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CONTENT

LIST OF CONDITIONAL DESIGNATIONS	22
INTRODUCTION	23
SECTION 1. THEORETICAL PRINCIPLES SOCIAL- ECONOMIC SECURITY PERMANENTLY DEVELOPMENT ENTERPRISES	37
1.1. The essence and significance of social and economic security of enterprises.....	37
1.2. Theoretical foundations of sustainable development of enterprises in the context of social and economic security	53
1.3. Normative and legal provision of social and economic security Construction enterprises	67
SECTION 2. TRENDS DEVELOPMENT AND METHODOLOGY ASSESSMENTS SOCIO-ECONOMIC SECURITY CONSTRUCTION ENTERPRISES	104
2.1. Trends in the development of construction enterprises in Ukraine	104
2.2. Methodology for assessing socio-economic security of sustainable development of enterprises.....	115
2.3 World experience of ensuring social and economic security of construction enterprises	135
SECTION 3. ASSESSMENT OF SUSTAINABLE DEVELOPMENT AND SOCIO-ECONOMIC SECURITY OF CONSTRUCTION ENTERPRISES	152
3.1. Assessment of the effectiveness of sustainable development of construction enterprises	152
3.2. Analysis of indicators and components of social and economic security construction enterprises	168
3.3. The influence of construction institutions on the development of labor potential	172
Conclusions	
List of used sources	

INTRODUCTION

Relevance of the research topic. One of the priority directions of the state is the strengthening of national security, including its social and economic component. Enterprises play an important role in ensuring social and economic security. The economic condition of the country, its social development, and the standard of living of the population, particularly the rural population, depend heavily on the results of their activities. Social transformations taking place in the business environment actualize the problem of rethinking the paradigm of enterprise security, taking into account not only the protection of the interests of the security object, but also using a modern approach based on the principles of sustainable development.

Under the conditions of constant growth of the negative influence of internal and external factors, the problems related to the development of enterprises in various spheres of the economy, including the sanatorium-resort sector, are urgent. Socio-economic and political events in our country led to a decrease in the number of provided sanatorium-resort and health services, which negatively affected the country's social security and socio-economic security. The aggravation of crisis situations and other problems in the activity of sanatorium-resort establishments requires the implementation of international experience and the formation of conceptual foundations for ensuring the socio-economic security of the sustainable development of sanatorium-resort enterprises. Issues related to ensuring the formation of state policy directions, substantiation of its priorities and principles, the use of effective administrative, organizational and economic implementation tools at all levels are gaining relevance, which will affect the expansion of powers and competencies of health care institutions, their activities, competitiveness and strengthening of social - economic security of sustainable development.

However, despite considerable research, a number of important problems of the operation of sanatorium-resort enterprises require a deeper analysis. Considering today's conditions, it is relevant to study the issues of forming and ensuring socio-economic security of the sustainable development of sanatorium-resort enterprises, the use of a complex of levers of effective management in increasing the competitiveness of health facilities and sanatorium-resort products. Awareness of the importance of this scientific task led to the choice of the topic of the master's thesis.

The purpose and tasks of the research. The goal is to develop and justify the theoretical and methodological principles and practical recommendations for the formation and provision of social and economic security for the sustainable development of enterprises.

The realization of the goal of the master's work conditioned the following research tasks:

- to form an algorithm for assessing the socio-economic security of the sustainable development of sanatorium-resort facilities based on a comprehensive approach;
- to improve the systematic approach and the procedure for selecting key indicators for the analysis of labor resources of agricultural enterprises;
- to determine the features of the application of social and economic security assessment of the sustainable development of sanatorium-resort facilities;
- to develop approaches to identifying destabilizing factors affecting the socio-economic security of the sustainable development of sanatoriums;
- justify the methodical approach of applying unified factor-correlation models for typical sanatorium-resort enterprises;
- to develop the method of qualitative analysis of satisfaction of clients (employees of agricultural enterprises) with medical services of sanatorium-resort facilities;

The object of research there are socio-economic processes of operation of sanatorium-resort enterprises.

The subject of research there are theoretical, methodological, applied principles of formation and provision of socio-economic security of sustainable development of enterprises.

SECTION 1.

**THEORETICAL BASIS OF SOCIO-ECONOMIC SECURITY OF
SUSTAINABLE DEVELOPMENT OF ENTERPRISES**

1.1. The essence and significance of social and economic security of enterprises

The development of the national economy and socio-economic growth of the state largely depends on the level of ensuring social and economic security of the national economy, since only in conditions of stable functioning of economic activity can the internal and external policy of the country be carried out. The socio-economic security of the country is a multi-level system of interdependent components that require protection at all levels of economic management: country, region, community, industry, business entities, individuals.

The creation of a predictable and stable legal and regulatory environment is one of the main conditions for the development of entrepreneurial activity and a component of the socio-economic security of business entities, as well as the key role of state authorities in the conditions of a market economy, which is important for the implementation of the principles of democratization of society. Ensuring a high level of social and economic security of enterprises is a prerequisite for the social and economic growth of the state, especially during the period of activation of the European integration processes of Ukraine.

In the conditions of an unpredictable legal field, fluctuations in the financial sector, and the application of double standards during the privatization of property, foreign and domestic business entities are not motivated to invest financial resources in the long term and thereby influence the development of the national economy. Such actions negatively affect the distribution of the gross domestic product in the direction of increasing consumption volumes and creating hypertrophied structural and branch regional and

local disproportions. Structural changes in such a case are possible only under the condition of ensuring socio-economic security of business entities as a system-forming lever of security of the national economy, which will eliminate threats and ensure the economic growth of the state as a whole.

Despite the fact that in recent years, the number of business entities engaged in active economic activity has been increasing, the share of medium and small businesses in the total number of enterprises is increasing, the volume of products manufactured and sold by one business entity is increasing, innovative technologies are being introduced into economic processes, there are no structural changes to regulatory legislation that would facilitate the simplification of the tax base and ensure the economic security of entrepreneurship in the state.

The urgency of the problem of ensuring social and economic security of business entities in Ukraine is gaining importance due to the presence of a number of factors:

- inspections of the activities of business entities by state authorities, whose activities are not focused on the promotion and establishment of partnership relationships, but on the control and collection of fines from the business structure;
- bureaucratization of permit procedures and the corruption component when obtaining permits for construction, solving land issues, etc.
- manifestations of monopolization of certain sectors of the economy through lobbying for legislative initiatives and limiting access to economic resources on the market;
- an excessive level of the shadow sector of the economy, which negatively affects "honest business" and international business structures that plan to operate on the territory of Ukraine;
- low level of social responsibility of enterprises to communities and the state;

- processes of formation of the small business sector and business activity of the population in general during the period of market transformation of the economy are insufficiently managed by the state;

Obstacles to the formation of favorable conditions for the development of social and economic security of enterprises must be declared as systemic, which is facilitated by the lack of attention both from the side of state authorities and from the side of regional and local power structures to issues of social and economic security of business, the lack of a high-quality legislative framework and regulatory policy, which creates prerequisites for slowing down the pace of development of the business environment in Ukraine [11].

To interpret the essence of the meaning of "social and economic security", we will investigate and determine the etymology of the meanings of "security", "social security" and "economic security"

In the 21st century, every person, group of people, labor teams think about safety: personal safety, occupational safety, safe consumption of received services. And Maslow noted that security is a primary need for humanity and is on a par with physiological needs [124]. Psychologists noted that in cases when a person does not feel his own security, his efficiency decreases both in work and in social life.

The opinion of an outstanding scientist regarding safety as the primary source of the effectiveness of human activity was continued in the works of other famous scientists, such as K. Alderfer, F. Herzberg [34] and D. McClelland [22]. These scientists noted that the safety of the employee and the labor team should be on the same level as the activities they conduct, and be an integral part of it.

In the era before our era and with the beginning of our era, according to the Gregorian calendar, human security was associated with the absence of external threats. In the Middle Ages, the concept of mental security developed, namely, a person's sense of mental peace and balance.

Starting from the end of the 14th century during the Renaissance, security began to be equated with the state. The first definition of the essence of the concept of "security" in the 19th century was given by G. Hegel, who noted that the state creates a sense of security in a person as part of a way of life and must ensure the protection of its residents, their farms and economic subjects on which they conduct their own activity. The basis of that time was the understanding of the lack of complete security, as there are a number of external factors that cannot be predicted and on which individual states have no influence (natural phenomena, wars, etc.) [82].

A. Kachynsky noted that the state of security is, on the one hand, an opportunity to protect oneself from harm that can be experienced in the life or activity of a business entity, and on the other hand, it is a feeling of one's own security [97].

Examining the statements of thinkers and scientists since prehistoric times, it can be noted that security is the conditions in which the relevant economic entity is located, which is influenced by external and internal factors, but at the same time the influence of the factors does not harm the given economic entity neither physical nor moral harm, giving him the opportunity to achieve his goals. Depending on the impact of its action, security is divided into the following types: national, business entities, human security, political, social, economic, technological, demographic, environmental, informational, food, and others [11].

Considering the research topic, let's consider the essence of the concept of social and economic security, in particular its important component "economic security". Economic security can be studied at different levels of management activity - from the economic security of the state to the economic security of an individual. F. Roosevelt used the definition of the concept of "economic security" for the first time. In his understanding, economic security is intended to satisfy the economic rights of every individual. These rights include: the right

for quality education, ownership of own housing, healthy nutrition and social protection of the population.

The concept of "economic security" was officially confirmed at the 40th session of the General Assembly of the United Nations during the adoption of the Resolution "On International Economic Security", and already at the 42nd Assembly, the Concept of the formation of international economic security was developed. It is worth noting that the Concept distinguished 6 hierarchical levels of security, namely:

- Global;
- International;
- State;
- Regional;
- Local;
- Object (business entities, individual).

In Ukrainian science, the problem of economic security was first considered by H. Pasternak-Taranushenko in 1994, but his research only considered economic security at the state level [48].

With the beginning of the 21st century, the study of economic security in Ukraine took on a more global character, so research began to take place at all levels of economic security. Taking into account the topic of the dissertation research, we focus our attention on the study of the essence of the economic security of economic entities [12].

A family of scientists Grunin O. and Grunin S. note in their research that the economic security of an enterprise can be defined as the state of an economic entity, being in which allows it to effectively use its own resources and achieve mitigation and protection from external and internal dangers or circumstances of unforeseen action, and also fulfill the set goals and objectives in the conditions of market competition [58].

Oleynikova E. considers the economic security of the business entity

activities that will most efficiently use resources and create an opportunity to prevent external threats, which will make it possible to create stable conditions for the operation of the enterprise [138].

A close interpretation of the definition of "economic security" to the previous one is given by S. Ilyashenko, who believes that the effective use of all resources and opportunities is necessary to avoid external and internal threats in the course of the enterprise's existence and ensure its stable development [94].

Professor Varnaliy Z. notes that the economic security of an enterprise is based on the effective use of resources to prevent risks and create prerequisites for the stable existence of its main elements [26].

From the research, it is observed that the above-mentioned group of scholars considers the state of effective use of resources to be the basis of the concept of "economic security". In our opinion, this statement is incomplete, since ensuring the economic security of the enterprise depends not only on the effective use of resources, but also on a number of other components.

Belokurov V. [15] and Bendikov M. [16] approach the economic security of an economic entity from the standpoint of its competitive advantages in personnel, financial, material, technical and technological, and production potentials, as well as the organizational structure of an economic entity, to its strategic objectives and goals and protection from direct and indirect threats. In this case, the scientists point to the protection of not the entire subject of economic activity, but only its individual components, without taking into account a significant set of other elements, therefore, it can be assumed that their statement has significant omissions.

Researchers D. Kovalev, T. Sukhoruka [98] and I. Pletnikova [101] have a different approach from the standpoint of the security of the business entity's activity, they believe that the economic security of the enterprise depends on the security of its activity from external and internal factors and the possibility of

need to adapt to the conditions that occurred, and to prevent a negative impact on the activity of the enterprise itself.

Datskiv R. believes that the formation of economic security directly depends on the state of economic development of the enterprise, and the more stable and economically powerful it is, the less external and internal negative factors will have an impact on it [21].

Razdina K. considers the economic security of a business entity as a set of measures that affect the improvement of the financial condition of the enterprise and the protection of its commercial interests from financial and economic threats [61]. The author considers only financial threats, although they can be of different directions and affect different types of enterprise activities.

Kozachenko G., Ponomaryov V. and Lyashenko O. believe that the economic security of an enterprise is formed on the basis of the balance of its processes with possible external factors and factors that can influence its activity [103]. Ensuring economic security must be coordinated with both external and internal entities and their capabilities.

Seryk N. and Krakos Y. understand the "economic security of the business entity" as the protection of its production facilities from external and internal threats [108]. As with previous authors, the interpretation of the concept is limited, as not all areas of activity of business entities are taken into account.

Scientists V. Tambovtsev [17], Z. Stakhoviak [12] and Yu Lysenko [19] believe that the economic security of an enterprise is formed on the basis of the state of its production system, in which there are mechanisms for reducing the influence of external and internal factors both on the production process and on the economic situation of the business entity.

Podluzhna N. investigates the economic security of the enterprise as a whole system that is capable of developing and self-improving in the process of its

activities to get used to and deal with emerging threats [53]. The main shortcoming of this definition is the stability of economic security, as it must develop and expand in the course of activity, which will contribute to the protection of the enterprise from new threats that arise in the course of its activity.

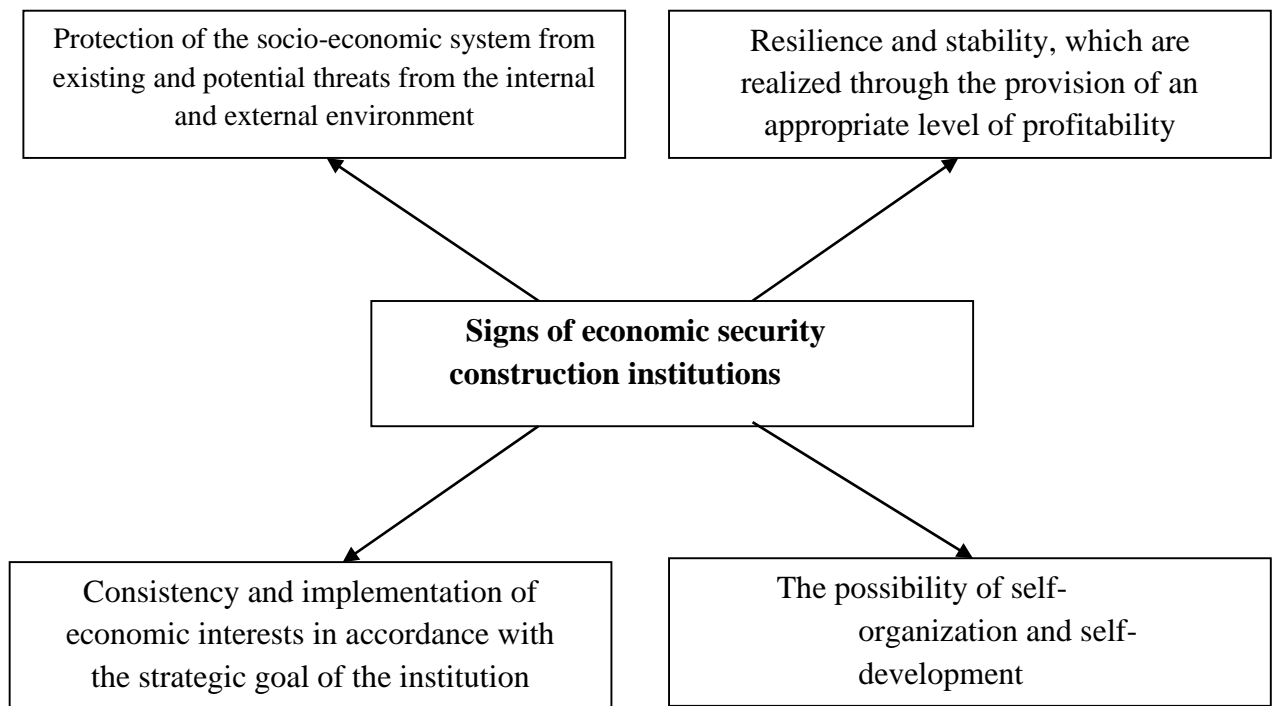
Dubetska S. under economicthe security of a business entity sees its position in the coordinate system of running its own business (its stability in a competitive environment) and possible development under the influence of internal and external threats [65].

