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METHODOLOGY OF COMPETITIVE INNOVATIONS CREATION FOR THE FOOD INDUSTRY ENTERPRISE

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Abstract

Continuous transformation of the world food market, the elimination of trade barriers and the spread of technology transfer provides significant opportunities for domestic enterprises, but also strengthens the requirements for them with increasing tension in the competition. There is a lack of prerequisites for the emergence and development of competitive abilities. Thus, development of fundamental methodology of competitive innovations creation is a key problematic aspect of production & trade enterprises activities.

Keywords: production & trade enterprise, marketing, methodology, innovation, theory of constraints, management, projecting.

Problem setting. The global food market is in a state of continuous transformation, which has been developing rapidly in recent years due to the elimination of trade barriers. Fast technological attainments, regarding to the transfer, allow technology to be available to everyone in the world on acceptable terms [3]. Such a state of the economic environment and foreign trade provides significant opportunities for domestic enterprises, but also strengthens the requirements for them with increasing tension in the competition [2].

One of the most important problems in enterprise activities is the inadequate use of knowledge, first and foremost, it relates to the knowledge necessary for effective enterprise management. The greatest responsibility of managers lies in the proper management of enterprise resources to achieve or maximize profits. In addition, the global economic crisis has highlighted the need to create new business models [3].

Solving such complex problems is possible only by relying on the mobilization of the entire scientific, technical, socio-economic, humanitarian and personnel potential on the basis of innovative development. Innovation is a defining characteristic of modern scientific, technical, industrial, socio-economic and all social processes, and the fate of scientific, technological and social progress in Ukraine depends on the acquisition of development innovative mechanisms [9].

Ukraine has a significant export potential in food production, but its implementation is burdened by a low competitiveness level of both enterprises and their products. According to the State Statistics Service of

Ukraine, in 2017 the structure of foreign trade of Ukraine had the highest weight in: vegetable products – 21.3%; fats and oils of animal or vegetable origin— 10,6% (with the trade of ready-made food products in this commodity class is more than 60%); mineral products – 9,1%; non-precious metals and its wares – 23,4%; machines, equipment and machinery, electrical equipment - 9,9% [15]. The statistics show the availability of raw material base and foreign trade potential of the food industry in Ukraine. Also, import of machinery has increased in Ukraine, in recent years. This indicates the gradual update of the technical and technological base in the leading branches of the Ukraine national economy, including food industry. On the other hand, the domestic food industry has not yet reached its competitive position in the global market. This may be linked with the lack of antecedents for the competitive abilities emergence and development in the form of specific knowledge, methodology and skills for organizing innovative processes aimed to competitive innovations creation.

Recent research and publications analysis. The methodology of management based on the constraints detection and utilization, first proposed by E. Goldtratt (1990) [8] is deepened by such scholars as V. Mabin (1999) [12], A. Coman and B. Ronen (1995) [4], L. Sheinkopf (1999) [16] and others. A rational management approach was developed by R. Acoff (1978) [1] and other scholars. Russian scientists proposed an actual cybernetic approach to management in the form of

a common enough theory of management (CETM) [18].

The theoretical foundations of marketing have been developed and systematized by R. McCarthy (1960) [13], subsequently developed in their own practical approach by F. Kotler (1988) [11], used to develop the theory of competition by M. Porter (1993) [14]

Marketing problems in a transitive economy are considered by a wide range of domestic scientists such as S.C. Harkavenko (2002) [5], A.V. Voychak (1998) [17], V.G. Gerasimchuk [6], V.E. Khrutsky, I.V. Korneeva (1991) [10].

A number of national scholar's works highlights the general provisions on possible directions of innovation activity and include proposals for the relevant processes organization in enterprises. There are practical results presented in the works of foreign scientists, being tested in real market conditions, but they are too much far from taking into account the characteristics of the domestic business state. The content analysis of scientific publications on the identified problem has revealed the necessity of methodology developing for the creation of competitive innovations in the food industry, improving and adapting the methodological basis for the innovation activities implementation in a competitive environment at the international level.

The purpose of the given paper is to develop a methodological approach to the innovations creation in the production & trade enterprise and to present the results of its practical implementation at the food industry enterprise with the provision of possible strategic development directions.

Project management. Management is not an exclusive area for any particular activity. It is obvious that the process of management becomes more complex, rigorous and demands from the managers certain knowledge, skills, experience, tools and resources when the task complexity increases. As globalization leads to the expansion of business entities, their tasks become complex, systemic and complicated. At the same time, the management process becomes more scientific and systematic, since it becomes necessary to coordinate and integrate different human resources and physical components within the four main constraints: volume, cost, time and quality. The manifestation of these constraints and their integration into the management problem has led to the emergence of the concept of «project». Without dwelling on generally accepted approaches to defining the essence of the «project», we only note that the «project» is considered as a process that has five main stages: initiation, planning, execution, control and closure.

The project management theory focuses on the transformation of resources, where management is to plan, execute and control in the process cybernetic model. This is especially evident in the decomposition of the entire process inherent in the Work Breakdown Structure (WBS).

Most processes can be classified in five main stages, depending on the subject of management. For example, in the food industry, budgeting, costing and evaluation are subjects of planning. Developing a prod-

uct concept can be a planning process if you own a project that involves purchasing a product under a conventional contract, but it may fall into the implementation class in a design and production contract. For a marketing consultant, the development component of a plan is the whole project, which in turn can be divided into five stages. For a production unit, the production procedure itself is considered as one project. If an order for production and sales is received, then we can talk about the implementation of the project, and its processes will be different from the individual processes of owners or consultants. However, it is unchangeable that each party should apply project management to achieve its goals.

The theory of constraints. The Theory of Constraints (TOC) has gradually evolved into a system project management methodology. The main component of this theory is the processes of thinking, representing a set of logical trees that form a road map of development [12]. For the manager, they serve as a tool for solving problems related to decision making on structuring problems, identifying problems, constructing solutions, identifying obstacles and implementing practical solutions. When constructing these trees, a set of logical rules is used that provide analytic rigor, usually associated with rigorous scientific approaches. When using strict rules, there is the possibility of using less precise and accurate information, which reduces the complexity of the task with the help of «soft» OR methods. To substantiate the methodology of creating competitive innovations, it is expedient to consider the features of the TOC methodology compared with other system methodologies.

Goldratt [7] presented a method that represents five focal steps for solving system tasks on the basis of continuous improvement: 1. Definition of constraint: here defines an operation that limits the performance of the system. This may be both physical and political constraints; 2. Constraint utilization: attempts are made to achieve the best result that can be achieved for this restriction; 3. Setting up all types of activities to conditions that are created by constraints: link the outputs of all operations taking in to account constraints conditions. This implies the creation of a continuous workflow; 4. Removal of the constraints to a higher level: production volume increase; 5. In the case of a change appears, you should return to the first step: it is advisable to assess here whether another operation or policy has become a systemic constraint. Goldratt [7] argues that this step is agreed with the ongoing improvement process.

Up to five Goldratt's focusing steps [7], it can be added two additional steps that Coman & Ronen (Coman & Ronen, 1994) [4] included in the focusing process, rethinking the Goldratt's approach as a seven-step method. Two additional steps are performed in the beginning and are as follows: 1. Definition of the system purpose; 2. Definition of the system performance. Scheinkopf (1999) [16] describes them as necessary steps for any improvement.

TOC focusing steps is a simple but effective approach to continuous improvement in cases where the

constraints are clearly identified. However, if the constraint is due to policy or behavior or in other more complex and confusing situations, the exact constraint identification may be more difficult and the necessary steps to remedy the situation will not be clearly defined.

In such cases, the TOC thinking processes are more useful for deciding what changes should be made, what changes are needed, and how to cause these changes. Just as focusing on the very constraint in the five focal steps, the thinking processes focus on the factors that are currently hampering the system to achieve its goals. When using TOC thinking processes, first step is to identify intra-system symptoms that indicate that the system does not work as desired. By working in this direction, various instruments of the TOC thinking process are used to identify the causes of these symptoms, to find out what is needed to be done for correcting these causes and determine how to implement such adjusting actions. Thus, the TOC methodology is to develop a system map from the current problems point of view, rather than attempting to simulate the entire system. This is a very subtle but essential difference that allows solving complex problems without using a complete system model.

Rational approach to innovations creation management. It is important to note the similarity and distinction of the TOC approach with the standard «Rational Model», adopted by specialists in problem solving in various areas, including the approaches of rigid systems [1]. In many ways, the TOC is consistent with rational approach, but, in fact, it contradicts it.

Consideration of rational model [1] allows to establish its main components: 1. Definition of the problem; 2. Definition of goals; 3. Definition of criteria; 4. Structuring the problem; 5. Development of alternatives; 6. Evaluation of alternatives; 7. Recommendations on the action directions; 8. Realization of decisions; 9. Repeat.

The first step defining the problem is what is being done at the beginning of the Goldratt's novel «The Goal»: the problem is that the company does not make enough money and it is planned to close. Then the goal or task is determined, then it is decided how to measure the performance relative to this goal. This is equivalent to defining the criteria and setting relative priorities between the criteria. Thus, both methods are agreed upon in the first three stages. The next steps in the Five Stages of Focusing – identify constraints that limit the performance of the system, and use these constraints to maximize the system's output. In fact, we are considering here the current use of the constraint, determining the causes of these constraints, and identifying alternative actions with their impact on the constraints. The rational model ends with implementation. Actual modeling approaches rarely provide any guidance in this step, but in «The Goal» this step is an integral part of the entire process. The last step of returning to the beginning in the iterative process is common to both methods, at least in theory.

Cybernetic approach to innovations creation management. Three sets of information are required for a conscious decision making and management of

solutions. Vector of management goals, which is a description of the ideal management object operation (behavior) mode. The control parameters state vector (current), which describes the real behavior of the object by the parameters included in the vector of goals. These two vectors form an interconnected pair, in which each of these two vectors is ordered by a plurality of information modules describing certain parameters of the object, certainly corresponding to the partial control objectives. The management error vector is a «difference»: «vector of goals» - «state vector» for a particular stage of project implementation. Figuratively speaking, the vector of a management error is a list of unfulfilled goals in accordance with the list of vector of goals with some estimates of some dissatisfaction degree. Error vector – is the basis for the management quality assessment formation by the subject-manager.

In addition to the original difference between the vector of goals and the state vector at the beginning of management, the sources of management errors can actually be: 1) the algorithmic implementation of managerial influence by the control system, which in principle can not guarantee the ideal control with zero components of the error vector; 2) own interruptions in the closed system; 3) external obstacles.

Real control can occur in one of three modes. Normal management – in it real non-zero values of the error vector components are evaluated as quite acceptable. Acceptable management – in it real non-zero values of error vector components are within the limits recognized acceptable, but acceptable control of its characteristics worse than normal. Emergency management – in it, one or another component of the error vector go beyond the acceptable limits, but the catastrophe of management has not yet come. In the emergency mode, the main management purpose is to return the object at least to the mode of acceptable management.

Key concept of control theory is the stability of the object in the sense of behavior predictability to a certain extent under the influence of the external environment, internal changes and management; or, in short, stability in predictability.

The complete control function is a matrix of objectively possible management – a management measure, as a process of matter-information-measure triadity. It describes the succession stages of the information circulation and transformation in the management process, from the time of subject environment factor identification, which causes him the need for management and the vector of the management goals formation and further to the goals set implementation according to the management process.

A meaningful fragment of the complete control function is the target function of management, that is, the concept of partial management goal achievement that is included in the vector of goals. The concept of management fills with the specific management content of all or part of the stages of the full control function.

After defining the vector of goals and admissible control errors under the concept of management (target management function) in the process of real control, there is the closure of information flows from the vector

of goals to the error vector (or equivalent to the lock on the state vector).

Marketing concept in innovations creation management. In the process of a modern economic environment formation, which proceeds continuously with the changes inherent to it, the requirements for modern production are constantly being transformed. To ensure the fulfillment of these requirements, a modern production and trading company of the food industry should be built on the basic principles of marketing.

Consideration of approaches to the basic principles of innovative marketing activities management formulation in the production and trading enterprise, allowed to generalize these principles in the following form: concentration of efforts on achieving the final result of enterprise production and sales activities [10]; focus on long-term goals [6]; influence on customer inquiries organization and implementation and market requirements consideration [6]; search and realization of reserves for increasing the productivity of production and sales activities [5]; scientific approach to the solution of marketing problems, consisting in a systematic market analysis, the use of effective management methods, marketing research and feedback [17]; developing the concept of competition and ensuring competitiveness [14].

Marketing and innovation management is carried out through the influence on enterprise's internal environment controlling factors, which forms a system of marketing complex. Accordingly, the factors through which a production and trading enterprise can manage marketing and innovation in itself meet the main key groups of marketing tools [11]: product factors; price factors; sales factors; promotion factors.

The use of marketing tools involves the implementation of marketing functions that determine nature, form and content of organizational and managerial innovation activities in the food industry enterprise.

The fundamental classification of the main marketing complex elements is considered to be Richard McCarthy's: Product, Price, Place and Promotion – 4P [13]. These constituent elements define the basic functions of marketing in the enterprise innovation activity: product management (creation of a new product, the formation of a product range, product diversification, etc.); price management (new product price formation, price change in accordance with the stage of the product life cycle, price differentiation according to the markets, etc.); sales management (distribution channels creation, mediators search, marketing logistics, etc.); promotion management (use of marketing communications, creation of advertising projects, ensuring of constant public relations, brand management, organization and implementation of sales promotion activities, etc.).

In general, we can talk about the marketing and innovation management approach in the enterprise as a demand management, since: demand management is designed to influence the volume, time of occurrence and demand structure; marketing and innovation management is to develop a product concept, price setting, services and ideas that satisfy consumers promotion, and, therefore, aimed at demand satisfaction. In es-

sence, marketing and innovation management and demand management are two sides of the same marketing process.

Management of the consumer value creating process in the form of goods production – is a meaning aspect of production and trading enterprise marketing projects management with strategic decisions provision related to the definition of target market segments and the production and marketing processes coordination for selected consumers groups.

The above suggests that the marketing and innovation management in the production & trading enterprise is aimed at creating a product and its concept, characterized by a consumer value that is able to meet the needs.

Basics of competitive innovations creation. The ultimate goal of using the methodology of the TOC, CETM and the Rational Management Approach is to ensure the company's positive development. The common feature of these methodologies is concentration on problems in activities that create constraints in productivity achieving. The difference in these approaches is the attitude towards problems or their positioning. In the rational model after the definition of the problem direct directives are created intended for execution in all enterprise divisions. Similarly, in CETM, the formation of deviations and errors vector is the task of the head management, after which it is necessary to achieve direct directives. The combination of the TOC soft approach with the rigorous Rational Approach and the CETM provides a more in-depth understanding of the role of all actors in the constraints, creating a coherent picture of the vision of the situation in the organization divisions and the distribution of responsibility among them in the process of development through the creation of innovations.

One of the really possible forms of enterprise development is the enterprise access to a new market. Regardless of whether entering a new market involves the adaptation of products to the conditions of the existing market or the creation of a new market, methodologically these marketing problems are related to overcoming the constraints in the struggle for consumer attention.

The main strategic level constraints (problems) in the marketing of production & trading enterprises when entering the new market are: limitation of the subjects information perception about their being, which leads to incomplete consumer information; the constraints in understanding consumers' problems, which leads to a lack of desire to solve them and also lack of motivation to make a purchase; products availability constraints for the consumer.

These constraints on their essence are characterized by: availability for both in work with mediators and in work with end users; the relative continuity of its existence in time; the presence of common properties within the same environment, which determines constraints nature. These constraints on their overcome effectiveness are characterized by: the possibility of applying universal approaches to overcome them; dependence of their overcome on management subjects innovative activity.

In the production part, all marketing constraints are aimed to ensure the quality of product characteristics in accordance with the supply objectives. Accordingly, innovation activities are aimed at development of technologies and provision of these technologies with the necessary equipment.

Creation of competitive innovations in the food industry enterprise. The results of theoretical studies,

carried out by the authors of given paper, are actively implement in the food industry enterprises, entrepreneurs activity, through all-Ukrainian public organizations and regional departments of international cooperation and economic development. An example of the implementation of the above methodological ideas is the organization and provision of entrepreneurship in the oil and fat industry (Table 1).

Table 1

State characteristics of the production & trade enterprise

Enterprise's state	Characteristics of the enterprise's state	
1	2	
Current state	Activities in the domestic market. Developed production technologies. There is an assortment of food products from the main raw materials has been developed. The assortment of non-food products from the main raw materials has been developed. There is a range of equipment for the production of luxury foodstuff has been developed. Established contacts with manufacturers of machinery both in Ukraine and abroad to ensure mass production. Search for partners.	
Desired state	Activities in foreign markets of Europe, Asia, Australia. Wider and deeper assortment. New technological developments implemented. More productive machinery. Availability of foreign partners. Growth of income.	
Constraints	Market accessibility. The specific needs of consumers in new markets are not investigated. Resource constraints. Technical constraints. Technological constraints.	
Development antecedents	Marketing mix	Product policy: innovations (can be considered at five levels of consumer value, both together and separately: key value; main product; expected product; improved product; potential product); quality (can be considered at three levels, both together and separately: the main benefit; the product in real execution; the product with reinforcements); complex use of raw materials. Pricing policy: cost pricing; market pricing; price discounts. Sales policy: participation in exhibitions; retail sale and personal delivery; wholesale for entrepreneurs and enterprises. Promotion: advertising in the media; promotion of a healthy lifestyle; propaganda of natural food; direct sales; sales promotion (product sets offering; use of network marketing).
	Consumers expectations	Support for normal body organism development; improvement of immunity; faster healing of injuries; improvement of mind and brain activity in general; memory enhancement; improvement of vision; Improve the development of the fetus during pregnancy; prevention of cardiovascular diseases; prevention of atherosclerosis; use as a spice in cooking; suitability for storage; long shelf life; ease of consumption; attractive appearance; affordable price, availability of products.
	Products	Polinonsaturated acids content; macronutrients content; micronutrients content; color; way of use; content of mycotoxins, content of toxic elements; content of radioactive substances; pesticide content; GMO content; convenience of packaging; tightness of packing; packing material; the volume of the container; color saturation of the label; appearance of packaging; the content of the promotional text on the label.
	Products components	Walnut oil; box; bottle; jar; sampler; label; leaflet; web-site; information support; consultation; delivering; loyalty program.
	Production process	Cold press; drying the kernel; heating; defending; filtration; mixing; packing.
	Production	Sanitary control; Fire Security; logistics; management of production personnel; quality control; accuracy control; special production equipment; special equipment for performing auxiliary operations.
Ways to constraints overcome	Certification and standardization according to international standards. Research of consumer needs. Study of expert opinions of mediators. Improvement of technology and expansion of technical base. Improving technology and introducing new technologies. Industrial design development. Search for partners. Concluding franchise agreements.	

Source: developed by authors.

The lack of equipment and implemented technologies for the processing of walnuts into foodstuff contributes to the private sector massive walnut implementation to the procurement structures. To overcome this constraint, the given enterprise had developed special equipment and technology (Table 2). The study of consumer demand in the markets of Europe and Asia

showed the expediency of products manufacturing technology differentiating, which is carried out on the basis of cooperation organization with contractors both in Ukraine and abroad, and allows achieving conformity of products characteristics to quality standards in selected market segments.

