KLAIPEDA UNIVERSITY

III INTERNATIONAL SCIENTIFIC CONFERENCE

MODERN TRANSFORMATIONS IN ECONOMICS AND MANAGEMENT

March 29th, 2019

Proceedings of the Conference

Part II

Klaipeda, Lithuania 2019

Organising Committee

Rimantas Stašis Professor, Dr. of Economics, Head of Management Department, Klaipeda University, Lithuania; **Algirdas Giedrtaitis** Associate Prof., Dr. of Economics, Professor of Management Department, Klaipeda University, Lithuania; Jan Žukovskis Associate Prof., Dr. of Economics, Head of Business and Rural Development Management Institute, Aleksandras Stulginskis University, Kaunas, Lithuania; Lina Pieliene Professor, Dr. of Economics, Vytautas Magnus University, Kaunas, Lithuania: Bogoyavlenska Yuliya Ph.D, Assistant Professor in Economy, Department of Personnel Management and Labour Economics, Zhytomyr State Technological University, Ukraine; Galina Ulian Professor, Dr. of Economics, Dean of Faculty of Economic Sciences, State University of Moldova; Professor, Dr. of Economics, Head of Black Sea Research **Kostiantyn Shaposhnykov** Institute of Economy and Innovation, Ukraine; Yuliana Dragalin Dr. of Economics, Associate Professor, Dean of Faculty of Economic Sciences, Free International University, Moldova: Associate Professor, Dr. of Economics, freelancer scientist, Olga Chwiej Poland.

III International Scientific Conference Modern Transformation in Economics and Management: Conference Proceedings, Part II March 29th, 2019. Klaipeda, Lithuania: Baltija Publishing. 146 pages.

Table of Contents

PROBLEMS OF MANAGEMENT AND MARKETING IN THE CONTEXT OF INTEGRATION OF BUSINESS STRUCTURES

l
3
5
)
2
5
)
3
5
)
2
5
,
)
3 5 9 2 5

ENVIRONMENTAL ECONOMICS AND MODERN ENVIRONMENTAL ISSUES

Lisova N. O., Syvyi M. Ya. ANTHROPOGENIC IMPACT AS A MAJOR FACTOR TO REDUCE BIODIVERSITY	43
Маковецька Ю. М., Щуліпенко В. €. ЗАСТОСУВАННЯ МЕХАНІЗМУ ПУБЛІЧНО-ПРИВАТНОГО ПАРТНЕРСТВА У СФЕРІ ПОВОДЖЕННЯ З ВІДХОДАМИ В УКРАЇНІ	46
Овєчкіна О. А., Маслош О. В. ЕКОЛОГІЧНЕ ОПОДАТКУВАННЯ: ПІДВИЩЕННЯ РЕЗУЛЬТАТИВНОСТІ В АСПЕКТІ ЗАБЕЗПЕЧЕННЯ ЕКОЛОГООРІЄНТОВАНОГО РОЗВИТКУ УКРАЇНИ	49
Питуляк М. Р., Питуляк М. В. ЕКОЛОГІЧНІ ПРОБЛЕМИ СІЛЬСЬКОГОСПОДАРСЬКОГО ЗЕМЛЕКОРИСТУВАННЯ У ХМЕЛЬНИЦЬКІЙ ОБЛАСТІ	53
Попужайло О. Л., Пріданова О. Г. ШЛЯХИ ЗБАЛАНСУВАННЯ ПРОБЛЕМ НА РИНКУ ЖИТЛОВО–КОМУНАЛЬНИХ ПОСЛУГ	57
Стиценко Т. €. БЕЗПЕРЕРВНИЙ КОНТРОЛЬ ЕЛЕКТРОМАГНІТНИМ ЗАБРУДНЕННЯМ – ЗАВДАННЯ СУЧАСНОСТІ	60
Ustinova I. I. MODERN TRANSFORMATION. NEW APPROACH TO VECTORS OF DEVELOPMENT OF ECONOMY AND SOCIETY	63
Shubalyi O. M., Kosinskyi P. M. THE DIRECTIONS OF STIMULATION OF PRODUCTION DEVELOPMENT AND RECYCLING OF FRUIT AND BERRY PRODUCTION IN THE REGION	67
DEMOGRAPHY, SOCIAL ECONOMY AND POLICY UNDER GLOBALIZATION OF THE LABOUR MARKET	
Кирнос И. А. ГИБКИЕ УСЛОВИЯ ТРУДА ДЛЯ РАБОТНИКОВ ПОЖИЛОГО ВОЗРАСТА	71
ACCOUNTING, ANALYSIS AND AUDIT: NATIONAL CHARACTERISTICS AND GLOBAL TRENDS	
Dubinska O. S., Ermolchenko O. Yu. TRANSFER OF THE PROPRIETARY RIGHT IN EXPORT OPERATIONS AS THE KEY CRITERION OF ACKNOWLEDGEMENT OF RECEIPTS ACCORDING TO IFRS IN REALITY OF THE LEGISLATION OF UKRAINE	75
Макарович В. К. АУТСТАФІНГ: ЕКОНОМІЧНА СУТНІСТЬ ТА ОБЛІКОВИЙ АСПЕКТ	78
Михайловина С. О., Демченко Т. А. ОБОРОТНІ АКТИВИ: ОБЛІК ТА ВІДОБРАЖЕННЯ ІНФОРМАЦІЇ В БАЛАНСІ (ЗВІТІ ПРО ФІНАНСОВИЙ СТАН)	

