Збірник наукових праць

Національного університету державної податкової служби України

Електронне наукове видання

№ 2

Ірпінь — 2016

Збірник наукових праць Національного університету державної податкової служби України: електронне наукове видання [Електронний ресурс] / Університет державної фіскальної служби України; гол. Ред..: Л.Л. Тарангул. — 2016. - № 2. — Режим доступу http://www.nbuv.gov.ua/e-journals/Znpnudps/index.html. — Заголовок з екрана.

Схвалено Вченою радою Університету державної фіскальної служби України, Протокол № 12 від 14 грудня 2016 року

Редакційна колегія не завжди поділяє позицію авторів.

За точність викладеного матеріалу відповідальність покладено на авторів.

Рукописи рецензуються редакційною колегією.

Зміни тексту та скорочення, що впливають на зміст матеріалів, а також їх перейменування вносяться редакцією за погодженням авторів.

При передруку матеріалів посилання на «Збірник наукових праць Національного університету державної податкової служби України» обов'язкове.

Адреса редакції: вул. Університетська, 31, м. Ірпінь, Київська обл., 08201, Україна

E-mail: finansyzbirnyk@gmail.com

© Університет державної фіскальної служби України

Редакційна колегія:

Тарангул Л.Л., доктор економічних наук, професор, заслужений діяч науки і техніки України (голова редакційної колегії);

Онишко С.В., доктор економічних наук, професор (заступник голови редакційної колегії);

Алексеєнко М. Д., доктор економічних наук, професор;

Андрущенко В. Л., доктор економічних наук, професор;

Белінська Я. В., доктор економічних наук, професор;

Береславська О. І., доктор економічних наук, професор;

Брітченко І.Г., доктор економічних наук, професор;

Варналій З. С., доктор економічних наук, професор;

Внукова Н. М., доктор економічних наук, професор;

Воронкова О. М., доктор економічних наук, професор;

Кірєєва О. Ф., доктор економічних наук, професор;

Коваленко Ю. М., доктор економічних наук, професор;

Корнєєв В. В., доктор економічних наук, професор;

Кужелєв М. О., доктор економічних наук, професор;

Лісовий А. В., доктор економічних наук, професор;

Нейкова Л. І., доктор економічних наук, професор;

Опарін В. М., доктор економічних наук, професор;

Павлов К. В., доктор економічних наук, професор;

Пасічник Ю. В., доктор економічних наук, професор;

Ріппа С. П., доктор економічних наук, професор;

Сорокіна Т. В., доктор економічних наук, професор;

Швабій К. І., доктор економічних наук, професор;

Житар М.О., кандидат економічних наук; (відповідальний секретар).

ЗБІРНИК НАУКОВИХ ПРАЦЬ НАЦІОНАЛЬНОГО УНІВЕРСИТЕТУ ДЕРЖАВНОЇ ПОДАТКОВОЇ СЛУЖБИ УКРАЇНИ

Галузь науки: економічні науки

Засновник та видавець Університет державної фіскальної служби України

Електронне наукове № 2, 2016 видання

УДК 33 + 657

3MICT

| Бедринець М.Д. Фінансова політика як інструмент антикризового фінанс | ового |
|---|-------|
| регулювання на рівні держави | 8 |
| <i>Бедринец М.Д.</i> Финансовая политика как инструмент антикризи фінансового регулирования на уровне государства | сного |
| Bedrinets M.D. Financial policy as tools of anti-crisis financial regulation sosi | |
| economic processes at the state level | |
| <i>Береславська О.І.</i> Діяльність банків на ринку цінних па України | _ |
| Береславская Е.И. Деятельность банков на рынке ценных бумаг Украинь | л21 |
| Bereslavska O.I. Bank activity in the securities market of Ukraine | 21 |
| Білозубенко В.С. Національна система знань:загальна концепція і прин побудови в умовах глобалізації | |
| Белозубенко В.С.Национальная система знаний:общая концепция и прин построения в условиях глобализации. | ципы |
| Bilozubenko V.S.National system of knowledge :basic concept and principl | |
| construction in the context of glglobalization. | |
| Воронкова О.М., Янченко А.Ю. Діяльність страхових компаній в україн реаліях: фінансовий аспект | |
| Воронкова Е.Н., Янченко А.Ю. Деятельность страховых компані | |
| украинских реалиях:финасовый аспект | 44 |
| Voronkova O.M., Yanchenko A.Y. Activity of insurance companies in ukr | |
| realities: financial aspect | |
| 1 | |

