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CONTENT

SECTION OF HISTORICAL SCIENCES

Kazimi P. RELIGION AND ACTIVITY "DIASPORES" (topic for discussion).....	3	Yeremeyeva I., Savchenko L. CO-EXISTING: THE EVERYDAY LIFE OF THE JEWISH AND UKRAINIAN ACTORS OF THE DNIEPER UKRAINE IN THE SECOND HALF OF THE XIX EARLY XX CENTURY	8
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SECTION OF SOCIAL AND ECONOMIC SCIENCES

Benchak O. INSTITUTIONAL, SOCIO-ECONOMIC AND SOCIO-CULTURAL DIMENSIONS OF CROSS-BORDER INTERACTIONS FROM THE PERSPECTIVE OF SYSTEMS THEORY	13	Kovaleva I. THE PRODUCE ORGANIC PRODUCT OF MILK STOCK-BREEDING	32
Chorny O. ECONOMIC MACRODEPARTMENTS IN THE STRUCTURE OF UKRAINIAN CLASSICAL UNIVERSITIES	19	Koval N. ASSESSMENT OF THE LEVEL OF THE STATE SUPPORT FOR FARMS' ACTIVITIES AND FINANCIAL CONDITION.....	35
Akimova M., Persiyantseva S. THE ATTITUDE OF MODERN YOUTH TO MORAL TRAITS	24	Kovergina A., Lapshin V. MODERN TRENDS IN THE DEVELOPMENT OF MARKETING COMMUNICATIONS AT AN AGRO-INDUSTRIAL ENTERPRISE.....	42
Grudcyna L. ÚSTAVA JAKO PRÁVNÍ NÁSTROJ ŘÍZENÍ OBČANSKÉ SPOLEČNOSTI, OD BURŽOAZIE KE STŘEDNÍ TŘÍDĚ	26	Sezonov V. FUNDAMENTALS OF LEGAL REGULATION OF DOCUMENT FLOW IN UKRAINE.....	44
Karsekina T. STATE SUPPORT FOR THE DEVELOPMENT OF THE AGRICULTURAL MACHINERY MARKET AT THE PRESENT STAGE.....	30	Torbis O. COOPERATION OF INVESTIGATIVE AND OPERATIONAL UNITS IN THE PROCESS OF CONDUCTING INVESTIGATIVE ACTIONS IN THE CRIMINAL PROCESS OF UKRAINE.....	53

fourthly, the development of waste-free technologies in the production of dairy products, involving an in-depth level of processing both raw milk and secondary milk resources;

fifth, the modernization of the material and technical base of dairy cattle breeding and the processing industry, which involves not only improving the quality indicators of the industry's development, but also introducing progressive technologies and innovative developments;

sixth, the production of import-substituting types of dairy products and cheese-making products based on the use of advanced technologies, in particular, the production of soft cheeses of various fractions in the Altai Territory;

seventh, optimization of the logistics infrastructure, which implies the development of a warehouse network in the main zones for the production of cheeses with a long ripening period; butter, as well as certain types of whole milk products;

eighth, the need for investment resources for the development of the industry is substantiated.

On the basis of the calculations, proposals are substantiated for the development of the market for raw milk and dairy products in the context of the localization of the raw material base and processing facilities of the dairy industry in the region, taking into account the placement of pedigree livestock of the corresponding specialization.[4]

We have proposed a number of directions for the development of the market for raw milk and dairy products.

Adaptation of the participants of the milk and dairy products market, in our opinion, will increase not only its investment attractiveness, but will also make it possible to more effectively respond to changes in market conditions. The target indicator for the implementation of the proposed areas is to increase the share of natural dairy products with an expanded range.

In the current environment, modernization of production, increasing the efficiency of the dairy industry and financial recovery of its participants, increasing milk production, improving the quality of dairy products and reducing the existing dependence on imports

are impossible without the participation of the public sector.

Altai Territory has favorable conditions for organizing the production of environmentally friendly dairy products. With the rational use of the available resource potential of the Altai Territory, it is possible to develop this industry, provide the population with high-quality dairy products and find their place in the world market through the export of environmentally friendly products.

