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THE METHODOLOGICAL PRINCIPLES FOR EVALUATING THE SIZE OF INTEGRATED AGRO-INDUSTRIAL FORMATIONS

A. Gutorov

The development of integration relations including those in the agrarian sector of the economy has become topical under the globalization processes. It is scientifically important proceeding from its priority role in the academic researches.

The objective of the research is to work out the methodological principles for determining and evaluation of the size of integrated agro-industrial formations.

The methodological bases for the research are the dialectic method of cognition, the system approach to studying the economic processes of integration, fundamental principles of the economic theory and the achievements of scientists. The abstract-logic method, the historical method, theoretical generalization, system analysis, synthesis, the monographic method were used in the research.

The article considers the methodological principles for determination and evaluation of the size of integrated agro-industrial formations. The current approaches to the evaluation of the size of integrated agro-industrial formations have been analyzed; the advantages and shortcomings of using the basic evaluation parameters have been identified.

The criteria for size indicators have been defined, namely: the maximum independence of the specialization type; the importance for various economy sectors' enterprises; the maximum proportional growth under integration and the decrease under the disintegration; the economic validity, pithiness and suitability for comparison; ease of calculations and the use of statistical data.

For the sake of consistency of the critical analysis of the size indicators for various economy sectors' enterprises which can be involved in the integration relations, the labor-based, cost-based, market-based, effect-based and assets-based conceptions have been selected. Within the limits of each conception, the basic methodological advantages and shortcomings of the size indicators have been identified.

The use of the following size indicators as the main ones has been substantiated: the volume of the value added, the gross output formalized into the standard output (SO) according to the Eurostat's operating methodology, and the enterprise economic value (EV) which is based on the capital market value and the real debt value.

The advantages and shortcomings of the methodological approaches to the evaluation of the size of the integrated agro-industrial formations as well as a possibility of their adaptation according to the data available in the statistical reports of domestic economic entities have been described.

Keywords: enterprise size indicators, the size of integrated agro-industrial formations, integration.

МЕТОДОЛОГІЧНІ ЗАСАДИ ОЦІНЮВАННЯ РОЗМІРІВ ІНТЕГРОВАНИХ АГРОПРОМИСЛОВИХ ФОРМУВАНЬ

Гуторов А. О.

Проблема розвитку інтеграційних відносин, у тому числі і в аграрному секторі економіки, актуалізувалася на тлі процесів глобалізації, є науково значущою, зважаючи на її пріоритетну роль в академічних дослідженнях.

Розроблено методологічні засади визначення й оцінювання розмірів інтегрованих агропромислових формувань.

Методологічною основою дослідження є діалектичний метод пізнання, системний підхід до вивчення економічних процесів інтеграції, фундаментальні положення економічної теорії та напрацювання вчених. У процесі дослідження застосовувалися такі методи: абстрактно-логічний, історичний, теоретичного узагальнення, системного аналізу, синтезу та монографічний.

У статті розглянуто проблему методологічних засад визначення й оцінювання розмірів інтегрованих агропромислових формувань. Проаналізовано наявні підходи до оцінювання розміру інтегрованих агропромислових формувань, визначено переваги й недоліки використання основних оцінних параметрів.

Визначено критерії, яким мають відповідати показники розмірів, а саме: максимальна незалежність від типу спеціалізації; значущість для підприємств різних секторів економіки; максимально пропорційне зростання у процесі інтеграції та зменшення – у процесі дезинтеграції; економічна обґрунтованість, змістовність і придатність до порівняння; легкість розрахунків і ґрунтовність статистичних даних.

Для забезпечення системності у процесі критичного аналізу показників розмірів підприємств різних галузей економіки, які можуть бути залучені до інтеграційних відносин, виокремлено трудову, витратну, ринкову, результатну й фондову концепції. У межах кожної концепції визначено основні методологічні переваги й недоліки показників розмірів.

Як основні показники розміру інтегрованих агропромислових формувань обґрунтовано використання обсягу умовно чистої продукції, валової продукції, формалізованої у величину нормативного випуску (SO) за чинною методологією Євростату, а також економічної вартості підприємства (EV), яка ґрунтується на ринковій вартості капіталу та зобов'язань.

Показано переваги й недоліки зазначених методологічних підходів до оцінювання розмірів інтегрованих агропромислових формувань, можливості їх адаптації, відповідно до наявних даних у статистичній звітності вітчизняних суб'єктів господарювання.

Ключові слова: показники розмірів підприємств, розміри інтегрованих агропромислових формувань, інтеграція.

МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ ОЦЕНКИ РАЗМЕРОВ ИНТЕГРИРОВАННЫХ АГРОПРОМЫШЛЕННЫХ ФОРМИРОВАНИЙ

Гуторов А. А.