The analysis of the statements of the essence of the concept of "economic security" makes it possible to conclude that there is no consensus on the interpretation of this definition. Therefore, it is advisable to form a definition of the essence that would most fully reflect the characteristics described above and take into account the research of domestic and foreign scientists. Therefore, the economic security of the enterprise is the state of activity of the subject of entrepreneurial activity, in which its production system, competitive advantages, economic and informational interests are protected from the action of negative external and internal factors and ensure its sustainable development according to the chosen strategy [12].

Based on the research, the outlined concept of economic security allowed us to single out the main approaches to its interpretation and take into account the impact of economic security on sanatorium-resort facilities, which will be the object of our research. Thus, the main signs of the economic security of sanatorium-resort enterprises can be considered: security of the socio-economic system, coherence of economic interests, sustainability and stability of development and the possibility of self-development (Fig. 1.1) [12].

Therefore, taking into account the above, the economic security of a health resort is proposed to be interpreted as a state of reliable protection against internal and external threats, which contributes to stable management

economic activity, maintaining the profitability of the business entity and realization of its socio-economic interests, ensuring development.



Rice. 1.1. Signs of economic security of construction institutions*

Taking into account the problems of social security, it is worth noting that today, the theoretical and practical basis of their knowledge has not been thoroughly investigated, despite the fact that a number of foreign and Ukrainian scientists are investigating this issue.

The study of the essence of the concept of "social security" began at the end of the 20th century. Thus, this term was first officially declared in the World Social Declaration, which was adopted in 1995. The document determined the social prerequisites for the sustainable development of the countries of the world. The main statement regarding issues of social security in European countries in the 20th century was understanding it as the highest level of the social protection system with the highest level of accessibility and closeness to the population. However, the statement

stated in the Universal Social Declaration emphasized only the social protection of citizens, so it did not take into account the range of other factors responsible for a favorable social environment.

In the Declaration on the State Sovereignty of Ukraine, the social security of the state is interpreted as meeting the needs of the population through the legal protection of the interests of an individual and its protection from internal and external threats [18].

The concept of social security is also reflected in the Concept of National Security of Ukraine, where it is defined as the state of protection of the primary interests of a citizen or country from external and internal threats, which is of primary importance for the preservation of the material and spiritual values of each individual. However, in the Law of Ukraine adopted in 2003 "On the Basics of National Security" this term does not exist, defining only threats to state security in the social sphere.

The study of social security issues at the micro level is little researched, so this issue needs a comprehensive study. Consideration of this issue at the level of business entities was carried out by such scientists as: O. Ilyash, V. Lugova, T. Golubeva, V. Bezbozhny, B. Kupchak.

Golubeva T. and Lugova V. believe that the social security of a business entity is, first of all, a system of relationships between the management of the enterprise and the staff, which ensures the formation of close professional relationships between them and contributes to the satisfaction of the intangible and material needs of employees and the implementation interests of the business entity [17]. In our opinion, this definition does not reflect the whole essence of the concept of "social security", since Golubeva T. and Lugova V. consider the process of social security as an internal component of economic activity, namely the cooperation of staff and managers, and do not take into account a number of external factors, which have a direct impact on the development of the enterprise.

Omelchuk S. [39] believes that social security at the enterprise is ensured through a number of material values, such as stable salary payments, its growth, employees receiving bonuses and other material benefits. The author approached the definition of the essence of this concept unilaterally, and did not take into account a number of external and internal factors. Yes, we believe that it is not necessary to consider social security only from the point of view of the financial support of employees and the motivation system. Other aspects of the working life of employees, as well as their needs and interests, remained outside the field of view of scientists. In our opinion, the social security of the enterprise should not be limited only to the system of labor motivation [13].

As Kupchak B. notes [112, c. 344], the social security of a business entity should be perceived as a state of socio-economic development of the business entity, which contributes to the creation of an appropriate standard of living, income, self-development and recreation opportunities for the workforce independent of external and internal threats.

Bezbozhnyi V. [13] believes that the social security of a business entity is a state of its protection against all possible threats, both internal and external, which are achieved through the coordination of the interests of the enterprise with the interests of the entities of the internal and external environment. Therefore, this interpretation is not clear, because according to its interpretation, it is possible to approach both social and economic or environmental security of the business entity in the same way.

In the studies of Mehed N. and Majul A. [27, c. 85] social security of the enterprise is seen in the system of related socio-economic measures aimed at improving the financial situation of employees and, accordingly, their quality of life. However, in our opinion, it is not entirely correct to consider social security as a system of measures, it is more appropriate to look at it from the point of view of the possibilities of ensuring certain actions that will contribute to the improvement of the social situation of the collective.

Ilyash O. in his writings notes that the social security of an enterprise is a state of interrelation between corporate and human resources, as well as the capabilities of the business entity, under which there will be a high-quality use of the capabilities of the labor team, which will contribute to its social development, as well as protect from internal and external risks [95].

Having studied the essence of the concept of "enterprise social security", it can be stated that there is no single correct definition today. Therefore, we propose the following formation of the essence of the above-mentioned concept: social security of an enterprise is a state of interrelationships between the subject of entrepreneurial activity and the labor team of the enterprise, which contributes to the implementation of socio-economic measures to improve the material and moral condition of employees, which in turn increases the quality and efficiency of their work, due to which the financial performance of the business entity improves [13].

Taking into account the analysis of the essence of the components of the concept of social security, we can determine the main fundamental factors that characterize the social security of a sanatorium-resort enterprise, namely [11]:

- relationship between employees and administration subject management;
- ensuring the spiritual and material interests of the staff;
- creation of conditions of protection from external and internal factors;
- ensuring a high-quality standard of living for employees through receiving stable incomes, health vouchers or other privileges.

Therefore, under the social security of a sanatorium-resort enterprise, it is possible to interpret the protection of the social interests of employees from internal and external threats in matters of their professional activity, material support and social status for the development of economic

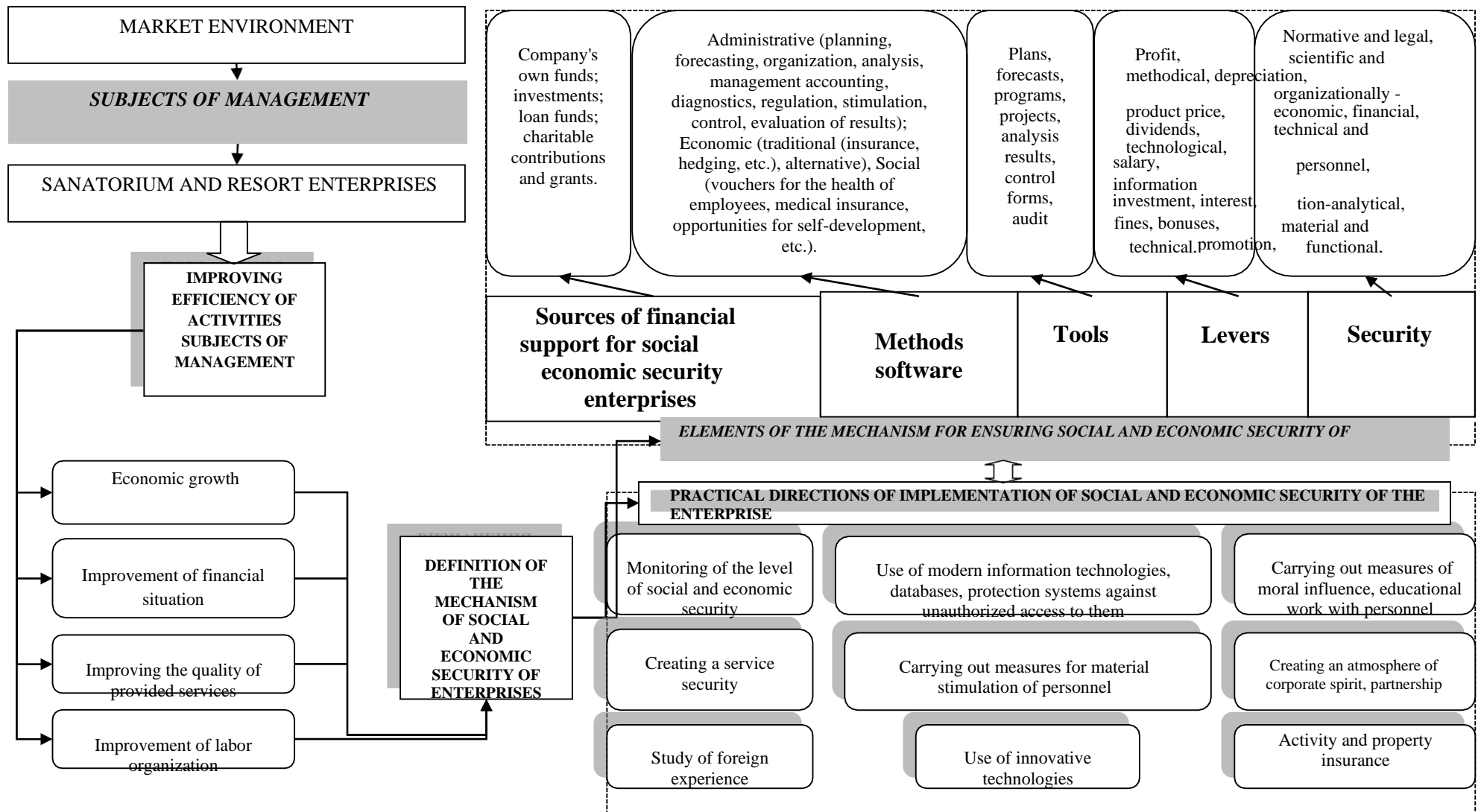
performance indicators of sanatorium-resort establishments and personal growth of their employees.

Taking into account the characteristics of social and economic security, as well as analyzing research on the definition of the essence of the concepts of "social security", "economic security" and "social-economic security of sanatorium-resort enterprises" it is possible to define the concept of "social-economic security of enterprises". Based on the evidence, the socio-economic security of the enterprise is a state of protection of the economic activity of the business entity and the social situation of its employees from possible internal and external threats, which promotes self-development and guarantees the gradual improvement of the material support of employees, morale, which will qualitatively affect the improvement their social situation and stimulation of the economic activity of the economic entity, its sustainable development.

Having determined the essence of socio-economic security of the enterprise, it is expedient to form a mechanism for ensuring social and economic security of economic entities (Fig. 1.2) [15].

To determine the essence and structure of this mechanism, it is appropriate to indicate the author's understanding of the very essence of the concept: the mechanism for ensuring social and economic security of business entities is a set of organizational, legal and economic and financial methods, sources of funding and levers of influence that contribute to the effective management of social economic security of the enterprise in order to form a state of security for the collective and the entity itself [15].

The main purpose of formation the mechanism of socio-economic security of business entities is to achieve the profitability of the enterprise, ensure its sustainable development and effective functioning, as well as satisfy the needs of employees regardless of external and internal threats. Therefore, the mechanism for ensuring social and economic security of business entities is a form of implementation of the social management function



Rice. 1.2. The mechanism for ensuring social and economic security of economic entities*

economic security [15].

The main tasks of forming the mechanism of social and economic security of enterprises are the inclusion of the following components:

- ensuring economic growth at the enterprise level;
- establishment of rational distribution and use of all types of resources;
- ensuring the growth of labor productivity;
- ensuring financial stability;
- professional development of personnel;
- increasing staff motivation;
- ensuring sustainable economic development based on the effective use of natural, social, economic and other potentials of the enterprise.

In order to implement these tasks, it is necessary to:

- orientate on terminal result with taking into account degree compliance of all qualitative and quantitative parameters of development;
- timely adapt to different levels of management (state, regional, local);
- reveal flexibility in interaction between subdivisions and service enterprises;
- ensure strategic, tactical and operational goals.

It should be noted that an important aspect of the proposed mechanism is that in the process of integration a significant role belongs to the factors of the internal and external environment of enterprises, the interaction of which allows to ensure the sustainable functioning of the economic entity.

The efficiency of enterprises must be considered from two interrelated positions - economic and organizational.

The relationship between economic and organizational efficiency is manifested in the following: a positive situation in economic efficiency is a platform

to solve organizational tasks, the implementation of which directly affects economic efficiency.

The main indicators characterizing the social and economic security of enterprises are:

- profitability of operating activities;
- accounts payable;
- accounts receivable;
- profit, loss;
- income from the sale of works, services and goods;
- the cost of staying in SCC enterprises;
- workload of main capacities;
- organizational structure of the enterprise and its personnel.

To increase social and economic security, it is advisable to:

- conduct a comprehensive market analysis in order to identify the main needs of service consumers;
- conduct qualification monitoring of personnel in order to increase the general organizational level of personnel;
- to investigate the foreign market for the provision of similar services;
- to develop a unified information system, which includes advertising and information activities (booklets, production of advertising and souvenir products), consulting and other activities aimed at expanding information flows "producer-consumer", as well as aimed at improving the management of the sanatorium-resort business;
- create a security service at the enterprise;
- use innovative equipment that will reduce the cost of the service and improve its quality;
- material stimulation of the company's employees.

One of the most important directions for the effective functioning of sanatorium-resort enterprises is to ensure the rational use of nature in the region, where the leading role is assigned in the first place

the state, namely state programs aimed at the use and provision of reproduction of recreational resources, environmentalization, etc.

Thus, the conducted studies of the theoretical foundations made it possible to formulate a proper definition of the concept of socio-economic security of sanatorium-resort establishments and to develop a mechanism of socio-economic security of the enterprise. Strengthening the role of market regulators, reducing the level of monopolization, strengthening the influence of the state to reduce the corruption component and tax pressure on business entities is of the greatest importance for the effective development of enterprises.

1.2. Theoretical foundations of sustainable development of enterprises in the context of social and economic security

The new stage of society's development, declared at the end of the last century, became sustainable development, the basis of which concept is the combination of three components: ecological, social and economic. Compliance with the conditions of sustainable development allows for a balanced use of socio-economic development with the needs of the ecosphere.

Ukraine, as a participant in the processes of sustainable development, undertook to adhere to the principles of the concept in the system of economic activity. However, the Ukrainian state belongs to a number of countries with unfavorable prerequisites, since the country's economy was formed for many years on the basis of energy- and resource-consuming means of production and produced a significant amount of waste.

The UN World Commission in 1987 defined that sustainable development is development that meets the needs of the present generation and does not jeopardize the ability of future generations to meet their own needs [64]. The main changes to the understanding of the concept of sustainable development took place at the UN conference in Rio de Janeiro (1992), where 179 participating countries adopted

new rules for the development of the economic environment and moved from socio-economic development to socio-ecological-economic development. The conference had a positive impact on the further development of the environment, the next changes regarding sustainable development were declared in the Rio Declaration on Environment and Development and the Agenda for the 21st Century [59]. In these documents, considerable attention was paid to the environmental component of sustainable development, but insufficient attention was paid to the implementation of the goals of sustainable development themselves.

Today, there is no single interpretation of the concept of "sustainable development", however, the majority of state governments use this concept to interpret the long-term economic growth of the state's economy in order to improve the state of the natural environment. In this case, sustainable development is considered as long-term economic growth in the context of improving the standard of living of the population. The economic growth of countries is considered as a means of environmental pollution due to the growth of scientific and technical progress, which in turn should ensure an ecologically stable natural environment.

