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THE MIMING ENTERPRISES DEVELOPMENT STIMULATION

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СТИМУЛЮВАННЯ РОЗВИТКУ ГІРНОДОБУВНИХ ПІДПРИЄМСТВ

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Purpose. Subject of the study is theoretical and methodological aspects of stimulating of development of mining enterprises in Ukrainian economy.

Methodology. Theoretical and methodological base of the research consists of economic theory fundamental principles and practice, general scientific and special methods of knowledge of economic phenomena were applied to the material under research. Statistical and analytical methods were used to understand the dynamics, trends, regularities of mining enterprises development. The methods of logical generalization and analogy, the ascent from the abstract to the concrete were used to build a system of assessment of mining enterprises development stimulation.

Findings. The article deals with essential and urgent problems of the effectiveness increase of mining enterprises development stimulation. The key factors of mining enterprises competitiveness increase were analyzed. The specificity of stimulation of mining enterprises development stimulation in the crisis conditions were investigated.

Originality. The advantages and disadvantages of separate directions of stimulation of development of mining enterprises of Ukraine were analyzed. The necessity of their development was defined.

Practical value. New scientific results solve the important problem of mining enterprises development stimulation. The results of this research can be used in the activity of construction companies, public authorities and future studies.

Keywords: *mining enterprises, enterprise development, stimulation, efficiency, system approach, mining sector.*

Problem setting. Ukraine occupies a leading place in the world in respect to the volume of mineral resources stock. But we are to admit that Ukraine's contribution into the world output remains small. Mining enterprises development is characterized by the unevenness of their location in the regions of Ukraine. There are three basic metallurgical districts in Ukraine nowadays: Donetsk, Priazovsk and Pridniprovsk. We are to mention that there are more than two thousand Ukrainian mining industry enterprises that provide the extraction and reolling of mineral resources. Consequently, social development rates of these districts depend on the level of particular metallurgical enterprises development. The Ukraine metallurgical enterprises work out and supply the internal and world market with ferruginous raw material. This industry brunch is a leading exporter which substantially influences the Ukraine's currency market.

We are to admit that decline in the metallurgical industry output took place due to the operation suspension of the enterprises on the temporarily occupied territories and in the Priazovsk district – due to the military operations. The production increase potential of the enterprises which are located on Ukrainian territory (Pridniprovsk district) is rather limited due to their high commitment production

capacity. Greater part of the prospected mineral resources stock remains undeveloped. Such situation determines considerable potential of development of mining industry as well as of the whole Ukrainian economy. Consequently, the existence of specific problems of mining enterprises development needs immediate solution because the attained level is insufficient for implementation of such enterprises potential.

Survey of the recent research works. Such well-known scientists as Arbatova A., Amosha O., Galushko O., Grayfera V., Guberna G., Danilenko M., Izoitko V., Kabanov A., Konoplyanik A., Neyenburg V., Perchik O., Raykhel B., Salli V., Tischenko V. as well as other, provided considerable contribution to the elaboration of the theoretical and practical problems which are connected with the strategic aspects of mining enterprises functioning and development. These scientists provided the analyses of Ukraine's mining enterprises operating conditions and determined primary tendencies of their development before, during and after the crisis. Competitive advantages and exposures of functioning activity of mining enterprises were also provided [1-4].

Unsolved Problem Setting. Market relations formation needs new approaches for mining enterprises development stimulation. So the theoretical and practical problems of mining enterprises development stimulation under market

conditions, as well as the exposure of their development level in modern conditions and their improvement determination become urgent.

Task setting. The considerable role of mining enterprises vouch for the necessity of their subsequent development stimulation. It is clear that under the conditions of formation of market relations and with the limited financial resources mining enterprises are more active in innovative activity, contribute to the workplaces creation, are able to stimulate the economy structural reorganization, but their investment necessities are large. They experience the industrial problems, have difficulties with products realization, as well as with proper clientele formation. Mining enterprises execute a number of important and specific functions in the economy. In our opinion, these functions can be divided into social, economic and technical ones. Due to their functional role, properties and advantages, mining enterprises make a substantial contribution to the economy development which affirms the necessity of their subsequent development stimulation.

