

очікуваний позитивний фінансовий результат. Саме тому дуже важливим є прискорення залучення грошових обігових коштів як з внутрішніх, так і з зовнішніх джерел, чого можна досягти, здійснивши такі кроки: всебічне рекламування продукції; забезпечення часткової чи повної попередньої оплати за вироблену продукцію; залучення короткострокового, бюджетного чи податкового кредиту.

Висновки. Результати систематичного аналізу та комплексного підходу дають можливість розробити комплекс заходів із підвищення ефективності управління фінансовими активами підприємств і забезпечити контроль за її практичним здійсненням за такими напрямками: скорочення тривалості операційного циклу за рахунок інтенсифікації виробництва і розподілом згідно зі структурою їх витрачання; поліпшення організації матеріально-технічного постачання з метою безперебійного і ритмічного забезпечення виробництва матеріальними ресурсами; прискорення процесу відвантаження продукції та оформлення розрахункових документів, застосування ефективних форм регулювання середнього залишку грошових активів, перспективних форм рефінансування дебіторської заборгованості, розвиток механізмів безготівкових розрахунків, створення простих та дієвих систем контролю за рухом дебіторської заборгованості та грошових коштів. Застосування систематичного аналізу та комплексного підходу до управління активами підприємства дає змогу відокремити елементи індивідуальності та окреслити його склад як систему, визначити спосіб, за допомогою якого різні форми та види активів пов'язані між собою, його характер (статичність, динамічність), виділити домінуючі чинники, встановити рівень цілісності системи, вивчити взаємодію із зовнішнім середовищем.

Джерела та література

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Influence Not the Effective Institutional Environment on Formation of Innovative Potential of Economic Safety

High level shading economy which provoke corruptions for the purpose of maximisation “the tax from a shadow turn”, leads to development and strengthening of illegal groupings in structure of the state institutes which work on mutual responsibility principles, replace imperative functions of the state by support of narrowly corporate interests. There is no real possibility of formation of oppositional elements to existing corruption groupings in elite structure. The permanent problem of maintenance of simple reproduction has essentially weakened social communications in a modern society.

Corruption principal causes are imperfect political institutes and a number of objective circumstances, for example: 1) imperfection and ambiguity of some standard and legal certificates;

2) instability of political sphere; 3) inefficient system of payment of officials which contains stimulus to reception by them of “additional incomes”; 4) low level of legal literacy of the population and unwillingness to show activity at realisation of the rights protected by the legislation and freedom; 5) high level of dependence of principles of functioning of a control system from interests of political and economic elite; 6) a low skill level, professionalism and moral qualities of bureaucracy; 7) godfathering as historically fixed and supported the phenomenon in a control system; 8) absence adequacy interactions of the power and a society regarding realisation of control functions by the last; 9) moral “instability” in a society, the hypertrophied aspiration of individuals to maximisation of personal benefit by any accessible ways [1].

In a modern society preconditions for formation of mechanisms which are directed on prevention of actual submission of national and state interests and interests of managing structures to the personified interests are insufficiently developed. It provokes a deviation of social and economic processes from a fair way of development. Corruption acts as the extreme form of display not functionality systems of state bodies, and is the factor of an inefficiency of the institutional environment.

Low indicators of quality of the institutional environment of business are in many respects caused by high level of corruption which blocks possibilities of reduction of administrative barriers. At research of corruption mutual relations in authorities the effect of dependence on a trajectory of previous development is distinctly traced. Their system receives fastening in the form of specific rules of interaction of officials and representatives business – communities.

As show results of sociological polls, businessmen who accept existing standards of corruption interaction with authorities, incur smaller costs in force of “effect of coordination” in comparison with businessmen who carry out attempts to come into contact within the limits of the law. There is a situation at which “the corruption tax” appears below the expenses connected with observance of all norms and rules of business dealing. This “item of expenses” is made by costs of negative attitude of officials to the concrete businessman who does not wish to give a bribe at numerous and frequently unreasonable checks by various state structures [2].