Проблема развития интеграционных отношений, в том числе и в аграрном секторе экономики, стала актуальной на фоне процессов глобализации, является научно значимой, исходя из ее приоритетной роли в академических исследованиях.

Разработаны методологические основы определения и оценки размеров интегрированных агропромышленных формирований.

Методологической основой исследования является диалектический метод познания, системный подход к изучению экономических процессов интеграции, фундаментальные положения экономической теории и наработки ученых. В процессе исследования применялись следующие методы: абстрактно-логический, исторический, теоретического обобщения, системного анализа, синтеза и монографический.

В статье рассмотрена проблема методологических основ определения и оценки размеров интегрированных агропромышленных формирований. Проанализированы существующие подходы к оценке размера интегрированных агропромышленных формирований, определены преимущества и недостатки использования основных оценочных параметров.

Определены критерии, которым должны отвечать показатели размеров, а именно: максимальная независимость от типа специализации; значимость для предприятий различных секторов экономики; максимально пропорциональный рост при интеграции и уменьшение – при дезинтеграции; экономическая обоснованность, содержательность и пригодность к сравнению; легкость расчетов и основательность статистических данных.

Для обеспечения системности при критическом анализе показателей размеров предприятий различных отраслей экономики, которые могут быть вовлечены в интеграционные отношения, выделены трудовая, затратная, рыночная, результатная и фондовая концепции. В рамках каждой концепции определены основные методологические преимущества и недостатки показателей размеров.

В качестве основных показателей размера интегрированных агропромышленных формирований обосновано использование объема условно чистой продукции, валовой продукции, формализованной в величину нормативного выпуска (SO) по действующей методологии Евростата, а также экономической стоимости предприятия (EV), которая основывается на рыночной стоимости капитала и обязательств.

Показаны преимущества и недостатки обозначенных методологических подходов касательно оценки размеров интегрированных агропромышленных формирований, возможности их адаптации согласно имеющимся в статистической отчетности отечественных субъектов хозяйствования данным.

Ключевые слова: показатели размеров предприятий, размеры интегрированных агропромышленных формирований, интеграция.

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The problem of the integration relations development including those in the agrarian sector of the economy has gained significance under the globalization processes. Its scientific value is explained by priority according to paragraph No. 3.1.28 "The Integration Factors of Ukraine's Development" of "The main scientific lines and the most important problems of basic researches in the field of natural, technical and humanitarian sciences of the National Academy of Sciences of Ukraine for 2014 – 2018", approved by the decision of the Council of the Presidents of the Academies of Sciences of Ukraine dated 07.11.2014. The effective development of the

integration relations has to be based on the formation of stable interbusiness relations, formation of business structures and sectoral associations of various size and forms of business, types of business entities' economic activity. The stability of such integrated formations implies an equivalent exchange among all the participants, proportional distribution of the gained effects and benefits, therefore, it has to be based on the system of size indicators of such structures. On the other hand, carrying out scientific researches in the scope of integration is also objectively based on statistical data, which create groups and representative samples of enterprises, including those based

on their size. The classifications of economic entities based on their size within the legal framework and statistics are designed for solving a limited set of problems concerning the typology of the enterprises for the purpose of taxation, providing state support, analysis of the small business development or determining the respondents which report according to a certain form of the state statistical supervision, and so they are in no way suitable for use in the analysis of the integrated formations. All this taken into account, the chosen subject of the research is topical and scientifically important.

The integration development in the agrarian sector of economy has been given attention in a great number of scientific works. In particular, an essential contribution to this sphere was made in due time by V. Ambrosov, V. Andrichuk, M. Anokhina, V. Valentinov, V. Gusakov, Ye. Dankevych, S. Demianenko, V. Dubytskyi, I. Zelisko, M. Kodenska, O. Krysalnyi, M. Kropyvko, M. Ksenofontov, Yu. Lupenko, M. Makeienko, M. Malik, M. Minenko, O. Negru-Vode, M. Pugachov, M. Rylskiy, P. Sabluk, Yu. Sedykh, I. Ushachov, V. Uzun and a lot of others. The scientific works by Yu. Buriak, V. Heiets, M. Golubev, Yu. Ivanov, M. Kyzym, O. Kuzmin, A. Matytsyn, A. Pylypenko, Yu. Umantsiv, K. Harrigan, I. Khramova, etc. are devoted to different aspects of the integration interaction in industry. Depending on the set objective, the named scientists investigated separate aspects of business entities' integration interaction and their influence on the social, economic and ecological components of social reproduction, solved methodological problems of setting up an agro-industrial complex and sectoral subcomplexes, evaluation of the efficiency of holding formations on the basis of various methodical approaches and concepts, etc. At the same time, the problems of determining a system of integrated formations size indicators, evaluation and statistics methodologies have not been properly highlighted in the scientists' works, and therefore they need further research.

