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CONCEPTION OF ECONOMIC NATURE CREATION OF VALUEADDED BUSINESS

Abstract: In the article investigational semantic basis of forming of valueadded during activity of being in charge subject. Digression is done in history of development of economic idea in relation to interpretation of business efficiency on the basis of creation of increase of his cost which is formed on the basis of generating of money streams at the proper correlation of financial resources. Essence of income of organization is exposed on the basis of predominating of conception of his education as valueadded which is created during a normal economic cycle. The comparative analysis of approaches of domestic and foreign research workers is carried out during determination of key concept of research, by comparison of ideas and descriptions on all stages of development of human society. The numerous theories of income are selected on the base of fundamental approaches of their origin recognition enterprise function. As a result of resulted scientific polemic and account of unstable situation in a domestic economy an accent is done on the necessity of interpretation of maintenance of economic nature of creation of valueadded of subject of menage on a base by the account of perspective effectiveness of business.

Keywords: conception, valueadded, income, being in charge subject, enterprise function, management

Introduction.

In historical digression, beginning from ancient times there was characteristic effectiveness to our days of activity of being in charge subjects. It is predefined that each own near-term tried to turn to the additional account which found a display in the sum of the got income. Exactly business profitability and periods of becoming of world civilization was expressed in the increase of economic cost of organization.

In the conditions of becoming and development of scientific researches, of interpretation of term «income» constantly changed and perfected. Most western economists determined an income from a high-quality side, as a regenerate form of additional product and valueadded, which expresses relations between the proprietors of capital goods and hired workers concerning his creation and appropriation.

Conception of economic maintenance of creation of value added in the conditions of market was in detail exposed in labours of such foreign and domestic scientists, as G. I. Bashnyanin [1], O. V. Grinavcevoy [2], I. O. Blank [3], T. V. Kalaytan [4], N. Yu. Kalach [5], L. O. Kanischenko [6], G. N. Klimko [6], V. P. Nesterenko [6], V. I. Mochernogo [7], A. M. Podderegina [5], Ya. V. Sokolova [8] et al.

But dynamic changes and crisis phenomena in an economy constantly need improvement of existent scientific conceptions of management generating of business profitability, all of it in a complex stipulates a necessity for the leadthrough of subsequent secret services in this direction recognition historical facts of becoming of human civilization.

By the purpose of the article of *vistae* the detailed and comprehensive research of economic nature of forming of increase of value added of business from the epoch of ancient times to contemporaneity, for the sake of study of historical fundamental principle of its creation in a domestic economy which appeared in crisis terms.

Exposition of basic material.

K. Marks during determination of category a «income» was applied by a term «the transformed form». That carried out an accent on that an income is hidden by the real source of the origin and gives the impression, that not only workers but also capital goods took part in his appearance [11].

At the same time in the theory of A. Smita an income was examined as a result of labour of worker (hired worker), from one side, and functioning of capital – from other. If to apply approach of A. Smita in relation to description of economic maintenance of income of modern enterprises, it follows to take into account a feature: skilled potential on domestic enterprises is presented not only workers which work after naymom but also leaders, which carry out co-ordination of decisions which are accepted.

The managers of higher link of management definitely grow into their proprietors, as carry out administrative functions, instrumental in forming of rational price policy on the whole and getting a fee for the executed work. To our opinion, if the size of this pay exceeds the volumes of the amount and quality of labour (administrative labour is extraordinarily difficult) spent by them, they at the same time come forward person exploiters.

D. Rikardo, examining essence of income, expressly separated him one side from other, that allowed to analyse and understand each. Yes, an economist considered that it follows to begin determination of essence of income with his economic maintenance, that value added which is created a worker. From this point of view, a value added straight depends on natural properties of things, what people discover in the process of historical development. As it is different characteristics, it follows to name a value added the motive factor of economic development being in charge subjec [7].

In particular D. Rikardo created the classic theory of land rent and knit it with allocation of profits. He considered that with growth of production there is a problem of lack of earth, then part of rent in a product will be increased, and the share of profits will diminish, investments will grow short.

Time rotned loyalty of this actuarial supposition which compelled modern investors to search other going near ways and objects of investing. In relation to modern hotel business an output was found in a formula: a less area of earth is greater superficiality, that at other equal terms gives the certain guarantee of receipt of income.

