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DECISION-MAKING PROCESS IN THE AGRICULTURAL BUSINESS: PROBLEMS AND PROSPECTS OF UKRAINIAN COMPANIES

ABSTRACT. The analytical survey considers in detail the current position of the agricultural sector in the economy of Ukraine, the most significant prospects of decision-making process in the agricultural business with current realities and problems of agricultural business development, including technological backwardness, the lack of current methods and tools for processing land, equipment depreciation, non-implementation of international experience of managing agricultural companies.
KEY WORDS: prospects of decision-making process, managing agricultural companies, agriculture of Ukraine, effectiveness of management decision, management strategic decisions.

The formulation of the problem. The current unstable economic situation in Ukraine, the loss of basic markets for agricultural products and reorientation on new European and world markets, the adjustment of the terms of the tax and customs, harmonization of industrial standards require managers of Ukrainian agricultural companies in these conditions to form an efficient algorithm for management decisions.

The aim is to assess the problems and prospects of decision-making process in the agricultural business with current realities.

Evaluation of research topic. The analytical review [1] summarizes the current position of the agricultural sector in the economy of Ukraine and the most significant problems of agricultural business development, including technological backwardness, the lack of current methods and tools for processing land, equipment depreciation, non-implementation of international experience of managing agricultural companies.

In the article of Tulush L.D., the assessment of the effectiveness of modern tax policy in the agricultural sector of Ukraine is given by the author. Special tax regimes applied in agriculture of Ukraine are characterized; their impact on the profitability of agricultural business and investment activity in the industry is assessed. The ways of improving the mechanisms of taxation of the agricultural production are defined in order to increase their effectiveness in the agricultural sector [2]. Overall, we believe that the head of the agricultural holding company

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pays great attention to company taxation system that allows to manage the overall production process.

In a FAO review [3], the current trends in business decision-making in agricultural companies around the world are given, and much attention is paid to the implementation of business solutions of companies in the US, Germany and France.

Don Hofstrand [4] summarized the features of management decision-making in the implementation of the start-up in the field of agriculture, a special place is allocated to implementation of decision-making problems at the level of an individual entrepreneur, and a leader of a large agricultural corporations or investors as well.

Cheeseman, G-M. [5] studied the system of management of business processes of agricultural holdings in different countries under the influence of differentiated factors of development in agricultural sector.

Charlotte Daydé, Stéphane Couture, Frédérick Garcia, Roger Martin-Clouaire [6] generalized algorithms of investment decision-making in the development of business processes in agriculture.

Van Winsen F. [7] examined the impact of risk on the process of making investment and business decisions taking into account the current business model of agricultural holdings.

Nuthall, P.L. [8] summarized the impact of intuitive and expert systems on decision-making in agribusiness in his work.

In the analytical review [9] the influence of the agricultural sector on the process of implementation of business plans is investigated, including the implementation of the functions and powers of individual members of projects and companies within the decision-making in the agricultural business.

Jan Hron, Thomas Macak, Andrea Jindrova [10] examined the implementation of the theory of favorable decisions within decision-making in the agricultural business.

At the same time questions of decision-making in agricultural businesses about the problems and prospects of Ukrainian companies remain unresolved.

Presenting the main material. On the basis of summarizing the methodology of the current state of decision-making in the agricultural business, taking into account the current problems and prospects of Ukrainian companies the following is established.

The dynamic of indices of agricultural production reveals the great potential of the Ukrainian agricultural sector (Table 1).

Among the considered advanced countries of the world, Ukraine had ones of the most stable and dynamic performance indexes of agricultural production, due to the agricultural traditions of Ukraine, high quality soil and highly qualified lower and middle agricultural technical staff.

During the period of 1991–2016 years the agricultural sector in general has had a positive trend to growth in absolute terms but qualitative analysis indicates the existence of distortions and deformations in the sectoral and organizational structure of agribusiness (Table 2).