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ASSESSMENT OF THE LEVEL OF THE STATE SUPPORT FOR FARMS' ACTIVITIES AND FINANCIAL CONDITION

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Abstract

In the article it has been determined that the agriculture like the entire economy of Ukraine, is going through a difficult period. Although such a decline in production, which occurred in the period of the perestroika, did not happen, but the results of activities are quite uneven over the years and tend to decline over the last few years. Scientific discussions are conducted on the predominance of management forms, comparing the efficiency of corporate and private property, as well as small and large forms of management.

The problem is exacerbated by the fact that the financial condition of farmers depends on the macroeconomic situation, which is confirmed by foreign studies, namely on the specific policy of the state support. Scientists have

concluded that in the United States, unlimited individual land ownership has provided a gradual, long-term development of a large-scale economy in agriculture through the use of the capital and technology. In contrast, land reforms in India, especially those which limit farm size, are holding back the agricultural productivity growth, limiting the achievement of large-scale economies and capital accumulation.

Thus, it is necessary to study the assessment of the level of the state support for the farms' activities and financial condition the most typical small enterprises. Regarding the financial condition, for the purposes of this study, we took indicators of the reflection of capital movements in the availability and allocation of funds, the structure of the financial balance sheet, actual and potential resource opportunities for expanded reproduction.

Scientists have fully covered the state of farmers' finances and their place in the state economy, but the changing economic environment and Ukraine's course towards European integration require constant monitoring of this process. Therefore, the problems of analysing the farms' activities and financial condition are always relevant.

For most agricultural regions of the country, farms are one of the main activities and a significant element of the agricultural production system. The main difference between farms and other forms of management is that, in the conditions of the given limited capital resources, they try to achieve maximum profits in the long run, which is a prerequisite for continuous operation.

Approximately 11% of all agricultural enterprises and farms are concentrated in Vinnytsia region. Some farms have land holdings of up to 500 hectares, and a significant criterion starts with 50 hectares. Quite a significant (20%) share of farms has a land bank of 1-2 thousand hectares.

The main components of organizing the analytical assessment of farms, which will improve its viability, have been also distinguished. The methodological bases of the study are the following research methods: synthesis, abstraction, generalization, induction, deduction, statistical analysis, identification of logical and causal relationships.

The structure of production cost (works, services) of agriculture in the agricultural enterprises including farms has been viewed. In particular, statistical data on their number, production, sales, financial resources in use have been revealed, some forms of capital movements have been studied. The system of state support for farms, including Vinnytsia region, has been considered. Measures are proposed to stabilize the competitive environment for farms among various forms of management in Ukraine, based on the study of foreign experience.

It has been found out that the financial crisis has hit small businesses the hardest, making it harder for them to attract external financing, including tight credit requirements.

For this reason, abroad in the analysis of financial security of farmers turn to trade-offs between profitability, ecosystem services and other social factors, which is a fundamental prerequisite for sustainable agricultural development. The holistic approach to assessing farm productivity in the production, social, financial and environmental dimensions is being developed.

The given in the article offers are expected to contribute to the expansion of scientific ideas and practices on the farms' activities and financial condition, be useful in developing regional and national programmes for sustainable development of the agricultural sector and small business.

Keywords: farms, financial results, state policy in agriculture; state support; agriculture; management, assessment of activities.

Introduction.

The development of the agricultural sector has led to the emergence of various organizational and legal forms of entrepreneurship in agriculture – starting with individual entrepreneurs ending with farms, private enterprises, companies, associations and so on. However, the key, well-established forms are farming and company. Farming is considered one of the most common forms of entrepreneurial activity in the agricultural sector. The main advantage of farms is the ability to combine effectively the entrepreneurial initiative of the peasants, their economic opportunities with the interests of the state, the social sphere and lifestyle of the peasants.

For the most of the agricultural regions of the country, farms are one of the main activities and an important element of the agricultural production system. The main difference between farms and other forms of management is that in the conditions of limited capital resources, they try to receive maximum profits in the long run, which is a prerequisite for steady operation [12].

