державної влади на мезорівні визначено розробку програм маркетингу розвитку туристичних дестинацій регіонів; узгодження маркетингових заходів національної, регіональних і місцевих програм розвитку туризму, узгодження маркетингових заходів з макро- і мікрорівнями; контроль ефективності співпраці з ними та реалізації заходів маркетингу щодо розвитку в'їзного туризму.

Функціями туристичних підприємств у сфері маркетингового управління є розробка стратегії виходу на зарубіжні ринки; організація маркетингової діяльності з врахуванням маркетингових заходів макро- та мезорівнів; контроль ефективності співпраці з мезорівнем та реалізації заходів маркетингу.

Таким чином, завдяки плануванню, координації та організації процесу маркетингового управління на макро-, мезо- і макрорівнях буде досягнуто успішного розвитку в'їзного туризму в Україну.

Бібліографія

1. Котлер Ф. Маркетинг-менеджмент / Ф. Котлер, К. Л. Келлер. – 12е изд. – С-Пб. : Питер, 2009. – 816 с.

2. Козлова О.А. Методология взаимодействий концепций маркетинга как основа холистического маркетинга / О.А. Козлова // Экономика и управление. – 2011 - № 4 (77). – С. 130 -133.

Vasyl ZDRENYK

Ternopil National Economical University, Ukraine

REVERSE LOGISTICS AS AN EFFECTIVE COMPONENT OF THE SYSTEM OF MANAGEMENT OF SUPPLY PROCESSES AT THE ENTERPRISE ON THE CONDITIONS OF RESOURCE RESTRICTIONS

In today's market conditions, the rapid growth of volumes of production, expansion of assortment of manufactured products and its qualitative characteristics, active development of information technologies serve as an objective prerequisite for the application of effective approaches for promotion and marketing of goods by economic entities. Profitable and competitive can only be a company that can respond in a timely manner to market demands and inform the consumer about their own industrial innovations and products. The organization of an efficient logistics system of enterprises in these conditions should ensure a positive correlation of the income received and the costs associated with the development and needs of logistics.

With the beginning of the formation of market relations in our country, logistics was regarded as a science and practice with a certain tool. It manages and controls material flows in economic processes. Basically, these processes relate to raw materials and materials, to the inventory

management system, to the formation of the logistics system of production. The production process itself did not fall into the field of logistics, since the science of production did not apply the logistics tools. In modern market relations, the importance of logistics is revised in a new way in connection with the definition of logistics as an integrated supply chain [1, p. 340].

In the conditions of globalization and active development of various kinds of industries, it is grounded to form closed logistic chains. In other words, in the logistic process, it is necessary to include such an element (subprocess) as the reverse of the materials remaining after use (out of service) sold to consumers of products. In developed countries, such systems have a rather high level of distribution. In general, a closed logistics system includes raw materials, production, distribution, and returns. Such a scheme is given in the works of K. Govindan, H. Solayman and D. Cannan (Fig. 1).

Reasons for reversal in the logistics chain for Ukraine are relevant, for example, in the context of the EU Directive on waste electrical and electronic equipment (EC Directive 2002/96 / EC) and its corresponding implementation in the legislation of European countries. It is fair to recognize that Ukrainian enterprises are currently not paying enough attention to such issues, which negatively affects not only ecology, but also the effectiveness of their own activities. Frequently returned materials are cheaper raw materials that can be recycled for further production.

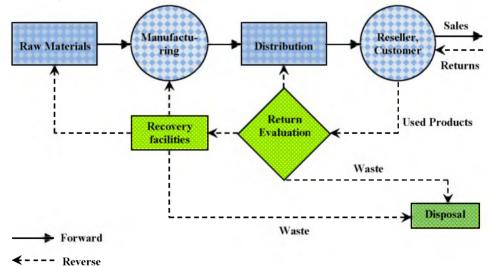


Fig. 1. A generic form of forward/reverse logistics [3, p. 604]

Initiating the reverse requires a number of activities related to informing

users about the possibility of returning the product (its part), and with the organization of its reception. Developed European countries, depending on the type of material used for reception, use either the trading firms (reception of back packaging) or special reception points or own reception points (for acceptance of old and unfit products). This develops a certain system of their assessment, as well as approaches to the return of funds. Usually, consumers are given the opportunity to take a new product, paying for it an amount equal to the difference between its value and the amount at which the returned goods were evaluated.

