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СУЩНОСТЬ ПОНЯТИЯ «ЭКОНОМИЧЕСКИЙ МЕХАНИЗМ РАЗВИТИЯ ПРЕДПРИЯТИЯ»

***Аннотация.** Рассмотрено, уточнено и дополнено понятие «экономический механизм развития предприятия» на основе анализа исследуемого понятия. Под рассматриваемым понятием предлагается понимать целостную систему экономических методов, способов и рычагов, которые реализуют воздействие управленческой системы на управляемую с целью перехода последней в новое, более качественное состояние, вследствие чего повышается эффективность функционирования предприятия.*

***Ключевые слова:** механизм, хозяйственный механизм, экономический механизм, организационно-экономический механизм, обеспечение развития предприятия.*

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***Анотація.** Розглянуто, уточнено і доповнено поняття «економічний механізм розвитку підприємства» на основі аналізу досліджуваного поняття. Під даним поняттям пропонується розуміти цілісну систему економічних методів, способів і важелів, які реалізують дію управлінської системи на керовану з метою переходу останньої в новий, більш якісний стан, в результаті чого підвищується ефективність функціонування підприємства.*

***Ключові слова:** механізм, господарський механізм, економічний механізм, організаційно-економічний механізм, забезпечення розвитку підприємства.*

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THE ESSENCE OF THE NOTION «THE ECONOMIC MECHANISM OF ENTERPRISE DEVELOPMENT»

Abstract. The notion «Economic mechanism of enterprise development» has been considered, specified and complemented on the basis of analysis of this concept. The notion has been proposed to be understood as an integral system of economic methods, ways and key factors that realize the impact a management system on a managed one in order to transform the latter into a new, more qualitative state which leads to higher efficiency of enterprise activities.

Key words: mechanism, economic mechanism, organizational and economic mechanism, ensuring the development of an enterprise.

Statement of the problem. At present under the conditions of the crisis, which is observed in the economy of the Ukraine in recent years, the effectiveness of the activity of many enterprises considerably was reduced.

In connection with this vital problem becomes control of the development of enterprise, whose solution will ensure an increase competitor ability and effectiveness of its functioning in the market environment. All this is reached with the aid of the formation of the scientifically substantiated economic mechanism of the development of enterprise, which determines the totality of the actions, directed toward an improvement in the position of enterprise on the market, the standard of modernization, living of personnel and others.

First of all with the formation of economic mechanism it is necessary to determine, that it is and of what elements consists.

Analysis of recent studies and publications. To the theoretical to the bases of the development of economic mechanisms dedicated their works many researchers, such as A. Belyayev, I. Buleev, S. Voyevodin, O. Kendyukhov, A. Kuhlmann, Yu. Lysenko, B. Rayzberg, V. Fedorovich and other.

On the basis of the analysis of contemporary economic literature it is possible to draw the conclusion that the researchers use different concepts: “economic mechanism”, “economic mechanism”, “organizational-economic mechanism”.

In table 1 are given the basic versions of their determination. However, in spite of adequate scientific experience, there is no unanimous opinion among the researchers. Therefore essence and

concept “economic mechanism of the development of enterprises” require refinement.

The wording of the objectives of the article. On the basis structural-linguistic and etymological analysis to refine concept “economic mechanism of the development of enterprises”.

Summary of basic material investigations. In the initial stage of a study it is necessary to clearly determine category “mechanism” and its origin.

In the broad sense “mechanism” is the internal device of any apparatus, which sets it in action. The explanatory dictionary of the Russian language [24] defines mechanism as “system, device, determining the order of any of form activities”.

This concept was borrowed by economists from the mechanics and in the general case it indicates system it is sectional, converting motion some it is sectional in the required motion of others, moreover there are input and output components [25]. Later by economists this concept was applied to the economy. Contemporary economic dictionary considers this category as the sequence of states, processes, which define by themselves any action, phenomenon, and as system, device, determining the order of any of form activities [26].

Thus, it is possible to draw the conclusion that any mechanism is the specific totality or placenta vatelnost of actions or phenomena.

In work [3] mechanism of control is considered as by corres. vetstvuyushchiy to each historical epoch and to each stage of historical development the method of organizing management of enterprise with the characteristic of it forms, the methods and the ways of control on the basis of social relations.