For a more complete understanding of the essence of the concept of sustainable development of enterprises, we will consider it from the standpoint of conservative, evolutionary and systemic approaches. The position of the conservative approach to sustainable development is focused primarily on the preservation of existing resources in order to pass them on to future generations, while the systemic approach defines the reproduction of existing resources as the main goal. Whereas the evolutionary approach considers sustainable development from the standpoint that global changes occurring in the environment make adjustments that, in turn, are reflected in a change in the development trajectory of society as a whole [29].

Analyzing the concepts presented from the standpoint of a conservative approach (G.H. Brutland, L.G. Miller and M. Zgurovsky [21; 125; 82, 14 p.]) it can be noted that supporters of this theory focus their attention on the balance between

economic activity and the state of the environment, conservatives also emphasize the importance of intergenerational relations. Supporters of the system approach (A.D. Ursul, N. Davydova, O. Timofeeva, V.Ya. Shevchuk and V. Trehobchuk [26; 59; 21]) in defining the concept of "sustainable development" see first of all the need to preserve biodiversity and natural resources that will affect the quality of life of future generations. Fans of the evolutionary method (B. Danylyshyn and L.B. Shostak [60]) support the steady growth of the economy and the improvement of the quality of life of the population with the maximum possible preservation of the ecosystem.

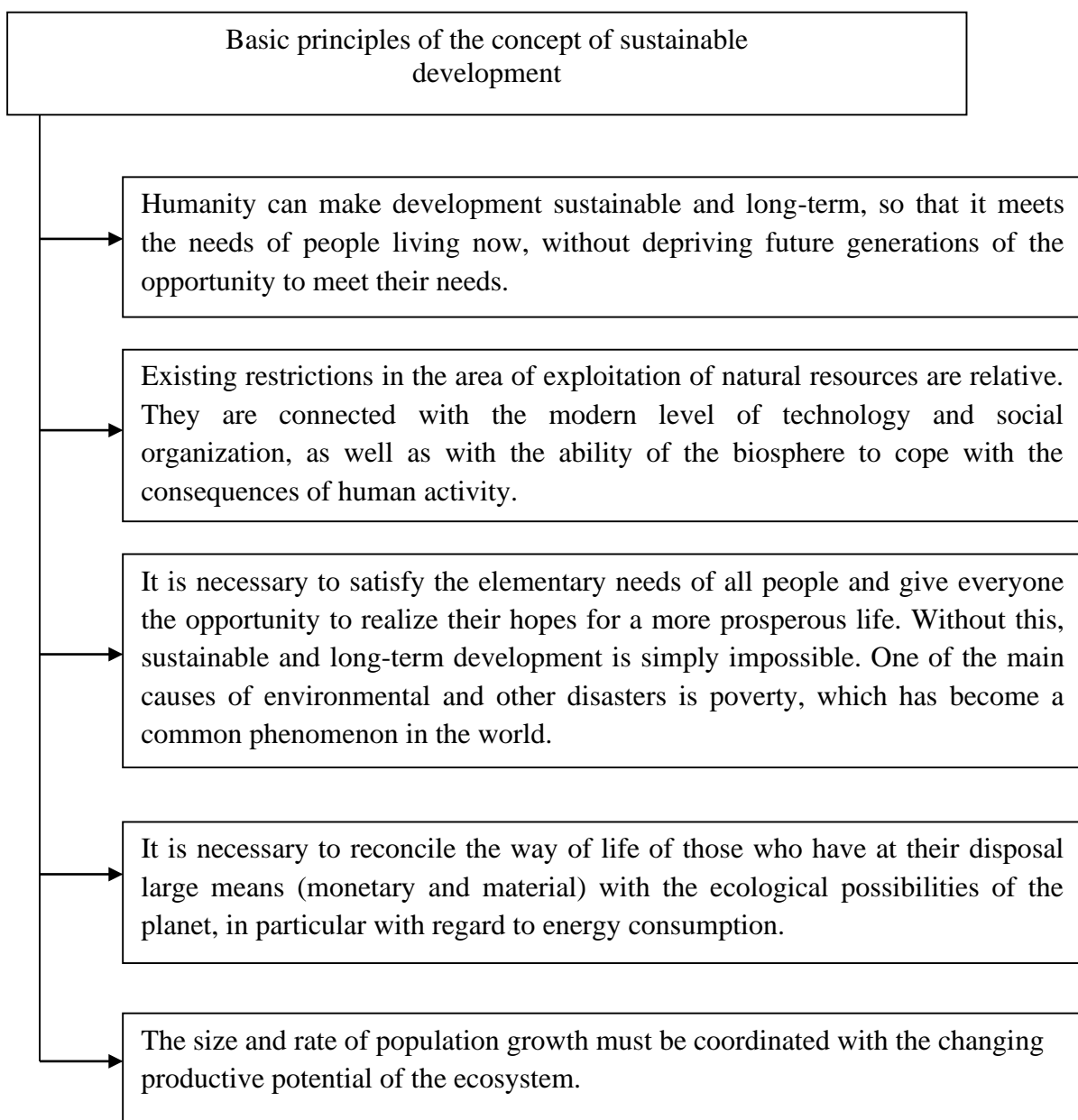
Despite the wide variety of definitions, the main task of sustainable development is the satisfaction of the most important needs and aspirations for the lives of all people and giving them the opportunity to satisfy their aspirations for a better life.

The definition of the concept of "sustainable development" in Ukraine was first declared in the draft Concept of Sustainable Development, which was developed in 1997. In this document, "sustainable development" is defined as the process of harmonizing productive forces, ensuring the satisfaction of the necessary needs of all members of society under the condition of preservation and gradual reproduction of the integrity of the natural environment, creating opportunities for balance between its potential and the requirements of people of all generations. In the above concept, sustainable development is understood as the process of harmonizing productive forces, forming the prerequisites under which humanity will obtain the natural resources it needs, while creating conditions for the gradual reproduction of the natural environment, which will improve the quality of life of all future generations. The concept of sustainable development was adopted in 2001, where its main goal is human rights to a quality environment through the preservation of natural resource potential and actions aimed at the socio-economic development of the state's territories.

At the same time, it is expedient to constant the definition of the concept of sustainable development of enterprises as a system of mutually coordinated

management, economic, social, and environmental measures aimed at formation of a self-improving system of industrial and social relations based on trust, partnership, ethical values, a safe environment and sustainability of the enterprise's economic development. Thus, at the beginning of the XXI century. the development of enterprises moves to the principles of sustainable development[209].

In general, the concept of sustainable development, according to the text of the report of the International Commission on Environment and Development "Our Common Future", is based on five main principles (Fig. 1.3.) [98].



Rice. 1.3. Basic principles of the concept of sustainable development

However, as can be seen from the above, these principles are appropriate for application at the mega- and macro-level, instead, the micro-level imposes certain objective restrictions on the implementation of the idea of sustainable development. The most critical of them, in our opinion, are:

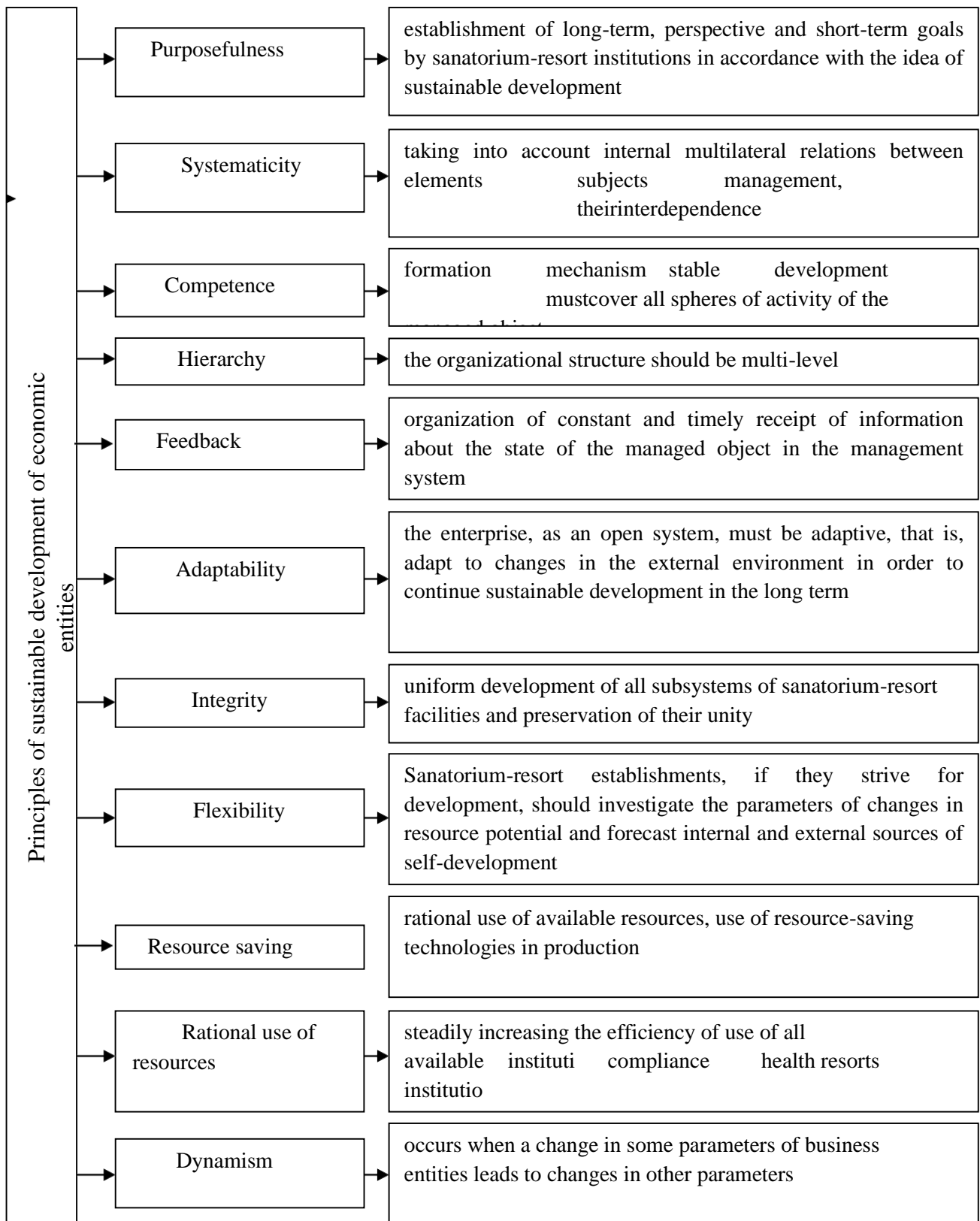
- the dominance of economic goals in the activities of enterprises;
- limited functioning of enterprises in time;
- the lack of a real ability to absolutely optimize the use of production resources, which is caused by limitations (logistical, price, legal, political, etc.) of the possibilities of enterprises regarding their access.

With this in mind, let's take a closer look at the principles that, according to Ukrainian scientists (N.V. Vasyuk, O.V. Miroshnychenko, O.A. Shvedchikov, L.M. Demydenko [32;]) should be the basis for introducing the concept of sustainable development at the micro level , including and sanatorium-resort facilities (Fig. 1.4).

A specific system of principles for the introduction of the concept of sustainable development of enterprises, which directly relates to the activity of health resorts, is proposed by V. Geets. In addition to the already mentioned "principle of innovation", the author singles out the following principles:

- the principle of social responsibility for fulfilling the mission to society;
- the principle of integrability of the economic potential of the enterprise and the abilities of the personnel to effectively use resources in the process of achieving the set goals;

The principle of social responsibility has a direct connection with sanatorium-resort establishments, whose activity consists in improving health patients, which contributes to their further success and the development of the country in general.



Rice. 1.4. Principles of sustainable development of enterprises

The development of business entities should take place due to the promotion of their own product using the natural resources of the territory [98].

- the principle of eco-harmony, which means the need to take into account the environmental consequences of the company's activities.

The use of natural resources by sanatorium-resort facilities should be calculated to such an extent that future generations can use them.

- the principle of economy, which provides for the provision of sustainable development within the limits of rationality.

Contrary to the mentioned approaches, Chernova T.L. and Halchak H.R. [46; 49] agree that the main principles of sustainable development of sanatorium-resort facilities include:

- the precautionary principle – preventing the deterioration of the environment due to the possibility of launching irreversible processes that may lead to a deterioration of the world's climate;

- the principle of "anticipate and prevent" - consists in planning possible negative actions that affect the natural environment and taking measures to prevent them;

- the "polluter pays" principle means that a business entity that causes damage to the environment must pay (through taxes and fees) the cost of services to restore it to its previous state.

- Additionally, Chernova T.L. puts forward three more principles of sustainable development, namely:

- 1) the principle of balance between resources and pollution – natural resources must be used in such a way that the regenerative capacity of the ecosystem has the opportunity to restore them;

- 2) the principle of preservation of natural wealth at the current level means the maximum reduction of losses of natural resource potential;

3) the principle of conservative land use – preventing an increase in the intensity of land use.

If we consider these principles more carefully, we can see that the principles of "balance between resource and pollution" and "preservation of natural wealth at the current level" actually detail the content of the principle "caution", emphasizing certain aspects of the manifestation of the concept of the environment, which is the basis for the development of sanatorium-resort facilities. Instead, the principle of "conservative land use" contradicts the most basic idea of sustainable development - creating conditions where current generations would be able to meet their needs without depriving future generations of such an opportunity. After all, the increase in the number of inhabitants of our planet requires the search for new ways of more rational and intensified land use.

In this context, the principles additionally considered in the work of H.R. Galchak appear to be more appropriate:

1) the principle of greening of production - transition to environmentally safe technologies in order to reduce the level of man-made load on the environment;

2) the principle of accountability - determines the company's determination of the level of impact of its activities on the environment and the need to take responsibility for such actions;

3) the principle of humanity - aimed at creating optimal conditions for the intellectual and social development of employees, recognizing the natural right of every individual to freedom, individuality, social security and development of abilities.

In our opinion, it is worth focusing on the following combination of principles of sustainable development of sanatorium-resort facilities [98]:

1. General principles of the development of sanatorium-resort facilities as an open system - it is advisable to include the following principles in this group:

- systemicity (consideration of business entities as a system, which assumes, on the one hand, the presence of connections between structural elements,

their interdependence, and, on the other hand, allows us to distinguish the effect of the external and internal environment);

- integrity (as the basis of self-preservation of the system); adaptability (as the ability to change under the influence of the environment); goal orientation (as a system development vector).

2. Principles of ensuring economic, ecological and social directions of sustainable development - it is advisable to include the following principles in this group:

- economic rationality (the main goal of sanatorium-resort facilities is to make a profit in the short- and long-term perspectives, accordingly, any sustainable development measures should be considered from the standpoint of the stated goal);

- innovativeness (as a source of self-development, extensive methods at the current stage cannot meet the main purpose of business entities in the long term);

- caution (as a condition for the preservation of human civilization, this principle should be extended to both the ecological and social spheres and act as a kind of filter - measures to achieve the main goal of business entities should be checked for their possible impact on the environment and society);

- economization of environmental and social impact (transformation of external environmental and social factors formed under the influence of business entities into internal production costs and their integration into the process of market pricing, which in the long term will contribute to increasing the competitiveness of those enterprises that responsibly treat their activities).

Defining and detailing the principles of sustainable development of enterprises serves as an important basis for conducting further research on the selection of target orientations for business entities under sustainability conditions, substantiation of its functions and obligations under new economic conditions.