The objective of the research is to work out the methodological principles for the determination and evaluation of the integrated agro-industrial formations size.

The problem of the development of a system of indicators for evaluation of the enterprise size is not new in the economic science. Thus, the German agronomist-economist A. Thaer used the property cost, including the land value, as a complex indicator of the agricultural enterprise size [1]. The scientist K. Rau considered the number of oxen or horse teams to be an indicator [2], and the Nobel Peace Prize laureate F. Passi used the required number of plows for this purpose [3]. Having generalized the diverse researches of the predecessors and trying to integrate the economy of land, labour and capital, V. Rosher proved that the distinctions between the farms of different size, consist mostly in the management intensity and the public status of the homestead owner rather than the size of a separate production factor [4]. The intensity of management thus has to be determined as a ratio of production costs to the land area or cattle stock. These researches by V. Rosher, had largely become the basis for modern concepts of the evaluation of enterprise size on the basis of its expenses and the market value (the VBM-concept).

In the domestic and Russian (later – the Soviet) economic literature the scientists grounded various systems of evaluation of the enterprise size. The economist M. Karyshev noted that for the scientific purposes, such indicators of the agricultural producers' size as the land area, the number of oxen, horses, plows, etc. were used [5, p. 40–42]. The scientist V. Postnikov claimed that especially under the conditions of intereconomic cooperative relations development an only size indicator is not informative, and therefore in his researches he used a complex of indicators: the sown area, the labor force structure, the working cattle per homestead or per capita [6, p. 40–42]. M. Makarov in his works classified agricultural producers using a system of evaluation of aggregate costs of

capital, land and labour, noting further that the costly methodology of size evaluation makes it possible to quite accurately select production and social groups of farms, however it does not provide for a system approach as it doesn't consider intereconomic relations, specialization and income structure which can be received in other economic sectors [7]. Relying on M. Makarov's researches in the justification of the cooperative and integration relations' development in the rural area by way of cooperative collectivization, O. Chayanov proved the expediency of using the gross income of an enterprise and its structure as a size indicator [8]. A significant contribution to the development of the methodology of enterprises size evaluation for the purpose of their further integration was made by O. Chelintsev, who suggested considering the structure of the agricultural and industrial products, treating the means of production with their obligatory distribution into the owned and loaned ones [9].

Along with the evolution of specialized and rationally concentrated agricultural and industrial enterprises, which gradually integrated through cooperative, and integration relations into sectoral and territorial agro-industrial complexes, a system of their size indicators developed. The main and complementary size indicators were distinguished depending on the type of specialization, type of economic activity and the sphere of agrarian and industrial complex [10, p. 27–29]. In various economy sectors the following main size indicators are used: the farming area and gross agricultural output value [10, p. 27] for agricultural enterprises; the volume of industrial production, the cost of fixed assets and the number of personnel for industry [11, p. 42]; the cost and the structure of assets, the volume of annual earnings for banks and financial institutions; the volume of the output, goods turnover and the number of employed workers, etc. for transport enterprises. V. Ambrosov recommended the total values of fixed production assets, the average annual number of workers, the gross output value of the association and the mass of its profits to be used for evaluation of the role of intereconomic agro-industrial enterprises and their associations in the structure of the agrarian and industrial complex [12, p. 11]. According to the methodological review of literature carried out by scientists, the question of the integrated formations size is hardly being investigated now [13–15].

In the author's opinion, the system of size indicators for an integrated agro-industrial formation has to meet the following main criteria.

1. Maximum independence of the specialization type.
2. The importance for different economy sectors' enterprises.
3. Maximum proportional increase in the case of integration and decrease in disintegration.
4. Economic validity, pithiness and suitability for comparison.
5. Ease of calculations and validity of statistical data.

Implementation of these criteria implies division of the participants of integration relations according to both the specialization type, the degree and type of integration. With the horizontal integration, the association includes the enterprises engaged in the production of similar products (a unitary horizontal integration – A. G.) and belonging to the same or one of the related industries (a mixed horizontal integration – A. G.). In the case of a unitary form, the system of the main size indicators is conditioned by the type of the enterprise specialization and a possibility of further comparison (e.g. cattle breeding specialized farms use livestock inventory and livestock units as one of the main size indicators, however for comparisons they use the indicators mentioned above). The mixed horizontal integration forming associations of though related but different enterprises by their specialization type (animal specialized farms, expansion of specialized farms' fodder supplies through the involvement of feed-farms, etc.) considerably complicates the choice of the main size indicator

depending on the participant's production type. With the classical vertical integration irrespective of its orientation, the association includes enterprises of different sectors, but those connected by the technological process of production (e.g. sugar-refineries and beet-growing farms). Its neoclassical forms and quasi-vertical integration implies associations of enterprises of different economy sectors with such common features as property, management and financial flows (banks and financial institutions, the enterprises of the production sphere, trade, transport, etc.). It is obvious that the size of such formations will be evaluated according to their segments; however, the dilemma of the choice of the main size indicator is the essence of the five specified criteria.

The analysis and generalization of the main size indicators of different economy sectors' enterprises makes it possible to select the most similar ones and group them based on the origin and economic concepts concerning the contents.

1. The labor-based concept. The main indicator is the average annual number of the association employees which equals their arithmetic sum for all the member-enterprises.

2. The cost-based concept. The main indicator is the amount of production costs of the association members.

3. The market-based concept. The main indicator is the association's market share; the additional indicators are those received by the benchmarking method with the nearest competitors or enterprises of the leading industry.

4. The effect-based concept. The main indicators are the gross output value, the amount of the standard gross margin of the association, the amount of sales proceeds.

5. The assets-based concept. The main indicator is the simple and market cost of funds of the integration formation.

Each of these concepts has advantages and shortcomings of methodological nature and peculiarities of implementation in the agro-industrial integration.

In particular, the labor-based concept is significantly limited by the action of laws of labor productivity growth, the capitalist population and the tendency of the profit rate decrease; it is predetermined by objective division of the branches of production into labor-intensive and capital-intensive when dynamics of the capital-labour ratio and labor productivity leads to the change in the number of employees but does not characterize in fact the change in the enterprise size. In statistics the problem of comparability of the number of employees is solved by calculation of the employed people in the full-time equivalent, which in general exceeds the general number of workers. The development of agroholdings and their social effects were considered from different points of view by the Corresponding Member of the NASU O. Borodina, who noted that the nature of capital does not imply absolute preservation of direct labor [16, p. 8], and the Academicians of the NAASU Yu. Lupenko, M. Kropyvko and M. Malik who offered the introduction of a labour-endowment standard of agricultural production at the level of three persons per 100 hectares of the farming area [17, p. 43]. In general, the principles of production specialization and seasonality of labor, especially in the agricultural sectors, together with market laws create a basis for making impossible the use of the number of employees as a generalized size indicator of integrated agro-industrial formations because of their not meeting the above-named criteria (1 – 4).

The cost-based concept and its aggregate indicator do not in general meet certain (1 – 2) criteria and therefore are not universal size standards for integrated formations of different integration level and depth. So, in the case of the holding type of integration relations the association can include (and the largest agroholdings do) not only agricultural and processing enterprises, but also financial institutions, industrial enterprises, trade business and transport companies, research establishments, enterprises of the hotel and restaurant business,

distribution networks, households – on contract conditions, etc. [10, p. 257; 18, p. 23]. In general, according to the Classification of Institutional Sectors of Ukraine's Economy, banks and financial institutions, insurance companies, private investment funds are treated as finance corporations; production and processing enterprises are classified as non-financial corporations; households stand separate [19]. This kind of institutional division of the members of integration formations determines their basic involvement in the production and non-productive spheres and, therefore, available and null production costs, completeness of their display in the statistical reporting (finance corporations and households have no production costs).

The market-based concept is based on the firm market share indicators with the following considered to be the main ones: the share of the firm sales in the total market volume of sales; the share of the firm employed workers in the total number of employees engaged in the manufacturing of the given type of products; the share of the firm asset value in the total asset value of the firms which operate in the sectoral market; the share of the firm added value in the total added value created by all the producers in the sectoral market [20]. This system of indicators is based on the theory of seller concentration in the market, therefore, it has contradictions in the definition of the sectoral market, its borders and the number of competitors in the market. In view of the interregional and/or transnational character, a mostly high level of the integrated agro-industrial formations' production diversification, the action of the turnover internationalization law, lack of statistics and classification of the sectoral markets, – the application of this concept is impossible in terms of methodology and practice, and the indicators do not essentially meet the criteria (1, 4, 5).

The effect-based concept, due to a great variety of its versions, is now the most prevailing and methodologically acceptable one. Thus, since 1998 the indicators of sales proceeds and the mass of profits have been used for making all-economic and sectoral ratings (with the gross output value additionally included) of the largest producers of agriproducts in the Russian Federation "Agro-300" [21, p. 5–6]; the results of annual ratings "TOP 100 of the largest agrocompanies of Ukraine" (since 2011) and the rating of Forbes "200 largest companies", etc. have been summed up. In the statistics of agro-industrial associations in the world's leading countries the amount of sales proceeds (gross income) is also taken as a basis.