Agriculture, like the the entire economy of Ukraine, is going through a difficult period. Although

such a decline in production, which occurred in the period of the perestroika, did not happen, but the results of activities are quite uneven over the years and tend to decline over the last few years. Scientific discussions are conducted on the predominance of management forms, comparing the efficiency of corporate and private property, as well as small and large forms of management.

In this discussion the government has sided with small businesses, encouraging them in every way through special state support programs. The justification of such strategy for farms has to be answered by a scientific generalization of the problem and analyzing their financial condition.

The problem is exacerbated by the fact that the financial condition of farmers depends on the macroeconomic situation, as foreign studies confirm [1], namely on the specific policy of state support. Scientists [2] have concluded that in the United States, unlimited individual ownership of land has provided a gradual, long-term development of a large-scale economy in agriculture through the use of capital and technology. In contrast, land reforms in India, especially those which

limit farm size, are holding back agricultural productivity growth, limiting the achievement of large-scale economies and capital accumulation.

Thus, it is necessary to study the assessment of the level of the state support for the farms' activities and financial condition the most typical small enterprises. Regarding the financial condition, for the purposes of this study, we took indicators of the reflection of capital movements in the availability and allocation of funds, the structure of the financial balance sheet, actual and potential resource opportunities for expanded reproduction.

The purpose of the article is to study the main components of assessing the level of the state support for farms and their financial conditions, the analysis of their changes in recent years and to determine the factors influencing the effective management of state funds to develop this form of management in Ukraine.

Analysis of recent researches and publications. Problems of the financial conditions of the agricultural sector and the peculiarities of the state support are studied by many scientists, in particular: G. Kaletnik [8], V. Zbarskyi, V. Horov, T. Kalashnikova, M. Malik, O. Borodina, I. Prokopa O. Radchenko [15], O. Podolianchuk [12], O. Ilchuk [6], and others, and analytical support of this process is conducted by N. Hudzenko [4], L. Gutsalenko [5], V. Zhuk, N. Zdyrko [5], M. Demianenko, V. Mazur [11], P. Sabluk, N. Pravdiuk [14], T. Mulyk [14], N. Koval [10] and others.

The scientists have fully exposed the state of farmers' finances and their role in the state economy, but the changing economic environment and Ukraine's course towards European integration require constant monitoring of this process.

Therefore, the problems of assessing the level of state support for the farms' activities and financial condition are always relevant.

Presentation of the main results of the research.

Farming, according to the Law of Ukraine "On Farming" dated 19.06.2003 № 973-IV, is a form of entrepreneurial activity of citizens connected with the creation of a legal entity who have expressed a desire to produce marketable agricultural products, to process and sell them, in order to receive a profit on land provided to them for farming.

The efficiency of each farm largely depends on the thorough and timely mobilization of financial resources and their proper use to ensure the normal process of production and expansion of production assets. In this regard, the efficient organization of financial activities plays an important role for each farm.

The farm operates in terms of self-sustaining. All costs are covered by the farm with its own income and other sources not prohibited by law [12].

We agree with G.M. Kaletnik's opinion that the current state of agriculture in Ukraine is characterized by a number of problems that hinder its successful development [8].

In agriculture one of the promising areas of creating a competitive market environment is the development of small business, the most important component of which are farms. Nowadays, it is clear that the success of market transformations in the agricultural sector will be largely determined by the way the potential of farming can be realized.

The main difference between farms and other forms of management is that, in case of limited capital resources, they try to achieve maximum profits in the long run, which is a prerequisite for continuous operation.

The place of farms in the structure of the agricultural companies of Ukraine has presented in table 1.