| Воронченко О.В., Іванова А.І.Роль та значення містобудівної діяльності на |
|--|
| ринку нерухомості |
| Воронченко А.В., Иванова А.И.Роль и значение градостроительной |
| деятельности на рынке недвижимости |
| Voronchenko O.V., Ivanova A.I. The role and importance of urban development in |
| the property market |
| |
| Герасимук І.В., Радченко О.Д. Окремі економічні аспекти податку додано |
| вартості у сільському господарстві України |
| Герасимук І.В., Радченко О.Д. Некоторые экономические аспекты налога на |
| добавленную стоимость в сельском хозяйстве Украины78 |
| Gerasimuk I.V., Radchenko O.D.Some economic aspects of value added tax in |
| agriculture of Ukraine |
| |
| Дем'янчук О.О. Заощадження домогосподарств України: чинники |
| особливості, тенденції96 |
| <i>Демьянчук Е.А.</i> Сбережения домохозяйств Украины: факторы, особенности |
| тенденции |
| Demyanchuk O.O Household savings of Ukraine: factors, features, trends96 |
| |
| Калач Г.М., Холявко К.О. Зовнішньоторговельний потенціал України у сфер |
| високотехнологічної продукції |
| Калач А.Н., Холявко Е.А., Внешнеторговый потенциал Украины в сфере |
| высокотехнологичной продукции109 |
| Kalach H.M., Kholyavko K.O. The Ukraine's foreign trade potential in the sphere |
| of high-technological products |
| |
| Капелюш А.А.Ретроспективний аналіз розвитку теорії біхевіористичних |
| фінансів |
| Капелюш А.А. Ретроспективный анализ развития теории бихевиористских |
| финансов. 121 |
| Kapeliush A.A. Retrospective analysis of development of the theory of behavioral finance |
| Tillance121 |
| Клименко Д. Б. Можливості банків по роботі з проблемними кредитами133 |
| Клименко Д. Б. Возможности банков по работе с проблемними кредитами |
| |
| Klymenko D.B. The ability of banks to work with troubled loans |

| <i>Кужелєв М.О., Головенко І.П.</i> Розвиток інфраструктури ринку цінних паперів: сутність та елементи145 |
|---|
| Кужелев М.А., Головенко И.П.Развитие инфраструктуры рынка ценных |
| бумаг: сущность и элементы |
| Kuzheliev M.O, Holovenko I.P. Infrastructure development securities market: |
| essence and elements |
| Пуніна І.О. Бюджетна децентралізація в Україні у контексті європейських тенденцій |
| Lunina I. Fiscal decentralization in Ukraine in the context of european trends156 |
| Мацук З.А Засади класифікації фінансових послуг |
| Мацук З.А.Основы классификации финансовых услуг |
| Matsuk Z.A. Principles of classification of financial services |
| The saw 2.711 The spice of classification of infanctar services |
| <i>Новицька Н. В.</i> Досвід країн ЄС у сфері екологічного оподаткування193 |
| Новицкая Н.В. Опыт стран ЕС в сфере экологического налогообложения |
| Novitskaya N. V. European expereance of environmental taxation |
| Пернарівський О. В.Методи врахування ризиків в ставці дисконтування при аналізі ефективності інвестиційних проектів в Україні |
| Пернаривский А. В.Методы учета рисков в ставке дисконтирования при анализе эффективности инвестиционных проектов в Украине211 |
| Pernarivskyy O. V. Methods of risks consideration in the discount rate at analysis of investment projects efficiency in Ukraine |
| Першко Л.О., Першко О.О. Формування податкової політки України: проблеми та протиріччя |
| Першко Л.А., Першко О.А. Формирование налоговой политики Украины: проблемы и разногласия |
| Pershko L.O., Pershko O.O.Formation of tax policy of Ukraine: problems and contradictions |
| Плигач К. Д. Асиметричність інформаційних ресурсів у процесі відтворення |
| економічного потенціалу сільськогосподарських підприємств237 |

UDK 339.43

Plyhach K.D.

