

Cumulative Index

Development strategy of a university in the context of globalisation

Deniss Djakons

Pages 7-13

The article presents the analysis of the role of universities in the providing of the innovative development of the national economy. The exogenous and endogenous factors of the elaboration of a university's development strategy are systematized in the context of globalization and European integration.

Keywords: strategy, university, innovative development, academic mobility, globalisation, European integration

Innovation priorities of Ukraine: the aerospace sector

Svitlana Sidenko

Pages 14-18

The article deals with the issues of Ukraine's international cooperation in the aerospace sector under the conditions of innovation-driven development. It reveals the necessity of integrating intellectual resources as well as research and production potential of different nations, in order to solve global problems, in particular pertaining to the development of air transport.

Keywords: innovation, strategic priorities, aerospace sector, international cooperation, scientific and technological cooperation

The essence and stages of monitoring of development of company's intellectual capital

Valentina Djakona

Pages 19-23

Efficient management of a company's intellectual capital is ensured based on adequate assessment and continuous monitoring of its development dynamic, and on the identification of growth trends of specific types of intangible assets. It is implemented in the course of the company's financial and economic activity.

In scientific literature, monitoring is defined as "constant observation of any process with the aim of establishing its compliance with desired results or estimations."

The monitoring of a company's intellectual capital must have the following features: interrelation of objects, subjects and methods of measurement, unified goal and multifaceted criteria base. The systemic approach is the methodological foundation for conducting monitoring. It means the implementation of five stages, including: defining strategic and tactical goals, tasks, functions, terms of conducting, monitoring methods and forming a system of indicators; conducting the monitoring of a company's intellectual capital; analysing the results; preparing analytical reports; drafting recommendations to increase the value of intellectual capital and preparing management accounting.

An important condition for the credibility of monitoring results is the high level of qualifications for analysts who conduct the monitoring and the presence of clearly defined strategic and tactical goals.

Having an efficient system to monitor the dynamic of a company's intellectual capital development is an important condition for the increase of value of intangible assets.

Keywords: intellectual capital, monitoring company's intellectual capital, assessing intellectual capital, monitoring stages

Assessment of the global banking system financial stability

Igor Yushko

Pages 24-29

Theoretical analysis of the global banking system concept is made. The principal factors of its financial stability are marked.

Closeness and direction of relation are determined, and the quantitative estimate of principal relative indices of the global banking system financial stability is made. The comparative analysis of relative

indices of the global banking system financial stability for years 2007 and 2015 permitted to mark principal factors and the key factor for both years, being the return on assets. Increase in the value of this factor evidences the growth of banking management role after the world financial crisis. In view of Basel III tightened requirements with respect to assets management, it is the profit use of bank's assets that guarantees banking services profits.

Keywords: financialization, global banking system, financial stability

Qualitative characteristics and principles of financial reports in the context of disclosure of information about the enterprise as a subject of tax relations

Nataliia Shalimova, Halyna Kuzmenko

Pages 30-35

In the article ways of information visibility provision concerning tax relations of the enterprise in the system of accounting and financial report are investigated. It is substantiated that necessity of information disclosure about tax relations of the enterprise is a result of such qualitative characteristic of financial reports as relevance and two principles of its preparation: principle of full presentation and principle of going concern. Contents of separate paragraph in the notes to Annual Financial Reports dedicated to information disclosure about the enterprise as a subject of tax relations is proposed.

Keywords: financial reports, qualitative characteristics of financial reports, principles of financial reports, tax relations

Human capital role in becoming and development of creative economy

Nataliya Kuznetsova

Pages 36-39

In this article the author has investigated the role of human capital in the creative economy development. The author has grounded the cause-and-effect relationships between the post-industrialism and the war for talents at the basis of Daniel Bell's doctrine. Also the author has defined the prerequisites of the growing demand for talented workers and need to transform the system of human resources management under creating influence.

Keywords: creative economy, human capital, talent, driving forces, war for talent, intellectual technologies, talent management

Intellectualization of national economy: experience of developing countries

Lyudmyla Tsymbal

Pages 40-45

The paper examines the factors and indicators of intellectualization of the current stage of economic development. The analysis of innovation policy and intellectual component in developing countries. Determinants and priority directions of development focused on increasing the added value in the medium and low-tech sectors in developing countries.

Keywords: intellectualization, knowledge economy, economic governance, intellectual capital