Table 1.
Number of enterprises which perform agricultural activities in 2013-2018, due to the organizational and legal forms of management, units

	2013	2014	2015	2016	2017	2018
Total	49046	46199	45379	47697	45558	49208
Companies	8245	7750	7721	8700	6967	9956
Private enterprises	4095	3772	3627	3752	3215	4845
Cooperatives	809	674	596	738	448	488
Farms	34168	33084	32303	33682	34137	33164
Державні підприємства	269	228	241	222	199	188
Other forms	1460	691	891	603	592	567
Farms, %	69,7	71,6	71,2	70,6	74,9	67,4

Source: compiled by the author according to the State Statistics Service [7]

Approximately 6% of all agricultural enterprises and farms are concentrated in Vinnytsia region.

Economic instability causes high risk of economic activity, and therefore, there are threats to financial security on farms. Under these conditions, farm owners face many problematic issues regarding the assessment of the financial condition of the enterprise. Among them are the following: strategic managed development of the enterprise in a certain direction, tactical goals and methods for achieving them, the optimal composition and amount of resources to achieve business goals,

ways for optimizing solvency, creditworthiness, financial stability, business activity, cash flow and financial results.

There are a large number of methods of financial analysis, which are offered by the authors in scientific journals and used in practice by the subjects of the analysis, but all they are built taking into account the regulation requirements. The method of conducting an in-depth analysis of the financial and economic condition of insolvent enterprises and organizations of the analy-

sis consists of two parts: analysis of the financial condition and analysis of production and economic activities of the enterprise [13].

Let us analyze the main indicators of the structure of production cost (works, services) of agriculture in the agricultural enterprises, table 2.

It should be noted that the distribution of the cost structure of agricultural enterprises and farms is almost similar, but the structure of direct material costs in

farms should be analyzed more detailed. Thus, we can observe a much smaller amount of feed costs 3.6% in the structure of the production cost of farms, while in the structure of the production cost of agricultural enterprises, these costs are 11.7%.

The costs of fuel and lubricants in the structure of production costs of farms are higher by 13.7% than analogous costs of agricultural enterprises 8.8%.

Table 2

The structure of the production cost of agricultural products (works, services) in agricultural enterprises in 2018

	Agricultural enterprises		including farms	
	mln. UAH..	in % to conclude	mln. UAH	in % to conclude
Costs - total	442993,4	100,0	68397,4	100,0
Direct material costs - total	247997,2	56,0	41524,8	60,7
including				
seeds and planting materials	35963,5	8,1	7585,1	11,1
forage	52036,9	11,7	2434,2	3,6
of which are purchased	22866,8	5,2	1195,8	1,7
other agricultural products	6496,9	1,5	330,9	0,5
mineral fertilizers	57695,7	13,0	13150,0	19,2
fuels and lubricants	39035,6	8,8	9362,3	13,7
electricity	3920,3	0,9	424,4	0,6
fuel and energy	4898,6	1,1	385,2	0,6
parts, repair and construction materials	21335,5	4,8	4266,8	6,2
Direct labor costs	25234,7	5,7	3467,8	5,1
Other direct costs – total	95016,8	21,4	15597,1	22,8
Overhead costs - total	74745,0	16,9	7807,7	11,4
payment for services of third parties	34233,5	7,7	4082,0	6,0

Source: compiled by the author according to the State Statistics Service [7]

Having analyzed the structure of the production cost of agricultural products (works, services) in agricultural enterprises and farms, the attention should be paid to the main components, which will reduce their

share.

It is necessary to analyze the amount of borrowed capital (current liabilities) in order to form a balance of financial resources of agricultural enterprises (Fig. 1).