ASYMMETRY OF INFORMATION RESOURCES IN THE PROCESS OF REPRODUCTION THE ECONOMIC POTENTIAL OF AGRICULTURAL ENTERPRISES

The article offers the research of the impact of asymmetric information on the economic potential of the agricultural enterprises. The features of the information potential as a part of economic potential of the company are considered. The characteristic features of asymmetry of information on agricultural market of Ukraine are characterized. Based on the analysis the ways of reducing the asymmetry of information resources ar agricultural exchanges of Ukraine are offered.

Key words: information resource, information asymmetries, commodity exchange, economic potential.

Плигач К. Д.

АСИМЕТРИЧНІСТЬ ІНФОРМАЦІЙНИХ РЕСУРСІВ У ПРОЦЕСІ ВІДТВОРЕННЯ ЕКОНОМІЧНОГО ПОТЕНЦІАЛУ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ

У статті автором досліджено вплив асиметричності інформації на економічний потенціал підприємств сільськогосподарської галузі. Розглянуто особливості інформаційного потенціалу підприємства складової Охарактеризовано прояву економічного потенціалу. особливості асиметричності інформації на агропромислових біржах України на сучасному етапі. На основі проведеного аналізу запропоновано шляху зменшення асиметричності інформаційних ресурсів у діяльності агропромислових бірж України.

Ключові слова: інформаційний ресурс, асиметрія інформації, товарна біржа, економічний потенціал.

Плыгач Е. Д.

АСИММЕТРИЧНОСТЬ ИНФОРМАЦИОННЫХ РЕСУРСОВ В ПРОЦЕССЕ ВОСПРОИЗВЕДЕНИЯ ЭКОНОМИЧЕСКОГО ПОТЕНЦИАЛА СЕЛЬСЬКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЙ

В статье автором исследовано влияние асимметричности информации на экономический потенциал предприятий сельскохозяйственной отрасли. Рассмотрены особенности информационного потенциала предприятия как составляющей экономического потенциала. Охарактеризованы особенности проявления асимметричности информации на агропромышленных биржах Украины на современном этапе. На основе проведенного анализа предложено пути уменьшения асимметричности информационных ресурсов в деятельности агропромышленных бирж Украины.

Ключевые слова: информационный ресурс, асимметрия информации, товарная биржа, экономический потенциал.

Background. Today information is a strategically important socio-political product, which transforms the economy from industrial to post-industrial (information). The ability to collect, store and use information effectively promotes technological progress, increases economic security, is the basis of successful domestic and foreign policy of the company and increases the economic potential in general. Agricultural production is very important component of the national economy, as it creates the quarter of Ukraine's output and a fifth of its GDP. Therefore, the study of information resources as a part of the economic potential reproduction of agricultural enterprises is very important.

However, under the influence of globalization processes the situation where the part of market participants has information which do not have the other interested participants becomes more common. It is called the asymmetric distribution of information resources. Incomplete and no objectivity of information at the market creates the uncertainty of effective use of enterprises' resources. First, information asymmetry manifests itself at the markets with poor infrastructure, particularly in the

agricultural market. This factor determines the relevance of researching the problem of information asymmetry in the process of reproduction of the economic potential of agricultural enterprises.

Recent studies and publications. The current status and problems of the information potential of enterprises, the role of information resources in their economic activities, features of the information economy were explored in works of many scientists, such as: I. Teslenok, M. Kucherenko, R. Mann, R. Marutyan. During the writing an article the scientific researches of agricultural exchanges' operation, as effective tools of information providing of agricultural market, there were reviewed, including: A. Maslak, E. Kyrylyuk, A. Shevchenko, I. Sedikova. However, the problem of asymmetric information at agricultural market used to be more researched, as it has a significant impact on the reproduction of the economic potential of agricultural enterprises.

The aim of the research is to research the causes, manifestations and consequences of asymmetric information resources in the process of reproduction the economic potential of agricultural enterprises.

The main material. During the rapid changes in the global economic environment and dynamically updated information the information potential is an important part of the economic potential of the company. The information potential is a set of organizational and technical information capabilities that contribute to management decisions and influence on the nature of production due to the collection, storage, processing and use of information resources [1, p. 8]. The information resources of the company is an important part of its information potential (Fig. 1).

