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## МЕХАНІЗМ УПРАВЛІННЯ ПРИБУТКОМ НА ПІДПРИЄМСТВАХ В УМОВАХ ФІНАНСОВОЇ ГЛОБАЛІЗАЦІЇ

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**Мета дослідження** – дослідити та описати механізм, чинники, резерви та шляхи підвищення рівня прибутковості підприємств національної економіки України в умовах фінансової глобалізації.

**Методи дослідження.** У статті застосовано сукупність методів наукового дослідження: статистичний, історичний, нормативний, аналітичний. З методологічної точки зору, відзначимо, що даний аналіз посилається на період 2010-2017 років.

**Результати роботи.** Провівши дослідження шляхів підвищення прибутковості підприємств в умовах ринку, можна зробити висновок, що через відсутність у більшості підприємств національної економіки України ефективної бізнес-моделі підвищення прибутковості підприємства, існує загроза недоотримання прибутків або взагалі отримання збитків. Стверджується, що підприємствам необхідно сформулювати оптимальну бізнес-модель підвищення прибутковості перед виконанням фінансово-господарської діяльності для того, щоб досягти бажаних результатів. Проблема полягає в тому, що багато підприємств використовують концепцію бізнес-моделі та бізнес-стратегії як взаємозамінні, що не є правильним.

**Галузь застосування результатів.** Результати цього дослідження можуть бути застосовані у практиці фінансово-господарської діяльності підприємств національної економіки України.

**Висновки.** Для того, щоб підприємству розвиватися і отримувати прибуток, дуже важливо, щоб у нього були і надійна бізнес-модель, а також конкурентоспроможна стратегія щодо того, як відрізнятись від конкурентів. Існує важливість об'єднання аналізу бізнес-моделі зі стратегічним аналізом, коли підприємство розробляє та реалізує нову бізнес-модель для захисту результатів трансформованої бізнес-моделі з точки зору конкурентних переваг. Цей зв'язок включає сегментацію ринку, створення цінності пропозиції для кожного сегмента та розробка різноманітних «ізоляційних механізмів», які допоможуть запобігти імітації бізнес-моделі / бізнес-стратегії конкурентами. Для того, щоб створити та підтримати конкурентну перевагу, а отже, підвищити прибутковість підприємства, диференційований і важко піддаваний наслідуванню, одночасно ефективний дизайн для бізнес-моделі підприємства є дуже важливим.

**Ключові слова:** бізнес-модель, конкуренти, рентабельність, економічний розвиток, національна економіка.

## МЕХАНИЗМ УПРАВЛЕННЯ ПРИБΥЛЬЮ НА ПРЄДПРІЯТТЯХ В УСЛОВІЯХ ФІНАНСОВОЇ ГЛОБАЛІЗАЦІЇ

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**Цель исследования** – исследовать и описать механизм, факторы, резервы и пути повышения уровня прибыльности предприятий национальной экономики Украины в условиях финансовой глобализации.

**Методы исследования.** В статье применена совокупность методов научного исследования: статистический, исторический, нормативный, аналитический. С методологической точки зрения, отметим, что данный анализ ссылается на период 2010-2017 годов.

**Результаты работы.** Проведя исследования путей повышения доходности предприятий в условиях рынка, можно сделать вывод, что из-за отсутствия у большинства предприятий национальной экономики Украины эффективной бизнес-модели повышения прибыльности предприятия, существует угроза недополучения доходов или вообще получения убытков. Утверждается, что предприятиям необходимо сформировать оптимальную бизнес-модель повышения доходности перед выполнением финансово-господарської діяльності для того, чтобы достичь желаемых результатов. Проблема заключается в том, что многие предприятия используют концепцию бизнес-модели и бизнес-стратегии как взаимозаменяемые, что не является правильным.

**Область применения результатов.** Результаты этого исследования могут быть применены в практике финансово-хозяйственной деятельности предприятий национальной экономики Украины.

**Выводы.** Для того, чтобы предприятию развиваться и получать прибыль, очень важно, чтобы у него были и надежная бизнес-модель, а также конкурентоспособная стратегия относительно того, как отличаться от конкурентов. Существует важность объединения анализа бизнес-модели со стратегическим анализом, когда предприятие разрабатывает и реализует новую бизнес-модель для защиты результатов трансформированной бизнес-модели с точки зрения конкурентных преимуществ. Эта связь включает сегментацию рынка, создание ценности предложения для каждого сегмента и разработка различных «изоляционных механизмов», которые помогут предотвратить имитации бизнес-модели / бизнес-стратегии конкурентами. Для того, чтобы создать и поддержать конкурентное преимущество, а следовательно, повысить доходность предприятия, дифференцированный и трудно поддаваемый подражанию, одновременно эффективный дизайн для бизнес-модели предприятия является очень важным.

