

Abstract of the Article
"Principals and Problems of Market Segmentation in Ukraine"
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The legislative basis of market segmentation in Ukraine which is laid in the Accounting regulations (Standards) 29 "Segmental financial statements" defines methodological means of collecting information about incomes, costs, financial results, assets and liabilities of the reporting segments and their disclosure in the financial statement.

The segment is recognized if it fits with the majority of business and geographical criteria. According to their risk availability and business structure, geographical segments are divided into two types: geographical industrial and geographical marketing segments.

Theoretically segmentation is expected to study marketing before the beginning of its certain activity. The legislative basis of segmentation in Ukraine defines that enterprise segmentation takes place on the basis of its activity results in a certain accounting period according to standard methodology. While studying practical use of marketing segmentation of an enterprise, the author fixed paradox: segmentation of enterprise activity is not an instrument of its long term development in this or that direction, but at the same time, it may be used for the evaluation of its long term development in a certain direction.

Economic zoning is a kind of geographical segmentation and development method of territorial form of economy organization in Ukraine. Economic zoning as a scientific research method and territorial business organization is the scientific alteration to segmentation and divides a country into separate districts according to its territorial division, each one with its specific character and integrity.