

логістичний аутсорсинг) та 5PL (віртуальний логістичний аутсорсинг).

Отже, для вирішення наявних проблем і недоліків, які існують у сфері логістики на вітчизняних підприємствах необхідно поширювати впровадження відділів логістики. Адже діяльність цих відділів створює більший ефект, ніж розрізнена робота мережі служб. Також впровадження новітніх технологій дозволить логістичній системі України вийти на світовий рівень та забезпечити високу конкурентоспроможність українських підприємств.

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EFFICIENCY OF USE OF RESOURCE POTENTIAL

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Market conditions of enterprises require the adoption of optimal managerial decisions regarding the determination of production volumes, the selection of target markets for product sales, the provision of profitable activities and a stable economic situation of the enterprise, which implies the optimal combination and efficient use of

all resources of the enterprise. In modern conditions, the mechanism of managing the resource potential of enterprises is not fully consistent with the tasks of increasing the efficiency of their work, obtaining high final results, further development.

This problem is particularly acute due to the limited resources themselves, which necessitates the constant search for ways to use them more fully. One of the most important tasks of the development of production is the provision of production primarily through increasing its efficiency and more fully utilizing the internal reserves of the enterprise. For this purpose it is necessary to use more basic means and production capacities more rationally.

In the conditions of scientific and technological progress, the importance of efficient utilization of the resource potential of the enterprise is the growth of the return on capital assets, which in modern conditions is complicated by the rapid change of equipment, as well as an increase in capital investments aimed at improving working conditions, etc.

In our opinion, one of the factors that will increase the efficiency of the use of fixed assets in the enterprise is the increase in the share of the active part of fixed assets, in particular, the share of operating machinery and equipment, which will simultaneously contribute to an increase in production volumes for relatively poor labor costs and accordingly, an increase in the return on capital of the technological equipment.

The company should not only strive to modernize its fixed assets and to search for sources of financing for this, but also to use as much as possible effectively what it is, since the decisive part of the increase of production in the whole of the enterprise can be obtained from existing fixed assets and production capacities which are several times higher than annually introduced new means and capacities. The use of new technologies is of particular importance for improving the use of the main production facilities and improving the efficiency of production at this enterprise. It is necessary to deepen the specialization and combination of production, to introduce progressive forms of organization and payment of labor, to raise the qualification of personnel and their responsibility for the rational use of the technology attached to them.

Consequently, the low level of return on capital should be the subject of study of its causes, since the decline in return on capital is inextricably linked to the growth of production costs and, consequently, to a decrease in company profits, which in turn leads to a drop in profitability. As we see, a substantial increase in return on capital can be achieved by improving the structure of the main productive assets. The increase in the cost of more active means per unit of cost of less active (passive) funds to the optimal level also significantly increases the efficiency of the use of labor tools. The best results can be achieved if technically upgraded production in a timely manner, instead of outdated, introduce a new technique, more productive and economical.

The economic value of the results obtained is to improve the methodological approaches to the diagnostics of the resource potential of light industry enterprises and further development of theoretical aspects of the diagnostics of the enterprise's activities.

Our research has revealed the main reasons for the high resource intensity of the Ukrainian economy.

1. ***Extensive development.*** The country could count on its own strength and was a closed economy, providing itself with everything necessary. For a long time, economic growth in the USSR was achieved mainly due to the involvement of labor and natural resources in the economic turnover, the build-up of productive capacity, and the construction of new enterprises.

2. ***Technological and technological backwardness*** (both in the mining and processing industries). More massive parts and assemblies in the manufacture of machines and equipment led to the excess consumption of metal - the main structural material - and increased the weight of machines and equipment. In the framework of the former strategy of economic development, a dynamic increase in the scale of primary resource production served as a means of compensating for the poor quality of technology and technology materialized in the production apparatus of the national economy, their excessive material and energy intensity.

3. ***Raw export orientation.*** By providing the bulk of the country's exports, raw materials and energy resources, it is possible to solve the problems of the expansion

of consumer and investment resources by import supplies to a large extent. Energy resources policy is aimed at using the existing potential of economic development. Therefore, in Ukraine priority is given to raw materials. From a certain period, the country lives in conditions of structural imbalance, when the amount of financing of all kinds of targeted programs exceeds the current economic opportunities. Such an economy is called the "deficit economy". The main task of energy resources policy for the immediate and long-term perspective should be the formation of a new regime of maintaining the balance of production and consumption of raw materials, fuel and energy.

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MODEL OF THREE LEVELS COMPLIANCE PROTECTION

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Due to undeveloped corporate governance, certain industrial enterprises adhere to such an approach, in which each structural unit is oriented only to its direct, strictly limited functional. In this case, when adapting the model of the three levels of protection, there will actually be no first line in the form of business units that manage risks at their own level. Accordingly, this imbalance will create more work for the second line of defense, while creating serious barriers to developing a common risk management culture at the enterprise. Thus, to eliminate such imbalances, three lines of protection should be formed in the form detailed below.

The first line of defense of the business unit (business functions) is the operational internal control of the business. The key task in the development of the first line of defense is to create the right understanding of business risks of all the risks inherent in their immediate activities. Thus, a situation is created in which business units are responsible for the risks that they themselves generate in the process of their activities. However, for the proper functioning of the first line of protection, the enterprise risk management service must provide the business units with appropriate tools for managing the level of risk involved (for example, the appropriate structure of limits and norms, key risk indicators, etc.), while continuing to interact with themselves business units for the development and maintenance of the full effectiveness of the first line of defense.