**Ключевые слова:** бизнес-модель, конкуренты, рентабельность, экономическое развитие, национальная экономика.

## MECHANISM OF PROFIT MANAGEMENT AT THE ENTERPRISES IN FINANCIAL GLOBALIZATION CONDITIONS

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Plisko I. G.

**Subject of research** – conceptual, theoretical-methodological and scientific-practical principles of profit management at enterprises.

**Aim of research** is to investigate and describe the mechanism, factors, reserves and ways to increase the profitability of enterprises of the national economy of Ukraine in the conditions of financial globalization.

**Methods of research.** The article uses a set of methods of scientific research: statistical, historical, normative, analytical. From the methodological point of view, we note that this analysis refers to the period 2010-2017 years.

**Results of research.** Having studied the ways to increase the profitability of enterprises in the market conditions, we can conclude that due to the lack of an effective business model for increasing the company's

*profitability in most of the enterprises of the national economy of Ukraine, there is a risk of shortfall in profits or even losses. It is argued that enterprises need to form an optimal business model for increasing profitability before performing financial and corporate activities in order to achieve the desired results. The problem is that many businesses use the concept of a business model and business strategy as interchangeable, which is not correct.*

**Application of results.** *The results of this study can be applied in the practice of financial and economic activity of enterprises of the national economy of Ukraine.*

**Conclusions.** *In order for the company to grow and profit, it is very important that it has a reliable business model as well as a competitive strategy on how to differ from competitors. It is important to combine business model analysis with strategic analysis when an enterprise develops and implements a new business model to protect the results of a transformed business model from the point of view of competitive advantage. This link involves segmentation of the market, creating value propositions for each segment, and developing a variety of «isolation mechanisms» that will help avoid simulating business models / business strategies by competitors. In order to create and maintain a competitive advantage, and thus increase the profitability of the enterprise, differentiated and difficult to imitate, at the same time effective design for the business model of the enterprise is very important.*

**Key words:** *business model, competitors, profitability, economic development, national economy.*

**JEL Classification:** *F65, G34*

**Topicality.** The priority task of the development of the national economy of Ukraine is to ensure stable rates of economic growth, which is impossible without the effective functioning of the enterprises' finances. Profit of the enterprise is the main driving force of a market economy. For any enterprise, it is the main source of its own financial resources, a means to provide expanded reproduction. For the state, corporate profits are an important source of budget revenues that enable it to fulfill its social and economic functions. In addition, the company's profit serves as an indicator of the efficiency of both the production processes of individual enterprises and the economy as a whole. All this determines the urgency of the problem of improving the efficiency of the profit management mechanism at the enterprise.

**The degree of this problem study by scientists.**

In the scientific literature the problem of the growth of profitability of enterprises investigated a large number of researchers, such as Adams CA, Potter B., Singh PJ, York J., Bambang Bemby Soebyakto, Mukhtaruddin, Relasari, Alfianto Sinulingga, Charlo MJ, Moya I., Muñoz AM, Hirsch S., Kgabo L. Kobo, Collins C. Ngwakwe, 6. Nurdan Değirmenci, Tuba Yakici Ayan, Ong TS, Ng PS, Widyaningsih IU, Gunardi A., Rossi M., Rahmawati R. economists and other scientists. But still topical issue is the study of the influence of various factors (internal and external) to increase profitability and improve the management mechanism profits.

For example, Nurdan Değirmenci and Tuba Yakici Ayan (2018) state that one of the most important tasks of enterprises is to meet the expectations of their shareholders at the maximum level, increasing the market value of the enterprise. It is very important for companies to achieve this goal in today's increasingly competitive environment. In particular, enterprises operating in the same sector should make the right decisions in order to increase their competitiveness at the national and international levels. Although these decisions are made on the basis of management experience, past financial information of the enterprise is also of great importance. This is due to the productivity and profitability of any enterprise that can be estimated using calculated financial ratios using financial information.

Kgabo L. Kobo and Collins C. Ngwakwe are reviewing corporate social investments that have received a variety of definitions, but they all point to one central point, the business's ability to profit, while at the same time promoting the social welfare of the business community. Although the emergence of corporate social responsibility, including social issues in the strategic business of corporations, remains largely voluntary initiative with little regulation and/or application of legislation.

