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КАФЕДРА ІНОЗЕМНИХ МОВ



Імус



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CONTENTS

Society. Economy. Technologies and Innovations	5
CRIMINALITY DEVELOPMENT INVESTIGATION AMONG YOUTH ON THE EXAMPLE OF MELITOPOL WOMEN'S CORRECTIONAL FACILITY	6
PERSONAL TRAITS ESSENTIAL FOR A LEADER.....	9
ACCOUNTING AND INTERNAL CONTROL OF PAYROLL IN THE USA.....	11
SOYA-BASED MILK PRODUCTION PROSPECTS AT THE ENTERPRISE.....	13
DEVELOPMENT OF PENETRATION STRATEGY AT VEGETABLES MARKET	15
PROSPECTS OF ENERGY SOURCES IN THE FUTURE	17
THE MODERN SOIL STATE IN ZAPORIZHZHYA REGION.....	19
YOUTH PROBLEMS	21
DEMOGRAPHIC CRISIS IN UKRAINE	23
APPLICATION OF INFORMATION TECHNOLOGIES FOR PRECISION AGRICULTURE	25
PROSPECTS OF MECHATRONICS DEVELOPMENT	26
THE GLOBALISATION OF THE ACCOUNTANCY PROFESSION.....	28
ADOPTION AND APPLICATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN UKRAINE	30
MAJOR CROPS OF BERDYANSK REGION	32
DEVELOPING A PRODUCT STRATEGY FOR FRESH FRUIT.....	34
INTRODUCTION INTO ECONOMICS	36
FOOD ADDITIVES	38
ELECTRICAL HEATING DEVICES: ADVANTAGES AND DISADVANTAGES	40
CHEMICAL PROPERTIES OF SOIL INFLUENCE THE CROP YIELDS	42
WORLD UNEMPLOYMENT PROBLEMS	44
HOW TO MOTIVATE EMPLOYEES	46
BLOGGING IN LEARNING FOREIGN LANGUAGES	46
ENERGY EFFICIENT STREET LIGHTING CONTROL OF RURAL SETTLEMENTS.....	48
THE FORMATION OF A HORIZONTAL STRATEGY OF AGRICULTURAL ENTERPRISES AT THE MARKET OF AVIATION SERVICES	50
ELECTROMAGNETIC RADIATION INFLUENCE ON HUMAN HEALTH.....	53
MANAGEMENT OF ECONOMIC EFFICIENCY AT THE ENTERPRISE.....	55
HOW A UNIVERSITY GRADUATE CAN SUCCEED IN LIFE	57
SKILLS OF SUCCESSFUL PRESENTERS	59
METHODICAL ASPECTS OF EXPENSES MANAGEMENT AT UKRAINIAN ENTERPRISES	61
ACCOUNTING AND ANALYSIS OF FINANCIAL RESULTS	63
UP-TO-DATE SOFTWARE FOR PRECISION CROP PRODUCTION	65
FORMATION OF PRODUCT DEVELOPMENT STRATEGY	67
MAIN PROBLEMS OF THE SEA OF AZOV	69
THE ENVIRONMENTAL IMPACT OF NUCLEAR POWER.....	71
3D PRINTERS INTRODUCTION INTO ENGINEERING INDUSTRY	73
ECONOMIC ASPECTS OF THE DEVELOPMENT AND PREVENTION OF CRIMINALITY AMONG YOUTH OF DONETSK REGION.....	75
STRATEGIES FOR COMPETITIVE ADVANTAGE.....	77
RURAL GREEN TOURISM	79
TIME MANAGEMENT SKILLS AS A KEY TO SUCCESSFUL STUDY	81
THE RESEARCH OF THE DEVELOPMENT AND PREVENTION OF CRIMINALITY AMONG YOUTH IN UKRAINE	83

MARKETING OF FRUITS AND VEGETABLES	85
GESELLSCHAFT. WIRTSCHAFT. TECHNOLOGIEN UND INNOVATIONEN.....	87
VERGLEICHSANALYSE VON VERARBEITUNGSLINIEN FÜR SCHOKOLADE UND SCHOKOLADENPRODUKTE	88
RADIOAKTIVE STRAHLUNG: MECHANISMUS DER GESUNDHEITSBESCHÄDIGUNG UND SCHUTZMAßNAHMEN.....	90
EINFLUSS DER KOSTENRECHNUNG AUF DIE MAXIMIERUNG DES GEWINNS	92
METHODOLOGIE DER IRREFÜHRUNG. FALSCHSPIEL IN DER LEBENSMITTELINDUSTRIE.....	94
ERFORSCHUNG DER VERVOLLKOMMUNGSMÖGLICHKEITEN DER ELEKTROFILTERKONSTRUKTION DURCH UMFORMUNG DER ELEKTRODEN	97
DROGENSUCHT BEI JUGENDLICHEN: ANALYSE DER STEREOTYPEN	99
DIE ERFAHRUNG DER IMKEREI IN DEUTSCHLAND IN BEZUG AUF DIE ENTWICKLUNG DER BIENZUCHT IN DER UKRAINE.....	101
BEWERTUNG DER TRINKWASSERSQUALITÄT IN DER STADT MELITOPOL, UKRAINE.....	103
VORTEILE DER INNOVATIVEN KOMMUNIKATIONSFORMEN IM GESCHÄFTSLEBEN	105
Société. Économie. Technologies et Innovations.....	107
LE TOURISME RURAL COMME UNE NOUVELLE ORIENTATION STRATEGIQUE POUR LE DEVELOPPEMENT DURABLE	108
L'ÉLABORATION D'UNE STRATÉGIE POUR UN AVANTAGE CONCURRENTIEL DE LA PRODUCTION VÉGÉTALE.....	110
LES PERSPECTIVES DU DÉVELOPPEMENT DU VILLAGE UKRAINIEN SUR L'EXPÉRIENCE DES AGRICULTEURS FRANÇAIS EN MATIÈRE D'ÉCO- TOURISME	112
LE MARCHÉ DU LAIT EN UKRAINE: LES EXPORTATIONS ET LES IMPORTATIONS	114
LA RENTABILITE DE L'AUBERGINE DANS LES CONDITIONS FAVORABLES POUR SA CULTIVATION.....	116
L'ANALYSE DES CARACTÉRISTIQUES DE LA COMPTABILITÉ EN FRANCE	119

SOCIETY.

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TECHNOLOGIES AND INNOVATIONS

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CRIMINALITY DEVELOPMENT INVESTIGATION AMONG YOUTH ON THE EXAMPLE OF MELITOPOL WOMEN'S CORRECTIONAL FACILITY

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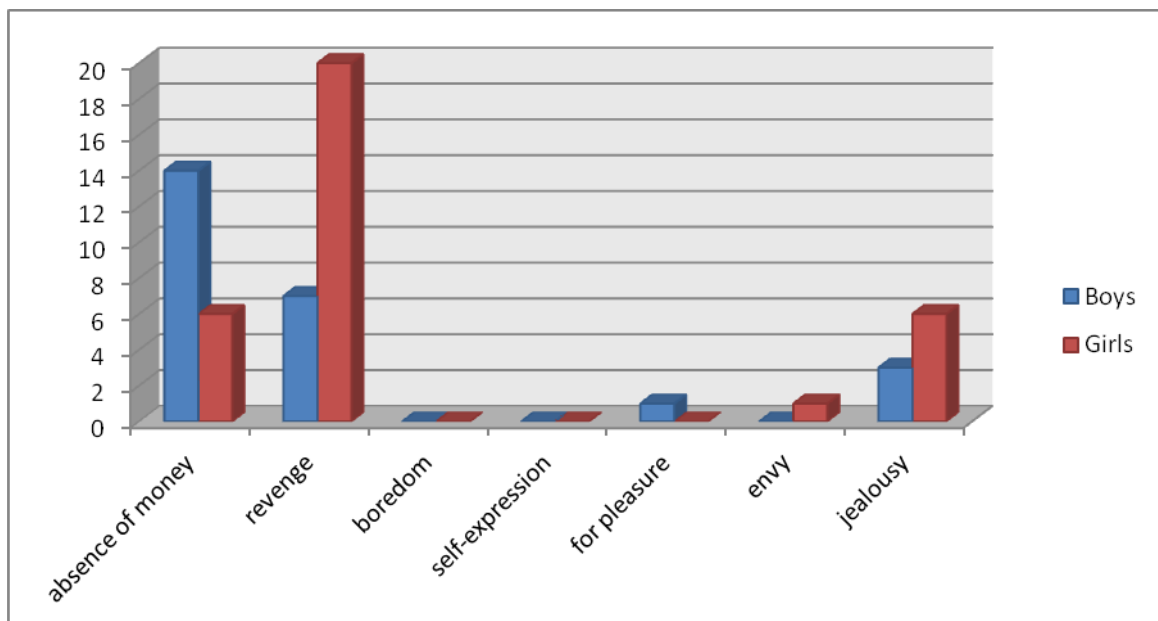
Темою статті є дослідження мотивів, які привели молодих дівчат до Мелітопольської жіночої колонії. Проблеми наркотиків, алкоголю, відсутності уваги зі сторони батьків та суспільства, невміння контролювати себе та оцінювати свої вчинки обговорюються у роботі. В статті надаються дані соціологічного опитування студентів ТДАТУ про їх відношення до правопорушень.

Today Ukraine is one of the most unstable countries in the world. It is observed not only in the economic crisis, financial problems, but also in the behavior of the Ukrainian inhabitants. There has been a great tendency among young people to commit crimes. Lack of education, financial problems, any kind of addiction forces these people to do this unconsciously and each passing day due to the above mentioned reasons, the rate of crimes increases. As a result this situation to a great extent influences on women.

The purposes of our work are to investigate the reasons which have led young girls to Melitopol Women's Correctional Facility; to analyze the attitude of TSATU students' to the offences and to offer our solutions of the problem.

It's considered, that the most serious offenses are perpetrated by women, and if you add adolescence as a period of neurodevelopment, cognitive and behavioral changes, eventually you can receive the perfect crime. The variety of factors can be the cause of crime, starting from anger, banal envy and violence to the protection of dignity and honor.

One of the aims of our work is to understand the reasons of crimes among youth. With this end in view we have conducted a survey among 50 students of TSATU. First of all, we were interested in such question as "If you had a chance to make a crime without any punishment, would you do it?" 23 persons agreed (including 11 boys and 12 girls). The other question was the following "Could you kill a human?" As a result one girl and two boys answered that they could commit this crime. The following diagram shows the reasons, which can motivate youth to perpetrate crimes.



So, analyzing the diagram we can conclude that girls are more dangerous and aggressive than boys. The most frightening fact is that the students of our university concede thoughts about murder.

In Ukraine, there is only one place where girls, serving their sentences are contained - and it's Melitopol women's correctional facility.

Nowadays, there're more than 90 pupils in the correctional facility. There are two 14-year-old girls and others at the age of 16-17. At the age of 13-14 these girls made such serious crimes as brutal murders, robberies and thefts. Tragically, the level of teenager violence has increased dramatically for last years. Moreover, almost all crimes were perpetrated by these girls after intoxication by drugs and alcohol. For someone a bottle of beer was enough to lose control, and others started to drink alcohol with their parents from 7 years old.

Let's analyze the situation. Here is some statistics:

7% - serving sentences for intentional murder and murder in aggravating circumstances, 10% - serving sentences for the grievous bodily harm, 30% - serving sentences for robbery and burglary, 5% - serving sentences for hooliganism, 44% - serving sentences for theft, 4% - serving sentences for drug traffic, transactions with stolen properties, car theft, thefts of important personal documents, etc.

It may seem incredible, but according to the statements of correctional facility employers, most of the prisoners here do not really understand what is good and what is bad. They lived according to the laws of the underworld and all their concepts are misrepresented.

After conducting a research we set a number of factors influencing on youth criminality.

1. Weakness.

It's not easy to keep yourself in the hands, not to demonstrate anger, greed, revenge, but it takes courage and strength to understand that there is something more important.

2. Poor judgment.

Lack of proper education, primitive movies, misunderstanding the role of literature has led a lot of young people to the inability to distinguish between right and wrong. In most cases offenders don't think they are doing something wrong, from their point of view it seems right.

3. Lack of love.

4. Poverty and unemployment.

5. Deprived neighborhoods.

6. TV violence.

7. Being a victim in a chain of events.

Sometimes young people don't want to cause harm, but they are drawn into it by a chain of events that are beyond their control or influence.

8. Poor parenting skills.

It means erratic or harsh discipline, lack of parental control, supervision and conflict with parents, family dysfunction, criminal, anti-social and/or alcoholic parent/s.

Summarizing all above mentioned we made a conclusion that it is necessary to take a set of arrangements.

- First of all parents must take responsibility over their children up to the time when they could stand on their own feet. Parents must provide children with material welfare and give them moral guidance.

- Employment opportunities are to be created by the governments and private entities for youth of employable ages. However, these people must learn to accept whatever work and not yearn for the white-collar employment. The society should also provide youth with professional guidance and counseling services in schools and universities.

- Work and recreational activities should alternate and the youth must take responsibility for their actions. This will help to reduce the level of crimes committed because of gambling. The youth in the universities must be fully engaged in sports and other extra curricula activities; in such case it will be difficult to find time for strikes and other destructive activities.

It is impossible to define the real causes of youth offending. Youth crime is not caused by a specific, easily identifiable list of factors, but by the presence in a young person's life the multiple risk factors, and the absence of protective factors. Different individuals respond to the risk and protective factors in different ways. We consider that the task of our government and society is to do everything for the future development of the youth.

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PERSONAL TRAITS ESSENTIAL FOR A LEADER

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Однією з найважливіших проблем сучасного бізнесу, яка потребує вирішення, є спроможність ефективно здійснювати керівництво. Щоб успішно здійснювати управлінські функції, менеджеру необхідно вміти вести за собою підлеглих. Лідера визначають безліч рис, які впливають на ефективність управління іншими людьми, серед яких можна виокремити такі як завзятість, впевненість у собі, відкритість, реалістичність, жага знань та ін. Виступаючи сьогодні в ролях керуючого, дипломата, вихователя, новатора і просто людської істоти, менеджер, насамперед, виявляє себе як лідер. Лідерські дії в сучасному менеджменті превають у всіх сферах професійної діяльності керівника будь-якого рангу. Ось чому у 21 сторіччі, сторіччі інформації, яка потребує вирішення. ця тема є актуальною і потребує подальшого дослідження.

At all the stages of society development leadership has been in the central place in the system of human values. Power, recognition, respect inevitably associated with such phenomenon, deeply integrated into the moral conscience of society as a criteria for usefulness and effectiveness. Being a leader means to be a successful citizen.

The problem of leadership has been in focus of many scholars' works. Having conducted the scientific resources analysis it can be concluded that this problem has been highlighted and worked out widely by foreign experts represented by R. Tannenbaum , I. and F. Veshlyer Masaryk , Peter Drucker , F. Fiedler , W. Vroom , F. Yyetton , M. Meskon , P. Hersey and K. Blanshard . They worked out the model and put forward the theory that received international recognition and established itself as having true and scientifically sound ideas. Ukrainian and Russian scientists W.Loznytsya, D.Vyhanskyy, V.Vesnyn also contributed to the development of the theory of leadership.

The objective of the research is to highlight the essence of the notion of "leadership" and analyze the scientific resources on the problem.

Leadership has been described as "a process of social influence in which one person can enlist the aid and support of others in the accomplishment of a common task", although there are alternative definitions of leadership. For example, some understand a leader simply as somebody whom people follow, or as somebody who guides or directs others, while others define leadership as "organizing a group of people to achieve a common goal". Everything surrounding us changes in the course of the modernization process. The ongoing business environment is no exception when it comes to this trend. The success in business or industry is mostly dependent on the personality of leader it gets or inherits. The successful implementation of desired leadership techniques is crucial for meeting the changing demands in business. The mystique of leadership makes it one of the most widely debated, studied and sought-after commodities in business.

There are two views into leadership qualities nowadays. The first states that a leader needed to be originally born and that development of necessary qualities is impossible. Another point of view is based on the fact that leadership ability can be developed. However, for this we need to have a good memory and a tendency to productive thinking. These skills are characteristic to many business communication profiles. Leadership skills, especially leadership mastery is being developed in the process of purposeful activity [2].

Strategic leadership refers to a manager's potential to express a strategic vision for the organization, or a part of the organization and to motivate and persuade others to acquire that vision. Strategic leadership can also be defined as utilizing the strategy in the management of employees. It is

the potential to influence organizational members and to execute organizational change. Strategic leaders create organizational structure, allocate resources and express strategic vision. Strategic leaders work in an ambiguous environment on very difficult issues that influence and themselves by occasions and organizations being external to their them. Strategic leadership requires the potential to foresee and comprehend the work environment. It requires objectivity and potential to look at the broader picture. A great leader can make business thrive. Investing in Leadership and Management training is often cited by the businesses as “the best decision ever made,” such is its immediate and long-term impact on all the business in whole [4].

Every manager has personal, professional and business qualities. Personal qualities include high moral standards, physical and psychological health, internal culture, delicacy, friendliness, optimism. The head also needs to possess certain personal qualities and should:

- know names and patronymics of subordinates;
- always greet subordinates ;
- never be angry with others, if it was his own fault;
- never raise his voice during a conversation;
- never remind subordinates about their mistakes and always remember about his own mistakes
- trust his subordinates;
- respond to personal request of his staff;
- give tasks to subordinates politely;
- know all the problems of his subordinates and take them into consideration [3].

Professional qualities include professional competence, erudition, broadmindedness, aspiration to perfection, acquiring new knowledge, search of new forms and methods of work, ability to plan their work. *Business qualities* include: organizational skills, high level of aspiration, determination, courage, communication skills, high level of self-control, risk-taking.

Finally, a good supervisor should serve a good example to his staff. He must work hard, and have a strong sense of responsibility of his company. He must understand the operation of the company, and can do every staff jobs in his department when necessary. That way he may win respect from his stuff as his spirit can motivate them. All in all, a good supervisor treats his workers fairly, cares after their feelings, treat them as family members.

In conclusion it is worth to quote the utterance of the Executive Director Paul Smith of Carnegie: “It takes courage to be a successful leader. It’s up to the business owners and leaders to articulate the strategic goals to the troops and keep morale up. Good leaders need to be able to make the tough choices. We live in a changing world and standing still is not an option” [1].

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ACCOUNTING AND INTERNAL CONTROL OF PAYROLL IN THE USA

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У статті розкривається специфіка нарахування заробітної плати, додаткових виплат працівникам, а також виплат, пов'язаних із заробітною платою (податки та збори), та особливості їх відображення в обліку типової компанії у США. Формулюються основні функції внутрішнього контролю оплати праці.

Introduction. *Payroll and related fringe benefits* are the sum total of all compensation that a company must pay to its employees for a set period of time or on a given date. Its often make up a large percentage of current liabilities (approximated 70% of the company's total cost of operations).

The objective of the research is to determine and study the specifics of payroll accounting and internal control for payroll in the USA.

State-of-the-art of the problem. Among scientists who study payroll accounting and payroll-related liabilities are Harold B. Averkamp, Samuel Brotman, Eris Dicosta, Sam J. Loeb and others.

The main body of the article. The term "*payroll*" pertains to both salaries and wages of employees. *Salaries* are usually associated with "white-collar" workers such as office employees, managers, professionals, and executives. Salaried employees are often paid semi-monthly or bi-weekly and their salaries are often stated as a gross annual (earnings) amount, such as "\$48,000 per year". The "gross earnings" amount refers to the pay an employee would receive before withholdings are made for such things as taxes, contributions to United Way, and savings plans [2].

Wages are often associated with production employees (sometimes they are called "blue-collar" workers), non-managers, and other employees whose pay is dependent on hours worked. The pay for these employees is generally stated as a gross, hourly rate, such as "\$13 per hour". Again, the "gross earnings" amount refers to the pay an employee would receive before withholdings are made for such things as taxes, contributions, and savings plans [2].

The term "payroll" does not apply to payments made for services of professionals such as certified public accountants, attorneys, and architects. Such professionals are independent contractors rather than salaried employees. Payments to them are called *fees*.

Determining the payroll involves computing three amounts: gross earnings, payroll deductions and net pay.

A *gross earnings* is the total compensation earned by an employee. It consists of wages or salaries, plus any bonuses and commissions. Companies determine total wages for an employee by multiplying the hours worked by the hourly rate of pay. In addition, many employers pay overtime rates for work done at night, on weekends, and on holidays.

An employee's salary is generally based on a monthly or yearly rate. The company then prorates these rates to its payroll periods. Most executive and administrative positions are salaried.

Also many companies have bonus agreements for employees. *Bonuses* often reward outstanding individual performance, but successful corporations also need considerable teamwork.

Fringe benefits paid by employers include holidays, vacations, sick days, insurance, retirement plans and profit-sharing plans.

As anyone who has received a paycheck knows, gross earnings are usually very different from the amount actually received. The difference is due to *payroll deductions*. Payroll deductions may be mandatory or voluntary. Mandatory deductions are required by law and consist of FICA taxes, income taxes, unemployment taxes and court-ordered withholdings.

In 1937, Congress enacted the Federal Insurance Contribution Act (FICA). In 1965, Congress extended benefits to include Medicare for individuals over 65 years of age. FICA taxes are designed to

provide workers with supplemental retirement, employment disability, and medical benefits [1]. So, the combination of the *Social Security tax* and the *Medicare tax* is referred to as FICA.

Social Security tax is withheld from an employee's salary or wages and the employer is also required to pay a Social Security tax. In other words, the employer is responsible for remitting to the federal government both the employee and the employer portions of the Social Security tax.

In 2014, the amount of Social Security tax that an employer must withhold from an employee is 6,2% of the first \$117,000 of the employee's annual wages and salary; any amount above \$117,000 is not subject to Social Security tax withholdings.

Medicare tax is also withheld from an employee's salary or wages and the employer is also required to pay a Medicare tax. An employer must withhold 1,45% of each employee's annual wages and salary for Medicare tax. Unlike the Social Security tax, this percentage is applied on every employee's total salary no matter how large the salary might be.

Under the U.S. pay-as-you-go system of federal *income taxes*, employers are required to withhold income taxes from employees each pay period. Three variables determine the amount to be withheld: the employee's gross earnings; the number of allowances claimed by the employee; and the length of the pay period. The number of allowances claimed typically includes the employee, his or her spouse, and other dependents. For example, if the employee earns \$552 per week and has two allowances, the income tax to be withheld is \$49.

Most states require employers to withhold income taxes from employees' earnings. As a rule, the amounts withheld are a percentage of the amount withheld for the federal income tax. There is no limit on the amount of gross earnings subject to income tax withholdings. In fact, under the U.S. progressive system of taxation, the higher the earnings, the higher the percentage of income withheld for taxes.

In addition, the federal government requires employers to pay a federal unemployment tax of 6.0% minus a credit if the employer has paid into a state unemployment fund. This rate is then applied to each employee's first \$7,000 of annual salaries and wages.

The state unemployment tax rate is applied to a *wage base* that is determined by each state.

Voluntary deductions are at the option of the employee. Employees may voluntarily authorize withholdings for charitable organizations, union dues, retirement plans and other purposes. The authorization(s) may be made individually or as part of a group plan. Deductions for charitable organizations are made individually. Deductions for union dues, health and life insurance, and pension plans are often made on a group basis.

Net pay is the amount that remains after withholdings are deducted from an employee's gross earnings. Net pay is also called "take home pay".

In payroll accounting companies must observe the matching principle of accounting. This principle requires a company to match *expenses* to the accounting period in which the related *revenues* are reported.

Internal control for payroll must safeguard company assets against unauthorized payments of payrolls, and to ensure the accuracy and reliability of the accounting records pertaining to payrolls.

Payroll activities involve four functions: hiring employees, timekeeping, preparing the payroll, and paying the payroll. For effective internal control, companies should assign these four functions to different departments or individuals.

Conclusion. Payroll accounting involves more than paying employees' wages. Companies are required by law to maintain payroll records for each employee, to file and pay payroll taxes, and to comply with state and federal tax laws related to employee compensation. Accounting and internal control of payroll should be carried out in any company where there are employees.

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SOYA-BASED MILK PRODUCTION PROSPECTS AT THE ENTERPRISE

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В роботі досліджено науково-практичні особливості виробництва сої в сільськогосподарському підприємстві, склад і структуру витрат на виробництво продукції сої. Запропоновано інвестиційний проект з переробки сої на соєве молоко. Визначено економічну ефективність виробництва нової продукції та обґрунтовано доцільність введення проекту.

Nowadays 75 counties produce soybeans and the largest of which are the United States, Brazil, Argentina and China. Soybeans have the largest share in the structure of the world production among oilseeds. By the end of last season, it accounted about 58% of soy, 13% of rape, and 7% of sunflower [2].

Recent years Ukraine has a tendency to expand the area under culture. In 2005 soybeans were grown on the area of 422 hectares, and by 2012 it had been expanded to 1129 hectares, the total yield increased 2.2 million tons. This level of production in Ukraine gave the leaders of soybean production in the EU and the CIS, and also allows Ukraine to enter the top ten world producers [4].

Today the soybean occupies the fourth place in the world (after maize, wheat and rice) to the total acreage. Soybean production involved more than 200 companies. «Soy business» in a broad sense is the production of soy animal feed, oil, flour, bread, milk, cheese, sausages, called textured soy products («meat»), mayonnaise, yogurt, nuts and so on. Production of certain soy products is a special type of business that requires their investments and equipment. According to the forecasts of Ukrainian Association of soybeans producers and processors in 2015 its production in Ukraine could rise up to 4 million tons including acreage at 2 million hectares. The export of soybeans from Ukraine will increase up to 1.1 million tons. Considering the steady demand for this crop in the world and Ukraine soybean producers can get a great (effect) benefit on its growth. [1]

For «Freedom Farm Terra» company in Melitopol district, Zaporozhye region along with soybean production partial refining to «soy milk» for fattening young cattle has been offered [3]. The strategic advantages of the project are almost unlimited market as soybean processing industry in Ukraine is very weak, and the demand for its products around the world, as shown by the results of market research, characterized by persistent tendency to increase. This project is recommended for the consideration of «Freedom Farm Terra» company because it can solve the problems of unrealized production and fattening of young cattle. Sale price equipment «soy cows» is 14536 thousand. It is assumed that it will work 90 days per year, while the number of employees - 3 men.

According to the Table 1, the proceeds from the sale of milk will be in 1463.1 thousand

Table 1

The economic efficiency of production soybean milk in «Freedom Farm Terra» Company

Indicators	Soy	Soy milk	Change
The volume of production, kg	2438200	73147200	70709000
Sales, kg	2438200	73147200	70709000
Cost, hr. / kg	1,5	0,6	-0,9
Price realization USD.	2,1	0,9	-1,2
Sales revenue, thous.	5120,2	6583,3	1463,1
The full cost of production, thous.	3657,3	4388,8	731,5
Profits from the sale, thous.	1462,9	2194,5	731,6
Profitability of production, %.	39,9	50	10,1

greater than the proceeds from the sale of soy. Profits from sales increased by 731,6 thousand. Profitability index rose by 10.1%.

After calculating the cost of introducing the necessary equipment and manpower, it is important to note the following: at the «Freedom Farm Terra» produce soy milk is more appropriate than to sell soybeans.

In conclusion it should be mentioned that the production cost of soy milk is 2.5 times less than the cost of soybeans. Despite the lower price of the soybeans processing into soy milk is more appropriate due to much larger volume of production. Due to factors such as under-capacity equipment and a small amount of raw materials, these indices may be much higher. Thus, the introduction of the project for «soy milk» can increase not only the economic efficiency of economic activity but enhance competitiveness as well.

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DEVELOPMENT OF PENETRATION STRATEGY AT VEGETABLES MARKET

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Узагальнено теоретичні та методологічні відомості про маркетингову стратегію проникнення за матрицею Ансоффа. Розглянуті сучасні тенденції маркетингових ініціатив на ринках овочівництва в країнах Європи.

Over the years, many definitions of ‘strategy’ have been developed and close examination of such definitions tends to converge on the following – strategy is concerned with making major decisions affecting the long-term direction of the business.

In a strategic role, marketing aims to transform corporate objectives and business strategy into a competitive market position. Essentially, the concern is to differentiate our actives/products by meeting customer needs more effectively than competitors. Marketing strategy can be characterized by: (a) analyzing the business environment and defining specific customer needs, (b) matching actives/products to customers segments and (c) implementing programs that achieve a competitive position, superior to competitors.

Essentially, a marketing strategy aims to deliver the following:

1. *Segmentation* – this process breaks the market down into groups displaying common characteristics, behaviors and attitudes. Fundamentally, this process aims to understand need and forecast reaction and/or demand.

2. *Targeting* – this involves evaluating and selecting market segments. We aim to look for opportunities which are sustainable, where we can build long-term relationships with customers.

3. *Positioning* – as previously stated, we establish a distinctive superior position, relative to competitors. The competitive position adopted, should be based on matching product attributes to customer need.

As a process, strategic marketing has three distinct phases.

1. *Strategic analysis* - This stage entails a detailed examination of the business environment, customers and an internal review of the organization itself. This is achieved through forecasting and defining assumptions about the future market trends.

2. *Formulating strategy* - Managers need to formulate a marketing strategy that generates competitive advantage and positions the organization’s products effectively. To be successful, this must be based on core competencies

3. *Implementation* - Consideration needs to be given to implementing the strategy. Marketing managers will undertake programs and action that deliver strategic objectives.

Ansoff (1975) developed a product/market matrix (or ‘Ansoff’ matrix) which provides a useful linkage between products and markets. The matrix considers four combinations of product and market. Each combination suggests a growth strategy.

		Products	
		Existing	New
Markets	Existing	Market Penetration	Products Development
	New	Market Development	Diversification

The sequence of these strategies is the following:

1. *Market Penetration* – you focus on selling your existing products or services to your existing market to achieve growth in market share.

2. *Market Development* – your focus on developing new market or market segments for your existing products or services.

3. *Product Development* - your focus on developing new products or services for your existing markets.

4. *Diversification* - your focus on development of new products to sell into new markets.

Penetration strategy involves selling more to current customers and to new customers who can be thought of as being in the same marketplace.

There are four approaches you can adopt when implementing this strategy.

1. *Maintain or increase the market share of current products* – you can achieve this by adopting a strategy that is made up of a combination of competitive pricing strategies, advertising, and sales promotion.

2. *Secure dominance of growth markets* – another approach you could take is identify a new demographic for your product, for example another age group.

3. *Restructure a mature market by driving out competitors* – many organizations find themselves in a mature market and to achieve further market share requires a different approach.

4. *Increase usage by existing customers* – another approach to market penetration is to persuade your existing customer to use your product or service more frequently.

A successful market penetration strategy relies on detailed knowledge of the market and competitor activities. It relies on you having successful products in a market that you already know well.

The production of organic vegetables is increasing in Europe. The growth is primarily driven by increasing availability and assortment of organic products through the broadening of sales channels. Many conventional supermarkets are increasing their assortment of organic products, and many new supermarkets with organic products only are opening. Prices are under pressure. Demand from the food service and catering sector is increasing as well as the number of home delivery schemes. Direct marketing is increasing as regionally produced fresh produce is growing in popularity.

While the importance of individual marketing channels differs among EU member states, growth and market shares are believed to be higher where supermarkets are the main distribution channel. In general, an attractive and diverse offer in fresh organic vegetables plays an important role for retailers. Vegetables in Ukraine are imported from such European countries as Turkey, Netherlands, Spain, Italy, Poland, Macedonia, and others.

Times saving products are important to many European consumers, hence demand for convenient food products like pre-packed salads, frozen vegetables etc. are increasing.

Ansoff's product matrix provides a useful summation of product and market strategies. Organizations can consider market penetration, market development, product development or diversification as key marketing initiatives.

The aim of penetration strategy is to increase sales of vegetables in current markets. An aggressive marketing drive, through factors such as competitive pricing, sales promotion or advertising can expand the share of an existing market. Dealing with familiar customers and products is low risk and provides a starting point to planned growth.

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PROSPECTS OF ENERGY SOURCES IN THE FUTURE

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Стаття присвячена перспективам розвитку виробництва енергії у майбутньому. Описані механізми процесів генерації енергії. Презентовані деякі екологічні аспекти виробництва енергії.

Oil is going up, and the prospect of it as an energy source in the future is very uncertain. Five new methods of energy production - from wave power, capable of consuming energy from sea waves, to bacteria that produce electricity from sewage - can reinvigorate this old world. Oil reserves in the world are certainly limited. Even hydrogen, which feeds the nuclear reaction in the Sun, and that - alas! - might end.

About five billion years until this terrible moment left. If you do not take into account the chance of an unexpected breakthrough in nuclear fusion technology, no other source in the blink of an eye promises to solve all our problems. Do not expect that we will wake up tomorrow in the new world, but now, when these problems are attracting more attention from scientists, industry and consumers, the pace of progress is growing by leaps and bounds .

At the end, let's accept the fact that all the energy reserves are limited, but it remains a boundless human ability to generate new ideas.

Wind: simple solutions. If your home is not located "on the seven winds" - do not worry. Even a small wind turbine can provide half the needs of your home due to a small alteration.