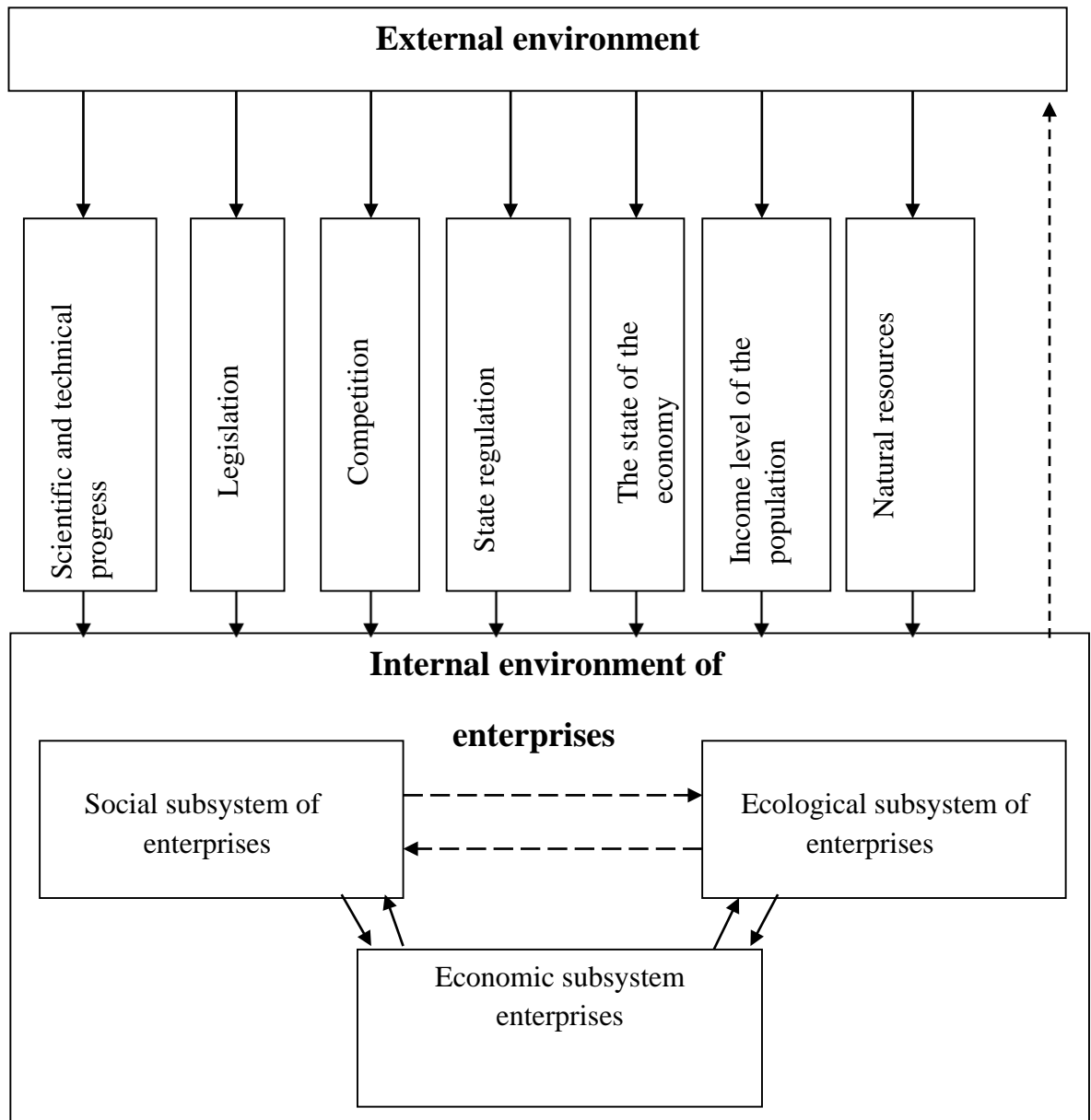
It is worth noting that the theory of sustainable development is an alternative to the paradigm of economic growth, and despite the fact that this concept is recognized throughout the world as a desirable goal of its development, the very term "sustainable development" is still characterized by uncertainty and, as a result, there is no unified approach to its software.

At the same time, although sustainable development has certain basic, key principles, depending on the field of application (political, social, financial, regional, and others), it can acquire certain specific features. In our opinion, ensuring the sustainable development of the economy requires further detailed research, substantiation and formation of relevant theoretical and methodological foundations for the possibility of achieving the greatest efficiency of the Ukrainian economy.

In our opinion, the need to organize the management of economic entities on the basis of sustainable development is illustrated by the following signs:

- financial stability and positive dynamics of profitability, increase in market share;
- efficient use of resources, resource conservation policy;
- the ability to counteract negative factors of the internal and external environment, development in accordance with the intended strategy;
- social protection of personnel, creation of favorable conditions for work, competence of personnel;
- permanent innovative activity, using the achievements of modern science to increase the efficiency of activities;
- implementation of social projects, support of permanent relations with all stakeholders of economic entities, positive evaluation of methods and ethics of their activities;
- application of technologies that have minimal or no harmful impact on the environment.

Based on the conducted research, it is possible to propose a model of sustainable development of business entities (Fig. 1.5). This model is clear



Rice. 1.5. Model of sustainable development of enterprises

reflects the close relationship of enterprises with the external environment. The components of the internal environment are closely interconnected, but the primary one, in our opinion, taking into account the fundamental limitation of financial resources in the conditions of the crisis, is the economic subsystem, because, as it follows, achieving a balanced development of the social and ecological subsystems is impossible without the harmonization of the economic subsystem of economic entities. In addition, the development of social and environmental subsystems must be taken into account

the need to ensure social and economic security of enterprises. Therefore, the economic subsystem has a direct impact on the social and ecological subsystem, because it is within its limits that the generation, accumulation and distribution of net profit is carried out, which can be directed to the implementation of appropriate measures for the development of other subsystems.

The social subsystem has an indirect effect on the economic subsystem, which is justified by the fact that the quality of the human capital of economic entities, which is expressed in the competence and motivation of personnel, over time becomes one of the factors of the internal environment, which determines the growth of the economic performance of economic entities. The social subsystem indirectly affects the environmental one in such a way that the presence of environmental awareness among the management and staff causes the intensification of the implementation of environmental protection measures by enterprises.

The ecological system has a direct and indirect effect on the economic subsystem. The direct impact is that the use of resource-saving technologies makes it possible to reduce the costs of business entities. The indirect impact on the economic subsystem is explained by the fact that the observance of environmental standards, the use of environmentally safe technologies over time becomes one of the factors that increases the loyalty of the public and consumers to these sanatorium-resort establishments. The ecological subsystem indirectly interacts with the social one, because the ecological state of economic entities and the surrounding environment determines the working conditions of personnel.

The factors of the external environment have an impact on the functioning of enterprises as an open system, the direction and strength of which are variable over time, at the same time, the sanatorium-resort facility changes the external environment, because its achievement of sustainable development can gradually condition the sustainable development of higher-level systems, that is, the entire sphere tourism

The analysis of scientific literature shows the presence of the following

problems in the field of practical implementation of the principles of enterprise development:

- to date, the implementation of the concept of sustainable development in Western European and North American formats has not gained significant popularity among Ukrainian enterprises, which is explained by the financial inability of business entities to ensure the implementation of strategic projects in the social and environmental spheres and the lack of sufficient informational support for this process from the state and domestic non-governmental organizations;

- in contrast to foreign practice, there are no corporate standards, principles, evaluation criteria for the implementation of the concept of sustainable development, there is no stock index developed on the basis of the triune concept of sustainable development, the corresponding non-financial reporting is not distributed;

- publications about the implementation of sustainable development practices in specific Ukrainian business structures are practically not found in the general volume of publications on sustainable development issues.

Based on this, it is possible to offer general recommendations for the implementation of the development of enterprises as a prerequisite for the development of certain branches of the economy:

- development of a strategy that would ensure the sustainable growth of economic entities based on the principles of compliance with the optimal proportions of their internal development and balance with the development of environmental and social systems interacting with it, and, accordingly, corporate standards, principles, evaluation criteria, reporting forms regarding the implementation of the concept sustainable development;

- development of a system of monitoring and control of sustainable development strategy implementation indicators by blocks: financial sustainability, production sustainability, marketing sustainability, social and environmental sustainability;

– investment of funds in modernization of production, application of resource-saving and eco-efficient technologies, implementation of innovative activities;

- improvement of the quality management system of service provision;
- ensuring the loyalty of stakeholders of sanatorium-resort facilities, including by carrying out charity events, implementation of other social projects;
- creation of favorable conditions for work and development of workers.

Therefore, sustainable development will allow enterprises to develop more comprehensively, ensuring at the same time the harmonization of internal and external components of development, which will allow for stable profits and improve the quality of service provision, which will serve to increase the number of vacationers in institutions [10].

The principles of sustainable development have a significant impact on the functioning of sanatorium-resort enterprises, the basis of which are the three main subsystems of sustainable development: economic, ecological and social.

Each of the specified subsystems reflects the functional responsibilities of sanatorium-resort facilities. This is how companies in the sanatorium-resort sector conduct their activities to maximize profits, and thus ensure the economic component, which depends on environmental factors (location on the territory of medical natural resources) and the presence of highly qualified personnel, whose activities will be aimed at improving the physiological condition of patients (social component) . Sanatorium-resort establishments are not the only subjects of economic activity that, according to their functional characteristics, correspond to the principles of sustainable development and, under any economic conditions, do not disturb the balance of any of the subsystems of the internal environment.

The activities of sanatorium-resort enterprises form a significant influence on the social subsystem, affecting it from two angles: from the position of the staff and guests (patients) of the institution. In this case, one cannot exist without the other, just as without the ecological subsystem, however, each of them receives its own social effect, which divides the aforementioned subsystem into two separate

structural units:

- for the staff of the institution - receiving a social component in the form of wages and various bonuses;
- for patients – improvement of their own physiological condition.

Having studied the basics of sustainable development of sanatorium-resort enterprises, it is possible to outline the definition of the concept of "sustainable development of sanatorium-resort establishments" as development that is ensured through the constant interaction and mutual coordination of the factors of the external and internal environment of the business entity, by maintaining the balance between natural resources, the competencies of the medical staff and available market opportunities to attract patients, through the organization of strategic and corporate management and cooperation with authorities and other business entities.

1.3. Normative and legal software socio-economicsafety of construction enterprises

Normative and legal regulation of the protection of business entities from internal and external threats occurs through the adoption of various types of legislative documents. Constructive elements of the mechanism of legal provision of socio-economic security of business entities simultaneously act as legal means of administrative-legal influence on the market environment and the activities of enterprises.

The institutional basis for the regulation of social and economic security of economic entities consists of:

- Constitution of Ukraine No. 254k/96-VR dated June 28, 1996 [105];
- Tax Code of Ukraine No. 2755-VI dated December 2, 2010 [152];
- Economic Code of Ukraine No. 436-VI dated January 16, 2003 [55];
- Civil Code of Ukraine No435-IVfrom 16.01.2003. [239];
- Criminal Code of Ukraine No2341-IIIdated 04/05/2001 [109];

- Code of Ukraine with procedures bankruptcy No 2597-VIII from 21.10.2018 [102];
- Law of Ukraine "On Entrepreneurship" No. 698-XII dated February 7, 1991 [77];
- Law of Ukraine "On state regulation of the securities market in Ukraine" No. 448/96-VR dated October 30, 1996 [69];
- Law of Ukraine "On protection against unfair competition" 236/96-BP dated 06/07/1996 [71];
- Law of Ukraine "About investment activity" 1981-VIII from 03/23/2017 [73];
- Law of Ukraine "On Information" 2657-XII dated October 2, 1992 [74];
- Law of Ukraine "On Insurance" 85/96-VR dated March 7, 1996 [78];
- Law of Ukraine "On Financial Services and State Regulation of the Financial Services Market" No. 2664-III dated July 12, 2001 [79];
- Law of Ukraine "On prevention and countermeasures against the legalization (laundering) of proceeds obtained through criminal means, the financing of terrorism and the financing of the proliferation of weapons of mass destruction" No. 1702-VII dated October 15, 2014 [70];
- Decrees of the President of Ukraine;
- Resolutions of the Verkhovna Rada of Ukraine;
- Resolutions and decrees of the Cabinet of Ministers of Ukraine;
- resolutions of the NBU;
- intra-economic regulatory acts of economic entities.

The Constitution of Ukraine is the only normative legal act in Ukraine, which has the highest level of legal force, is the main law of the state and society, regulates the most important and general social relations, is adopted and changed according to a procedure specially defined by legislation, and has a special system of state guarantees. Constitution of Ukraine is the main source not only of constitutional law, but also of national law in general.

The Civil Code of Ukraine regulates property and non-property relations,

which are declared in the legal field as equal to each other and correspond to the property independence of their participants.

It's worth it to note What article 191 Civil of the Code determines the enterprise as a single property complex and establishes that the enterprise can be the object of purchase and sale, pledge, lease and other transactions. However, Chapter 7 of the Civil Code, which regulates the legal status of legal entities, does not even mention "enterprise". Therefore, there is no separate type of legal entity or organizational legal form that could be called an "enterprise", a term that is so often used in Ukrainian law. Therefore, it is impossible to define exactly what an "enterprise" actually is. The Civil Code also does not give any example of the use of the definition of an enterprise given in Article 191. Chapter one of the third book of the Civil Code, which regulates the issue of ownership, does not mention an enterprise as an independent object that can be owned. This is inconsistent with Article 191.4 and makes it difficult to understand exactly how an enterprise can be disposed of as permitted by Article 191.4. Therefore, amendments should be made to the first chapter of the third book of the Civil Code, which would clearly indicate that the enterprise can be owned, the ownership rights of the enterprise can be transferred, etc. Accordingly, Chapter 7 of the Civil Code should also be amended to include its definition of an enterprise as a separate organizational form [197].

The Economic Code of Ukraine regulates relations between subjects of economic activity, which arise in the process of their mutual relations and serve to create additional gross value.

The main goal of the Economic Code is to ensure the growth of business activity of enterprises, which will contribute to the growth of social production, the increase of the Gross Domestic Product of the state and the establishment of economic order in the economic system of the country.

Regulation of relations between subjects of economic activity allows to influence the strengthening of social and economic security of enterprises through transparent mechanisms of their interaction, which affects the continuity of the processes of economic activity.

The Tax Code of Ukraine regulates the relationship between the state and taxpayers, in particular, determining the composition of taxes and fees, the procedure for administering fiscal payments, types of responsibility for violating the norms of the Tax Code, the rights and duties of controlling bodies, and other aspects in the field of tax legislation.

Criminal code of Ukraine has his own task legalensuring the protection of human and citizen rights and freedoms, property, public order and public safety, the environment, the constitutional system of Ukraine from criminal encroachments, ensuring the peace and security of mankind, as well as preventing crimes in the course of business activity.

The Code of Ukraine on Bankruptcy Procedures regulates proceedings in bankruptcy cases, has priority over other legislative acts of Ukraine in regulating relations related to the bankruptcy of business entities, except for the cases provided for by this Law.

The Law of Ukraine "On Entrepreneurship" is the main regulatory legal act that defines the main subjects of economic activity, which include: citizens of Ukraine, citizens of foreign countries, persons without a specified place of citizenship who do not have legal reservations regarding their own legal capacity; legal entities that were formed as an association to carry out their own economic activity under the terms of a contract on the distribution of products. The law of Ukraine specifies the main documents required for the registration of a business entity and the main provisions of registration. The conditions of cooperation between enterprises and authorities are indicated [97].

The Law of Ukraine "On State Regulation of the Securities Market in Ukraine" establishes the conditions for regulation of the securities market and state control over the issuance and circulation of securities in Ukraine.

The Law of Ukraine "On Protection from Unfair Competition" applies to relations in which business entities participate in connection with unfair competition, in particular, in the event that they commit actions outside of Ukraine, if these actions have or may have a negative the impact on competition on its territory, unless otherwise established by international treaties of Ukraine, consent to the binding of which has been given by the Verkhovna Rada of Ukraine.

The Law of Ukraine "On Investment Activities" defines the general legal, economic and social conditions for investment activities on the territory of Ukraine. It is aimed at ensuring equal protection of the rights, interests and property of subjects of investment activity regardless of the forms of ownership, as well as at effective investment of the economy of Ukraine, development of international economic cooperation and integration.

The Law of Ukraine "On Information" regulates relations regarding the creation, collection, receipt, storage, use, distribution, protection and protection of information [97].