Bambang Bemby Soebyakto, Mukhtaruddin, Relasari and Alfianto Sinulingga (2018) state that in conducting business and operating activities, an enterprise needs funds in every economic activity that it performs to ensure its sustainability in the future. At the beginning of its financial and business activities, the company basically works, focusing on one particular business. However, with the development of business driven by globalization, as well as technological development and innovation, an enterprise must develop and develop its business. To keep pace with this development, which is the result of more competitive and complex global economic conditions, the enterprise requires significant funds that it could achieve. their goals. On the one hand, having limited funds to finance operations limits each type of activity of an enterprise, thereby inducing an enterprise to attract funds from external investors or creditors.

Consequently, the development of ways to improve the mechanism of increasing the profitability of enterprises in the context of financial globalization is an urgent topic and requires further research.

**The purpose of the article** is to investigate and describe the factors, reserves and ways to increase the profitability of enterprises of the national economy of Ukraine.

**Research results.** Faced with the fierce global competitive environment, domestic enterprises are struggling to improve their core competencies by improving the revenue management mechanism. In recent years, the economic development of Ukraine has declined steadily. This factor has affected all spheres of economic life, including the development of enterprises in Ukraine. At present banato enterprises of the national economy in Ukraine are not in the best financial position. At the same time, it is both a consequence and a cause of the current economic situation in Ukraine. For the purpose of more detailed study of the mechanism of profit management of enterprises in the conditions of financial globalization, Table 1 analyzes the dynamics of the number of economic entities by types of economic activity.

**Table 1. Number of economic entities by types of economic activity, total, units**

Sector	2012	2013	2014	2015	2016	2017	The ratio 2017 to 2012, %
Total	1600127	1722070	1932161	1974439	1865631	1805144	112,81
agriculture	68497	71058	75660	79284	74620	76593	111,82
industry	114028	121244	131491	135149	127069	123876	108,64
building	50830	52983	52189	55128	50208	50261	98,88
trade	843075	890658	988694	989064	910413	837797	99,37
transport and communications	87252	92366	111807	119037	109334	95815	109,81
hotels and restaurants	44085	52077	57553	58436	57696	57578	130,61

Source: calculated by the authors according to the data of the State Statistics Committee of Ukraine

Table 2 analyzes the financial results of enterprises by types of economic activity.

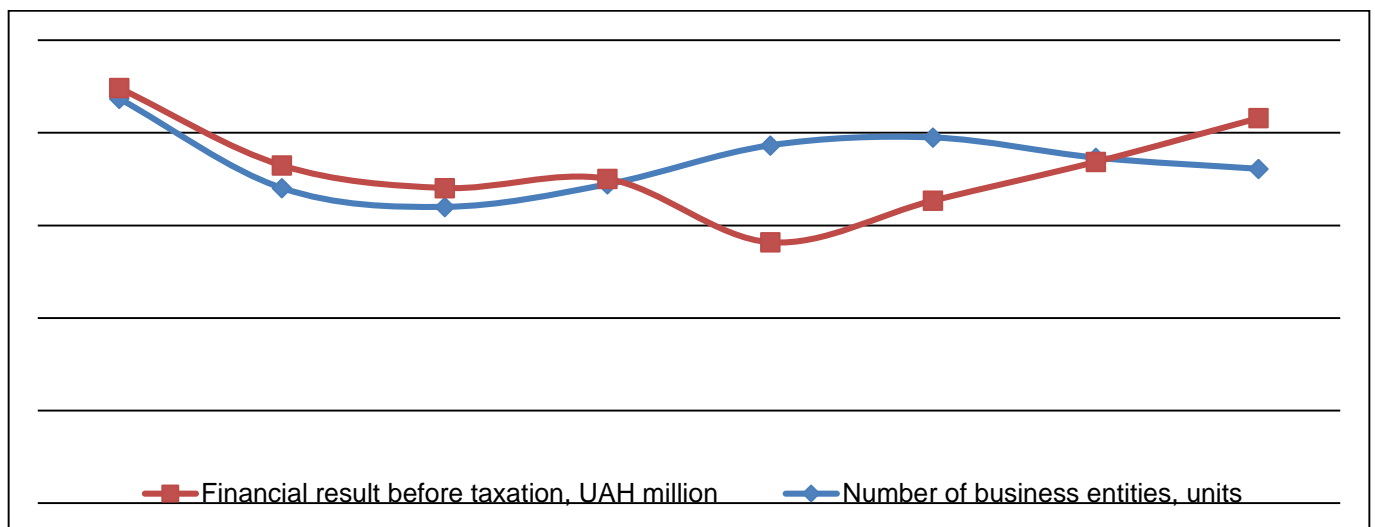
**Table 2. Financial results of enterprises before taxation by types of economic activity, mln.UAH**