Basic material presentation. Mining enterprises development is one of the basic pre-conditions of Ukrainian economic and social revival under the conditions of the crisis. According to the international experience, mining enterprises development stimulation facilitates the growth of production volume and its realization; increases the profit margin of products manufactured by such enterprises in a gross domestic product; increases revenue to the budgets of all levels. But the lack of the own mining enterprises financial funds and rather small application of all possible financing sources do not enable them to implement economic development which negatively affects the general socio-economic state of country.

So, up to 01.01.2016 the mining industry and open pits stripping share in the volume of the realized industrial products was 11,2%, from which the volume of products, realized outside the country was 26,1% ,not taking into account the temporally occupied territory of Autonomous Republic of Crimea, city Sevastopol and the part of the area where anti-terror operation is conducted [5]. It is necessary to admit that official statistical information, inspite of its incompleteness, absence of some statistical information concerning mining enterprises activity, falsification of their own accounting reports by the enterprises themselves, however allows to trace certain tendencies related to such enterprises development. So, the analysis of the state statistical information related to mining enterprises activity allows to estimate their dynamics and concentration in a region, according to the number of enterprises and to the quantity of employed personell, to find out a particular branch structure and to compare the revealed characteristics of the mining enterprises with those which exist in the countries with the developed market economy.

Mining enterprises are the source of stable tax receipts, they form the substantial particle of profits of

local budgets, so, by paying taxes, they assist in filling up of state and local budgets .We are to stress that mining industry is the important component of the world economy, but under current economic conditions the competitiveness of the most domestic mining enterprises which are characterized by the low productivity of labour and capital, is provided by the low cost of the consumed resources, which on the average is 1,5-2,5 times below the world level [6]. Ukrainian mining enterprises are uncompetitive in the context of globalization. This was one of the most important obstacles to the development of the productive forces, raising the standard of living of the population, increasing their dependence from developed countries. Mining enterprises deal with the problems, which are connected with the limitations of natural gas supply, with the deficit of black metals scrap, and such problems cause the VAT uneven compensation. Under the conditions of the economic crisis and complication of business processes efficiency of stimulation of development of mining enterprises remains low. Insufficient funding reduces their market competitiveness (respectively to the labour and equipment as well), which results in the use of outdated equipment and technologies and so on.

The development of mining enterprises is a process which depends on the favourable economic, legal, political and other conditions in a region, which is largely determined by the government authority and administration. Thus, the mining management is connected with the necessity to solve such questions as the enterprise perpetual development in time and space including executing the mining itself, creation and movement of workplaces, capital assets formation and update and so on, which needs the succeeding enterprise engineering and technological development.

Enterprise engineering and technological development is the process of engineering and technological basis formation and improvement, which is oriented towards the high-quality eventual results of the enterprise economic activity due to engineering and technological innovations. The enterprise engineering and technological basis development is carried out due to the equipment modernization, technical rearmament, reconstruction, expansion. The comparison of the capital investments volume (2014 year with 2015 year) in the mining industry shows only 1,64% of increase [5].

The enterprise engineering and technological development aims are:

- reduction of the production construction and technological complication of the products which are manufactured due to constructional innovations;
- relative reduction of quantity of workers;
- the productivity of labour growth;
- products prime cost reduction during the planned period;
- reduction of the production consumption of materials;
- complex mechanization and automation of labour technological processes;
- application of robotics;

- reduction of production technological labour intensiveness;
- automation and adjusting of management production processes on the basis of computer technique and so on.