The information resource is an object of intellectual labor rights that are relevant to the company and if necessary can be used in doing business. For today, information resources are the main factor of production and economic development of the enterprise [3, p. 89]. In turn, the information potential is a promising part of the resource that can be mobilized and used effectively to achieve this goal [4, p. 98]. The information about company's financial and economic situation (information

about the internal environment of company) and the information about the market situation (information about the external environment) creates the information resources of the enterprise.

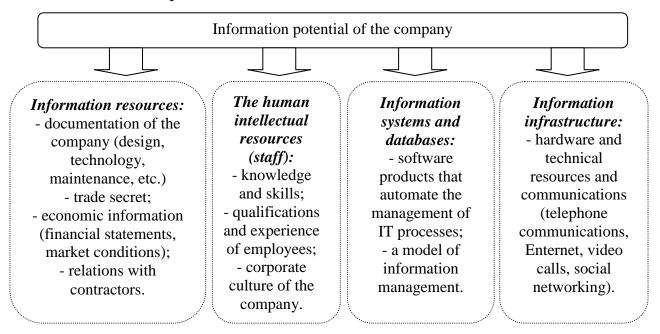


Figure. 1. The information resources as a part of the information potential

* compiled by the author based on [2, p. 125-126]

Formed for today information resources market of domestic agricultural enterprises are not sufficiently effective, as it has the following disadvantages: a) most of the information services provide only reference purposes and are presented as accessible database; b) the technical imperfections of using the communication and information exchange; c) the lack of skilled employees hinders the creation of company's own information base; d) not sufficient level of information systems development some agricultural enterprises due to the lack of information resources impairs the level of customer service; e) not completeness the legal provision of the formation and operation of agricultural enterprises' information systems and infrastructure of domestic market information; f) the asymmetry of information resources at the market creates obstacles in making effective decisions.

The information asymmetry is one of the main obstacles to the growth of the economic potential of agricultural enterprises. The asymmetric information can exists at the market objectively when most market players have equal resources for

advertising and promoting their products. However, market segments are almost equally divided between vendors and more quality products are in a small number of sellers. However, asymmetric information may intentionally created when one seller or a group of sellers, by dividing a part of the market by appointment, promotes less quality product, having the necessary for this resources. As a result the worse product will be sold in larger quantities.

One of the first papers of the asymmetry of information resources was an article of american economist George Akerlof «The lemons market» (1970). Author considered car market and divided sellers into two groups. The first group includes sellers of quality automobiles, which author calls the «plums». The second group includes sellers of low-quality and damaged automobiles («lemons»). When customer does not have full information about quality it is defined as the average value and is perceived as some constant. The piece of quality above this constant is assessed as a quality product and is more expensive.

However, the lack of information about the quality of the product («plums») leads to a significant drop in prices for this product. This is due to the fact that market-based price is determined as the average between the low cost goods («lemons») and high-value and high-quality goods («plums»). As a result, sellers of "plums" are not going to reduce the price and leave the market.

Akerlof is one of the first at the economic literature who found that the lack of information at the market caused its inability to self-regulation with only two driving forces - supply and demand. The existence of asymmetric information at the market is possible because no one can distinguish the low-quality products from the high-quality at the market. However, agents selling less quality products actively promote these products with the help of advertising, forcing the majority of buyers to buy their products. The purchase of lower quality product at a higher price is a result of asymmetric information influence on buyers. For sellers who sell more quality products, the main effects of asymmetric information is the reduction of sales. As a result, if this situation last long enough in the market, it will lead to bankruptcy of sellers of better quality products [5].

The information asymmetry has various forms of influence on the market, namely:

- information asymmetry can lead to the formation of market power sellers. As the obtaining of information by consumers is related to additional costs, it makes sense for them only when the expected benefits exceed the costs of searching for information. The sellers can use the lack of information about consumers' cost-benefit ratio and set the prices of goods and services higher equilibrium;
- the information asymmetry is a source of price discrimination. As ussual, customers are not able to determine the quality characteristics of goods and services by the ratio of «price-quality». It enables vendors to differentiate goods not for real state of their quality parameters, but through simulations, called phantom differentiation;
- the producers of goods and services suffer from existence of information asymmetry. Hidden characteristics of consumers often cause the profit shortfall even for quite influential firms at the market [6, p. 73].