The mechanism of its operation is as follows. Small wind turbines have simple constructions: a wind turbine spins, the rotor turns and produces alternating current. However, the wind speed is variable , so that the voltage changes at the output. The voltage may drop to a level at which it is impossible to charge the battery or consumer network.

Andy Knight, a professor of electrical engineering faculty at the University of Alberta, and a group of researchers have proposed a new scheme in which energy of a windmill can be accumulated even during windless weather. In the Knight device AC passes through the rectifier, where it is converted to DC, which charges a 12-volt battery. Since the battery can not be charged at a voltage less than its own , the developers included a special controller in the scheme - it tracks the frequency of the alternating current coming from the generator. If the voltage is too low, the controller commands the switch and the charging stops until the voltage reaches 12 V. The switch opens and closes the inverter circuit about a thousand times per second. Constantly adjusting the ratio of open and closed phase, this device is able to adjust the voltage accurately.

Next generation hybrid. You can drive your car without filling the tank for a whole week, and then hit for a few hundred kilometers to the well-deserved vacation.

This car is different from the normal one with its transmission system only. Specialists propose to add adapters that will allow owners to connect their cars to the normal power supply to the familiar hybrid car system. Adding electricity will significantly save fuel. New design is an ultralight car, in which all unnecessary parts have been remove and a simple two-cylinder gasoline engine and an electric drive have been mounted. You may connect the plug into an ordinary 110-volt power source, and you will be able to recharge the car battery in a few hours.

In the U.S., some craftsmen have been remaking Toyota Prius hybrid cars according to such a scheme. Thus they are able to achieve record profitability indicators - 1.3 liters per 100 km!

Waves: ocean energy. So much energy is hidden in ocean waves that is more than enough to illuminate many huge cities. It remains only to figure out how to extract it.

A linear permanent magnet generator is a chain of permanent magnets mounted on a 4-meter rod. This construction is attached to the anchor lying at the depth of 30 meters. Covering rod copper coil is enclosed in a "float", i.e. a fiberglass buoy, which together with the waves walks up and down. Coil motion intersects the magnetic field line and it generates an electric current. Based on this principle, the 100-kilowatt generator was designed by professors of power engineering school at the University of Oregon. Unlike previous designs that used the principle of a hydraulic or pneumatic pump its efficiency promises up to 90 percent.

Bacteria: Microbiological fuel elements. Love of the wastewater is not the way to their purification only. Byproducts of this process can supply power to treatment facilities, and some day they will be suitable for filling your car tank.

Bacteria which are present in the wastewater decompose the bacteria in the effluent organic substances during the oxidation process. This produces free electrons. Bruce Logan, a professor of environmental engineering at the University of Pennsylvania, proposed the idea of a fuel cell in which the carbon anodes are placed in the anoxic sludge.

Thus the bacteria grow on the anodes, and an excess of electrons generates a current by closing the external circuit.

Such fuel cells could be put on wastewater treatment plants in not later than five years.

Sun: organic solar cells. It seems to us solar panels are ready to become closer to our way of life. Elements based on organic molecules have been turned out so light and thin that you will soon be able to power up your Pocket Player directly from your own sleeve jackets.

As in organic solar cells, and in traditional silicon, the semiconductor material absorbs photons of light. Under the influence of the photon energy the electrons are excited and are moved to the border element where they come into contact with the metal, typically copper. This conductor moves current to the place where you need it, say, a motor or battery terminals. If the batteries are composed of silicon inorganic substances, such as copper alloy, gallium, and silicon, the organic solar cells contain carbon, hydrogen and oxygen.

American researchers could combine a film of the organic substance called "pentacene" with C60 nanoparticles, named so because of its buckyball shape ("marker ball"). The result is a new photosensitive semiconductor capable to supply 3 milliwatts of energy from each square centimeter.

In conclusion it is necessary to emphasize that alternative energy sources are increasingly becoming the part of our everyday lives. And they do not adversely affect the environment. There is a necessity to invest a lot of money for their development.

Soon, many people will realize that alternative energy sources will be dominant in the nearest future.

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THE MODERN SOIL STATE IN ZAPORIZHZHYA REGION

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У статті зазначено, що сучасний стан ґрунтів України зумовлює потребу особливої уваги до вирішення багатьох проблем нераціонального та згубного використання сільськогосподарської землі. Автори розглядають причини та наслідки антропогенного впливу на ґрунт, описують сучасний стан ґрунту Запорізької області та визначають шляхи поліпшення цього стану.

Ukraine has a strong agricultural potential. Its land reserves cover 42 million hectares of arable land, most of them — fertile black soil. However, only one third of this potential is actually put to good use. This is a consequence of both the systemic economic crisis in the country and the extremely slow and contradictory process of reform in the agro-industrial complex. The implementation of agrarian reform became a basis for development of agriculture.

The problems of rational utilization, protection from contamination, increasing productivity and the improvement of physic-chemical properties in soils is becoming more and more acute in Ukraine. The exhausting use of lands and the large-scale application of high-power agricultural machinery have had an adverse effect on the mechanical structure of soil, reducing humus content and soil fertility. The condition of agricultural land has deteriorated due to the low quality of land reclamation works. On special concern is the contamination of agricultural lands with chemical compounds, technogenous materials, etc. This is the reason for the accumulation in soils of great amounts of toxic substances, which have a negative effect on the quality of plant growth and livestock farming. We should emphasize that this problem has become much more urgent in recent years due to the increased influence of human activity on the soil covering, particularly due to large-scale land reclamation, the uncontrolled application of mineral fertilizers, chemical agents, and methods of pest, plant and animal diseases control, and increased physical loads on soils from agricultural machinery. It should be noted that soils in Ukraine are characterized by a high natural productivity, and it is extremely important to preserve these soils for future generations.

Having analyzed some sources we can fully agree that the intensification of agriculture, an increased technogenous load on land resources, and the uncontrolled use of chemicals with a low level of technological culture has resulted in an accelerated degradation of the soil and a decline in its fertility. As we have found, in 25 years, the humus content in soils in Ukraine dropped from 3.5 to 3.2 percent, the area of acid soils increased by 30 percent, and that of saline and leached soils increased by 25 percent. Nearly 200 000 hectares of land are destroyed annually; the level of their recultivation is inadequate.

We'd like to review the consequences of anthropogenic impacts on soils:

- Annual plowing - strong interaction with the atmosphere, wind and water erosion, changes in the number of soil organisms;
- Hayfields, harvesting - removal of some chemical elements, increased evaporation;
- Destruction of old grass burning ground organisms in the surface layers - increased evaporation;
- Dehumidification, the use of pesticides and herbicides - reduced humidity, wind erosion of soil organisms, the change of the soil processes, the accumulation of dangerous for organisms poison;
- Improper irrigation, watering - occurs water logging and salinization;
- Creation of industrial and household dumps - reducing the area of land suitable for agriculture, poisoning soil organisms on adjoining sites;
- Wastewater - moist soil, poisoning soil organisms, organic pollution and chemicals, changes in soil;

- Emissions into the atmosphere, soil pollution by chemicals – the change of their composition and acidity;
- Deforestation - strengthening wind and water erosion, increased evaporation;
- Noise and vibration - slowing growth of plants, the death of living organisms;
- Energy radiation - slowing the growth of plants, soil contamination, and others.

As for the modern soil state in Zaporizhzhya region, it has unique soil, but its quality is deteriorating rapidly due to careless use.

Zaporizhzhya region has favorable economic and geographical situation. It is situated in the south-east of Ukraine. This region is conditionally separated by three natural and agricultural areas: steppe area (50,8%), droughty steppe area (34,8%) and dry steppe area (14.4%).

Climatic conditions of Zaporizhzhya region are favorable for growing of practically all kinds of agricultural cultures and let to get great harvests. The soils are predominantly fertile «black soil» varieties. Zaporizhzhya region is one of the largest producers of agriculture products and foodstuff in Ukraine. Area of arable lands in the region is 2 246 300 hectares that is 5,4 % of Ukrainian arable lands. This situation violates the environmentally allowable ratio of arable land, natural grazing, forest and water bodies, which leads to water and wind erosion.

According to Zaporizhzhya region experts the problem of preserving fertility of agricultural land became even more acute after the division of land into shares of the former collective farms. As a result, the vast majority of newly minted owners neglecting soil condition, seeded fields only "profitable" crops did not follow the requirements of agronomic science-based farming systems that do not fulfill the environmental and anti-erosion measures. Due to such mismanagement use from 1905 hectares of arable land only 840 hectares correspond to acceptable standards of fertility and more than 58 % of agricultural land is eroded. The gap in the law that allowed landowners and land users for years to refer to consumer-land, was abolished with the adoption of the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on soil conservation "from 04.06.2009, № 1443-V, which came into force on June 1, 2010. Nowadays Zaporizhzhya surveyors continue awareness-raising campaign among agricultural producers about the necessity of activity of farms on the basis of approved rules.

From analysis results we can conclude that the improvement of the quality status of agricultural land is becoming increasingly important nowadays. One of the ways that will ensure ecological and economic assessment of crop rotation and landscaping land –are land development projects. The specialists of the Central Control Agency in Zaporizhzhya region conduct a systematic outreach to farmers on the need for land development projects. In order to intensify this work in all areas the specialists started work on the development of the project "Implementation Program activities for the conservation, protection, reproduction and rational use of land resources in the Zaporizhzhya region in 2013". We'll hope the modern soil state of our region will become of better fertility and more favorable for growing of agricultural crops and let to get great harvests.

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YOUTH PROBLEMS

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Статтю призначено проблемам молоді: відносини з батьками, юнацький максималізм, проблема знаходження друзів, перші захоплення протилежною статтю, алкоголь, тютюнопаління, наркотики, рання вагітність, вибір майбутньої професії, працевлаштування, тощо. Автор закликає суспільство звернути увагу на проблеми молоді та допомогти з їх вирішенням..

Problems of young generation are one of the most important, most disgusting and hottest problems in our society.

Youth is a period of life which is of utmost importance in the life of a man. First, man's life is formed in his early years. The morals and beliefs, range of interests, education, health and habits are all laid in childhood and youth, the personality is shaped. The second period of youth is a time when a person is trying to find his place in the world. This period is usually associated with some problems: young people 'struggle' to fit themselves into society. Difficult decisions and adjustments face young people in today's society. There are several problems the young generations face. They are the eternal problems of choosing a career and getting education, the problem of independence and money, the problem of unemployment of young people, the generation gap. Young people have many problems of emotional and personal character which may look silly and unimportant in the eyes of grown-ups but appear to be extremely important to the young. They are the problems of friendship and loneliness, as well as the problem of the first love.

Probably the most vital problem is choosing a career, which is really difficult. One thing that makes it so difficult is the responsibility you have to take on — it is widely known that your future life depends on the choice made early in life when your personal experience is not so great. Sometimes you may even be not quite certain about the field of knowledge you are interested in. The second reason is that to make this choice you have to get some idea of the labour market and job opportunities. Third, there are parents who usually have their own idea of your future career and, in many cases, try to make their child choose the career path they prefer. More than 60 percent of young people choose career not by themselves. Mostly, these choices make them parents, relatives or maybe friends. Only 35-40 percent of young people choose their future profession independently.

Perhaps one of the most fundamental problems faced by young people today is unemployment. Young people today have certain needs and aspirations. Because of the universal downturn in the economy combined with technology when particular jobs and skills are made obsolete, many young people today are experiencing problems in obtaining jobs. Unemployment means financial worries, frustration and discouragement. To solve the problem of unemployment, young people should strive for higher education. Then, they would be qualified for skilled labour required by industrialized society. Percent of unemployment young people is increasing. In 2000 unemployment among young people was 18, 4% - 20, 3%, in 2010 it was 75%, and now it's 85-90 percent.

Another problem facing young people today is the tension which exists between parents and children, or the 'generation gap'. In their eagerness to achieve adult status and live their own life, young people may resent any restrictions. They believe that their parents are overanxious and overprotective, which usually creates tension. The 'generation gap' problem is really inevitable. Firstly, every generation is unique in its experience, and young people have always rejected or at least questioned the values of their parents. They have always wanted to learn from their own experience, not from their parents' standards. Secondly, every young generation tends to be more educated and better-informed than the previous one; they grow more quickly and enjoy freedom more. Thirdly, parents tend to aggravate the situation: they try to impose their ideas upon their children. It results in

young people's revolt against adult authority. Parents should exercise control over young people, and try to overcome the differences but with sympathy and understanding.

An area which poses a problem for young people and their parents is love and dating. Some parents today are prepared to give their children some freedom; others are overprotective, restricting their children from going out with the opposite sex. Thus, many young people today can't get the valuable experience of adjusting to other people.

Many young people may not be mature enough to cope with such problem that is why they go in the direction of crime, drugs, vandalism, drinking etc. Often young people are forced either consciously or unconsciously to become involved in those antisocial activities by people of their own age group. Moreover, they compensate for their feelings by revolting against society and adult authority.

The second one is the problem of friendship. Youth is the time when a person is vulnerable to opinions of different people, especially to the opinions of his peer group. Another problem is problem of love and dating. Some parents are democratic in this respect, and allow their children considerable freedom in their relations with the opposite sex. Others are overprotective and forbid their teenage children to go out with people they like, which, can result in many psychological problems as they prevent their children from getting an experience of communicating with representatives of the opposite sex, and this can lead to serious family problems later. Almost 70 percent of youth can't find their soul mate and it makes them pain and solitude.

Grown-ups should work together with young people to help them solve the problems mentioned above. We must remember that the young people are the leaders of tomorrow.

The most important and difficult problem is that of friendship. Firstly, in spite of the fact I have some conflicts with my parents, I have always known they love me, and I love them, too, and will always do my best to help them and make them happy. Friends are people whose trust and affection you have to win; friendship is art for me. Secondly, my friends normally are my peers, we have common interests, likes and dislikes, so having friends is of utter importance to me. As to dating and love, I don't think much about it yet. I think I have to solve the problems which seem most important to me at the moment that is career development and successful graduating University.

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DEMOGRAPHIC CRISIS IN UKRAINE

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Аналіз демографічної ситуації України за останні роки аналізується у статті. Також розглядається вплив економічних та політичних змін в українському суспільстві на демографічну кризу.

One of actual problems of the modern Ukrainian society is demographic. Three basic processes cause demographic development of the country: birth rate, mortality and demographic driving of the population. The analysis of a demographic situation of Ukraine in recent years speaks about deterioration of indexes of natural reproduction and mechanical driving of the population of almost all regions of Ukraine, about negative dynamics of birth rate and mortality. At the present stage mortality decreased a little, but keeps a tendency to further increase. Birth rate only in the last four years increased, but it does not change a negative natural increase. The situation becomes complicated the negative balance of the migration which indicators considerably fluctuate, but keep negative dynamics.

The number of Ukrainians isn't 52 million no more as it was once reported on TV. According to the data of the state committee of statistics, the number of Ukrainians makes today 46 million people. Meanwhile, Ukraine is suffering from a demographic nightmare that could have serious implications for its future are a staggering shortage of men, which has partially resulted from their poor health, poverty and low life spans. The State Statistics Committee of Ukraine estimates that the country now has a deficit of almost 3.6 million men with the average life expectancy for men now 62 years, a dozen years less than the corresponding figure for women. "The premature death rate among working age men in Ukraine is 3-4 times is higher than in the EU countries," said Ella Libanova, director of the Institute for Demography and Social Studies at the National Academy of Sciences of Ukraine. Libanova noted that more than one-fifth (22 percent) of Ukrainian men die between the ages of 40 and 60. In the crucial 40-49 age period, men die at the rate more than three times that of women. On the whole, there are only 0.85 males per every female in Ukraine.

And experts warn that if the economic and political situation in the country doesn't change, by 2050 the population of Ukraine will be cut almost by half, i.e. to 26 million people.

Many scientists see the prime cause of demographic crisis in radical economic and political changes of society. Almost the axiom is considered that decrease in birth rate in the country is caused by falling of level and quality of life. But it is not the main problem of demographic crisis. Nation's health plays more important role in this process. According to the blog that covers Ukraine called AdorableLand.com, people in the country are engaged in various harmful behaviors, including smoking (more than one-half of adult people regularly light up), alcohol consumption, drug addiction and high-risk sexual activities that shorten their life spans. As a result, Ukraine is losing people according to the CIA World Factbook: in 2013 the country recorded 15.75 deaths per 1,000 inhabitants (the second highest rate in the world, behind is only South Africa) and only 9.52 births per 1,000 inhabitants.

During the years of independence the number of suicide of the population of Ukraine considerably increased. Doctors note that for the last 20 years Ukrainians began to complain three times more of cardiovascular diseases, and mortality because of diseases such grew by the whole 45 percent. Every year in Ukraine the aggravation of symptoms of health of children is observed: morbidity, deviations in work of an internal, decrease in a physical activity. So, 90% of graduates also have different deviations in a state of health. Among positive tendencies it should be noted decrease in infectious and parasitic diseases.

One more demographic problem of Ukraine is the considerable lag from the developed countries on an index of desirable life expectancy. Among causes of death from external influences the greatest harm do traumatism, murders and suicides. The main reasons for decline of health, body height of mortality and decrease in expected life expectancy it is possible to call low level of life and adverse working conditions of a majority of our population, and also low efficiency of existing health system, abuse of addictions and neglect norms of a healthy lifestyle. As for medicine this branch in Ukraine is not worse than in Europe, but the majority of citizens is not able to pay for the modern diagnostics, drugs, not to mention the operations, after all the free health service declared in the Constitution in actual life is limited only to an ambulance call and visit to the district doctor. Not incidentally in Ukraine there was a set of the started diseases gaining more and more mass character. For example, the total of cancer patients comes nearer to 1 million people; the quantity of new cases of oncological diseases annually exceeds 160 thousand. Also the number of patients with tuberculosis, AIDS, virus hepatitis grows. Annually nearly 40 thousand cases of tuberculosis, and about one thousand among medical workers are registered.

More and more youth and people of mature age sit down on drugs and alcohol - they account millions! It is not casual that average life expectancy in Ukraine is 67 years (men - 62 years, women - 73). For comparison, people live in Europe much longer than in Ukraine. In Germany, Great Britain, Finland and Greece average life expectancy is 79 years. In France, Norway and Spain it is 80, and in Sweden, Italy, Iceland and Switzerland it's 81 years. Well and most long, according to World Health Organization, live inhabitants of the Country of the Rising Sun. Average life expectancy in Japan, despite all local hurricanes, tsunamis and earthquakes, makes 82 years (men - 79, women - 86).

In 2013 every fourth citizen of Ukraine did not live up to 60 years, and one in ten – to 35. Life expectancy of Ukrainians is on average 10 years less than in Europe, and 18-19 years less than in Japan.

According to the World Bank, 31% of Ukrainians smoke daily, 20% abuse alcohol, 10% lead a sedentary lifestyle. In this case, the most "abusers" among young people are 18-29 year-old young people (they comprise 28%).

Not to finish these notes on examples far from our real, it is possible to emphasize and that in Ukraine there are more than 1,5 thousand long-livers, whose age stepped over a 100-year boundary. Most of all "very elderly" people in Rivnensky region live up to the age of 95.

The demographic problem, as we see, is many-sided. In a demographic situation an important role is played even by such "trifles" as fight against smoking and alcohol advertizing, accident prevention level of training and presence of pediatricians in district clinics. But the main and solving point in the improvement of a demographic situation is increasing people's welfare which depends on the economic capacity of the state.

The demographic picture of Ukraine and many Post-Soviet countries is similar to a prime mathematical example: «minus two, plus one».

To sum up, for improvement of a demographic situation in the country it is necessary to raise a standard of living and to refuse addictions.

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APPLICATION OF INFORMATION TECHNOLOGIES FOR PRECISION AGRICULTURE

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Статтю присвячено проблемам розвитку точного сільського господарства та забезпечення цієї галузі електронними системами автоматизації і робототехнікою. Досліджуються питання управління процесами через застосування пакетів сучасного програмного забезпечення.

The systems of precision agriculture are getting more and more recognized and widely spread. Electronics, automation and robotics are used for precision agriculture. They are controlled through the up-to-date software packages. Wireless communication technologies may offer access to broadly spread farming facilities and link them to web-based processing and information sources.

Technologies for precision agriculture are based on the new approaches to agriculture which consider the field to be fragmented according its topography, soil, agrochemical content that requires application definite site specific agricultural technologies. World practice shows that the costs of precision farming devices repaid during 2-4 years of their use. They are effective on large farms.

Precision farming technology includes the following steps:

- field electronic maps creation;- field database creation (area, yield, agrochemical and agrophysical properties (actual and normative), cultivated plants);- analysis of the software and visual presentation to develop solutions;- presentation of the groups of the decisions on chip cards that are installed into technical devices of agricultural units for differentiated treatment operations.

To work in precision farming technology one should:

- conduct internal business in the land management sector;- select crop rotation area for application of precision farming as the most intensively used;- split fields into working areas of regular shape, uniform size suitable for cultivation units that have their own working width and are considered elementary homogeneous areas with spatial reference to the area;- select soil samples with spatial reference to the area;- determine the content of nutrients in each management unit and develop a map of the distribution of agrochemical indicators;- gather field data, process and analyze it with the specific software;- make routing differential fertilizer application.

An integrated approach to precision farming should cover all stages of agricultural production starting from planning to post-harvest training including data collection and processing. This will improve technologies of agricultural practices that increase efficiency, product quality, sustainable use of plant protection products and fertilizers, saving energy and protecting the environment from anthropogenic influence.

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PROSPECTS OF MECHATRONICS DEVELOPMENT

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В статті розкриваються перспективи розвитку мехатроніки, яка є передовою галуззю машинобудування та існує на стику механіки, електротехніки і комп'ютерних наук. Розглядаються основні компоненти мехатронних систем та сфери їх застосування.

Mechatronics is a multidisciplinary field of engineering. It is a combination of mechanical, electrical, telecommunications, control and computer engineering. They are used in any production field today

The word 'mechatronics' appeared for the first time in Japan in 1969. It was formed as mechatronics = **mechanics** + **electronics** + computing. Today it means mechatronics engineering activities including designing, testing and operation of machinery and equipment, in which there is a high level of functional integration of mechanical systems with electronics and computer control.

The aim of mechatronics is to improve the functionality of technical systems and the creation of new concepts of machinery and equipment with built-in 'artificial intelligence'. It is one of the most dynamically developing fields of technology and science.

Main mechanic elements used in mechatronic systems:

- hydraulic and pneumatic components
- hydraulic valves, pumps, and motors
- flow control valves
- cam-actuated and other drive components
- gears

Electronics uses:

- motors, drivers, and controllers
- solenoids, relays, valves
- dc and industrial motors
- electric and pneumatic valve actuators with positioners
- limit switches, and optional pilot solenoids
- cameras
- sensors

Information technology includes:

- computer hardware and control systems
- data communications and networks
- modelling and simulation software
- GPS guidance systems

Application areas of mechatronic systems are transportation, aerospace, automotive building, customer goods production, energy and power supply, agricultural production, farm machinery building, green technologies, mining, medicine, materials processing.

The aim of using mechatronics in agriculture is to bring an industrialized world back to its origin of a healthy 'green' ecology. Today agriculture is supplied by the power machinery with a vision of efficiency but being blind to the harm that it creates. Different mechanisms, such as robotic arms can cultivate the roots of plants. Rotating mechanisms are used to seed, collect, and clean produce, and to revitalize the soil. Using robots with sensors farmers are able to realize fertilizing. Sensors also help in detecting color, alcohol levels for ripeness, ambient light levels, moisture levels and hazardous levels of chemicals including pesticides: seeding, cropping, cleaning, and monitoring our vegetation.

With the influence of mechatronics in agriculture, our ecology is gradually returning to its original condition by diffusing it with technology that is not harmful but beneficial.

Mechatronics is the cutting-edge engineering technology which dynamically develops. It is a functional integration of mechanical systems with electronics and computer control. Its aim is to improve the efficiency of technical systems. Mechatronics is one of the most dynamically developing fields of technology and science. It may help to bring an industrialized agriculture back to its origin of a healthy 'green' ecology.

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THE GLOBALISATION OF THE ACCOUNTANCY PROFESSION

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Узагальнено відомості про процес глобалізації професії бухгалтера. Розглянуті сучасні тенденції глобалізації ролі бухгалтера в світі.

During the last twenty years, in most countries of the world even more in emergent economies - the accounting profession has undergone significant changes. Liberalization policies, privatization of state corporate companies, increasing foreign investment and stock market activity, new tax regulations have stimulated the demand for accountancy, audit, and financial services. Laws on accounting standards systems are progressively replaced by the adoption of international accountancy and audit standards. The activities of international audit firms have developed with the expansion of transnational corporation, the multiplication of joint ventures, and franchised companies. The consequences of these changes have taken different forms in different contexts.

There is a clear emphasis on the need for fundamental change in every aspect of business from governance and leadership through to approaches to innovation. There is scrutiny of the critical role of leaders' attitudes to change, the level of business complexity, the rate of change in business cycles and adoption of new business models. Globalization is seen to create both opportunities and challenges. Key managerial challenges highlighted for the next decade include the importance of reputation management, the level of foreign direct investment, public expectations of the profession, its attractiveness and definition of its role. Importance is also placed on the flexibility and suitability of accountancy training. Particular attention is given to building capacity in transitional economies and developing entrepreneurial skills and business awareness. Other factors highlighted include establishing the role of industry associations in developing markets and the impact of entrants from outside the profession on the accountancy services sector.

Traditionally, the accounting profession has been focused on the preparation and auditing of financial accounting statements. Yet outside of the United States, the discipline of management accounting has been well recognized as an important segment of the accounting profession, much more so than it has within the U.S. There are significant implications of this situation for U.S. accountants, but before addressing those implications, it is important to distinguish management accounting from financial accounting. Here are some of the many ways in which the two disciplines differ. First, management accounting deals with both financial and non-financial data to support a wide range of managerial decisions in contrast to financial accounting's focus solely on financial data to support investors' and creditors' capital allocation decisions. Second, management accounting looks forward as well as backward, whereas financial accounting is oriented solely towards history. Management accounting involves anticipating what will, could, or should happen, as well as figuring out what did happen. Forecasting, planning, and budgeting are typical management accounting activities. Third, management accounting looks outward as well as inward, whereas financial accounting is focused solely on what happens internally within an enterprise. Management accounting involves proactively seeking and identifying opportunities and threats that an enterprise faces from customers, competitors, suppliers, regulatory agencies, and other external parties.

Globalization has eliminated national borders, technology has increased communication between countries while making time extraneous, and free trade and outsourcing have opened up many business opportunities for new and existing businesses. Because of the Internet and technology, a person can own a firm in France, be located in India and do their business mainly with the US and China. These new business opportunities mean that the CPA needed to perform the firm's financial work needs the knowledge of the standards of each of the countries. Accounting is predominantly known as the

profession that analyzes the past, but because of globalization it is important to look into the future. As a result, it is important to educate the accounting field on the standards of other countries. The future will also hold the mandatory adoption of International Financial Reporting Standards (IFRS) in the U.S. which will change reporting from rules-based US GAAP to principles-based IFRS standards.

The number of globalized businesses in the world is vast and increasing, which emphasizes the importance of achieving a common accounting language. Richard Stolz points out that although nearly fifty percent of the top accounting firms in the US have multinational clients and have been working with IFRS for years, it is increasingly important that second-tier firms and their clients also become familiar with these standards. A level of preparedness is needed for this coming transition to international standards. Failure to prepare will increasingly lead to accounting opportunities being given to foreign, English-speaking accountants and firms who are trained and experienced with international standards. It is important to consider the question of how accounting education should change. Accounting education at the high school, college, CPA and professional levels will all have to be modified in accordance to IFRS. Should both accounting standards be taught in the future? To teach both accounting standards will require more education hours for students and practicing professionals will have to be educated which will be costly.

The worldwide increase of globalization has a profession-changing effect on the accounting field. A complete change of accounting language is going to occur, and the entire country needs to prepare for it. I believe that enforcing this transition will also benefit the economy. Keeping the accounting field adaptable and employable may prevent outsourcing, prevent rising unemployment rates for the accounting profession, and will make business transactions between the US and other countries easier.

So, globalization isn't necessarily a bad thing, it is getting the accounting world close and making the accountants a true global professional.

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ADOPTION AND APPLICATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN UKRAINE

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В роботі визначається сутність Міжнародних стандарті фінансової звітності (МСФЗ). Аналізуються переваги запровадження їх у світову економіку. Обґрунтовується необхідність гармонізації українських стандартів з МСФЗ.

Relevance of the research. Accounting standards are legal act, which defines the principles and methods of accounting and financial reporting

Nowadays different countries have different financial reporting standards. For example, GAAP (Generally Accepted Accounting Principles) in the USA, П(С)БО in Ukraine and others. International financial reporting standards (IFRS) have been used in Europe since 1973. **Since 2000**, Europe has led a global movement towards the application of a single set of accounting standards for companies worldwide. Nowadays, Ukraine is on it's way to entering the international markets. That's why Ukraine needs to correspond its standards to the international ones.

State-of-the-art of the problem. Among scientists who study this problem are S. Golov, S. Deming, C. Zehri, A. Veriga, I.Panchenko and others.

The objective of the research is to ground the necessity of adoption and application of international financial reporting standards (IFRS) in Ukraine.

The International Accounting Standards Board (IASB) is at the center of the global convergence in accounting standards. It is a privately funded non-governmental organization located in London. Its mission is to develop rules and principles for financial reporting that could apply around the world. While acceptance of these rules is not mandatory, it is nevertheless widespread. There are currently close to 120 countries that have adopted or are officially committed to adopting the IASB's international financial reporting standards (IFRS) for the preparation and reporting of financial statements by companies with shares held by the public. This list of countries includes Australia, Canada, China, the member-states of the European Union (EU), Japan, New Zealand, Russia, and South Africa.

The international mobility of capital and the internationalization of firms' investor base are creating pressures for accounting standards to be harmonized internationally. Investors and firms need accurate and easily comparable financial information. For investors, comparable information is necessary so that they do not have to incur the cost of familiarizing themselves with financial reporting standards used in other countries or of translating financial results from one set of standards to another in order to make them comparable. For companies, harmonized accounting standards means that they do not have to produce their financial statements according to many sets of rules in order to satisfy the multinational nature of their investor base.

The creation of integrated financial markets for equity and corporate bond trading around the world requires accurate and easily comparable financial information that investors can use in order to make proper investment decisions. Otherwise, markets will remain fragmented as investors will tend to favor companies of the same nationality, whose economic performance is easier to assess because of their use of national accounting standards with which investors are familiar. Because these informational costs force investors to put most, if not all, of their capital in their country of residence, capital will not be allocated optimally across the globe. In other words, investors will prefer investing in national companies rather than in companies located in other countries, depriving themselves of investment opportunities offered in the rest of the world as well as opportunities to diversify country risk. The end result is a cost of capital that is higher than necessary.

When investors can compare companies' performance more easily across borders because of common accounting standards for financial reporting, then they spend less time and money on analyzing and comparing companies' financial statements. This translates into a lower cost of capital demanded by investors [1].

Financial reporting transformation according to IFRS is a complex of activities aimed at the conversion of enterprise's existing reporting, generally made according to national standards, into the format that meets the requirements of international reporting standards.

Reporting transformation need is caused by the integration of domestic companies into the global economics and cooperation of the Ukrainian business market with foreign capital.

Organizations need financial reporting transformation in the following cases:

- transition to international financial reporting standards (IFRS);
- necessity to undergo the international audit;
- for the purpose of foreign investment attraction. [2]

As for Ukraine, we should note, that it stands in the way of accessing international markets. Ukrainian government is taking steps to harmonize accounting with IFRS. In June 2011 the changes in law "On accounting and financial reporting in Ukraine" were signed by the President of Ukraine. In accordance with such changes, public interest entities (Public Joint Stock companies, banks, insurance companies, and other companies that operate in financial markets) are required to prepare financial statements in accordance with IFRS.

The Cabinet of Ministers of Ukraine may provide an additional list of entities subject to reporting under IFRS. In December 2011, the National Bank of Ukraine, Ministry of Finance and Ministry of Statistics issued a joint letter clarifying the adoption of IFRS in Ukraine. Banks are required to use 1 January 2011 as date of transition to IFRS [3]. All other entities subject to IFRS adoption may choose either 1 January 2011 or 1 January 2012 as a date of transition to IFRS. In 2013 public interest entities in Ukraine prepared their financial statements based on IFRS.

IFRS is a tool of economic globalization and the world economy. Without a doubt, the harmonization of standards in the country should take place. It will have a lot of benefits mentioned above. However, this must be done gradually with taking into account all the laws and regulations specifics in Ukraine.

Conclusion. After some investigation, we can conclude that adoption and application of international financial reporting standards (IFRS) in Ukraine is one of the crucial steps for Ukraine's entering into the world markets and economic development.

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MAJOR CROPS OF BERDYANSK REGION

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Автор статті дає короткий опис сільськогосподарських культур Бердянського району Запорізької області, його кліматичні особливості. Автор наводить статистику врожайності трьох років цього регіону, розглядає перспективи вирошування нових культур.

