

4. По требованиям контролирующих организаций;
5. При установлении фактов хищений и злоупотреблений;
6. Плановая ежегодная инвентаризация.

Важность инвентаризации при учете производственных запасов трудно переоценить, в чем мы можем убедиться на практической деятельности.

Выводы. На основании вышесказанного, хотелось бы отметить, что состояние учета производственных запасов оказывает большое влияние на финансовое состояние предприятия и его производственные результаты.

Инвентаризация является одной из самых необходимых процедур системы внутреннего контроля производственных запасов.

Также очень важно уделять большое внимание оценке запасов.

Большое значение имеет ведение учета ТМЦ на складах и контроль за запасами на предприятии.

Отметим, что компьютеризация принципиально не изменяет элементов бухгалтерского учета производственных запасов. Наибольшие изменения происходят в технологии обработки учетной информации, которая выражается в порядке построения компьютерных форм бухгалтерского учета.

Автоматизация бухгалтерского учета запасов на складах и в бухгалтерии дает дополнительные преимущества в сокращении бумажной работы и экономии времени.

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GREEN MARKETING APPROACHES: UKRAINIAN AND NORWEGIAN EXPERIENCE

Summary. *The aspects of green marketing approaches implementation as innovative way of sustainable development are viewed in the article. The research objective is to compare application of ecological instruments in Norway and Ukraine thus to develop several recommendations to the sustainable development process in Ukraine. The methodology used in the study was literature review and a comparative analysis in the field of green marketing tools in Ukraine and Norway. The role of state agencies, entities and NGOs in applying such tools is underlined in the research. In Ukraine in contrast to Norway green marketing tools are not significant used in the sustainable development of the regions.*

Keywords. *green marketing, ecological marketing, green tools, sustainable development of the region, marketing of green services.*

Аннотация. *В данной статье рассматриваются особенности "зелёного" маркетинга, как инновационного способа внедрения устойчивого развития территорий. Цель исследования - сравнить применение экологических инструментов в Норвегии и Украине и разработка рекомендаций по внедрению устойчивого развития территорий в Украине. Методология, используемая в исследовании, заключается в литературном обзоре и сравнительном анализе в сфере "зеленых" маркетинговых инструментов в Украине и Норвегии. Роль государственных и негосударственных органов в применении таких инструментов подчеркнута в исследовании. В Украине в отличие от Норвегии "зеленые" маркетинговые инструменты несут существенно используются в устойчивом развитии регионов. Норвежский опыт является более практическим, а украинским – теоретическим.*

Ключевые слова. *«зеленый» маркетинг, экологический маркетинг, «зеленые» инструменты маркетинга, устойчивое развитие региона, маркетинг «зеленых» услуг.*

Анотація. *У даній статті розглядаються особливості "зеленого" маркетингу, як інноваційного способу впровадження сталого розвитку територій. Мета дослідження – порівняти застосування екологічних інструментів в Норвегії та Україні, для того щоб розробити рекомендації щодо впровадження сталого розвитку територій на Україні. Методологія, яка використовується в дослідженні, полягає в літературному огляді і порівняльному аналізі в галузі "зелених" маркетингових інструментів в Україні та Норвегії. Роль державних і недержавних органів у застосуванні таких інструментів підкреслена в дослідженні. В Україні на відміну від Норвегії "зелені" маркетингові інструменти неістотно використовуються у сталому розвитку регіонів. Норвезький досвід є більш практичним, а українським -*

теоретичним.

Ключові слова. «зелений» маркетинг, екологічний маркетинг, «зелені» інструменти маркетингу, сталій розвиток регіону, маркетинг «зелених» послуг.

Introduction. Among the directions of strategy implementation of sustainable development in regions, the special place belongs to the concept of ecological (green) marketing. However, the World and Ukrainian experience of implementation of ecological marketing elements in management of social and economic development are not system. In the majority of researches on ecological marketing the main attention is paid to the promotion and advertising of the goods with ecological characteristics. The concept of ecological marketing on the one hand covers activities for forming consumers' ecological requirements, productions and promotions of the ecological goods and on the other hand represents a special case of the regional non-commercial marketing which purpose is forming of the system of rational environmental management, environmental protections and systems of ecological safety.