Similar situations arises at the agricultural market also. The development and implement measures of creating transparent domestic agricultural market is very significant task of modern science and practice. The optimization of the functioning the agricultural exchanges is an effective instrument of this implementation. Exchange trading have to ensure the free movement of goods and services; prevent manifestations of price discrimination, monopolistic pressure, asymmetric information, and shady schemes of market transactions; provide an opportunity of state influence on the exchanges processes of economic levers. Exchanges should carry out not only a passive function of "products promotion" but also generate price signals as a result of the interaction of supply and demand for a certain type of agricultural products. As more prices reflect the real supply and demand interaction, as management decisions about the agricultural market will be more exact.

Trading at commodity exchanges can overcome the previously listed forms of influence on information asymmetry at the market, namely:

- concentrating of supply and demand at one place, focusing on trading between buyers and sellers of similar types of goods, which are interested in the conclusion of agreements on the principle of equality of bidders, using of market prices and providing public exchange trade;
- generating of market prices because the real value of the goods is determined only during the competitive bidding. By this way the exchange price differs from the contract prices of the OTC (out of the exchange) market. In exchange trading the price is formed due to competitive actions of buyers and sellers of similar goods, so it correctly reflects the actual state of the market and is a market indicator. In turn, the contract price is determined by two participants: by seller and consumer of goods. So it do not always reflect the market situation;
- to disseminate the information about the situation at the commodity exchange market to all interested entities. It doesn't matter if products sales at commodity exchange or at OTC market, but participants of contractual relations should know the price at commodity exchange market and determine the value of own goods due to this information [7, p. 11].

Exchange trading has several advantages over traditional forms of contractual relations at the agricultural market, but most of them have no practical use. According to official data of State Statistics Committee at the beginning of 2015 in Ukraine there were 555 exchanges, including: universal – 104, commodity and commodity – 391, agro – 24. For comparison, at the beginning of 2014 – 586 exchanges were registered, 107 of them are universal, commodity and commodity - 415, agricultural – 23 exchanges (Fig. 2).

The reducing of the number of exchanges at the beginning of 2015 is caused by data of temporarily occupied territory of the Autonomous Republic of Crimea and the zone of ATO is not taking into account. The main agricultural products selling through the exchange are corn, peas, canola, sunflower seeds (63,3% at the beginning of 2015). All of them are export-oriented cultures.

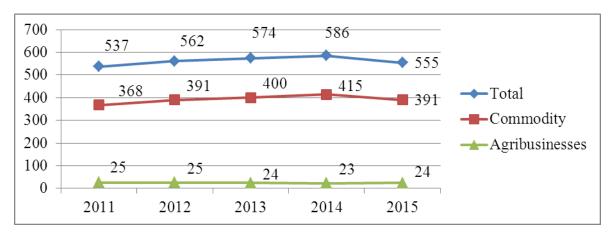


Figure. 2. The dynamics of exchanges in Ukraine for the period of 2010-2015

In comparison with 2013 the volume of concluded transactions of food products increased by 7 times. In general, according to the number of concluded contracts on commodity exchanges in Ukraine more than 50% of them are related to the agricultural products (Fig. 3).

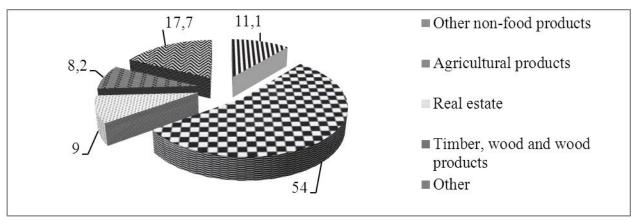


Figure. 3. The structure of the agreements concluded by commodity groups at exchanges in Ukraine at the beginning of 2015

At the same time, the exchange trade of products during 2014 was represented mainly by spot market (65% of all exchange transactions). Among of them the share of sales crops of cereals, legumes and oilseeds was 37,3%, the share of live animals and animal products - 12%. The share of forward contracts in all exchange transactions accounted for 35% (the share deals on crop production of cereals, legumes and oilseeds amounted to 63,3%).