Ukraine is famous for fertile soils and still remains the leader in grain crops harvesting. About 54% of Ukrainian soils are arable. Every region grows this or that crop. It depends on climatic conditions, soil structure and weather conditions.

Today Ukraine produces high quality yields of different crops; however fertility of soils considerably decreased because of wrong cultivation, crop rotation and immense use of fertilizers. The most part of Ukrainian farmers want to get as much as it possible without reflecting on consequences. There are some questions concerning qualification of agronomists and farms' founders. They don't follow the system of management.

Berdiansk is situated on the coast of the Sea of Azov, in Zaporizhia region. Climatic conditions of this zone are characterized by an insufficient amount of precipitation, their uneven division in different periods of a year, high temperatures during the summer period, low level of air humidity, sometimes strong winds, especially during the most critical period of growth and vegetation of plants.

In this region the grain crops are widespread, and every farmer seeks to grow a qualitative crop and to increase it over the years. The farm «Russia» enters into the top 10 of agrarian enterprises of Ukraine which are not included into agroholdings.

As well as on all territory of Ukraine the major crops are: wheat (spring and winter) – 90% of it is used for flour production; corn, barley, sunflower. As we can notice, Berdiansk agronomists don't want to grow such crop as rape, knowing about its properties to exhaust the soil strongly. Rice can't be cultivated in this climatic zone because it needs big amount of moisture.

The main problem of Berdiansk region is poor moisture that can lead to crop lost.

Table 1 Crop productivity in 2009-2011

Name	2009			2010			2011		
	Sq	Ton	Harves t	Sq	Ton	Harves t	Sq	Ton	Harves t
Grain crops	1829	38719	21,17	2010	51678	23,65	1306	42771	32,75
Winter wheat	1646	35932	21,83	1605	37027	23,07	1090	256	18,4
Barley	183	2821	15,42	405	12850	31,73	216	3259	15,09
Spring crops	1799	26415	13,96	1565	28494	18,71	382	5942	12,73
Millet	134	1062	7,93	58	1627	28,05	183	2918	15,95
Name	2009			2010			2011		
						Harves			Harves

	Sq	Ton	Harves t	Sq	Ton	t	Sq	Ton	t
Sunflower	1500	2494 5	16,63	1365	23218	17,01	180	3024	16,8
Corn	65	399	6,15	142	3656	25,71	19	328	17,31

According to the Table 1 data we can see that the yields of Berdyansk region crops hadn't great loses during three years. The farmers have used crop rotation correctly; they have applied fertilizers in a proper way. The agronomists have managed the soil properly too.

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DEVELOPING A PRODUCT STRATEGY FOR FRESH FRUIT

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Developing a product strategy for fresh fruit is vitally important for any business. The objective of this research is to analyze the main product strategies for fresh fruit.

A useful tool to start developing a product strategy is the Ansoff's Product Matrix. As you can see this strategy includes market development, market penetration, diversification and product development.

'*Diversification*' is the strategy when you can widen the range of fruit on the market. However, that requires the most investment as you will be entering new markets with a new product.

Market development strategy means entering an existing market that is new to you. In the fresh fruit sector, market development can be done in two ways: by marketing your products in new geographic areas and by entering a market through new distribution channels.

1. Market your products in new geographic areas

This relates to a neighbouring geographic area or an entirely different one. The best thing to do is to look for the market that will be most sensitive for your product. Something to help you do this is deciding in which life cycle phase your product is, in the market you are interested in.

This product strategy is dependent on the duration of time your product has been on the specific market. In most cases, the longer your product is on the market the more sales will stabilize and maybe even decline.

2. Entering a market through new distribution channels

If you are selling your product to an agent or importer, it might be interesting to see whether you can sell directly to a retailer or fruit or vegetables processor.

Market penetration is another strategy. You can further penetrate the market with existing products in an existing market if you see opportunities. This strategy is often the easiest but will require you to intensify your marketing activities and building and maintaining of your network.

Product development is another strategy related to innovation. As fruits are natural products, not much can be done to change the product without changing their characteristics. The following options however, do provide possibilities:

New products. Introducing new species or varieties to the market that are still unknown. Examples are the introduction of new and tasty fruits and vegetables snacks, brands or new exotic species. This strategy often requires extensive marketing and investment in establishing new business contacts.

Quality. Many opportunities exist during harvesting, initial processing steps (such as drying, sorting and grading, cutting, grinding or freezing) and packaging to improve the quality of your product and add value. This also influences your costs of production.

Certification. Certification can add a premium to your product and improve your market entry possibilities. For certified products, traded volumes are often smaller, facilitating market entry if you are a small producer. Moreover, offering a certified product improves your market access even and as such in speciality markets, because being certified also shows you are able to conform to the scheme's process and/or quality requirements. Not all certifications are considered a distinguishing factor anymore.

There are some other strategies worth considering, for example deciding the right time to export. Good timing is essential. Ideally you should start exporting when demand for your product is high. Seasonal influences can play an important role, especially in the fruit and vegetables market. During the growing season, EU growers are protected by the EU import tariffs and the entry price system, making it more expensive for imported products to be sold on the EU market. In the off-

season, imports tariffs go down which increases the imports volume. Economic development can play a role as well. Import tariffs and entry price levels do not differ throughout the year because these products can not be grown in the EU. However, exotic and tropical fruit is more in demand during summer months. Economic developments also play a role, especially for high-value fruit.

To keep updated on the developments of a country, read newsletters of international trade associations, online papers, publications and visit trade fairs.

Packaging and labeling is also a very important strategy. Your packaging should comply with the existing legislative requirements. General rules on food labelling are set out in Council Directive 2000/13. There are specific rules on labelling for genetically modified and novel foods; materials intended to come into contact with food and organic produce.

There are also specific standards that should be considered when exporting to the EU. Specific rules for packaging, marking and labelling for a number of fruit and vegetables are laid down in the EU marketing standards described in framework Regulation 1234/2007.

Advice to exporters: If you are interested in starting working on product(s) certification, make sure that you are able to sell your products. Ideally, you should already have potential buyers that are interested in your products.

As a conclusion, among various product strategies for fresh fruit the producer should select the ones that suit his/her needs and requirements.

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INTRODUCTION INTO ECONOMICS

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В роботі розглянуто сутність понять «економіка», «мікроекономіка», «макроекономіка», «прийняття рішень»; доведено, чому економіка розглядається як соціальна наука; наведено основні принципи її функціонування та її природу.

Economics is a social science that studies the behavior of individuals, groups, and organizations (called economic actors, players or agents), when they manage or use scarce resources, which have alternative uses, to achieve desired ends [1]. Economics is about people, the choices they do - it studies them in a social context. It is about people because scarcity itself is a human phenomenon. That is why economics is considered a social science rather than a branch of operations analysis, engineering or mathematics.

The traditional concern of economics is to gain an understanding of the processes that govern the production, distribution and consumption of goods and services in an exchange economy. An agent may have purposes or ends, such as reducing or protecting individuals from crime on which he or she wants to spend resources. Economics may study how the agent determines the amount of resources to allocate for this purpose, aside from the traditional concern of economics.

The term *economics* comes from the Ancient Greek οἰκονομία (*oikonomia*, "management of a household, administration") from οἶκος (*oikos*, "house") and νόμος (*nomos*, "custom" or "law"), hence "rules of the house(hold for good management)" [2]. Political economy was the earlier name for the subject, but economists in the late 19th century suggested "economics" as a shorter term for "economic science" to establish itself as a separate discipline outside of political science and other social sciences.

Economics focuses on the behavior and interactions of economic agents and how economics work. Primary textbooks on economics often distinguish between microeconomics and macroeconomics. Microeconomics examines the behavior of basic elements in the economy, including individual agents and markets, their interactions, and the outcomes of interactions. Individual agents may include, for example, households, firms, buyers, and sellers [3]. Macroeconomics analyzes the entire economy (meaning aggregated production, consumption, savings, and investment) and issues affecting it, including unemployment of resources (labor, capital, and land), inflation, economic growth, and the public policies that address these issues (monetary, fiscal, and other policies) [4].

Economic science centers on the activities of the economic agents that comprise society. They are the focus of economic analysis. Agents are assumed to act rationally, have multiple desirable ends in sight, limited resources to obtain these ends, a set of stable preferences, a definite overall guiding objective, and the capability of making a choice. There exists an economic problem, subject to study by economic science - when a decision has to be made by one or more resource-controlling players to attain the best possible outcome under bounded rational conditions.

Decision-making is regarded as the cognitive process resulting in the selection of a belief or a course of action among several alternative possibilities. Every decision-making process produces a final choice that may prompt action. Decision making is one of the central activities of management and is a huge part of any process of implementation. Good decision making is an essential skill to become an effective leaders and for a successful career. Decision making is the study of identifying and choosing alternatives based on the values and preferences of the decision maker. Making a decision implies that there are alternative choices to be considered, and in such a case we want not only to identify as many of these alternatives as possible but to choose the one that has the highest probability of success or effectiveness and best fits with our goals, desires, lifestyle, values [5].

As any science economics operates some principles such as: scarcity, rationality, preferences, restrictions, opportunity cost, economic principle, efficiency, marginal analysis, equilibrium, game theory [6].

Let us consider these principles.

- *Scarcity* deals with scarce resources when people's wants making their choices exceed means being at the disposal while *rationality* is assumed to guide people's choices or decisions. These are all pros (benefit or "utility") and cons ("cost") of all alternatives or options people are facing when deciding. People are equipped with fixed and given *preferences* that allow them to choose the option. Making their choices people face constrains that they cannot change themselves, and thus have to take as given (such as budgets, input cost etc.) as maximization is always constraint by *restrictions*.

Opportunity Cost is induced by scarcity, and by the need to make choices. All choices always involve opportunity cost because deciding in favor of one option always means deciding against some other option.

- *The Economic Principle* is the application of rationality to situations of scarcity: minimize cost with regard to a given goal (e.g., level of utility) or maximize utility for a given level of cost or input. *Efficiency* of activities, rules, transactions or distributions is a basic theme in economic analysis.

Marginal Analysis is a typical way for economists to look at problems. They analyze decisions in terms of marginal benefits and marginal costs.

Equilibrium is a fundamental notion in economic analysis. Basic economic models deal with the comparison of two (or possibly more) equilibria (*comparative statics*).

Game Theory is an approach to study situations of interdependence where people have incentives to think and behave strategically.

Summarizing the given information it should be concluded that economics is a social science studying the choices people make in social context on micro- or macroeconomics level. As a science it is operated by basic principles enabling to analyze social phenomena involving people to make decisions in various life situations.

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FOOD ADDITIVES

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У цій статті розглянуто різноманітність харчових добавок, таких як барвники, консерванти, стабілізатори, емульгатори, посилювачі смаку та аромату, що використовуються практично у всіх продуктах харчування. Проаналізовано вплив синтетично модифікованих добавок на організм людини.

The use of food additives is widespread nowadays. Nutritional supplements are substances that are added for technological purposes in foods. They are added in the course of production, packaging, transportation or storage to impart desired properties to the product, for example, a specific flavor, color, duration of storage, taste, consistency. Everyday the quantity of such additives is growing.

The relevance of this article is that nutritional supplements are in almost every product. They are influenced the human health in different ways.

All around the world the scientists are studying the effect of food additives on our health, including some specific categories like children, the old people, pregnant and lactating women, the people with chronic diseases. According to the present can be called harmless only a small amount of food additives, but even their doctors do not recommend use for children up to 5 years.

Amount used in the manufacture of food additives often exceeds the permitted limit. International standards on food additives and contaminants are determined by the Joint Committee of Experts of the International Agriculture Organization (JECFA) and the Codex Alimentarius. Currently, approximately 300 dietary supplements are classified.

The international codification system was developed. Every food additive has its number in combination with the name of the functional classes that reflect the group of additives for technological functions. The letter "E" means edibility. Codes of food additives are as follows: 1 – colorants, 2 – preservatives, 3 – antioxidants, 4 – stabilizers, thickeners, 5- emulsifiers, 6 – taste and flavor enhancers, 9 – sweeteners, disintegrating agents, coating agents, 10 - enzymatic preparations.

Preservatives and stabilizers act as antibiotics. Preservatives provide any cessation of biological life of the product and kill bacteria. Today, the use of preservatives in food has reached such volumes that they quickly accumulate in our bodies. This leads to mutations of various organs, failure of vital systems, the emergence of chronic diseases and the emergence of cancer. Colorants, such as E171-173 are contained in sweets, soda, candies, ice cream. They can lead to the diseases of liver and kidneys. But people use and natural preservatives too: salt, honey, alcohol, vinegar. And interesting fact: body of Alexander the Great was transported for burial in bee honey.

Antioxidants are food additives which are used in the food industry to slow the oxidation processes. The principle of action of antioxidants is their ability to interact with the active radicals to form less active radicals, and suppressing the chain reaction of oxidation. Thickeners improve and preserve the structure of products, allow products to get the desired consistency. All permitted for use in foods, thickeners, occur in nature. Pectin and gelatin are natural components of foods that are regularly eaten: vegetables, fruits, meat products.

Examples of some preservatives and their effects on the human's body:

- Sodium benzoate (E211)

Sodium salt of benzoic acid prevents fermentation juices and bacteria breeding. It is added to soda and chips, meat and ketchup. Prolonged use of E211 in the diet may lead to disturbances in the metabolism and cause cancer.

- Aspartame (E951)

This sweetener and flavor enhancer replaces sugar in products for diabetics. Aspartame is added to chewing gum, beverages, canned food, spices, etc. Products with the addition of aspartame can trigger migraines, skin rashes and deterioration of brain activity.

- Monosodium glutamate (E621)

Chemical called sodium glutamate makes the dish taste and smell of meat (it is added to bouillon cubes to enhance the taste). If you exceed the norm (pour in a cup of noodles a few sachets), you can be poisoned.

Use of food additives is a simple and cheap way to give the product an attractive appearance and color, enhance flavor and prolong its shelf life. Such substances are not safe for our bodies. Some harmful additives only in large quantities but carcinogens tend to accumulate in the body. Any modification of the products makes them potentially dangerous to health. If you see a product with a long shelf life - it is a sign that there are a lot of preservatives that kill bacteria decomposition. Moreover, such product will inevitably start killing your own cells.

In conclusion, I want to add that it is necessary to read the labels on products and buy products with the least amount of such additives.

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ELECTRICAL HEATING DEVICES: ADVANTAGES AND DISADVANTAGES

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Автор статті наводить технічні характеристики різних електричних приладів, які використовуються для обігріву приміщень великої та маленької площі. Автор описує переваги та недоліки кожного приладу, який описано у роботі.

Foreign experience shows the extensive use of electricity for heating homes. The reasons for this is the ratio of the prices of electricity and fuel, distribution decentralized heating system for low-rise buildings, mild climate. One of the important factors influencing the use of electric heating is the possibility of autonomous simplified thermal management, depending on the inside and outside temperature of individual rooms. Recently heating and electricity has become popular due to the constant rise in price of natural gas and other fuels.

Analysis of recent research: All electric heating systems are divided into three groups: traditional heating (when a liquid heating medium is heated, and then passing through a system of pipes and radiators, loses heat to the room, which is heated.), air heating (when used as a coolant in air, which is fed into the room after heating), downright electric heating (when space heating is carried out without coolant and electrical energy is directly converted into heat).

The purpose of the article: The aim of the article is the analysis of technical devices, used in the above groups of heating electricity in order to determine the most efficient way of heating.

The body of the article: The traditional heating systems include all kinds of boilers that run on electricity. Electric boilers are divided into the following groups: direct action, indirect action, induction.

In an electric boiler of direct action the water is ionized. Positive and negative ions are directed to the respective electrodes, and the energy that is released during that process heats the coolant (i.e. water).

The principle of operation of boilers of non direct action is based on the thermal current impact that occurs when using heaters (tubular heaters), which are mounted in a steel tank heat exchanger. Heater heats the coolant circulating in the heating system and heats the room.

Induction electric boiler is a special transformer which is located in the weld metal casing. The principle, on which it works, is based on the phenomenon of electromagnetic induction. This principle performs the function of the primary winding coil which is located in a sealed compartment and not in contact with coolant circulating in the boiler. The function performs a short-circuited secondary winding of a pipe or core that result in eddy currents heating and the coolant gives off heat, which is circulated within or around it.

Air heating systems also require an electric boiler, and hence have the same advantages and disadvantages as described above. From ecological point of view, the system can be compared with the above. However, despite the availability of special filters, air passes through the heating boiler.

Heaters are heating devices consisting of a decorative protective metal housing within which the tubular heaters are enclosed. There are some holes in the convector: on the bottom for cold air entry from the top - to exit the heated air

The infrared heaters transfer heat from the heat source to the object being heated is mainly with long-wavelength infrared radiation.

That is the main feature of this heater unlike other heaters that heat the room air, heats objects directly in the room, which in its turn gives off heat to the air.

One type of heating devices "warm floor" is a film heater. It is a device with a resistive layer thickness of 1 mm. Resistive layer after heating with electric current heats the aluminum foil, causing the heater emits infrared heat that warms the room. The level of the room humidity is not changed.

Accumulators are heating elements which are mounted inside it, located between the rows of magnesite blocks. At night time (using cheap electrical energy) heating elements are heated to high temperatures blocks (about 7000 C), and thanks to the effective insulation of walls, the heat does not disappear but is saved inside the tape drive, as in a thermos.

The above analysis shows that the most efficient technical means is the traditional electric heating induction electric boiler and technical means of direct electric heating like film heater or heat storage.

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CHEMICAL PROPERTIES OF SOIL INFLUENCE THE CROP YIELDS

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У цій статті розглянуті хімічні властивості ґрунту, такі як рН, засоленість, ємність катіонного обміну, органічна речовина, що мають велике значення у вирощуванні різноманітних культур. Проаналізована зміна кількості урожаю залежно від хімічних властивостей ґрунтів.

The purpose of the research is to analyze the effect of chemical properties of soil on crop yields.

The objectives are: 1) to describe the basic chemical properties of soil; 2) to study the dependence of crop yield on the chemical properties of the soil.

The methods of the research: field method, comparative method.

Nowadays, soils are depleted as a result of change of the chemical properties, so that to improve soil we need to adjust their chemical properties. This is the topical problem of today.

The main chemical properties of soil are pH, salinity, base-exchange capacity, organic matter [4].

Chemical properties of soil are defined by minerals, which are the part of soil solution.

Cation exchange capacity (CEC) is a measure of the quantity of cations that can be adsorbed and held by soil. It is an important indicator of the soil's ability to retain and supply cations for plant use. The CEC of arable soils ranges from 5 in sandy soils with little organic matter to over 20 in some types of clay soils with high organic matter. The soil with a low CEC has little ability to store nutrients and leads to reduction of yield [3].

Soil pH influences the availability of essential nutrients of the soil.

Particles of soil, retaining hydrogen ions and aluminum are lead to the acidity of the soil; the soil particles, which retain calcium, magnesium, potassium and sodium are cause alkaline and high pH.

If the acidity is increased, the harmful substances for the crops accumulate in the soil (magnesium and aluminum), which deteriorate the carbohydrate and protein metabolism and development of the power plant, reduce yield, and, in some cases, lead to the partial destruction of the plants [1]. The most sensitive crops are turnip, peas, beet and beans.

For example, optimal pH for wheat is 6 – 6.5. Then wheat gives the maximum yield. With lowering acidity yield decreases. If the pH is 5.0, the yield of wheat is reduced to 20 %; and if pH = 3.5 – 4.0 to 60 – 70 %; and, even, sometimes sprouts have not emergence.

Soil nutrients are at their optimum availability in the range between 6 and 7. The most plants grow best in this range.

Alkaline soils affect crop conditions and yield through reducing the availability of soil nutrients. When the pH is equal or more than 8, the phosphorus becomes in deficiency [2].

Saline soils are alkaline too; they are formed by the accumulation of large amounts of sodium in the soil.

The main effect of salt on the plant is limiting of water consumption by roots. With increasing of salt concentration in soil solution it is difficult to roots to absorb water from the soil. On soils with a high concentration of salts the plants have water stress. As a result the growth of the plants will be stopped. If the soil salinity is about 4, it is severe accumulation of salts (can restrict growth of many crops); from 2 to 4 – moderate accumulation of salts (will not restrict plant growth, but can require more frequent watering); less than 2 – low salt accumulation (will not affect the plants) [4].

So, on severe saline soils crop yields are reduced to 50 - 80%. These soils are often found in dry areas of the southern Ukraine.

The highest crop yields are found on soils which are rich in humus. There are 98 % nitrogen, 60 % phosphorous and 80 % potassium and other mineral nutrition of plants in humus. The black soils have large amounts of humus, so they give better yields.

As a conclusion it is necessary to say that to obtain a high yield of good quality crop an agronomist has to choose the proper variety which is best adapted to the chemical properties of the soil the region where it is to be grown.

So, chemical properties of soil can influence crop yields negatively. Therefore, to improve plant growth and to obtain high yields it is necessary to regulate the chemical properties of soils with different agrotechnological methods.

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WORLD UNEMPLOYMENT PROBLEMS

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У статті розглянуто одну з актуальніших проблем сьогодення - проблеми безробіття. Адже безробіття призводить до марнування у несумірних масштабах робочої сили, істотного скорочення потенційного валового продукту і національного доходу країни, що, в свою чергу, призводить до значних державних витрат на сплату допомоги по безробіттю, перекваліфікацію і працевлаштування безробітних.

Unemployment occurs when a person who is actively searching for employment is unable to find work. Unemployment is often used as a measure of the health of the economy. The most frequently cited measure of unemployment is the unemployment rate. This is the number of unemployed persons divided by the number of people who make up the labor force [1].

For answering the question why unemployment takes place let us first consider its reasons. On the basis of scientific resources analysis it is possible to distinguish the following reasons:

- inability to look for employment (people who are too lazy to look for jobs usually remain unemployed);
- attitude towards employers and willingness to work (any person is stubborn by nature and ends up by losing his/her job after having a fight with their employers);
- corruption (is another common reason for unemployment);
- undulating business cycles and rapid change in technology;
- employer values and perception of employees (according to some experts);
- discrimination due to ethnicity, race, religion, caste, sex, age, and color of individuals [2].

All the above mentioned reasons of unemployment can bring to serious problems in society:if not to make efforts to solve them. These reasons are given below:

- your life becomes less stable (the future becomes less clear);
- you have to face the reality of what it's like to follow your dreams (doing what you have always wanted is not always fun and definitely not always easy);
- you come face to face with meaning -and - purpose-of-life type questions (it is much easier to ignore these questions when your purpose is provided ready-made by a job);
- you have to take responsibility for your happiness (if you don't like what you are doing it is your own fault);
- others will resent you (when you stop working, some people with jobs will feel you are not "one of them" any more);
- your self-confidence may diminish (if you are leaving a job and striking out on your own, you have to prove yourself all over again);
- you lose the community you had while employed (when you have a job, your co-workers are always there to talk to; you always have someone to chat with about the projects you are working on [3]).

Taking into account the given information it should ne concluded that the certain ways for solving the problem of unemployment need to be worked out. The matter is that a certain amount of unemployment is not controllable since at any given point of time people will be in between jobs. Furthermore, if unemployment is too low, then the economy is considered to be over-heated and inflation is then more of a concern. Therefore, an unemployment rate below 4% is considered as full employment. It can hardly be avoidable that certain amount of unemployment is factored into any attempt to control inflation. Although economists don't agree on specifics, it is widely accepted that a certain number of jobs must be lost to control each 10th of a percentage point of inflation.

Another way is being introduced through fiscal policy when government can directly create jobs by means of increased spending on government projects or through tax cuts stimulating expenses just like an interest rate decreases [4].

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HOW TO MOTIVATE EMPLOYEES

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У статті розглянуто основні способи мотивації працівників, які широко використовуються у США та країнах Євросоюзу.

A company's success often depends on the managers' ability to motivate employees. It should be kept in mind that different employees have different personalities, skill, goals, needs, wants and work expectations. One of the tasks of a good manager is to reveal and understand each employee's motivating factors and use them effectively in the working environment. Currently labour potential is not properly used in Ukraine. Everything mentioned above reveals relevance of the research.

The objective of the study is to outline some extraordinary ways of motivating employees used in European countries and the USA.

As it is known, employees spend a large part of their lives working in their office, so creating a pleasant and attractive atmosphere there will bring its fruit. Using food as incentive is also popular in Europe. Managers can provide tea or coffee with bagels and donuts for breakfast one day a week or month. Another idea is to arrange the food theme day, for example once a week, when employees cook dishes at home, bring them to the office, treat each other and share recipes.

Some companies have theme dress days. Such days will make people more excited to go to work, and will make them feel more comfortable in the work environment. Moreover, theme days are a great way for people to get to know each other and be more excited about coming to work. During theme days, people are more relaxed, and have an easier time getting to know each other while working.

Good personal relations between a manager and employees can also be a motivating factor. If a manager develops a stronger relationship with his/her employees, they'll trust each other more will be more motivated to work for the result. Here are some ideas how to do it: a "coffee Friday" where a manager spends twenty or thirty minutes chatting with an employee over coffee in his/her office, or learn something about your employees' families.

Creating social events on the calendar will help people in the office get to know each other. People will be much more excited to come to work and to do their work if they are friendly, or even friends, with their coworkers.

And finally, a good manager should invent some creative ways to motivate his/her employees. Setting up a system of rewards is an excellent way to motivate employees. It can be a contest to see who can accomplish something the fastest on a certain day, or to see who can generate the most revenue by the end of the month. Any contest that has a reward keeps employees motivated to produce solid work.

As a conclusion, different people can have quite different motivators, for example, by more money, more recognition, time off from work, promotions, opportunities for learning, or opportunities for socializing and relationships. Therefore, when attempting to help motivate people, it's important to identify what motivates each of them. Moreover, in motivating employees it is necessary to study the experience of foreign countries and use creative approach as well as inspiration.

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BLOGGING IN LEARNING FOREIGN LANGUAGES

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У статті розглянуто одну з нових технологій вивчення іноземних мов – створення блогів. Проаналізовано переваги такого підходу, що пов'язані з поєднанням набуття мовленнєвих навичок з навичками професійного опанування комп'ютерними технологіями.

In the era of technological changes, computers and the Internet students are provided with many kinds of online courses, in particular for studying English. Among the complicated information concepts there are blogs (web blogs) – online diaries which can be viewed by everyone and responded.

One of the main roles is expressing some points of view on someone's policy, management styles, project or teamwork etc. the key elements of the blog are regular, chronologically posted journal entries that may contain links to other sites and often allow readers to post their responses. There are some forms of blogs in learning foreign languages: personal, question and answer, online discussion, double-entry journal and first paragraph [1].

At educational establishments any student can participate in creating or keeping a blog. Students-bloggers can be from the same group or from other groups. Concerning the topics for personal blogs they can vary from "Autobiography", "My university", "Travelling", "The environmental problems" to very ordinary "My last shopping". For home reading the most useful type of blogs is question and answer, where interpret some abstracts and ask questions on the content for better comprehension. Online discussion list may be also opened by a teacher and all students have an opportunity to participate in it. It may be one global topic for the whole group or one individual statement for each student. Sometimes it is better to express your own thoughts in writing than in oral form. So it will help them to get some practice for future oral discussions.

For the double-entry journal, students can select a passage from the reading that they appealed to them, provoked them, or confused them. Next, they type this passage into the blog and respond to it. Other students can join by commenting on its content as well as its form. As to style and form of writing blogging is not exactly free writing, but it is freer, more spontaneous and more dynamic than writing multiple-draft essays [2: 49].

Before starting blogging you should know that the results of blogging can be different, sometimes disappointing. But it helps some students with some aspects of studying English to overcome their language barriers. So, with the help of blogging students are able to express their opinions and have the stimulating and dynamic environment for learning foreign languages.

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ENERGY EFFICIENT STREET LIGHTING CONTROL OF RURAL SETTLEMENTS

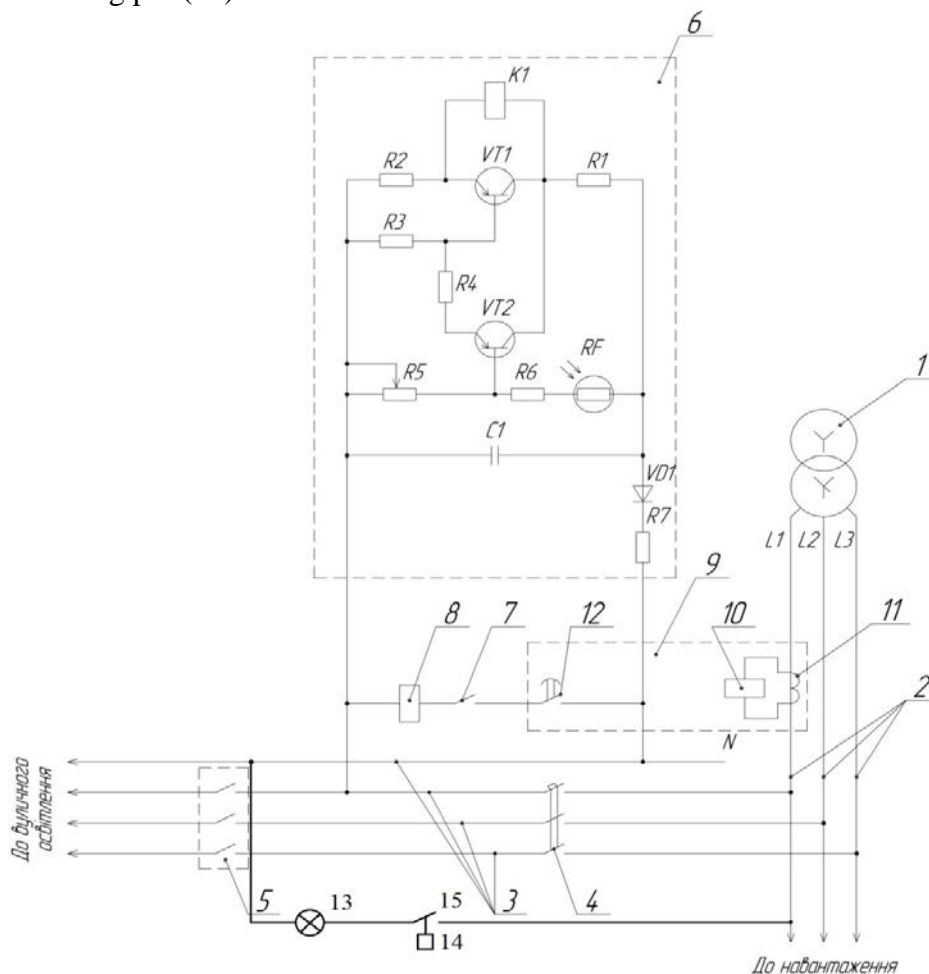
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Статтю призначено питанню економії електроенергії, що призводить до зменшення викидів парникових газів та скорочення витрат. Автор приводить результати експериментальних досліджень та встановлює економію від впровадження даної системи.

Electricity consumption for lighting is about 25%, a significant portion of which is spent on outdoor lighting. Therefore, the problem of reducing the cost of street lighting is quite relevant. The peculiarity of the villages and rural settlements is the night life of the village calms down – deep night sleep peasants and continuously illumination of empty streets make no sense. Early in the morning the most part of the peasants (milkmaids, farm machine drivers, etc.), wakes up and goes to work, others go to the market, and they need to light up the streets. We have developed and patented energy-efficient street lighting management system of rural settlements.

The scheme includes a power supply (1), grid (2), grid street lighting (3), attached to the power grid (through 2) sequentially switching on the circuit breaker contacts (4 and 5) of the magnetic starter, disk (6), (7) contacts are enabled in the range of (8) coil magnetic actuators, current relays (9), coil (10) which is activated in one of the phase conductors of the power grid (2) through the current transformer (11) and current relay contacts are switched in the range of (12, 8) coil magnetic actuator in series with the disk contacts (6, 7). At pylons the stand-alone lamp is installed (13) and a motion sensor (14) with its locking pin (15).



The device works on the following principle: from the power source (1), which acts as a transformer (10/0), (4) windings are connected in star scheme with zero. The current is fed to a power grid (2), through the power contacts (5), the magnetic actuators are attached to the lighting grid (3).

The proposed model is useful not only for changing natural light and electricity consumption in line, but for lighting the streets late at night. This model allows to automate the village street lighting and to save electricity and community funds. In the result we have automated control street lighting which saves at least 50 % of electricity and maintains comfort for the inhabitants of the village.

The time at which the vehicle will travel range of the motion sensor, determined by the following formula :

$$t = \frac{2R}{V}$$

where R - radius of action of the motion sensor , m;

V - vehicle speed, m/s.

During the experiment, the sensor range of vehicles was at different speeds (40 - 60 km/h). The delay motion sensor was installed within 5 - 6 seconds, and it did not work, what was connected with the task. Thus, as the village is a place with the vehicles of much less speed, more studies have been conducted when driving a tractor, the speed of which was 20 - 45 km/h. The studies have shown that even with a minimum speed (the speed of a cyclist is 15 - 18 km/h) the motion sensor also did not work.