On the basis table 1 it is possible to draw the conclusion that the economic mechanism is the widest concept and must ensure cooperation of that controlled and manager of systems.

Thus, under the economic mechanism we will be pony mother the totality of economic methods and levers, organiza of the tsionnoy structure and control, forms and methods of production, lawful forms, with the aid of which realize the economic laws in force under the specific conditions, producing process.

Many authors in their studies examine concept “economic mechanism”.

Table 1

**Versions of concept “economic mechanism”, “economical mechanism”,
and “organizational-economic mechanism”**

№	Authors	Determination of the concept	Special features
1	2	3	4
<i>«Economic mechanism»</i>			
1	B. Rajzberg [1]	The totality of organizational structures, concrete forms and methods of control, and also lawful forms, with the aid of which realize the economic laws in force under the specific conditions, the process of the reproduction.	the totality of the elements
2	I. Lomakina [2]	Method of management with the characteristic of it relations, the forms and the methods of action on the production, the organizational structure of control and the conditions of the attraction of people to the labor.	the method of the management
3	N. Sogomonova [3]	Totality of economic methods and levers, organizational structure and control, forms and methods of production, oriented for the public needs.	the totality of the elements
<i>«Economical mechanism»</i>			
1	L. Pavlova [4]	The following elements are included: planning and prognostication, the organization of public process, economic stimulation, price formation, the financial- credit mechanism.	the totality of the elements
2	O. Kozlova [5]	Integral system of in the form two interacting subsystems - functional and ensuring.	the system
3	V. Moskalenko [6]	Integral system on the base of purposeful, functional subsystems and subsystems of the guarantee.	the system
4	S. Voevodin [7]	Totality of the elements: administration, rate setting and the calculation of results and expenditures, profit and loss accounting responsibility and material encouragement; the organizational, resource and information input.	the totality of the elements
5	S. Ivanova [8]	The component of the economic mechanism. Is the totality of economic methods, ways, forms, tools, levers of action on the economic relations and the processes, proceeding in the enterprise.	the totality of the elements

Extension Table 1

1	2	3	4
6	A. Kolyada [9]	Totality of the forms of the organization of the economic relations, which appear with respect to formation, distribution, use and the reproduction of resources for purposes of reaching the necessary conditions of the social and economic development of economic subject, in accordance with the constantly changing needs.	the totality of the forms
7	T. Goloschapova [10]	The production and economic activity without the dependence rel.un. of form, which possesses universal sign, universal property: this is the always conversion of economic resources into the specific economic product.	activity
8	A. Kulman [11]	It is determined either by nature of initial phenomenon or by eventual result of a series of phenomena. By constituent elements always simultaneously come out initial phenomenon, and completing phenomena, and entire process, which occurs in the interval between them.	the totality of the economic phenomena
9	N. Sogomonova [3]	The dialectical system of economic levers and methods, which realizes the influence of the manager of system on that controlled with the aid of the totality of the basic control functions, directed toward the guarantee of uninterrupted and effective functioning of the enterprise.	the system
«Organizational-economic mechanism»			
1	Yu. Lysenko, P. Egorova [12]	Formation system of purposes and stimuli, which makes it possible to convert in the process of working activity the motion of the material and spiritual needs of the members of society for the motion of the means of production and its eventual results, directed toward the satisfaction of the effective demand of the users.	the system of purposes and stimuli
2	E. Shahieva [13]	Mechanism of interrelation and interaction of the organizational structure of control and organization of the processes of decision making with the methods, the approaches and the rules of management, directed toward its most effective functioning and development as a whole.	the mechanism of interaction
3	M. Vihrov [14]	The system of economic levers, with the aid of which are organized both the external and internal economic relations.	the system of the economic levers
4	A. Kulman [11]	Specific totality or the sequence of the economic phenomena.	the totality of the phenomena