A **hypothesis** is the assumption that in Ukraine, green marketing tools are more theoretical and legislative; their implementation takes place through traditional marketing channels. In turn in Norway innovative marketing techniques are used. However in Ukraine the existing environmental-social-economic development of the regions requires innovative approaches to green marketing and creates conditions for using of these instruments.

Analysis of scientific researches and publications. According to the American Marketing Association, green marketing is the marketing of products that are presumed to be environmentally safe. Thus green marketing incorporates a broad range of activities, including product modification, changes to the production process, packaging changes, as well as modifying advertising (Green Markets International, 2008). The concept of “green marketing” is the business practice that considers consumers concerns with regards to preservation and conservation of the natural environment (Coddington, 1993). The current state of scientific development of the ecological marketing concept doesn't meet practical needs of the region for recovery of ecological systems and transition to a sustainable development. The general theory of marketing represented in researches of foreign scientists (G. Armstrong, Ph. Kotler) was created on the experience of the countries with the developed market economy and it is not adapted for Ukrainian conditions. Researches of domestic authors on ecological marketing substantially represent the analysis and generalization of foreign experience on marketing of natural resources basically. Some researches connected with marketing directly or indirectly (S. Ilyashenko, V. Sabadash etc.) are concentrated on the analysis of marketing of the ecological goods and fit only to an ecology perspective remaining within consideration of process of ecological requirements forming.

Foreign marketing researches and developments in the sphere of ecology were carried out by such scientists as P. Hawken, D.A. Fuller, K.B. Misra, J. Moriss and others including researches under aegis or within actions of UNESCO and other international organizations. In the methodological terms developments of such domestic scientists and specialists as B. Danilishina, Z. Gerasimchuk are important. Their developments concerning implementation of principles of sustainable development at the regional level are worthy but a problem of forming of a complex regional strategy which would consider economic, ecological and social priorities and provided the mechanism of its practical implementation is still opened.

The **urgency** of this research is caused by need of the solution of the problems on implementation of sustainable development principles at the regional level. It is strongly connected with imperfection legislative and regulatory legal acts, lack of necessary amounts of financing, inconsistency of actions of regional authorities and subjects of managing.

The **purpose** of the article is determination of practical application of innovative green marketing approaches in the course of society transition to a sustainable innovation development, determination of its priorities and operating mechanisms of practical implementation of the region concept of sustainable development.

The methodology used in the study was literature review and a comparative analysis in the field of green marketing tools in Ukraine and Norway.

Contents. Among a number of marketing concepts (enhancement of the production, the traditional concept etc.) the concept of social and ethic marketing should be underlined. It corresponds to the principles of sustainable development and allows harmonizing interests of producers (profit earning), consumers (requirements satisfaction) and society (constant ecological-social-economic development). Concept of ecological marketing was emerged within it. This concept consists of:

- orientations of production and sale to the satisfaction of ecologically-based requirements and requests of consumers;
- creation and stimulation of demand for ecological goods.

It is necessary to modify a marketing mix and its tools taking into account an ecological factor for the forming of voluntary ecological initiatives of the region, development the concept of environmentally friendly production. There are a number of different scientific approaches to the green marketing which are caused by the different relation of scientists to this problem. O. Sadchenko considers green marketing through “system of its concepts each of which focuses attention on one of the key factors of ecological marketing” (Sadchenko, 2001). The authors allocate 5 concepts of ecological marketing:

1. Goods and services marketing which takes into account ecological standard rates and restrictions;
2. Marketing of ecological goods and services - the specific type of marketing caused by emergence of ecological requirements of the population in connection with quality degradation of habitat and increasing of ecological consciousness of society;
3. The environmental management marketing which subject are regional authorities and national governments;
4. Non-commercial type of ecological marketing;

5. Marketing of ecological knowledge and technologies are a version of the marketing of ideas (Armstrong, Kotler, 2005).

Determination which combines innovative marketing approach and ecological requirements of the region, entrepreneurs, consumers, public, state and international organizations can be the most successful for Ukraine. Ecological marketing is an innovative management function which organizes activities of public organizations, public institutions, entities connected with transformation of requests of consumers in ecologically oriented goods and also meets the need requirements both individuals and society.