Introduction of innovations is one of intensive factors of the enterprise engineering and technological development [7]. Technological innovations mean the enterprise activity which is related to development and introduction of both technologically new, and considerably technologically improved products and processes. This results in improvement of products quality characteristics of enterprises, rise of production economic efficiency, the products competitiveness is provided under the market conditions.

It is generally known, that for production process realization an enterprise needs logistical support and proper labour organization, that means correct and effective combination of labour (workers) with the production elements (instruments and articles of labour).

Mining industry stabilization and development, its efficiency increase to a great extent depends on its structural transformation by reformation and subsequent improvement of mining itself. The problems of mining enterprises development are under attention of some government and local authorities – government regulations and local authorities resolutions are published, different specialized funds and other elements of infrastructure are created to support mining enterprises. Thus, we are to mention that they work in unfavorable external conditions, their development process depends on the totality of organizational, economic, political, legal and social conditions. Their development depends on many factors, and a major role is played by regional (territorial conditions), among which it is possible to list economic potential, availability of resources, economic structure, personnel qualification, relation of local state power structures and population, state of market infrastructure, traditions and psychology of region population.

Mining enterprises development stimulation is to be based on a certain complex of measures, mechanisms (methods), special actions of political, financial, economic and other character, and so on. Yet, it is possible to select positive (measures of financial encouragement) and negative stimuli (measures of financial punishment), moral stimuli, circumstances (factors) which cause the proper disinterested aspirations, form the personal financial interest in the results of his work, cause feeling of the utility and necessity of his work. In its turn the influence of positive stimuli on direct interests of mining enterprises forms the workers' financial personal interest. Thus, the mining enterprises development is encouraged through a current legislation, the use of certain economic and administrative instruments (favourable tax, depreciation policy, developed infrastructure of their support, simplified access to the financial and

credit resources, state subsidies, standardization and certification of products, government control of prices, enterprises registrations procedure, and so on).

Negative stimuli influence respectively provides the formation of enterprises financial liability which complements the financial personal interest. So, fines and other sanctions are used as economic influence means with the purpose of achievement of government control aims. Mining enterprises administrative regulation is based on administrative facilities and mechanisms which props up the force of state power and provides different sort of prohibition, permissions, compulsions, and so on.

We are to stress that there exist different theories of the economic regulation. The interaction of three basic conceptions are used in the foreign countries, whose governments apply regulation methods in practice: different variations of Keynesy economic theory, proposition economic theory and monetarism.

However, nowadays there does not exist a universal model which can be applied to all the countries. It is necessary to chose the most adequate and effective methods and mechanisms of stimulation for every separate country with its peculiarities and conditions. In our opinion, the important condition of mining enterprises development is the activity of government structures and institutes as one of the mechanisms of interests balancing of various social groups and layers.

Article 12 of the Ukrainian Economic code underlines that the state uses various facilities and mechanisms of economic activity regulation for realization of economic policy, employment of special purpose economic programs as well as of other programs of economic and social character. Thus, the main means of the government economic activity regulation are: government order; licensing, patenting and quota fixing; certification and standardization; application of norms and limits; regulation of prices and tariffs; provision of investment, tax and other privileges; provision of subsidies, compensations, special purpose innovations and subsidies. This Code as well as other legislative acts, determines terms, volumes, spheres and order of application of separate types of economic activity government regulation means and programs of economic and social development. Establishment and abolition of economic activity privileges and advantages of separate categories of economic activity subjects is carried out in accordance with the Code and other laws [8].

In our opinion, measures of mining enterprises development stimulation are to be aimed at softening or removal of objective market obstacles, getting income, investments, minimizations of risk, strengthening economic security. Thus, we consider it is wise to complement the list of these facilities in application in relation to mining enterprises development stimulation. It is possible to define the followings principles of structure organization in modern approaches to formation of stimulation mechanisms of mining enterprises development: organizational (state and nonstate organizational networks and connections at the state, regional and local levels of infrastructure support formation); functional (normatively legal, informative, It is

possible to define indirect and direct directions of mining enterprises development stimulation. Generally known, that means of the direct influence are the provision of instructions, obligatory for implementation by the object under regulation. So their direct support means that the state is developing concrete measures for development, the subsidies and preferential loans for mining enterprises are provided. However it is possible to select two basic directions of government policy in relation to mining enterprises development: conducting of privatization with the purpose of responsible proprietor formation – an owner, who is capable of the investment activity and is interested in accelerating the production update and provision of the conditions for formation and effective functioning of mining enterprises.