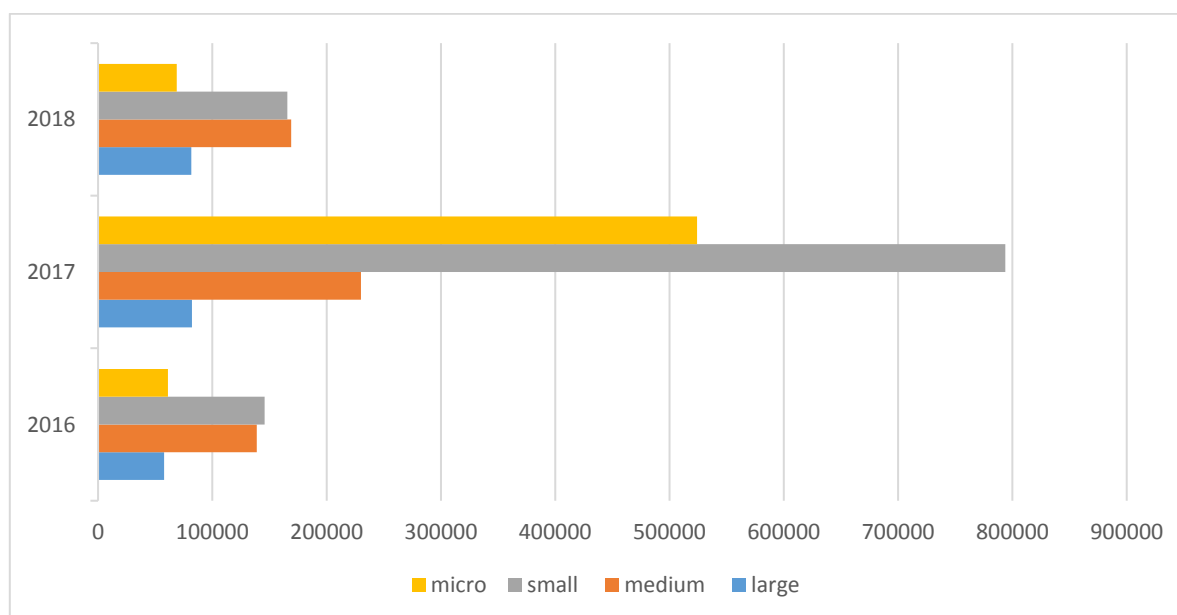


Fig. 1. Balance of financial resources of agricultural enterprises of various management forms (at the end of the year, UAH million)

Source: compiled by the author according to the State Statistics Service and [7; 10, 15].

On the basis of the data of the conducted research, we can claim that the amount of funds rose in the structure of financial resources of micro and small agricultural enterprises increased significantly by 19864.4 for the period of 2016-2018.

In 2018-2020 there is also an increase in budget allocations for the development and support of farmers [10].

Due to the regional state administration [18], according to the results of budget support programmes for farmers in 2018, Vinnytsia region took second place after the Mykolaiv region in terms of the amount of the financial support provided for farmers. Thus, 411 farms of 2350 registered (17.5%) used it. Senior managers emphasize the need to strengthen the work of professionals to increase the number of participants eligible for state support. It is assumed that all major areas of the state support 2019 will be maintained. Upon completion of the adoption of the entire regulatory framework, the specialists of the department will conduct extensive explanatory work for promoting mechanisms to receive state aid for businesses in 2019.

The region has a Programme for the development of private farms, agricultural enterprises in 2016-2020 (modern version in the Resolution of the State Administration of 11.02.2016 №40). In 2014-2016, UAH 4.96 million was allocated and disbursed from the regional budget in this area. 24 farmers and 7 private farms, 5 agricultural cooperatives received soft loans. The loan funds are directed to: construction of vegetable storages, purchase of cattle and breeding stock of pigs, purchase of equipment for harvesting and processing of milk, reconstruction of dairy farms, purchase of equipment for processing of agricultural products, refrigeration plant for livestock farms. In 2017, the programme allocated UAH 1.0 million, the trend also continued in 2018 [10].

The programme on reduction of equipment cost functions most successfully. According to the Ministry of Agriculture [16], it has already been used by 1,830 farms in Ukraine and 2,900 units of equipment have been purchased. The amount of compensation amounted to UAH 211 million. And the most willing were in Vinnytsia region - 163 agricultural enterprises. Agrarians of Vinnytsia region received almost UAH 16 million for reimbursements. Gardeners of Vinnytsia region received about UAH 7.7 million as a partial compensation for the purchased planting material.

Partial compensation of the cost of the purchased agricultural machinery and equipment for domestic production is provided to farms on a non-refundable basis in the amount of 40% of the cost of the purchased machinery and equipment excluding VAT specified in the acceptance certificate and other documents confirming payment through the state bank.