Ecological marketing of regions is directed on investment attraction, development and implementation of ecologically reasonable programs, projects. Process of ecological marketing evolution of the region is connected with forming of ecologically conscious requirements on the market. The first level of consumers' awareness is demand for ecologically safe products and services. The second level of awareness is demand for products which are not only environmentally friendly and safe but also all their lifecycle from the raw materials to utilization (from "a cradle to a grave") is safe for environment. The third level is demand for products which comply with the principles of sustainable development. Such level of demand requires high ecological consciousness of society and allows balancing reasonable requirements and possibilities of environment.

In the Ukrainian ecological-social-economic conditions the main task of regional ecological marketing is forming and development of the green goods market for the purpose of conflicts resolution between economic development and need of preserving and further improvement of environment.

Implementation of instruments of ecological marketing can be performed through green innovations.

Ecological (green) innovations are "any innovations which lead to decrease in impact on environment" (OECD, Inclusive green growth: for the future we want, 2011).

Eco-innovations - "creation of new and competitive goods, processes and systems which meet the needs and requirements of people ... with the minimum use of natural resources ... and the minimum emissions of toxic agents" (Miedzinski, Reid, 2008).

In Ukraine the most important instruments of ecological marketing are:

- Green labeling and ecological certification;
- Ecological communications;
- Goods lifecycle assessment;
- Ecological education;
- Environmental audit.

Each of these specified tools is a mean of practical implementation of the sustainable development concept.

Development of green labeling in Ukraine is performed according to requirements of the international system of standardization (ISO) and should create the product demand which for all lifecycle minimizes negative impact on surrounding environment and health of the person. The sign of green labeling provides to consumers information on an ecological priority of specific products and opportunity for making a conscious choice in own favor and advantage of the producer. In turn the producer will receive additional financial receipts which will strengthen his position in the market. Ecological certification - a voluntary not costly form of hygienic testing and the conclusion of possibility of reference the products to environmentally friendly ones. In case of positive result level of ecological purity is determined and the certificate is issued which, in turn, has for itself the right to legally faultless advertising of products as environmentally friendly. ISO 14000 series standards are used in the field of ecological management. They are closely connected with existing standards of the ISO 9000 series and conform to international standards of quality management. The Norwegian experience of green certification allows making a conclusion: consumers will not pay more for the certified products if their quality and characteristics are worse than alternative products.

Ecological reports inform public, governmental and nongovernmental organizations about the carried-out work and containing liabilities on the future in the direction of ecological marketing. The ecological report is a type of service by which entity: shows degree of ecological responsibility, increases openness for prospective consumers, interested persons and organizations. Environmental audit is a systematic process of verification which provides an objective way and assessment of audit evidence. Norwegian experience shows that efforts in development economic and ecological education are necessary for a sustainable development of society. In Ukraine the lack of experience in the implementation of environmental programs can be compensated by studying the best practices of foreign companies and also by providing environmental consulting.

Naturally the Ukrainian policy in the field of innovations isn't so developed as in Norway. Also this tendency concerns usage of innovative marketing tools. In Ukraine they have more theoretical nature while in Norway have a direct practical focus. Ways of implementation of ecological marketing in Norway are quite simple and effective. Here some of them:

1. Green packaging.
2. Reusable products - as well as helping people reduce waste, a reusable product are marketing products people want and will use thus increasing entity's ROI with free advertising.
3. Usage of online marketing - online marketing is not only a highly targeted and cost effective approach; it's also the greenest way to market the business. Online marketing doesn't use nearly as many resources and produce as much waste as print and even commercial marketing.
4. Choosing local food - in case of putting on a seminar, hosting a luncheon, or throwing a launch party choosing to use locally grown and produced foods will reduce the carbon footprint that it takes to cater the event. It's also supporting local Norway business.

