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CONTENT

ECONOMIC SCIENCES

Mamonov K., Grytskov E., Velichko V.

DETERMINING THE FACTORS OF FORMATION AND
USE OF CORPORATE SOCIAL RESPONSIBILITY OF
CONSTRUCTION COMPANIES..... 3

Baldynyuk V., Tomashuk I.

USE OF LAND RESOURCE POTENTIAL OF RURAL
TERRITORIES OF UKRAINE IN THE CONDITIONS OF
TRANSFORMATION CHANGES..... 6

Tomchuk O.

SALES COST ANALYSIS AS A DIRECTION OF EFFICIENCY
EVALUATION SALES ACTIVITIES AND ITS
IMPROVEMENT17

Fushtei L.

THE WORLD MEAT MARKET
AND UKRAINE'S PLACE IN IT30

JURIDICAL SCIENCES

Sukiasyan V.

SECURITY OF CRIMINAL INVESTIGATION IN ECHR
PRACTICE.....39

Davydovych K.

CERTAIN LEGAL ASPECTS OF REGULATION OF
NATURAL PLANT RESOURCES REPRODUCTION42

Kostanyan G., Kazanchian L.

GENERAL CHARACTERISTICS OF LEGISLATION
PROCESS IN THE REPUBLIC OF ARMENIA.....46

Peliukh O.

PROBLEMS OF LEGAL REGULATION OF TEMPORARY
RESTRICTION OF CONSTITUTIONAL HUMAN RIGHTS
AND FREEDOMS IN THE PROCESS OF
COUNTERINTELLIGENCE.....50

Polunina L.,

QUESTIONS OF METHODS OF INVESTIGATION OF
CRIMINAL OFFENSES IN THE FIELD OF ILLEGAL USE OF
COMMERCIAL OR BANKING SECRET55

Palij L.

SUBJECTS OF ADMINISTRATIVE ACTIVITY REGARDING
ENSURING OF CUSTOMS SECURITY AND THEIR
COMPETENCE IN THE CONTEXT OF NATIONAL
SECURITY GUARANTEE57

Homutjans'kyj V.

THE ESSENCE OF ADMINISTRATIVE AND LEGAL
COUNTERFEITING OF VIOLATIONS OF CUSTOMS
RULES: CERTAIN SCIENTIFIC APPROACHES TO
DISCLOSURE62

USE OF LAND RESOURCE POTENTIAL OF RURAL TERRITORIES OF UKRAINE IN THE CONDITIONS OF TRANSFORMATION CHANGES

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Abstract

The current needs in the regulation of land relations, which are due to a qualitatively new approach to the development of land use potential, land use, ownership and disposal, and the conditions under which the free land market in Ukraine should be formed. The concept of transformation is considered, which means the process of replacing the features of one economic order with similar features of another order, resulting in the transformation of the economic system as a whole. The main problems of land management in rural areas of Ukraine, which provide for the revival of rural areas by optimizing their territorial organization, creating conditions for balanced use of nature and protection of natural resources, improving social conditions and living infrastructure of rural residents, improving the demographic situation in rural areas.

It is emphasized that to date in Ukraine there is no classification of land according to suitability on the basis of taking into account (balancing) environmental opportunities and economic feasibility. It is indicated that the priority in the implementation of land policy is the development of the necessary land management and urban planning documentation, land inventory, topographic and geodetic works, land valuation, land management schemes and feasibility study of land use and protection of administrative-territorial entities, development of working projects reclamation of disturbed lands, protection of lands from erosion, flooding and other dangerous geological processes. The components of the formation of information and analytical support for monitoring the use of land and resource potential of the united territorial communities of Ukraine are proposed.

Keywords: transformation processes, moratorium, land cadastre, land resource potential, land management, management system, rural territories, decentralization, united territorial communities.

Formulation of the problem. Transformational changes of the Ukrainian economy, the purpose of which is to form a model of a modern competitive economic system, put forward one of the key conditions for sustainable development of social production - ensuring the highest level of production and distribution efficiency of resource use. This problem is especially relevant for the field of agricultural production, because here part of the resources are both a means and an object of labor.

The process of qualitative changes in the agricultural sector of the national economy, in particular in terms of land reform and decentralization reform, has logically reached the stage of institutionalization of the Ukrainian peasantry. This situation is deprived of the discriminatory role of agricultural production and becomes a relatively autonomous and self-sufficient social group. In addition, the area of his compact residence is designed as a rural area.

The latter have land resource potential, which under appropriate conditions can be used equally effectively in both agricultural and non-agricultural spheres of production. At the same time, the need to move to the principles of sustainable development, allows us to consider the natural resources of rural areas as a value in itself. All this requires the development of new approaches to the formation and development of land and resource potential of rural areas, which would take into account socio-economic, administrative, ideological and other changes and regional features in the context of transformational change.

Analysis of recent research and publications.

Significant contribution to the development of the theory and methodology of formation and livelihood of rural areas, full and most balanced use of their resource potential, the formation of full-fledged institutions of the agricultural sector of the economy made such well-known domestic scientists as: Kaletnik G.M., Goncharuk I.V., Dankevich V.E., Dovgal O.V., Kovalchuk I.P., Khintsinskaya K.O., Nakonechna K.V., Presich P. and others. However, despite the significant scientific achievements in ensuring the formation and effective use of land and resource potential of rural areas of Ukraine, many problems on this topic still need theoretical, methodological and practical solutions.

Selection of previously unsolved parts of the overall problem. Transformation processes in rural areas of Ukraine are due to a wide range of factors - deteriorating demographic, social, environmental and economic situation, inefficient implementation of agrarian and land reforms. They affect the quality of life in rural areas, lead to new (not typical of previous periods) problems in land use. Today, the attention of economists and practitioners to the regional aspect of transformations in the agricultural sector is growing. Growing demands for regional development are a characteristic feature of agrarian reforms in many countries. Strengthening the link between agricultural production and rural development in terms of land use potential is an important component of the European model, which focuses on Eastern European countries that have prospects for integration into the European Union. At the

same time, these issues are still insufficiently studied and require further research.

The purpose of the work. The aim of the article is to study the problematic issues of land use potential in Ukraine and assess the severity of problems caused by the development of transformation processes in land use, the occurrence of which is associated with insufficient socio-economic development of rural areas, irrational use of land resources.

Presentation of the main research material. At the present stage of reforming land relations there are acute problems of ensuring the conservation of land resources and the rational use of land resources. The issue of preservation, rational use and expanded reproduction of land resources as a basis for sustainable development of rural areas of Ukraine has become especially acute [6; 11]. This primarily concerns the use of land resources. Discussions on the scientific substantiation of sustainable development of rural areas, rational use of land resources are becoming increasingly important.

Transformation processes taking place in the field of land use are often unpredictable, voluntaristic in nature and lead to the fact that every year the quality of land resources does not improve and acquires signs of crisis. Along with the deterioration of the use of land resources, the situation in the Ukrainian countryside is deteriorating.

The concept of transformation (Latin transformatio) translates as transformation, reincarnation, change of form, shape, properties. From the standpoint of influencing changes in the structure of the economy, transformation is the process of replacing the features of one economic order with similar features of another order, resulting in the transformation of the economic system as a whole. Transformation, as a pattern of development of economic systems, is associated with such a form of their reincarnation as evolution (Latin evolutio - deployment) - the process of change, progress; one of the forms of movement, development in nature and society. It means continuous, gradual quantitative changes, in contrast to the revolutionary - radical, qualitative changes [6, 12]. In addition, evolution is a necessary form, an objective tool through which the changes that are already manifested in the transformation processes accumulate.

In this context, modern needs in the regulation of land relations are due to a qualitatively new approach to the development of land use potential, land use, ownership and disposal and the conditions under which the free land market in Ukraine should be formed [1]. Therefore, among the current fundamental problems of land use potential and land management of rural areas, it is important to study a number of components listed in Table 1.

Table 1

The main problems of land management in rural areas of Ukraine

<i>Characteristic</i>				
<i>I - development of scientific-methodological and methodical bases of standardization of procedures of land management of rural territories, consolidation of agricultural lands taking into account the European and world experience;</i>	<i>II - ensuring the protection of the rights and legitimate interests of owners of agricultural land in the process of land consolidation;</i>	<i>III - increasing the efficiency of state management of land and resource potential of territories;</i>	<i>IV - improvement of agro-technological conditions for the production of agricultural and livestock products in rural areas;</i>	<i>V - revival of rural areas by optimizing their territorial organization, creating conditions for balanced use of nature and ensuring the protection of natural resources, improving social conditions and living infrastructure of rural residents, improving the demographic situation in rural areas.</i>

Source: formed based on the results of the study

Taking into account these aspects, solving the current problems of rural land management at the current stage of reforming the country requires the development of conceptual foundations and technologies for modeling and forecasting the parameters of land use potential and land use. With their help it will be possible to assess the state of land resource potential, including the intensity of development of degradation processes in them [4; 6]. Also to substantiate the system of protection measures on agricultural lands, which will ensure the land management of rural areas, adapted to market conditions and modern transformation processes.

Article 13 of the Constitution of Ukraine of 28.06.1996 № 254k / 96-VR clearly defines that land,

as well as other natural resources located within the territory of Ukraine, are objects of property rights of the Ukrainian people. In this case, every citizen has the right to use the natural objects of property of the people in accordance with the law.

Currently, land reform affects the main wealth of mankind - the land, it affects the interests of almost all citizens. Therefore, at all historical stages, it acted as an economic lever capable of forcing the economic mechanisms of development of productive forces to work effectively.

Today the total land area in Ukraine is 60.4 million hectares. Of these, 70% - 42.4 million hectares - of agricultural land, of which more than 32 million hectares are cultivated annually. For comparison, in Poland, agricultural production involves half the area - 14 million

hectares, in Germany - 12 million hectares, in Romania - 9 million hectares. The amount of chernozem in Ukraine is the largest in the world and is 28 million hectares [7].

Table 2 provides information on the use of land resources of Ukraine in 2020.

Table 2

Indicators of land use potential of Ukraine in 2020

	<i>Indicator</i>	<i>Indicators of Ukraine</i>	<i>Compared to Europe</i>
1	Total area	60.3 million hectares	6% of the total area of Europe
2	Total area of agricultural land	41.4 million hectares	19% of the total area of Europe
3	The total area of arable land in Ukraine	32.7 million hectares	27% of the total area of Europe
4	The level of land ruin	54%	35% in Europe
5	Number of lands per 1 person	0,90 ra	0.44 hectares in Europe

Source: [3]

Creating an efficient market for agricultural land in Ukraine remains a matter of strategic importance, the implementation of which depends on the dynamics of socio-economic development of the agro-industrial

complex, land relations, and the national economy as a whole [2].

Figure 1 shows the ownership structure of agricultural land in Ukraine in 2020.

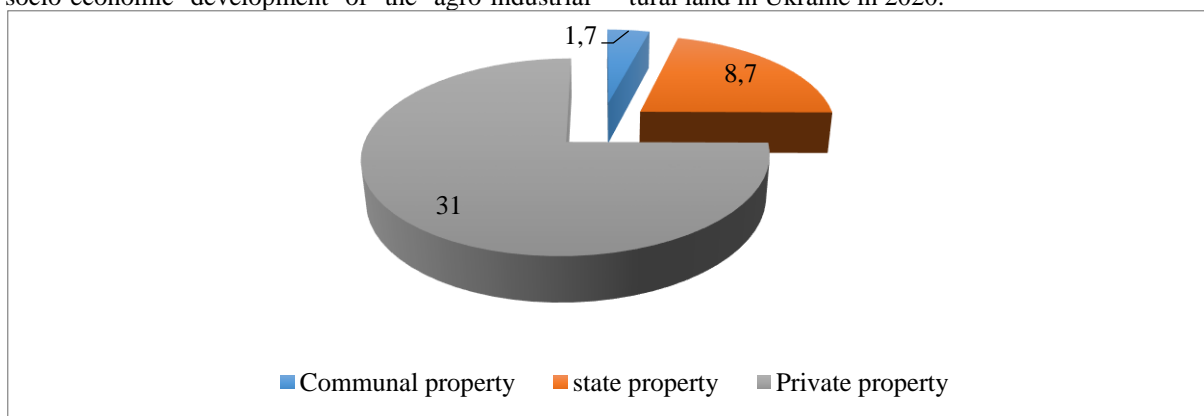


Fig. 1. Ownership structure of agricultural lands in Ukraine in 2020, million hectares

Source: [3]

Ukraine has significant land potential, which is 5.7% of Europe's territory. Of the 60.3 million hectares, almost 70% are agricultural lands with high fertility. In Ukraine, more than 92% of the territory is involved for economic use. The level of plowing of the territory is extremely high and is over 54% (in developed European countries - does not exceed 35%). The actual forest cover of the territory of Ukraine is only 16%, which is not enough to ensure ecological balance (the average

of European countries is 25-30%). Excessive plowing of lands (over 54% of the land fund of Ukraine), including on the slopes, led to a violation of the ecologically balanced ratio of agricultural lands, forests and reservoirs, which negatively affected the sustainability of agricultural landscapes and caused significant man-made load on the ecological sphere [9; 11].

Figure 2 shows the structure of agricultural land in Ukraine in 2020.

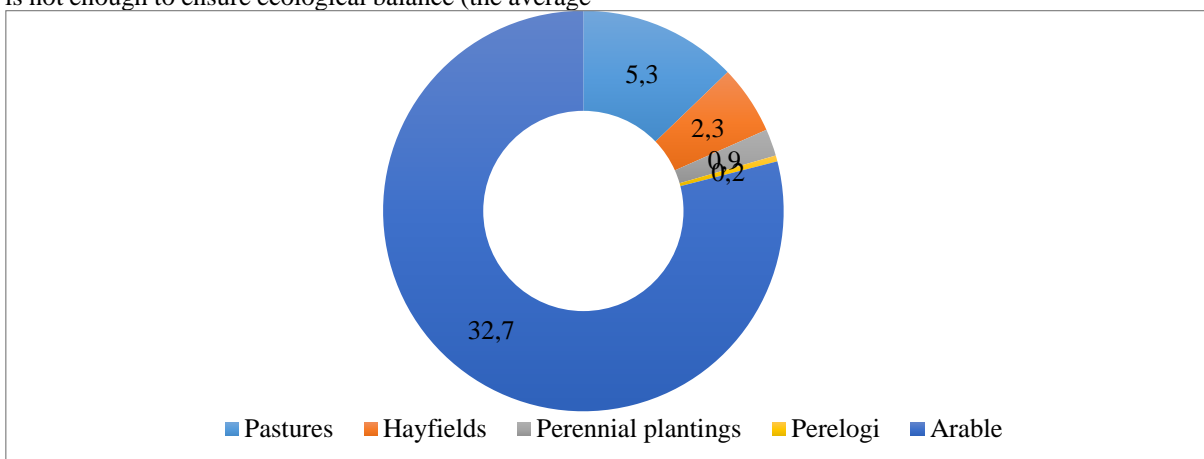


Fig. 2. The structure of agricultural land in Ukraine in 2020, million hectares

Source: [3]

The land resource of the national economy in the form of agricultural land is the most important resource for most countries. Related to this is the fact that the conceptual principles of state land policy are laid down in the policy documents of government institutions and further developed through legislation, procedural codes and other provisions governing the work of national government agencies that administer land relations. It seems that the main condition of a rational land policy

is that such a policy should offer a practical and consistent set of rules, institutions and tools that are considered fair, legitimate and appropriate for different stakeholders [8; 11]. Given Ukraine's approach to EU rules and procedures, this becomes especially important. In fact, the provisions of the Association Agreement with the European Union determine the direction of transformation of national land policy. Figure 3 shows the structure of agricultural land use in Ukraine in 2020.

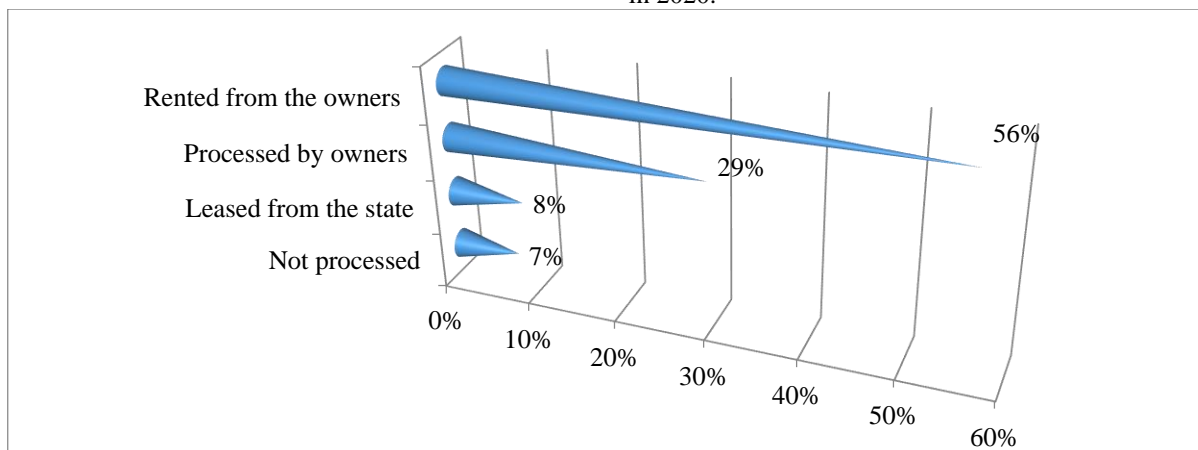


Fig. 3. The structure of agricultural land use in Ukraine in 2020, %

Source: [3]

Such potential can be considered as a strong competitive advantage of Ukraine, but its practical implementation requires the introduction of an effective model of land relations, adequate to today's harsh conditions of international competition.

Limited land resources are a major factor influencing land prices and capital expenditures. Rents for agricultural land in the world are high, in particular in Germany, the Netherlands and Denmark it is more than 200 euros per 1 hectare of arable land, in the US - up to 10 percent of the market value, or 350-400 US dollars

per 1 hectare; in Canada 40-45% of the grown crop is spent on rent, in France - up to 1/3 of the harvest [2; 9].

The average rent for state-owned agricultural land leased on a competitive basis in 2016 was 9% of the regulatory monetary assessment, and in the first half of 2017 - 13% of the regulatory monetary assessment. In some cases, the amount of rent according to the results of the auction was 32% of the normative monetary value [9; 10].

In fig. 4 shows the amount of rent per 1 hectare of land shares (shares) in Ukraine in 2019.

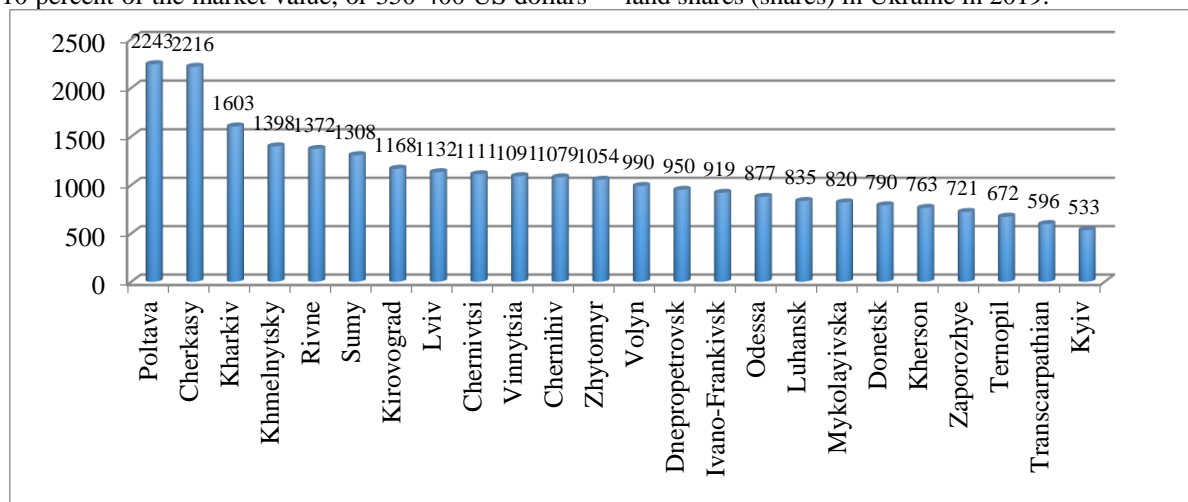


Fig. 4. The average amount of rent per 1 hectare of land shares (shares) in Ukraine in 2019, UAH

Source: [9]

Today, almost 1.4 million hectares of land are not used. About 1 million people do not cultivate or lease land. As a result, land shares (shares) with a total area of 4.8 million hectares, or about 12% of the total area of agricultural land are not used [3; 9].

Given the limited material resources of the owners of land shares (units), as well as the impossibility of selling them almost the only way of existence of smallholders in the countryside is the transfer of land for rent.

This situation is used by tenants, determining the conditions and understated cost of rent (the average amount of rent per year is 1093 hryvnia per 1 hectare) [9].

In the context of the global economy and the growing integration of Ukraine into world economic processes, it is the agro-industrial complex that can be at the forefront of the development of the Ukrainian economy [7].

Figure 5 shows the size of sown areas of crops in Ukraine in 2020.

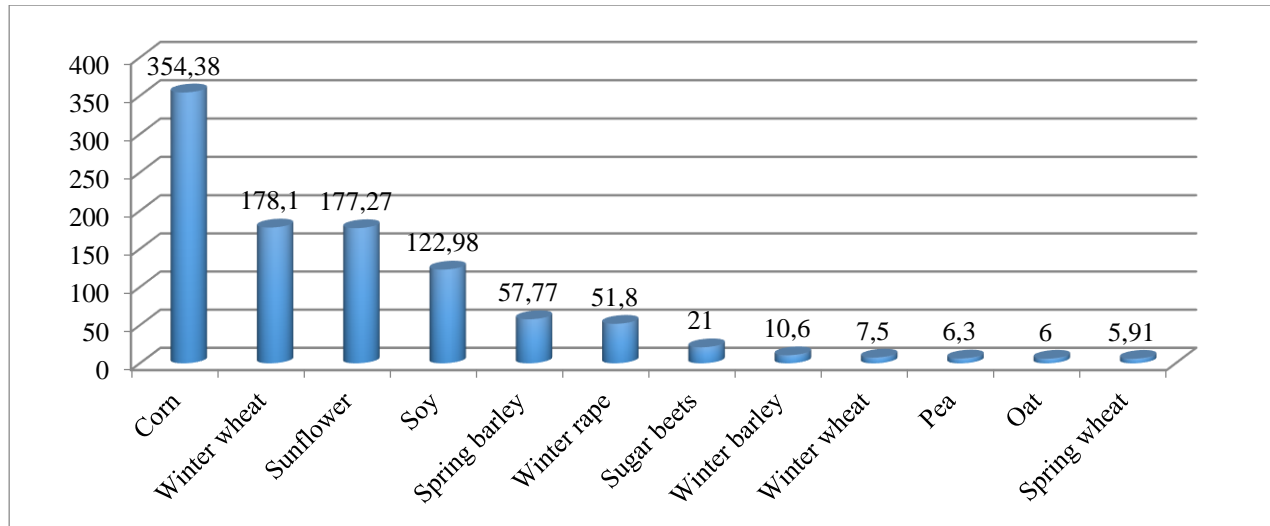


Fig. 5. Sown areas of agricultural crops in Ukraine in 2020, thousand hectares

Source: [3]

In Ukraine, the system of land resource management has changed significantly. It provides for payment of land tenure and land use in the form of land tax and rent, strengthening state control over land use and protection through the introduction of land monitoring and

changes in the state land cadastre, the procedure for resolving land disputes.

Figure 6 shows the structure of landowners in Ukraine in 2020.

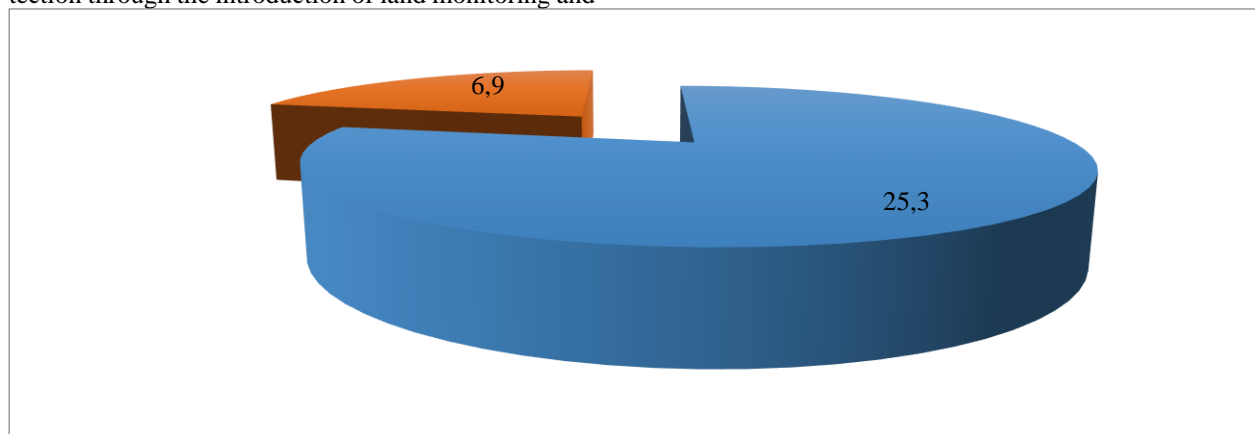


Fig. 6. The structure of land owners in Ukraine in 2020, million people

Source: [3]

The current state of use of land resources of the country is characterized by low economic efficiency, despite the fact that Ukraine has one of the largest fertile lands, compared to other countries [8]. However,

the Ukrainian model of land transformation in the countryside took into account the principle of social justice, not economic efficiency.

Figure 7 shows the structure of state lands of Ukraine in 2020.

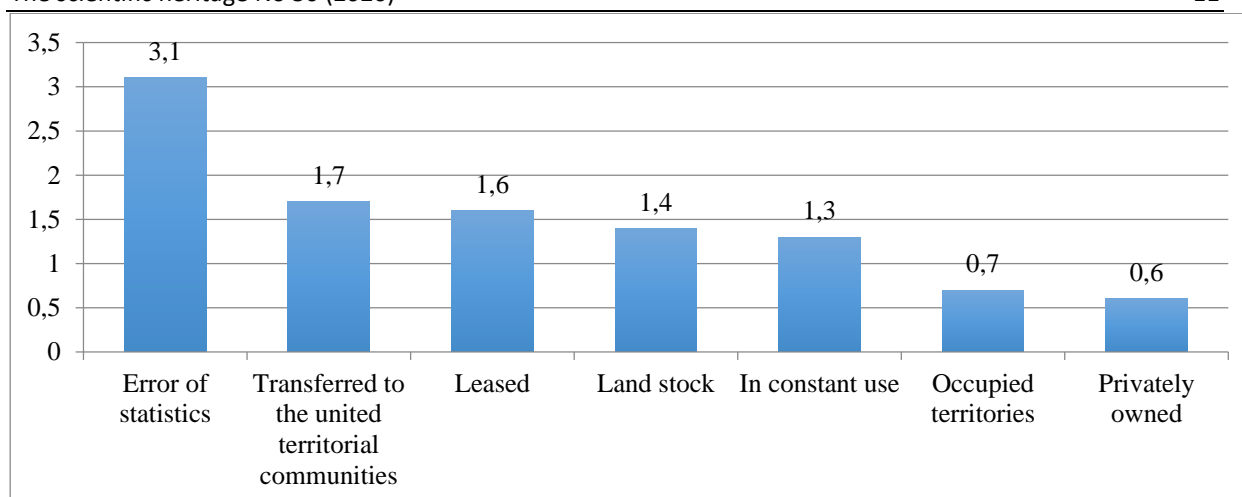


Fig. 7. The structure of state lands of Ukraine in 2020, million hectares

Source: [3]

The unsatisfactory condition of land resources in relation to their environmental and economic indicators indicates the need to optimize land use and improve the efficiency of land use potential. It is necessary to carry out appropriate zoning of the land fund of the country, as each set of natural and economic conditions requires justification and implementation of optimization measures [5; 6]. To date, land is not classified according to suitability on the basis of taking into account (balancing) environmental opportunities and economic feasibility.

One of the main directions of regional transformations of the agricultural sector of the country should be the optimization of their sectoral, functional and territorial structures. For their formation it is necessary to improve the development of means of production for the food and processing industry, agriculture, infrastructure units [6; 8]. An important measure is the development of regional scientific and technical development programs that will ensure programming, organization of management and operation (Table 3).

Table 3

The main directions of state policy in the field of land relations regulation

	<i>Characteristic</i>
I	Ensuring further development of land ownership relations;
II	improvement of land relations in agricultural production;
III	further reform of land relations in cities and other settlements;
IV	land market development;
V	development of land collateral lending, including mortgage lending;
VI	improving the procedure for collecting land fees;
VII	improving land monitoring, the procedure for maintaining the state land cadastre and land valuation;
VIII	land management support for land reform;
IX	improving the efficiency of state management of land resources;
X	improving the organization of control over land use and protection;
XI	improving the regulatory and methodological framework for the development of land relations.

Source: formed based on the results of the study

Today in countries with different socio-political structures there is a different level of centralization and decentralization of land management, powers to regulate land use are exercised by representative bodies of territorial communities and such specialized institutions as the Slovak Land Fund (Slovakia), Agricultural Real Estate Agency (Poland), National Land Service (Lithuania), State Land Service (Latvia), Land Consolidation Department (Denmark) [9].

There are different organizational and legal forms of land use and forms of ownership of land resources. The results of the analysis of the legislation of a number of countries allow us to state that in almost each of them

there are different restrictions. Restrictions on land size are typical of countries with economies in transition and countries with limited land resources. Typically, such restrictions are set at the municipal or regional level, in particular:

Hungary - not more than 300 hectares (for individuals and legal entities);

Romania - not more than 200 hectares (for individuals and legal entities);

Denmark - no more than 30 hectares (for persons with professional education and farming experience) (Table 4) [1; 9].

Comparative characteristics of the state of land use in European countries and Ukraine

<i>Characteristic</i>	<i>Ukraine</i>	<i>European countries</i>	<i>Countries of the European Union</i>
Land area, million hectares	60,4	1015,6	437,4
Area of chernozems, million hectares	28	84	18
Area of agricultural land, million hectares	42,7	474,8	177,7
Area of arable land, million hectares	32,5	277,8	115,7
Share of leased agricultural lands,%	97	62	53
Area of agricultural land certified as organic, million hectares	0,3	11,6	5,3
Area of irrigated land, million hectares	0,5	20,8	11,1
Investment price, thousand US dollars per 1 hectare	1	4	5,5
Grain exports, million tons	34,8	130	38,5
Area of agricultural land per capita, hectares per capita	0,7	0,6	0,4
Price per 1 hectare of agricultural land, thousand US dollars		3,7	7,2

Source: [9]

The basic principles of the European Union's land ownership policy, including for agricultural purposes, are the right to free movement of capital, the opening and running of private businesses and non-discrimination. In most member states of the European Union there are no legal restrictions on the ownership of agricultural land (any natural or legal person can legally acquire and own agricultural land) [6; 9]. Legal re-

strictions on agricultural land ownership limit the number of potential buyers and competition from the market for the sale of agricultural land.

Determining the main directions of transformations of the agricultural sector of the country in terms of land use potential and its regional units is based on socio-economic and scientific-practical developments that require the introduction of a number of measures (Fig. 8).

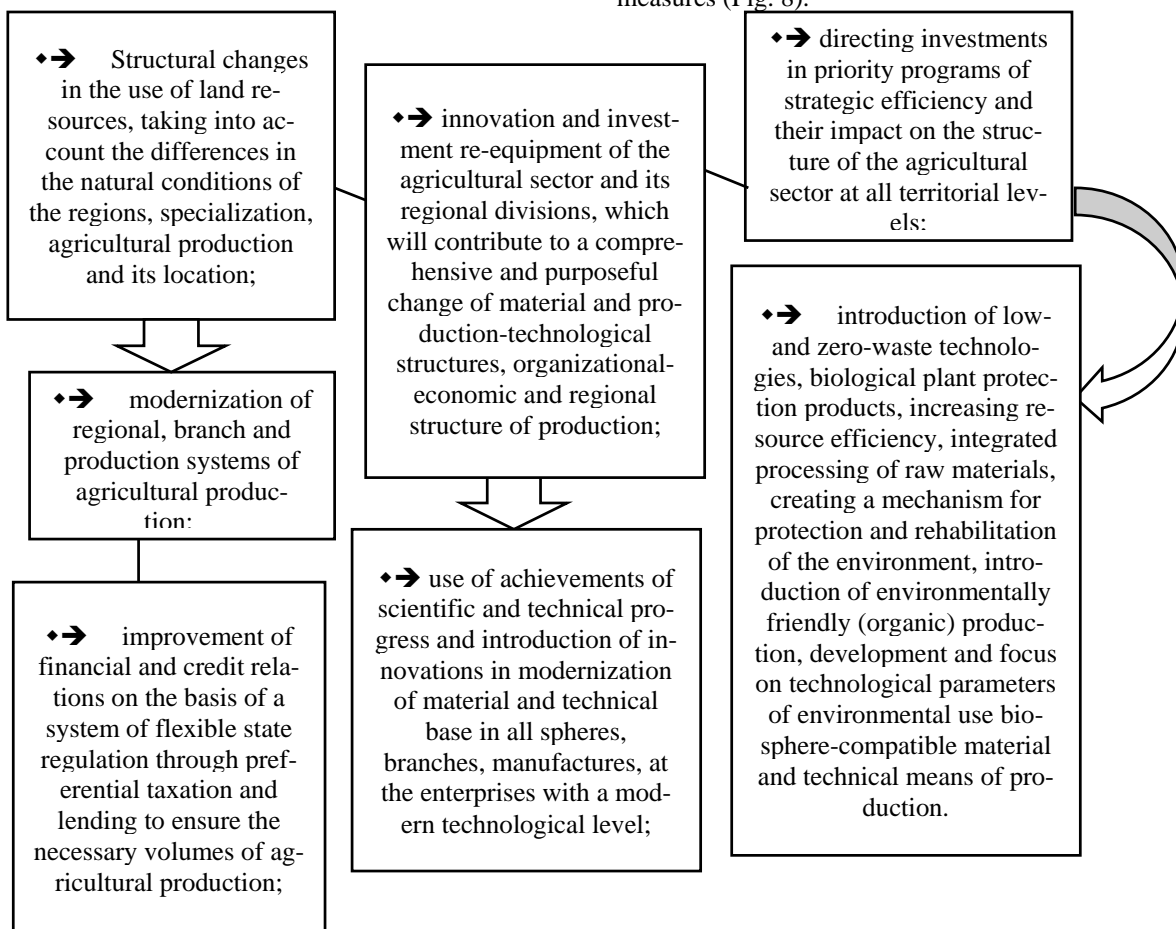


Fig. 8. The main directions of transformations of the agricultural sector in Ukraine

Source: [6]

There are also problems in land relations, the reform of which began in 1991 and is not complete. The main goal of land reform has not been achieved - the transfer of land to an efficient owner and the introduction of an ecological and economic model of management. The process of privatization of collective agricultural enterprises with the transfer of agricultural land to private ownership was not entirely socially just.

The lack of ecological and economic justification for the redistribution of land resources led to the fragmentation of agricultural fields, as a result of which 6.9 million citizens (46.4% of the rural population) acquired the right to land share, and 27 million hectares of agricultural land were transferred to private ownership, and, as a consequence, inefficient use of a significant number of distributed land plots [5; 9].

In fig. 9 provides information on the average size of land share (share) in Ukraine.

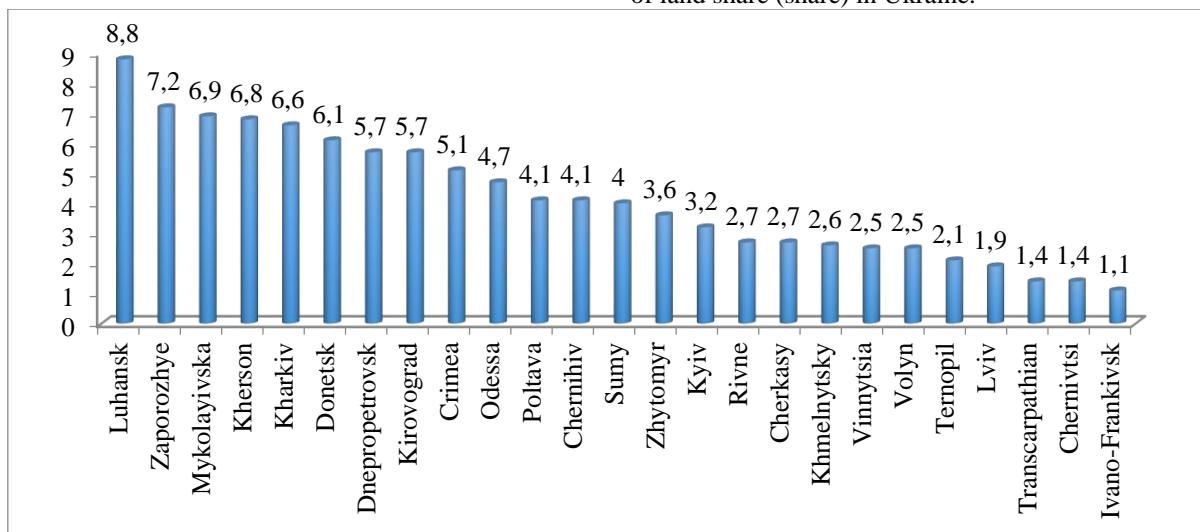


Fig. 9. The average size of the land share (share) in Ukraine, hectares

Source: [9]

In the absence of free circulation of agricultural land, no land consolidation measures are currently carried out, and urbanization processes lead to further fragmentation of land plots and unjustified change of their purpose [9; 10].

Ukraine, which has the world's best natural and favorable climatic conditions for agricultural production, due to technological backwardness and irrational organization of agricultural production today can not provide its population with quality and affordable food products. In the domestic market, domestic products are being pushed out for import due to their better quality and higher competitiveness, achieved through the use of more advanced technologies than in Ukraine [11; 13]. The practice of foreign partner countries shows that when taking land plots into commodity-money circulation, legislative and economic support of this process, monitoring of land management is required, which requires considerable control by the state.

The task of state policy in the field of rural development and efficient use of land resources is to find such forms of land relations that would, limiting socially harmful "appropriation" efforts, maintain and develop incentives to invest in the production of maximum efforts inherent in nature private property.

In this context, attention should be paid to the value of land. The greatest influence on the formation of the value of land has its location and the type of its permitted use established by law. Monetary valuation of land is an economic mechanism of land relations, land privatization, land mortgage lending, taxation and

the formation of the land market [8; 13]. Thus, the relevance of monetary valuation of land has been growing recently, and the scope is expanding.

Monetary valuation of land is a component of the state land cadastre. The Land Code establishes two types of monetary valuation of land in Ukraine - regulatory and expert. Normative monetary valuation of different categories of land is used mainly for tax purposes [13].

The analysis of normative documents shows that at present there is no full-fledged approved methodology for taking into account the technogenic component in the cadastral assessment of transport infrastructure lands.

A comprehensive assessment of man-made impact will provide more accurate information, as well as contribute to the formation of organizational and economic mechanisms for the rational use of land and resource potential of rural areas of Ukraine [13].

Land reform is an integral part of the economic reform being carried out in Ukraine in connection with the transition of the national economy to market relations - decentralization of power, which also involves improving the efficiency of land use potential of rural areas of Ukraine.

The process of decentralization of power, which began in Ukraine in 2014, led to the creation in 2015 of united territorial communities. Thus, for the development of united territorial communities, one of the important factors is the effective management of land and resource potential of rural areas in the united territorial communities.

Today, in the process of creating united territorial communities, a significant number of problems in the management of land resources have been identified,

which do not allow for the effective use and management of lands of new territorial formations. Currently, there are a number of problems of united territorial communities in the field of land relations (Table 5).

Table 5

The main problems of the united territorial communities in the field of land relations

	<i>Characteristic</i>
I	<input type="checkbox"/> <input type="checkbox"/> Uncertainty of the boundaries of the territories of the united territorial communities;
II	<input type="checkbox"/> <input type="checkbox"/> underreceipt of revenues to the local budget from land fees;
III	<input type="checkbox"/> <input type="checkbox"/> inability to plan activities due to lack of information on land resources;
IV	<input type="checkbox"/> <input type="checkbox"/> care of reclamation systems is not carried out, they are not kept in
V	<input type="checkbox"/> <input type="checkbox"/> proper condition;
VI	<input type="checkbox"/> <input type="checkbox"/> land pollution;
VII	<input type="checkbox"/> <input type="checkbox"/> proposals for attracting investors and doing business are absent in the united territorial communities;
VIII	<input type="checkbox"/> <input type="checkbox"/> reservation of territories promising for the development of united territorial communities is not carried out;
IX	<input type="checkbox"/> <input type="checkbox"/> illegal use of ownerless forests.

Source: [13]

Land reform is associated with changes in the systems that have developed over many decades of land relations. Land reform is focused on creating the conditions for equal and successful development of all forms of ownership and use of land, fair and reasonable distribution in order to transition to economic methods of land management [2; 11], greening of land tenure and land use and improving the efficiency of land use potential.

The results of experimental research indicate that land reform is a set of legal, economic, technical and organizational measures, the implementation of which ensures the improvement of land relations, the transition to a new land system, which corresponds to the nature of regulated, socially oriented market economy.

A set of state measures for the redistribution of land between sectors of the economy, as well as between individual land users is an inter-farm land management. Inter-farm land management takes place in all sectors of the economy, affects several land uses and is a precursor to in-farm land management. An important task of inter-farm land management is the organization of more complete, rational and efficient use of land resources and its protection through appropriate actions, as a result of which the main purpose of the land is established [12; 13], providing all sectors of the economy and individual land users with the land they need and their location on the territory.

Internal land management is reduced to the creation of organizational and territorial conditions for the rational use and protection of land and resource potential of individual land uses and land tenure [13].

In this context, the most important aspect of the reproduction and development of land resources of rural areas is the preservation and rational use of agricultural and non-agricultural lands. In the United States, Canada, Japan, China, and most developed countries of the European Union, the role of the state in land administration has been growing in recent decades. All types of land management documentation are mostly developed with the participation and under the control of

state and local authorities, taking into account the public interest. On the basis of the developed and approved documentation the planning of land use, zoning of the territory is carried out [2; 10], state regulation of land relations through economic, legal and organizational measures at the state, regional, local levels and at the level of land tenure or land use.

To ensure sustainable land use and efficient use of land and resource potential of rural areas, relevant, objective, complete and reliable information about human activities within the space under development. With the beginning of the information revolution, the land cadastre is considered a multi-purpose cadastre. Today, it not only provides the necessary data to the fiscal system, but is also necessary for decision-making on spatial planning and land management.

Modern land legislation should not only consolidate the inviolability of the right of private ownership of land, but also offer such forms of its development that will be perceived by society and ensure equal opportunities for its broad development.

The Land Code of Ukraine of October 25, 2001 provided for the completion of privatization and privatization of agricultural land and small homesteads and other allotments, which were practically in the possession and use of citizens, without obstacles formed the only material basis of land turnover. The task was to form the primary market of non-agricultural lands [4; 6], to create a material basis for the implementation of local self-government through the formation of an appropriate fund of communal lands.

At the same time, the issue of lifting the moratorium on land sales in Ukraine was studied. According to World Bank experts, the opening of the land market in Ukraine while improving the targeting of subsidies, the implementation of measures to improve productivity and transparency of the agricultural sector - all this may contribute to additional growth of gross domestic product by more than 2% in the coming years.

A moratorium on the sale of agricultural land has been in place in Ukraine since 2001. Ukraine, one of the largest exporters of agricultural products in the

world, remained one of the last countries in Europe where there is no market for the sale of agricultural land. On March 31, 2020, the Verkhovna Rada of Ukraine adopted amendments to the Land Code and other regulations [3; 13], which lift the moratorium on the sale of agricultural land and make the land market possible.

According to this law, from July 1, 2021, only citizens of Ukraine as individuals will have the right to buy land (agricultural). But one Ukrainian has the right to own no more than a hundred hectares at a time. From January 1, 2024, both ordinary Ukrainians and legal entities will have the right to buy agricultural land. But provided that among their ultimate owners are only citizens of Ukraine, Ukrainian territorial communities or the state. The amount of land that one person can own is also increasing: up to 10,000 hectares. The norm of 100 hectares in one hand (at the first stage of the reform) and state aid to small and medium-sized farmers to buy land are steps aimed at promoting small-scale agricultural producers. But farmers themselves assess the current version of the land market ambiguous [5; 6]. The International Monetary Fund, and with it other international donors, assess the land market in Ukraine as a powerful stimulus for economic development.

As a result of the transformation processes taking place in land use and land structure during the years of

Ukraine's independence, the nature of the use of land and resource potential of rural areas has changed significantly.

The Law of Ukraine "On Land Protection" of June 19, 2003 reflects the basic principles of rational use and protection of land. It states that landowners and land users, subjects of land rights are obliged to effectively use environmental production technologies, increase land fertility [5; 11], to prevent deterioration of the ecological situation on the territory as a result of production and economic activities.

Priority in the implementation of land policy is the development of the necessary land management and urban planning documentation, land inventory, topographic and geodetic works. Also assessments of lands, drawing up schemes of land management and technical and economic substantiation of use and protection of lands of administrative-territorial formations. Also the development of working land management projects for the reclamation of disturbed lands, protection of lands from erosion [5], flooding and other dangerous geological processes.

The results of the analysis allowed to propose measures to improve the efficiency of land use potential of rural areas of Ukraine and the formation of information support for geo-ecological monitoring of land use in Ukraine (Table 6).

Table 6

The main directions of formation of information support of geoecological monitoring of land use

<i>Characteristics of areas</i>	
1	Analysis of the ecological condition and level and features of land use.
2	Definition and characterization of geoecological factors, which include ecological factors of land use in the region.
3	Construction of a multilevel system of factors characterizing the geoecological state of land use in the region.
4	Determination of methods for assessing indicators that characterize the geoecological state of land use in the region: analytical, correlation-regression and analysis of hierarchies.
5	To form the assessment basis of information support of geo-ecological monitoring to determine the directions of assessment of the integrated indicator of geoecological condition of land use in the region.
6	Development and application of a method of integrated assessment of the geoecological condition of land use in the region.
7	Development and use of local and integrated models to assess the indicators of geoecological condition of land use in the region.
8	Assessment of the integrated indicator of geoecological condition of land use in the region.
9	Modeling of the integrated ecological indicator of land use, to determine their influence on the generalizing criterion of geoecological condition of land use in the region.
10	Development of a mathematical model that determines the relationship between the generalized indicator of the geoecological condition of land use in the region and the index of physical volume of gross regional product in prices up to the previous year.
11	Development of measures to improve the ecological indicators of land use in the region to strengthen the geoecological condition.
12	Development of a geoinformation map of the geoecological state of land use in the region.

Source: [13]

Investments are a tool to increase the level of management of land and resource potential of rural areas of Ukraine.

In essence, land resources are the object of investment, which determines the existence of the category "land investments" - is an investment in real (technology, a set of technical, commercial knowledge, land use

rights) and financial (securities) assets needed to increase the level of return of land resources or preservation of their social significance in order to make a profit or achieve a social effect [10; 12].

One of the most attractive lands of the united territorial communities for investors is agricultural lands. The investment attractiveness of agricultural lands is

characterized by the ability of agricultural enterprises to attract investment funds.

In order to form information and analytical support for monitoring the use of land and resource potential of the united territorial communities, it is necessary to solve a number of priority tasks (Fig. 10).

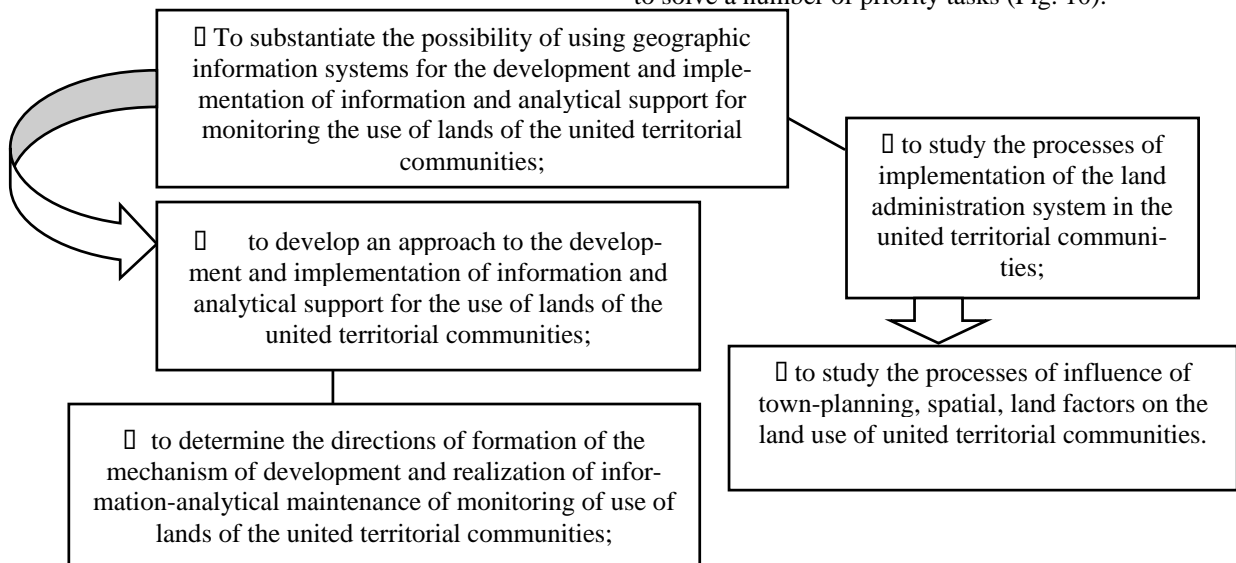


Fig. 10. The main components of information and analytical support for monitoring the use of land resources of the united territorial communities

Source: [13]

Of course, land resource potential has always been, is and will remain a special object of commodity-money relations, characterized by spatial limitations, irreplaceability, consistency of location, etc. [13]. The importance of agricultural land as a leading resource for human development in rural areas, where it acts not only as a spatial basis, but also as the main means of production, is difficult to overestimate.

Thus, the main task of state policy in the field of land use is to provide conditions for efficient and rational use of land in the interests of meeting the needs of society and citizens [8; 11]. This is possible under the conditions of defining clear guidelines for land reform, in particular the completion of the reform of land ownership, the creation of a modern organization of land and real estate accounting, cadastral valuation of land, land management; improving land management; preservation of land resource potential for future generations.

Conclusions. Land is an exhaustible natural resource that should be used sparingly. This is especially true of agricultural land. The functioning of the land market in Ukraine should be based on social justice, public, public and private interests, legality, efficiency, transparency, openness, ensuring the balanced development of settlements and other areas, protection and rational use of land and other natural resources, resources.

Optimization changes in the use of land resources are a necessary condition for ecological and economic improvement and ensuring a favorable territorial environment in rural areas for high-performance production in compliance with environmental requirements. At the same time, the main generator of sustainable development of rural areas, its economic "engine" should be economic activity in rural areas, rational use of land and

resource potential, focused on the multifaceted functioning of the rural economy.

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SALES COST ANALYSIS AS A DIRECTION OF EFFICIENCY EVALUATION SALES ACTIVITIES AND ITS IMPROVEMENT

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Abstract

In the article methodical approaches of analysis of charges are considered on a sale and directions of estimation of efficiency by sale activity, the criteria of estimation of efficiency of sale activity are selected, certainly the stages of leadthrough of analysis. Problems are described organizationally methodical to character of analysis of charges on a sale. The stages of analysis of charges of sale activity and indexes of analysis of structure and efficiency of charges of sale activity are offered. Grounded, that on agricultural enterprises for determination of general organizationally methodical aspects it follows to develop and assert «Statute about the order of leadthrough of economic analysis of charges of sale activity». A dynamics, composition and structure of charges, is analysed on a sale and change of their efficiency. The basic sending of decline of level of charges is selected to the sale in agricultural enterprises.

Keywords: analysis, charges on a sale, efficiency, improvement, enterprise, dynamics.

Raising of problem. There must be the stopped up strategy of his development in basis of activity of any enterprise. In the conditions of drastic global alternations the problem of agricultural production distribution topically considerably. The state of ductings of transporting of products, gap-fillingness of sale network, communicative potential of partners, all more noticeable influence on the degree of satisfaction of consumer demand, competitiveness of products, efficiency of production.

Presently optimization of sale activity is important reserve of strengthening of positions of agricultural producer at the market, by the necessary condition of increase of volumes of realization and increase of efficiency of sale. Sale activity helps ob"ednati effort of agricultural enterprises, enterprises of processing industry and trade, not only during realization of products but also during determination of character and scales of its production, ways of profitable employment of industrial capacity enterprises, determination of mutually beneficial terms of advancement of products, taking into account maximal satisfaction of necessities of buyers. Economic processes are impossible without the proper analysis of charges on a sale, as analytical information is determining for the ground of administrative decisions and monitoring of their implementation.

Analysis of researches and publications. The theoretical and practical aspects of analysis of sale of products (commodities, works, services) and charges, related to him on different enterprises, are lighted up in labours of domestic and foreign scientists-economists: R. Alborova, N. Gavrishko, A. Glenna, V. Deriya, Dzh. Evansa, V. Evdoschak, A. Kozachenko, M. Kulinich, O. Lukan, I. Polischuk, G. Savickoy, V. Savchuka, O. Tomchuk, T. Shtuchka, L. Yurkivska and other research workers. Doing justice scientific works, it should be noted that for today researches in relation to the analysis of sale of products there are a bit on agricultural enterprises. Developments of new approaches need in the improvement of theory and practice of analysis of sale activity, in fact a far of the outlined problems is the article of scientific discussions and remains until now unsolved.

Formulation of aims of the article. A research purpose is consideration of theoretical principles and applied aspects of analysis of sale activity of enterprise for the increase of efficiency of him sale policy.

Exposition of basic material of research. At the terms of strengthening of competitive activity on the domestic markets of commodities and services the subjects of menage realize a requirement in the active leadthrough of sale measures. In this connection the actual is become by the increase of efficiency of both