APPLICATIONS OF IPSAS IN EU MEMBER STATES85
Chaika T. Yu. PROFITABILITY RATIOS ON CAPITAL AND INVESTMENT ANALYSIS OF UKRAINIAN HOSPITALITY INDUSTRY (CALCULATED BY OFFICIAL STATISTICAL REPORTING)
Yakovets T. A., Kovalchuk Y. P. FORMING THE ALGORITHM OF ANALYSIS OF REVERSAL MATERIAL RESOURCES: SPECIFICATION OF TASKS
FINANCE, INSURANCE AND EXCHANGE BUSINESS: INNOVATION AND INVESTMENT STRATEGIES
Гаркуша Ю. О., Антонюк О. I. ТРАНСПАРЕНТНІСТЬ НАЦІОНАЛЬНОГО БАНКУ УКРАЇНИ
Zhuravlova T. O. THE INFLUENCE OF LOCAL BUDGETS ON OPPORTUNITY OF HUMAN CAPACITY DEVELOPMENT REGULATION
Канцір І. А. ІНВЕСТИЦІЙНЕ ПАРТНЕРСТВО ТА КАПІТАЛОТВОРЧА ДІЯЛЬНІСТЬ БАНКІВ103
Tripolskiy K. V., Kretov D. Y. THE CURRENT SITUATION OF THE AUTO CREDIT MARKET IN UKRAINE105
Мацедонська Н. В., Кукель Г. С. ЗАРУБІЖНИЙ ДОСВІД ДЕРЖАВНОЇ ФІНАНСОВОЇ ПІДТРИМКИ БАНКІВ109
Radionov Yu. D. EFFICIENCY OF BUDGET EXPENDITURES IS AN IMPORTANT FACTOR IN ENSURING SOCIAL AND ECONOMIC DEVELOPMENT OF THE COUNTRY
Серьогіна Н. В., Петрищенко Н. А. СТРАХУВАННЯ В ДІЯЛЬНОСТІ ПІДПРИЄМСТВ ГОТЕЛЬНО-РЕСТОРАННОГО БІЗНЕСУ
Ткачук І. Я., ВИТРАТИ ІНСТИТУТІВ ГРОМАДЯНСЬКОГО СУСПІЛЬСТВА: ПРАВОВИЙ АСПЕКТ .118
Ярмоленко Ю. Ю. ЗАБЕЗПЕЧЕННЯ ПІДТРИМКИ БЮДЖЕТНОГО ВІДШКОДУВАННЯ ПДВ СІЛЬСЬКОГОСПОДАРСЬКИМ ТОВАРОВИРОБНИКАМ
MODERN MATHEMATICAL METHODS, MODELS AND INFORMATION TECHNOLOGIES IN ECONOMY
Дацко М. В., Артим-Дрогомирецька З. Б. ПІДХОДИ ДО ПОБУДОВИ КОНЦЕПТУАЛЬНОЇ МОДЕЛІ ПОШТОВИХ ПЕРЕВЕЗЕНЬ124
Maistrenko N. Yu. ECONOMIC STRUCTURE AS FACTOR INFLUGE ON THE FORECAST ENERGY LEVEL IN UKRAINE