Sector	Years									Change, %
	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Total	-45011	58334	122210	101885	29283	-523587	-340127	-22202	274832	-611
agriculture	7647	17292	25566	26993	15147	21677	103138	91110	69344	907
industry	-4761	31221	58662	21353	13698	-166414	-181361	-7570	87462	-1837
building	-3458	-4418,2	-3845,8	-71	-5127	-27288	-25074	-9343	-3536	102
trade	-8973	14884	21592	9608	-6048	-128135	-80564	7277	39296	-438
transport and communications	-2520	5059	8741	7525	834	-19704	-13922	12820	-16533	656
hotels and restaurants	-827	-548,1	-571,6	-863	-1271	-6579	-7094	-1948	1977	-239

Source: calculated by the authors according to the data of the State Statistics Committee of Ukraine

Of the above statistics, only half of the companies are profitable and are engaged in effective economic activity, which provides an opportunity to stay on the market and develop in the future.

In fig. 1 it is compared the dynamics of changes in the number of subjects of domination and their financial result during 2010-2017.



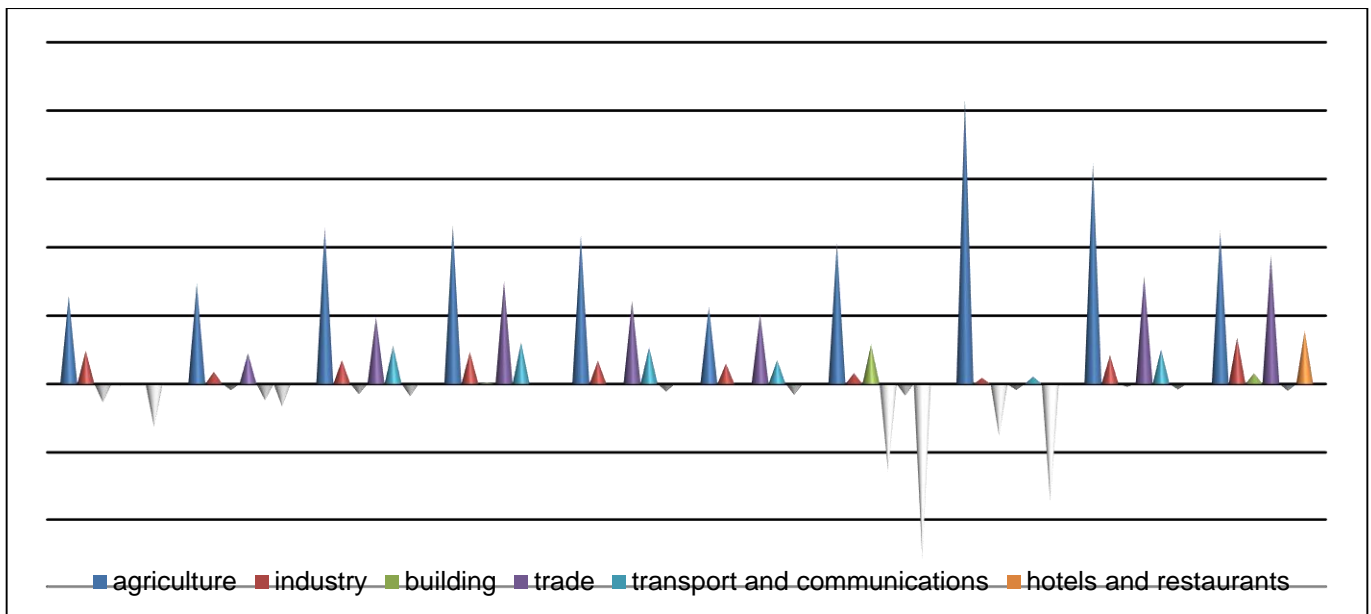
**Figure 1. Comparison of dynamics of changes in the number of economic entities and their financial results during 2010-2017**

Source: calculated by the authors according to the data of the State Statistics Committee of Ukraine

In fig. 2 it is analyzed the level of profitability (loss-making) of enterprises of the national economy of Ukraine. Implementing an effective mechanism for managing enterprise profits and managing costs is a comprehensive initiative. It involves developing a methodology, understanding business drivers, changing business processes, and implementing a system. Most enterprises pass the stages of the life cycle for the mechanism of profit management of the enterprise.

Stage 0: What to do?

At macro level and enterprise levels, the profitability level is simple and easy to measure and evaluate: revenue - cost (expense) = profit. For enterprises that have significant growth and economic development and may have an optimal set of products and services, this may be long enough. However, when economic circumstances change or if the portfolio of products and services grows, then a new strategy and improved revenue management mechanism are needed.



**Figure 2. Level of profitability (loss-making) of enterprises of the national economy of Ukraine,%**  
 Source: calculated by the authors according to the data of the State Statistics Committee of Ukraine

**Stage 1: Knowledge**

Profitability in the enterprise's micro-environment, for example, at the level of an individual customer or product, can easily become a complex, difficult-to-measure indicator, and often results in numerous interpretations of data.