Table 1

INDICES OF AGRICULTURAL PRODUCTION [11]
(2004–2006 = 100 PER CENTS)

	1990	1995	2000	2005	2010	2012	2014
Ukraine	**156,2**	**101,6**	**83,4**	**99,2**	**107,6**	**123,3**	**139,7**
World total	**72,3**	**78,4**	**88,7**	**100,0**	**112,3**	**116,9**	**121,9**
Austria	95,2	93,9	98,7	100,9	99,7	101,4	100,6
Argentina	65,3	74,3	86,3	103,2	115,4	106,5	119,9
Belarus	…	90,6	83,5	98,1	117,0	120,6	115,6
Bulgaria	178,3	131,3	109,2	91,3	105,4	98,8	115,8
Brazil	53,1	66,6	77,5	99,2	122,1	126,6	134,6
United Kingdom	106,6	106,7	103,4	100,3	101,9	98,6	99,5
Greece	84,5	103,8	106,3	103,3	81,6	85,9	85,6
Denmark	91,0	94,2	97,5	100,8	99,7	102,4	100,3
Spain	83,1	69,7	99,8	94,6	101,0	89,9	109,5
Italy	89,4	94,9	100,1	100,5	96,9	86,6	90,3
Kazakhstan	…	87,5	78,4	100,1	106,8	112,5	127,1
Canada	75,7	81,4	92,8	102,0	102,3	103,3	115,0
China	51,0	68,4	85,2	100,2	118,3	126,8	130,5
Netherlands	100,9	104,9	103,9	100,0	111,2	111,5	112,9
Germany	106,8	91,3	99,1	99,9	103,3	104,6	105,3
Poland	126,3	103,5	102,0	98,5	100,4	107,0	106,1
Russian Federation	…	100,3	88,7	99,5	93,9	108,5	117,3
Romania	94,8	95,9	78,5	94,9	91,0	79,0	96,6
USA	79,2	83,8	96,0	100,0	105,7	101,6	108,2
Hungary	123,7	89,3	90,8	96,4	80,0	78,7	87,8
Finland	108,6	94,9	98,6	102,1	94,4	94,2	99,0
France	98,5	98,2	104,0	100,0	97,7	98,3	96,9
Switzerland	107,6	102,8	102,0	99,5	102,6	104,3	100,8
Sweden	112,6	100,5	104,2	100,4	94,0	95,7	96,1

Table 2

AGRICULTURAL LAND AREA BY CATEGORIES OF LANDOWNERS AND LANDUSERS (AT THE END OF THE YEAR; THOUSANDS HECTARES) [11]

	1990	1995	2000	2005	2010	2012	2014	2016
Agricultural enterprises	38705,4	35184,0	29878,0	22116,7	20589,6	20665,5	20437,2	20548,9
including								
State	9927,4	7115,8	1847,9	1230,2	1022,0	963,1	958,8	943,6
non-state	28778,0	28068,2	28030,1	20886,5	19567,6	19702,4	19478,4	19605,3
Individuals	2669,0	5588,6	8543,4	14922,7	15898,3	15815,1	15958,2	15868,7
including								
private peahaut small-holdings and keeping of dwelling house and plots for farmstruc-tures	2476,4	3875,0	4323,8	4722,9	4942,5	5032,3	5040,4	5045,5
commodity output	–	–	2306,7	8351,4	9412,3	9281,2	9504,3	9424,6
collective and individ-ual gardens	127,4	177,3	180,3	180,8	183,8	186,8	187,6	187,7
collective and individ-ual kit-chen gardens	65,2	334,9	299,6	227,8	189,7	183,8	177,6	175,4
hayfields and pastures	–	1198,7	1429,5	1433,6	1162,4	1122,7	1040,3	1027,2

The evaluation of the quality of management of land in Ukraine indicates a constructive lack on the part of both land owners and landusers of large agricultural holdings (Table 3).