Under the budget programme “Financial support for agricultural producers” support is provided and distributed:

- in the direction of “Partial compensation of the cost of agricultural machinery and equipment of domestic production” in the amount of 25% of the cost;
- in the direction of “Financial support for the development of farms” in the amount of 15% of the cost [17].

In 2020 the Government also approved the procedure for receiving state support for farmers and cooperatives in which they participate in accordance with the budget programme 1201150 “Financial support for agricultural producers”. Resolution №447 “On Amendments to the Procedure for Using Funds Provided in the State Budget for Financial Support of Farm Development” dated 03.06.2020, the Cabinet of Ministers determined the procedure for receiving state support in the main areas. Resolution №447 amends the Resolution of the Cabinet of Ministers №106 dated February 7, 2008, which provided for state support in previous years.

UAH 4 billion is provided in the state budget to implement the programme. The Ministry of Economic Development, Trade and Agriculture of Ukraine distribute funds in the framework of the programme. Financing should be carried out in accordance with the Resolution of the Cabinet of Ministers of 19.02.2020 №109 and the order of the Ministry of Economic Development dated 10.04.2020 №687. There are six main areas and programmes for which state support is provided (Fig. 2).

The financial support for the development of farms in 2020 is planned to gain 380 million UAH.

State support will be provided:

1) A farm, which has a net income from sales of products (services) for the last year up to UAH 20 million by:

- budget subsidy for keeping cattle (UAH 5,000, but not more than UAH 250,000 per farm, owned by 5 cows, identified and registered in accordance with the law, for each available cow as of August 1 of the current year);

- partial reimbursement of expenses related to the provided agricultural advisory services (payment of 90% of the cost, but not more than UAH 10,000 for agricultural advisory services);

- budget subsidy per unit of cultivated land (1 ha) - to newly created FG (UAH 3,000 per 1 ha, but not more than UAH 60,000 per farm).

2) agricultural service cooperative, which includes one or more farms, by reimbursing 70% of the cost of domestic machinery and equipment purchased, both at their own expense and for credit (up to 3 million, per cooperative) [19].