The first stage - the stage «know that» - in the life cycle of the maturity of the enterprise profitability begins with the reporting of profitability. At this stage, the organization simply measures key performance indicators. For example, if an enterprise wants to determine the profitability of a client / product, profitability reporting will focus on such issues as:

- What is the profitability of each customer / product?
- Who are the most profitable customers / products?
- What products have the highest margin?
- How much does customer service cost?
- What is the total cost of production?
- What are the current maintenance and technical support costs?
- What is the cost of direct support for each client?

Most enterprises can not accurately measure their profitability and key performance indicators. This reporting is often a trigger point in the study of profitability data for accuracy. Thus, the cycle of analysis begins to ensure the relevance and accuracy of the data.

**Stage 2: Know how**

The second stage begins with an understanding of the values of key performance indicators in the enterprise, in other words, the profitability analysis. Most businesses try to manage their prices, sales volumes, variable costs, and overheads to manage their financial performance. Prices and volumes are often not discussed. Comparison of variable costs for all clients in the segment can help to provide responses regarding the rejection of customer ROI in the segment. Such deviations do not provide the key to understanding and developing the key factors of profitability, but are needed to develop an action plan to increase profitability.

**Stage 3: Now What?**

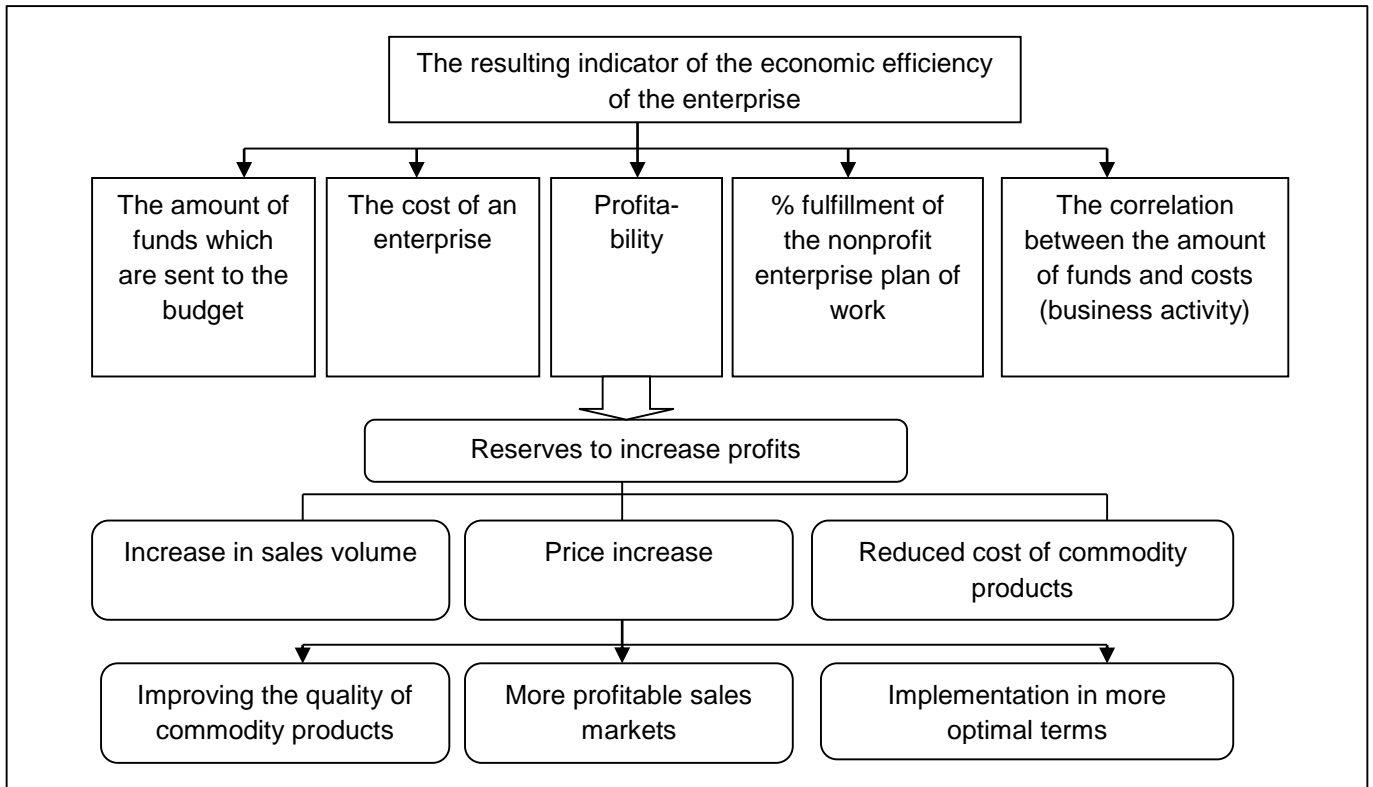
The third step begins with developing an action plan to increase the profitability of inefficient company assets, that is, those that are ineffective, customers and products that fall below the optimal level of profitability. Profitability optimization and profitability planning are implemented after reporting profitability and profitability analysis.