Table 3

AREA OF DRAINED AND IRRIGATE AGRICULTURAL LAND (AT THE END OF THE YEAR; THOUSANDS HECTARES) [11]

	1990	1995	2000	2005	2010	2012	2014	2016
Drained agricultural land								
Total	2857	2961	2961	2962	2956	2955	2955	2955
including agricul-tural enter-prises	2826	2547	2042	1257	930	927	923	959
of which with closed drainage	2147	2002	1647	1028	777	782	778	812

Table 3

	1990	1995	2000	2005	2010	2012	2014	2016
Share in total agricultural land, %	6,8	7,1	7,1	7,1	7,1	7,1	7,1	7,1
Irrigate agricultural land								
Total	2598	2580	2402	2180	2175	2167	2165	2166
including agricultural enter-prises	2598	2554	2198	1686	1538	1541	1527	1521
Share in total agricultural land, %	6,2	6,2	5,7	5,2	5,2	5,2	5,2	5,2

The structural distribution of enterprises of the agricultural sector due to the amount of land can detect trends of split or consolidation of agribusiness (Table 4).

Table 4

GROUPINGS OF AGRICULTURAL ENTERPRISES BY SOWN AREA UNDER AGRICULTURAL CROPS IN 2014 [11]

	Number of enterprises that had sown area				
	total	grain and legu-mi-nous crops	industrial crops	potatoes, vegetables and cucur-bitaceae crops	fodder crops
Units					
Enterprises — total	43086	34663	28093	3344	6466
of which with area, ha					
no more than 50,00	23059	18985	14528	3045	4088
50,01 –100,00	4461	3416	3210	146	526
100,01–250,00	4456	3977	3695	87	775
250,01–500,00	3095	2714	2738	42	585
500,01–1000,00	2808	2553	2165	16	349
1000,01–2000,00	2647	1949	1235	7	120
2000,01–3000,00	1193	581	289	1	16
more than 3000,00	1367	488	233	–	7

Table 4

	Number of enterprises that had sown area				
	total	grain and legumi-nous crops	industrial crops	potatoes, vegetables and cucur-bitaceae crops	fodder crops
Percentage to total enterprises					
Enterprises — total	100,0	100,0	100,0	100,0	100,0
of which with area, ha					
no more than 50,00	53,5	54,8	51,7	91,0	63,2
50,01–100,00	10,4	9,8	11,4	4,4	8,1
100,01–250,00	10,3	11,5	13,2	2,6	12,0
250,01–500,00	7,2	7,8	9,8	1,3	9,0
500,01–1000,00	6,5	7,4	7,7	0,5	5,4
1000,01–2000,00	6,1	5,6	4,4	0,2	1,9
2000,01–3000,00	2,8	1,7	1,0	0,0	0,3
more than 3000,00	3,2	1,4	0,8	–	0,1
Sown area					
	total	grain and legumi-nous crops	industrial crops	potatoes, vegetables and cucur-bitaceae crops	fodder crops
Area — total	18834,2	10634,3	7230,9	82,1	886,9
of which with size, ha					
no more than 50,00	518,9	376,0	330,1	22,4	50,2
50,01–100,00	326,9	250,3	237,2	10,3	38,6
100,01–250,00	734,8	654,7	612,7	13,6	127,3
250,01–500,00	1119,7	977,6	994,3	14,8	209,8
500,01–1000,00	2031,9	1831,9	1541,3	10,4	241,5
1000,01–2000,00	3800,6	2717,0	1687,7	8,5	157,2
2000,01–3000,00	2916,0	1389,6	698,8	2,1	37,1
more than 3000,00	7385,4	2437,2	1128,8	–	25,2

Table 4

	Number of enterprises that had sown area				
	total	grain and legumi-nous crops	industrial crops	potatoes, vegetables and cucur-bitaceae crops	fodder crops
Percentage to total area					
Area — total	100,0	100,0	100,0	100,0	100,0
of which with size, ha					
no more than 50,00	2,8	3,5	4,6	27,3	5,7
50,01–100,00	1,7	2,4	3,3	12,6	4,4
100,01–250,00	3,9	6,2	8,5	16,6	14,3
250,01–500,00	5,9	9,2	13,7	18,0	23,7
500,01–1000,00	10,8	17,2	21,3	12,7	27,2
1000,01–2000,00	20,2	25,5	23,3	10,3	17,7
2000,01–3000,00	15,5	13,1	9,7	2,5	4,2
more than 3000,00	39,2	22,9	15,6	–	2,8