^{*} compiled by the author based on [8]

^{*} compiled by the author based on [8]

At the beginning of 2015 the largest volume of transactions (51,1% of total transactions) were concluded at agricultural markets, 26,8% - at universal and 22% - at commodity and commodity exchanges. Fig. 4 shows the dynamics of overall exchange transactions and transactions of the agricultural production for 2011-2014.

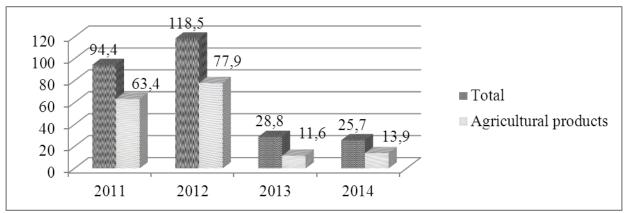


Figure. 4. The dynamic of exchange contracts and contracts based on the agricultural production for 2011-2014, bln. UAH.

The cost of exchange contracts on agricultural products during 2014 (excluding the temporarily occupied territories and zone of ATO) was 13,9 bln. USD. This figure is the highest among the other groups of products.

The trade of agricultural products was carried at more than 400 markets. However, the creating a large number of exchanges has didn't affect on the profitability of sales by agricultural producers, because for the last years with the help of exchange market agriculture producers sold less than 1% of goods [9, p. 46].

The main obstacles to the effective functioning of national agricultural exchanges are the following:

- lack of an effective mechanism of market price regulation, credit and price risks insurance;
- lack of timely and accurate information about the market conditions (especially farmers);
 - inefficient functioning of electronic exchanges (just the function of boards);
 - instability of agricultural development;
 - low level information advisory support;

^{*} compiled by the author based on [8]

- lag in the use of advanced technologies and mechanisms commodity exchange trading etc. [10, p. 162; 9, p. 50].

However, the asymmetry of information resources at agricultural exchanges is a significant deterrent factor of the reproduction of the economic potential of the Ukrainian agricultural enterprises. First, the prices of products are formed not by market rules, but under the administrative influence of the state. During the determine the prices of important types of crops and food the average industry production costs, the minimum level of profitability, the situation on the domestic and foreign market are taken into account. Price is calculated due to the methodology for determining the minimum and maximum intervention prices fixed by government regulation [7, p. 11].

The goods that are the subject of purchase of Agrarian Fund are determined by the Law of Ukraine «On state support of Ukrainian agriculture». There are the certain types of grains and oilseeds, their products, buckwheat and sugar. It is important that their list is determined before the start of new marketing year [11].

In particular, the administrative instruments of regulating the grain market (which are manifested through the introduction of duties or export quotas) caused the stagnation of grain prices. As a result, producers receive less substantial sum for their products. In most developed countries the pricing at the agricultural market is highly influenced by market factors based on the ratio of supply and demand. As a result, the price of goods is fair. Besides, by using futures contracts at exchange the price on the future is fixed.

Therefore, in Ukraine to promote the development of agricultural exchanges by providing the economic interests of producers in terms of trade spot and term contracts, it is appropriate to carry out the following activities:

- consolidation the efforts of state and accredited commodity exchanges towards the development of the exchanges agricultural market;
- introducing a single exchanges electronic trading system of spot and term contracts;

- creation of clearing systems, combined into the main clearing house which will provide necessary guarantees during to cash flow between participants of exchange operations;
 - organization of exchange trading at electronic platform at all levels;
- improvement of existing and development of new legislation that should regulate the work of all exchanges market infrastructure in the implementation of exchange trade [12, p. 13].

The significant amount of transaction (operating) costs is another limiting factor of the reproduction of the economic potential of agricultural enterprises in Ukraine. The cost of monitoring segments of the agricultural market and seeking information about potential clients formes about a third of transaction costs. However, due to the lack of funds and the high value of analytical materials of consulting agencies most farm managers refuse to buy information about the market of agricultural products. Also, for today in Ukraine the unified database of potential contractors for agricultural producers is not formed. The promotional offers in the media don't reflect the real situation at the market (prices are significantly different from reality) [13, p. 310].

One of the approaches of reducing the transaction costs is to reduce the number of intermediaries. By shorting product sales channels it is possible to achieve the following results:

- to eliminate the asymmetry of information at the food market of the region;
- to implement a system of electronic commerce on the basis of existing electronic exchanges, which will reduce the length of channel sales and lead to lower costs for information retrieval;
 - to build vertical marketing system.