MODERN PROBLEMS OF BUSINESS EDUCATION

Klipa Yu. V.	
TO THE QUESTION ABOUT DIRECTIONS OF PROFESSIONAL	
AND PEDAGOGICAL KNOWLEDGE APPLICATION	
BY GRADUATES OF BANKING UNIVERSITIES	131
Morgulets O. B., Zinchenko O. V. UNIVERSITY AUTONOMY AS FACTORS OF THE EFFICIENCY	
OF ITS MANAGERIAL DECISIONS	134

ENVIRONMENTAL ECONOMICS AND MODERN ENVIRONMENTAL ISSUES

Lisova N. O., Candidate of Biological Sciences,
Associate Professor
Syvyi M. Ya., Doctor of Geographical Sciences,
Professor

Ternopil Volodymyr Hnatiuk National Pedagogical University Ternopil, Ukraine

ANTHROPOGENIC IMPACT AS A MAJOR FACTOR TO REDUCE BIODIVERSITY

The term "biological diversity" is used to refer to all forms of life on Earth (from the simplest single-celled bacteria to complex ecosystems of tropical forests, including humans). Ukraine, occupying less than 6% of the area of Europe, owns about 35% of its biodiversity. The greatest diversity in our state is the mountainous natural landscapes of the Carpathians and Crimea and the territory of Polissia. The flora of Ukraine has about 25 thousand species of plants, and fauna – 45 thousand species of animals. The program documents of activities in the field of conservation and sustainable use of biological and landscape diversity in Ukraine are the Convention on Biological Diversity (Rio, 1992) and the Pan-European Biological and Landscape Diversity Strategy, (Sofia, 1995). Ukraine has ratified the Convention, as well as adopted a number of laws on ratification, accession and implementation of other international treaties of a binding and non-binding nature governing the conservation and use of biological and landscape diversity [1]. According to a WWF report 2018 "Living Planet" is now an increase in the human population and economic growth provoke unprecedented changes in the planet, as they cause an increasing demand for energy, land and water. This event is so significant that many scientists believe that we are entering a new being depends on the health of natural systems, so we cannot continue to enjoy the first, not counting the consequences for the second (Fig. 1).

Anthropogenic activity is associated with the implementation of economic, military, recreational, recreational and other interests, accompanied by physical, chemical, biological and other changes in the natural environment. Therefore, human influence can be classified as follows:

- destructive influence, which leads to the loss by the natural environment of properties useful to humans (for example, deforestation, plowing of meadows);