The evaluation of distribution of agricultural enterprises due to the area they use detects the prevalence of companies by the number of processable total area of 50 hectares, part of which ranges from 52 % of businesses, herewith within 10 % of the number of enterprises also accounted agricultural farms with an area of 50-100 hectares and 100-250 hectares, which indicates a large number of individual and small agricultural enterprises. At the same time by the total area of processable area the confident leadership held the group of companies with an area of over 3,000 hectares, in other words it is the presence of large agricultural holdings, which accumulate land resources. These trends affect both the industry, especially the development of agribusiness in Ukraine and specifics of management decision-making by heads of agricultural enterprises.

Management solution is the foundation of business activity of any type. Management Mechanism is a complex process that includes a number of interrelated elements, principles and instruments and provides targeted action of the subject on the object. Administrative decision is a product of the manager activity, and characterizes his compe-

tence, qualification, ability to predict future problems, strategic and systematic thinking.

A number of factors affects the effectiveness of management decision — the style of management and leadership, personal features of manager, his image, team cohesion, communication system in the mid-enterprise and beyond, the mechanism of branching, structure and coding information etc. The main element in the system of management decision-making is the structure of the organization, the number of management levels, the rate of control, mechanism of dialogue and industry management features.

Despite the existence of large farms, most of the agricultural sector of Ukraine has signs of functioning within business processes.

Table 5

STRUCTURE OF PRODUCTION OF MAIN AGRICULTURAL CROPS BY TYPES OF AGRICULTURAL HOLDINGS (PERCENTAGE TO TOTAL PRODUCTION) [11]

	1990	1995	2000	2005	2010	2012	2014	2016
Agricultural enterprises								
Grain and leguminous crops	97,2	91,9	81,6	75,7	75,8	78,1	78,8	78,1
Sugar beet (factory)	99,99	97,4	87,8	78,5	92,1	91,3	84,3	92,8
Sunflower	97,6	95,6	87,5	78,8	82,5	85,0	85,5	85,7
Potatoes	28,6	4,2	1,4	1,2	2,6	3,3	3,0	3,2
Vegetables	73,1	27,3	16,9	10,7	11,9	14,3	11,7	13,9
Fruits and berries	46,4	16,4	18,2	11,8	16,4	18,4	19,4	16,6
Households								
Grain and leguminous crops	2,8	8,1	18,4	24,3	24,2	21,9	21,2	21,9
Sugar beet (factory)	0,01	2,6	12,2	21,5	7,9	8,7	15,7	7,2
Sunflower	2,4	4,4	12,5	21,2	17,5	15,0	14,5	14,3
Potatoes	71,4	95,8	98,6	98,8	97,4	96,7	97,0	96,8
Vegetables	26,9	72,7	83,1	89,3	88,1	85,7	88,3	86,1
Fruits and berries	53,6	83,6	81,8	88,2	83,6	81,6	80,6	83,4

The average output indicates the predominance of business production in the agricultural sector of Ukraine, which defines the preconditions for the formation of business culture and agricultural management in making decisions on the strategic development of the agricultural business in Ukraine.

Corporation is one of the legal forms of associations of enterprises, characterized by dividing the capital into shares, and the holder of the share is entitled to direct or indirect economic decision-making. The most common form of corporate structure is stock ownership. In agricultural complex, corporate structure is not typical for agricultural enterprises, and is most common in the manufacturing sector, as well as in integrated associations of vertical and horizontal type. The model of corporate governance in agricultural enterprises can be built according to the functions of management: planning, motivation, organization, coordination, control.

The problems of decision-making in the agricultural business are classified as follows:

- unpredictable environment;
- middle and low level of training in the management of agricultural companies;
- inconsistency of the legal field in agribusiness;
- economic fluctuations in market conditions, particularly in the sphere of currency relations and implementation of foreign trade agreements;
- the lack of continuous monitoring of the implementation of management decisions and the low share of automation and computerization of the management of agrarian corporations.