The Law of Ukraine "On Insurance" regulates relations in the field of insurance and is aimed at creating a market for insurance services, strengthening insurance protection of property interests of enterprises, institutions, organizations and individuals.

The Law of Ukraine "On Financial Services and State Regulation of Financial Services Markets" establishes general legal principles in the field of providing financial services, the implementation of regulatory and supervisory functions for the provision of financial services. The purpose of this Law is to create a legal basis for protecting the interests of consumers of financial services, legal support for the activity and development of a competitive financial services market in Ukraine, and legal support for a unified state policy in the financial sector of Ukraine.

The Law of Ukraine "On prevention and countermeasures against legalization (laundering) of proceeds obtained through criminal means, financing of terrorism and

financing the proliferation of weapons of mass destruction" regulates activities related to the protection of the rights of citizens of Ukraine, citizens of foreign countries, subjects of economic activity and the state on the issues of money laundering, financing of terrorism or the proliferation of weapons of mass destruction or financing of terrorism and ensuring the formation of state-wide multi-source analytical information, which enables law enforcement agencies or other structures under their authority or under the authority of other states to investigate cases of financial fraud.

The regulatory and legal framework for ensuring social and economic security of business entities is wide enough, however, there are a number of inconsistencies in Ukrainian legislation that create conditions for avoiding responsibility or violating the law, which causes a number of external challenges and threats [97].

Financial control bodies in Ukraine should be distributed as follows:

- of general competence, who are responsible for a wide range of issues in accordance with the tasks assigned to them. Such bodies include: the Accounting Chamber of Ukraine, the State Tax Service, other controlling bodies, in particular, those created under State and district administrations, as well as under other state structures, if the basis of their activity is the question of financial control;
- sectoral competence – are responsible for carrying out financial control in separate fields of activity, such structures are: the National Bank of Ukraine, the State Commission for Regulation of the Financial Services Market and others;
- interdisciplinary competences – exercise control over individual spheres of economic activity independently of their branch affiliation. The bodies of interdisciplinary competence include: the State Treasury of Ukraine, the Ministry of Finance of Ukraine, other state commissions and committees;
- of special competence - perform highly specialized control

regardless of the branch affiliation of the object in respect of which control is carried out. Such structures include: Social Security Fund and others.

State regulation of the economy/business activities can be direct or administrative (legislative and regulatory acts, state control, etc.) and indirect economic (motivated by means of material interest and will be manifested in such forms as taxation, price policy, financial and credit policy, benefits, sanctions, etc.).

Direct state regulation of enterprise activities is carried out through the following mechanisms:

- state registration of enterprises;
- state control of the quality of products or services provided;
- mandatory compliance by the enterprise with the labor and social legislation of Ukraine;
- antimonopoly control over the activities of enterprises;
- state price control;
- regulation of settlements with consumers;
- control by compliance state of order driving accounting and statistical reporting, etc.

Indirect regulation of enterprise activity can be carried out in the following forms:

- placement of government orders for the production (sale) of products or services with guaranteed financial and material support;
- the introduction of a system of state regulation of the size of the wage fund, aimed at maintaining the socially necessary proportions between labor productivity and its payment;
- differentiation of tax rates according to certain types of business activities and the introduction of a system of tax benefits;
- establishing the possibility of accelerated depreciation of fixed assets

enterprises in order to stimulate their investment activities, more active use of the achievements of scientific and technical progress;

- stimulating the development of small enterprises by providing tax benefits, obtaining state loans, creating funds to promote the development of small enterprises;

- regulation of export-import and barter operations of enterprises through the mechanism of licensing, quotas, customs and currency legislation with the aim of protecting the consumer market of Ukraine and its enterprises or stimulating demand for products of national production.

The implementation of economic policy by the state requires the implementation of targeted state programs and programs that will affect the socio-economic development of the country and individual territories, which in turn requires the use of mechanisms for regulating business activities to fill budgets at all levels.

In its activities, the state uses the following means of regulatory influence on enterprises of various forms of ownership:

- providing business entities with state orders for the purchase of goods and services;
- issuance of licenses, quotas and patents;
- provision of certificates and approval of standards for goods, works, services;
- application of regulations and limits;
- regulation of prices and tariffs (if necessary, the Antimonopoly Committee of Ukraine intervenes in the activities of business entities regarding the setting of prices for goods, works, and services);
- approval of tax and other benefits;
- acceptance of programs regarding lending to enterprises or interest return on their loans;
- provision of subsidies to certain spheres of activity;

- stimulation of conditions for innovative development through subsidies and compensations to producers of goods;
- application of standards and limits.

The main subjects of state regulation of social and economic security of enterprises are: the President of Ukraine, the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine, the Ministry of Internal Affairs, the Security Service of Ukraine, the State Treasury Service of Ukraine, the State Commission for Securities and the Stock Market, Antimonopoly Committee of Ukraine, Audit Chamber of Ukraine, National Bank of Ukraine, State Financial Inspection of Ukraine.

Thus, the President of Ukraine, as the head of state and guarantor of the Constitution of Ukraine, which enshrines the basic rights and freedoms of Ukrainian citizens, is endowed with considerable power in the sphere of state regulation of the financial and economic security of enterprises [97].

The Verkhovna Rada of Ukraine is the highest body of legislative power and its range of issues includes the approval of the main financial document of the state - the State Budget of Ukraine for the relevant year. The Verkhovna Rada appoints the leadership of the Accounting Chamber, through which control over the implementation of the budget and spending of funds is carried out. The main legislative authority also determines the principles of foreign and domestic policy through the adoption of laws and other normative legal acts, which also regulate the activities of enterprises and are responsible for their social and economic security.

The latest normative legal act, which directly affects the social and economic security of enterprises, was the Law "On Amendments to the Tax Code of Ukraine and other laws of Ukraine regarding support for taxpayers for the period of implementation of measures aimed at preventing the occurrence and spread of the coronavirus disease (COVID-19)" [68].

This law was developed by the Verkhovna Rada to support business entities during the quarantine period due to the coronavirus, as the majority do

enterprises do not carry out their economic activities and lose financial resources, which directly affects their social and economic security. The main postulates of the law were the exemption from payment of certain taxes and fees for the period of quarantine:

from March 1 to April 30, 2020:

- physical persons entrepreneurs are released from payment the only onesocial contribution;
- fines and penalties for untimely or incomplete payment of the single social contribution and untimely submission of reports on it are canceled;
- the tax on commercial real estate and land is abolished.

From March 1 to May 31, 2020, business entities are exempt from major fines and penalties for violations of tax legislation (this rule does not apply to violations of VAT, excise taxes, and rent).

Mandatory introduction of PRO for all categories of entrepreneurs on the simplified system is postponed for 3 months.

Until May 31, 2020, a moratorium on documentary and actual tax audits is introduced.

Therefore, the Verkhovna Rada of Ukraine has the possibility of external influence on the improvement of the social and economic security of economic entities and influence on their development.

The Cabinet of Ministers of Ukraine is the main executive body of government, whose activities include the implementation of financial, tax, and investment policies, as well as policies regarding social protection of the population, environmental safety, and nature management, which are directly related to the economic security of economic entities. In other areas, the Cabinet of Ministers is responsible for policy in the fields of science, education, health care, culture and others.

The National Commission for Securities and the Stock Market (hereinafter referred to as the National Securities and Stock Market Commission) is a state collegial body that carries out state regulation of the securities market in Ukraine.

NKCPFR is subordinated To the President of Ukraine and accountable to the Verkhovna Rada of Ukraine. NKCPFR ensures the implementation of a unified state policy regarding securities and the functioning of the stock market in Ukraine, as well as the implementation of legal regulation of the relations of economic entities arising on the securities market, protection of the interests of citizens of Ukraine and the state, prevention of abuses and violations on the stock market, coordination of the activities of ministries and other central bodies of state executive power in this area.

The activity of NKCPFR is aimed at comprehensively promoting the development of the Ukrainian securities market as one of the most important segments of the domestic economy.

The main tasksThe NCCPFR for regulating the financial and economic security of the enterprise is:

- formation of a unified policy on the activities of the securities market (SE) and their derivatives;
- taking measures to adapt the securities market to global standards;
- coordination activity bodies state authorities offunctioning of the CPU market;
- provision of measures for the development of the CPU market in Ukraine;
- regulation of the release of circulating CPUs and control over their distribution;
- protection of investors from violation of national legislation during the issuance and sale of securities through the application of sanctions and other punishments;
- provision of proposals and amendments to normative legal acts on the issue and circulation of securities in order to improve this activity in Ukraine.

The Antimonopoly Committee of Ukraine is responsible for ensuring state protection of competition in economic activity, including price competition competition According to Art. 3. The RU "On the Antimonopoly Committee of Ukraine" performs the following functions:

- implementation of control over compliance with legal acts on the protection of

- economic competition on the basis of equality of business entities and protection of consumer rights;
- regulation of price tariffs for goods and services sold by monopolistic enterprises;
 - promoting the development of fair competition;
 - creation of a competitive environment in the markets;
 - protection of competition in public procurement, consideration of applications and decision-making on violations of tender legislation in the purchase of goods, works, and services;
 - methodical implementation ensuring the use of legislation on the protection of economic competition.

Regulatory and legal regulation of sanatorium-resort enterprises in the context of social and economic security is carried out in addition to the main legislative acts (Economic Code, Civil Code and others) by a number of branch laws, resolutions, orders and decisions.

Analyzing the legal framework that regulates the activity of sanatorium-resort enterprises in the context of social and economic security, we believe that it can be divided into three groups:

- general action;
- adjacent action;
- special action

Thus, the main legal act that regulates the activity of sanatorium-resort enterprises in the context of social and economic security is the Law of Ukraine "On Tourism" [80]. In this document, the basic principles of the implementation of tourist activities are formed and it is indicated that the country, through the bodies of executive power, sets itself the goals and tasks of creating appropriate conditions and maximally promoting the development of sanatorium-resort enterprises, provide financial support for their development, shape the perception of Ukraine as a country with great recreational and tourism potential, support and protect Ukrainian tourists, create favorable conditions for the formation and

modernization of the resort industry, support and stimulate the development of priority areas of the industry [97].

An extremely important act that regulates the work of sanatoriums is the Code of Ukraine "On Subsoil". It defines which subsoils are handed over to recreation and resort enterprises and specifies the duties and rights according to which enterprises must use subsoil data.

The primary task of recreational and tourist enterprises is to provide vacationers with medical services, which are enshrined in the Law of Ukraine "On Health Care" [76]. Medical services are the most important among all the tasks of sanatorium-resort enterprises, as they create the basic conditions for the recovery and restoration of working capacity of the active part of the population.

The Constitution of Ukraine states that Ukraine is a social country and focuses on ensuring a high quality of life for its citizens. This definition indicates that the recreational and health course of Ukraine is aimed at obtaining sanatorium and resort services by all citizens who need them. The Constitution of Ukraine also states that all state authorities influence the development of the sanatorium-resort sector and regulate its activities, as the Constitution defines the powers of state authorities in all areas of public life.

It is worth noting that the economic activity of sanatorium-resort enterprises is regulated by a number of legal acts, namely:

- Laws of Ukraine: On tourism (No. 324/95-VR dated September 15, 1995);
- By decrees of the President of Ukraine: On measures to ensure the implementation of state policy in the field of tourism (No. 1213/2001 dated 14.12.2001); On measures for the development of tourism and resorts in Ukraine (No. 136/2007 dated 21.02.2007);
- Resolutions of the Cabinet of Ministers of Ukraine: On approval of the strategy for the development of tourism and resorts in Ukraine for the period until 2026 (No. 168-2017 dated 16.03.2017).
- other normative legal acts.

It is worth noting that the diplomatic course regarding the development of

sanatorium-resort enterprises is determined by the Decrees of the President of Ukraine and the resolutions of the Cabinet of Ministers of Ukraine: "On measures to ensure the implementation of state policy in the field of tourism" dated December 14, 2001

No. 1213/2001 [23], "On supporting the development of tourism in Ukraine" dated March 2, 2001 No. 127/2001 [24], "On measures for the development of tourism and resorts in Ukraine" dated February 21, 2007 No. 136/2007 [72].

In order to fully support the activities of the sanatorium-resort industry, there are a number of related regulatory acts that regulate the activities of the enterprises of the industry and at the same time ensure their social and economic security. One of these acts is the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine". This Law defines provisions on social protection of persons with disabilities and states that they are full-fledged citizens of Ukraine and have the same rights as other persons. The state undertakes to create decent conditions for residence and a full life on the territory of the country, with the possibility of using one's potential and personal development [75]. The Law states that persons with disabilities are primarily entitled to receive free tickets to sanatorium-resort facilities. The procedure for obtaining vouchers is regulated by the Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Procedure for Providing Sanatorium-Resort Vouchers to Certain Categories of Citizens by Structural Subdivisions for Social Protection of the Population of Districts, District State Administrations in Kyiv and Sevastopol, Executive Bodies of City Councils" No. 187-2006-p from 22.02.2006 [55].

Among the normative and legal acts of special action are the acts of the Cabinet of Ministers of Ukraine regarding the regulation of the investigated enterprises, where it is necessary to single out the Order "On the approval of the Strategy for the development of tourism and resorts until 2026" No. 168 dated 16.03.2017 [57] and "On the approval of measures for state support of youth and children's tourism" dated May 12, 2004.

No. 298 [56].

The Strategy for the Development of Tourism and Resorts until 2026 [85] emphasizes the importance of privatization of sanatorium-resort establishments, which will stimulate competition and optimize the management process of sanatorium-resort establishments. However, the main aspects of the development of recreational enterprises and the prescribed possibilities of their financial enrichment and socio-economic security of business entities are not being fulfilled today.

Issues of medical care in sanatorium-resort enterprises are regulated, as in other medical institutions, by the Law of Ukraine "On Health Care". The normative legal act defines that the provision of safe conditions for treatment, recreation, recovery, and physical therapy depends on the management and ultimate beneficiaries of sanatorium-resort enterprises, who are responsible for both running economic activities and the medical part, which is an indispensable service in recreational facilities. Also, sanatorium-resort enterprises are obliged at any time, if necessary, to provide qualified medical assistance in case of complications from the procedures provided by the institution.

Another legislative act that is directly related to the development of the recreational and tourist economy is the Water Code of Ukraine, which regulates the possibility of using water fund lands and the establishment of water protection zones. Also, the regulatory act defines the basic requirements for enterprises that are going to carry out actions related to design, construction, reconstruction, capital repairs or other actions that have an impact on the lands of the water fund or the reservoirs themselves.

SECTION 2.

DEVELOPMENT TENDENCIES AND METHODOLOGY OF SOCIAL AND ECONOMIC SECURITY ASSESSMENT OF SANATORIUMS AND RESORTS ENTERPRISES

2.1. Development trends of construction enterprises in Ukraine

The activities of the sanatorium-resort facilities of the private joint-stock company "Ukrprombud" in recent years have been intensively aimed at ensuring equal opportunities for the citizens of Ukraine for treatment and medical rehabilitation using natural medical resources, regardless of social and material status and place of residence in the context of social economic security of development. The activity of sanatorium-resort facilities is based on 2 main strategies: disease prevention and rehabilitation of the population.

For many years, the main customers of vouchers to sanatorium-resort establishments of PrJSC "Ukrprombud" were social funds, the main one of which was the Social Insurance Fund for Temporary Disability, which enabled insured persons to receive a voucher at the expense of the social insurance fund.

The adoption of Law of Ukraine dated 28.12.2014 No. 77 "On Amendments to Certain Legislative Acts of Ukraine Regarding the Reform of Mandatory State Social Insurance and Legalization of the Labor Remuneration Fund" had a negative impact on the existence and functioning of sanatorium-resort facilities, which does not provide for the allocation of funds for the purchase of vouchers for sanatorium-resort treatment of insured employees and for children's rehabilitation.