Vehicle and pedestrian - motion sensor did not work as I had to get it. The motion sensor will work and energy-saving lamp will illuminate the road for at least 20 seconds, whereas the majority of the peasants are old people. The invention relates to the field of electrical engineering and is used to automate the management of objects depending on the light conditions, the availability of electric supply of consumers. The motion sensor activates for 5 seconds while the man is passing and did not respond to the movement of vehicles. The light is turned on only when the person will be in the zone of the motion sensor. The result is – automated control of street lighting which saves energy and money of the rural community budget. Total savings with energy-saving lamps will be 90%.

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THE FORMATION OF A HORIZONTAL STRATEGY OF AGRICULTURAL ENTERPRISES AT THE MARKET OF AVIATION SERVICES

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Досліджено теоретико-методичні питання створення стратегії горизонтальної інтеграції при виробництві сільськогосподарської продукції. Проаналізовано стратегічний розвиток у Запорізькій області та в Україні. Розроблена стратегія створення та встановлена ефективність діяльності асоціації сільськогосподарських підприємств «Агроліт» із надання авіаційних послуг.

The need for restructuring of the company through strategic management is due to changes in the environment and, above all, increasing its uncertainty and changes in the organization of large companies as a result of concentration and diversification. :factors of its development to replace both macro -and microeconomic processes, the competitive environment, the development of the enterprise marketing activities and their adaptation to the conditions of globalization.

The relevance of the chosen topic of scientific work due to the fact that the process of change that occurs now in Ukraine has penetrated into all spheres of economic life and the practice of many Ukrainian increasingly raises the question of effective planning and implementation of marketing activities.

The development of theoretical, methodological and practical foundations of development strategy in Ukraine is the topic of scientific researches of Gerasymchuk V., Dikan V. , Ivanilov O., Kudenko N., Nalyvayko A., Osovska G., Pastukhova V., Ponomarenko V., Sobolev V., Tishchenko O., O. Trydid, S. Shinkarenko, Overseas V. Research devoted to this problem Ackoff R., I. Ansoff , Vihanskyy O., Gradova A., Kruglov M., H. Mintzberg, Porter M.

The purpose of this paper is to implement a strategy of integration of agricultural enterprises in the market of aviation services. The subject of the work is theoretical and practical aspects of integration farm to meet a common goal. The object of this work is to study the economic activity of agricultural enterprises in Melitopol district of Zaporozhzhia region

Strategic marketing is marketing activities aimed at determining the proper conditions of management of marketing strategy. In the process of marketing strategy the input (marketing goals, external factors, internal capabilities) must be analyzed and initial elements (strategic decisions regarding the marketing mix) must be formulated. The main purpose of marketing strategy is mutual goals and objectives of its capabilities to the customer using the weak position of competitors and their competitive advantage and environmental goals and objectives. Initial elements are a strategic decision on the marketing mix.

As for the strategies of integration opportunities they include enhancing the performance of plants by combining efforts with other businesses. Depending on who combines enterprise there are the following types of strategies:

- direct integration (intergration of a manufacturer and a reseller)
- backward integration (intergration of a manufacturer and a supplier)
- vertical integration (combining the efforts of suppliers, manufacturers and agenst to form channels of product distribution)
- horizontal integration (broadening of a company by combining its efforts with a competitive enterprise).

Development of company strategy usually begins with determination of basic points of entrepreneurial activity that in combination with a motivational idea determines basic directions of development and sets aims of enterprise. The source of information for forming strategic aims is

internal and external environment, the analysis of that allows estimating reality of the intended objectives, forecast the possible changes of to choose the most effective strategy of development of enterprise.

An association is a voluntarily unification of physical or legal persons for the achievement of general aim on principles of mutually beneficial collaboration at maintenance of independence, legal and property independence of her members.

In economic practice productive, trade or other enterprise structures unite in an association. They are created with the aim of co-ordination of commercial activity, realization of the general programs, general defense of interests of members of association, sponsorship of the general commercial programs, and distribution of production.

The specific of the created association «Ahrolit» is sent to implementation of aviation-chemical works that are characterized constantly changeable terms, such as, distance of flight of airplane from the air field to the processed area, different lengths of chase, norm of expense of preparation, price change on a fuel and etc. It stipulates the necessity of exact determination of level of the break-even functioning to the threshold of expediency of aviation works in an agrarian sector.

After undertaken theoretical and practical studies in relation to the economic situation of production and realization of cultures in Zaporizhzhya area, especially more detailed considered the production of goods of plant-grower that requires chemical treatment of sowing in Melitopol district, namely wheat, sunflower, rape and fruits. Basic activity of the association of «Ahrolit» offered for creation is grant of aviation services for agricultural producers from treatment of the fields, bringing of liquid fertilizers, and counteraction from fires on the fields.

Basic benefits at the end of the last period are distributed between the members-enterprises of association of Melitopol district at Zaporizhzhya region: Private Firm «Semenivka», LLC Agricultural Firm «Steppe», LLC «Agricultural company «Mir»», LLC «Freedom Farm Terra» and households located in the village Semenivka. A market segment is limited by an area to plough-land of members 10 000 ha. However, on a prospect, the area of treatment can increase due to the entry of the associated members among households of Semenivka, Novopylypivky, Voznesenivky.

Basic components of project is Airplane of X - 32CX is the two-seater airplane equipped with special equipment ultra-low volume spraying and intended for tilling from air of agricultural cultures by water solution of chemical preparation from a calculation 0.5-7 litres on a hectare, and similarly for dissemination biofacilities and treatment friable materials.

Scheduled monthly expenses Association of «Ahrolit» will present approximately 11 716,9 hrn., that accordingly for a year the sum is counted in the amount of 140 602,8 hrn. Charges will present on a sale a 710 hrn. that include and advertising in MASS-MEDIA, participating in fairs, business trip of workers - and for a year they will attain size to 8520 hrn. Monthly all the costs will be 12 427 hrn., and for a year the association will pay a 149 123 thousand hrn.

Strategy of creation of association has before itself a mission - reduction to the unit cost from basic charges that are on the production of agricultural goods. At the same time, our researches show the gradual height of revenues from unbasic activity of the association that will give possibility to the associated members to show themselves at the regional market and to attract investments in further projects. The efficiency of «Agrolit» activity is determined by the increase of members of the association from a grant services air tillage and saving charges on the use of capital goods.

As a conclusion, the practical significance of this study is that the implementation of the developed proposals and recommendations will contribute to the effective operation of aeronautical engineering in agricultural production and will manage the airline deliberately choosing the type of aircraft for specific jobs. The results obtained in the course of researches have been used to determine the feasibility threshold regarding the plane X - 32SH "Bekas" according to the determined tariffs and to the developing plans for air operations in the association "Agrolit."

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ELECTROMAGNETIC RADIATION INFLUENCE ON HUMAN HEALTH

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Стаття присвячена проблемам впливу електромагнітного випромінювання на здоров'я людини. Висвітлено різні джерела негативної радіації та їх негативну дію на людей. Представлені деякі статистичні дані. Запропоновані корисні рекомендації та превентивні заходи для мінімізації негативного впливу.

Electromagnetic radiation is a type of energy representing electromagnetic waves, excited with different radiating objects. Examples of electromagnetic radiation are light, radio waves, infrared and ultraviolet rays, and also X-rays and gamma rays.

Electromagnetic radiation can propagate practically in all the environments.

The body of a person has the electromagnetic field as any organism on the earth due to which all the cells of an organism work in harmony. Electromagnetic radiation of a person is called a biofield. This field is the main protective jacket of our organism from any negative impact. Destroying it, organs and systems of our organism become an easy mark for any pathogenic factors. If our electromagnetic field comes into other sources of radiation, much more powerful one than body radiation, a chaos begins in the body. This results in radical worsening of the health.

The electromagnetic radiation of high frequency is dangerous as its frequency matches the frequency of processes in an organism and it causes diseases of people.

The most negative property of electromagnetic signals are their property to be accumulated over time in an organism.

According to the survey of students of groups 21, 22, 23 of Power Engineering Faculty, who answered the following questions: "What device or equipment do you consider the most dangerous source of electromagnetic radiation?" and "Have you ever felt the negative effect of EMR?" 50% of students think that mobile phones are the most dangerous devices and 25 % believe that kitchen utensils are the least dangerous ones. 78 % of students felt the negative effect of EMR. The results of our survey are presented in the charts. The total number of students being asked is 50.

A number of studies have shown that sources of negative radiation are:

- Geopathogenic zones
- Sociopathogenic radiation: influence of people to each other
- Mobile communication and cell phones
- Computers and laptops
- TV sets
- Microwave ovens
- Transport
- high voltage transmission lines
- Psychotropic weapon

Most scientists argue that the the blood system, brain, eyes, immune system are most subject to influence of electromagnetic fields. Did you know that within 15 minutes after the start of work on a computer for 9-10 year old child changes in blood almost identical with changes in human blood cancer patient?

The influence of electromagnetic radiation on the nervous system:

During the experiments were recorded changes in the brain, slowing the reaction, memory impairment, depressive manifestations.

Influence of EMR on immune system:

EMR suppresses immunity of the person at cellular level.

Influence of EMR on Cardiovascular system:

Neurocirculator dystonia, lability of pulse, lability of pressure and tendency to hypotonia, pain in heart

Influence of EMR on Endocrine system:

Increase in adrenaline in blood and activation of process of a fibrillation

Influence of EMR on an embryogenesis:

Deceleration of an embryonal development, lactation reduction. Congenital uglinesses of baby, complication of pregnancy and kinds

You may ask us what should people do to decrease this negative effect of EMR. And we have some simple solutions.

Switch off unnecessary equipment from a power supply to reduce "electromagnetic pollution". It also concerns to mobile phones. Don't talk longer 3-4 minutes, use SMSs more often, and also wear the device in the bag.

Don't move up a bed close to a wall where the steel concrete constructions possessing electromagnetic properties can be. The minimum distance between a wall and a bed should be 10 cm.

Buying the next household appliance, remember: the less the power, the less the level of its EMR, that is, the less the harm.

A woman must not use a cell phone if she is pregnant during the whole period of pregnancy.

To summarize the main points we would like to remind a quote "Forewarned is forearmed".

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MANAGEMENT OF ECONOMIC EFFICIENCY AT THE ENTERPRISE

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У статті розглянуто основні складові економічної ефективності підприємства. Проаналізовано вплив зовнішніх та внутрішніх факторів на економічну ефективність підприємства.

The ability to manage economic efficiency at the enterprise is a highly esteemed competitive advantage, because it has a very important role in the company's success. All business activities can be characterized by the economic efficiency quantifying the benefits of final effects in more practical terms. Economic efficiency examines the absolute size of indicators, economical use of resources embedded in business processes, efficiency of business processes and effectiveness of products.

The objective of the research is to consider the main aspects of economic efficiency and analyze the influence of internal and external environments on it.

Economic efficiency is characterized by quantification of all business activities with the resulting effect. Incurred inputs and outputs achieved are compared mutually. Inputs entering into a business process are labor, work items, work equipment and information. Inputs are transformed into individual output[1].

Economy, efficiency and effectiveness are three aspects of economic efficiency, which are interconnected, interdependent, while maintaining its own specificities and constitutes the internal environment of the company. Economic efficiency is achieved by minimizing the resources spent. Efficiency is the ratio of the quantity and quality of the end product and the amount of resources invested in the production process.

Effectiveness assesses whether the company does not produce unnecessary, unwanted, or unimportant products. Financial accounting is the source of information for the evaluation of economic efficiency.

While measuring and managing economic efficiency, it is important to take into account the diversity of viewpoints from the outside of the business (owners, managers and customers).

Owners expect to maximize the shareholders' capital in the shortest possible time. Managers evaluate the level of prosperity, stability in the market, the level of efficiency, productivity, status and trends of cash flows, liquidity, and speed of reaction to changes in the external environment [2]. Customers prefer companies with quality products at a price corresponding to the customer's wishes.

The plan of measurement and management of economic efficiency at the enterprise is based on mutual merging of internal and external view of economic efficiency. The external environment consists of customers, suppliers, financing parties, competitors and others. The internal environment of economic efficiency can be seen from the manager and owner. The individual partial areas of the company can be branched with respect to the sub-processes.

It is not possible to manage the business without measuring the economic efficiency. Determination of standards affects negotiations towards achieving the targets. Synthetic indicators have a complex and explicit role in illustrating the economic reality of the company. Synthetic indicators display the economic reality very complex. They provide information of the reflected state and development that contains all the relevant characteristics and properties. Synthetic indicators of effectiveness are based on the assessment of the resulting effect of the business activity, which is reflected in net income. Technically they are measured as the ratio of net income and resources spent. The most commonly used indicators of profitability are return on sales, assets, equity. They are mainly indicators of return on equity.

The company has three tools to increase return on equity through its management. This is the profit margin, asset utilization and financial leverage. For more accurate measurement and control of economic efficiency, owners and managers use further decomposition of return on equity profitability indicators such as dynamic analysis of return on equity to help you find the factors most affecting the return on equity and assess their impact on the development of sales, equity, assets and profits.

The conclusion can be made that the main goal of the owners and managers of companies should be the constant increase of economic efficiency, and the identification of the main factors influencing the effectiveness and a subsequent implementation of findings in the activities of the company with maximal utilization.

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HOW A UNIVERSITY GRADUATE CAN SUCCEED IN LIFE

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У статті розглянуто, як досягти успіху в як у зовнішньому прояві, так і у внутрішньому. З'ясовано вплив факторів, які заважають досягти успіху. Запропоновано деякі поради для молоді, щоб досягти успіху.

Many graduate students wish to succeed, however some of them do and some do not in the future. A simple explanation is that some people follow the laws of success, while others do not. They throw up their hands and do not believe in their own capabilities. And luck smiles to the people who are expanding their boundaries, act, achieve their goals [1].

The objective of the research is to determine the most useful techniques of becoming a successful person.

Everyone has all the capabilities to move forward, just not everyone sees it [2]. And one's task is to find his/her own path that will lead to the life that he/she wants.

In achieving success, it is necessary to think both of external life (i.e. circumstances) and internal life (i.e. emotional well being).

Many scientists advise to use simple techniques to better understand the life goals and ways to achieve them. We have analyzed them and selected the most powerful ones for being successful in life.

1) One should imagine becoming successful. Einstein said the imagination is more important than knowledge [1]. The more accurately a person imagines his success, the easier it will be for him to reach it.

2) A person should want to become successful. Here motivation plays an important role. Successful people all believe in themselves and their missions. But one should not forget that he should respect other people's wish to be successful too [1].

3) Only the one who knows his goal in life can be successful. It is recommended to do things one loves to do, the things that give him satisfaction. Setting clear goals and being realistic is essential for success.

4) Everyone should clearly understand what success means specially for him. One cannot have success if he does not know what it means for him. Everyone views success differently and using someone else's standard for success is like eating another person's lunch and expecting to love it [2].

5) Time should be kept in mind when thinking about success. A person should set a timeline for when he wants to achieve his objective. Deadlines will help one to stop and analyze if he succeeded.

6) Another thing to remember is the necessity to work on the skills required in order to become successful. It is recommended to identify the skills needed to achieve one's objectives and work hard to develop them.

7) Researchers state that in order to become successful it is recommended to surround oneself with other people who are successful. When one is surrounded with people who are highly-driven, it's encouraging. Moreover it is a way to create a culture of success. "Trust in people because trust can be an incredibly motivating factor. If you trust in someone, they'll want to do well because they want to reward your trust in them. This is a powerful motivator" [3].

8) Being persistent is an essential feature of successful people. Never give up. A failure is also a result, it helps to get stronger.

9) Don't misinterpret success and happiness. Success is equated with achieving a goal, but don't assume it will always bring happiness. Many people make the mistake that if they accomplish this or that, they'll be happier [3].

As a conclusion, every person can be successful. This can be done by working on improving himself and following some recommendations mentioned above.

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SKILLS OF SUCCESSFUL PRESENTERS

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Розкрито основні проблеми, з якими стикаються студенти при проведенні презентацій. У процесі дослідження з'ясовано основні підходи до вирішення цих проблем та запропоновані певні тактики правильної подачі інформації аудиторії.

In today's competitive world university graduates should be able to create and make an effective presentation. Thus, being students they need to strengthen their presentations skills to influence others and achieve goals. For this purpose they need to learn about the secrets of successful presenters.

The objective of this research is to show and to learn the basic rules for conducting a successful presentation and put them into practice high level.

The first thing to keep in mind is that a great presentation is based on three important processes: 1) preparing contents; 2) preparing design; 3) delivering contents. All of them are equally important and involve many important aspects like analyzing audience, gathering relevant data, organizing data, etc. Good presenters always give due consideration to these aspects and spend adequate time and energies to make their presentation interesting, effective and elegant [2].

Having studied the sources we have outlined the most important guidelines for students about making good presentations.

It is well known that presenting information always has some goals. Presenters need to have a clear view about the goals of their presentations clearly and let their audience understand the goal since the first few minutes.

It should be remembered that the first 2-3 minutes of the presentation are most important as audiences have positive feeling about the presenter.

As Garr Reynolds mentioned in his book "Presentation Zen: Simple Ideas on Presentation Design and Delivery": The biggest item that separates ordinary presenters from world class ones is the ability to connect with audience in an honest and exciting way" [2]. It is probably the most difficult for students. Our advice is to be confident and love what you are talking about.

Some presenters make a big mistake when they think that the audience can listen to them for a long time. A good presentation should be short, not more than 5 - 7 minutes. As Garr Reynolds explains, "Humans have short attention spans when it comes to passively sitting and listening to a speaker. It is better to have the audience wanting more of you than to feel that they have had more than enough" [2]. It doesn't mean that speed through the presentation, as if pressed for time. It won't do anybody any good. You should have a short summary for each slide and know which slides are important. That way when you are pressed for time you just say the main points of the important slides and then you move on. The main idea of a presentation should be repeated three times, but in different words. Showing examples and using humour is also useful. A good presenter should know how to make the audience participate and interact as well as how to reward them afterwards.

It should be emphasized that questions from the audience mean that they are interested in the presentation. However, students are often afraid of questions during their speech, because they don't want to be interrupted. In this case it is a good idea to tell the audience early in the presentation that you will have a question and answer period at the end of your speech.

Another problem is that the students often don't feel self-confident and try to hide behind the chair during their presentation. They often stick to the place. What is recommended by M. Pasha is to get closer to the audience by moving away from or in front of the podium [1].

One more thing is that students often prefer to read their speech, however it is not recommended. Eye contact with the audience is very important for success of any presentation. As Garr Reynolds

writes, “One sure way to lose an audience is to turn your back on them” [2]. A friendly manner and a smile are also the key to success (unless the topic is very grim).

Repetition in a presentation is important as it helps the audience remember key points, however it should not be overdone not to bore the audience. Experts recommend in the introduction to tell the audience about the outline of the presentation and stress its main idea. In the body of the speech key points should be explained and in the conclusion the main idea should be repeated but in other words.

Content, evidence and organization are important, but the style, language and delivery should not be left out of the speaker’s attention. In order to make a brilliant presentation it is recommended to be courteous, gracious, and professional. If the audience asks questions or gives comments, the presenter should be gracious and thank them for their input.

It is commonly observed that there are very few people who have a natural talent for delivering outstanding presentations. However, proper foresight, hard work, and practice can help us to develop a “very good” level of presentation skills. Similarly, our speaking style and stage presence are personal talents that we can refine with much practice and experience.

Summing up the results below, we can conclude that the art of successful presentation is an achievable goal especially with practice and desire to improve.

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METHODICAL ASPECTS OF EXPENSES MANAGEMENT AT UKRAINIAN ENTERPRISES

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У статті розглянуто систему управління витратами, основні методи формування витрат, надана їхня загальна характеристика

Relevance of the research. Nowadays Ukraine faces the problem of effective expenses management at its enterprises. In the field of management a company's expenses require everyday monitoring and comparing not only on products and services, but also the amount of money spent on all business activity of a company. Expenses management allows a company detect the problem in time, inform the top managers and use measures to prevent negative consequences of overspending. Thus, there is the necessity of creation and improvement of the mechanism of expenses management in Ukraine due to finding proper scientific methods.

State-of-the-art of the problem. In economic literature the problem of finding the ways to improve management of expenses has not been properly investigated yet. The theoretical and methodological aspects of expenses formation and the issues of the system of expenses control have been considered in the works of I.A. Basmanova, P.S. Armless, E.A. Beltukova, O.S. Borodkina, F.F. Butynets, A. Kozachenko and others. Among the most fundamental foreign researches on this issue it worth to mention labours of A. Alchiana and K. Druri.

The objective of the article is to study the system of expenses control and the methodical aspects of expenses management and outline their advantages and defects.

The system of expenses control has both functional and organizational aspects. It includes such organizational subsystems as search and exposure of economy of resources factors; setting the norms of resource expenses; planning of expenses; account and analysis of expenses; stimulation of economy of resources and cutting costs. Such subsystems are managed by the corresponding departments of an enterprise depending on its size.

Currently an effective expenses management is a way to achieve high economic results at an enterprise. However, it is a difficult, multidimensional and dynamic process that includes managerial actions directed at reaching high economic result.

The basic elements of the system of expenses control are objects of expenses management (level, form and structure of expenses), technology of expenses management, subjects of expenses management (structural subdivisions of an enterprise, that carry out procedures of expenses management), articles of expenses management or separate descriptions of the state of expenses.

Expenses management at an enterprise envisages implementation of all the functions, that are inherent in the management of any object: development, acceptance and realization of decisions, as well as control of their implementation. The functions of expenses management can be realized through administrative loop constructs: prognostication and planning, organization, coordination and adjusting, activation and stimulation of implementation, account and analysis.

Forming of charges of enterprise can have, as a financial aspect, organizational aspect so motivational aspect of management charges.

Advantages of the effective expenses management are:

- availability of timely, reliable and complete information about the prime price of separate types of products and their positions at the market comparatively to the competitors' products;
- availability of resources for flexible pricing;
- making administrative decisions with the use of only relevant information;
- organization of production of competitive goods etc.

As a **conclusion**, for providing the system of expenses control, that meets the latest requirements, it is necessary to create the model of automation of information treatment for making decision. The construction of the informative system must combine three even managements processes at an enterprise: management of business processes; management of project-designer developments; management of production technological processes.

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ACCOUNTING AND ANALYSIS OF FINANCIAL RESULTS

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У даній статті розглянуті користувачі інформації про фінансові результати діяльності. Також наведені види аналізу фінансових результатів, та описано їх значення в управлінні.

Relevance of the research. The primary objective of accounting is to provide information useful for decision making. In order to provide information that supports this objective, accountants must consider the intended users, the types of decisions users make with financial statement information, and available means of analyzing the information.

State-of-the-art of the problem. The problem of necessity of gathering and analyzing financial statement information and its usage were researched by many Ukrainian scientists: (Kotenko A.N., Komkov V.V., Orlov B.L., Sheremet A.D. and others) [1].

The main objective of the research is:

- to learn what financial statement analysis is.
- to learn the main users of financial statement analysis.
- to explain the main methods of financial statement analysis.

Body of the research. Financial statement analysis is an evaluative method of determining the past, current and projected performance of a company.

Users of financial statement information include managers, creditors, stockholders, potential investors, and regulatory agencies. These individuals and organizations use financial statements for different purposes and bring varying levels of sophistication to understanding business activities.

Just as the knowledge level of potential users varies, the information needs of users varies, depending on the decision at hand. Financial statements, however, are designed for general purposes; they are not aimed at any specific user group. Some disclosed information can be irrelevant to some users but vital to others. Users must employ different forms of analysis to identify information most relevant to a particular decision. Financial statements can provide only highly summarized economic information. The costs to a company of providing excessively detailed information would be prohibitive. In addition, too much detail leads to information overload. Users faced with too much data may become so frustrated attempting to use it that they lose the value of key information that is provided.

Because of the diversity of users, their different levels of knowledge, the varying information needs for particular decisions, and the general nature of financial statements, some analysis techniques have been developed. The choice of method depends on which technique appears to provide the most relevant information in a given situation.

The most common methods of analysis are horizontal analysis, absolute amounts, percentage analysis, vertical analysis, ratio analysis etc.

Financial statement analysis focuses primarily on isolating information useful for making a particular decision. The information required can take many forms but usually involves comparisons, such as comparing changes in the same item for the same company over a number of years, comparing key relationships within the same year, or comparing the operations of several different companies in the same industry. Researchers usually outline three categories of analysis methods: horizontal, vertical, and ratio.

Horizontal analysis or trend analysis refers to studying the behavior of individual financial statement items over several accounting periods. These periods may be several quarters within the same fiscal year or they may be several different years. The analysis of a given item may focus on trends in the absolute money amount of the item or trends in percentages.

The absolute amounts of particular financial statement items have many uses. Various national economic statistics, such as gross domestic product and the amount spent to replace productive capacity, are derived by combining absolute amounts reported by businesses. Financial statement users with expertise in particular industries might evaluate amounts reported for research and development costs to judge whether a company is spending excessively or conservatively. Users are particularly concerned with how amounts change over time.

Comparing only absolute amounts has some disadvantages, because materiality levels differ from company to company or even from year to year for a given company. The materiality of information refers to its relative importance. An item is considered material if knowledge of it would influence the decision of a reasonably informed user. Generally accepted accounting principles permit companies to account for immaterial items in the most convenient way, regardless of technical accounting rules.

Percentage analysis involves computing the percentage relationship between two amounts. In horizontal percentage analysis, a financial statement item is expressed as a percentage of the previous balance for the same item. Percentage analysis avoids the materiality problems of comparing different size companies by measuring changes in percentages rather than absolute amounts. Each change is converted to a percentage of the base year.

Vertical analysis uses percentages to compare individual components of financial statements to a key statement figure within the same period of time. Vertical analysis of an income statement or a common size income statement involves converting each income statement component to a percentage of sales. Although vertical analysis suggests examining only one period, it is useful to compare common size income statements for several years. Vertical analysis of the balance sheet involves converting each balance sheet component to a percentage of total assets.

Ratio analysis involves studying various relationships between different items reported in a set of financial statements.

Conclusion. Financial statement analysis is very important in decision making on different levels of management. As different employees have different objectives and require particular data a variety of analysis methods has been developed. Any company should choose the most appropriate analysis method or methods and this will help it in making effective decisions and increasing the company's profit.

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UP-TO-DATE SOFTWARE FOR PRECISION CROP PRODUCTION

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В статті аналізуються сучасні технології, які застосовуються у точному землеробстві та рослинництві. Особлива увага приділяється дослідженню перспектив використання передових машин та автономних польових роботів з сенсорами, які збирають інформацію в режимі online та потребують новітнього програмного забезпечення для управління.

The complex technology of agricultural production known as Precision Farming began to develop actively in the late 90s. International agricultural science recognizes it as a very effective advanced technology. It provides a solution to three major problems that lead to success in today's agricultural market. They are the availability of timely objective information, the ability to make the right management decisions and the opportunity to implement these solutions in practice.

Hardware for precision agriculture. To address these three interrelated tasks it is possible through the use of specialized technical equipment and software. Maximum efficiency may be achieved by developing of the complex software and hardware. All precision agriculture hardware is based on GPS navigation measurements and the reading registration sensors.

Systems of parallel driving based on GPS navigation are technically advanced and cost-effective technology for modern agricultural machinery. They are effective when the reaching units are used.

Soil analysis allows to determine the content of nutrients in the soil which plants need for healthy growth and development. Soil analysis involves three stages: the selection of soil samples, the soil analysis and recommendations for fertilization.

The use of sensors provides definition of a crop yield and grain moisture per area unit based on field location and combine inequalities. The system can be installed on any processor. Its structure in addition to GPS receiver includes: an optical probe volume of grain, grain moisture sensor, the sensor transverse and longitudinal deviations electronic computer module definition yields, onboard information system, memory card calibrator.

Differential application of liquid and solid fertilizers and pesticide in accordance with the technological map allows to reduce fertilizer costs and increase productivity through the system of differential application including on-board computer with built-in receiver DGPS, antenna EGNOS GPS, chip card to share with external systems and software.

The survey area is carried out using satellite global positioning system (GPS). Its aim is to create custom maps in vector fields updating the current fields map.

Computer monitoring system productivity is an effective way to determine the changes in the moisture content and yield in the margins of the economy. A piece of land will bring higher yields based on cost optimization, extract maximum profit and the decision of differentiated treatment fields.

Based on the topographic location data fields and working areas passports field system allows to define the following parameters:

- slope areas (average, longitudinal and transverse);
- exposure (area) slopes (north, south, east, west);
- the degree of erosion;
- soil texture.

Monitoring techniques. Gathering information for the operation of the system is carried out automatically. Hardware monitoring can receive GPS signals collecting measurements from the sensors installed and packet transmission measurements on installed options on the database server. The transfer is done using GPRS channel on the Internet. To receive information from the monitoring

system must have a permanently functioning data servers connected to the Internet (the real IP-address).

It is possible to determine the location of vehicles and displays it in a special appendix based on the data stored on the server. It shows the movement of automobile and agricultural machinery in the background of e-card fields. Voice communication with the drivers of agricultural machinery is realized through the means of dispatching center.

Planning and records are maintained for those objects which are installed through the navigation tools. It is possible to view and edit data in a dialogue system. The results can be spread on fields for the next economic analysis.

To display the mapping and reporting and background information GIS Web Server environment designed for Internet is used. This server software provides tuning the appearance and structure of Web- pages.

Thus, solving the problem of automation of the planning, scheduling, accounting and control in agricultural production is based on the use of geographic information systems, satellite navigation systems (GPS), data transmission systems over channels GSM / GPRS, computer aided dispatch center and various sensors that are installed on agricultural machinery. The deployment of complex software and hardware can be carried out in phases, and each phase requires its own software components.

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FORMATION OF PRODUCT DEVELOPMENT STRATEGY

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У статті розкривається поняття «маркетингові стратегії». Теоретичні та методологічні відомості на прикладі маркетингової матриці Ансоффа про стратегію розвитку нового товару пояснюються.

Strategic marketing planning is the process that the operational and managerial staff of a company goes through to create and implement effective marketing strategies. Strategic marketing planning takes several aspects of company marketing and promotion into consideration. The aspects that contribute to strategic marketing planning include identifying promotional opportunities and evaluating the marketing opportunities; researching, analyzing and identifying the target markets; developing a strategic position for the company to pursue and how to implement the strategy; preparation and implementation of the marketing plan; and measuring and evaluating the results of the marketing efforts of the company.

A marketing strategy usually has the following factors at the core of its formation.

1) Long term objectives of the firm – The vision of the firms plays a crucial role in forming a marketing strategy for the organization. The vision defines where the firm wants to be in the long term.

2) Actions which need to be taken – The mission statement is another important part of the marketing strategy and it defines exactly what actions need to be taken by the firm.

3) Strategic plans – Exactly how a firm will achieve its mission is known as the strategic plan. This involves various steps such as getting to know the firms strengths and weaknesses, formulating a product strategy, knowing the marketing mix, and then planning resources which will be needed to implement the plan.

4) Tactics – Tactics are generally not included in long term strategic plans, however, tactics are important for the organization to achieve short term goals and hence they can be formulated along with the marketing strategy. Tactics may include giving sales discounts, addition promotional support, or any such support which motivates the customer to buy the product.

Once all the above factors are in place, your marketing strategy is formed. Forming a marketing strategy is much simpler than actually implementing it. This is where the marketing plan plays a crucial role. The marketing plan plays a role of a reminder wherein it reminds the management again and again of its marketing strategy and the road map to organizations success.

To portray alternative corporate growth strategies, Igor Ansoff presented a matrix that focused on the firms present and potential products and markets (customers). By considering ways to grow via existing products and new products, and in existing markets and new markets, there are four possible product-market combinations. Ansoff matrix is shown below:

	Existing Product	New Product
Existing Markets	Market Penetration	Product Development
New Markets	Market Development	Diversification

The Ansoff Matrix has four alternatives of marketing strategies: market penetration, product development, market development and diversification.

Market Penetration – the firm seeks to achieve growth with existing products in their current market segments, aiming to increase its market share.

Market Development – the firm seeks growth by targeting its existing products to new market segments.

Product Development – the firm develops new products targeted to its existing market segments.

Diversification – the firm grows by diversifying into new businesses by developing new products for new markets.

In product development growth strategy, new products are introduced into existing markets. Product development can differ from the introduction of a new product in an existing market or it can involve the modification of an existing product. By modifying the product one would probably change its outlook or presentation, increase the products performance or quality. By doing so, it can appeal more to the already existing market. A good example is car manufacturers who offer a range of car parts so as to target the car owners in purchasing a replica of the models, clothing and pens.

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MAIN PROBLEMS OF THE SEA OF AZOV

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У статті розглядаються актуальні проблеми екологічного стану Азовського моря. Ці проблеми не нові, вони постійно обговорюються та тримаються на контролі керівництва відповідних відомств та суспільства в цілому. В роботі визначаються головні проблеми та можливі шляхи їх вирішення.

The Sea of Azov is the most distant sea from the ocean, and the territory of its catchment basin largely exceeds its own area. This has conditioned its extreme sensitivity to the effects of human activity. What is more, during the last decades there took place *the main problems* of the Sea of Azov: an explosive development of the eutrophication processes, pollution of the sea shelf by toxic agents, sea shore abrasion, loss of biological diversity and fish resources, together with a considerable waste of recreational resources.