The key factors of profitability (in the second stage) is the base level for the desired return on assets. Increasing profitability requires more than just determining the delta between planned and actual results. This requires creating and comparing several scenarios for achieving optimal performance. After choosing a script, you need updated budgets and plans to execute in the selected script. Some enterprises at this stage enter external data to set benchmarks in order to compare themselves with competitors.

**Stage 4: Know Why?**

Firms that have reached full maturity have profit and profitability management based on business processes. They not only know where they are, but also why they are profitable. The planning process not only focuses on financial results, but dynamically includes resources and activities. Any change in this leads to a new financial forecast.

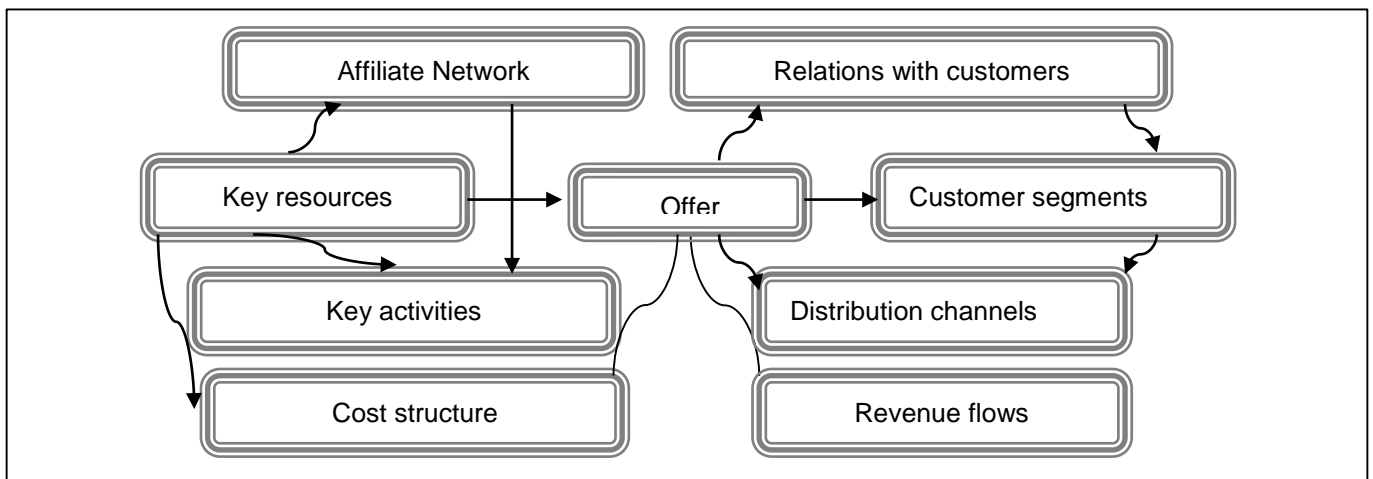
To improve the mechanism of profit management of enterprises of the national economy of Ukraine in the conditions of financial globalization in Fig. 3 it is proposed reserves for improving the profitability of enterprises of the national economy of Ukraine.



**Figure 3. Reserves to increase the profitability of enterprises of the national economy of Ukraine**  
 Source: own development

Performance and profit management are imperatives for any business. When managing profits, enterprises must begin with an assessment of the situation, which is at the moment when determining its position in the life cycle. Then you need to define your specific business situation. It may also be a tactic of focusing on cost management or a strategy to improve the business model that allows you to manage an investment portfolio, integrating the value chain through horizontal alignment.

In general, a business model is proposed, which is a simplified representation of the business of the enterprise, the logic and its main purpose is to describe the rationale for how enterprises create, manage and use profits. This business model can best be described by mapping nine main blocks that describe all aspects of financial and economic activity of the enterprise and show the logic of how the company seeks to be profitable (Fig. 4).