As for reversal costs, they relate to design and planning, conduct surveys (to identify reverse needs), develop a system of evaluation and process coordination, research into feasibility and prospects, production planning and inventory management, conceptual and analytical structure formation, results analysis, etc. Execution of all the above-mentioned works requires financial, material and labor costs. In this context, in order to achieve the effectiveness of their implementation, it is necessary to carry out an appropriate assessment beforehand. Typically, business entities, especially domestic ones, and their management are inclined to think about the lossmaking reversal. In this regard, in Ukraine, it has been little developed. However, the analytical substantiation of expediency or inexpediency in modern conditions can be calculated promptly due to the use of technical capabilities of modern computer equipment and its software. In addition, many of the above-mentioned works can also be performed using modern information technologies, especially in matters related to accounting, conducting preliminary calculations and analysis. It does not require significant costs, especially if your own specialists are involved in this task.

At the same time, they should be developed theoretical positions, coordinated with the possibilities of technical implementation of the tasks. In order to achieve the maximum effect, one should also have a methodology that should be used in choosing the most suitable software products, to develop research in the field of simplification of accounting calculus algorithms, in particular on the basis of the use of numerical theoretical bases, as well as to explore the possibility of using asymmetric algorithms to form a security system information [2, p. 8].

The development of modern innovative principles for optimizing the costs of logistics activities in general and the reverse of the logistics chain in particular, as well as the management system in general, in conditions of instability and increasing competition, is perhaps the only way to ensure the proper position of the business entity in the market. Actually, from this point of view, reverse logistics can be considered an effective part of the system of managing supply processes at the enterprise in the conditions of resource

constraints, because it provides the delivery of a certain part of raw materials at lower prices. It should be noted that their use in connection with existing state-of-the-art manufacturing technologies has no negative impact on the quality of the newly created product.

Literature

1. Смиричинський В. В. Логістична концепція управління державними закупівлями / В. В. Смиричинський, В. С. Здреник // Проблеми теорії та методології бухгалтерського обліку, контролю і аналізу: міжнародний збірник наукових праць / Серія: Бухгалтерський облік, контроль і аналіз. Випуск 1(19) / Відповідальний редактор д.е.н., проф. Ф. Ф. Бутинець. – Житомир: ЖДТУ, 2011. – С. 339-345.

2. Хорунжак Н. М. Облік в управлінні витратами бюджетних установ: моногр. / Н. М. Хорунжак. – Тернопіль: ТНЕУ, 2016. – 230 с.

3. Govindan K. European Reverse logistics and closed-loop supply chain: A comprehensive review to explore the future / Kannan Govindan, Hamed Soleimani, Devika Kannan // European Journal of Operational Research – 2015. – № 240. – P. 603–626.

Bożena RYSZAWSKA

Wroclaw University of Economics

GREEN ECONOMY TRANSITION AND REGIONAL POLICY OF EUROPEAN UNION

Introduction

The purpose of article is to show how the concept of green economy can be an empowering tool of the sustainable regional development in Europe and to describe a green economy as a new, more radical direction in creating the harmonious, balanced social and environmental development of countries. The concept of green economy is formulated as an alternative approach to the existing model of economy. There is shared awareness that broad, systemic and longtime vision is necessary. And in fact the concept of a green economy has become a center of policy debates in recent years. This article examines the new thinking started after a global financial crisis (2008).

Priorities of regional policy of EU

In the European Union was recognized that the crisis should also be taken as an opportunity to set our economy more firmly on the path to a lowcarbon and resource-efficient economy. The new strategy called Europe 2020 puts forward three mutually reinforcing priorities:

- Smart growth: developing an economy based on knowledge and innovation.