

The main problem and the goal of Big Data buildup is nevertheless security and safeguarding. Today, special attention to the problem of protecting private and confidential information should be paid, as it is going to face new and new vulnerabilities. The researchers emphasize that at present there is a serious gap between the amount of produced data, which require protection, and the volume of data that is actually protected. Such a gap in the future will only grow.

The purpose of this study is to analyze prospects of Big Data application for the ten-year period and to enlist the most probable trends of its advance.

Almost 20% of all data in the global informational sphere will play a crucial role in everyday life, and about 10% will be “supercritical” [1, p. 45]. By 2025, the global amount of data will grow up to 10 times and reach 163 zettabytes (one zettabyte indicates 10^{21} bytes), and most of this data will be generated by businesses, not consumers.

At this stage of globalization, the world is rapidly approaching a new era – the Big Data epoch. The modern world is undergoing fundamental changes, transforming the ways of living, work and entertainment. In total, there are six development trends for Big Data:

1. The data is no longer a “background” of business activity, but a “vital asset”. By 2025, almost 20% of all data in the global information sphere will play a crucial role in daily routine, and about 10% of this data will be vitally important.

2. Security of private and confidential information will become a critical foundation because of its enormous amount.

3. Embedded systems and the Internet of things. The growth of Big Data and metadata will lead to the fact that by 2025 every person will start interacting with devices connected to networks approximately 4,800 times a day: one interaction procedure will occur every 18 seconds.

4. Machine learning will change the economic landscape. According to the IDC forecast, the share of the global information sphere being analyzed will increase by the year 2025 by 50 times compared to the current one, and the amount of data rises by 100 times [2].

5. Mobile data and real-time information. By 2025, almost 20% of the generated data will become real-time information.

6. Automation and machine-to-machine interaction will become the main competitors of traditional sources in the field of data creation.

By 2025, enterprises will create about 60% of the world’s data, while earlier consumers were the creators of the main data base. The way of information production will cause massive alterations. In particular, such technologies as machine learning, automation and machine-to-machine technologies will be involved.

To sum up, it should be stressed that the most spheres and industries will be altered drastically with the use of Big Data within a decade, especially data analysis, prognostication, robotics, education and artificial intelligence.

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COMPETITIVE POSITION OF THE COMPANY IN THE MARKET OF DAIRY PRODUCTS AND THE WAYS OF ITS IMPROVING

Dubinina V., 11 МБ ИТ

Andreieva L.O. Cand.of Ec.Sc., Assoc.Prof., scientific supervisor

e-mail:vikta.dubinina@gmail.com

e-mail: cherkasova2408@gmail.com

Among the major ways for Ukraine to get out of economic crisis there is an intensive development of regional agrarian markets. Market of milk and dairy products in this respect is the integral part of agrarian market. The availability of competitive products and services does not promote for most of them to realize these advantages due to the lack of practice in using the entire set of measurements. In such a situation it becomes essential for each enterprise to analyze compatibility as well as to work out the effective means for its improving [1].

The essential contribution in its development was made by scientific centers, in particular scientific and research groups of M.Porter, I. Ansoff (USA); A.Gutman (Canada); G.Daning (Great Britain) and the papers of A.Bogdanov, O.Amosha, V.Andrianov, S.Aptekar, B.Burkinsky, I.Gerchikova, G.Guberna and others.

The purpose of the article is working out of scientific, theoretical and practical trends for providing compatibility of enterprises.

Public joint-stock company (PJSC) “Yuria” is the assignee of Cherkassy city milk plant. PJSC is the most powerful producer of milk production under trade mark (TM) “Voloshkove pole” in Cherkassy region. The enterprise is technically adapted to produce milk products of high quality in large output and assortment range [4].

The assortment range of TM “Voloshkove pole” makes up 10 assortment groups of products and the depth makes up 58 assorted units. The assortment is being constantly replenished at the expense of new goods or the improvement of already existing ones. Besides, the company differentiates the production of milk, kefir and sour cream.