In particular in the USA, since 2001, according to the farms typology of the United States Department of Agriculture, the following types of farms have been selected based on the annual volume of gross sales proceeds (taking into account government payments): a) small farms – with low sales level and/or limited resources (less than \$ 100,000); b) small family farms, subsidiary farms and farms of retirees (less than \$ 250,000); c) small farms with high sales level (from \$ 100,000 to \$ 250,000); d) large-scale family farms (from \$ 250,000 to \$ 500,000); e) very large farms (more than \$ 500,000). For nonfamily farms (partnerships and corporations) classification by the volume of sales proceeds is similar [22, p. 11–13; 23, p. 55–56]. The Economic Code of Ukraine (No. 436-IV effective since 01.16.2003, revised and amended) provides the following classification of enterprises depending on the amount of annual income from any activity and the average annual number of employees: micro-enterprises (less than € 2 million and less than 10 people), small enterprises (less than € 10 million and less than 50 people), large enterprises (over € 50 million and more than 250 people) and medium-size enterprises, which are outside the previous groups [24]. Single tax payers and the kind are also classified based on the same indicators.

At the same time, the resultant indicator of the amount of gross or net sales proceeds has essential shortcomings, which considerably distort the classification distribution. In the

author's opinion these shortcomings include: a) inflationary pressure; b) the influence of currency exchange rate difference on the external economic trade operations; c) peculiarities of pricing the products of different spheres of the agrarian and industrial complex and the available cross-industry disproportions; d) discrepancy of the marketing, production and calendar years for integrated enterprises different in types of economic activity; e) administrative decisions connected with reaction to market condition changes; f) features of the indicator statistics.

To level the inflationary pressure on changing cost of means and objects of production and especially contract integration relations, R. Hoppe and J. MacDonald suggest replacing the calculation of the gross sales proceeds by the gross cash farm income which has to consider customer-owned raw materials, other production income without taking into account state grants and payments [25; 26, p. 6]. The problems of different calendar periods' discrepancy, changes in the market condition lead to a lower product marketability by the reporting date, and thus to a smaller enterprise size as evaluated by its income. Besides, fluctuation of supply and demand in the sectoral markets, alternation of relatively fruitful and lean years form a cyclic operating mode whose material basis is periodic updating of fixed capital. Taking into account the factor of cyclicity in the analysis is possible by means of calculation of sales income time series averages for 3 – 5 years; however, under considerable inflation rates simple averaging is not correct. Therefore, indexation of the value size indicators on the level of consumer prices is reasonable at least.

With liberalization of pricing and introduction of free competition where profit maximization is the main objective of business activities, the intereconomic parity relations were replaced by structural disproportions of disintegration nature. In 1991 – 2014 the average price growth of agricultural products in Ukraine was 8.7 times less, than that of the industrial goods consumed by the sector. It is theoretically explained by the consequence of the system essence of the price disparity, logical nonadditivity of economic results of managing that in terms of economics is formalized in the competition law and means an essential aspiration of any market entity to monopoly and dictatorship of the prices. In view of a relatively higher monopolization level of the industrial production, trade, financial sector, usually non-complex government regulation of the economy, different capital turnover rate in industries, agricultural enterprises as evaluated on the net sales income are methodologically much smaller than enterprises of other types of economic activity. Overcoming the negative impact of cross-industry disproportions the perfect competition market is objectively impossible, and therefore, requires purposeful government regulation of pricing, application of progressive taxation scales, annihilation of rental super-incomes, creation of a supporting fund for the sectors with a slow capital turnover, etc. [27, p. 329]. When evaluating the size of integrated formations one can solve this problem by calculating the conditional sales proceeds in fixed prices specified to the parity of cross-industry ratios.

Globalization processes and transnational priorities of the integrated agro-industrial formations along with the declared vector of export orientation of Ukraine's economy create premises for forming an agricultural rent that quantitatively equals differences of purchase prices in the domestic and foreign commodity markets, taking into account exchange differences [10, p. 261]. On the one hand, this rental super-income promotes an increase of the resultant indicator – the amount of sales proceeds, and thus the efficiency level, on the other hand, it overestimates the enterprises' size as compared with those that have no international markets access. Under violently changing exchange rates, this gap will be still greater.

It is also worth noting that forming and statistical recording of the indicator of gross and net enterprise income