Conclusions. The main obstacle to the use of environmental marketing tools in Ukraine is the low level of

information management both at the regional and national level. During the Third Conference of the Aarhus Convention (June 8-13, 2008, Riga, Latvia) a decision concerning Ukrainian environmental policy was made by the parties. The main provision of which was to send the notice to the Government of Ukraine. This indicates a Government failure of the Convention's requirements and lack of awareness about the environmental condition of the region.

For the purpose of correction this situation and ensuring fulfillment of requirements such solutions can be offered:

-Fixed assistance to development of information centers, territorial executive bodies concerning environmental protection;

- Creation a system of ecological training and advanced training for government employees;

- Development of the organizational mechanism at the local, regional and national levels for population participation in the course of ecological education (in interests of a sustainable development).

As it was suggested in the hypothesis, the experience of green approaches to marketing in Norway is more practical than in Ukraine. In Ukraine these tools are theoretical in nature and less effective. In Norway such instruments have been used for more than 10 years and their introduction into the Ukrainian economy may contribute to the transition from traditional marketing to the innovative marketing approach. Undoubtedly the concept of sustainable development requires such transformation.

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ПРОБЛЕМИ ВИЗНАЧЕННЯ СТРАТЕГІЧНИХ КРАЇНОВИХ ІНТЕРЕСІВ НА ГЕОЕКОНОМІЧНОМУ АТЛАСІ СВІТУ

Анотація. Досліджуються проблеми формування стратегічних країнових інтересів в умовах моделювання гео економічного атласу світу, можливих його інтерпретацій та варіантів картографії.

Ключові слова. гео економіка, лімологія, транс кордонність, гео економічний атлас, інтереси, карти гео економічного атласу, моделі гео економічного атласу, гео економічна стратегія

Аннотация. Исследуются проблемы формирования стратегических страновых интересов в условиях моделирования геоэкономического атласа мира, возможных его интерпретаций и вариантов картографии.

Ключевые слова. геоэкономика, лимология, транграничность, геоэкономический атлас, интересы, карты геоэкономического атласа, модели геоэкономического атласа, геоэкономическая стратегия.

Summary. Problems of shaping of strategic countries interests in conditions of geoeconomic atlas modeling, its would be options of interpretation have been studied.

Keywords. geoeconomics, limology, transfrontierness, geoeconomic atlas, interests, maps of geoeconomic atlas, models of geoeconomic atla, geoeconomic strategy.

Вступ. На сьогодні як ніколи нагальною постає проблема визначення гео економічних інтересів в системі поглиблення глобальної взаємозалежності і внутрішньо-зовнішніх конфліктів і суперечностей. Розмежування і класифікація інтересів за цивілізаційними пріоритетами, сферою географічного охоплення, видами діяльності, формами захисту тощо відходить на другий план в умовах формування гео економічного простору. Ключовими аспектами сучасної гео економічної панорами фахівці виділяють:

1. Нівелювання кордонів між внутрішньою і зовнішньою діяльністю, внутрішньою і зовнішньою політикою держав в процесі глобалізації
2. Активний розвиток процесів економізації політики.
3. Динамічне функціонування світової господарчої системи, що формує економічний «регламент» як сукупність правил функціонування національних економік.
4. Поєднання типів (моделей) зовнішньоекономічних зв'язків національної економіки з зовнішнім світом, що впливають на формування цілісної глобальної системи.

Постановка задачі. В таких умовах чітко визначення блоку гео економічних інтересів держави є ключовим задля забезпечення: