

- розрахунок суми маржі і брейк-евен-аналіз;
- АВС-аналіз;
- розрахунки рентабельності капіталовкладень і економічності;
- програми зниження витрат і раціоналізації;
- аналіз підприємства;
- плани стратегії, аналізи ринку, аналізи сильних і слабких сторін;
- портфоліо-аналізи і емпіричні криві;
- аналіз життєвого циклу продукції;
- аналіз вартості;
- аналізи робочого часу;
- адитивні моделі управління ефективністю виробництва;
- мультиплікативні моделі управління ефективністю виробництва.

Серед основних причин, чому зараз такий економічний механізм як контролінг стає все більш необхідним на підприємстві можна виділити:

1. Будь яка фірма в сучасних умовах мінливості адаптується до зовнішнього і внутрішнього середовища під дією певних факторів, яскравим прикладом є той же самий COVID19, який докорінно змінив життя усього світу, і це відбилося не лише на людях, а й на компаніях. Можна назвати безліч фірм, які не змогли пристосуватися до такого фактору і збанкрутували. Тому потрібно постійно проводити моніторинг стану середовища організації, намагатися підлаштуватися до нього.

2. З кожним уже навіть не роком, а з кожним днем постійно зростає нестабільність зовнішнього середовища, що висуває додаткові умови до системи управління змінами в організації.

3. Під впливом різних факторів (економічних, технологічних та т. п.) може постійно зростати ймовірність виникнення кризових ситуацій, через що необхідно змістити увагу від контролю минулого до аналізу і передбачення майбутнього (стратегічного управління).

4. Під час розширення компанії, і ускладнення її системи управління, для підвищення її гнучкості та збільшення швидкості реагування на зміни зовнішнього середовища необхідна розробка досконалого механізму координації відділів, а саме застосування стратегічного контролінгу.

5. На основі так званої «Big-data» кількість релевантної інформації на фоні величезної купи «сміття» постійно зменшується, що з кожним днем ускладнює роботу системи інформаційного забезпечення на підприємстві

Отже, сенсом стратегічного контролінгу є збір відомостей про ймовірні пріоритетні шляхи розвитку організації, знаходженні причинно-наслідкових зв'язків проблем, що виникли з їх джерелами, а також аналізу інформації про витрати, ціни, попит та пропозицію на товари, що випускаються, а також можливі зміни у зовнішньому середовищі, та ризики які вони можуть викликати.

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Management of Enterprise Risks at Realization of Projects

Development of enterprise structures is impossible without investments. It strengthens the importance of risks and especially in the conditions of globalisation. Innovative development is the

most adequate type of development for all countries. Efficiency of enterprise activity depends on quantity of innovative projects. With reference to features of work of the enterprises of real sector, allocate following types of innovative projects: 1) introduction in manufacture of technologically new goods; 2) modernisation of the made goods; 3) application of technically more perfect means of production; 4) modernisation of used means of manufactures. The above the requirement to intellectual making labour activity, the more risks can arise in the course of transition to a new level of development of enterprise structure.

It is possible to allocate following kinds of risks which can arise thus: 1) insufficiency or absence of suppliers and counterparts (delivery of resources, expendable materials, accessories, etc.); the big investment projects; 2) risk of a diversification of suppliers (very big investment projects); 3) the risk caused by high technological complexity of the investment project and a considerable quantity of the intermediate stages; 4) risk of an absenteeism on planned volume of output and unsatisfactory financial results (discrepancy of a choice of target consumers, wrong calculation of requirement of resources in the form of innovative production); 5) errors in calculation and construction of logistical chains (on delivery of initial raw materials, to delivery of finished goods to the consumer; risk of not enough effective price and marketing policy of enterprise structure); 6) risk of the conclusion of contracts with insolvent partners (or with partners with bad reputation on performance of obligations, on quality of delivered raw materials, by calculations for received production); 7) risk of inexact designing of the project (risk of bankruptcy of enterprise structure) [1].

Each of kinds of risks can be transformed taking into account specificity of type of the innovative projects allocated above. Existing methods and tools allow to solve tasks in view effectively. But they should be adapted. Presence of risks and their updating in over the dynamical global environment also is a principal cause which demands adaptation. Within the limits of network planning increase of efficiency of process of planning, and also process of distribution of economic resources on various objects taking into account available restrictions (technical, time and cost) is provided. Well-founded distribution of resources allows to define optimum terms of realisation of the project so that it was not reflected in its qualitative characteristics.

It is necessary to specify conditions at which the method of network planning can be applied: 1) if the investment project probably to break into stages (the more stages it is possible to allocate, the the big efficiency will be reached); 2) stages form certain sequence; 3) if the innovative project is directed on the decision of several problems, including problems on elimination or minimisation of a various kind of risks (they can differ at different stages; as a result of purposeful work any of risks can be eliminated, at the same time, can appear and new risks; risks are divided as follows: increasing or reduced at transition to a following stage; eliminated or nonremovable; the invariable [2].

Network planning will be effective in conditions when risks also are differentiated in time. Construction of the network schedule allows to reveal: 1) duration of each of stages and the investment plan; 2) is minimum and as much as possible admissible time interval for each of stages and the investment plan; 3) a time reserve of performance of works for each of stages and the investment plan.

The special attention should be turned on a time reserve. Distinguish two kinds of time reserves: 1) private reserves (quantity of used time in which frameworks it is possible to change duration of performance of problems of one period); 2) total reserves (quantity of used time in which frameworks it is possible to expand performance of the planned work). Reserves allow not only to reduce, but also to increase time of the decision of separate investment problems. Within the limits of it it is possible to dare and one more problem – on minimisation of private and total time expenses for project realisation as a whole. In practice time of carrying out of separate operations in the investigated period can increase, but the general expenses of time will be reduced.