Using the data the specialization of the company has been defined – it is the production of milk, sour cream and butter. In total, the sales revenues of PJSC “Yuria” products increased 2.2 times in 2017 relatively to 2015.

The volumes of milk and oil production increased by 13% relatively to 2017 and by 23 % to 2015 respectively.

The production volumes of such products as yogurt, sour cream and sour milk cheese tend to decrease (by 20.8%, 22.9% and 10.4% respectively)/

The dynamics for increasing the level for all types of these products is being observed. The greatest increase in prices took place for butter (2,8 times), for milk (2,5 times). The prices for yogurt, sour cream and sour milk cheese didn’t significantly change. The main reason for increasing the prices is increasing the costs for raw materials and energy.

On the whole, the demand for all types of products is inelastic, apart from the demand for butter and sour cream in 2017 compared with 2016.

Revenues from products sales in 2017 has increased 2.1 times relative to 2015.

The analysis of the enterprise using benchmarking has shown, that production cost price is at the average level among competitors.

That is why it is recommended to enhance the marketing benefits in order to increase the competitive position compared with other enterprises. As for the price level – it stays at an average one. The enterprise is recommended to enhance market power [3].

Taking into account the given data and analysis of the situation having been described the conclusion should be made, that PJSC “Yuria” has several ways to strengthen its competitive position. Namely, entering to a new market, export of products, starting to produce a new type of products – ice-cream; enhancing the communication policy means. If PJSC “Yuria” takes into account the proposed measures it will be able to increase significantly the enterprise profit as well as its profitability.

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FEATURES OF AUDITING OF LABOR LAW ON AGRICULTURAL ENTERPRISES

Yeltsova J., 21c00

Musatova I.M., language adviser

Tavria State Agrotechnological University

e-mail: eltsovajulia1999@gmail.com

e-mail: innamusatova888@gmail.com

In a market economy, the main factor in the sustainable development of society is the increase in the material interest of employees in improving the performance of activities on the basis of ensuring close interrelation of the size of the income of working with the quantity and quality of labor they spend. The payroll accounting system plays an important role. Creating an effective system and methods for accounting for payroll calculations is a major task. Audit of payroll calculations at agricultural enterprises, as a rule, takes the bulk of the audit, as this accounting area is rather specific and requires the attention of auditors and concentration.

The methods, forms, tasks and problems of the audit of payroll calculations were described in their writings by such scholars as Bilyk MD, Butinets FF, Kulakovskaya LP, O. Zhogova, and others.

The purpose of the study is to determine the peculiarities of the audit of labor remuneration at agricultural enterprises.

For the purpose of carrying out an audit of payroll calculations, an important aspect is the knowledge of the legal framework and the ability to use it to correct existing errors. Since labor remuneration is one of the main stimulants for the work of society, the legislative framework for regulating this process is rather voluminous. It includes the Code of Labor Law, Laws of Ukraine, Regulations, Orders, etc.

Wages are remuneration, calculated, as a rule, in monetary terms, which, according to an employment contract, the employer pays a worker for the work performed by him [1].

Salary depends on the professional, qualitative skills of the employee, his qualification level and the economic activity of the enterprise.

The main feature of agricultural enterprises is the fact that the unitary form of remuneration is often used, which depends on the quantity of manufactured goods. However, among other specific characteristics can also be distinguished: seasonality of works; the production process is rather long and may not coincide with the period; agriculture deals with living organisms, and, therefore, it is influenced not only by economic factors but also by chemical and biological factors; the main means of labor in agriculture is land that has low labor productivity.

Audit of wages in this case should be carried out in the following order:

- 1) observance of the legislative, normative base at the enterprise;
- 2) the choice of the most rational and correct form of remuneration;
- 3) checking the completeness of the wage fund (if it exists at the enterprise);