Such a situation deprived insured persons of the opportunity to recover on preferential vouchers, since due to the drop in the population's ability to pay, the purchase of a voucher for sanatorium-resort treatment has become inaccessible to the majority of ordinary citizens of Ukraine.

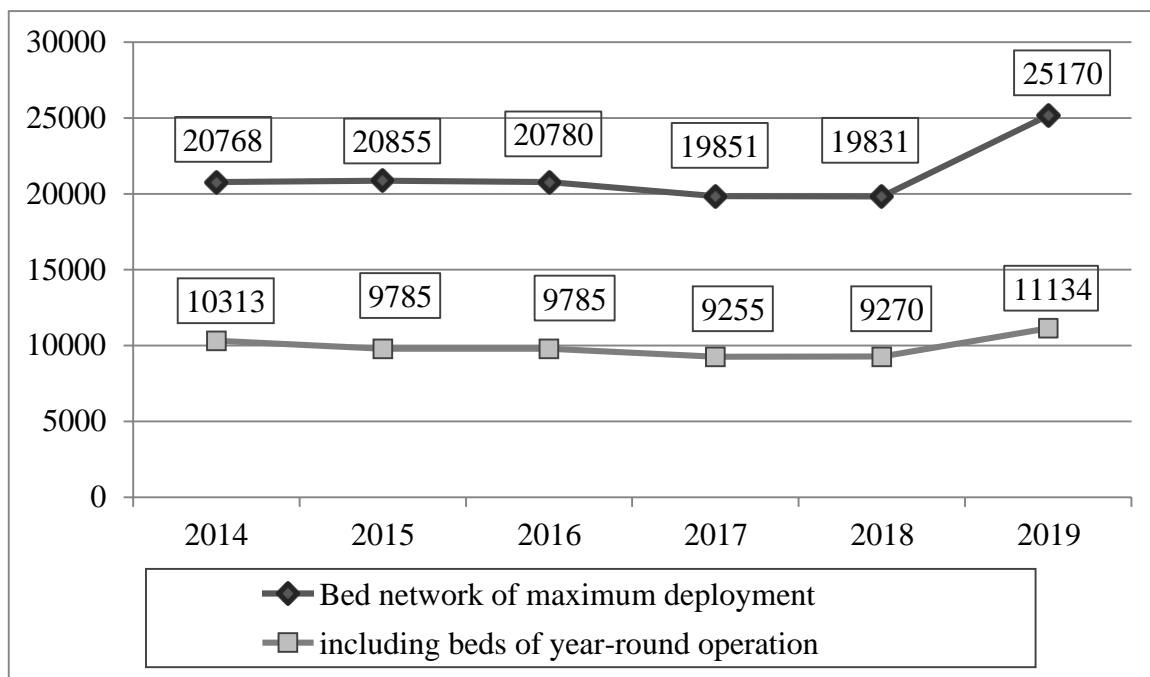
Since 2014, sanatorium-resort establishments have accepted visitors for health and sanatorium treatment exclusively for payment by individuals or legal entities. Since the beginning of 2018, the activity of sanatorium-resort establishments of PrJSC began with the implementation of the new Procedure for reimbursement of expenses for the provided social services for the treatment of insured persons and their family members after suffering illnesses and injuries in the rehabilitation departments of sanatorium-resort establishments at the expense of the funds of the Social Insurance Fund of Ukraine, approved by the Resolution FSS of Ukraine dated July 13, 2017 No. 39.

Today, PrJSC "Ukrprombud" remains the most powerful system of Ukraine, which uses natural healing resources for the purpose of treatment: climate, mineral waters, healing mud and ozokerite, oil from estuaries and lakes, etc.

The Ukrainian-Russian confrontation has a serious impact on the financial situation in the country, the contractual relations between the businesses of these two countries remained with a number of uncertainties regarding the legislative grounds for their further existence, therefore, the results of the financial and economic activities of PJSC "Ukrprombud" for 2014-2018 and an assessment of trends for the development of sanatorium-resort facilities are provided without taking into account the enterprises located in the territory of the Autonomous Republic of Crimea (the number of institutions - 29, the maximum number of beds - 8107).

As of 12/31/2019, the bed network of subsidiaries of Ukrprombud PJSC is 25,170 beds of maximum deployment, including 11,134 year-round beds functioning. If we compare the data for 2014-2018. studied period, their number decreased: beds of maximum deployment on 937 and beds of year-round operation on 1043, which is approximately 10.1% (Fig. 2.1). The main reasons for the decrease were capital repairs, long-term conservation in connection with the political and economic situation in the country. A positive trend is observed in 2019, where the number of beds increased. This was facilitated by the fact that

sanatorium-resort facilities began to treat and improve the health of patients who needed rehabilitation.

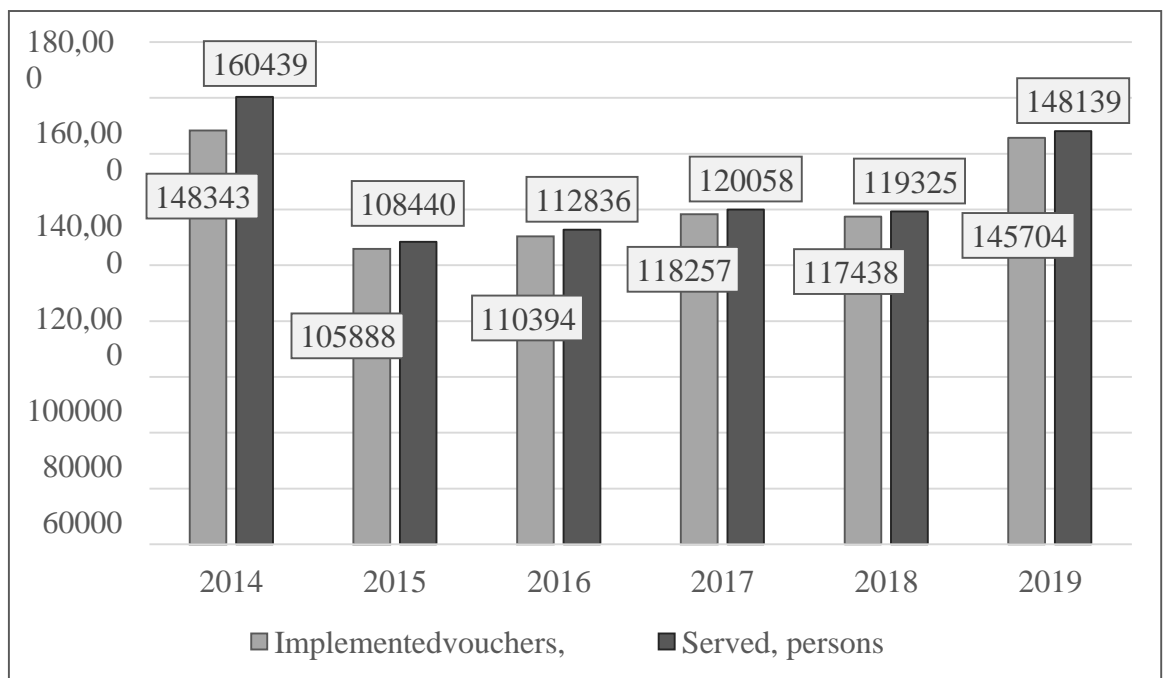


Rice. 2.1. Bed fund of subsidiary sanatorium-resort enterprises PrJSC "Ukrprombud"*

**Constructed by the author based on [84; 85; 86; 87; 88; 89]*

During the researched period, sanatorium-resort facilities of the private joint-stock company "Ukrprombud" actually sold 746,000 vouchers, which served 766,700 people, which is an average of 127,800 per year. person In 2019, the number of implemented vouchers and the number of those who recovered slightly increased. If we compare the dynamics, in 2018, 41,000 less vacationers recovered in sanatorium-resort facilities than in the base year - 2014 (Fig. 2.2). Due to the lack of tenders of orders, such Subsidiary enterprises as "Sanatorium "Yalynka" (19.8%), "Sanatorium for parents with children "Dubky" (19.5%), "Ochakiv association of sanatoriums and resorts" (11.2%). Sanatorium-resort services were not provided in Subsidiary enterprises – sanatoriums "Green Cape", "named after Shchorsa", "Dniprovskiy", "Sokilets", "Zirka", "Red Stars", "children's name Kotsyubynskiy", "Teteriv", "Girskiy", "Ozerniy".

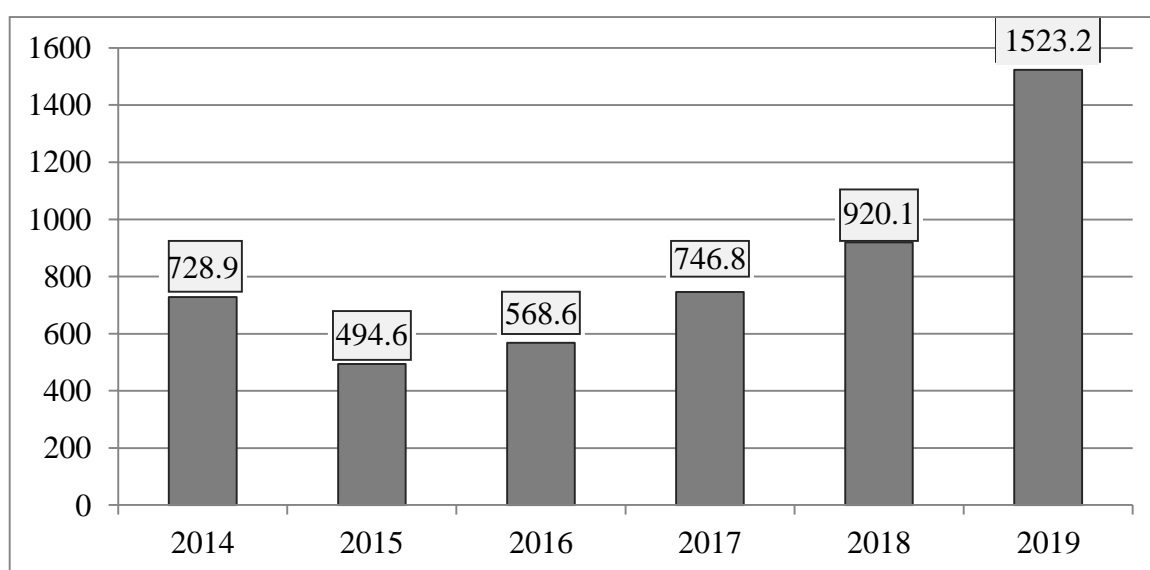
The socio-political situation in the country led to a drop in the demand for self-paid travel tickets not only during the off-season, but even during the height of the holiday season. Armed conflict on the territory of Donetsk and Luhansk regions of Ukraine led to the fact that, starting from May - June 2014, the Company's subsidiaries: "Ozerniy Sanatorium", "SKRCS "Slovyansky Resort" and "Slavyanska GRES".



Rice. 4. Dynamics of indicators of the provision of construction services by subsidiaries enterprises PrJSC "Ukrprombud*

**Auto rom was built on the basis of [84; 85; 86; 87; 88; 89]*

According to the plans indicators in the conditions of the absence of social orders, except for rehabilitation, and reduced demand due to the drop in the solvency of the population, subsidiary enterprises - sanatoriums did not ensure the implementation of the plan for the provision of sanatorium-resort services for three years in a row. Thus, in 2014, health services were provided in the amount of UAH 728.9 million, which is 92.3% of the planned amount. The events taking place in Ukraine led to the fact that, compared to the corresponding period last year (2014), revenues of sanatorium-resort establishments in 2015 even more decreased, where health services were provided in the amount of UAH 494.6 million, which is 75.6% of the plan and 67.9% of revenues in 2014. In 2016, health centers received UAH 568.6 million. revenues, which slightly improved compared to previous periods, however, the fulfillment of planned revenues amounted to 87.4%. Since 2017, the revenue from the provision of health services by sanatorium-resort establishments has slightly increased. In 2017, by 746.8 million UAH and amounted to 746.8 million UAH. In 2018, revenue from the provision of health services by sanatorium-resort institutions increased significantly and amounted to UAH 920.1 million. In 2019, revenue from the provision of health services by sanatorium-resort institutions increased significantly and amounted to UAH 1,523.2 million. in connection with the rehabilitation of patients (Fig. 2.3).

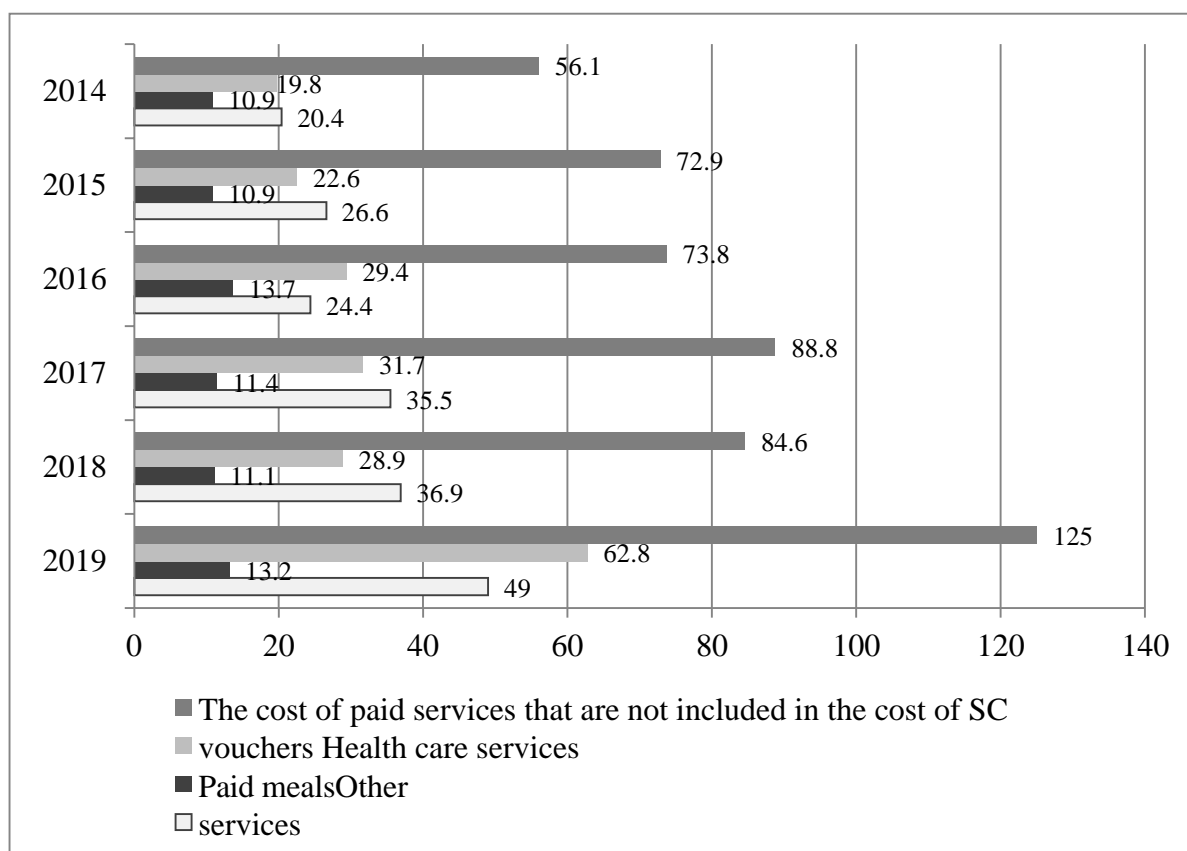


Rice. 2.3. Dynamics of revenues received by subsidiary sanatorium-resort enterprises of PrJSC "Ukrprombud", UAH million*

**Constructed by the author based on [84; 85; 86; 87; 88; 89]*

In the reporting period (2019), subsidiaries received UAH 1,523.2 million from all types of activities. revenues, where the plan was fulfilled by 107.3%. Including the amount of sanatorium-resort services amounted to UAH 920,091.9 thousand. Of these, 44,227 people were rehabilitated under contracts with social funds for the amount of UAH 439,808.69 thousand, which is 47.8% of the total. (Fig. 2.3).