In a context of innovative development of enterprise structures it is necessary to specify management criterion function so: minimisation and full elimination financial, industrial, competitive, имиджевых and other losses from risks. It is possible to present three most productive administrative approaches of efficient control the risks influencing enterprise structure: 1) conservative management (it is constructed on a principle of localisation of an arising damage from risk); 2) active management

(it is constructed on a principle of anticipatory influence on occurrence of risks); 3) adaptive management (it is constructed on a principle of realisation of actions for adaptation of enterprise structure to risk; it allows to lower a part of losses from risk) [3].

Thus in practice it is difficult to meet any methods or directions in the pure state as businessmen use their various combinations with a view of productivity increase by criterion “expenses – results”. Following principles are thus used: 1) recurrence of management; 2) variabilities of risk; 3) integrated approach; 4) validity of risk; 5) efficiency of management; 6) professional level of management.

In the conditions of globalisation risks have mainly external essence. Enterprise structures have no sufficient tools and the methods providing their full elimination. In these conditions the problem is put: to minimise influence of risks on activity of the enterprise and investment processes realised by it. Taking into account branch and territorial specificity, a stage of life cycle and scales of enterprise structure it is possible to unite applied administrative methods in following basic groups: 1) elimination or decrease in probability of occurrence of risk and its influence on enterprise structure as a whole and investment process – in particular; 2) elimination or decrease in consequences of influence of risk. The same methods in different conditions can be used both for elimination of probability of occurrence of risks, and for decrease in consequences of their influence on enterprise structure.

Specificity of investments into innovative development of enterprise structures causes the special approach to a choice and application of methods. It is connected not only with advantages and lacks of methods, but also with character of innovations. Researches have shown that thanks to activization of innovative process positive changes occur and in those structural divisions of the enterprises which are not connected with it directly. It is established that the most perspective is the method disipation. It speaks flexibility of the given management method risks [4].

The set and character of tools of the analysis of risks enterprise structures depends on a combination of some objective and subjective factors. In aggregate action of these factors forms problem areas in work on management of risks. During the present period it is impossible to consider a control system of risks of enterprise structures satisfactory. Only the combination of the strategic approach to an estimation of risks with development of system of training of workers provides formation of an effective self-trained control system by the risk, representing important subsystem of management of modern enterprise structures.

It is required to raise constantly skills of work with risks and level of knowledge and qualification of workers of enterprise structure. Improvement of professional skill and training can be organised forces of the most enterprise structure, forces of educational institution either training agencies or combination. The majority of enterprise structures, average and small on scale, will organise training periodically and not on a constant basis. Regularly such work is spent only by large financial structures (banks). More less often – the large enterprises of real sector. One of the major directions of training are questions of forecasting of risks which are necessary for solving in uniform system with maintenance of economic forecasting. Scientific and practical interest to forecasting increases. In business it becomes one of bases of a survival and business development, especially – under the influence of the branched out factors of uncertainty of the environment, forming new risks [5].

Thus, it is proved and necessity of carrying out of researches and development of scientifically well-founded recommendations about practical application, adaptation and modernisation of existing administrative approaches in the conditions of occurring changes. An important direction is maintenance of security of the enterprise from influence of risks, including information security maintenance. At a stage of active development of information economy any of managing subjects cannot ignore these requirements. It involves requirement for investments and perfection of administrative activity on decrease in risks in work of enterprise structures.

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General Aspects of Taxation in Japan

Today, the Japanese tax system is distinguished by the plurality of taxes collected and the existence of several levels in the structure of taxation. Taxes are levied both directly and indirectly and can relate to both conventional and targeted taxes. In addition to state taxes, there are also prefectural (on average 2–4 %) and municipal (on average 3–12 %) taxes. As a result, the tax system in Japan has more than 50 types of different taxes.

If we evaluate the dynamics of tax revenues as a whole, then we can visually track the economic progress of the country using this indicator as an example. So, the most significant is the explosive growth of tax revenues, observed from 1965 to 1991, which began during the period of the world famous “Japanese economic miracle” and continued under the “Bubble Economy” from the mid-1980s. It is easy to calculate that during this time the budget revenues from taxes increased by almost 22 times, having risen in 1965–1991. From 6,17 trillion yen to 135,5 trillion yen, respectively. However, by the beginning of the 90s. the overall dynamics are fundamentally changing.

As you know, the reasons for the emergence of the “bubble economy” were two factors. The first is the very high savings rate among the Japanese population. At that time, among the urban population, it was on average 24–28 %, and among the rural population – more than 35%. About half of the savings were in the form of deposits in banks, the result of which is quite obvious: a constant surplus of capital with a lack of consumer demand. The second factor was the country’s powerful competitive industry. Approximately a third of all Japanese products sold came to foreign markets. Thus, there was a permanent surplus on the current account, providing an additional flow of money into the country [1].

In total, these two factors caused the emergence of a huge deposit base of commercial banks, which by 1989 amounted to 120 % of GDP. A significant portion of these funds were invested in speculative transactions related to stocks and real estate. However, the early 1990s were a turning point for the Japanese economy. The bubble burst and the country’s economy entered a period of prolonged stagnation, in which, according to many experts, it continues to be today.

The lack of significant economic growth in the last couple of decades is reflected in the trend in tax revenues. Small fluctuations have been observed since the 1990s, correlating with economic cycles. However, for as many as 20 years, receipts practically did not go beyond the 130–140 trillion yen range.

Despite this, it is possible to trace certain qualitative changes in the structure of taxes collected.

Consider the relationship between federal and local taxes. To assess the dynamics in their ratio, one should take a sufficiently long time frame, for example, from the first half of the 1970s. It is obvious that the general trend is towards a gradual increase in the share of local taxes and a decrease