**Figure 4. Nine block business model for increasing the profitability of the enterprise.**  
 Source: adapted by the authors

Within the framework of the business model, four main directions of the company's work are offered, including: supply, consumers, infrastructure and financial capabilities, as well as activities as a plan for implementing the strategy through the processes of the enterprise, system and structure. The nine blocks that make up the structure of a business model for increasing the profitability of an enterprise are:

1. Customer segments: different groups of clients whose needs are satisfied by the enterprise.

2. Offer: products and services that meet customer needs.
3. Channels of distribution: different types of channels through which the company operates, communicates and offers goods (services) to customers.
4. Relations with clients: established and maintained relations with each segment of clients.
5. Flow of income: flows of income received after successful creation from the cost of the order.
6. Key Resources: Assets required for the provision and delivery of products and services of the enterprise
7. Main activities: activities required to fulfill the business model.
8. Partner network: partners and vendors of a company that perform various activities.
9. Cost structure: the result of conducting a business model.

It is preferable to describe a business model from a system of business prospects, and this perspective allows enterprises to think in a systematic and holistic way, rather than in a more concentrated way on the basis of individual and isolated options, when developing their business model. The business model is defined as a system of interdependent activities, describing the financial and economic activities of the enterprise, covering its borders. Activity is defined as the acquisition of human skills, physical and / or capital resources of any part of the business model for serving a specific purpose before profit. Thus, the system of activities can be considered as a set of interconnected activities focused on the enterprise, including those activities performed by the enterprise itself, its partners, clients, etc.

The system of activity is the key to understanding the business model of an enterprise and enables an enterprise not only to create value in cooperation with its partners, but also to create a share of this value on its own. When designing a business profitability model for an enterprise, there are two set of parameters that include activity, system and should take into account the value of the future: design elements and design themes. The design elements characterize the system of activities, thus, capturing the basis of the business model and describing how the enterprise carries out financial and business activities, referring to the content, structure and management. Activity within the system explains what actions should be taken while the activities within the structure of the system describe how they should be related and consistency, and, finally, the definition of management system activities. With regard to the design, they all explain the source of the creation of a dominant system, including novelty, blocking, complementarity and efficiency. The novelty is when an enterprise adapts new content, structure and / or management of the system of activities, with the support of stakeholders - participants of the business model. An enterprise can take advantage of complementarity, when individually launched actions lead to lower costs than package creation, these measures together with the meaning of a design-oriented design is to reorganize activities to achieve greater efficiency by reducing transaction costs.

It is necessary to take into account changes and developments in the global economy, including globalization, more demanding customer needs, alternative sources of transparency, emerging technologies, as well as new communication channels and the importance of a well-developed business model. Enterprises, in the absence of a well-developed business model, can neither form nor fix the value of their business. The meaning of a well-developed business model is to provide attractive, effective offers and to capture the company's core value by achieving optimal cost and risk structure.

It is also necessary to emphasize the importance of considering the economic situation and asserting that this may be a business model that consists of two different elements: business systems and profit models. A business system is a system of operations, for example, a supply and distribution system developed by an enterprise for the actual production and sale of its products and / or services. In addition, the business system is also a learning system. This training can lead to significant competitive advantage and become very important for long-term survival of the enterprise.

The business system is a real system of operations of a business model, while the profit model is an element most companies place most of their attention due to its direct connection with the final result of the activity. The revenue model provides a consistent logic for profit and describes how the company plans, for example, to reduce costs and / or increase sales in its financial and operating activities. The model includes relevant variables such as revenue, resources, expected volumes of production and sales, pricing methodology, cost structure, and how the company will be able to maintain its revenue stream in the long run. In order to develop a successful business model, it must strive for both of these elements, where the revenue model receives revenues in the short term and provides the business system with organizational learning in the long run.

It may seem that all of the foregoing frameworks related to the business model are simple, but the development of the enterprise lies in the complex interdependence of all parts that make up the business model. Consequently, a large change in one part will affect other parts, thus the whole business model will be involved. To date, many companies lack understanding of their existing business model to recognize their strategic advantages and knowledge when success requires further economic development. Enterprises are rarely aware of the background of their business, the relationship between the various elements, its strengths and weaknesses.

Update business model. The importance of a reliable and efficient business model lies in the fact that an enterprise gains profound knowledge about the fundamental facts about the needs of clients, how to successfully fulfill these needs and how to make it profitable to profit. Innovative business model can provide at least the same value as innovative technology. When designing a business model there are two separate paths; an innovative business model or a business model update. Innovative business model means searching for and developing an entirely new business model, so it is difficult for a company to achieve because of conflicts in terms of barriers between existing assets and business models. Changes in the prevailing business model are also a challenge

because the whole value chain with its actors affects the change, with the company having only limited control over profit management.