In the course of their activities, subsidiaries of the private joint-stock company "Ukrprombud" provided paid services that are not included in the cost of sanatorium-resort vouchers for treatment and recovery. On average, during the researched period, the annual cost of such services amounted to UAH 104.3 million. (Fig. 2.4).



Rice. 2.4. The amount of services provided by subsidiary sanatorium-resort enterprises of PrJSC "Ukrprombud", which are not included in the cost of sanatorium-resort vouchers for treatment and recovery, UAH million.*

**Constructed by the author based on [84; 85; 86; 87; 88; 89]*

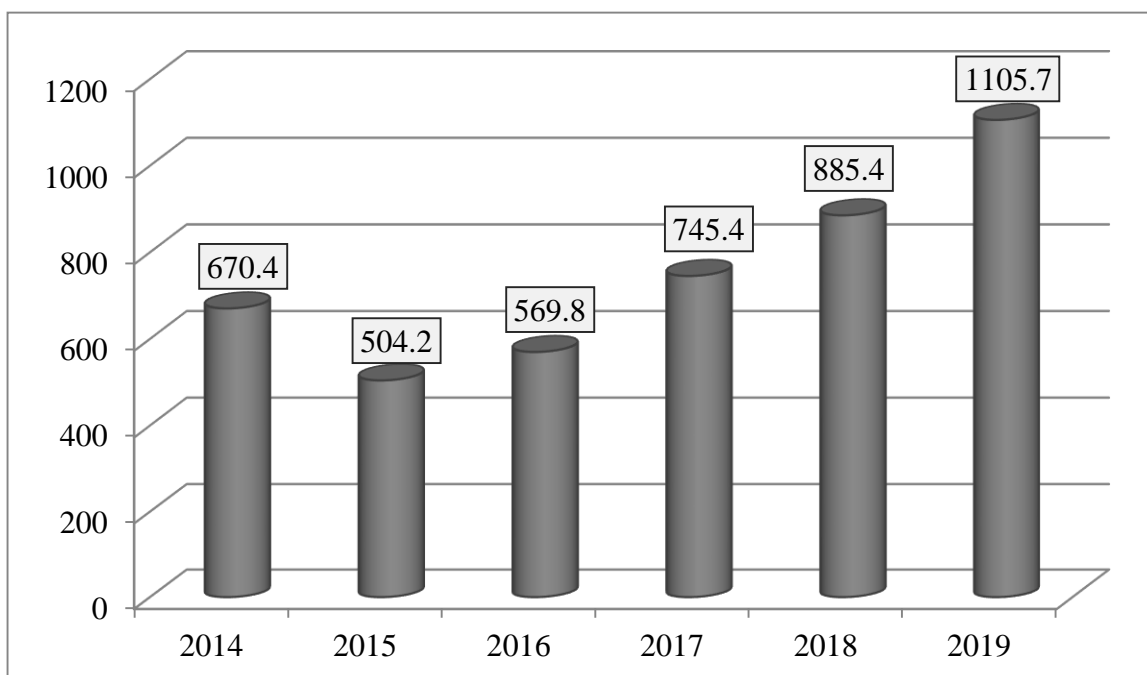
The main articles that make up the largest specific weight in the structure of paid services are: "health care services", which include balneotherapy, mud-heat treatment, physiotherapeutic procedures, dentistry, cosmetology, various types of massages, non-traditional methods of treatment, climate treatment, functional, laboratory, x-ray diagnostics, doctor's consultations, etc. (35.2%), paid meals (15.4%) and other services (38.2%), which include accommodation services, sale of mineral water, and so on.

The analysis of the given data on the cost of implemented sanatorium-resort services (Fig. 2.5) proves that in 2015-2016 their amount decreased compared to 2014. However, the amount decreased not so much due to optimization and the introduction of innovations as due to a decrease in the provision of health services. In 2017-2018, the volumes of sanatorium-resort services increased slightly, which affected the increase in costs. In the reporting period (2018), the total amount of expenses of subsidiary enterprises amounted to UAH 1,044,795.7 thousand, of which: the cost of services provided was UAH 885,384.5 thousand, and in 2019 – UAH 1,105.7 thousand. UAH In the cost structure of the implemented sanatorium-resort services, the costs of sales and their complaints are very small and averaged from 2.1% in 2018 to 3.3% in 2014.

The amount of profit received subsidiaries for 2018 is 7,787.8 thousand UAH, compared to the plan - 15,996.6 thousand UAH. The plan for obtaining profit by sanatorium-resort establishments was fulfilled by 48.8%. Out of 44 sanatorium-resort enterprises, which are subsidiary enterprises PJSC "Ukrprombud",¹⁴ (every third enterprise) received losses from their financial business activities in the amount of UAH 16,452.7 thousand.

The largest losses from their sanatorium-resort activities in 2018 were received by the following subsidiaries:

- "Ochakiv association of sanatorium-resort establishments" in the amount of 1630.3 thousand UAH.;



Rice. 2.5. Cost indicators of sanatorium-resort services implemented by subsidiary construction enterprises PrJSC "Ukrprombud", million hryvnias*

**Constructed by the author based on [84; 85; 86; 87; 88; 89]*

- Sanatorium-resort rehabilitation center "Slavyansky resort" - UAH 8,399.8 thousand;
- Sanatorium "Yalynka" - UAH 688.4 thousand;
- "Kyiv City Spa of the Trade Unions of Ukraine" - UAH 2,330.3 thousand.

Research on indicators of the average number of employees of subsidiary sanatorium-resort enterprises of a private joint-stock company "Ukrprombud" in dynamics for four years proves their catastrophic decrease from 5,713 people. up to 4065 people (on1,648 people, which is 28.8% or almost a third of the number in 2015). In 2019, the average registered number of employees of sanatorium-resort establishments increased and amounted to 5,427 people. The salary fund for full-time employees has increased slightly, but the average monthly salary does not reach the level of salary for employees in health care institutions, but not the average monthly salary according to the data of the State Committee of Statistics (Table 2.1).

Table 2.1.

Dynamics of indicators of the number and wages of employees of subsidiary sanatorium-resort enterprises of PrJSC "Ukrprombud"*

Indicators	2015	2016	2017	2018	2019	2019 +- to:	
						2015	2018
The average registered number of employees, persons	5713	4810	4231	4065	5427	-286	+1362
Fund for wages of full-time employees, million hryvnias.	132.5	143.5	202.8	251.7	416.6	+284.1	+154.9
Average monthly salary of a full-time employee, hryvnias.	1933	2487	3994	5159	6397	+4464	+1238
Average monthly salary according to the data of the State Committee of Statistics, hryvnias.	4195	5183	7104	8865	10740	+6545	+1875
In healthcare institutions	2853	3435	5023	5898	7350	+4497	+1452

**Constructed by the author based on [84; 85; 86; 87; 88]*

Capital investments (investments) are important for the development of sanatorium-resort enterprises. In 2014, capital investments amounted to UAH 27.0 million. (plan - UAH 57.6 million), which was 46.9% of the planned, including: construction and installation works - UAH 12.8 million, fixed assets purchased in the amount - UAH 14.2 million . Fixed assets in the amount of UAH 24.6 million were put into operation. Capital investments (investments) for 2015 were somewhat larger and amounted to UAH 31.1 million. (the plan is 36.2 million UAH.), which was 86% of the planned, including: construction and installation works - UAH 20.6 million, fixed assets purchased in the amount - UAH 10.5 million. Fixed assets in the amount of UAH 34.8 million were put into operation.

In 2016, capital investments (investments) amounted to UAH 31.8 million. according to the plan - 67.2 million hryvnias, which was 47.3% of the planned amount, including: construction and installation works - 16.5 million hryvnias, purchased fixed assets in the amount - 5.3 million hryvnias. , put into operation fixed assets in the amount of UAH 32.8 million. Capital investments (investments) - for construction, reconstruction and capital repairs in 2017, works in the amount of UAH 41.4 million were performed. (plan - UAH 78.4 million), which was 52.8% of the planned, including: construction and installation works - UAH 20.8 million, fixed assets were purchased in the amount of UAH 20.6 million, fixed assets were put into operation in the amount of UAH 38, 4 million hryvnias.

UAH 61.2 million was spent on construction, reconstruction and major repairs in 2019. (plan - UAH 87.6 million), which is 69.9% of the planned volume, including: construction and installation works - UAH 36.2 million, fixed assets purchased in the amount - 23.7 million UAH., fixed assets in the amount of UAH 47.0 million were put into operation.

Repairs, which are included in the cost of services - according to the plan - 31.8 million hryvnias, in fact, works were performed in the amount of - 41.2 million hryvnias, which is 129.6% of the planned amount.

Despite the increase in capital investments during the researched period, their amount does not ensure the renewal and development of modern technologies and the introduction of innovations in the activities of sanatorium-resort enterprises, as one of the components of ensuring social and economic security.

For many years, the main customers of vouchers were social funds, including the Social Insurance Fund for Temporary Disability, which enabled insured persons to receive vouchers at the expense of the social insurance fund and to recover in health resorts. A heavy blow to the existence and functioning of sanatorium-resort facilities was the adoption of the Law of Ukraine dated 28.12.2014 No. 77 "On Amendments to Certain legislative acts of Ukraine regarding the reform of the mandatory state of social insurance and legalization of the labor remuneration

fund" which does not provide for the allocation of funds for the purchase of vouchers for sanatorium-resort treatment of insured employees and for children's rehabilitation.

Such a situation deprived the insured persons of the opportunity to get better on preferential vouchers, since due to the drop in the population's ability to pay, the purchase of a voucher for sanatorium-resort treatment became unavailable for the majority of ordinary citizens of Ukraine [204].

In the absence of orders, sanatorium-resort establishments were forced to work at minimum capacity or even temporarily completely stop their activities, which negatively affected the state of fixed assets, the restoration of which will require additional funds in the future. In addition, the shutdown may lead to the bankruptcy of enterprises due to non-payment of mandatory payments and taxes, and budgets at all levels will lose income in the form of taxes and mandatory payments.

The management of the Society and sanatorium-resort establishments in the regions were forced to take such unpopular anti-crisis measures as reducing staff, transferring them to a shortened work schedule, sending them on forced vacations without salary, canceling payments, etc., realizing that for the majority of sanatorium workers resort system, and first of all those regions where it is almost impossible to find work, such measures lead to the loss of sources of livelihood for many families of workers and confidence in the future.

Naturally, such a situation with employment against the background of daily price increases for necessary goods and food products, growth in prices and tariffs for services, causes a lot of dissatisfaction and protest intentions in labor groups, leads to an increase in social tension, disbelief of citizens in the justice and capacity of the state.

In recent years, in order to improve the efficiency of the activity of sanatorium-resort enterprises, the management bodies of the Society have classified all economic entities into three groups:

I group - sanatorium-resort enterprises that work efficiently, competitively, are financially independent, are not subject to alienation and attraction of external investments;

II group - sanatorium-resort enterprises, which are promising if additional investments are attracted;

III group - unprofitable, uncompetitive sanatorium-resort enterprises, which are ballast, do not ensure efficient use of investments and are subject to sale or are offered for long-term lease.

The study of trends in the development of sanatorium-resort enterprises proves the reduction of the bed fund, the decrease in the number of vacationers and those who have recovered, the reduction of income, the low level of wages - these are the factors that influenced the catastrophic decrease in the average number of employees, the decrease of directly operating sanatorium-resort establishments and ensured the low level socio-economic safety of health facilities in the sanatorium-resort sphere.

2.2. Evaluation methodology socio-economic security of sustainable development of enterprises

In the modern market and economic conditions of economic development, an important area of evaluation of the activity of the SCZ is the evaluation of social and economic security in the conditions of sustainable development (hereinafter - SEB CR), which is characterized by a set of indicators that reflect the process of formation and use of financial resources, obtaining economic benefits, customer satisfaction. Socio-economic assessment methodology security of sustainable development of enterprises is based on several scientific approaches known in the literature, which are used by scientists, economists and practitioners. Among the most used and well-known approaches, we highlight: resource-functional,

indicated, income and resource (investment), strategic, based on bankruptcy assessment, scenario approach, complex (system) approach (individual examples of application of these approaches are given in Appendix A) [52].

The resource-functional approach is based on a specific goal to assess the level of resources used by the enterprise to implement its economic security. At the same time, corporate resources are considered as business factors used by the owners and managers of the enterprise to meet the needs of this business [37; 53].

Investigating the general indicators of CKZ using the methods of the resource-functional approach, we note that they are determined through the assessment of the weighted average indicators of the economic security of the object of entrepreneurial activity - the market component, which makes it possible to determine the level of correspondence of the object's external development opportunities with internal ones and vice versa; the interface component, which indicates the reliability and duration of the enterprise's relations with its economic partners and competitors [62; 91].

According to T. Sak, economic security should be assessed on the basis of political-legal, market and interface elements, while identifying the existing threats and their diagnosis algorithm for each element separately. Among the advantages of this approach is the construction of matrices. For example, S. Mishchenko proposes to evaluate socio-economic security using the market value, to which he proposes to include indicators: the estimated value of the enterprise from the standpoint of the economic security of its capital; adjusted average annual value of the enterprise's property; dynamics of changes in its net assets; the dynamics of changes in the capitalization ratio of the company's profit, which is directed to the development of the main activity through the attraction of investments; the dynamics of changes in the existing risk level of the enterprise's activity on the market; the dynamics of changes in liquidity balance indicators [66; 104].

With the systematic approach to the assessment of economic security, which is proposed by L.V. Frolova, it is necessary to distinguish 5 groups of indicators:

volume, dynamics, ratio, structure and efficiency of economic security, based on its existing 7 constituent elements: personnel potential; financial resources; financial support; intangible resources; management system; marketing factors; production system [34].

At the same time, we note that indicated by Frolova L.V. the set of indicators for some elements is largely contradictory, since the author evaluates market positions solely by the degree of efficiency in the use of working and non-working funds of the enterprise and does not take into account other important factors. [34].

An example of the income-resource (investment) approach can be the proposals of H. Kozachenko, V. Ponomaryev, O. Lyashenko, who suggested determining the level of economic security of an enterprise on the basis of gross investments, which included: the investments of the enterprise in year t , necessary to ensure its economic security. In their opinion, the composition of such gross investments should include reinvested profits received in the current and future periods, reinvested savings that remained on the balance sheet from previous years, and depreciation deductions at the enterprise. [103].

Another important approach to determining the assessment of the level of economic security of the enterprise is the so-called indicator approach, which gives an assessment through a set of factors - indicators. These indicators can be defined as certain threshold values of qualitative and quantitative coefficients that make it possible to characterize the relevant directions and levels of the enterprise's activity. At the same time, many researchers distinguish 3 key groups of such indicators:

- technical and technological, which determine the level of production potential;
- indicators of the financial condition, which make it possible to determine the solvency of the enterprise, its financial stability and the level of profitability;
- social indicators that reflect the age and qualification structure of personnel [52; 13; 16].

- The characteristics of the main approaches to assessing the social and economic security of the sustainable development of the SCZ and the features of their application are listed in Table 2.2.

Table 2.2

Application of approaches to the assessment of socio-economic security of sustainable development of the SCZ*

No. pp	The name of the approach	Features of application
1.	Resource-functional	Determination of the level of SEB CR SKZ based on the analysis of financial available at the enterprise, material and human resources
2.	Indicated	Determining the level of SEB CR SCZ based on the analysis of some indicators or a complex indicator SEB CR SKZ
3.	Income and resource (investment)	Determination of the level of SEB CR SKZ based on the income and investments received by the enterprise including capital construction
4.	Strategic	Determination of the SEB level of CR SCZ based on the analysis achievement of planned development goals and objectives for a certain period
5.	Based on the bankruptcy assessment	Determination of the SEB level of CR SCZ based on the analysis models of the enterprise's propensity to bankruptcy
6.	Scenario approach	Determining the level of SEB CR SCZ based on forecasting and construction of possible scenarios development
7.	Financial approach	Determination of the SEB level of CR SCZ based on the analysis financial condition
8.	A comprehensive approach	Determining the level of SEB CR SKZ based on the analysis of indicators, quality assessment of clients and experts

We believe that a comprehensive approach more systematically makes it possible to assess and reflect the state of social and economic security in the conditions of sustainable development of the SCZ. At the same time, it is worth taking into account the data of quantitative and qualitative analysis, the effectiveness of the provision of medical services of the SCZ, indicators of the work of labor resources, social security, environmental friendliness of the SCZ activity [96].