Actively developing processes of globalisation staticize problems of maintenance of competitiveness of the national states (ability of national economy to participate in international trade to keep and expand certain segments in the world markets to make production corresponding to world samples). However scale corruption interrelations form negative image of the country in the opinion of foreign counterparts and reduce its competitiveness in a foreign market.

Competitiveness of the country (it is defined technical and a manufacture economic level, size of its costs, quality of the made goods, development of an infrastructure, presence of absolute and relative advantages) can be formed only at efficient control realisation in resource potential of the country. Special value thus gets quality and competitiveness of administrative resources (existing system of the power). As acknowledgement it is served by highly developed countries which do not possess sufficient both various natural and human resources, but are thus leaders of world competitive struggle.

Necessity of concentration of attention on problems of shadow relations and corruption in a society is dictated by inclusion in well-known indexes of competitiveness of such parametres, as “corruption control”, “leadership of the law”, “protection of the property rights” and others. Criteria on which quality of the government is estimated, are identical to factors «shading» societies. Than more low value of the indicator of quality, especially effective appears the given factor “shading”.

The greatest distribution was received by the international index of quality of the government – Governance Research Indicator Country Snapshot. According to the given index quality of management is estimated by following criteria: a vote and the accountability, political stability and absence of violence, quality of standard regulation of economy, observance of a principle of leadership of the law, perception of corruption in a society and, actually, management efficiency (quality of the state services and bureaucracy, the competence of civil servants, level of independence of public service from political pressure and trust of a society to executive power institutes). Scientists prove communication between an inefficiency of the government and growth of scales of shadow sector on the basis of comparison of elements of index Governance Research Indicator Country Snapshot to

factors of a shadow society. Low level of any of indicators of quality of the government testifies to coming into force of the corresponding factor of growth of shadow activity in the country [3].

Between a global index of innovations (the country place in innovative development in the world and possibility of its steady and safe economic development is estimated) and an index of perception of corruption (characterises an estimation of level of perception of corruption by analysts and businessmen) there is a confirmed communication. It is necessary to develop tools of restraint and elimination of a corruption component of economic relations as factor of increase of risks which arise in the course of the innovative focused economic development.

The most significant in the factorial analysis of innovative development are five factors: 1) technological (defines level of innovative activity of the organisation and the general dynamics of industrial production); 2) industrial (the highest loadings correspond to such indicators as dynamics of cost and deterioration of fixed capital, dynamics of a share of the State expenditure in economy); 3) institutional (loading is high at parameters “investment risk”, “investment potential” territories and “number of economically active population”); 4) investment (corporate investments into innovative development); 5) corruption (the greatest loading is necessary on number of state in bodies state and municipal management which leads to growth of level of abusings by powers of office and reduction of investments into capacities) [4].

The factorial analysis of innovative development in a regional cut allows to draw a conclusion on enough strong dependence of innovative development of regions on level of expenses for technological innovations and investments into fixed capital. Such factors, as abusings powers of office negatively influence from representatives of authorities, and also level of economic offences. In the course of research by scientists the positive role of the state support of development of economy, and also the general state of the economy in increase of innovative activity is confirmed. Imperfection of administrative personnel which is connected with corruption risks, counteracts innovative development. Corruption risks negatively influence maintenance of economic safety.

Insufficient demand for innovations in home market is caused by following reasons: criteria of reception of financial resources within the limits of programs of the state support are established difficult for realisation; a lack of own basic means necessary for maintenance of pledge under credits; high level of investment risk in the innovative projects, insufficient participation of the state in their insurance and minimisation [5]. The reasons of growth of shadow sector of economy are put in features of management by national economic system. Possibility of overcoming of growth of scales of shadow economy restrains corruption in authorities which are called this possibility to realise by working out of effectual measures of counteraction.

Thus, corruption communications in management create “vicious circle” at attempt of the decision of set of actual problems, which connected, both with economic development, and with economic safety. Corruption represents one of the major factors of an inefficiency of the institutional environment of economy. Its negative influence extends on all spheres of public life, deforms the person of the person, undermines bases of economic safety.

Sources and literature

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