The importance of rebuilding the business model has grown, has attracted attention among scientists in recent years, but enterprises are still struggling to address this change. So, updating a business model is a complex process that often involves iterative design processes. Increasing global competition leads to the bankruptcy of a large number of enterprises, as a consequence of the rigidity of their business model. The failure is due to the fact that enterprises rarely transform their business model, rather than continuing to manage their business in a way that was too effective for a long time. In addition, as a business model is a theory of how an enterprise creates value, how its internal structure is organized, with all its complex interdependencies and subprograms, over time, the business model becomes stable and difficult to change. However, if an enterprise is able to re-establish a business model, it tends to increase profits and / or reduce costs.

Before experimenting and adopting new business models, all business executives need a partial understanding of what a business model is and how it is being developed today. A common, simple and relevant concept for a business model is needed that facilitates the description and discussion, but does not generalize the complexity of how an enterprise works. The starting point is to build a map of the current business model, for example, by applying the previously proposed scheme (Figure 4), which allows the company to experiment alternately with different combinations of all processes before investing in real life. However, even if the business model of an update is very important, it is difficult to implement because organizational processes also need to change, but they are not reflected in the business strategy.

### **Conclusions and perspectives of further research.**

Consequently, after studying ways to increase the profitability of enterprises in market conditions, we can conclude that because of the absence of an effective business model for increasing the company's profitability in most enterprises of the national economy of Ukraine, there is a risk of shortfall in profits or even losses. It is argued that enterprises need to form an optimal business model for increasing profitability before performing financial and corporate activities in order to achieve the desired results. However, enterprises of the national economy of Ukraine are in some way built on the use of an effective business model, regardless of whether it is understood or not understood by management and employees. The problem is that many businesses use the concept of a business model and business strategy as interchangeable, which is not correct. A business model is more general than a business strategy and describes how different parts of the enterprise coincide in a more coherent aspect, while the strategy correlates with competition and how the enterprise can work better than its closest competitors. In order for the company to grow and profit, it is very important that it has a reliable business model as well as a competitive strategy on how to differ from competitors. It is important to combine business model analysis with strategic analysis when an enterprise develops and implements a new business model to protect the results of a transformed business model from the point of view of competitive advantage. This link involves segmentation of the market, creating value propositions for each segment, and developing a variety of «isolation mechanisms» that will help avoid simulating business models / business strategies by competitors. In order to create and maintain a competitive advantage, and thus increase the profitability of the enterprise, differentiated and difficult to imitate, at the same time effective design for the business model of the enterprise is very important.

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### МЕХАНІЗМ РОЗРОБКИ КАДРОВО-СОЦІАЛЬНИХ СТРАТЕГІЙ УПРАВЛІННЯ ПЕРСОНАЛОМ ТУРИСТИЧНИХ ПІДПРИЄМСТВ

Яровий В. Ф.

*Предметом дослідження є визначення механізмів розробки кадрово-соціальних стратегій та особливостей їх впровадження в процес управління розвитком туристичних підприємств.*

*Метою роботи є розробка теоретичних та методичних засад і рекомендацій щодо формування концептуальних заходів реалізації кадрово-соціальних стратегій туристичних підприємств.*

*Методологічною основою статті стали загальнонаукові й спеціальні методи наукового пізнання, логічного узагальнення та абстрагування, структурного аналізу, метод порівняльного аналізу, історичний та інші методи дослідження.*

*Результати роботи.* Визначено, що особливе значення в системі управління туристичними підприємствами відводиться людському фактору, що має основоположне значення для забезпечення ефективної й конкурентоспроможної діяльності підприємств в умовах ринкової економіки. Тому управління персоналом - це багатогранний і виключно складний процес, який характеризується своїми специфічними особливостями і закономірностями. Стратегічний підхід до забезпечення ефективності кадрової політики передбачає розробку і запровадження кадрово-соціальних стратегій, які мають безпосередній вплив на загальний стан підприємства, формування якісного кадрового потенціалу, забезпечення його розвитку та ефективного використання.

*Галузь застосування результатів.* Результати дослідження можуть бути використані в удосконаленні процесу управління персоналом та формуванні заходів підвищення ефективності кадрової політики туристичних підприємств. Вони мають значення для здійснення менеджменту, системного управління тактичної і стратегічної діяльності підприємств як у цілому, так і за структурними підрозділами.

*Висновки.* Запропоновані в результаті дослідження кадрово-соціальні стратегії туристичного підприємства є прогресивним підходом щодо управління персоналом на стратегічному рівні дозволять враховувати потреби підприємства у персоналі в залежності від рівня розвитку бізнесу, умов зовнішнього середовища та кон'юнктури ринку туристичних послуг.

*Ключові слова:* персонал, людський фактор, людські ресурси, управління персоналом, кадрово-соціальна стратегія, кадрова політика, туристичне підприємство, сфера послуг.