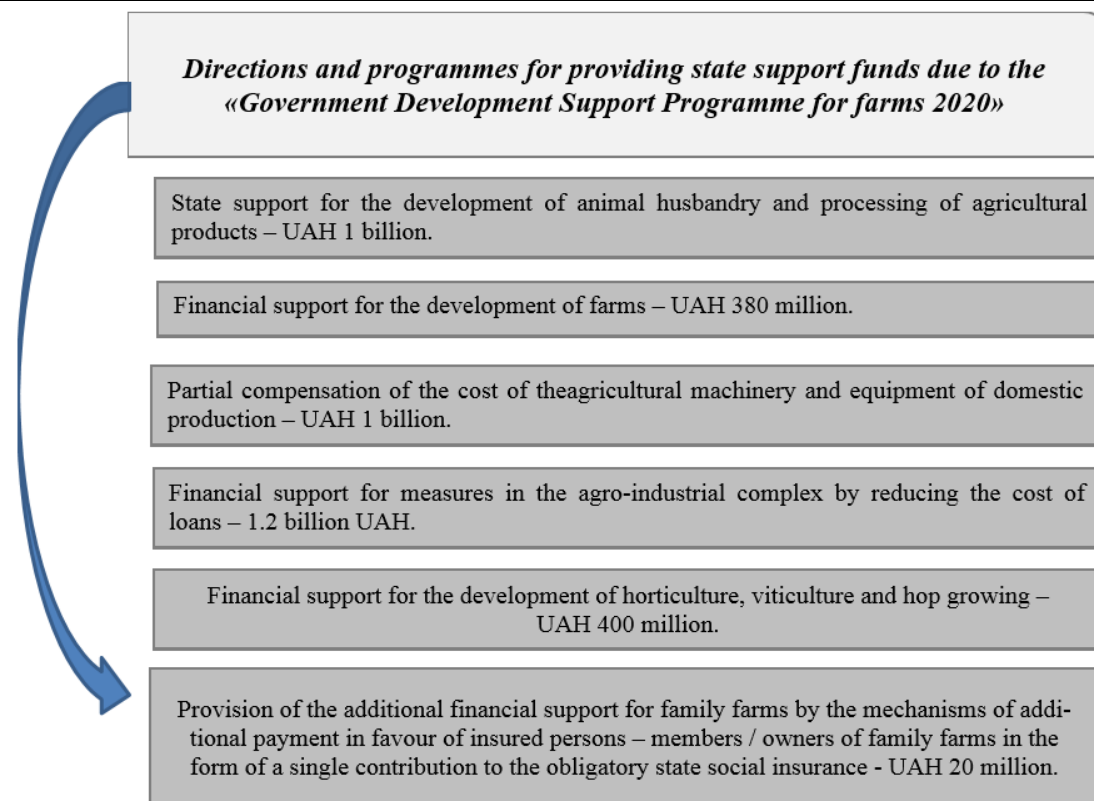


Fig.2. Directions of financial support for the development of farms

Source: formed by the author according to [17, 19].

The deadline for submitting documents for state support is as follows: budget subsidy for keeping cattle – by October 1, to the commission of the Ministry of Economy; partial reimbursement of expenses related to the provided agricultural advisory services – by November 1 to authorized banks; financial support of agricultural service cooperatives - by October 1 to authorized banks; budget subsidy per unit of arable land (1 ha) – a newly created farm – monthly to the regional branches of the Ukrainian State Farm Support Fund [17].

For better understanding and generalizing the problems of farmers, the Fund has implemented the system of electronic accounting of the farmers' applications. The register of exporters and investment projects has been created. Such measures are aimed at ensuring the rapid establishment of mutually beneficial cooperation between Ukrainian farmers and foreign partners. The project «Creation of the All-Ukrainian Network Business Incubator for Diversification of Agricultural Production and Development of Cooperation in Rural Areas» was developed and submitted to the Ministry of Regional Development for the project competition that can be realized at the expense of the European Union.

Taking into consideration the data obtained in 2019, it has been determined that the financial crisis has affected small businesses the most, due to the fact that it is more difficult for them to attract external financing, including tight credit requirements.

So, abroad to analyse the financial security of farmers foreign scientists turn to trade-offs between profitability, ecosystem services and other social factors, which is a fundamental prerequisite for sustainable

agricultural development. The holistic approach to assessing farm productivity in production, social, financial and environmental dimensions is being developed [2].

Typical financial performance indicators are supplemented by the subgroup which covers financial performance, food production levels (standardized due to the energy consumption), social characteristics (age, level of education, level of business cooperation), working hours on the farm and public availability and environmental quality (including the regulation of the climate and water quality).

The analysis has proved the connection of the expansion of the system of indicators with positive links between production, profitability and predicted levels of the environmental or organic farming measures.

In general, using the example of the EU countries, the database of farmers, which includes introducing a free identification procedure in a single register, is being built. An individual entrepreneur or legal entity creates a personal e-account and automatically receives information about all types of the state aid, criteria for participation in programmes and the opportunity to apply for participation online [10].

In order to better understand and generalize the problems of farmers, the Fund has introduced a system of electronic accounting of applications of heads of farms. A register of exporters and investment projects has been created. Such measures are aimed at ensuring the rapid establishment of mutually beneficial cooperation between Ukrainian farmers and foreign partners. The project "Creation of the All-Ukrainian Network Business Incubator for Diversification of Agricultural Production and Development of Cooperation in Rural

Areas" was developed and submitted to the Ministry of Regional Development for a competition of projects that can be implemented at the expense of the European Union.

In its place, the Ministry of Agrarian Policy will receive the system for identifying each recipient of the state aid on a territorial basis, as well as a base of the production structure, specialization, production volumes, availability and need for resources.

Analysis of foreign experience [1; 2; 3] shows that in their attempts to increase the viability of family farms, the governments of agrarian countries have chosen a number of approaches that can be also extended in developing countries.