We are to admit the necessity of financial and credit support, which foresees direct guaranteed loans, special purpose subsidizing, special purpose budgetary financing, and so on. And favourable tax policy foresees favourable tax treatment, grant the right for the accelerated depreciation and exception of depreciation decrees from the taxation objects, informational and consulting support.

With market economy development ability of the state to influence mining enterprises through indirect methods becomes critically important. It is known that with the help of indirect influence on conduct or a state of the object under management there can be created the situation that provides such state of the managed object which is suitable for the subject of management. But the mining enterprises indirect support means the creation of institutional structure within whose framework they carry out their activity. The essence of such support is the formation of favourable environment, legal basis, favourable tax treatment and so on. Foremost these are the instruments of budgetary-tax, regulation and credit policy. Indirect stimulation of mining enterprises development, carried out by government and non-government bodies, as a rule take to working out of concrete measures in the following directions:

- creation of favourable conditions for mining enterprises development;
- optimization of normatively legal frameworks for mining enterprises regulation;
- improvement of the taxation system;
- development of the financial and credit support of mining enterprises, development of leasings relations;
- infrastructural, informative and labor support;
- policy in the sphere of foreign economic activity;
- stimulation of innovative activity;
- international aid, including financial (grants, credits and investments which are obtained from foreign funds), preparation of skilled labor, experience exchange;
- integration support includes such forms of integration connections of large, middle and small enterprises as subcontract, leasing, franchizing, venture financing;

- self-organization and co-operation of mining enterprises (associations, unions, credit unions), and so on.

In our opinion, mining enterprises development stimulation measures are to be aimed at the softening or removal of objective market obstacles, which reduce their viability, obtaining of the expected results of labor and aims achievement, income, investments, risk minimizations, victory over competitors. We consider that the realization of the mentioned above aims of mining enterprises development stimulation is provided in such directions:

- development of mechanisms of financial and credit support of mining enterprises;
- optimization of enterprise regulation normative and legal frameworks;
- facilitation of the activity of international organizations in relation to mining enterprises development stimulation;
- development of infrastructure for mining enterprises support; improvement of the taxation system;
- preparation of staff for mining enterprises;
- creation of mechanisms of resource support of mining enterprises;
- provision of information; assistance in technologies and innovations introduction;
- stimulation of foreign economic activity;
- staff preparation and retraining.

In our opinion, from one side the direct stimulation of mining enterprises assists their development, and from the other side, this variant reduces stimuli for development, initiative and independence manifestation, unlike in the case of state indirect support, the latter strengthens their economic will. Thus, the second variant is more favorable under the market economy conditions.

The efficiency of mining enterprises development stimulation is relations between the obtained results of their development stimulation for the certain interval of time from one side, and expenses caused by these results both by the state, and by the enterprise itself from the other side. We think that the criteria of efficiency of the development stimulation must represent the extent of its influence on realization of the aims in which the state and the enterprises are interested.