Thus, the effectiveness of management depends on the legal form of the company. Pretty difficult this process is in the business of corporate type, mostly because these are large in size and diversified companies. The number and branching of levels and command units complicate the exchange of information, affect the speed of its processing, decision-making and adaptation to external changes. Especially difficult is the question of management decision in corporate agricultural enterprises, since corporatization in this area is still under development.

The main feature of decision-making in the agricultural enterprises of corporate type is the consideration of the interests of shareholders, and most importantly — the owners of land shares, who thus may delegate their managerial powers.

At a time when management culture of domestic agricultural enterprises at all levels is only developing, it is important to review the

enterprise as a system of interrelated and interdependent business processes. To implement these processes it is necessary to make decisions and carry out certain actions. As a rule, these actions result in processes that must take place in accordance with the defined goals and programs. However, most enterprises which use resources for each function separately, without understanding the whole process, generally face with communication problems within the organization. Information technology significantly extends the effective management of business processes cost, since they make available the latest methods of processing and analysis of economic information important for decision making for managers of all ranks.

At the present stage of management development in agriculture of Ukraine, the defining challenge is a mutual consistency of availability and business demands of enterprises in tactical and strategic information which is necessary to achieve competitive advantage, increase efficiency and provide potential development.

As a result of these needs, a demand of the accounting system of enterprise is motivated regarding the need of fixing, collecting and accumulating information on the various factors that affect the handling of agricultural production: the dynamics of the external business environment; operational, tactical and strategic objectives of activity; the objects of resource potential; the opportunity to receive information by the segment strategic activity; related functional areas of the enterprise; characteristics of clusters, etc. In current conditions, information created by the enterprise accounting system must: 1) consider the demands and target specific consumer groups; 2) serve as a basis for making tactical and strategic decisions.

Our studies revealed the dominance of structural and functional management models in agricultural enterprises aimed at isolating functional areas, as a result of which organizational structure is formed according to the performance of traditional tasks and functions. However, this model has certain disadvantages. Most enterprises are built on the principles of vertical hierarchy, which is not conducive to make informed decisions as a result of the delay, distortion or loss of information.

During management strategic decisions it is necessary to compare the potential of the enterprise with opportunities and threats of the external business environment.

Herewith it is advisable to consider that: 1) fundamentally in the strategy there are planned beforehand actions (reactions) of the enterprise due to the change (dynamic) of the external sphere of economic activity in order to achieve the desired objectives; 2) accounting and

analytical system of the company is the information base of management strategic decisions. The system of accounting and information support of strategic management of the agricultural enterprise must regulate the purpose, the essence of which is to provide information support for management decisions of strategic nature.

The use of modern information technology in the formation of the database of organization allows you to organize information streams so as not to disrupt the unity of the information provided, and functionality block of information is stored, the content of material of which meets the needs of a particular category of users. Due to clearly established organizational scheme of functional information system operation, each executant performs defined for him action receiving necessary information which is sufficient for him to carry out official duties. As a result of work of every user of the system the filling of the database of the company with information about the implementation of specific business transactions belonging to different activities will occur.

The main indicator of effective management decision should be a synergistic effect which manifests itself in the fullest and most effective use of the potential of each individual item of corporation in complex interactions, the result of which should be to increase the competitiveness of agricultural enterprises, the market value of the shares and the company as a whole. This, in turn, will be displayed on capital income owners of corporation and motivate them to further reinvestment of profits into the development of the agricultural farm.

In many countries there are information and consulting services that collect information about their customers and publish aggregated data in different sections. Each concrete producer receive the guarantee of preservation of trade secrets and available information allows determine not only the average level of the final results of production activities and costs of the country as a whole and of separate regions, but also the distribution of indices of the level of production costs, productivity, level of GDP and so on.