1	2	3	4
5	B. Milner, A. Kochetkova, D. Levchuk [15]	Totality of the elements of the organization of the process of decision making; the distribution system and guarantee with resources; the basic methods of action on the object of the administrations, which, in accordance with the separation accepted, include different methods of control, for example, administrative- organizational and economic.	the totality of the elements
6	O. Fedorovich [16]	The complex interdependent totality of elements - it is organizational, economically, and the sometimes and technologically connected together subsystems of the lower level	the totality of the elements
7	B. Rajzberg [1]	Totality of organizational structures and concrete forms and methods of control, and also the lawful forms, with the aid of which they realize in the economic laws in force under the specific conditions, the process of the reproduction.	the totality of the structures
8	G. Astapova [17]	System of the elements of organizational and economic action on the administrative process.	the system of the elements
9	O. Eremenko- Grogorenko [18]	System of the technological, economic, organizational and social blocks, which include their elements.	the system of the blocks
10	T. Shilova [19]	The totality of methods and ways, which give the possibility to enterprise to have steady position on the market, to draw and to preserve the users in the implementation of the basic purpose of their activity.	the totality of methods and ways
11	A. Novikov [20]	The system of the functional mechanisms of control, the totality of the elements (tools, methods, methods, rules and procedures) of the administrations, which can become the mechanisms of control after in small enterprise they will appear the corresponding production, organizational and other structures.	the system; the totality of the elements
12	T. Kravtsova [21]	The composite (most active) part of control system, which ensures action on the factors, on state of which depends the result of the activity.	the part of control system
13	A. Goncharuk [22]	System of methods, operations, levers, organizational structures and their interrelations, which determine the content of control process and in the totality of those solving its basic task.	the system of the methods
14	V. Danilenko [23]	Relations between the people for the purpose of the organization of the production of material goods and services; the important element of economic system, the intermediate component between the technical and economic and production relations, the organizational form of the development of productive forces.	the element of the economic system

So, authors [4, 5] consider economic mechanism as the component part of the economic mechanism, that is the totality of the subsystems, which ensure its functioning. In the composition of functional subsystems they include planning and prognostication, the organization of public process, economic stimulation, scientific and technical progress, management of the quality of production, the economical utilization of resources and others. But in the composition of the ensuring subsystem financing is isolated. To the view of the author, in this approach are not substantiated the chosen subsystems, in them the purposes of function and their guarantee are interwoven. There are no subsystems of lawful and information input.

Is deprived of this deficiency the definition, proposed in work [6]. The author proposes him in the form three subsystems: purposeful, functional and ensuring. However, functional and ensuring subsystems need clear differentiation, be absent such functions as prognostication, regulation, price formation, analysis and calculation. Lawful and information input also is not taken into account.

More contemporary approaches to the treatment of economic mechanism are proposed in works [10, 11]. The authors consider this concept as the activity, which converts resources into the product or service. This approach is not concrete, in the formulation be absent control function, the system of purposes and economic levers.

Some economists [3, 8] propose other approaches to the determination of this concept. Data of determination are more complete and include such elements as economic methods, levers, methods, forms. So, author [8] considers economic mechanism as the totality of the elements, which act on the economic processes, proceeding in enterprise. By author [3] this concept is considered as the system of economic levers and methods, which realize action by the manager of system on that controlled.

Also in the economic literature frequently is used concept “organizational-economic mechanism”. On the basis of the analysis of literary sources [1, 11-23] it is possible to draw the conclusion that the organizational-economic mechanism includes not only forms, methods, forms and control functions, but also administrative apparatus. It, in contrast to the economic mechanism, the people and organizational factor, which fulfill control function, includes.

On the basis the analysis of experiments also it is possible to draw the conclusion that the majority of the authors approach the determination of the essence of economic mechanism and organizational-economic mechanism through the concepts “system” and “the totality”. For further refinement of the essence of economic mechanism it is necessary to determine the values of data of concepts.

System - this unity, which consists of the interconnected parts, each of which introduces something concrete into the unique characteristics entire [28, p. 694].

Economic system is the part of the system of higher order - social and economic.

These are the complex, probabilistic, dynamic system, which covers the processes of production, exchange, the distribution of material goods [29].

Economic system they frequently represent as interaction of two subsystems: controlled (object of control) and controlling (subject for administration). Totality - the set of the elements, which possess some general properties, essential for their characteristic, but it is not compulsory by system properties [29]. In connection with the fact that economic mechanism by many authors is considered as the part of the system of management of enterprise, it will be expedient to approach its determination with the aid of the systems approach.