The Sea of Azov covers a part of the Black Sea Depression lying between the Donets Ridge and Azov Upland in the north and the foothills of the Crimean Mountains in the south.

As we know, the Sea of Azov is shallower and less salty than the Black Sea and is warmer in the summer and colder in the winter. Because the Azov Sea is shallow (its largest depth is 14m) and small (40,000 sq km in area), its waters are displaced quickly, even down to the bottom. Hence there is little difference in temperature and salinity from the surface to the bottom. The water level of the Sea of Azov varies greatly, depending on the wind and the influx of waters from the rivers. Besides the large Don River and the Kuban River, many small rivers flow into the Sea of Azov. Sometimes offshore winds drive the waters from the shore and significantly depress the water level there.

In its natural condition, the Sea of Azov was one of the most productive water bodies in Northern Eurasia. Because of the ample river runoff (mainly from the Don and the Kuban) there was a stable supply of a large amount of nutrients. However, as we have found, the sea regime is primarily controlled by river runoff and the water exchange with the Black Sea is restricted, the Sea of Azov ecosystem proved extremely sensitive to human impacts. The sea receives runoff from a vast economically developed catchment, which is nineteen times larger than the area of the sea, and river discharge is equivalent to 13 per cent of the sea volume, which is much higher than for other seas. Over 50 per cent of river runoff was used by industry and over 70 per cent of the catchment was under agricultural production, which significantly modified the chemical composition of the water.

It was found that the Azov basin can be characterized as one of the most productive region in Ukraine and Russia with high levels of industrial and agricultural development. A major reason for such a blooming economic development is the abundance of services and goods provided by the Azov ecosystem. The ecosystem of the Sea of Azov itself is defined by the supporting services provided by the Basin Rivers (nutrients, sediments delivery, etc.).

Pollution (including pesticides) and an increase in salinity were the major factors behind a dramatic decline in fish stocks. Out of 114 fish species and subspecies, 42 are fresh-water species whose area of habitat has been sharply reduced. In addition, the reduction in spring floods due to the regulation of runoff has affected spawning grounds of diadromous and semi-diadromous fish and the existence of sturgeon in the Sea of Azov at present is almost entirely due to the fish farms. Nowadays it is one of the main problems.

On July 29, 2012 scientists and citizens were baffled as the waters of the Azov Sea turned bloody red close to Berdyansk village. Villagers immediately suspected the great pollution from nearby factories. And older locals warned that it might be a sign of the coming events. Scientist

however point that the most probable reason for bloody red color of the sea is algal blooms that are not dangerous to humans.

The researchers explained that the bright red color of the sea is result of high temperatures, which led to the blossoming of brown algae. The south-west wind "drove" algal blooms closer to shore. Further flowering could lead to fish deaths of mass proportions. It is the other problem – the summer high temperature for the last years.

On December 7, 2004, the Meeting of the Commission has considered the implementation of the Program in 2004 and discussed the achievements, and difficulties and barriers. That Program defined several key objectives and they are still valid nowadays. If our society wants to reduce the pollution load and anthropogenic pressure to the marine environment we should achieve those objectives today and focus on:

- pollution control of rivers' input (introduction of the elements of basin management, regulation of agrochemicals usage in the water drainage area, construction and reconstruction of sewage networks and waste water treatment facilities to protect discharge into rivers, monitoring and control of water quality of rivers running to the seas);
- reduction of pollution from point sources (reconstruction of wastewater treatment facilities in urban settlements; inventory of land users and implementation of water protection measures);
- reduction of atmosphere pollution (inventory of pollution sources, introduction of technological solutions, control of industrial facilities in recreational zones, etc.);
- strengthening the system of control for the movement of hazardous substances and materials and prevention of marine pollution by vessels;
- improvement of the solid waste management in the coastal zone (construction of new modern land fields; inventory and liquidation of illegal land fields; stimulation of waste treatment enterprises, etc.);
- prevention of emergency situation in the region inspection of the industrial enterprises and object of higher risk, preparatory activities for the implementation, development of National Program for emergency response, etc.).

So, in conclusion, we'd like to emphasize what should be done in the nearest future in order to preserve the uniqueness of the Sea of Azov for future generations. We can agree with such opinion, the following should be undertaken:

- minimization of industrial production;
- irrevocable water consumption reduction and increased river runoff;
- restoration of migration routes and spawning areas of fish;
- tougher laws for management and protection of the coastal zone;
- constant monitoring of the marine environment and coastal sea.

We must solve quickly these problems of the Sea of Azov for us and for the future generations.

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THE ENVIRONMENTAL IMPACT OF NUCLEAR POWER

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Можливі ризики впливу атомних електростанцій на життя людей та оточуюче середовище аналізуються. У статті наведені результати дослідів щодо ризику розвитку ракових захворювань у людей, які живуть поряд атомних електростанцій. Також описуються найбільші аварії на атомних станціях та їхні наслідки.

The environmental impact of nuclear power results from the nuclear fuel cycle, operation, and the effects of nuclear accidents. The routine health risks and greenhouse gas emissions from nuclear fission power are small relative to those associated with coal, but there are "catastrophic risks": the possibility of over-heated fuel releasing massive quantities of fission products to the environment, and nuclear weapons proliferation. The 1979 Three Mile Island accident and 1986 Chernobyl disaster, along with high construction costs, ended the rapid growth of global nuclear power capacity.

Nuclear power has at least four waste streams that may harm the environment: they create spent nuclear fuel at the reactor site (including plutonium waste), produce tailings at uranium mines and mills, during operation they routinely release small amounts of radioactive isotopes, and during accidents they can release large quantities of dangerous radioactive materials.

The nuclear fuel cycle involves some of the most dangerous elements and isotopes known to humankind, including more than 100 dangerous radionuclides and carcinogens such as strontium-90, iodine - 131 and cesium - 137, which are the same toxins found in the fall out of nuclear weapons. Nuclear power plants produce radioactive waste as spent fuel rods, and they are dangerous--even deadly--to living things. Spent fuel must be stored for several years before it becomes harmless to humans and the environment.

Nuclear energy creates electricity by splitting Uranium nuclei with neutrons. This creates heat, which is used to vaporize water. The steam is used to generate electricity. This process requires water from the environment, which decreases the amount of water available to living things.

Also, water discharged from a nuclear power plant may contain heavy metals, but it is not radioactive. The water released does not come in contact with the radiation.

A leak of radioactive water at Vermont Yankee in 2010, along with similar incidents at more than 20 other US nuclear plants in recent years, has kindled doubts about the reliability, durability, and maintenance of aging nuclear installations in the United States.

Tritium is a radioactive isotope of hydrogen. Tritium becomes dissolved in ordinary water when released from a nuclear plant. The primary concern for tritium release is the presence in drinking water, in addition to biological magnification leading to tritium in crops and animals consumed for food.

There have been several epidemiological studies that claim to demonstrate increased risk of various diseases, especially cancers, among people who live near nuclear facilities. A widely cited 2007 meta-analysis by Baker *et al.* of 17 research papers was published in the *European Journal of Cancer Care*. It offered evidence of elevated leukemia rates among children living near 136 nuclear facilities in the United Kingdom, Canada, France, the United States, Germany, Japan, and Spain. However this study has been criticized on several grounds - such as combining heterogeneous data (different age groups, sites that were not nuclear power plants, different zone definitions). Elevated leukemia rates among children were also found in a 2008 German study by Kaatsch that examine residents living near 16 major nuclear power plants in Germany. This study has also been criticized on several grounds. The British Committee on Medical Aspects of Radiation in the Environment issued a study in 2011 of children under five living near 13 nuclear power plants in the UK during the period

1969-2004. The committee found that children living near power plants in Britain are no more likely to develop leukemia than those living elsewhere.

As for environmental effects of accidents the worst ones at nuclear power plants have resulted in severe environmental contamination. However, the extent of the actual damage is still highly debated.

In March 2011 an earthquake and tsunami caused damage that led to explosions and partial meltdowns at Fukushima I Nuclear Power Plant in Japan. Three of the reactors at Fukushima I overheated, causing meltdowns that eventually led to explosions, which released large amounts of radioactive material into the air.

Concerns about the possibility of a large scale radiation leak resulted in 20 km exclusion zone being set up around the power plant and people within the 20-30km zone being advised to stay indoors. Later, the UK, France and some other countries told their nationals to consider leaving Tokyo, in response to fears of spreading nuclear contamination. New Scientist has reported that emissions of radioactive iodine and cesium from the crippled Fukushima I nuclear plant have approached levels evident after Chernobyl disaster in 1986.

Years of clean-up will drag into decades. A permanent exclusion zone could end up stretching beyond the plant's perimeter. Seriously exposed workers may be at increased risk of cancers for the rest of their lives.

1986 Chernobyl disaster in Ukraine was the world's worst nuclear power plant accident. Large amounts of radioactive contamination were spread across Europe, and cesium and strontium contaminated many agricultural products, livestock and soil. In Chernobyl disaster, releases of cesium-137 contaminated land. It is estimated that all of the xenon gas, about half of the iodine and cesium, and at least 5% of the remaining radioactive material in Chernobyl 4 reactor core (which had 192 tonnes of fuel) was released in the accident.

Some communities were abandoned permanently. Thousands of people who drank milk contaminated with radioactive iodine developed thyroid cancer.

The accident caused the largest uncontrolled radioactive release into the environment ever recorded for a civilian operation, and large quantities of radioactive substances were released into the air for about 10 days. This caused serious social and economic disruption for a great number of population in Belarus, Russia and Ukraine.

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3D PRINTERS INTRODUCTION INTO ENGINEERING INDUSTRY

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В статті представлено технологію сучасного виробництва, засновану на використанні 3D принтерів. Розглянуто матеріали, які застосовуються принтерами, переваги та сфери їх застосування.

Rapid prototyping as an integral part of the design process is widely used in engineering industry. Fast design production cycle requires advanced solutions based on rapid prototyping which allows to obtain products of almost any shape with different material properties quickly and inexpensively.

3D printers can be widely used in mechanical engineering, automotive and aircraft production. A range of applications can be diverse-communication facility between the various departments of large enterprises for the creation of full-color prototype models at the scale or full-scale, highly accurate models or creating elements for functional testing, creating molds directly or wax master models for investment casting. 3D printers are widely used in the aerospace industry reducing the time for separate parts production significantly and increasing efficiency as well as allow you to create spare parts on demand in a short time and with limited space.

Advantages of using 3D printers in manufacturing are the following.

Cooperation within the organization. Three-dimensional printing apparatus promote that design bureaus are able to create conceptual models of parts at the earliest stages of design with subsequent modification after making constructive amendments.

Functional testing. Using a wide range of polymeric materials design engineers can carry out functional tests of details printed on the 3D-printers. Products can be machined, drilled and mechanically processed. In addition moisture and heat resistant of prototypes are tested in wind tunnels providing their long life.

Production scheduling. Companies use printed parts for inspection of all product assortment and gain confidence in the fact that every workplace has all the necessary tools to achieve the highest possible efficiency.

Processed model presentation. Models printed by 3D-printer can be sanded and painted to give them a final class A look. Almost exact copies of product models can be used in the study of focus groups to obtain feedback on the proposed new features for products.

3D printers use different materials. *Composite material* is a combination of gypsum, ceramics, glass and plastics. It is heat-resistant and perfectly amenable for coloring. *ABS-plastic* (Acrylonitrile butadiene styrene) is the most widely used material. It allows to print in different colors. *Metal powder* let make models from steel, aluminum, bronze, titanium, gold. After some processing they can be used as parts of machines.

3D printers can be used to create high-precision casting molds from refractory composites or wax models for investment casting. It is possible to print metal parts inaccessible for metal cutting directly. Additional processing may be required or not depending on the accuracy of the printer.

Areas of three-dimensional printing application cover almost all shears of engineering industry. The technology allows to produce models and ready parts of any complexity. A wide range of materials may be used. This way of parts production minimizes possible errors and inaccuracies. 3D printed products are of high quality. The speed of the printing process is also high.

3D printers are gaining popularity among scientists and manufacturers and many large and small companies use them in spite of the fact that they are expensive.

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ECONOMIC ASPECTS OF THE DEVELOPMENT AND PREVENTION OF CRIMINALITY AMONG YOUTH OF DONETSK REGION

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У статті розглядаються найпоширеніші правопорушення, їх причини та вплив на суспільство та економіку держави.

In February, an unprecedented event happened: the police nearly for the first time publicly acknowledged the “rampant criminalization of all spheres of public life”. Even the official statistics, which as it is commonly believed, does not reflect the real situation from year to year, showed a steady increase of crime. Final figures for 2013 only confirmed the threatening trend: the number of crimes increased by 3% – up to 515.8 thousand. At the same time the level of mortality in such crimes as robberies, rapes, and murder attempts has increased. But the detection of crimes is decreasing. There were 420 murderers, 135 rapists, 730 robbers and over 1000 looters in 2013. Nearly 45% of crimes (against 43% in 2012) remained unpunished.

During 2013 294 premeditated murders and about two thousand robberies were recorded in Donetsk region. There were 150 productions dealing with the facts of receiving a bribe. It means that the sphere of economy, according to the estimates of researchers, has been damaged on 850 thousand hryvnias. In Donetsk region the commonest crime is a robbery (148 cases per 1 million people). Donetsk region has become a leader in the number of armed robberies of banks. The attack on the Private Bank in Donetsk, during which five people were killed, caused a wide resonance in the country. Also, the region is a leader in the crime statistics of hooliganism (330 cases per 1 million people).

The above-mentioned facts show that the criminality in Donetsk is at the very high level that in its turn negatively influences on the standard of living.

This problem is serious today because the rate of crimes grows every day. The aims of our work are to define the reasons of offenses and their influence on the spheres of economy and show the ways of the prevention of crimes.

In the course of our investigation we found out the most widespread types of crimes, which worry people in Donetsk. The table shows the people's perception of the situation in the region.

▪ Level of crime	75.00
▪ The increasing of crime for the past 3 years	50.00
▪ Problems due to house robberies	50.00
▪ Problems due to robberies	65.00
▪ Problems due to joyrides	75.00
▪ Problems due to thefts from cars	75.00
▪ Problems which arouse on the basis of racism, skin colour, ethnic origin or religion	20.00
▪ Problems due to people who take or sale drugs	55.00
▪ Problems due to property crimes such as vandalism and theft	60.00
▪ Problems due to violent crimes such as assault and armed robbery	50.00
▪ Problems due to corruption and bribery	100.00

The offense is a socially harmful, dangerous act. The reasons of offenses may be various, but the result always remains identical. The main reason of crime it's a willing to have lucre, to gain

something for the sake of own benefit. There were some cases when crimes committed with boredom, or ignorance of the law. It is known that any offense will be punished, but unfortunately, punishment cannot prevent criminal act.

Law violation can do harm to a certain person or society, and sometimes to the state. A large number of offenders in Donetsk region lead to disorders. Donetsk is one of 5 most criminal cities. Our government tries to control this situation holding various seminars and conferences, but the number of offenses increases.

Criminals among teenagers are a frequent phenomenon. In the course of our research we identified some factors which influence on crime level among minors:

1. Lack of education.
2. Negative influence of movies and stories in mass media.
3. Lack of opportunity to earn money independently.

The other important problem in Donetsk region is corruption. The authorities try to solve this problem, but actions for fighting with corruption don't bring positive results. We consider that the solution of this problem depends on people. Most crimes are conducted at the level of human consciousness therefore actions of public character which entice and call for fight, can help. We suggest the following solutions of problems with offenders:

- to lead discussions not only for children and teenagers in educational institutions, but also on workplaces for people of middle age;
- to provide youth employment, labor places, and also to organize leisure;
- to hold mass actions against criminals;
- to create system of motivations against crimes;

These solutions of problems can't liquidate crime, but can limit it. We hope that these arrangements can help criminals to change their lives.

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STRATEGIES FOR COMPETITIVE ADVANTAGE

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Методологічні та практичні засади стратегій для досягнення конкурентної переваги розкрито. Найбільш важливі питання освітлені. У статті представлені найбільш сучасні успішні стратегії для досягнення конкурентних переваг.

A competitive advantage is an advantage gained over competitors by offering customers greater value, either through lower prices or by providing additional benefits and service that justify similar, or possibly higher, prices. For growers and producers involved in niche marketing, finding and nurturing a competitive advantage can mean increased profit and a venture that is sustainable and successful over the long term. This fact sheet looks at what defines competitive advantage and discusses strategies to consider when building a competitive advantage, as well as ways to assess the competitive advantage of a venture.

Essentially a competitive advantage answers the question, “Why should the customer purchase from this operation rather than the competition?” For some ventures, particularly those in markets where the products or services are less differentiated, answering this question can be difficult. A key point to understand is that a venture that has customers for a reason. Successfully growing a business is often dependent upon a strong competitive edge that gradually builds a core of loyal customers, which can be expanded over time.

It’s important to know the main reasons business succeed: the experience and skills of the top managers, their energy, persistence and resourcefulness, the ability to create a “buzz” around the product with aggressive and strategic marketing, deal-making skills to sell the product at the highest possible price given your market, the ability to keep developing new products to retain and build a customer base, deal-making skills to work with resource suppliers to keep costs low, the maturity to treat employees, suppliers and partners fairly and respectfully, superior location creating a connection between your product and where it can be obtained, a steady source of business during both good economic times and downturns.

Mastery of that single key element often provides marketers with a distinct niche in the marketplace and may lead to the creation of a competitive advantage that serves to establish or preserve success. To be successful in this environment, a manager needs to identify those activities at which the management and the venture excel, not just activities in which they perform equally well with the competition.

The following strategies may be helpful in differentiating a product or service from those of the competition. It is important to keep in mind that a venture’s most effective differentiation—the one that will bring the venture the most success—will likely come from just one or two strategies: product features and benefits, location, staff, operating procedures, price, customer incentive programs, guarantees and warranties, brand name recognition, goodwill, value-added products/services, customer experience, quality and others.

When a business is just starting out, it may be worthwhile to perform a comprehensive evaluation of the business’ goals and how it might fit into the market.

The basis for a competitive advantage often lies in the resources and abilities that are already available, even though the resources may not initially be recognized. Begin by taking a critical look at the existing resources and product/service offerings. What does the venture have that could be used as an advantage? Reading through the potential options for competitive advantage above, which of these resources are already available and which does the venture need to obtain in order to focus one or more of the strategies?

Has a clear idea of what the venture seeks to accomplish been established? Businesses with specific and achievable goals tend to have better and more consistent growth. Challenging, but realistic goals should be written out to help clarify what the business will do for itself and its customers in the future. These goals will become benchmarks for success and will help maintain focus among all involved parties.

Determining the products and services customers want and cannot get from the competition is a first step toward defining the business' potential customers. Once the needs and wants of the potential customers have been established, the characteristics of those customers can be examined in an effort to identify commonalities. For instance, the development of salad mixes came from the realization that for convenience, some consumers needed a pre-washed and mixed salad alternative, rather than bunches of greens that needed to be rinsed and spin-dried.

With an understanding of what customers want and an idea of how this can be provided, it is important to take a look at other ventures that might be targeting the same market. First, look at the direct competition. For example, a venture selling fresh produce in a farmers' market would have direct competition from other vendors at the market, while the indirect competitor would be grocery stores in the same area. Once the competition has been identified, compare the strengths and weaknesses of the competition to the strengths and weaknesses of the venture. This will provide more insight as to where the venture's competitive advantage lies.

Building a competitive advantage will involve understanding the needs of the market (customers), and devising a strategy to make use of the resources that are available (or can be obtained) to set the business apart from the competition. The strategy will need to take into account the target market, the business' strengths and weaknesses, the business' goals, the product/service the business has developed, and the strategies of the competition.

Competitive advantages don't tend to stay competitive advantages without significant effort. Over time the edge may erode as competitors try to duplicate a successful advantage for themselves and as the market changes. Half the battle is establishing the competitive edge, while the other half is maintaining it. Continual analysis of the venture's product offering and management will help the venture to stay current with the situation.

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RURAL GREEN TOURISM

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У статті розкривається поняття сільського зеленого туризму, його вплив на рішення проблем села. Ця тема дуже актуальна для нашої країни, адже ця діяльність впливає на покращення рівня життя жителів, розвиток туристичної інфраструктури, що передбачає створення робочих місць, сприяє відродженню, збереженню і розвитку місцевих народних звичаїв, промислів і пам'ятників.

One of the promising new types of business activities is a green rural tourism. To date, very few people in our country know what it is.

The official birthplace of rural tourism is France. In 1954 it was created by the federation, which seeks to create favorable conditions for tourists staying in the countryside and optimization of the conditions of hospitality and comfort for clients of all levels.

Soon rural tourism became popular throughout Europe. Nowadays rural tourism in Europe has acquired the status of the tourism industry: revenues from it began competing with revenues from sea resorts. Today services of rural tourism are used by hundreds of thousands of Europeans. Rural tourism is not only a means of urban population entertainment, but also a branch of economics and employment, the way of increasing cash flow and the formation of the tourist market.

Nowadays defines new conditions according to which the State, first of all, has to concentrate on the improvement of living standards in the regions of Ukraine.

The stimulation of small enterprises development in rural areas is one of the possibilities of achieving that goal, because this field is the effective source of the citizen's personal incomes, revenues to state and local budgets, which also provides employment for rural population, creation of new jobs and revival of local culture.

It has been more than fifteen years since we have started to develop rural tourism in Ukraine. It was not a long period of time. Nevertheless, today we can firmly state that rural tourism in Ukraine is in progress and its development is successful.

The state pays attention to the development of this tourism sector. The realization of such activities on the state as well as on the regional levers will provide the opportunity to stimulate small business dealing with the organization of tourism in the countryside, to provide the legislative and promotional support for the development of rural tourism as an additional source of citizens' personal income and contributions into state and local budgets.

Nowadays it has been done a lot. Moreover, people believe that rural tourism is no longer an abstract idea, but the true reality.

Management of rural tourism on the basis of the available private housing has a very positive influence on the regional economy of Ukraine due to the expansion of the rural population employment, job creation and local culture revival.

The Ministry of Culture and Tourism of Ukraine concentrates its attention to these issues and maintains the developments of rural green tourism, which today becomes more popular among tourists. Having rest in village is the excellent alternative to the mass tourism, the opportunity to escape from the city, urban areas, fuss and stress and to return to the origins – to the nature.

Visiting villages, you will enjoy Ukrainian natural beauty and feel its healing power, will know the national traditions and customs. The village will present you a pleasant rest time and unforgettable impressions. All over Ukraine hospitable, kind and friendly farmers will help you in these trips, and will receive you with pleasure, present a comfort, treat with different tasty dishes and also share their skills and crafts.

Ukrainian village experiences hard times today, but we hope that the beauty of our land, hospitality of the Ukrainian people, our striving for progress will be realized in rural tourism. And all those who contribute their enthusiastic work to the development of rural tourism in Ukraine deserve our sincere respect.

Welcome to Ukrainian villages, where your vacation will give you the strength for the body, and harmony for the soul.

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TIME MANAGEMENT SKILLS AS A KEY TO SUCCESSFUL STUDY

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У статті розглядається тайм менеджмент, як інструмент для здійснення ефективного управління робочим і особистим часом. Наведені основні способи його застосування та принципи для покращення його використання студентами.

According to S. Chapman time management is the act or process of planning and exercising conscious control over the amount of time spent on specific activities, especially to increase effectiveness, efficiency or productivity. It is a meta-activity with the goal to maximize the overall benefit of a set of other activities within the boundary condition of a limited amount of time [1]. Time management may be aided by a range of skills, tools, and techniques used to manage time when accomplishing specific tasks, projects, and goals complying with a due date [2]. In the first studies on time management the term referred to just business or work activities, but eventually the term broadened to include personal activities as well. A time management system is a designed combination of processes, tools, techniques, and methods [3].

Most students have the problem with managing their time. The most important aspects of time management for students and young employees are the following:

- Creating an environment conducive to effectiveness;
- Setting of priorities;
- Carrying out activity around those priorities;
- The related process of reduction of time spent on non-priorities [2].

The objective of the study is to analyze the most popular time management techniques and provide the most useful ones for students.

Having carried out the research, we have outlined the most important recommendations for successful time management.

Making a list of things to do during the day, the week, the month, the year etc. is a very helpful tool. At the end of the period it should be analyzed and the next list should be created. There is some software for phones and computers that can be also used for this purpose.

What is even more important is prioritizing one's needs and plans accordingly. Usually time management is seen as a part of personal knowledge management. S.R. Covey in his bestselling book 'The seven habits of highly effective people' advised to prioritize all the things a person does in terms of importance and urgency [2]. His well-known diagram displays a grid of four quadrants, each of them represents different blends of important and urgent activities. The lower-left quadrant represents activities that people engage in that are neither important nor urgent. The lower-right quadrant is for those things people often find themselves doing things faster and more hurriedly. That does not mean that these things are more important. The upper-left quadrant contains things that are high in importance and low in urgency, and the quadrant in the upper-right corner represents activities that are high in both urgency and importance.

Ukrainian student often postpone their important but not urgent tasks. Setting deadlines can really help in such cases. A good recommendation is to set the deadline a few days before the task absolutely has to be done.

Nowadays most people tend to do multi-tasking. Multitaskers often seem to think they get more accomplished, but it's not always the most productive or efficient route. It should be remembered that our minds work better when we are truly able to focus and concentrate on one thing. So, students should stop multi-tasking.

Delegating responsibilities can be a precious skill learnt even by students. Each person should keep in mind that 'no matter how good we are, we can't do everything' [3]. Sometimes we take on more than we can handle. Delegation is not a sign of weakness, but a sign of intelligence [3]. It is recommended to find competent, reliable people and share some of the responsibilities. It will be beneficial for students working in a team.

Students don't have much free time, that's why using downtime is a wise solution. In case of sitting in traffic a one can make plans for the day or analyze the first part of it etc.

In conclusion we can say that, time management is the art of arranging, organizing, scheduling, and budgeting one's time for the purpose of generating more effective work and productivity. There are an abundance of books, classes, workshops, day-planners, and seminars on time management, which teach individuals and corporations how to be more organized and more productive. What should be remembered is that time management skills are an essential part of making our life just a little easier.

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THE RESEARCH OF THE DEVELOPMENT AND PREVENTION OF CRIMINALITY AMONG YOUTH IN UKRAINE

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В статті надаються статистичні дані про рівень правопорушень серед молоді в Україні. Аналізуються причини правопорушень та пропонуються шляхи вирішення проблеми. На основі соціологічного опитування студентів I курсу ТДАТУ розглядаються мотиви, що можуть спонукати молодь до здійснення правопорушень.

Social, economic and spiritual renaissance of Ukraine will not be possible without the efforts and attention being centered on problems of youth as the future of our country and the guarantor of social and economic progress. But today we faced with a lot of unsolved youth problems such as youth inequality, unemployment and marginalization of youth, spread of illegal social practices and asocial manifestations in the youth environment, youth health problems and some marriage and family problems. These problems lead to the increasing of crime level in our country.

The purpose of this research is to make an in-depth analysis of the current situation with the level of criminality and to find solutions for overcoming the situation.

The level of youth criminality in Ukraine is high: each year, approximately 22,000 young people under the age of 18 come into conflict with the law.

More than 8,000 youth across the country are sentenced under the Criminal Code of Ukraine each year and more than 1400 youth are currently incarcerated in youth colonies. Many of these young people had previous convictions.

Ukraine takes the first place in the world ratings of alcohol consumption among children and youth, according to the research of World Health Organization. In fact, Ukrainian children start drinking alcohol when they are 10 – 13 years old. So, no wonder, that according to the statistics of Ministry of Health of Ukraine about 60% of children poisonings are caused by alcohol. If it goes like this in future, Ukrainians will take all chances to become the most drinking nation on the planet. Particularly impressive is the fact that, 70% of Ukrainian kids have got their first glass of alcohol from their parents. There is a tendency of rejuvenation of «drunken» crime. Every fifth crime committed by juveniles was in the condition of alcohol or drug intoxication. At the moment, there is a significant increase in juvenile female crime. Over the past two years, its rate increased from 11 to 14%, the number of teenage girls who are registered by the police, reached 50.6 thousand.

In Ukraine, annually about 81 % of young people committed the crimes. For the last two years the increasing in the number of crimes was more than 52%. The most widespread crimes are:

1. Hassle - 66%
2. Hooliganism - 50%
3. Theft - 45 %
4. Extortion of money - 35 %
5. Robbery - 15%
6. Scams - 14%
7. The attack on the girl with the aim of violence - 13%
8. Murder - 8%
9. Blackmail - 7%
10. Other offenses - 3%

The highest level of crimes is observed among the urban residents, it includes 75%, while the indicator of crimes among rural community is 25%. This difference depends on the socio-economic conditions, unemployment. More than 30% of juvenile offenders have never studied and worked.

With the aim to investigate the crime situation among the youth of Tavria State Agrotechnological University we conducted a sociological pol. Here are the results:

	Girls yes	Girls no	Boys yes	Boys no
1. Do you know what is an offence?	100%		100%	
2. Have you committed minor offences?	60	40	68,9	31
3. Have you committed serious offences?		100	20	80
4. If you had the possibility to commit an offence (robbery, hooliganism, hacking) without punishment, would you do in?	55	45	38	62
5. Could you kill the person without punishment?		100	10	89,6
6. Could you beat the person without punishment?	55	45	55	45
7. Do you know about the punishment for offences?	100		100	
8. What can make you to commit an offence?				
a) lack of money	30		51	
b) revenge	100		24	
c) boredom				
d) self-realization				
e) for fun			3	
f) envy	5			
g) jealousy	30		10	

Analyzing the results we can state that all of our students are legally competent, but unfortunately, this fact does not influence on their minds. We conducted a survey among socially prosperous students and received such impressive results. Our youth thinks about crimes without any doubts. We consider that the reasons for this are the lack of education, conscience, parents' attention, single parent family. Studies show that more than two thirds of juvenile offenders were brought up in families where quarrels, scandals, mutual insults, alcoholism and debauchery were observed. About 50 thousand young people leave their homes annually because of an abnormal situation in the family

Taking into consideration all above mentioned we come to the conclusion that parents, schools, university must focus on preventing crimes; communicate with youth in an age-appropriate manner. Young people must be responsible for their actions but it is necessary to provide support for them, to help them in resolving problems that may provoke their criminal behavior. It is necessary to think about the prevention of their future criminal behavior. Our government must remember that increasing of unemployment among young people leads to worsening the crime situation in the country. We should also take into account that the dissatisfaction with life makes young people to start taking drugs and alcohol and it is a road to crime.

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MARKETING OF FRUITS AND VEGETABLES

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У статті розглянуто проблему формування мережі фермерських ринків сільськогосподарської продукції як важливого елементу ефективного маркетингу та збільшення обсягів реалізації. Проаналізовано переваги фермерських ринків плодоовочевої продукції.

Fruit and vegetable industry in Ukraine is an important source ensuring food safety of the country. Unfortunately, for the last 20 years this industry has dramatically changed and partially lost its potential. Nowadays the main tasks of the fruit and vegetable industry development is to provide the people with its produce of high quality. Thus, foreign experience can be studied and used in order to achieve this purpose.

The objective of the research is to analyze the effectiveness of direct farmer-to-consumer marketing in marketing and advertising of fruit and vegetables.

Careful evaluation of potential consumers' needs before making production decisions can aid vegetable producers in choosing non-direct marketing methods that may benefit their marketing plans and overall operation. Producers need to know quality, quantity, packaging and delivery requirements from their consumers. Moreover, producers' volumes and qualities may dictate what direct and non-direct marketing options to choose and what ways to consider when making marketing decisions.

Fruit and vegetable growers have numerous alternatives for marketing fresh produce. Each alternative has characteristics that make them more advantageous for different types of producers. Volume of produce grown, location of the grower, time available for marketing activities and quality of the produce are a few of the important factors to consider when choosing a market or combination of markets to use. Producers may be better able to use or develop more alternatives if they know the major characteristics of each marketing alternative.

Direct farmer-to-consumer marketing includes any method by which farmers sell their products directly to consumers [1]. In the USA and many European countries direct farmer-to-consumer marketing outlets and farmers' markets are created to make fresh fruit and vegetables available to consumers at the lowest prices and with the highest quality. This allows farm producers to reduce marketing costs due to excluding intermediaries (middlemen) in the supply chain. They also capitalize the consumers' desire to buy and willingness to pay more for riper, fresher, higher-quality fruits and vegetables. However, if growers expect to receive prices similar to those at retail outlets, they must provide the same value of services consumers have come to expect from other retailers and wholesalers. At a retail store, the price consumers pay for produce generally covers the costs of producing, grading, packing, transporting, wholesaling and retail merchandising. To receive higher net returns, direct marketers must either provide the marketing services at a lower cost, provide additional services not available through other markets and/or eliminate certain unnecessary services.