make a problem which is essentially of the methodological nature. Firstly, this results from the difference in the systems of financial accounting. According to article 8, paragraph 5, part 6 of the Law of Ukraine "On financial accounting and financial reporting in Ukraine" (No. 996-XIV effective 07.16.1999, as revised and amended) enterprises independently determine the expediency of accounting according to international standards, except public joint-stock companies, banks and insurers, which are obliged to keep to international standards as required by article 12-1 of the Law [28]. Despite gradual harmonization of the national accounting standards with the international ones, there exist considerable methodical distinctions between them. In particular, sufficiently different are conditions for the recognition of income and expenses and their structure, non-current assets accounting, changes in the enterprise accounting policy, opportunities for keeping to simplified systems of accounting, etc. Taking into account possible integration with a foreign company, accounting can be kept according to the requirements of the US GAAP, which have some distinctive features. Secondly, with the quasi-vertical integration, income indicators are to be compared for business entities belonging to different sectors of economy where requirements to keeping accounts are quite different irrespective of the applied standards. Thus, in the Financial Statement (concerning the aggregate income) of production enterprises the income from product sales (goods, works, services) is shown; in the annual profits and losses statement of banks – the total revenue including interest, commission and other income is presented; in the insurer's Income and Expenditure Account – the sales income from services provided depending on the insurance type is contained, etc. Considering the fact that primary accounting documentation makes business secret, recalculation of the income according to national or international standards in order to make them look uniform, as well as reduction of these indicators to some conditional value through parity prices is impossible, and this problem, can, therefore, be only solved by the assumption of its conventional insignificance.

The profit mass indicator despite its relatively wide use for the formation of the largest enterprises' rating, cannot be applied as a size indicator because it does not only comprise the shortcomings of the cost-based concept and the indicator of the sales income, but directly (net profit) or indirectly (gross profit) depends on the tax system and tax management, doesn't correspond with the essence of the size definition when having a negative value (e.g. in Ukraine in 2013, 20.2 % of the agricultural, rural, forestry and fishery enterprises, 36.0 % of industrial enterprises and 33.0 % of wholesale and retail trade businesses suffered losses, etc. [29, p. 58]).

The gross output in agriculture makes part of the gross social product created in the sector, without deduction of products consumed at the enterprise for production purposes. According to paragraph 7.15 of the Ukrainian State Standard (DSTU) 2962-94, the gross output in industry is the total amount in monetary terms of the finished and unfinished industrial products and works intended for sale, the commodity output, the work-in-progress remains, tools and self-produced technology equipment [30]. The gross output at that can be calculated in physical units for each type of product separately, and/or totally in the selling prices or prices of production (the cost price). To compare the agricultural enterprises' indicators by years for the purpose of statistics, the gross output is calculated in constant (comparable) prices.

For evaluation of the commodity part of the enterprise gross output in the selling prices, and the non-commodity part in the cost prices the received output aggregate value (O) can be formally presented as the amount of the constant capital (c) in the form of the industrially consumed means of production and labor, the variable capital (v) as full labor costs, and the surplus value (m) in the form of profit: $O = c + v + m$. Having

divided the constant capital value into the circulating (cc) and fixed (cf) parts of the funds and consistently subtracting them from the output aggregate value, we will receive value added (VA) and net value added (NVA; gross income) of the enterprise: $VA = O - cc$; $NVA = VA - cf \equiv v + m$.

Under the conditions of integration depending on its depth and type, the products of association members pass on the stages of the value added creation chain at the intraeconomic prices, and with the cross-border movement these are the transfer prices. In that case, the law of vertical integration of S. Gubanov acts as an essentially zero profitability of all intermediate production [31, p. 24]. In view of the zero value of the intermediate profit, the value added and the net value added of the integrated formation affiliated members respectively equals: $VA = v + cf$; $NVA = v$, with the maximum value added ($v + m \rightarrow \max$) rather than the maximum profit ($m \rightarrow \max$) taken as the criterion of performance. This approach to the organization of the integrated agro-industrial formations objectively creates a basis for emergence and appropriation of the 3rd type differential rent of interproduct nature. In view of the above and the classical methodology of the surplus value creation, the gross value added takes a net value added form with zero profit as a sum of depreciation (cf), labor costs (v), rent (r) and interest income (i): $VA = v + cf + r + i$. Finally for the whole integrated association the sum of the value added of its members and the total mass of profit (m) forming the total value added (TVA): $TVA = \sum GVA + m$. By and large, this approach to the evaluation of enterprises' productivity and size underlies in the concept of the EBITDA indicator (without rent), which amounts to the sum of the net profit, taxes paid, interests and depreciation and/or amortization (Earnings Before Interest, Taxes, Depreciation and Amortization).

The gross income indicator was applied by the USSR state statistics bodies from the time of the formation of collective farms, state farms and, later, the intereconomic enterprises to evaluate the efficiency and size of the agro-industrial enterprises and production associations. The standards of the net products as sectoral indicators for the national economy were introduced by the Decree of the CPSU. Central Committee and the Council of Ministers of the USSR "On the improvement of planning and enhancement of the economic mechanism impact on raising the production efficiency and quality of work" (No. 695 effective 07/12/1979) and liquidated with Ukraine's gaining independence and transformation of the economy to market conditions.