Table 2

Equipment assortment for the production of Walnuts food products

№	Name and conditions of equipment production	Technology code	
Own production			
1	Mini press for household use	Technology 1-OF (oil-meal-flour)	
2	Manual press for micro enterprise		
3	Press with a hydraulic drive for small-scale production. Model D.		
4	Press with a hydraulic drive for small-scale production. Model S.		
National partnership production			
5	Automated press for the industrial production of walnut oil. 4 kW.	Technology 1-OS (oil-swirling meal)	
International partner production			
6	KK8 automatic industrial (universal) 1 kW		
7	KK 20 F automatic industrial (universal) 2-3 kW		
8	KK 40 F automatic industrial (universal) 5 kW		
9	KK 100 F automatic industrial (universal) 7.5 kW		

Source: developed by authors.

The feedback on the results of the advertising campaign made it possible to urge about the mass production of developed equipment and the formation of sales channels to ensure the mass production of walnut goods.

This equipment has the potential of mass appliance both in enterprises and for consumer purposes, which reduces the volume of exported raw materials, increases value added in the value chain channel and leads to the development of the walnut raw material base in Ukraine.

Today, as a result of market research, differentiation and diversification, the product assortment of the given enterprise consists of two groups: production equipment and food products. The range of food products represents 9 varieties of products and contains up to 30 assortment items. Thus, a production and trading enterprise ensures the assortment harmonization through the organization of two technologically independent production plants. As a result, the given enterprise offers 15 types of products and more than 30 assortment positions only by types of main products. Taking into account auxiliary materials and all elements of an industrial design, the nomenclature can contain several hundred titles in different quality and price categories.

Conclusions. To improve the competitiveness of domestic food industry enterprises, it is necessary to work towards ensuring products quality at the national level. On the other hand, the highest management of each separate enterprise must realize that the only way to establish, maintain and develop its competitive capabilities is to innovate, to differentiate technological solutions and to ensure outputs of high quality in accordance with the needs of target segments and niches for the achievement of the best business experience goals.

The obtained results of the partners' activity allow raising the question of a new oil and fat industry sub-

sector organization with its own environment in order to ensure a complete cycle of reproduction in the production of walnut food products in Ukraine.

The new principles of food industry management transition based on the competitive innovations creation methodology will ensure production expansion and increase competitive products production, which in turn will provide food security, reduce unemployment and increase Ukraine's competitiveness on the world market as a whole.

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ЗНАЧЕНИЕ ДЕЙСТВЕННОЙ УЧЕТНО-АНАЛИТИЧЕСКОЙ СИСТЕМЫ НА СОВРЕМЕННОМ ЭТАПЕ РАЗВИТИЯ АГРАРНЫХ ОРГАНИЗАЦИЙ

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THE IMPORTANCE OF AN EFFECTIVE ACCOUNTING AND ANALYTICAL SYSTEM AT THE PRESENT STAGE OF DEVELOPMENT OF AGRICULTURAL ORGANIZATIONS

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Аннотация

В статье рассмотрена роль бухгалтерской управленческой отчетности и аналитические особенности финансового состояния аграрных организаций. Обоснована значимость действенной учетно-аналитической системы, учитывающей специфику деятельности аграрного бизнеса, способствующей принятию эффективных управленческих решений в условиях неопределенности.

Abstract

The article considers the role of accounting management reporting and analytical features of the financial condition of agricultural organizations. The article substantiates the importance of an effective accounting and analytical system that takes into account the specifics of agricultural business, which contributes to the adoption of effective management decisions in conditions of uncertainty.

Ключевые слова: учётно-аналитическая система, внутренний бухгалтерский управленческий учет, внутренняя бухгалтерская управленческая отчетность, бухгалтерская отчетность, агробизнес.

Keywords: accounting and analytical system, internal accounting management accounting, internal accounting management reporting, accounting reporting, agribusiness.

В современных условиях организации аграрного сектора экономики испытывают значительные сложности в условиях непрерывно изменяющейся рыночной среды. Одной из проблем в аграрной

сфере является внедрение и развитие управленческого учета и анализа. Развитие системы управления на базе использования соответствующей информации управленческого учета становится более

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