Researchers state that direct marketing is a great alternative for small farmers. They don't have to pay a lot for being allowed to sell their products and they can take higher prices than if they work with the chains of supermarkets etc. Among other factors that influence the producer's decision are flexibility and the ease of market entry, the reduced labor requirements associated with not having to harvest, grade, sort and pack produce, the opportunity for small farmers to own their own business, allowance to determine their own product mix, opportunity to capitalize on individual strengths (e.g., good location) to achieve increased income. Moreover, practices required to produce a marketable product are easier to define and understand, pricing is generally influenced by what people are willing to pay.

However, the main drawbacks of farmers' markets is difficulty in pricing. To set a fair price for a perishable commodity, particularly one with a very short marketing season, direct marketers cannot possibly consider all of the supply and demand factors because some of them usually become available only after the growing season. Thus, trial and error may be the best short-run pricing strategy; that is, if the product moves very quickly or very slowly, then the price is either too low or too high. Price adjustments can be made to change the pace and volume of sales.

Farmers' markets can help producers reduce the advertising and promotion costs which would be incurred if they sold their produce through another type of market. Farmers' markets have much more advantages for both producers and consumers than drawbacks. The experience of foreign countries in establishing farmers' markets should be carefully studied and implemented in Ukraine.

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GESELLSCHAFT.

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TECHNOLOGIEN UND INNOVATIONEN

VERGLEICHSANALYSE VON VERARBEITUNGSLINIEN FÜR SCHOKOLADE UND SCHOKOLADENPRODUKTE

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Стаття присвячена аналізу та порівнянню технологічних особливостей автоматичних ліній з виробництва шоколаду та шоколадних виробів за параметрами енергоємності, об'єму виготовленої продукції за одиницю часу та можливостей розширення асортименту.

Die Verarbeitung von Kakaobohnen zur schmackhaften Schokolade erfordert Kunstfertigkeit, Fachwissen und Leidenschaft. Der Prozess beginnt im tropischen Regenwald und in einer Schokoladenfabrik, wo bittere Schokoladentafeln, milde Vollmilchschokoladen, Pralinen oder bizarr geformte Meisterstücke geschaffen werden.

Kakao wird von Hand geerntet, denn für Kakao gibt es keine Erntemaschinen. Um die von Fruchtfleisch umgebenen Kakaobohnen herauszuschälen, werden die Schoten mit Macheten geöffnet. In den nächsten 4-7 Tagen werden die Bohnen in den großen Boxen fermentiert. Das Fruchtfleisch heizt sich um die Bohnen auf, aktiviert die Enzyme und schafft die den Bohnen ihr Schokoladearoma verleihende Verbindungen. Wenn die Bohnen tiefdunkelbraun geworden sind, ist die Fermentierung abgeschlossen. Dann werden die 50% leichtere Kakaobohnen verpackt und abtransportiert. Bei der Fabrik müssen die Bohnen sorgfältige Qualitätskontrollen durchlaufen. Nächste Prozedur ist auch technologisch wichtig: Kakaobohnen werden gereinigt, von Schalen getrennt und geröstet. Später werden die Bohnen in Spezialmühlen gebrochen und so fein gemahlen, bis gleichmassige flüssige Kakaomasse entsteht. Sie wird die Basis für die Schokoladeherstellung. Danach werden ein der drei Grundzutaten (Kakaobutter, Milch und Zucker) zugegeben und Prozess beginnt [1].

Je nach Rezept [3] werden unterschiedliche Mengen an Milchpulver, Kakaobutter, Zucker und anderen Zutaten mit der Basis in einem sehr großen Mixer verrührt. Das Mischen dauert etwa 30 Minuten. Die Kakaomasse wird in einem Raffineur durch mehrere Walzen zu einer hauchdünnen Schicht (bei etwa 30 tausendstel Millimetern) gewalzt, damit die Schokolade die möglichst weiche Konsistenz bekommt. Dieses Zweistufenverfahren vollzieht zuerst das Zweiwalzwerk, das aus zwei rotierenden Walzen besteht: die Masse wird durch den Spalt zwischen den Walzen gepresst. In Stufe 2 wird die Schokoladenmasse auf mehrere Fünfwalzwerke verteilt. Die Walzen werden durch hydraulischen Druck so zusammengedrückt, dass sich die Walzenabstände nach oben hin verkleinern. Die vorbereitete Schokoladenmasse durchläuft von unten nach oben die Walzenzwischenräume und wird in jedem Ablauf immer enger zusammengedrückt. Sobald die Kakaomasse die letzte Walze passiert hat, ist sie nur 15–25 tausendstel Millimeter (je feiner, desto besser) 'dick'.

Weitere Prozedur heißt Conchieren: die Schokolade wird in der Conche umgerührt und stundenlang (12 – 48 Stunden) auf bis zu 90 °C erwärmt, damit das Fett sich gleichmäßig verteilt und eine zarte flüssige Schokoladenmasse entsteht. Durch Erwärmung wird der Masse außerdem etwa 99 % Feuchtigkeit entzogen. Während des Temperierungsprozesses 'impft' man die Masse mit Fettkristallen damit die Schokolade matten Glanz und das 'Knack- Geräusch' erhält und lässt sie langsam auf einer kühlen Arbeitsfläche nach bestimmter Temperaturkurve auf ca. 28 °C abkühlen (das heißt Tablieren). Weiter wird die Schokolade in die leicht angewärmten Formen gegossen und in Formen kurz gerüttelt, dadurch verteilt sich die Schokolade gleichmäßig und entweichen die Luftblasen. Die Schokoladenformen laufen auf einem Fließband durch speziellen Kühltunnel. Durch einfaches Umdrehen der Formen werden Süßigkeiten ausgeformt und anschließend hübsch verpackt.

Heutzutage wird die Produktion der Schokolade und Schokoladenprodukte voll automatisiert. Und der Erzeuger ist für Qualität seiner Waren gesetzlich verantwortlich. Das verursacht hohe Kosten für oben beschriebenen Prozess – von der Kakaobohnensortierung bis Verpackung fertigen Produkts.

Den größten Aufwand ist aber für Anfänger auf Schoko-Market ist natürlich automatische Linie für Schokoladeherstellung. In diesem Artikel bieten wir Ihrer Aufmerksamkeit drei Modelle zum Vergleich.

Die erste ist Frequenz *Control&Full* automatische Linie der maschinellen Schokoladeherstellung. Hersteller dieser Linie ist *Shanghai Qinhui Foodstuff Machine Co., Ltd.*, China. Die Beschreibung auf der Webseite eines deutschen Lieferanten stellt die Maschine als „spezielle vorgerückte Ausrüstung für die strömende Formung der Schokolade, mechanische / elektrische Steuerung“ [4]. Volles automatisches Arbeitsprogramm ist während der Produktion (Erschütterung, das Abkühlen, Formierung, anschließend Formtrockner und Beförderung) angewandt. Diese Maschine kann reine Schokolade im Umfang 0.8-2.5t pro Schicht produzieren. mit dem Füllen und zwei Schokolade färben. Die Maschine kann die Zufuhrquantität genau regeln.

Die zweite Linie ist auch chinesischer Herkunft. Der Unternehmer aus Shanghai heißt *Sien Food Machinery Manufacturing Co., Ltd.* Seine *Schokoladenmaschine* ist laut Beschreibung dadurch ausgezeichnet, dass während des Flusses der Schokomasse wendet auch Formtrockner an, was glatte Oberfläche und schönen Glanz des Produktes bedingt [5]. Diese Kochausrüstung aus Edelstahl und Kohlenstoffstahl produziert 800-2500 kg pro jede 8 Stunden und verbraucht nur 21-30 kw/h. Der wichtige Vorteil ist, dass dank speziellen Ansätzen kann Produktion der Riegel und Pralinen für Füllung separat oder gleichzeitig vor sich gehen.

Die Schoko-Linie Nummer drei stammt vom *Tecnosweet* – Unternehmen aus San Damiano d'Asti in Italien aus [2]. Der Hersteller wählt für Pralinen-Formanlage durchgängiges Steuerungs- und Antriebskonzept. Die Konzentration auf „Herstellung von modular aufgebauten, kundenspezifischen Maschinen, die moderne Technologie und Wirtschaftlichkeit vereinen gewährleistet Verarbeitungslinie für Schokoladenprodukte, die alle Prozessschritte vom gegossenen Produkt bis zur Endverpackung umfasst. Durch Modulstruktur bietet 90% geringerem Platzbedarf und 30% weniger Verkabelung. Außerdem demonstrieren Modelle von *Tecnosweet Flexible Mould Line* und *Continuous Mould Line* hohe Produktivität (etwa 30 Pressformen (Moulds) pro 1 Minute) und außenordentliche Kapazität bis 5 000 Kg pro Stunde.

Alle drei Linien sind hochqualitativ, aber auch teuer. Als Ausgang kann Kauf von einzelnen (gebrauchten) Maschinen empfohlen werden. Trotzdem bleibt *Tecnosweet* mit seinem geschlossenen Produktionsprozess und ergonomischen Design unser Favorit.

Die Anforderungen an Schokolade sind unverändert hoch, und Vorschriften für Schokoladeherstellung sehr streng. Die wichtigsten sind: technisch gerecht, sicher, robust, schnell, produktiv, und ergonomisch.

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RADIOAKTIVE STRAHLUNG: MECHANISMUS DER GESUNDHEITSBESCHÄDIGUNG UND SCHUTZMAßNAHMEN

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Стаття присвячена дослідженню механізмів впливу радіоактивного випромінювання на організм людини і методам захисту від негативного впливу радіації на здоров'я людини.

Man kann sie nicht sehen oder spüren, man kann sie nicht riechen oder schmecken, aber radioaktive Strahlung kann sehr großen Schaden dem menschlichen Organismus zufügen.

Hohe Radioaktivität ist für die Erzeugung von Kernenergie in Kernkraftwerken erforderlich. Um die Kernenergie zu erzeugen, wird in einem Reaktor ein neutrales Kernteilchen (Neutron) auf einen Atomkern (meistens von Uran, Plutonium oder Thorium) geschossen. Es spaltet in zwei Teile den Kern. Durch die Kernspaltung wird Wärmeenergie freigesetzt, die danach in die elektrische Energie umgewandelt werden kann.

Bei der Kernspaltung werden zwei - drei Neutronen freigesetzt. Sie bewirken weitere Kernspaltungen und führen zu einer Kettenreaktion. Man macht sich diese Kettenreaktion bei der Energiegewinnung in Atomkraftwerken zunutze. Dabei entstehen radioaktive Spaltprodukte und radioaktive ionisierende Strahlung.

Bei einer Havarie – beim nuklearen Störfall können in die Umgebung Radionuklide wie Strontium (Sr) und Iod (J), und Cäsium (Cs) oder Plutonium (Pu) in großen Mengen freigesetzt werden. Das verursacht dramatische Gesundheitsschäden bei Menschen [1].

- Jod 131 (Halbwertszeit beträgt etwa 8 Tage) wird über die Luft verteilt und über kontaminierte Nahrungsmittel aufgenommen. Es lagert sich vor allem in der Schilddrüse ab und kann Schilddrüsenkrebs verursachen.

- Strontium (SR 90, Halbwertszeit dauert etwa 28 Jahre) wird in erster Linie im Knochengewebe aufgenommen und kann Knochentumore und Leukämie auslösen.

- Caesium 137 (Halbwertszeit nimmt etwa 30 Jahre in Anspruch) wiederum wird in erster Linie von Körperzellen aufgenommen, es beeinträchtigt Muskel- und Nervenzellen und kann DNA (das Erbgut) schädigen.

- Plutonium Pu-239 (Halbwertszeit dauert mehr als 24 Tausend Jahre) gelangt in die Lungen, wird auch in Leber und Nieren eingelagert und zeichnet vor allem für ein stark erhöhtes Lungenkrebsrisiko verantwortlich.

Die hohen Dosen der ionisierenden Strahlen zerstören Zellbausteine und bringen dadurch Körperzellen eines Organismen zum Absterben. Das massive Zellsterben ist die Folge der sogenannten Strahlenkrankheit. Ihre Symptome sind juckende und schmerzhaft Hautrötungen mit Blasenbildung, Haarausfall, Erbrechen, stark erhöhtes Infektionsrisiko, Übelkeit, Schwindel, Kopfschmerzen und verstärkte Blutungen.

Das Risiko für menschliche Gesundheit hängt von der Art des Kontaktes, Dosis und Dauer ab.

Bei allen biologischen Organismen wird die Strahlenbelastung in Sievert (Sv) gemessen: 1 Sievert sind 1.000 Millisievert (mSv). Mit dieser Einheit werden beides – sowohl die Energie der Strahlung, als auch ihre biologische Wirksamkeit – gemessen.

Als Richtwerte können folgende Angaben gesehen werden:

- Man sondert natürliche (uranhaltiger Boden), kosmische (Flugreisen) und medizinische Strahlung (Röntgen) ab und zählt diese Art der Bestrahlung zur natürlichen Exposition von Strahlen. Sie beträgt gewöhnlich 2 bis 5 Tausendstel Sievert (2 – 5 mSv).

- Bei der Strahleneinwirkung unter 0,5 Sv, also 500 mSv kann man keine direkten Effekte beweisen. Nichtsdestoweniger können die Schädigungen des Erbguts auftreten, die eventuell langfristig Krebserkrankungen verursachen.
- Als leichte Strahlenkrankheit bezeichnet man eine Dosis von etwa 500 Millisievert für Erwachsene oder 250 mSv bei Kindern. Da zeigen sich die Symptome.
- Ab einer Schwellendosis 1 - 1,5 Sievert tritt akute Strahlenerkrankung mit Blutbildveränderungen auf. Auch die Infektionsanfälligkeit für steigt stark an, die weißen und roten Blutkörperchen sterben ab.
- Ab 3 Sievert tritt schwere Strahlenerkrankung. Es gibt etwa 50 % Todesfällen nach einem Monat. Für Erwachsene gelten 7 – 8 Sievert als tödliche Dosis mit fast 100 % Todesfällen nach 2 Wochen.

Wie kann man sich vor Radioaktivität schützen? Erstens, sollte man Abstand halten. Je weiter man von der Quelle entfernt ist, desto schwächer ist die Strahlung.

Von α , β , γ -Strahlung kann man sich mit geeigneten Materialien komplett abschirmen bzw. ihre Wirkung abschwächen. α -Strahlung wird bereits durch Karton und β -Strahlung wird durch Bleche oder Mauern völlig zurückgehalten. Die Abschirmung der γ -Strahlung ist problematischer. Die vollständige Abschirmung von γ -Strahlung wird z.B. in einem Kernkraftwerk mit einer Wand aus 2m dicken Schicht eines Spezialbetons erzielt [2].

Wenn radioaktive Isotope in der Atmosphäre verteilt sind besteht große Gefahr: man sollte womöglich zu Hause bleiben und Fenster und Türen geschlossen halten. Verzehr von frischen Milchprodukten aus betroffener Region, der Genuss von Gemüse und Pilzen sind tabu.

Iod-Tabletten können auf behördliche Anordnung zum sofortigen Schutz der Schilddrüse vor dem Einbau von radioaktivem Iod eingenommen werden.

Man muss einen Atemschutz nutzen, um sich vor dem Einatmen von radioaktiv strahlenden Partikeln zu schützen. Wenn man sich im Freien aufgehalten hat, oder in Berührung mit Stäuben oder Objekten gekommen ist, können Partikel durch gründliches Waschen von der Haut entfernt werden.

In menschlicher Umwelt gibt es ist überall so genannte „natürliche“ Radioaktivität. Sie ist nicht gefährlich, da sie in geringer Konzentration vorhanden ist. Künstliche Radioaktivität in der Form die Strahlung, die z.B. von einem Fernseher, einem Röntgenapparat ausgeht ist auch nicht gefährlich. Schädlich wird die künstliche Radioaktivität für nur, wenn wir einer zu großen Strahlung ausgesetzt werden.

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EINFLUSS DER KOSTENRECHNUNG AUF DIE MAXIEMIERUNG DES GEWINNS

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У статті досліджується облік витрат підприємства як важлива складова процесу формування і передачі інформації, аналізуються компоненти обліку витрат на виробництво продукції, розглядаються основні цілі обліку витрат, демонструється механізм впливу обліку витрат на максимізацію прибутку.

Die Kostenrechnung ist ein wichtiger Teil der wirtschaftlichen Tätigkeit jedes Betriebs. Sie spielt die Rolle eines Instrumentes für die Erfassung, Analyse und Übertragung von Informationen für Führungskräfte des Unternehmens für die Entscheidungsfindung.

Aus wissenschaftlicher Sicht ist Kostenrechnung ein geordnetes System der Erkennung, Messung, Sammlung, Aufzeichnung, Interpretation, Aufbereitung und Bereitstellung wichtiger Informationen als Entscheidungshilfen in Tätigkeiten des Unternehmens [4].

Unter Kosten versteht man die Größe der Ressourcen (in Form von Geld), die im Prozess der wirtschaftlichen Tätigkeit in einem bestimmten Zeitraum verwendet werden [1]. Kostenrechnung besteht aus drei Komponenten:

- Kostenartenrechnung;
- Kostenstellenrechnung;
- Kostenträgerrechnung.

Unter Kostenarten sind Kosten für bestimmte Ziele zu verstehen [2]. Zu Kostenarten gehören:

- Materialkosten (Rohstoff, Hilfsstoff, Treibstoff, Gegenständen und Materialien, etc.);
- Arbeitskosten (Grundgehalt, Prämien, Zulagen und sonstiges);
- Abschreibungen (von Sachanlagen, immateriellen und anderen langfristigen Vermögenswerten);
- sonstige Kosten.

Unter Kostenstellen versteht man organisatorische Einheiten, in denen die Kosten entstehen [5].

Zu Kostenstellen gehören:

- Produktion;
- Lagerhaus;
- Abteilung für Kommunikation und andere.

Kostenträger sind mit Faktoren verbunden, die einen direkten Einfluss auf die Höhe der Kosten für ein bestimmtes Objekt haben [3].

Kostenträger werden in drei Gruppen aufgeteilt:

- Zusammensetzung des Produktes (voraus die Produkte produziert werden);
- Technologie (wie die Produkte hergestellt sind);
- Vertrieb von Produkten (wie realisiert Produkte sind).

Die Führung der Kostenrechnung nach diesem dreiteiligen Schema erlaubt den Führungskräften detaillierte Informationen über jeden Bereich des Produktionsprozesses und über Tätigkeit des Unternehmens im allgemein zu bekommen. Diese Informationen erlauben:

- die Selbstkosten von Produkten für Planen des Kostenumfangs in der Zukunft zu kalkulieren;
- mögliche materielle Reserven für Einsparen von Ressourcen zu suchen;
- die Kostenangaben den Führungskräften für weitere Entscheidungsfindungen vorzustellen.

Die Hauptziele der Tätigkeit eines beliebigen Unternehmens sind Maximierung der Gewinne und Modernisierung der Produktion. Für die Erreichung dieser Ziele könnte man folgende Empfehlungen zur Führung der Kostenrechnung anbieten:

- äußerliche Faktoren, die Kostenrechnung beeinflussen, zu untersuchen;
- die Kosten korrekt zu klassifizieren;
- effektive Methoden der Kostenrechnung auszunutzen;
- die Kosten in chronologischer Folge deren Entstehung zu berücksichtigen;
- Formierung der Selbstkosten der Produktion zu kontrollieren;
- die Kosten in den entsprechenden Buchhaltungsrechnungen anzuzeigen;
- die Berichterstattung für die Darstellung der Ergebnisse der Kostenrechnung zu bilden.

Wie diese Empfehlungen die Maximierung des Gewinns beeinflussen, wird in der Abbildung 1 gezeigt.

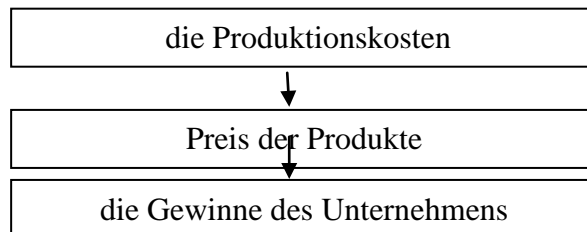


Abb. 1. Der Prozess der Bildung des Gewinns im Unternehmen

Wie die Abbildung zeigt, werden zuerst die Produktionskosten berücksichtigt, die die Selbstkosten von Produkten formieren. Auf Grund der Selbstkosten wird dann der Preis der Produkte gebildet. Und auf Grund des Preises, abzüglich der Selbstkosten von Produkten, erhält das Unternehmen einen Gewinn. Das heißt, um die Gewinne zu maximieren, ist es nicht unbedingt den Preis zu erhöhen, es reicht nur die Produktionskosten zu senken. Gerade auf dieser Gesetzmäßigkeit basieren sich unsere Empfehlungen, die oben aufgeführt sind.

Zusammenfassend ist zu bestimmen, dass die Kostenrechnung eine wichtige Informationsquelle ist, die hilft, mögliche Wege für die Steigerung der Rentabilität des Unternehmens zu finden. Und Fähigkeit, die Kostenrechnung richtig zu organisieren, ist ein Weg, materielle und Geldressourcen zu sparen.

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METHODOLOGIE DER IRREFÜHRUNG. FALSCHSPIEL IN DER LEBENSMITTELINDUSTRIE

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Стаття присвячена методам введення в оману споживачів продуктів харчування, які виробники та маркетологи використовують для збільшення обсягів продажу. На прикладі відомого виробника шоколаду виявляється законне, але несумлінне представлення товару покупцям. Також проведено опитування щодо поведінки споживачів під час придбання продуктів харчування.

Lebensmittelhandel ist die günstigste Branche für diejenige, die eigene Waren immer nachgefragt nennen will. Menschen nehmen heute Nahrungsmittel nicht nur als lebenswichtigste Grundlage eigener Existenz, sondern auch als Gesundheit und Schönheit bedingendes Mittel, als Kunstobjekt und Statusmerkmal.

Nicht wunderlich, dass unlautere Unternehmer benutzen menschliche Schwäche für Anschaffung von etwas Besserem und Schönerem für jeden Preis. Es gibt heute so viele Tricks und Mogeleyen in der Branche, dass es wunderlich ist, warum wir bisher Karton statt aller andere Lebensmittel nicht essen.

Durchschnittlich betrachtet ein Kunde ein Produkt 1,4 Sekunden, bevor er es in den Einkaufswagen legt [2], deshalb muss er auf einen Blick erfahren können, was er da kauft. Und da sieht ein Kunde auf Regalen eines Supermarkts mindestens ein Trick der zugelassenen gesetzlich.

Dazu gehören z.B. „organisch“ oder „bio“ auf der Verpackung. Zertifiziertes Bioprodukt soll sehr vielen Anforderungen der EU entsprechen, wie Boden- und Wasserqualität, Biodüngung und sogar bestimmte Entfernung von der Autostraße. Wer fordert aber Zertifikate?

Anderer attraktive Beschriftung heißt „fettarm“. Für Menschen, die sich nach schlanker und fitter Figur streben heißt das so wie so „weniger Kalorien“. Aber bei der Fettsäurespaltung entstehen 9 kcal, bei Eiweiß- und Kohlehydratenspaltung – 4 kcal. Problem ist auch, dass wenn man Fett entnimmt, verschwindet auch Geschmack, den Erzeuger durch Zucker ersetzen. Also, Produkt wird schädlicher, als er mit bevor Fettreduzierung war. Auch Mogelei ist Beschriftung „light“ oder „... kcal in einer Portion“ – eine kleine Flasche oder dünne Verpackung kann zwei oder drei Portionen eines Erzeugers enthalten.

„Mit Früchten“ – nächstes Trick. Z.B. eine Portion der Instant-Brei enthält durchschnittlich 12 g Zucker (3 Teelöffel), dabei beträgt die Norm 6 Teelöffel Zucker pro Tag für einen Mann und 4 Teelöffel Zucker für eine Frau. So ein Frühstück – keinen Zucker mehr den ganzen Tag! Das geht auch Zuckerersatz auch an – Sirup, Fruktose und Saccharose in großen Mengen schaden einem Organismus nicht weniger als Zucker.

„Enthält Vitamine“. Der Trick besteht einerseits darin, dass Produkt (z.B. eine Joghurt) sowieso gesund ist. Andererseits, nützlich sind nur diejenige Vitamine, die man unmittelbar von der Quelle (aus Früchte oder Gemüse) bekommt.

Aromastoffe sind ein gesetzlich zugelassener Trick. Chips oder Zahn mit Bacon oder Kaviar enthalten natürlich keine teuren Ingredienzien. Aromastoffe sind nicht immer schädliche Chemieprodukte, dennoch sind solche Beschriftungen Mogelei. 15.000 Tonnen an Geschmackstoffen, über 7.000 Geschmäcker, die für 15 Millionen Tonnen Lebensmittel reichen, schlägt die Branche pro Jahr um.

Ein anderer Weg, Käufer zu täuschen, ist Ersatzlebensmittel. Sie sind unerlässlich für Menschen mit Allergien, z.B. Laktose-allergiker leben von Sojamilch. Aber es ist unehrlich, dass Ersatz-Käse,

die als Roquefort oder Parmesan verkauft werden, eine Mischung aus Wasser, pflanzlichen Fetten, Eiweiß, Stärke, Farbstoffen und Aromen ist.

Und wer denkt, Schinken besteht aus einem natürlich gewachsenen Stück Fleisch, muss als naiv gelten und sollte besser genau hinschauen. Denn häufig handelt es sich bei der Schinken-Scheibe nur um ein Stärke-Gel, in das Fleischstückchen eingesetzt werden [1].

Für den Geschmack im Eis sorgt nicht mehr die Vanilleschote, sondern synthetisch hergestellte Aromen. Die "Schokofüllung" bei Keksen hat mit Schokolade nichts mehr zu tun - oft handelt es sich dabei um eine minderwertigere Masse aus Kakao und Stärke. Und was als Krebsfleisch angepriesen wird, ist oft nichts anderes als gepresstes Fischeiweiß.

Der ganz echte populäre Balsamico Essig aus Modena ist so gut wie unbezahlbar. 100 Milliliter kosten etwa 100 Euro. Die Reifedauer beträgt hier 12 Jahre. Der Ersatz Balsamico besteht aus normalem Weinessig und kostet 180 Hrivna.

Der Verbraucher merkt nichts davon - und der Hersteller freut sich über 40 Prozent Ersparnis. Die Hersteller sind rechtlich abgesichert: auf der Verpackung sei jede Zutat vermerkt. Doch nur die diplomierten Chemiker können das Kleingedruckte entziffern und verstehen, was es bedeutet.

Vorsätzliche Lüge in der Werbung ist auch bei Verkäufer populär. So, berühmter Erzeuger der Kinderprodukte *Hipp* bietet den kleinsten Kindern Tee mit Zuckergranulat, obwohl Zucker Tabu für Kinder unter 12 einem Jahr. Der Fruchtsaft *Caprisonne* enthält in der Wirklichkeit nur 12% Saft, alles andere – Wasser und Konservierungsstoffe. *Actimel* von *Danone* täuscht Käufer durch Entdeckung längst bekannter Joghurt-Kulturen, die jeder Joghurt sowieso enthält. *Nesquick* von *Nestle* ersetzt Zucker durch andere Süßmittel und bietet den Kindern kalorienreiches Drink als gesundes an. Auch *Nestle Fitnes* bietet gesüßigte gesunde Vollkorn-Müsli (Zuckergehalt darin ist durch Trockenfrüchte, Sukkaden und Süßmittel sehr hoch) und täuscht dadurch Verkäuferinnen, die auf schlanke Figur durch gesunden Frühstück rechnen.

Am Beispiel von Schokolade *Ljubimow* kann man klar sehen, was zur Schokolade gehört und was wir beim Kauf beachten sollen. Die Milkschokolade enthält sehr umfassende Zutatenliste. Dem Standard entspricht diese Schokoladentafel nicht. Milchfett und Emulgator (Sojalezitin) sind unnötige Zutaten, aber sie garantieren Haltbarkeit – 12 Monate statt gesetzlich zugelassene 6 Monate. Und Vanille soll naturell, nicht naturidentisch sein.

Die Bittere Schokolade *Ljubimow* enthält auch Lezitin und naturidentischen Aromastoff Vanillin statt Vanille. Das wichtigste ist aber, dass bittere Schokolade nur 53% Kakao statt 85% Kakao enthält. Das sollte Halbbittere Schokolade heißen. Außerdem wiegen beide Tafel 85 Gramm, was für ukrainische Verbraucher, die 100 Gramm Schokoladentafel erwarten unangenehme Neuigkeit ist.

Natürlich stellen die anständigen Erzeuger die Ingredienzien auf Verpackung dar. Doch in der Zeit allgemeiner Eile ist es Gewohnheit attraktiver Werbung und großen Beschriftungen zu vertrauen. Wie benehmen sie sich beim Einkaufen? Lesen Sie Infos oder nur die Markennamen und Preisen? – Diese Fragen beantworten Ergebnisse einer Umfrage unter Studenten der Taurischen Universität, unter Freunden und Familienangehörigen.

Die Umfrage hat angegeben, dass 71% der abgefragten Jungen und nur 35% abgefragten Mädchen die Zutatenliste vor dem Kauf lesen. 77% aller männlichen Respondenten sind fertig, für bessere Lebensmittel mehr Geld abgeben. Unter weiblichen Abgefragten sind das etwa 82 %. Die dritte Frage zeigt unsere Abhängigkeit von der Werbung, die wir im Fernsehen, von Radiosendungen und in der Straße als Poster wahrnehmen. Kauft man, zum Beispiel, Schokolade *Aljonka* oder berühmte *Ljubimow*? 70% aller abgefragten Jungen verneinen Anfälligkeit der Werbung, 65% aller Mädchen, die an der Umfrage teilgenommen haben, orientieren sich dagegen auf Werbung und kaufen oft präsentierte Lebensmittel.

Die Tricks und Mogelei sind in der Lebensmittelindustrie häufige Erscheinung, die in der Ukraine leider als Schuld eines Verbrauchers dargestellt wird. Gesetzlich ist ein ukrainischer Verbraucher schlechter als Erzeuger abgesichert. Und die Ergebnisse der oben genannten Umfrage zeigen, dass die Werbung beeinflusst die Entscheidung über Einkäufe, denn teurere und gepriesene Waren werden mit höherer Qualität assoziiert. Die beste Empfehlung ist also, für die Einkäufe weder

Zeit noch Vorbereitung sparen und in eigenen Einkaufswagen nur sichere Lebensmittel von lauterem Erzeuger legen.

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ERFORSCHUNG DER VERVOLLKOMMUNUNGSMÖGLICHKEITEN DER ELEKTROFILTERKONSTRUKTION DURCH UMFORMUNG DER ELEKTRODEN

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У статті аналізується використання фільтрів для очищення шкідливих примішок в повітрі за допомогою високої напруги мережі та пропонується модернізація процесу очищення через удосконалення конструкції електрофільтрів.

Das Problem der Luftverschmutzung ist ein der wichtigsten globalen Problemen, auf die die Menschheit in ihrer Entwicklung stößt. Die Gefahr stellen nicht nur die Schadstoffe in der Atmosphärenluft, die tödend auf alle Lebewesend wirken, aber auch die von ihnen verursachte Klimaveränderung.

Die Luftverschmutzung geht in Wärmekraftwerken durch Brennstoffverbrennung vor sich, die nach sich Ausstoß von Schwefeldioxid zieht. Mit Abgasen im Verkehr werden in die Atmosphäre Stickoxide emittiert. Bei unvollkommener Verbrennung des Brennstoffes entsteht Kohlenoxidgas. Große Gefahr sind auch feindisperse feste Immissionen wie Ruß und Staub. Die Schmelzung von Gusseisen, Kupfer, Zink und Blei, Steinkohlenverbrennung und Zementerzeugung bieten breites Feld zur Erforschung des Problems der Abgasenreinigung vom Feinstaub. Für Staubauffangen aus Abgasen werden verschiedene Staubfänger eingesetzt. Vielfältig werden Staubkammer und Einzel- und Multi-Zyklonentstauber verwendet. Trotzdem gewährleisten sie höchstens 60-70% Reinigung. Das entspricht den modernen Anforderungen an Entstaubungsanlagen nicht.

Die Elektrofilter werden durch niedrige Betriebskosten gekennzeichnet. Das wird dadurch erklärt, dass hydraulischer Widerstand eines richtig projektierten Filters beträgt weniger als 100-150 Pascal, ist auf solche Weise minimal im Vergleich zu anderen Entstaubungsanlagen. Der Energieaufwand für Schaffen des elektrischen Feldes ist auch nicht hoch.

Am meisten werden die E-Filter für Gasreinigung in großen Umfängen, wenn Gase von modernen Hochleistung-Aggregaten abgehen, z.B. von leistungsstarken Kesselaggregaten, für die die E-Filter mit Leistungsfähigkeit 1 Mio m³/h ausgearbeitet wurden.

Zu den Anwendungsgebieten der elektrischer Filter gehören:

- Kraftwerke und Industriekesselräume (Flugaschenabscheidung);
- Abstich der Buntmetalle;
- Herstellung vom Hüttenaluminium (Reinigung der Gase, die in Reduktionszelle anfallen);
- Erzeugung vom Stahl und Eisen (in Öfen mit freistehendem Gestell, in Öfen mit Sauerstoffblasen, in Sinternanlagen, in Gießereischachtofen für Grauguss);
- Zementherstellung (in rotierenden Brennenöfen, beim Kühlen der Klinkerziegel);
- Gipsherstellung (Gipsgefäße);
- Papierfabriken (in Öfen für Laugenregeneration, beim Kalkschlammrennen);
- Glasherstellung (Emissionen der Glasschmelzöfen).