Thus, on the basis structural-linguistic and etymological analysis it is possible to draw the conclusion that widest is the concept “economic mechanism”. Economic mechanism is the component part of the economic mechanism of enterprise and is the integral system of economic methods, ways, forms and levers, which act on economic relations and processes, proceeding in enterprise, with the aid of the control functions for purposes of economic development and effective functioning of enterprise.

In the following stage of the refinement of concept “economic mechanism of the development of enterprise” it is necessary to analyze concept “development”.

In general form development is the process, directed toward a change in the material and spiritual objects for the purpose of their improvement [30].

L. Melnick defined him as the irreversible, directed, regular variation in the system on the basis of the realization of the internally inherent

in its mechanisms of self-organizing [31, p. 23]. Thus, the basic properties of development are irreversibility, directivity, regularity, and also ordering and the active role of the internal mechanisms of self-organizing.

Yu. Maslichenko [32] in their work by development propose to understand “passage from one qualitative state to another” [33, p. 419]. However, from this definition it is not clear, to what state converts the enterprise, as its development is considered.

Among the contemporary domestic authors it is worthwhile to isolate the definition of organizational development by author [33], which considers it as the system of the planned internal organizational measures, directed toward the optimization of the functioning of the organization of the relatively existing and expected states of its environment [33, p. 263].

V. Zabrodskiy and N. Kizim [34, 35] propose narrower concept “development of economical- production systems”, by which propose to understand “the process of passing economical- work the vodstvennoy system into the new, more qualitative state due to the piling up of quantitative potential, change and complication of structure and composition, as a result of which it rises its ability to resist to the destructive effect of external environment and effectiveness of functioning” [34, p. 6].

To the view of the author, this determination does not entirely clearly represent the process of the development of enterprise, since the process of development is not always connected with the complication of structure and composition of enterprise; however, its basic principles can be used in further study.

Is deprived of this deficiency the definition, proposed by Raevneva [36], which proposed its own author's determination for this category. By development enterprise propose understand unique process transformation open system in space and time, which characterize permanent change global purpose its existence way shaping new dissipative (connected with expenditure) structure and its transfer in new direction functioning [36, p. 108].

On the basis above-enumerated scientific sources [30-36] it is possible to draw the conclusion that development - these are the process of changes, passage from one state to another, that more advanced, qualitative by in comparison with previous state.

Conclusions. Thus, on the basis structural-lingvistic and etymological analysis by the author is refined and is augmented concept

“economic mechanism of the development of enterprise”. By concept in question it is proposed to understand the integral system of economic methods, ways and levers, which realize the action of administrative system on that controlled for the purpose of the passage of the latter into the new, more qualitative state, in consequence of which rises the effectiveness of the functioning of enterprise.

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УДОСКОНАЛЕННЯ ОЦІНКИ ФІНАНСОВОГО СТАНУ ПІДПРИЄМСТВА

***Анотація.** Запропоновано удосконалену методику оцінки фінансового стану підприємства за допомогою матричного моделювання. Методика передбачає побудову матриць, що характеризують окремі аспекти фінансового стану: ліквідність та платоспроможність, рентабельність, фінансову стійкість, ділову активність та майновий стан підприємства. Також обґрунтовано підхід до визначення інтегральної оцінки фінансового стану на підставі результатів розрахунку матриць.*

***Ключові слова:** матричне моделювання, фінансовий стан, ліквідність, рентабельність, фінансова стійкість, ділова активність, майновий стан підприємства.*

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СОВЕРШЕНСТВОВАНИЕ ОЦЕНКИ ФИНАНСОВОГО СОСТОЯНИЯ ПРЕДПРИЯТИЯ

***Аннотация.** Предложена усовершенствованная методика оценки финансового состояния предприятия с помощью матричного моделирования. Методика предусматривает построение матриц, характеризующих отдельные аспекты финансового состояния: ликвидность и платежеспособность, рентабельность, финансовую устойчивость, деловую активность и имущественное состояние предприятия. Также обоснован подход к определению интегральной оценки финансового состояния на основе результатов расчета матриц.*

***Ключевые слова:** матричное моделирование, финансовое состояние, ликвидность, рентабельность, финансовая устойчивость, деловая активность, имущественное состояние предприятия.*