

business entities, but also the economy as a whole. Consequently, today the main task of tax policy in Ukraine remains the formation of conditions for the development of small business, which will facilitate further development of entrepreneurship in Ukraine, increase of budget revenues, creation of a competitive environment and elimination of abusive schemes by a simplified system.

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### **CROSS-CULTURAL MANAGEMENT**

Cross-cultural management is the study of management in a cross-cultural context. It includes the study of the influence of societal culture on managers and management practice as well as the study of the cultural orientations of individual managers and organization members . The globalization of the business environment requires people from different cultures to work together.

In the development of cross-cultural management three main stages are distinguished. The first of these is characterized by studies of problems at the global and transnational level. This is due to the expansion of large companies

into the markets of other countries. The main object of the study is cultures of different countries. The study is aimed at developing of technologies for "smoothing out" cultural features.

The second stage is characterized by the development of theories and typologies of corporate cultures. Scientists have revealed significant influence of national cultures on forms of management and types of organizational behavior. In this connection it became obvious that the change of corporate cultures in order to increase economic efficiency may be related only to the study of the characteristics of the national mentality of people, language, culture and customs [1]. The third stage is devoted to the cultural difference and their interaction of cultures. The result was the transformation of traditional concepts of management and new conceptual approaches to human resource management, taking into account international differences.

Cross-cultural management solves two groups of business problems. First is the difficulty of workers who have to stay abroad for a long time on business trips. These difficulties include language barrier, misunderstanding of reactions to certain things, unusual behavior, problems of adaptation to the traditions and ways of doing business. The second set of problems is related to the strategies of companies that open branches in other countries (with a different culture) and do not take into account these national characteristics, which ultimately leads to significant economic losses [2].

Cross-cultural management solves problems at macro-and micro-level by:

1) management of cultural diversity - differences in business cultures and their value systems; 2) identifying the causes of intercultural conflicts, their prevention or neutralization; 3) development of business management techniques at the interface of cultures, as well as teams of workers of different cultures; 4) development of cross-cultural technologies; 5) formation and development of intercultural competencies of managers in order to increase the organization's efficiency in the conditions of globalization of the economy [3].

For successful entry into the foreign market it is necessary to spend four stage preparation of the company: 1) to study the differences between cultures, taking into account all religious and cultural peculiarities; 2) to explore the market of goods and services in the country identifying the leading and lagging industries; 3) to study the specifics of consumer demand; 4) to develop product design and strategy in accordance with the cultural norms and needs of the country.

There are hundreds of examples when companies guided by these simple rules have achieved world success. The Coca-Cola Company operated in more

than two hundred countries. McDonald's operates more than 31,000 outlets in 118 nations. Nearly one-third of Starbucks' 15,000 stores are overseas, including over two hundred in mainland China. And the retail giant Wal-Mart has stores in Mexico, Germany, and China. So, we can see how successful a company can be if it introduces cross-cultural management in its activities.

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### **DIARY MARKET IN UKRAINE**

In recent years, the situation on the milk and dairy market is deteriorating, due to a variety of factors. One of these factors is that the share of consumption of dairy products by agricultural enterprises far exceeds the frequent consumption of industrial dairy products, which leads to a reduction in the volume of processing. This is due to the fact that the majority of the population believes that products from the markets are more natural than the products presented in stores.

Today milk production is one of the reasons for the well-being of rural residents. Agrarian enterprises provide only about 20% of milk, while the rest comes from households. But over the years, the share of farms in the total amount of milk production has declined significantly. The reasons for this are