

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
MYKOLAYIV NATIONAL AGRARIAN UNIVERSITY



# Modern Economics

*Electronic Scientific Edition on Economics*

*Issued 6 times per year*

Issue 4 (2017)

Mykolayiv  
2017

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Recommended for the Internet and distributed by the Scientific Council of  
Mykolayiv National Agrarian University (min. # 1, 29.08.2017).

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.

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JEL Classification: G31, G39

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## BENCHMARKING ROLE IN THE CAPITAL CONTROL OF THE ENTERPRISE

**Introduction.** In conditions of severe international competition and the global trend of transition to an innovative way of development, the creation of a sustainable economic system is impossible without the formation of an effective innovation mechanism.

**Purpose.** The main purpose of benchmarking is to detect negative outcomes in the values of comparable indicators and the causes of such deviations and to develop proposals for their elimination. The purpose of the article is to study theoretical views on the economic nature of benchmarking and to substantiate its role in the process of controlling capital of an enterprise.

**Results.** As a result of the study of essence, key elements of benchmarking, its role in the process of controlling capital of the enterprise is substantiated, which manifests itself in continuous monitoring and implementation of the best results of the functioning of capital and experience in managing it. It was found that in

order to improve the efficiency of the process of controlling the capital of an enterprise, it is not sufficient to compare the indicators of its functioning with the indicators of other enterprises. It is also necessary to create a monitoring system that will ensure that deviations of the planned performance indicators of capital are dealt with and assess their significance.

**Conclusions.** Benchmarking is a useful tool for controlling capital of an enterprise, especially in a situation where it is necessary to review the internal efficiency of an enterprise and identify new priorities. Comparison of indicators of physical, financial and intellectual capital constituents allows us to understand the vulnerable and rational aspects of its functioning in comparison with enterprises of the same industry and region. Prospects for further research in this area are the definition of types of benchmarking, the peculiarities of their technology.

**Keywords:** *benchmarking, controlling, enterprise capital, enterprise, comparative analysis.*

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## C O N T E N T S

<b>Berezhnyuk I., Kolyada S.</b> INTERNATIONAL APPROACHES TO FORMING BALANCE BETWEEN SIMPLIFICATION OF FOREIGN TRADE PROCEDURES AND PROVISION OF ECONOMIC SECURITY OF THE STATE .....	6
<b>Vyshnevskya O., Voloshyna V., Harina Y., Vyshnevskya A.</b> PRIORITIES OF RATIONAL NATURAL RESOURCES MANAGEMENT .....	14
<b>Hariaha L.</b> IMPROVEMENT OF MANAGEMENT OF FINANCIAL RESULT OF THE BANK .....	23
<b>Gevlych L., Gevlych I.</b> AUDIT METHODS: INTERNATIONAL AND NATIONAL INTERPRETATION .....	35
<b>Hnatyshyn L.</b> ORGANIZATIONAL ASPECTS AND PROCEDURE OF FINANCIAL REPORTING FORMATION .....	43
<b>Holovko M.</b> CONCEPTUAL APPROACHES TO REFORMATION OF TAX SYSTEMS .....	52
<b>Grytsaenko M.</b> SOCIAL CAPITAL OF TERRITORIAL COMMUNITIES AND THEIR ASSOCIATIONS .....	63
<b>Demkovich O.</b> METHODS OF PROMOTING SOCIAL ASSISTANCE FOR PAYMENTS INCOME .....	75
<b>Zadorozhna R.</b> FEATURES OF CALCULATING OF FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED IN THE SYSTEM OF NATIONAL ACCOUNTS .....	82

<b>Maslyk R.</b> MODES OF MODERNIZATION OF THE SYSTEM OF FINANCIAL PROVISION OF SOCIAL PROTECTION OF UKRAINE'S POPULATION .....	93
<b>Naumik-Gladka K.</b> MARKETING AND PSYCHOLOGICAL ASPECTS SPA-INDUSTRY ACTIVITY IN HOTEL COMPLEXES .....	100
<b>Nelipovych O.</b> CUSTOMS FORMALITIES AT AVIATION TRANSPORT IN UKRAINE	107
<b>Prokopyshyn M., Sus T.</b> MAIN DIRECTIONS OF AGROINDUSTRIAL COMPLEX DEVELOPMENT IN GLOBALIZATION CONDITIONS OF UKRAINE ..	114
<b>Sus T.</b> CONCEPTUAL ASPECTS OF INNOVATIVE DEVELOPMENT FINANCING IN AGRARIAN SPHERE .....	122
<b>Shpykuliak O., Prutska O., Suprun O.</b> BASES OF FORMATION OF INSTITUTIONAL SAFETY AT THE AGRICULTURAL ENTERPRISES IN CONDITIONS OF TRANSFORMATION .....	130
<b>Janusz Nesterak, Malinowska O.</b> BENCHMARKING ROLE IN THE CAPITAL CONTROL OF THE ENTERPRISE .....	142