A. Smit and D. Rikardo became the authors of labour theory of cost, formulating the factor model of forming of income as a result of the use of factors of production. In the labour defined «Riches of people» of A. Smit such factors of riches: factor of thrift; factor of the labour productivity. Under a thrift, in modern interpretation, Smit minds investing of the got income in subsequent development of production. A scientist bound the increase of the labour productivity to progress of distributing labour, that, in same queue, is limited to the market size, what A.Smit minds, above all things, as a market of sale.

Modern business is characterized by the tendency of growth only in the conditions when the share of profits is again invested in business. To according to And. Khoskinga, «it is instrumental in the increase of efficiency to growth of volumes of realization» [8].

On the whole, during consideration of numerous theories of income it is possible to select two approaches: the first approach is interpreted by an income as maximum product of specific factor (enterprise capabilities after And. By a marshal) of production; the second approach operates only a net income, determining him as a remaining profit which creates simultaneously surplus above alternative charges and remain after payments of all real production charges.

The supporters of the second approach considered that a businessman gets this profit for implementation of the specific enterprise function. The computer-integrated theory of enterprise function and income was so created.

R. Kantil'yon yet in the XVIII century entered a term «businessman» in economic science, understanding under him a man which buys at certain price, and sells after unknown, that carries a risk. Thus to the businessman unnecessarily to produce the commodity or carry on such activity for the money.

Through a century a scientist I.Tyunen determines an income as final profit also, subtracting from a gross receipt a yield (percent) on the invested capital, paying for a management and insurance payment, as a compensation of risk of enterprise, here this risk is unforeseen and not calculated.

The representatives of neoavstriyskoy school in place of term «businessman» used a term smart «dealer» («promoter») and considered that his income is a not product of his capital, but product of his idea, incarnate in kaptali: an idea is faithful – a smart dealer will get an income, if no is results in a loss, without regard to charges on a capital. I. Kirchner considered that a smart dealer must own a «enhanceable

sensitiveness» to possibility of maximization of the got income: to buy more cheap, to sell or dearer, or elsewhere [11].

Not casting aside the resulted higher conceptual positions of entrepreneurial activity, it costs to mark, that in activity of enterprises it is expedient to do an accent both on «maximization of receipt of income and on maximal satisfaction of necessities of users». In fact only on condition of the completest satisfaction of necessities of users there is a possible increase of profits of enterprise [1].

During the leadthrough of this research it is impossible to leave the socio-economic looks of our compatriots – Grammes out of eyeshot. Frying Pans, M.I. Tugan-Baranovskogo and S.M. Bulgakova. All of them were the representatives of social orientation of economic researches.

G. Skovorodi belongs prominent place in history of philosophical, social and political and economic idea in Ukraine in the XVIII century of G. Skovoroda in the works does not talk a «income» straight about a category, but he saw the problem of accumulation of riches (sure, due to an income), which differentiates society on rich and poor.

And between the that source of this riches there is only labour, a philosopher asserts, and distributing of its results is unfair. Frying Pan one of the first glorified labour and saw in it basis of public prosperity, legal norms and ethics principles [11].

Probing the problem of distribution of income (to the income) of M.I. Tugan-Baranovskiy showed out the theory of crises. He considered that at the increase of fate of income, which heads for a production, the consumption of capitalists diminishes with the simultaneous increase of demand on capital goods and labour force. When this equilibrium is violated – there is a crisis.

Consequently, a scientist considered that it follows to examine a value taking into account both charges (objective factor) and utility (human factor). Exactly with this paradigm there were the CPLD ideas which were later pulled out And. Marshallom.

Both scientists in different times and considered under various conditions, that one of factors of cost of product there is a middle norm of income.

The epoch of XXI century and also difficult and unstable situation the economy of Ukraine appeared in which requires the modern new going near a management forming and distribution of profit, in a that number to the income of enterprises of hotel industry. Exactly in this connection interpretation of category tests an income domestic economists substantial transformations.

Conclusion.

The estimation of various approaches in relation to description of income enables to do generalization in obedience to which an income can be presented as a net profit of subjects of menage in quality fee for a rizikovanist' menage and is a difference between the borne profits and charges during his realization.

It is possible to draw conclusion as a result of the conducted researches, that conception of forming of increase of valueadded of business is determined the sum of the got income during an economic cycle, which is created. It is possible to assert on

the basis of realization of historical digression, that the receipt of income and desired level of business effectiveness always was based on bringing in of labour and capital, that provided forming of increase of economic potential on the whole.

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