020, Mykolayiv, Ukraine Mykolayiv National Agrarian University
tel. 0 (512) 58-03-25
https://modecon.mnau.edu.u
e-mail: modecon@mnau.edu.ua

JEL Classification: L 19; L 69; M 13; M 31

**Prokopenko N.,** Doctor of economics, Head of finance and banking department, European University, Kyiv, Ukraine

**Kovalenko O.,** Candidate of economic sciences, assistant professor of marketing Department, National Aviation University, Kyiv, Ukraine

## STRUCTURAL-FUNCTIONAL DIAGNOSTICS FOR THE DEVELOPMENT EFFICIENCY LEVEL AND IMPLEMENTATION OF MARKET INNOVATIONS IN THE CONTEXT OF THE MARKET STRATEGY OF THE AIRCRAFT INDUSTRY ENTERPRISES INNOVATION DEVELOPMENT

The necessity of forming a qualitatively new complex methodology for assessing the efficiency of development and implementation of market aviation innovations of aviation industry enterprises is proved. The structuralfunctional diagnostics for the assessment of the level of development effectiveness and the implementation of market aviation innovations in the formation of the marketing strategy for innovative activities of aviation enterprises, taking into account internal and external indicators, is proposed. The proposed method is based on the observance of the criteria and principles of integrated ensuring the effectiveness of development and the implementation of market innovations by business entities, also on the depth analysis of the external and internal environment that provides a certain level of development and implementation of innovations in the formation of a marketing strategy for innovative development of the subject and gives the

opportunity to exercise control the final result for the main functional areas with the participation of a number of indicators. The estimation of quality of marketing innovative processes development for the leading enterprises of aviation branch in Ukraine is carried out. It is revealed the reasons for the low quality of the implementation of the marketing strategy for innovative development of the enterprises under investigation, which are inadequate and irrational use of scientific, technical, innovative and marketing potential by most enterprises. It is proved that the overwhelming majority of aviation industry enterprises do not use marketing tools of innovative development in their activity. Further scientific research has been noted, which will be aimed at developing the concept of a marketing strategy for the innovative development of aviation enterprises in Ukraine on the basis of public-private partnership.

**Keywords**: marketing strategy, aviation industry enterprises, innovative development, innovative activity, marketing innovations

#### **References:**

- 1. Prokopenko, N.S. and Vyklyuk, M.I. (2012), *Rehuliuvannia innovatsijnoi diial'nosti pidpryiemstv transportnoho mashynobuduvannia* [Regulation of innovative activity of enterprises of transport machine building], Liha-pres, L'viv, Ukraine.
- 2. Hryhor, A. V. (2005), "Study of tool marketing strategies", Aktual'ni problemy ekonomiky. vol. 1, pp. 47–52.
- 3. Kaparulina, I.M. (2013), "Enterprise development: concept and technology of research", [Online], available at: http://pidruchniki.com/2015060964960/ekonomika/rozvitok\_pidpriyemstva/ (Accessed 4 Aug 2017).
- 4. Kotler, F. P. (2006), Marketing Management, Pyter, Sankt-Peterburg, Russia.
- 5. Norton, D. and Kaplan, R. (2010), *Sbalansyrovannaia systema pokazatelej. Ot stratehyy k dejstvyiu* [Balanced indicator system. From strategy to action], Olympus Business, Moscow, Russia.
- 6. Stradzes Rule, Wikipedia article [Online], available at: http://pidruchniki.com/2015060964960/ekonomika/rozvitok\_pidpriyemstva/https://ru.wikipedia.org/wiki (Accessed 5 Aug 2017).



# Modern Economics №5(2017) Electronic Scientific Professional Edition

### CONTENTS

THE BANKING SYSTEM OF UKRAINE: REALITIES AND PROSPECTS	6
Volosovych S., Vasylenko A. CROWDFUNDING AS AN INNOVATIVE METHOD FOR FINANCING PROJECTS	13
Holovko M.  EVALUATION OF THE STRUCTURE AND DYNAMICS OF TAX REVENUES TO THE CONSOLIDATED BUDGET OF UKRAINE	20
Kovalchuk I.  TAXATION ANALYSIS OF SMALL ENTERPRISE SUBSIDIARIES IN UKRAINE	29
Kovtunenko K., Nesterenko O. THE STRATEGY OF CHOOSING AN ALTERNATIVE SOURSE OF FINANSING FOR THE ENTERPRISE INNOVATIVE ACTIVITY	36
Lazarieva O. THE NEWEST VECTORS OF DEVELOPMENT AGRICULTURAL LAND-TENURE IN TERMS OF DECENTRALIZATION	50
Litvak A., Shyshpanova N.  FORMATION OF INCOME OF LOCAL BUDGETS IN FINANCIAL INSTABILITY CONDITIONS	58
Mankuta A., Lysenko S. THEORETICAL AND PRACTICAL ASPECTS OF ORGANIZATION THE CREDIT POLICY IN BANK	67
Motchaniy V. FINANCING TRENDS OF EXPENDITURE AT THE STATE BUDGET IN UKRAINE	73
Poltorak A. FINANCIAL MECHANISM OF CRISIS MANAGEMENT OF INDUSTRIAL ENTERPRISE	81

Prokopenko N., Kovalenko O.	
STRUCTURAL-FUNCTIONAL DIAGNOSTICS FOR THE	
DEVELOPMENT EFFICIENCY LEVEL AND IMPLEMENTATION OF	
MARKET INNOVATIONS IN THE CONTEXT OF THE MARKET	
STRATEGY OF THE AIRCRAFT INDUSTRY ENTERPRISES	
INNOVATION DEVELOPMENT	89
Sardak S., Samoilenko A.	
FEATURES OF REGIONAL POLICY FORMATION OF	
INTERNATIONAL MIGRATION REGULATION	101
Syrtseva S., Cheban Y.	
METHODOLOGICAL APPROACHES TO THE FIXED ASSETS	
AUDITOF AGRARIAN ENTERPRISES	111
Sus T.	
THE ROLE OF FINANCIAL MECHANISM IN INNOVATIVE	
DEVELOPMENT OF AGRICULTURAL SPHERE	122
Hrystenko O., Lapin V.	
COMPLETION FEATURES OF LOCAL BUDGETS OF UKRAINE IN	
THE CONDITIONS OF EURO INTEGRATION	130
Shyshpanova N., Shcarlet T.	150
SYSTEMMENT THE INDICATORS SYSTEMATIZATION OF	
FINANCIAL RELIABILITY ESTIMATES OF INSURANCE	
COMPANIES	140