These procedures will allow the agricultural producers, processors and area of circulation to integrate, have a greater amount of information and quickly share it [13, p. 311].

Conclusions. The information resources are very important element of the economic potential of agricultural enterprises at the modern market conditions. This

is the company's ability to collect, store and transform existing information for its further use at industrial, commercial and administrative activities. Creating appropriate organizational and economic measures to overcome the obstacles, including improving the management of information resources using at the agricultural exchanges, is the necessary prerequisite for the development of agricultural enterprises.

For today, due to the considerable distance between producers and consumers the market transactions are realized usually between unknown people. The frequent turnover of business partners, producers, sellers and consumers provides non-personal nature of contemporary economic relations. As a result the information asymmetry increases. It affects on the consumer behavior, marketing strategy, the level of competition and, therefore, the efficiency of the market. The creation of a national concept of information agricultural market, optimizing its technical and technological support through modern ways of communication are the prospect of further research.

REFERENCES:

- 1. Atamanchuk Y. Integrating components of the economic potential of agriculture companies / Y. Atamanchuk // Business Navigator. − 2015. − № 1. − P. 6–10
- 2. Teslenok I. The essence and structure of the information potential of the company / I. Teslenok, M. Kucherenko // BusinessInform. 2011. № 6. P. 124–127
- 3. Mann R.V. Features and stages of development of the information society and the information economy / R. V. Mann // Journal of economic reforms. -2013. N_{\odot} 3. P. 89–96
- 4. Marutyan R. Information resources: new approaches to the definition / R. Marutyan // Modern Ukrainian politics. Politicians and political scientists about it. -K., 2009. N = 18 P. 93 104

- 5. Mazurenko V. The impact of asymmetric information on the functioning of commodity markets [Electronic source] / Strategy of Ukraine (economics, sociology, law):. Science. Zh. − №4 − K.: NAU, 2013. − Available from: http://jrnl.nau.edu.ua/index.php/SR/article/viewFile/7098/7943
- Priz A. V. Asymmetry of information in the global economy / A. V. Priz // Bulletin of Dnipropetrovsk University. Series: Innovation Management. – 2014 – Vol. 22, №3. - P. 69-73
- 7. Maslak A. M. The development of exchange trade in agricultural products in Ukraine / A. M. Maslak // Monitoring exchange market. №5. 2014. P. 10–12
- 8. Exchanges Ukraine activities in 2014: report. State Service of Statistics of Ukraine [Electronic source]. Available from: http://www.ukrstat.gov.ua
- 9. Kyrylyuk E. M. The development of exchange trade in agricultural products in Ukraine / E. M. Kyrylyuk // Vestnik of Cherkassky University. Series «Economics». 2015. № 12 (345). P. 46–53
- 10. Shevchenko A. O. The organization and efficiency of trading in agricultural products in Ukraine / A. O. Shevchenko // Economy and management of agribusiness. $-2012. N_{2}9. P. 161-164$
- 11. On the list of objects of state price regulation defining periods of such regulation in the years 2015–2016. The Cabinet of Ministers of Ukraine. № 771, 09.30.2015 [Electronic source]. Available from: http://zakon3.rada.gov.ua/laws/show/771-2015-%D0%BF
- 12. Sedikova I. A. Logistics management information system grain-processing industry: the theory, methodology, practice: Author. Dis. on competition sciences. Degree of Doctor of Economics. Sciences specials. 08.00.04 «Economics and management of enterprises (by economic activity)» / I. A. Sedikova. Kharkiv, 2016. 36
- 13. Yakubenko Y. L. Financial aspect of the transaction costs of agricultural enterprises and ways to reduce it / Y. L. Yakubenko, V. V. Zubchenko // Journal of Kharkov National Technical University of Agriculture Petro Vasilenko. − 2015. − №161. − P. 307–315

Плигач Катерина Дмитрівна — аспірантка кафедри економіки та підприємництва Черкаського державного технологічного університету.

Збірник наукових праць Національного університету державної податкової служби України

Електронне наукове видання

№ 2, 2016

Видавець і виготовлювач

Університет державної податкової служби України вул. Університетська, 31, м. Ірпінь, Київська обл., 08201, Україна