The published summary data are calculated such a way, they are sent to the same producers, who have sent information about their activity. This allows you to see your place among the other companies of a similar trend of specialization, identify those items on which they differ from the achieved of advanced enterprises and midrange enterprises, thus defining reserves of its production. This experience could be used in domestic practice as well. For this it is necessary within the information and consulting service with the support of statistics bodies to organize the collection of data for a set of agricultural enterpris-

es due to natural and economic zoning. It is advisable to organize the selection of base organizations for further study and search of reserves of reducing production costs and increasing efficiency through differentiation of initial set into groups depending on the final result achieved.

The distribution of aggregate is proposed to be carried out in terms of return on sales of products of agriculture, as this index includes both the effectiveness of crop and livestock production and allows separate the advanced organizations from lagging ones.

The basis for management decisions in agrocorporation should be the development strategy, which is designed according to the magnitude and direction of the company. Management decisions should take into account the interests of owners of corporate capital and initiative of direct perpetrators of strategic objectives, which minimizes the possible resistance to changes. As a result of the adoption of the best management solution in agrocorporation an effect of synergy should be achieved.

All information flows, defined as the purposeful movement of information from sources to the media of information needs should be formed in the company with the following considerations:

- an important aspect of cost management model is to analyze the information flow that can detect duplication of information, its lack or excess;
- improving the use of information systems is achieved by optimizing information flows that eliminates duplication and ensure the reuse of information, set up the integration connections, increase the degree of use of information, minimize the route of information flows;
- information flows should be organized on the basis of existing business needs and characterized by targeting (the indicator of information consumers who are responsible for collecting, processing, transmission, storage); regulation of information; retention and volume of transmitted information;
- in the process of studying information communication and information flows, the control of expediency of implementation of business processes and costs arising from this enhances in the company;
- a sample survey of enterprises provides a basic information which is necessary to assess possible levels of development and regular size of costs for items and articles that meet the optimal level of production and compliance technologies to achieve the efficiency threshold and the normalization of the process of reproduction in agriculture.

Using marginal approach in analytical and planning activity of agricultural enterprises can help managers and professionals to ex-

plore the profitability of each type of agricultural products in details and answer the question which impact on profit would lower prices of realization have; determine the structure of commodity production in conditions of limited resources and to decide on the necessary volume of production and sales to cover the additional fixed costs. However, the reliability of calculations must be supported by strict control of costs and their allocation to a particular object.

Conclusion. Based on the study of modern trends of development of agribusiness in Ukraine it was found that the system of decision-making by large agricultural holdings is based on the basis of operational financial planning, due to dynamic environmental conditions, while basic standards take an important place for process management and decision-making, so as budgeting for individual areas of agricultural holdings in Ukraine, depending on their size, industry sector, territorial distribution.

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ПЕРСПЕКТИВИ ЗАСТОСУВАННЯ ІНТЕРНЕТ-ТЕХНОЛОГІЙ В МАРКЕТИНГОВИХ ДОСЛІДЖЕННЯХ

PROSPECTS OF INTERNET TECHNOLOGIES IN MARKETING RESEARCH

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named after Vadym Hetman

АНОТАЦІЯ. У статті досліджено процеси інтернетизації населення в Україні та за кордоном, а також рівень мережевої готовності в рамках інтернет-економіки. Визначено основні напрями нової економіки. Проаналізовано сучасні інтернет-технології, визначено поняття інтернет-маркетингу та принцип побудови маркетингової інформаційної системи, розглянуто структуру маркетингової інформаційної системи для ухвалення управлінських рішень, окреслено перспективи застосування комплексу інтернет-технологій для підвищення результативності маркетингових досліджень.
КЛЮЧОВІ СЛОВА: інтернет-економіка, інтернет-маркетинг, інтернет-технології, система підтримки прийняття рішень, маркетингова інформаційна система.

ABSTRACT. In the article it was processed connectedness of people in Ukraine and abroad, and also the level of preparedness of the network within the Internet economy. Determined the main directions of the new economy. Analyzed modern Internet technologies, defined the concept of

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