To improve the organizational and financial structure of farms, it is necessary to improve communication processes within farms and between farmers' organizations, enterprises, social funds to establish common priorities for agricultural development in identifying and / or developing, adapting and expanding innovations.

For most countries there is also a need to determine the national priorities as for the functions and goals of small and family rural entrepreneurship and to formulate proper public policies (management, economic environment, protection of property rights and a favourable regulatory framework) [10].

Conclusions. The further balanced development of the agricultural sector of the economy is aimed at providing at the solution of economic, social and environmental problems. The most promising forms of production in Ukraine are the development of small and medium-sized businesses. For their effective functioning and increasing competitiveness the state support has become an objective necessity. Thus, the main users of the state support programmes should be small and medium-sized agricultural producers (farms) located in rural areas where they perform their economic activities.

We should also promoted inclusive rural consultancy; development of the market of services to expand the agricultural knowledge, which are key for innovation and sustainable practice of farmers, to form innovative potential by the means of education and training with special attention paid to women and youth in education, exchange of experience and organized training.

The efforts should be focused on improving the functioning of markets for production, financial services to overcome market failures, including the creation of the conditions for fair trade between small farmers and agribusiness, and democratic control of markets.

These key success factors range from determining critical areas of intervention, such as research and enlargement, to more procedural needs, such as creating an overall favourable environmental policy and ensuring inclusiveness in any process. For national policy the efforts of strengthening the family farmers hate to be directed both in the right directions and in the right processes.

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СОВРЕМЕННЫЕ НАПРАВЛЕНИЯ РАЗВИТИЯ МАРКЕТИНГОВЫХ КОММУНИКАЦИЙ НА АГРОПРОМЫШЛЕННОМ ПРЕДПРИЯТИИ

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MODERN TRENDS IN THE DEVELOPMENT OF MARKETING COMMUNICATIONS AT AN AGRO-INDUSTRIAL ENTERPRISE

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Аннотация

В данной статье рассмотрены современные тренды в развитии маркетинговых коммуникаций в агро-промышленном секторе на примере предприятия АО «Тепличное». Проведен анализ всех используемых коммуникаций и предложены направления их совершенствования на основе формирования интегрированной модели.

Abstract

This article discusses current trends in the development of marketing communications in the agro-industrial sector on the example of AO «Teplichnoe». The analysis of all used communications is carried out and the directions of their improvement on the basis of formation of the integrated model are offered.

Ключевые слова: маркетинг, маркетинговые коммуникации, продвижение, реклама.

Keywords: marketing, marketing communications, promotion, advertising.

Понятие «коммуникация» в маркетинг пришло из области социальной психологии. Корни этого понятия лежат в латинском языке, в котором слова «com» и «munis» имеют буквальный перевод: «с людьми». В самом общем смысле под коммуникацией понимают процесс передачи послания, имеющего эмоциональное или интеллектуальное содержание, в котором участвуют две стороны: отправитель и получатель. Отсюда следует, что важнейшим средством коммуникации являются контакты между людьми. В процессе этих контактов происходит обмен информацией [1, с.64].

В маркетинге под коммуникацией понимают процесс передачи сообщения от производителя к аудитории с целью представить товар (услугу) или компанию в привлекательном для целевой аудитории свете. Аудиторией, с которой устанавливаются коммуникации, могут быть потребители, сфера торговли, служащие компании, акционеры, государственные учреждения и группы общественности. Несмотря на то что наиболее действенным

средством коммуникации являются личные контакты, для доведения информации компании до её аудитории и продвижения товаров организации используют специальные инструменты. Эти инструменты называют маркетинговыми коммуникациями, их делят на четыре вида:

- рекламу;
- стимулирование сбыта и продаж;
- связи с общественностью;
- личные продажи.

Данные четыре вида маркетинговых коммуникаций являются основными. Но следует отметить, что в настоящее время активно развиваются формы коммуникаций, использующие одновременно несколько или все основные виды маркетинговых коммуникаций и позволяющие за счёт этого достичь синергического эффекта. К ним относят: брэндинг, спонсорство, выставки и ярмарки, мерчандайзинг [4, с.329].