The estimation of increase of stimulation efficiency of mining enterprises development depends on different opinions, according to which this estimation is carried on (enterprises proprietors, its personnel, state and so on). However analysis of scientific literature in economics shows that there does not exist a unique point of view on determination of enterprise activity aims. The general aims of enterprise activity can be its profitability, productivity, manufacturing of products, which satisfy requirements of market and users, development of new services, obtaining of the certain place on the market, attraction of investments, minimization of risk, maximization of shareholders welfare. For creditors it is important to return credits and getting interests. It is necessary to take into account that behind the aims of the mining enterprises there are aims of higher level, as their successful development favours socio-political stability of the

country, helps to form a wide stratum of middle class and to create new working places, provides replenishment of state and local budgets; furthers development of market infrastructure and deepening of interregional and border collaboration, supports the effective and balanced development of regions, ministers overcoming of depression of separate regions and so on. For this reason every group can use its own system of indexes which characterize the efficiency of stimulation of mining enterprises development. That is why estimation of effectiveness of stimulation of mining enterprises development, as well as accuracy of comparison of the obtained results, can be different.

Consequently, one must keep in mind that the aim and the result of the operation embrace not only useful effect but also expenses of resources, including the time. For description of the level of efficiency of mining enterprises stimulation development during a certain interval of time, concrete measuring devices, such as indexes, stipulated by the ratio of obtained result toward the expenses are needed. As the research shows, basic directions of efficiency increase are connected with the influence on its constituents – result and expenses, namely on the optimization of correlation of expenses and results, as a rule, with the additional accounting of other efficiency indexes. Stimulation of efficiency increase of separate sides of mining enterprises development can result in the decline of the efficiency of other sides, and the general result will be negative.

In our opinion, it is expedient to separate efficiency of mining enterprises development stimulation in wide content (on a national level, regional levels) and in the narrow one (effectiveness of the development stimulation from the point of view of the enterprise itself). The necessity of efficiency indexes separation and their separate presentation in these two groups is predefined by a certain antagonism of the state and enterprise interests, so the difference exists between the criteria of efficiency evaluation according to one or other stimulation means. Thus, in the process of the detailed examination of any contradiction it is necessary to take into consideration the interacting sides interests, who are the subjects of contradiction relations, as well as the collision of their aims and aspirations.

The followings principles are to be used as the foundation for evaluating efficiency of mining enterprises development stimulation:

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- estimation is to be complex, a number of indexes is to be minimal and sufficient for their development description, and the use of resources;

- indexes are to be independent and complement each other, are to be based on the account information. The peculiarity of the offered indexes system of estimation of enterprises development stimulation is their adaptation to the information provision, whose main sources are the financial reporting, the balance and financial results report as well as statistical accounting in particular;

- estimation is to be convenient in use ,objective, unambiguous;

- estimation of changes is to be conducted in comparison with the previous period.

So, we consider that the dynamics of the indexes under consideration enables more accurately formulate the directions of support, provide the search of inventory of mining enterprises development, and to find out certain regularities of their development changes.

Conclusions and the research subsequent development prospects.

The mining enterprises development stimulation process is a complex of measures, mechanisms, special actions of political, financial, economic and other character in relation to the conversion of economic, financial, social and spiritual incentives into adequate motifs of activity of mining enterprises. In our opinion, it is an economical motivation, the use of financial, spiritual stimulus which assist the mining enterprises operation, development in the desirable way to obtain the benefits and in the interests of persons why use the stimulation. However, the list of mining enterprises development stimulation means is not to be of exhaustive character, as the above mentioned means do not deplete all of the variety of instruments of influence on their development. Consequently, it is rather difficult to form the unique mechanism of stimulation with the help of the variety of directions of mining enterprises development stimulation because every mechanism deals with solution of certain problems. The effective development of economics is going to be rather quick and more effective under the conditions of provision of mining enterprises development stimulation and the estimation of this process efficiency. Subsequent methodical recommendations development and their practical implementation will allow to overcome the negative tendencies of mining enterprises development, to promote their stimulation efficiency and to provide their long-term prospect competitiveness.

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Мета. Метою дослідження є визначення ролі й значення стимулювання розвитку гірничодобувних підприємств в економіці України.