Elektrische Filter sind Apparate mit rechteckigem oder zylindrischem Gehäuse. Im Gehäuse sind Niederschlagselektroden und Sprühelektroden unterschiedlicher Konstruktion montiert (abhängig von Bestimmung, Anwendungsgebiet, und Spezifik des aufzufangenden Stoffes). Da werden auch Mechanismus für Elektrodenabschütteln, Systeme für Elektrodendurchspülen, Isoliereneinheiten, Gasverteiler u.Ä. aufgestellt. Sprühelektroden sind an eine Hochspannungsenergiequelle angeschlossen.

Der Arbeitsgang eines E-Filter umfasst folgende Schritte: das verunreinigte Gas wird durch E-Filter durchgelassen. Die Staub-, Nebel- oder Harzteilchen werden elektrisch geladen und unter

Wirkung eines elektrischen Feldes auf Elektroden niedergeschlagen. Nach der Akkumulation bestimmter Schicht wird aufgefangener Stoff durch Behälter entfernt.

Es wurden die Berechnungen des Durchlaufs vom verschmutzten Gases durch Arbeitsorgan eines E-Filters und Eintrittsumfang der verschmutzten Partikeln und ihr Endvolumen nach der Reinigung.

Als Ergebnis der Forschung wurde festgestellt, dass eine zugespitzte Schnecke durch ihre Form viel effektivere Koronaentladung zwischen einer Absetzplatte und der Schnecke gewährleistet.

Die Sprühelektroden sollen über folgende Merkmale verfügen: präzise Form für Schaffung intensiver und gleichartiger Ladung; mechanische Festigkeit und Haltbarkeit für Versorgung der dauerhaften Arbeit eines E-Filters unter Vibrations- und Schlingerbedingungen unter dem Einfluss des elektrischen Feldes; Resistenz gegenüber aggressiven Gaskomponenten, und gegenüber erhöhter Temperatur, was mit des Metallverbrauch-, Außenmaße- und Wertzuwachs verbunden ist. Für Erlangung der höchsten Intensitätskonzentration sollen die Sprühelektroden zugespitzte Form haben.

Als Zusammenfassung soll betont werden: die Effizienz der Fällung der elektrisch geladenen Teilchen hängt von der Reihe der Faktoren ab: Leitfähigkeit und Größe des Schönungstrubs, Gasgeschwindigkeit, Gastemperatur und Feuchtigkeit, Oberflächenzustand der Niederschlagselektroden usw. Der wichtigste Faktor, der die Größe der elektrischen Filter bestimmt, ist die Zeit, die ein Teilchen für Erreichen einer Niederschlagselektrode in Anspruch nimmt.

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DROGENSUCHT BEI JUGENDLICHEN: ANALYSE DER STEREOTYPEN

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Стаття висвітлює стереотипи щодо сприйняття проблеми наркоманії сучасною молоддю і представляє погляд представників студентства на причини виникнення залежності і шляхи профілактики, надання допомоги і реабілітації наркозалежних.

In der Ukraine ist das Problem der Narkomanie ein der wichtigsten sozialen Probleme. Und die Jugendlichen, die Drogensüchtig sind, werden oft als gefährliche Kriminelle oder Abschaum der Gesellschaft wahrgenommen. Deshalb sei es empfehlenswert, abseits zu bleiben, besonders für diejenigen Jugendlichen, die zur Risikogruppe nicht gezählt werden. Also ukrainische Stereotype sind es:

- dass Drogensucht entsteht, wenn ein Jugendlicher potenzieller Verbrecher ist,
- dass Drogensüchtige brauchen nur Drogen, keine Hilfe,
- dass gute Jungen und Mädchen haben mit den Drogen und Sucht nichts gemeinsames – und so wird es für immer bleiben.

Ob Ignorieren die beste Taktik von heutigen Jugendlichen ist? Dieser Stereotyp wird genau analysiert. Wie funktionieren Drogen? Drogen sind im Grunde genommen Gifte [2]. Die Wirkung eines Giftes wird von der eingenommenen Menge bestimmt. Eine kleine Menge wirkt stimulierend (macht aktiver). Eine größere Menge wirkt sedierend. Aber viele Drogen wirken direkt auf den Verstand. Sie können die Wahrnehmungen einer Person verändern. Menschliche Reaktionen können, aggressiv, irrational oder sogar destruktiv sein. Drogen blockieren alle Empfindungen. Während sie kurzfristig Schmerzen lindern können, zerstören sie Aufmerksamkeit und vernebeln die Sinne. Medikamente sind auch chemische Substanzen. Manchmal sind sie notwendig. Und doch sie wirken wie Stimulanzien oder Sedativa und eine Überdosis kann tödlich sein. Wenn man Medikamente nicht vorschriftsgemäß einnimmt, können sie ebenso gefährlich sein wie illegale Drogen.

Die meistkonsumierte illegale Droge weltweit ist Cannabis. Laut den Vereinten Nationen konsumierten im Jahr 2013 ungefähr 3,9 % der Weltbevölkerung im Alter zwischen 15 und 64 Jahren Marihuana.

Laut einer in der Bundesrepublik durchgeführten Umfrage [1] wurden bereits 14 % aller Schüler im Alter von 12 bis 15 Jahren Drogen angeboten. Bei den Jugendlichen zwischen 16 bis 19 Jahre alt sind 54 % von einem Dealer mindestens einmal angesprochen worden. In Großbritannien und Spanien wird Kokain von etwa 2,5 % der Gesamtbevölkerung mindestens einmal pro Jahr konsumiert. Aber auch in Griechenland, Italien, Österreich, Dänemark, Irland und den Niederlanden ist der Kokainkonsum unter Jugendlichen gestiegen.

Um Stereotypen über Drogensucht in der Ukraine zu erlernen, haben wir die Umfrage unter Studenten und Jugendlichen unserer Stadt organisiert. Unter 30 Respondenten haben % die Drogen niemals probiert und glauben, dass es aktuell und erwachsen ist.

Dies sind einige der Gründe, die junge Menschen weltweit dafür angeben, warum sie Drogen konsumieren [2]:

- um „wie die anderen“ zu sein
- um „erwachsen“ zu wirken
- um Probleme sich zu oder entspannen zu vergessen
- um der Langeweile zu entkommen
- aus Protest
- um es mal auszuprobieren

Sie denken, Drogen seien die Lösung für ein Problem, doch schließlich werden die Drogen selbst zum Problem.

Unsere Befragten geben folgendes Rating der Gründe für Drogenkonsum an. Die Jungen geben Übermaß von Freizeit (22%) und Mädchen –schlechtes Vorbild (23%) als wichtiger Grund für erstes Probieren und Konsum in Anfangsstadium. Andere Gründe (wie Probleme in der Familie 20-22%) sind auch relevant. Merkwürdig ist aber, dass Probleme mit Altersgenossen als überwindbare gelten und nicht genügenden Grund zum Drogenkonsum anbieten.

Präventionsprogramme in Deutschland betonen, dass die wichtigsten Mittel, um Drogenmissbrauch vorzubeugen, Aufklärung, soziales Lernen und Strategien sind, die auch die Eltern und das soziale Umfeld erreichen. Bereits im Kindergarten werden Grundsteine zur Suchtprävention gelegt. Was meinen unsere Studenten? Männliche Respondenten glauben in die Wirkung der Aufklärungsgespräche (27%), die weiblichen (27%) – in Effizienz der geplanten und organisierten Mußstunden. Die Jungen glauben laut Umfrage eigene Freizeit veranstalten zu können, und den Mädchen gefällt die Idee der Bestrafung der potenziellen Drogensüchtigen nicht. Studien auch belegen, dass Kinder und Jugendliche, die zusätzlich in Vereinen und Verbänden organisiert sind, weniger anfällig für Drogenmissbrauch sind.

Wenn es so passiert ist, dass jemand Drogensüchtig ist, ist es ein echtes Problem sowohl für die Person, die sich großen Gesundheitsschaden anrichtet, keine Studien-, Karriere Perspektive bekommt, als auch für die Familie und Umgebung. In der Ukraine ist es ein Stereotyp, dass Drogensüchtige selbst schuld sind und selbst sich rehabilitieren müssen. Wie sehen die Verantwortung für die Arbeit mit Drogensüchtigen unsere Respondenten? Die Jungen geben die Macht den speziellen Gruppen und der Stadtverwaltung (35%) – sie sollen sich mehr an der Rehabilitation der Abhängigen beteiligen. 39% der Mädchen tendieren dazu, dass die Krankenhäuser die beste Hilfe den Drogensüchtigen leisten können.

In Deutschland befasst sich der Staat mit der Drogenproblematik und greift mit Mitteln der Gesetzgebung ein. Es gibt Gesetze zum Jugendschutz in Discos und auf Veranstaltungen, Regelungen zu Alkohol- und Drogenkontrollen im Straßenverkehr, totale Verbote von bestimmten Drogen oder Beschränkungen der Medikamentenausgabe, die nur für den klinischen Gebrauch freigegeben sind. In der Ukraine ist die Gesetzgebung auch in Fragen der Drogenkontrolle streng, doch die Kontrolle und Exekution bleiben nach. Die Befragten Jugendlichen sind dieses Problems bewusst und wollen einerseits Problem nicht ignorieren, andererseits sind fertig, Hilfe zu leisten.

As Zusammenfassung lässt sich sagen, dass die Jugendlichen, die breite Interessenkreise und viel Pflichten demonstrieren, haben keine Neigung zum Drogenkonsum. Sie stehen auch dem Problem der Narkomanie nicht gleichgültig gegenüber und verstehen die Gründe für Entstehung der Abhängigkeit und Wege ihrer Vorbeugung. Ein anderer Stereotyp, dass Kinder aus anständigen Familien vor den Problemen mit Drogen abgesichert sind, soll auch gebrochen werden. Den Stereotypen zum Trotz, sind die modernen Jugendlichen fertig, sich in Vorbeugungsprogrammen verschiedener sozialen Gruppen und staatlichen Maßnahmen zu beteiligen.

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DIE ERFAHRUNG DER IMKEREI IN DEUTSCHLAND IN BEZUG AUF DIE ENTWICKLUNG DER BIENZUCHT IN DER UKRAINE

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В даній статті йдеться про сучасний стан розвитку бджільництва в Німеччині, розглянуті підходи до вирішення проблем галузі, представлено особливості організації професійної спілки німецьких бджолярів. Пропонується ряд заходів щодо використання досвіду бджолярів Німеччини для покращення стану бджільництва в Україні.

In der Honigproduktion gehört die Ukraine zu den Vorreiter ländern der Welt. Die Bedeutung der Imkerei für die Landwirtschaft des Landes ist sehr groß. Sie besteht in der Steigerung der Erträge, indem Blüten der landwirtschaftlichen Nutzpflanzen von Bienen bestäubt werden, und für die Nahrungsmittelwirtschaft in der Produktion von Honig, Bienenwachs und Pollen. Außerdem hat die Imkerei schon immer eine hohe ökologische Bedeutung, da viele Wildpflanzen und -Kräuter bei deren Vermehrung von Honigbienen abhängig sind.

Doch gibt es in der Imkerei der Ukraine bestimmte Probleme, solche wie Senkung der Anzahl der Bienenvölker, Nachteile in der Bildung und Tätigkeit des Imkerbundes. Diese Probleme könnte man lösen, indem man Erfahrungen anderer Länder, zum Beispiel, der Bundesrepublik Deutschland, studiert und verwendet. So ist das Ziel des vorliegenden Artikels, den Stand der Imkerei in Deutschland zu betrachten und zu bestimmen, welche Erfahrungen Deutschlands im Bereich der ukrainischen Bienenzucht für die Verbesserung des Zustandes des Zweiges zu verwenden seien.

In Deutschland gibt es aktuell 92.000 Imker mit etwa 800.000 Bienenvölkern. Rund 95 % der Imker in Deutschland sind Freizeitimker. Wenig betreiben die Imkerei im Nebenerwerb, und nur etwa 2000 sind Berufsimker.

In Deutschland wird vergleichsweise viel Honig verzehrt (ca. 1,0 kg / Kopf und Jahr). Davon werden etwa 20 % des Honigs von heimischen Imkern geliefert, der Rest wird aus dem Ausland importiert. Eine Erhöhung der Inlandproduktion wäre für die Imker kein Problem, einziger Grund für die hohe Importmenge ist der Preis des Honigs. In marktwirtschaftlicher Konkurrenz muß sich auch der deutsche Honig stellen.

Ein wesentliches Problem der Imkerei in Deutschland ist der Nachwuchsmangel. Das Durchschnittsalter der Imker in Deutschland besteht bei über 60 Jahren und es kommen nur wenige neue Imker hinzu, weshalb die Zahl der Imker in Deutschland abnimmt. Um den Nachwuchsmangel, auch speziell unter den weiblichen Imkerschaften entgegenzuwirken und auch mehr Frauen für die Imkerei zu begeistern, rief der Deutsche Imkerbund das Jahr 2008 zum Jahr der Frau in der Imkerei aus. Ein weiteres Problem in der Imkerei ist das abnehmende Blütenangebot sowie die Überdüngung und Anwendung von Pestiziden in der Landwirtschaft.

Die deutschen Imker mit ihren Bienen gehören zu den fleißigsten auf der Welt. Jedes Bienenvolk produziert eine durchschnittliche Erntemenge von 20–30 kg Honig. Zusammengerechnet erntet die deutsche Imker 15.000–25.000 t Honig pro Jahr – das entspricht etwa 20 % des Verbrauchs in Deutschland. Und dennoch könnte es mehr sein, denn die Nachfrage nach echtem Deutschen Honig übersteigt bei weitem das Angebot. Das liegt daran, dass die Deutschen Weltmeister im Honigverzehr sind: rund 1,2 kg werden pro Kopf und Jahr verzehrt.

Der Deutsche Imkerbund hat es sich zum Ziel gesetzt, die Imkerei in Deutschland zu fördern. Denn die Betätigung als Imker ist nicht nur ein ausgefallenes und naturverbundenes Hobby, sondern kann auch ein lukrativer Nebenverdienst sein.

Imkerliche Zusammenschlüsse in Deutschland, die zum Deutschen Imkerbund gehören, haben einen hierarchischen Aufbau. Die unterste Ebene bilden Ortsvereine mit den einzelnen Imkern als

Mitglieder. Darübersteht ein Kreisimkerverein, der Mitglieddesjeweiligen Imkerlandesverbandesist. Es gibt 19 Landesverbände, dieweitgehendmitden Bundesländernidentischsind. Die Dachorganisationvertrittdie Interessenderetwa 86.000 ihr zugehörigen Imkerundüberwachtdie Honigqualität. Der Deutsche Imkerbundistmitseinen Imker-/Landesverbänden, Kreisvereinenund Ortsvereinen Dienstleisterfüralle Imker. Als Dachorganisationvertrittderdie Interessenallerorganisierten Imker.

Die Aufgaben des Deutschen Imkerbundes sind:

- 1) Durchsetzung imkerlicher Interessen auf allen politischen Ebenen;
- 2) Darstellung in der Öffentlichkeit;
- 3) Schaffen günstiger Marktbedingungen;
- 4) gezielte Absatzförderung für die Verbandsmarke "Echter Deutscher Honig";
- 5) kontinuierliche Produktpflege und Qualitätsverbesserung dernalso die Richtlinien des Verbandes gewonnenen Honige;
- 6) Produktkontrollenachfestgeschriebenen Qualitätsstandards;
- 7) Schulung und Information;
- 8) Forschung und Entwicklung.

Die Erforschung desgegenwärtigen Zustandes der Imkerei in Deutschlandzeigt, dass es in der Bienenzucht in Deutschland wesentliche Erfahrungen in der Organisation der Tätigkeit dieser Branche gibt. So könnte man auf diesem Grund für die Bienenzucht der Ukraine folgende Empfehlungen ausarbeiten:

- das Strukturmodell der Verwaltung des Imkerbundes ein zu betten;
- das System des Schutzes der Interessen von Imkern zu entwickeln;
- Markt-Bedingungen für die Entwicklung der Branche entsprechend zu regeln;
- mehr Frauen für die Bienenzucht zu ermutigen, indem man das Jahr der Frau in der Imkerei erklärt.

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BEWERTUNG DER TRINKWASSERSQUALITÄT IN DER STADT MELITOPOL, UKRAINE

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У статті наведено оцінку якості питної води в м. Мелітополь, одержану лабораторним методом за органолептичними, фізико-хімічними та бактеріологічними показниками. Представлено зіставлення результатів даної оцінки з вимогами ДСТУ і Сан-пін та надано висновки щодо придатності питної води Мелітополя для споживання її населенням міста.

Es gibt viele Faktoren, die die Menschengesundheit beeinflussen. Einer von solchen Faktoren ist die Qualität und Quantität des Trinkwassers. Heutzutage wird der Mangel an Trinkwasser von notwendiger Qualität und Quantität ein globales Problem. In vielen Ländern steht das Problem des Mangels an Trinkwasser auf staatlicher Ebene und wird durch den Kauf des Wassers in anderen Ländern gelöst. Bei der Anwendung unzureichender Wassermenge bekommen die Menschen die Exsikkose, und der Verbrauch des Wassers von schlechter Qualität bringt dem Menschen die Gefahr von verschiedenen Krankheiten, die von den Schmarotzern, Viren und anderen Mikroorganismen oder den Toxinen erregt werden, sowie auch die Gefahr von der Lebensmittelvergiftung und sogar von den Bevölkerungsseuchen.

Deswegen ist es sehr wichtig, dass das von der zentralen und dezentralen Wasserversorgung zugeflossene Wasser den DSTU-Werten 2874-82 und der staatlichen Verordnung „Trinkwasser. Hygienische Anforderungen und Qualitätskontrolle“ entspricht. Von der obengenannten Gesetzgebung werden die hygienischen Anforderungen für die Bewertung und die Kontrolle der Wasserqualität gestellt.

Unsere Fachstudien nach der Bewertung der Wasserqualität wurden in der Stadt Melitopol, Gebiet Saporoshje durchgeführt. Die Materialangaben für die Forschung wurden im Meßlabor der Kommunaleinrichtung beim Melitopoler Stadtrat „Wodokanal“ gesammelt. Dabei wurden von uns Ergebnisse von 100 Versuchen mit dreimaliger Wiederholbarkeit bearbeitet. Ausserdem wurde auch die Qualität des von Firmen „Molotschanski dsherela“ „Myrnenska“ und „Aqua Star“ hergestellten Flaschenwassers analysiert.

Das untersuchte Wasser wurde nach solchen statistischen Kennziffern wie organoleptische (Geruch: bei der Temperatur 20 C und 60 C, Färbung, Sauberkeit, Geschmack und Beigeschmack), physikalisch-chemische (Wasserstoffkennwert, Ferrum, Calcium, Magnesium, Sulfate, Trockenrest, Chloride, Totalwasserhärte), hygienisch-toxikologische (Ammonium, Nitrate, Nitrite, Oxydierbarkeit) und mikrobiologische (Mikrobenanzahl, Coliformen, e.coli, Enterokocke) analysiert.

Die Endergebnisse der Untersuchungen, die unserer Meinung nach ziemlich kontrastreich sind, sind in der Tabelle 1 vorgezeigt.

Tabelle 1

Kennwerte der Wasserqualität

Kennwert / Hersteller	Molotschanski dsherela	Myrnenska	Aqua Star	Kommunalbetrieb «Wodokanal»	max. zulässige Konzentration
pH	7,5	7,9	6,6	7,8	6,5-8,5
Nitrite, mg/dm ³	-	0,1	-	0,00064	0,5
Nitrate, mg/dm ³	3,6	2,7	-	0,008	50,0
NH ₄ , mg/dm ³	-	-	-	0,17	0,5
Fe, mg/dm ³	0,1	0,17	0,04	0,13	0,2
Oxydierbarkeit, mg/dm ³	1,4	1,4	1,03	1,3	5,0
Gesamthärte, mg/dm ³	2,5	1,5	0,03	3,6	7,0
Ca, mg/dm ³	33,5	20,7	0,25	41,2	-
Mg, mg/dm ³	10,61	7,13	0,3	16,23	-
Chloride, mg/dm ³	94,5	135,3	25,3	188,4	250
SO ₄ , mg/dm ³	78,62	125,72	19,47	147,056	250
Trockenrest, mg/dm ³	418,336	610,64	54,42	179,396	1000
Totalmikrobenanzahl	1	1	1,12	6,84	100
HCO ₃ , mg/dm ³	160,824	281	29,8	253,984	400
Färbung, grad.	8,2	-	-	-	20

Also, auf Grund der Angaben in der Tabelle sieht man, dass das Trinkwasser in Melitopol, das der Bevölkerung zufließt, den DSTU-Standardsnormwerten 2874-82 entspricht. Dabei ist es aber zu berücksichtigen, dass das Stadtwasserversorgungssystem nur zu 65-70% abgenutzt ist, was die Qualität des Wassers, welches zu dem Verbraucher zufließt, negativ beeinflusst. Deswegen empfehlen die Ärzte, individuelle Zusatzsysteme der Wasserreinigung auszunutzen oder Flaschenwasser zu verbrauchen. In Bezug auf das abgefüllte Wasser ist es zu betonen, dass das Wasser „Aqua Star“, zum Beispiel, durch die höchste Nachreinigungsqualität gekennzeichnet ist, welche zur bedeutenden Minderung der Mineralverbindungen führt, was für Menschengesundheit ziemlich gefährlich ist.

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VORTEILE DER INNOVATIVEN KOMMUNIKATIONSFORMEN IM GESCHÄFTSLEBEN

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У статті представлено одну з інноваційних форм комунікації у діловому житті, а саме Speed-Networking. Охарактеризовано сутність та особливості даного сучасного інструменту спілкування, проаналізовано його переваги.

Im Zeitalter der dynamischen Veränderungen und hoher Geschwindigkeiten sind effektive Zeitplanung, -verteilung und -verwendung von sehr großer Bedeutung, besonders im Geschäftsleben. Deshalb ist die Suche nach innovativen zeitsparenden Kommunikationsformen, also nach neuen Kontaktinstrumenten, im Business außerordentlich aktuell.

Zu einer der neuesten Kommunikationsformen gehört heutzutage Speed-Networking.

Speed-Networking ermöglicht in kurzer Zeit viele Personen unkompliziert kennenzulernen und sich ebenso vielen Personen bekannt zu machen, also gestattet, die gegenseitige Basis für Geschäftskontakte zu schaffen. Speed-Networking ist für sehr verschiedene Gruppen, wie Unternehmer, Geschäftsführer, Manager, Verbandmitglieder u.ä. entworfen worden. Dabei treffen Selbständige und Inhaber/Geschäftsführer von Klein- und Mittelbetriebe auf Kontakt Supporter, Akquisiteure auf Kunden, Stellensuchende auf Stellenanbieter, Einkäufer auf Lieferanten, Mitglieder auf Mitglieder in verschiedensten Branchen und Institutionen.

Der Kommunikationsprozess bei Speed-Networking ist folgender Weise organisiert. Jede Person hat 1-2 Minuten (im konkreten Fall festzulegen) Zeit, sich ihren Gesprächspartnern vorzustellen. Eine Moderatorin stoppt die Zeit und gibt ein Signal, wann die nächste Person an der Reihe ist, sich vorzustellen. Außerdem gibt sie ein Signal, wenn es Zeit ist, sich einen neuen Gesprächspartner zu suchen bzw. die Gruppe zu wechseln. Sie gibt 1-2 Minuten Zeit, bis sich die Gruppen neu formiert haben, und startet die nächste Runde. Dieser Ablauf wiederholt sich, bis die vereinbarte Gesamtzeit abgelaufen ist bzw. die vorgesehene Anzahl Gesprächsrunden durchlaufen wurde.

Um die Gespräche schnell in eine bestimmte Richtung zu lenken, können Fragen vorgegeben werden, die in der Vorstellung beantwortet werden sollen, z.B.: Name, Beruf, Geschäftsbereich, Angebot, angesprochener Kundenkreis u.ä. Denkbar sind auch andere Fragen: wie bin ich zu diesem Anlass gekommen; was ist mein Beitrag bei diesem Anlass; was suche ich an diesem Anlass. Die Fragen werden je nach Zweck der Veranstaltung formuliert, jedoch niemals mehr als 3-4 Fragen.

Speed-Networking gilt insbesondere dann, wenn einfach die Zeit und die finanziellen Mittel fehlen, um auf übliche Weise, neue Kontakte zu entwickeln.

Speed-Networking hat viele Vorteile. Es erlaubt:

- persönliche Kontakte zu erweitern, es leichter zu machen, Geschäfte zu machen;
- Marketingkosten abzubauen, sich potentiellen Kunden laufend vorzustellen;
- typische Isolations-Gefühle zu reduzieren, durch Treffen mit Gleichgesinnten;
- als eine Form von gegenseitigem Mentoring zu dienen;
- Vertrieb- und Problemlösungen zu verbinden;
- zu helfen, Marktforschung schnell und kostengünstig durchzuführen;
- Gelegenheit zu bieten, aus den Kenntnissen und Erfahrungen anderer zu lernen.

Zusammenfassend ist zu betonen, dass Speed-Networking eines von vielen Werkzeugen ist, das unter bestimmten Voraussetzungen einen wichtigen Beitrag zum Unternehmenserfolg leisten kann, um neue Kunden zu gewinnen.

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LE TOURISME RURAL COMME UNE NOUVELLE ORIENTATION STRATEGIQUE POUR LE DEVELOPPEMENT DURABLE

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У статті розглядаються особливості розвитку сільського туризму у Франції, як нової стратегічної орієнтації для сталого розвитку. Проведено аналіз особливостей його популярності і попиту на французький сільський туризм.

L'industrie du tourisme est un de la démonstration de l'utilisation des ressources naturelles de la région par les gens qui y vivent, ainsi que les nouveaux arrivants sur le territoire de leur fonctionnement.

Selon le but du voyage, le désir d'une expérience de voyage, en particulier, on distingue plusieurs types de tourisme (rural, agricole et touristique de la ferme) selon leurs intérêts, déplacements, leurs préférences territoriales et personnelles. I. Knaud, M. Dunn, V. Opermman, D. Barman. Selon J.W. Kloeze ont étudié les types du tourisme rural et ont défini que cette notion englobe toutes les activités touristiques dans le développement des zones rurales [5].

Malgré le fait que le tourisme rural est un phénomène nouveau, l'histoire du développement du tourisme comme une espèce a commencé son développement en Europe de l'Ouest dans les années 60 et 70 du siècle dernier [6]. Géographiquement, ce phénomène est principalement concentré dans les zones rurales de la France, l'Italie, l'Allemagne [7]. L'objectif principal de ce type de tourisme était la préservation des communautés rurales par la renaissance de l'artisanat et l'augmentation de l'activité des entreprises [3].

Selon l'Organisation mondiale du tourisme, l'agrotourisme est l'une des cinq orientations stratégiques clés du développement de l'industrie du tourisme dans le monde jusqu'à 2020 [4].

Aujourd'hui, le tourisme rural est l'un des types les plus prometteurs de tourisme ayant un impact positif sur le développement durable du territoire et les avantages économiques. Ainsi, en France chaque troisième touriste est un touriste rural, au Royaume-Uni 10 % des entrepreneurs qui font des affaires dans la campagne, offrent des services dans le domaine du tourisme rural [2], en Allemagne, 4 %.

Dans le monde du voyage chaque année environ 700 millions de personnes, dont 10-30 % préfèrent le tourisme rural. Le nombre de voyageurs "en vert" dans le marché intérieur dans un pays est beaucoup plus. Par exemple, en France, seulement 7 % des voyageurs d'affaires séjournent dans les hôtels, les 93% préfèrent les hôtels ruraux et les campings [1].

Pourquoi la France se précipita vers le village? Le tourisme rural est né dans les années 50. Les citoyens de la ville cherchaient la solitude et du silence, de la tranquillité, ils ont commencé à partir en vacances dans leurs villages d'origine.

Et les villageois, ne voulant pas perdre de temps, ont commencé à apprendre progressivement à utiliser cette demande croissante.

La naissance du tourisme rural est apparue pendant la crise des industries, comme les mines de charbon, la métallurgie, le textile et la production locale traditionnelle de tuiles et de meubles.

Après la fermeture de certaines usines, les autorités locales sont à la recherche de toute urgence un moyen de sortir de cette situation. Ils ont un intérêt dans la nature, à leurs racines et leurs traditions culturelles. D'autre part, il était le temps de fournir un cadre rentable des municipalités rurales. Le tourisme rural sérieux a commencé à percevoir il y a 10 ans. En France il y avait 35 mille fermes avec les auberges.

Le mouvement surgi spontanément du public pour les loisirs en plein air a été soutenu par le gouvernement et les autorités régionales et les banques. Toute cette industrie nécessite un investissement de l'argent pour la construction de routes et d'hôtels, pour la restauration des

monuments et des bâtiments, le développement de l'artisanat. Ainsi les touristes pouvaient retourner à ces destinations de confort et rester invités à l'échelon municipal. Et cela a été fait. La France a développé un programme dans lequel les villageois ont reçu une aide financière pour la réparation et la restauration des maisons, mais en échange d'un engagement à prendre des touristes pendant au moins 2 mois par an pendant 10 ans. Pour les citoyens et pour les villageois c'était un revenu supplémentaire en été et la possibilité de vivre en hiver plus confortablement à la campagne. Cela avait un énorme succès. Les villageois ont transformé d'anciennes fermes, mis à jour leur apparition, en gardant les traditions architecturales de la campagne. Même ils ont utilisé l'ancienne grange pour la réception. Au fil du temps, non seulement les citoyens français ont commencé à venir pour se reposer, mais aussi des invités étrangers. Et même on a commencé à acheter ces vieux bâtiments là-bas et organiser leurs maisons de campagne. Ils voulaient revivre les traditions culturelles, les festivals, les vacances. On a créé des guides spéciaux rurales dans les maisons d'hôtes et chaque année à ces adresses s'ajoutaient plus de 2500 nouvelles adresses. Leur taux d'occupation moyen faisait 43,4 %, le prix moyen par semaine - 250-380 euros et 154 euros pour le week-end.

Grâce au tourisme rural en France on a ravivé de nombreux villages, on a restauré des monuments et des maisons d'architecture. Chaque village avait sa propre image et l'attractivité. Tout comme avec les hôtels qui sont classés selon la norme internationale dans les étoiles, les chambres d'hôtes en France sont classées dans les oreilles. Une oreille signifie que dans un pays on dispose d'une cour ou d'un petit jardin avec le chauffage, la ventilation, l'espace pour le déjeuner et des jeux, le barbecue, la sèche-linge, le fer à repasser, les détergents, le téléphone à la proximité des places de stationnement et ainsi de suite. " 4-5 " oreilles moyens, tout d'abord, le bâtiment d'origine est en bon état avec un grand jardin bien entretenu, un parking privé, d'un réfrigérateur, micro-ondes, une petite bibliothèque, une cheminée ou un poêle, laveuse-sécheuse.

On a le sentiment de détente dans le village grâce à l'écologie et la nature. Les tations confortables dépourvues de romantisme et de vierges, et cela en tout temps pour aider les gens à s'affirmer et acquérir la santé.

Dans l'Union européenne le tourisme rural a été largement développé et il est l'une des formes les plus attrayantes de loisirs.

Pour résumer, il faut ajouter que le tourisme rural est basé sur les principes du développement durable, en collaboration avec une commercialisation compétente et une vaste coopération et qu'il apportera des avantages économiques et sociaux à long terme au sein d'un territoire donné.

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L'ÉLABORATION D'UNE STRATÉGIE POUR UN AVANTAGE CONCURRENTIEL DE LA PRODUCTION VÉGÉTALE

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У даній роботі розглянуто особливості формування стратегії конкурентних переваг рослинницької продукції на ринку. Зроблено акцент на вивчення сутності конкурентних переваг сільськогосподарських підприємств в умовах ринкового господарювання, на систематизацію наукових оглядів дослідників з проблемами конкурентних переваг, джерел їх формування та можливостей використання в рослинництві.

La stratégie d'entreprise (ou management stratégique ou politique générale) est :

- selon Igor Ansoff: «le pilotage des modifications des relations du système de l'entreprise avec son environnement et de la frontière de ce système avec ce qui n'est pas celui.»
- selon Michael Porter: «la réalisation des choix d'allocation de ressources (financières, humaines, technologiques, etc.) qui engagent l'entreprise dans le long terme et la dotent d'un avantage concurrentiel durable, décisif et défendable».
- selon F. Leroy: « la fixation d'objectifs en fonction de la configuration de l'environnement et des ressources disponibles dans l'organisation, puis l'allocation de ces ressources afin d'obtenir un avantage concurrentiel durable et défendable ».

La stratégie est communément considérée comme l'apanage du dirigeant d'entreprise.