The "Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part" provides inter alia for reforming the statistics system (issue 5, chapter 5) to comply with the Eurostat requirements. Some requirements concerning the structural statistics of enterprises were harmonized earlier with the formation of the Statistical Statement Form No. 1-entrepreneurship (annual) "Enterprise Structural Survey", however the EU Commission Regulations concerning the typology of agricultural enterprises have not been ratified yet.

The development and implementation of a common agricultural policy in the European Union, since 1966, have aggregated the problem of enterprise typology and size evaluation. The EU Commission Decision No. 78/463/EEC of 7 April 1978 implemented the first system of agricultural enterprises' typology according to their specialization with the criteria indicator of the standard gross margin (SGM), the methodology having been consistently revised and amended by the EU Commission Decisions No. 85/377/EEC of 7 June 1985 and No. 96/393/EU of 13 June 1996. The standard gross margin represents the ratio of gross profit by each type of products to a corresponding unit of land area or cattle stock with the gross profit being the difference between the gross output in the selling prices taking into account grants but without the VAT,

and proportional specific costs (semi-variable production material costs). To simplify calculations and provide for a system of forward planning, the standard gross margin is calculated on the basis of three years' average statistical data within a region, and standards of expenses are applied to the non-commodity part of the gross output. This indicator, as such, is the ratio of the gross value added to the land area or cattle stock. For the evaluation of enterprises' commensurability and classification, the total standard gross margin is calculated and its correlation with the European Size Unit (ESU) is estimated, this unit equaling ECU 1 000 in 1973 – 1981, ECU 1 100 in 1982 – 1983, and EUR 1 200 since 1984 up to now [32, p. 9–12].

For domestic agricultural enterprises the calculation of the standard gross margin is possible based on the main types of products and the data given in Table 1 and Annex 1 of Statistical Survey Form No. 50-agriculture (annual) "The main economic indicators of agricultural enterprises' development". For other manufacturing firms which report in accordance with the Statistical Survey Form No. 2-firm (annual) "The main economic activity indicators of farms, small enterprises in agriculture", No. 1-entrepreneurship (annual) "Enterprise structural survey" and No. 1P-NPP (annual) "Report on production and sales of industrial output", calculation of the gross profit is conditionally possible within the enterprise, and standardization of this indicator in industry does not make sense. For calculations of standard costs it is reasonable to use operating process charts which have to be unified and reviewed annually within Ukraine's regions. With a certain modification the indicator of the standard gross margin can be applied to classification of agricultural enterprises as offered by scientists V. Uzun, V. Saraykin and O. Gataulina [33].

Following the implementation of the EU common agricultural policy the revenue from nonagricultural activity and state subsidies in the structure of income of agricultural producers started on average exceeding 50 %, and the calculated actual total standard gross margins of farms tended to a negative value because of low specific managing performance. In order to overcome these effects, the standard gross margin indicator was replaced with the standard output (SO) criterion and changes were made in the system of classification of agricultural enterprises on the type of farming (specialization) basis as required by the Commission Regulation (EC) No. 1242/2008 of 8 December 2008 as revised and amended of 21 September 2009 No. 867/2009. According to Annex IV of the EU Commission Regulation (EC) No. 1242/2008, agricultural output is the gross agricultural output value in producer prices by the ex-farm method (at farm-gate price) excluding VAT, other taxes on products and direct payments. This calculation technique also excludes as much as possible intraeconomic consumption as a source of double counting in the gross output. Standard output is calculated as a five-year average on the regional and product type basis per land area unit or livestock head, and totally on the farm basis, with rounding SOs to the nearest EUR 5 [34].

In essence, the total output indicator corresponds to the volume of the agricultural gross products, provides higher quality description of the enterprise size and specialization type, and its standardized value characterizes the standard efficiency of the resource potential use. Based on the effective statistical survey forms, considering the established criteria (1 – 5), with certain assumptions, this indicator best suits the purpose of size evaluation of the integrated agro-industrial formations of the production line of activity.

At the same time, integration of production and non-production enterprises into a single unitary system based on the quasi-vertical principle in the form of a holding imposes essential limits on the suitability of the total output indicator for evaluation of the formation size because non-production enterprises (financial institutions, insurers, transport and trading companies,

etc.) do not inherently make gross output. The total size of such integrated formations can be methodologically evaluated more correctly based on the amount of the created value added or the assets-based concept of business valuation.

The assets-based conception is grounded on the simple and market value of the fixed and current assets of an enterprise. Its main idea is that business scale and size can be generally evaluated on the available and advanced capital, which will be over time involved in the creation of added value. For evaluation of the size and capitalization level of integrated agro-industrial formations the academician of NAASU V. Andriichuk offered a system of indicators which includes enterprises' own capital investments, the value of the fixed and current capital, both owned and borrowed in the process of integration relations development [35, p. 67]. Therefore, in that case, the use of the aggregate currency indicator of the association members' balance-sheet and the amount sums of their corresponding sections of the balance-sheet assets side is sufficient. At the same time, summing enterprises' capital values without analysis of their structure depending on the type of economic activity can lead to unreasonable conclusions.