Методика. Теоретико-методологічну базу дослідження становлять фундаментальні положення економічної теорії та практики, а також загальнонаукові й спеціальні методи пізнання економічних явищ. Статистико-аналітичні методи використано для оцінки динаміки, тенденцій, закономірностей розвитку гірничодобувних підприємств. Методи наукового абстрагування, аналізу та синтезу, статистичні методи, історичний та порівняльний аналіз, принципи системного аналізу, частотний контент-аналіз вітчизняних і зарубіжних наукових публікацій застосовано при комплексному дослідженні процесу стимулювання розвитку гірничодобувних підприємств. Для побудови системи оцінювання ефективності стимулювання розвитку гірничодобувних підприємств використано методи логічного узагальнення та аналогії, сходження від абстрактного до конкретного.

Результати. У статті проаналізована важливість підвищення ефективності стимулювання розвитку гірничодобувних підприємств, яка обумовлена їх значущістю як є від'ємного елемента сучасної ринкової системи господарювання, важливого

стабілізаційного механізму, потужного двигуна економічного та науково-технічного прогресу в країні, дієвого засобу розвитку конкуренції та реалізації потенціалу країни Проаналізовано ключові фактори зниження конкурентоспроможності гірничодобувних підприємств. Досліджена специфіка стимулювання розвитку гірничодобувних підприємств в умовах загострення кризових явищ.

Наукова новизна. Проаналізовано переваги і недоліки окремих напрямків стимулювання розвитку гірничодобувних підприємств України, та обґрунтована необхідність стимулювання їх розвитку, які є основою становлення економічного та соціального розвитку регіону.

Практична значимість. У статті отримано нові наукові результати, які в сукупності вирішують важливе наукове, практичне завдання стимулювання розвитку гірничодобувних підприємств. Отримані положення можуть бути використані в діяльності підприємств, органів державної влади, у подальших наукових дослідженнях.

Ключові слова: гірничодобувні підприємства, розвиток підприємства, стимулювання, системний підхід, ефективність, гірничодобувна галузь.

Цель. Целью исследования является определение роли и значения стимулирования развития горнодобывающих предприятий в экономике Украины.

Методика. Теоретико-методологическую базу исследования составляют фундаментальные положения экономической теории и практики, а также общенаучные и специальные методы познания экономических явлений. Статистико-аналитические методы использованы для оценки динамики, тенденций, закономерностей развития горнодобывающих предприятий. Методы научного абстрагирования, анализа и синтеза, статистические методы, исторический и сравнительный анализ, принципы системного анализа, частотный контент-анализ отечественных и зарубежных научных публикаций применен при комплексном исследовании процесса стимулирования развития горнодобывающих предприятий. Для построения системы оценки эффективности стимулирования развития горнодобывающих предприятий использованы методы логического обобщения и аналогии, восхождения от абстрактного к конкретному.

Результаты. В статье проанализирована важность повышения эффективности стимулирования развития горнодобывающих предприятий, которая обусловлена их значимостью как отрицательного элемента современной

рыночной системы хозяйствования, важного стабилизационного механизма, мощного двигателя экономического и научно-технического прогресса в стране, действенного средства развития конкуренции и реализации потенциала страны. Проанализированы ключевые факторы снижения конкурентоспособности горнодобывающих предприятий. Исследована специфика стимулирования развития горнодобывающих предприятий в условиях обострения кризисных явлений.

Научная новизна. Проанализированы преимущества и недостатки отдельных направлений стимулирования развития горнодобывающих предприятий Украины, и обоснована необходимость стимулирования их развития, которые являются основой становления экономического и социального развития региона.

Практическая значимость. В статье получены новые научные результаты, которые в совокупности решают важное научное, практическое задание стимулирования развития горнодобывающих предприятий. Полученные положения могут быть использованы в деятельности предприятий, органов государственной власти, в дальнейших научных исследованиях.

Ключевые слова: *горнодобывающие предприятия, развитие предприятия, стимулирование, системный подход, эффективность, горнодобывающая отрасль.*

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