La finalité de la stratégie d'entreprise est l'obtention d'un avantage concurrentiel, c'est-à-dire la capacité à dégager un profit durablement supérieur à celui des concurrents, même si les cas d'entreprises dont la performance reste durablement supérieure au marché restent extrêmement rares.[1]

Un avantage compétitif (avantage concurrentiel) est tout ce qui permet à une entreprise de surpasser ses concurrents.

L'avantage concurrentiel donne aux entreprises la possibilité d'être différentes dans le facteur-clé de succès qui est commun à toutes les entreprises présentées sur le marché.

Il est dit durable lorsque son possesseur est en mesure de conserver durablement l'avantage compétitif; ses concurrents sont alors tentés de limiter, ou d'établir un nouvel avantage compétitif qui l'emportait à un moment donné.

Parfois on emploie la notion d'avantage compétitif concernant tel ou tel pays. Mais les économistes préfèrent toutefois la notion d'avantage absolu, qui ne véhicule pas l'idée trompeuse d'une compétition directe entre nations ou zones géographiques.

Certains craignent qu'un avantage compétitif trop net et trop durable favorise les positions dominantes, monopoles et oligopoles, qui limitent la concurrence et finissent par peser sur le consommateur.

Toutefois un avantage de ce genre n'est jamais définitivement acquis, et peut être menacé notamment par des tarissements des ressources, des ruptures technologiques, des chocs économiques et politiques, des bouleversements dans les habitudes de consommation, et des changements de dispositions juridiques, souvent destinées à rétablir la concurrence (lois anti-trusts).

En outre, même si un groupe d'individus, un territoire, un pays, dispose d'un avantage compétitif durable, ou même de plusieurs avantages compétitifs durables dans de différents domaines, la théorie de l'avantage comparatif montre que toutes les parties (c'est-à-dire, aussi bien celles qui disposent des avantages que celles qui n'en disposent pas) trouvent presque toujours un avantage à commercer les unes avec les autres, si bien que l'existence d'avantages compétitifs ne sauraient justifier l'instauration de mesures protectionnistes pour préserver l'intérêt des consommateurs.[2]

L'agriculture est le seul secteur qui a une balance commerciale positive, plus les exportations que les importations. En termes modernes des produits agricoles est une part importante du commerce extérieur de l'Ukraine. En particulier, la part des produits dans les exportations totales de l'industrie agroalimentaire en 2009, 2010, 2011 et 2012 est de 16,2 %, 24,0% , 19,3% et 18,4% . Mais sur le marché intérieur de l'Ukraine la production végétale de l'industrie agroalimentaire est concurrentielle et essentielle, car elle fournit 20 % du produit intérieur brut. Le volume total des produits des entreprises agricoles fait en janvier-octobre 2012, comparativement à la période correspondante de 2011, en hausse de 6%, y compris les produits d'origine animale - de 9%, la production végétale - 4 % (figure 1) [5] .

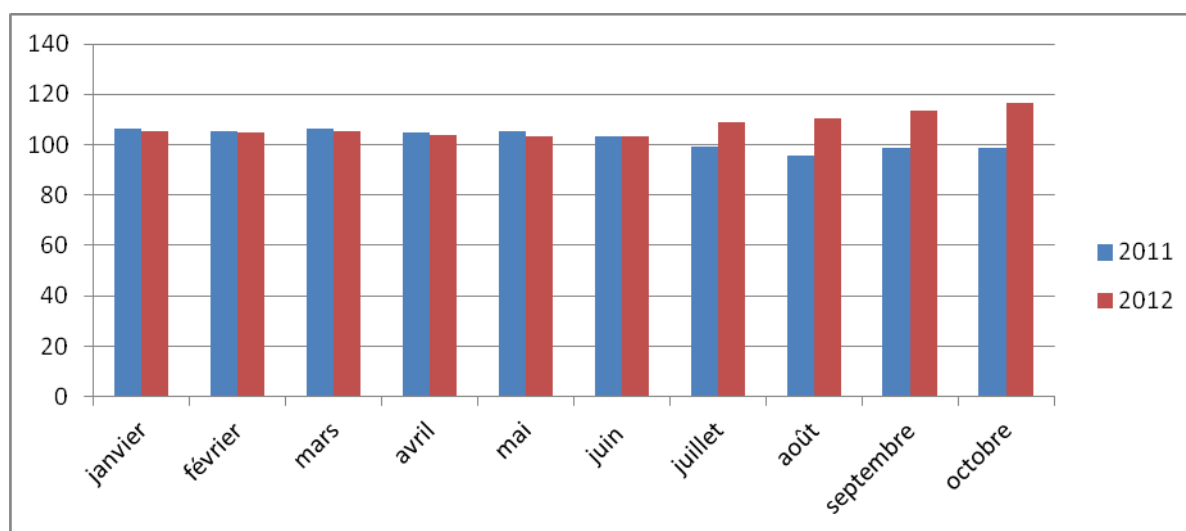


Figure 1 . Évolution de la production agricole du janvier à octobre 2012.

Dans la plupart des publications on est noté que l'Ukraine a des possibilités importantes pour le développement du secteur agricole et sa transformation en une sphère économique hautement développée. Les conditions pédologiques et climatiques favorables, les terres fertiles contribuent à son développement [3, p.61 ,4 , p.15] .

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LES PERSPECTIVES DU DÉVELOPPEMENT DU VILLAGE UKRAINIEN SUR L'EXPÉRIENCE DES AGRICULTEURS FRANÇAIS EN MATIÈRE D'ÉCO-TOURISME

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На сьогодні досить популярним стає, так званий «зелений туризм», відпочинок в сільській місцевості, куди городяни спрямовуються в пошуках екзотики і нових відчуттів, поправити здоров'я, а хто просто відпочити і розслабитися на лоні природи. З одного боку, мало освоєний сегмент привертає сільських підприємців свободою маневрів, наявністю багатих ресурсів і райдужних перспектив. Але, з іншого боку, з економічної точки зору це є не досить-таки привабливою сферою.

Voici les tendances mondiales d'aujourd'hui qui sont très populaires dans l'Ukraine. Ce sont le tourisme vert, les zones rurales, où les habitants sont à la recherche d'expériences exotiques et nouvelles, les gens veulent améliorer leur santé, se détendre dans la nature loin de la ville.

Les services de loisirs sur le marché intérieur doivent répondre à la demande croissante pour des propositions actives de croissance dans ce secteur relativement jeune. Aujourd'hui, selon l'Union pour la promotion de tourisme vert rural en Ukraine, environ 600 exploitations agricoles dans de différentes régions de l'Ukraine, avec une capacité totale de plus de 6 mille personnes, chaque année prennent au moins 800 mille touristes. A titre de comparaison, les ménages de la Pologne sont impliqués dans l'écotourisme, il y en a environ 12 mille en Angleterre, en France et en Allemagne, le chiffre commun est d'environ 20 000.

D'autre part, ce segment attire les entrepreneurs ruraux par la liberté de manœuvre, la présence des ressources abondantes et de belles perspectives. Mais d'autre part, la période de la récupération de toutes les pièces jointes nécessaires et le niveau de prix existant dans cette affaire n'est pas si attrayant. L'augmentation du coût des services pour le propriétaire de la ferme augmenterait en conséquence les niveaux de service, et ce qui suppose des coûts supplémentaires. Par conséquent, les entrepreneurs ruraux, d'abord forcé de l'industrie touristique sont combinés avec d'autres activités.

A temps actuel, le tourisme vert est très populaire en Europe. Les étudiants des universités ukrainiennes peuvent passer un stage pratique à la ferme, et dans le même temps pratiquer le tourisme vert. Prenons l'exemple de la ferme d'auberge qui se spécialise sur l'élevage des chèvres caprins. Son fermier a augmenté le nombre de chèvres de race ancienne et la production du fromage fait à partir du lait de chèvre. Cette ferme se trouvait dans l'endroit pittoresque de la région Poitou-Charentes reflète la couleur de l'ensemble des traditions et de la culture françaises. Tout cela attirait les touristes français et étrangers parce qu'ils voulaient se familiariser avec l'histoire des villages du pays. Un grand nombre d'Européens voyagent à travers l'Europe, s'arrêtant dans des endroits dans la nature.

Les chambres dans un genre folklorique moderne sont disponibles pour les touristes avec des brochures qui décrivent l'histoire de la région, sa culture et des lieux à visiter. Dans la matinée, alors que les touristes dorment, les stagiaires aident traire les chèvres, quelques touristes éventuellement ils rejoignent au processus de la traite et de la transformation du lait. Le petit déjeuner est prévu pour les touristes, y compris leurs souhaits. Mais toujours sur les tables on avait du pain frais, du beurre, de la confiture, du pain grillé et du thé, du café ou du cacao pour les enfants. Pendant la journée les touristes se promènent près de la ferme, et les stagiaires deviennent les maîtres de la ferme et se mettent au travail. On fait de l'ordre dans les chambres. On fait le désherbage dans le verger. On s'occupe des animaux, on apporte de l'eau pour le bétail. Les touristes peuvent contempler dans la ferme d'autres d'animaux, des lapins, des mulets et des volailles, comme des canetons, des poules, des coqs. Chaque mardi, le fermier organise son marché pour les touristes où on peut acheter des légumes, des fruits et d'autres produits biologiques.

Les enfants sont toujours heureux de jouer dans la ferme et aider à nourrir les animaux, car aujourd'hui la plupart de la population sont les habitants de la ville. La vie rurale les intéresse et apporte une grande satisfaction.

L'écotourisme, ou tourisme vert, est une forme de tourisme en expansion qui vise à réduire ou annuler les dégâts écologiques lors du voyage. C'est un tourisme proche de la nature, axé sur des activités respectueuses de l'environnement, où le touriste est hébergé dans des hébergements responsables (chez l'habitant, chez le fermier, dans la ferme d'auberge, dans la chambre d'hôtes) et avec une philosophie stricte de préservation de l'écosystème.

L'écotourisme, c'est aussi:

- un outil efficace de valorisation économique pour des zones naturelles ou des sites culturels menacés;
- un outil efficace pour développer les emplois locaux, sans détruire l'environnement;
- un bon modèle de développement d'activité lucrative avec des résultats concrets dans le monde entier;
- une bonne image de marque pour les destinations qui se tournent vers l'écotourisme;
- une source d'inspiration, un exemple pour tout le reste de l'industrie touristique;

Plus de plaisir pour tous: le voyageur, le tour opérateur, les communautés locales et les animaux) peut être optionnel.

L'écotourisme est l'un des secteurs qui connaît le plus fort taux du développement dans le monde, à l'inverse du tourisme de masse qui dégrade les milieux naturels, en intégrant une dimension éthique et écocitoyenne. Des guides de bonnes pratiques apparaissent pour montrer la biodiversité de la campagne.

En Ukraine, l'achat d'"une maison dans un village à distance" coûtera environ 6 mille dollars. La gamme des services offerts peut dépendre de l'appel géographique et historique, du terrain paysager et de la fantaisie des propriétaires. Le programme riche et varié d'activités de plein air est le plus susceptible de favoriser une attraction touristique et d'augmenter le flux de clients, et il a besoin de développer activement les services liés avec des pistes, la recherche et l'art populaire dans la région, la résurrection des traditions, les coutumes et la familiarité avec la vie rurale et folklore. L'attraction des touristes aux activités agricoles comprend la récolte, les baies, les légumes, l'alimentation animale, la participation à des fêtes nationales.

Pour l'impact du tourisme dans les zones rurales, le flux de clients doit être au moins 50 personnes par mois, le paiement de 250 dollars par personne, incluant une chambre et l'alimentation.

Parmi les principaux problèmes qui entravent le développement du tourisme vert au milieu rural dans le centre de l'Ukraine sont:

- le manque de prise de conscience des lieux touristiques des clients potentiels; des services d'accueil qui préfèrent faire de la publicité sur un «corps à corps», par l'Agence de voyage, par le catalogue électronique et par la participation à des foires touristiques et des festivals ethnographiques;
- l'incapacité pratique d'obtenir un crédit pour l'organisation du tourisme rural, et donc, le manque de fonds pour créer des conditions confortables de la vie et des prix abordables.
- le caractère saisonnier de ce type de vacances.

Malgré les problèmes actuels, les experts prédisent le succès sans précédent au développement du tourisme vert en Ukraine. Une approche plus professionnelle des propriétaires rurales dans l'organisation de ce type de congé est destiné aux grands voyageurs. Le tourisme rural peut prendre toute sa place dans l'industrie nationale de tourisme.

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LE MARCHE DU LAIT EN UKRAINE: LES EXPORTATIONS ET LES IMPORTATIONS

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В даній роботі розглядається дослідження та аналіз ринку молока в Україні, його недоліки в розвитку, основні постачальники молока та молочної продукції на ринок. Також проаналізовано рівень експорту та імпорту молочної продукції, їх стан, прогресивні види продукції та види які не користуються достатнім попитом при експорті чи імпорті.

La production laitière prend une des premières places dans la structure de l'industrie alimentaire en Ukraine. C'est un élément de premier plan dans la résolution du problème alimentaire du pays, parce que le lait comme l'un des principaux aliments de base est une partie importante d'une alimentation saine.

L'élaboration des stratégies efficaces d'entreprises laitières est compliquée par les limites de leurs propres ressources financières, des incertitudes juridiques et d'autres facteurs, et par le manque d'information du public sur les tendances du marché des produits laitiers.

Aujourd'hui, le marché du lait et des produits laitiers du pays est caractérisé par la réduction significative du nombre de vaches dans les fermes de toutes les catégories, par la baisse de la production de lait et par l'augmentation des prix des produits.

L'impact significatif sur la réduction de la production de lait (en 1991 à 22408600 tonnes, en 2013 à 602400 tonnes) a entraîné une réduction spectaculaire du nombre de vaches laitières. L'analyse des données statistiques du Service national des statistiques de l'Ukraine donne des raisons de croire que le nombre des vaches en 2013 dans les entreprises agricoles, par rapport à 2007 a diminué de 791 000 unités, par rapport avec l'année 1991 – jusqu'à 5.972.000 unités.

Mais il faut tenir compte que le coût de revient élevé de la production de lait s'explique non seulement par la hausse des prix aux ressources matérielles, mais aussi par un niveau élevé des coûts de matériaux, et notamment, de l'alimentation par unité de production, en particulier, de l'alimentation concentrée, en raison de la faible disponibilité des denrées alimentaires en général (28 – 30 kg d'unités d'aliments sur une tête conventionnelle en cas d'échéance 52 quintaux d'unités d'alimentation).

Ainsi, l'économie des ménages personnels, qui produisent plus de 80 % de la production totale du lait connaît une forte pression sur les prix, parce que dans les ménages privés il sera potentiellement problématique de fournir du lait de haute qualité sans leur consolidation. Sans la capacité d'influencer les prix du marché ou d'optimiser les coûts de production, les gens réalisent les bovins laitiers pour la viande.

Les quatre dernières années, la tendance importante dans le marché de lait de l'Ukraine a été l'augmentation significative des prix pour le lait cru ainsi que des produits finis. Les prix élevés non seulement stimulaient l'efficacité de l'industrie laitière, mais aussi motivaient des importations étrangères de produits laitiers sur le marché ukrainien.

Seulement en 2013, le prix du lait écrémé a augmenté de 36 % (de 23,2 UAH / tonne à 31,6 UAH / tonne), fromage - 16 %, beurre - 15 %.

Au cours des dernières années, l'Ukraine a augmenté progressivement la culture de la consommation des produits laitiers, et en quelque sorte a changé les priorités des consommateurs pour des produits de qualité supérieure et coûteux, y compris importés par les fabricants européens.

Les exportations de produits laitiers dans les quatre dernières années, ont diminué, sauf le beurre et le lactosérum, mais en raison de l'augmentation de 8 % des prix - 46 % des paramètres de coût pour cette période qui ont diminué de 5% seulement.

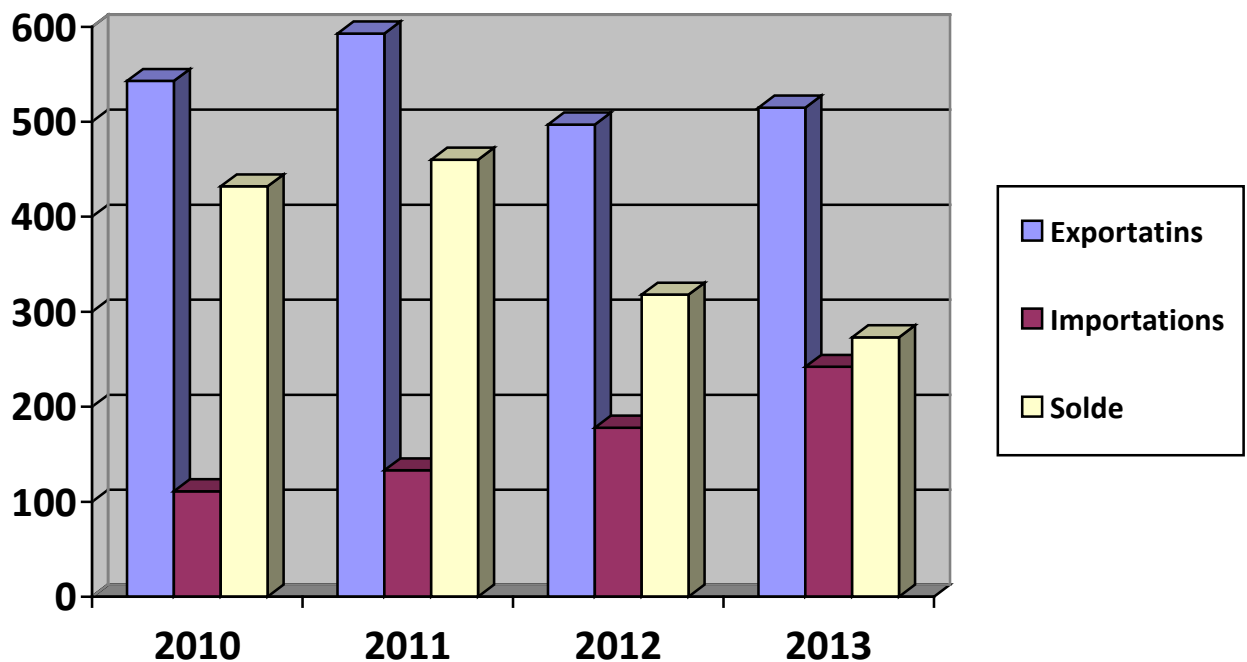
Il convient de noter que, en 2013 par rapport à l'année précédente 2012, la valeur du fromage exporté, en réduisant son nombre de 13%, non seulement n'a pas diminué, mais a augmenté de 1 %

jusqu'à 362,3 millions. La valeur totale des produits laitiers exportés a augmenté de 4 % et a fait en 2013, 515 millions de dollars américains.

Toutefois, pour les quatre dernières années, les importations de produits laitiers ont augmenté de 2,2 fois, jusqu'à 242 millions de dollars américains. Cette augmentation est due à la fois à une augmentation de 4 % à 500 % des indicateurs quantitatifs, ainsi que par la hausse des prix (sauf le lait et la crème qui ne sont pas condensés et sauf le beurre).

D'après l'analyse des exportations et des importations on peut faire la conclusion que l'équilibre global du commerce extérieur des produits laitiers pour les quatre dernières années a diminué de 37 % ou 159 millions de dollars américains en raison d'une baisse de 29 millions de dollars américains des exportations et une augmentation de 130 \$ américains des importations des produits laitiers.

La dynamique des exportations, des importations et de la solde des échanges de produits laitiers en millions de dollars (2010 et 2013).



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LA RENTABILITE DE L'AUBERGINE DANS LES CONDITIONS FAVORABLES POUR SA CULTIVATION

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У даній статті розглянуто вирощування баклажанів. Не дивлячись на те, що це справа дуже трудомістка, його виробництво є дуже прибутковим і стабільним бізнесом. Адже ця культура дуже пластична і високоліквідна, яка дає хороший економічний результат у майбутньому. А також баклажан, як рослина, має дуже гарні та надзвичайні властивості для здоров'я людини. Завдяки цьому ця культура отримала розповсюдження у всьому світі.

L'aubergine est originaire de l'Inde. C'est une plante potagère annuelle de la famille des Solanacées, cultivée pour son fruit consommé comme légume. L'aubergine est cultivée pour ses fruits, pour la consommation locale et pour la vente. Il existe des aubergines longues ou rondes, violettes, blanches et roses.

Les aubergines sont un emblème des cultures du sud de la France, mais il est possible de les réaliser sur l'ensemble du territoire. Leur culture est en effet très simple, et peut se faire en pleine terre mais aussi en pot, tant que vous fournissez à ces plantes le soleil dont elles raffolent. Elles aiment le climat tempéré et chaud, c'est-à-dire, elles aiment le soleil. Cette culture préfère les sols humifères, frais et profonds. Les aubergines aiment un terrain riche en humus, bien bêché avant la plantation et enrichi; une exposition ensoleillée avec de bons arrosages en été; des températures comprises entre 18° et 22°. Elles n'aiment pas les températures trop basses (inférieures à 10°/12°) notamment à la plantation, les courants d'air, l'excès d'eau.

On prévoit le semis sur couche de la fin de février au mois d'avril. La température idéale pour une bonne germination est de 25° C. La plantation se fait en avril - juin. Lorsque les plants font une quinzaine de centimètres, il faut les transplanter à leur emplacement définitif, en pleine terre ou en pots. Quant à l'espacement, on espace les plants de 50 cm en tous les sens. La floraison commence en juin et dure jusqu'au septembre. On récolte les aubergines dans les 5 mois après leur semis. Les rendements sont en moyenne de 25 t/ha. Ils peuvent, en bonnes conditions, atteindre 40 t/ha. Cette plante se marie bien avec d'autres cultures. L'aubergine a des affinités avec le haricot nain. La fertilisation à la base d'engrais naturel (Engrais Potager) et de compost, en fin d'automne ou au début de printemps, est idéale avant de mettre en place les plants d'aubergine. Les aubergines en pots réclament des apports réguliers de potasse (Engrais - K - Potasse).

L'aubergine a besoin d'un bon entretien: un arrosage modéré mais régulier est profitable à la croissance et à la fructification. Les binages, les sarclages et le paillage ne sont pas superflus. L'aubergine apprécie d'être buttée. L'entretien concerne aussi de la taille. Il faut conserver que la tige principale de l'aubergine en éliminant toutes les pousses latérales. De plus, il est bon de pincer au-dessus de la 2-ème fleur, de laisser pousser 3 ou 4 rameaux latéraux de la sorte on optimisera la récolte avec 8 fruits de beaux calibres par pied.

La plante peut souffrir des maladies et des parasites. Le mildiou, s'il sévit sur l'aubergine, fera apparaître des tâches de couleur grise-verte sur les feuilles, alors que le dessous se couvrira d'un feutrage blanc. Les bonnes actions préventives consistent en de bons binages et arrosage au purin d'ortie et tisane de prêle. Avant que la plante ne fleurisse, ou dès l'apparition des premiers symptômes, il est aussi possible de traiter à la bouillie bordelaise. Pendant le temps chaud et sec les attaques d'araignée rouge sont possibles. Les feuilles d'aubergine attaquées par ce parasite, se couvrent d'abord de taches grises avant de prendre un aspect bronzé, puis de se dessécher et tomber. On peut repérer la présence des araignées rouges grâce aux toiles qu'elles tissent sur les feuilles. Il convient alors de couper les parties aériennes et de les brûler. Un traitement par la pulvérisation de savon noir, de purin

d'ortie peut alors être envisagé. Un insecticide végétal (Anti-Pucerons à la base de Pyrèthre) peut aussi être employé.

Les feuilles d'aubergine sont parfois l'objet de la gloutonnerie du doryphore. S'il n'y a que quelques individus, les ramasser à la main et les détruire peut suffire. Si l'infestation est plus importante, un traitement au Novodor doit être envisagé.

Les mollusques peuvent dévorer les feuilles, les tiges et des fruits bas. Pour éviter ce désagrément, de simples Pièges Anti-Limaces font l'affaire.

Il arrive que des pucerons s'attaquent aux feuilles, aux bourgeons, et aux tiges des aubergines et des piments. Pour éviter des dégâts faits par ces insectes nuisibles, on peut pulvériser une solution à la base de savon noir ou un purin d'ortie. Un insecticide biologique végétal, comme notre «Anti-Pucerons» à la base de Pyrèthre, peut être employé en cas d'attaque importante.

La rotation des aubergines exige une alternance de 3 ou 4 ans.

Les aubergines sont bonnes pour une meilleure digestion. Les fibres solubles comme les protopectines et les pectines de l'aubergine augmentent l'activité bactérienne du côlon. Leur dégradation par les bactéries produit des substances capables de stimuler les contractions de l'intestin, ce qui permet ainsi l'évacuation des selles.

L'aubergine possède un potentiel antioxydant élevé: avec un indice TAC (de l'anglais Total Antioxidant Capacity - capacité antioxydante totale) de 1748 umol (micromole) par portion de 69 g, la capacité de l'aubergine à neutraliser les radicaux libres dans l'organisme humain intéresse de près les chercheurs dans leurs luttes contre des maladies cardiovasculaires, de certains cancers et d'autres maladies liées au vieillissement.

Des effets diurétiques contre l'hypertension artérielle sont connus aussi. De sa richesse en eau (92 %), l'aubergine tire une abondance remarquable de minéraux. Outre la quantité intéressante de magnésium et de zinc qu'elle apporte, elle a l'avantage d'être diurétique grâce à sa forte teneur en potassium (260 mg/100g) tandis que le sodium ne dépasse pas 3 mg. Des propriétés qui en font un légume adapté au régime sans sel et intéressant dans le cadre de l'hypertension artérielle.

L'aubergine est produite pour ses fruits pour la consommation et surtout pour la vente. La conservation sous film plastique à 9°C est possible pendant 15 jours.

Les premiers pays producteurs d'aubergine au niveau mondial sont la Chine, l'Inde et la Turquie. En Europe, les principaux producteurs sont l'Italie, l'Espagne et la Grèce. En France, la production est concentrée dans le Midi (vallées du Rhône et de la Garonne). Les rendements sont en moyenne de 25 t/ha.

En Ukraine l'aubergine est la culture très plastique et très liquide. Le prix d'achat en gros pour les fruits est très élevé, et cela donne de très bons résultats économiques dans la technologie de sa cultivation à un goutte à goutte pour l'irrigation. Le rendement minimum, qui fournit la rentabilité zéro est de 35-40 t / ha. Lorsque le rendement optimal (55-75 t / ha), le bénéfice net de 1 ha atteint 40000-60000 UAH, et le niveau de rentabilité de la production - de 140 à 220%. Nous voyons que la production des aubergines est l'affaire assez stable et rentable.

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L'ANALYSE DES CARACTÉRISTIQUES DE LA COMPTABILITÉ EN FRANCE

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В даний час особливого значення набуває вивчення і аналіз міжнародної системи бухгалтерського обліку, стандартів, рекомендацій та положень міжурядових, професійних і профспілкових організацій світу. Дослідження систем бухгалтерського обліку та звітності зарубіжних, необхідне для більш чіткого визначення елементів фінансової звітності, порядку їх визнання та оцінки, а також встановлення взаємозв'язку між елементами фінансової звітності.

Actualité. Le développement et l'amélioration des relations de marché est impossible sans l'étude, l'analyse, la compréhension et l'application théorique dans les activités pratiques de l'expérience d'avant-garde mondiale dans le domaine de la comptabilité et des comptes financiers. Les données comptables, des rapports financiers formés en comptabilité permettent avoir une image réelle de la situation financière de l'organisme au cours de la période considérée.

Le but de cet article est d'identifier les particularités et les caractéristiques de la comptabilité en France.

Par le degré de la réglementation de la comptabilité, la France appartient au groupe des pays ayant le système de comptabilité fortement réglementé au niveau gouvernemental. Les entités distinctes (des propriétaires uniques, des coopératives, des fermes, des sociétés en commandite simples et d'autres organismes avec des ventes annuelles dans les limites fixées) peuvent procéder à une comptabilité simple, sans l'utilisation de double-inscription. Les autres grandes organisations sont obligées de faire de la comptabilité à l'aide du plan des comptes, avec la double-inscription, la formation des registres et la préparation des états financiers.

La comptabilité en France est organisée sur la base des normes élaborées par le Conseil National de la Comptabilité. Le Conseil National est un organisme public, il constitue la base méthodique d'un logiciel de la comptabilité, y compris les normes en matière de droit commercial et fiscal. En mettant en commun les données, les caractéristiques de la comptabilité nationale apparaissent dans les états financiers individuels, et en particulier, dans la séquence de la présentation des indicateurs du bilan. Dans les actifs du bilan sont indiqués les articles des capitaux et des investissements, et dans le passif - les sources d'investissements financiers à long terme (actions, réserves, emprunts obligataires). Ensuite vont les autres articles: dans l'actif par ordre croissant de liquidité (stocks, créances, valeurs mobilières, liquidités) et dans le passif sont toutes les obligations à court terme.

Assez souvent les articles des fonds de roulement sont divisés en deux groupes. Le premier groupe est appelé «Valeurs disponibles» et comprend l'encaisse et les avances aux banques, et le deuxième groupe est appelé «Valeurs à mettre en œuvre». Il s'agit notamment des matières premières, les matériels, les produits finis, des créances et des titres. Dans le bilan des certaines entreprises, les valeurs qui doivent être réalisées, peuvent être divisées en deux groupes: la valeur d'usage (matériaux, matières premières, produits finis, travaux en cours) et les valeurs réalisées à court terme (les débiteurs, les valeurs mobilières).

Le plan des comptes a reçu le nom du «Plan Comptable Général - PCG», prend en compte les exigences de la quatrième directive de l'Union Européenne (UE) sur les comptes annuels des sociétés à responsabilité limitée.

Les rapports consolidés des entreprises en France sont préparés à peine par la méthode des normes nationales. Ils sont basés soit sur les normes internationales (IAS) soit les procédures inhérentes aux rapports financiers présentés à un marché financier particulier.

Les principes de la comptabilité constituent la base du plan comptable national. Les plus importants d'entre eux sont les suivants:

1. le principe de la comptabilité d'exercice, selon lequel les recettes et les dépenses sont comparées à la période de référence à laquelle ils se rapportent indépendamment de leur revenu ou de leur remboursement de la dette;

2. le principe de la continuité de l'activité de l'entreprise, selon lequel il s'agit de la possibilité objective de l'utilisation du coût historique (original, réel) pour l'évaluation des actifs et des obligations;

3. le principe de l'unité, selon lequel les méthodes de la comptabilité et de rapports doivent être appliqués de manière cohérente d'une période de référence (de l'exercice) à l'autre.

Le Tableau national des comptes de la France se compose de trois titres (sections):

- La systématisation totale, la terminologie, le code des règles.
- La comptabilité financière.
- La comptabilité de gestion, et chaque titre se décompose en chapitres.

Les comptes spéciaux sont rangés dans la classe 8 sont hors bilan et ils sont utilisés pour tenir compte des obligations, des biens, des sources de sa formation qui ne sont pas la propriété de la compagnie.

Classe 9 "Les comptes d'exploitation analytique" ou les comptes de la comptabilité opérationnelle se composent d'un ensemble des comptes utilisés dans la comptabilité de gestion pour générer l'information nécessaire pour prendre des décisions opérationnelles, tactiques et stratégiques. Outre cela, les objectifs de la comptabilité de gestion, mises en œuvre, en particulier à travers les comptes d'exploitation analytique sont les comptes des résultats financiers de l'activité des centres de responsabilité, des centres de profit et des segments d'affaires.

En termes des comptes nationaux en France on distingue les comptes suivants, utilisés dans la comptabilité de gestion:

- 90 – les comptes réfléchissants;
- 91 – les comptes de réarrangement provisoire des frais et les recettes provenant des ventes;
- 92 – les factures des centres de l'analyse (passif);
- 93 – les comptes du prix de revient des produits finis;
- 94 - les comptes des soldes ;
- 95 – les comptes du prix de revient des produits commercialisés;
- 96 – la comptabilisation des écarts par rapport aux coûts standard;
- 97 - les différences dans le traitement comptable;
- 98 – les résultats de la comptabilité analytique d'exploitation;
- 99 – les comptes des liens internes.

La numérotation des comptes du plan national de la France dispose d'un système de codage décimal. Dans le numéro du compte est inclu le numéro de la classe des comptes, le numéro du compte, le numéro de sous-compte et celui du compte analytique. Ce plan des comptes est largement répandu dans la pratique comptable du monde.

Ainsi, l'étude et l'analyse des caractéristiques de l'organisation comptable en France nous permet d'affirmer que son état actuel présente des similitudes avec la procédure de construction de la comptabilité en Ukraine. L'approfondissement des recherches du système de la comptabilité en France et l'utilisation de son expérience permettront de résoudre certains problèmes fondamentaux de la comptabilité ukrainienne:

- 1) de déterminer les voies optimales du développement;
- 2) d'utiliser des techniques comptables développées à l'étranger, reflétant les tendances actuelles du développement économique et social de l'Ukraine;
- 3) d'aller à l'élaboration des états financiers consolidés conformément aux Normes internationales d'information financière (IFRS) au moindre coût;
- 4) d'établir un système rationnel de la comptabilité de gestion.

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