Simple enterprise's stock valuation is only possible proceeding from the assumption concerning the adequacy and relevance of their evaluation, especially under considerable inflationary fluctuations or availability of gold and foreign currencies on business accounts. The solution of this problem is methodologically based on the stock capitalism theory and in the essence is reduced to capital depersonalization and transformation into money equivalents in the stock markets. The main menace consists in the conditional differentiation between the "live" and "dead" parts of capital depending on the extent of attraction in the production process that has to be compensated by the liquidity level. The size of separate enterprises is based here on the enterprise value indicator (EV), which is the amount of the company market capitalization and its net debt as sources of the fixed and current assets formation. Based on the data of the Balance-sheet (the statement of financial position), the Income Statement (the statement of aggregate income) and the average market value of the stock, the enterprise value can be calculated as the sum of the number of shares and their price multiplied together, and the total amounts of sections II-IV of the balance-sheet liability side minus cash and cash equivalents as an absolutely liquid asset, which can be used to cover some part of the current liabilities. Certainly, this approach provides that public share capital is available (which can be generally substituted by the total amount of section I of the balance-sheet liability side), depends on the business investment prospects and has shortcomings resulting from different accounting systems, but this is a market approach and it is suitable for evaluation of the integrated formation size.

The undertaken study has shown that despite the availability of a significant number of approaches to the evaluation of the enterprise size, the assessment of their scale in the context of involvement in the integration relations of different type is a problem field for the economic theory and practice.

The methodology of evaluation of the integrated agro-industrial formation size has to be based on the integration relations' essence and sectoral specifics, an economically justified system of size indicators, theoretical and methodical principles of calculation, and should consider world experience and requirements of the effective normative and legal acts.

In the course of development of the methodological principles of the integrated agro-industrial formation size evaluation, the main criteria that the size indicators have to satisfy have been identified; five concepts of determining the size of economic associations have been grouped and critically analyzed, namely: labour-based, cost-based, market-based, effect-based

and assets-based. Each of the concepts has its theoretical and methodical base, which determines the features of using it. Considering the peculiarities of the integration relations development in the agrarian sector of Ukraine's economy, the most adequate concepts are the effect-based and assets-based for agro-industrial formation size evaluation.

In view of the method of concept selection, the most acceptable size indicators are the aggregate (gross) value added, the amount of the standard output measured according to the Eurostat requirements, and the market enterprise value based on the assets-based concept of capital funding sources. The system of these indicators corresponds to the criteria attributes established for them, namely: they are most independent of the specialization type, significant for enterprises of different economy sectors, proportionally increase under integration and decrease under disintegration, economically proved, informative and suitable for comparison, easy in calculations and based on statistical data of the consolidated and unconsolidated reporting.

The areas for further research are the harmonization of the European methodology of the integrated formations' statistical service organization, justification of the classification of enterprises depending on the specialization, depth and type of integration.

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РЕКЛАМНА СТРАТЕГІЯ: ТЕОРЕТИЧНІ ПОЛОЖЕННЯ ТА КЛАСИФІКАЦІЯ

**Ястремська О. М.
Поклонська Л. С.**

У статті проаналізовано основні визначення понять "стратегія", "маркетингова стратегія", "комунікаційна стратегія", "рекламна стратегія" і виділено підходи до їх розуміння. Це зумовлено тим, що стратегії мають складну ієрархічну, взаємозалежну структуру, що містить у собі корпоративні, конкурентні, функціональні, ресурсні, товарні та інші стратегії. Для ефективної діяльності промислового підприємства потрібна взаємодія всіх рівнів стратегій. За результатами аналізу було встановлено, що призначення рекламної стратегії на промислових підприємствах полягає в тому, щоб визначити, який сенс має надати реклама продукту, щоб потенційний покупець віддав йому перевагу перед іншими продуктами, що конкурують на ринку. Розглянуто елементи рекламної стратегії щодо продукції виробничо-технічного призначення, на їх основі виділено послідовність таких етапів формування рекламної стратегії, як: визначення цілей рекламної стратегії та цільової аудиторії; визначення потреб споживачів у продукції; визначення відповідності характеристик продукції попиту цільової аудиторії; аналіз реклами конкурентів; розроблення концепції реклами продукції; визначення сутності рекламного повідомлення; вибір каналів рекламних комунікацій; визначення величини рекламного бюджету. Відмінність даної послідовності етапів формування рекламної стратегії полягає в тому, що враховано інтереси споживачів та можливості підприємств, які виробляють продукцію виробничо-технічного