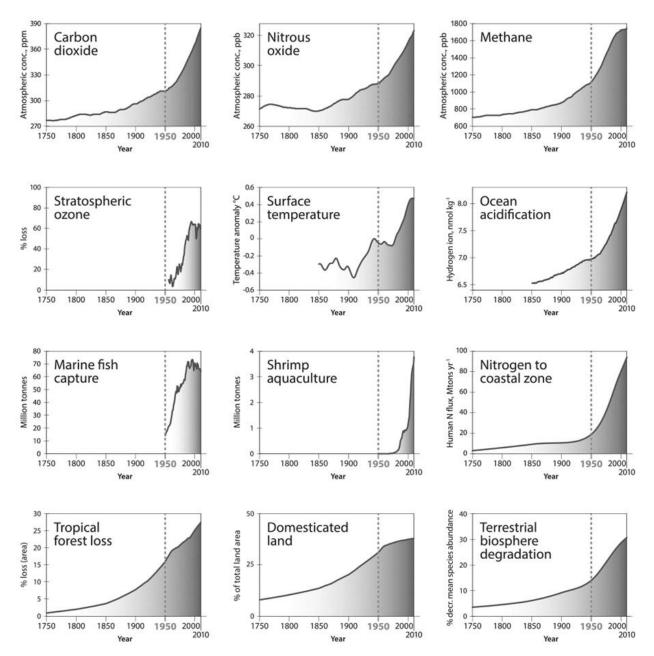


Fig. 1. Earth system trends [4]

- stabilizing aimed at slowing down the natural or anthropogenic destruction of the natural environment (for example, soil protection measures);
- constructive restoration of the natural environment disturbed as a result of human activity (for example, restoration of the number of rare and endangered species of plants and animals, recultivation of landscapes);
- direct and indirect (for example, deforestation in the river basin leads to drying out of small rivers, lowering the level of groundwater, reducing soil moisture. Indirect effects occur when hydrobionts die and eutrophication increases);
- intentional and accidental when a person expects a certain result from his activity or does not represent consequences;
 - long and short-term;
 - static and dynamic;

- global, regional and local;
- mechanical, physical, chemical and biological, etc. [2].

All the numerous problems of anthropogenic impacts on the biota of various ecosystems can be reduced to two common ones:

- There is a widespread rapid anthropogenic transformation of natural ecosystems, which are transformed first into semi-natural and then into anthropogenic ecological complexes (agricultural land, urbanized territories, etc.). During this process, biodiversity decreases (which means an irreversible loss of the genofond) and the biotic interactions between ecosystem components are broken, which in turn leads to a sharp decrease in their ability to maintain homeostasis (internal balance), self-regulation and self-healing. These changes can be traced for all forms of human activity without exception, covering all natural ecosystems.
- Protection of all natural ecosystems and types of landscapes by conservation areas is extremely insufficient both in territorial and in functional views. The number, area and distribution of conservation areas leave much to be desired, both globally and by individual continents and individual divisions of the biosphere. On the other hand, even existing protected objects for various reasons are not able to provide effective protection of wildlife within their own limits [3].

The main factors reducing biodiversity are still over-exploitation of territories and agricultural development. Of all plants, amphibians, reptiles, birds and mammals that have become extinct since 1500, 75% suffered from over-exploitation or agricultural activity (or both factors at once). In addition to these two factors, another significant threat is invasive species. Their distribution is often associated with trading activities, in particular with transportation. Pollution and the influence of external factors: the construction of dams, the occurrence of fires and mining, are additional sources of pressure. Climate change plays an increasing role and begins to affect ecosystems and species even at the genetic level [4].

Some species are dying out, while others appear. If the balance of these two processes is disturbed, and extinction begins to dominate, then life on Earth may completely disappear.

References:

- 1. Bobrovskyi A. L. Environmental Assessment and Environmental Expertise / A. L. Bobrovskyi. Rivne: O. Zen, 2015. 525 p.
- 2. Voloshyna N.O. General ecology and neoecology / N.O. Voloshyna Kyiv : NPDU, $2015.-335~\rm p.$
- 3. Hrytsyk V. Ecology of the environment. Protection of Nature / V. Hrytsyk, Yu. Kanarskyi, Ya. Bedrii. K.: Kondor, 2009. 292 p.
- 4. WWF. 2018. Living Planet Report 2018: Aiming Higher. Grooten, M. and Almond, R.E.A. (Eds). WWF, Gland, Switzerland. 144 p.