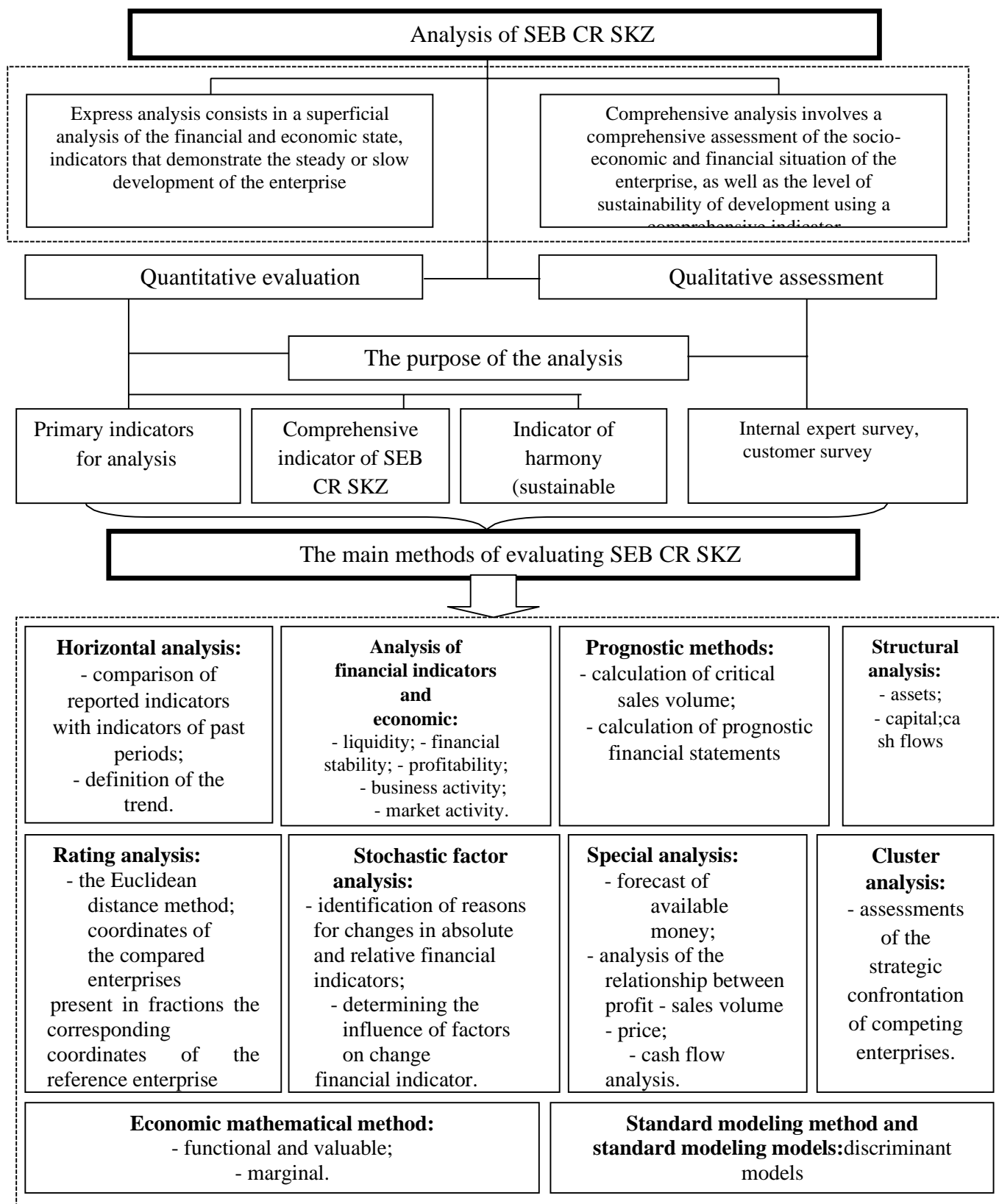
Adherence to the main methodical foundations of the assessment of SEB CR SCZ is an important aspect of obtaining correct (correct) results and the possibility of rational (effective) financial and economic management of SCZ. It is worth noting that the comprehensive methodology for assessing the socio-economic security of the sustainable development of the SCZ based on a systemic approach will consist of the following assessment parameters:

1. The main purpose and objectives of the analysis of SEB SR SKZ. Among which may be the following: making management decisions on strengthening the financial condition; diagnosis of creditworthiness of SCZ; diagnosis of SKZ bankruptcy, study of sustainable development of enterprises, satisfaction of customer needs, effectiveness of SKZ work in improving and treating employees and impact on their work productivity.

2. The choice of types of analysis of SEB SR SKZ (express analysis consists in reading reports, studying absolute indicators of the enterprise's activity, conducting horizontal, vertical and trend analysis; complex analysis involves a comprehensive assessment of financial and economic activity using various methods of processing financial information, forming a complex assessment indicator).

3. Establishing basic rules and stages of analysis.

4. The selection and application of the main models, methods and indicators for evaluating SEB SR SKZ and building a complex indicator (Fig. 2.6).



Rice. 2.6. Approaches to the assessment of socio-economic security of the sustainable development of enterprises of the construction complex

In order to generalize the ease of use of the proposed methods of evaluating SEB SR SKZ, a number of criteria are proposed (Table 2.3.). At the same time, the "+" sign means a positive characteristic according to this criterion, the "-" sign means a negative one, and the "+/-" sign means a high level of dependence on a specific situation.

Table 2.3

Criteria for evaluating methods of diagnosis of SEB SP SKZ*

Indicators	Availability of input information	Clarity of formulated conclusions	Labor capacity of calculations	Influence of subjective factors	Dependence on the reliability of the statistical data	Dependence on computing resources general machinery
Horizontal	+	-	+	-	-	+
Structural	-	+	-	+	-	-
Analysis of financial and economic indicators social	+	+/-	+	-	-	-
Prognostic (trendy)	+	+/-	-	-	-	-
Comparative	+	+/-	-	-	+	+
Factorial	+	+	-	+	+	-
Special	+	+/-	+	-	+	+
Cluster	+	+/-	+	+	+	-
Economic mathematical	+	+	+	+	+	+/-
Standard modeling method and standard models modeling	+	+	+	+	+	+/-

It should be noted that it is possible to single out some factors that directly affect the quality of sanatorium-resort services provided by the company: financial support; staffing; resource provision; implementation of services [55].

On the formation of SEBSP SKZ and the peculiarities of its evaluation are directly influenced by the specifics of the activities of the subjects of sanatorium-resort activities, namely

: 1) orientation: aimed at providing both treatment and recreation of the population; 2) nature of affiliation: belong to both medicine and tourism; 3) effectiveness of socio-economic activities; 4) direct and induced effect of influence on adjacent areas of the enterprise; 5) influence on global processes by promoting the recognition of Ukraine's special role in the process of development of both the world's recreational potential and the cultural and historical development of civilization; 6) national enterprises of sanatorium-resort treatment and improvement actually have a dual subordination: the Ministry of Health Protection of Ukraine and the Ministry of Economic Development, Trade and Agriculture of Ukraine [47].

Accordingly, in order to develop an effective evaluation algorithm, it is necessary to use a comprehensive approach based on the implementation of quantitative and qualitative data analysis on social and economic security. An analysis consisting of the following stages is carried out for the quantitative assessment of the SEB SP of the SKZ [196]:

Stage I. Selection (screening) of key indicators for assessing social and economic security of enterprises, taking into account sustainable development by generalized groups. Among the assessment groups, we distinguish: financial, innovation-technological, information-management, material-technical, informational, environmental, internal social, personnel, economic-market (Table 2.4).

The first stage of the quantitative evaluation of the SEB of the sustainable development of sanatorium-resort enterprises is the determination of the general provisions of the evaluation. The following are the characteristic factors affecting the socio-economic security of SR SKZ: market share, return on sales costs, satisfaction of clients of institutions in the quality of health services provided.

Taking into account the above, it can be said that the study of SEB SR SKZ makes it possible to consider it as Table 2.4

System of indicators of functional components of social and economic security of enterprises in conditions of sustainable development*

No. pp	Directions evaluations	Indicators	Validity
	Economic security		1.0
AND .	Financial component (F)	Liquidity indicators; Solvency indicators; Equity indicators; Indicators of evaluating the effectiveness of money streams; Indicators of financial stability;	
II.	Innovative and technological component (in)	Costs for innovation are added to total costs; Availability of patents/licenses at the enterprise; Ratio of the actual to the required volume of investment; The share of expenses for the acquisition of intangible assets in the total expenses for research and development; The share of costs for improving the qualifications of personnel in the total amount of research and development costs; The share of innovative services in the total amount; Coefficient introduction of new equipment; The level of progressivity of the equipment	
III.	Information and management component (info)	Economy of the management apparatus; Development of the management apparatus; Staff competence; Coefficient of reorganization of the management system	
IV.	Material and technical component (M)	Coefficient of wear of OZ; Coefficient of renewal of health; The coefficient of disposal of fixed assets; Fund return; Fund capacity; Armed forces	
V.	Information component (Inf)	Coefficient of technical protection of information; Information security funding ratio; Coefficient of financing information security, which ensures the protection of the company's personnel; Coefficient of work experience of the personnel, which ensures the information security of the company; The reliability coefficient of the personnel that ensures the information security of the enterprise; The coefficient of preparedness of personnel to recognize threats to information security; Coefficient of legal protection of information; Part of the software developed by the company's employees, which is used to ensure the company's information security; The share of technical means developed by employees of the enterprise, which is involved in ensuring the information security of the enterprise	

Continued table 2.4			
VI.	Ecological component (Ec)	Environmental costs to general; Waste disposal, %; Environmental investments (% of total)	
Social security			1.0
VII.	Internal social component (Ss)	The level of salary of employees is relative to the average in the industry; The ratio of the highest and lowest wages at the enterprise (the tendency to decrease is positive); The percentage of spending on the social sphere (by direction) relative to the wage fund and relative to the net profit of the enterprise (the tendency to increase is positive); Indebtedness on ZP %	
VIII.	Personnel component (P)	Personnel turnover; Labor productivity; Coefficient physical aging of personnel; Loss of working time %; The ratio of wage growth rates and labor productivity; Staffing ratio cadres; Permanence indicator	
IX.	economic market component (customer orientation) (CI)	Indicators of business activity; Indicators profitability; Market indicators (share of the enterprise in the national market, rhythm of sales); The effectiveness of marketing expenses of the enterprise; Share of services per client; The share of customers who switched from competitors, the coefficient of change in the number of product lines; Customer loyalty ratio; Customer base renewal rate	

a comprehensive description of potential opportunities to ensure competitive advantages. The sources of competitive advantages are the progressive organizational-technological and socio-economic base of the enterprise, the ability to analyze and timely implement measures to strengthen specific advantages. Therefore, when evaluating SEB SR SKZ, we will rely on their financial reporting, quantitative indicators, and qualitative evaluation using an expert and client-oriented survey.

Stage II. Determination of the weighting criteria of indicators and individual groups in the integral indicator of SEB SR SKZ (we offer an expert definition).

Stage III. Standardization (normation) of SEB assessment indicators of SR SKZ. Stage IV. Integral evaluation of SEB SR SKZ (integral indicator).

Stage V. Assessment of sustainability of enterprise development (harmony of economic, ecological and social development).

Stage VI. Projection of SEB SR SKZ for the following periods with identification of opportunities and threats in the activity.

As for the qualitative evaluation, it consists in: identifying the composition, the order of determining the evaluation points of the qualitative criteria and evaluating the effectiveness based on the qualitative criteria (expert evaluation of the social security of sustainable development using a questionnaire survey of customers of sanatorium-resort establishments).

In order to determine the weighting factors, it is necessary to use the model of the main components. The main mathematical method of determining factors and their loads is based on the calculation of eigenvalues and eigenvectors of the correlation matrix. The principal component model transforms an m-dimensional space into a p-dimensional component space ($p < m$). This model provides a description of the relationship between the initial features and components by a linear combination:

$$s_i = \sum_j^n v_{ij} G_j \quad (2.1)$$

where s_i is the standardized value of the i th characteristic with unit variance; the total variance should be equal to the number of features n ;

v_{ij} - the contribution of the j th component to the total variance of the set of indicators of the i th feature [12].

Components G_j are also described by a linear combination:

$$G_j = \sum_i^n f_{ij} y_{ij} \quad (2.2)$$

where f_{ij} is factor load;

y_{ij} – primary data[12].

The weighting factors w_{ij} can be calculated using the formula[12]:

$$w_{ij} = \frac{v_{ij} * |f_{ij}|}{\sum v_{ij} |f_{ij}|} \quad (2.3)$$

The system of indicators of social and economic security of SCZ in conditions of sustainable development is presented in table 2.3.

The final block evaluation (evaluation by components) taking into account the weight of individual indicators is determined by the formula:

$$K_j = \sum_{i=1}^n a_i \times K_i, \quad (2.4)$$

where K_j is the final block grade (grade by components);

a is the weight of the unit coefficient in the block assessment;

n - number of indicators within the block characterizing a separate side of SEB SR SKZ;

j - block number in the comprehensive assessment of SEB SR SKZ.

As part of the assessment of the financial block, a system of indicators for assessing the financial condition (financial component) and efficiency of the SR SKZ is proposed, which consists of 17 indicators divided into 5 groups: group 1 - liquidity indicators; group 2 - solvency indicators; group 3 - indicators of own capital; group 4 - indicators for evaluating the effectiveness of cash flows; group 5 - indicators of financial stability.

The adequacy and significance of the selected indicators were checked using multivariate factor analysis. It was established that they are significant and this helped to form the composition of indicators for assessing the financial condition of SEB SR SKZ:

– liquidity ratios (consists of indicators of total (K1), current (K2) and absolute liquidity (K3));

– solvency ratio (consists of an indicator of financial independence of the enterprise (i.e. its autonomy) (K4), a financing indicator (K5), an indicator of providing the enterprise with its own working capital (K6) and an indicator of the maneuverability of own capital (K7));

– the company's equity ratio (consists of an indicator of the protection of its own capital (K8), an indicator of the risk of the entity's own capital (K9), an indicator of the protection of its authorized capital

(K10), the indicator of development due to self-financing of the enterprise, and primarily its economic activity (K11));

- coefficients for evaluating the efficiency of the enterprise's cash flows (consist of the indicator of the synchronicity of cash receipts and their expenses (K11) and the indicator of the uniformity of this receipt (K12));

- the coefficient of financial stability of the enterprise (consists of the indicator of financial stability (K 14), the indicator of the maneuverability of the working capital of the enterprise (K 15), the indicator of the maneuverability of its own working capital (K 16) and the indicator of financial dependence (K 17)), (Table 2.5) .

For a comprehensive analysis of the state of SEB SP SKZ, there is also a need for unambiguous interpretation, evaluation and comparison of indicators characterizing complex systems (economic objects, industries), for this, such indicators should be standardized (unified). At the same time, in order to study and derive a general assessment of a complete system of indicators as a single whole mechanism, it is extremely important to have a single aggregated indicator, which is defined as a non-calculated integral index based on a combination of the main primary indicators, that is, their statistical values [154].

For normalization of primary indicators of the assessment of SEB SP SKZ, taking into account their multidirectionality and multidimensionality, we suggest using a standard approach to their normalization, which is based on mathematical statistics. In most cases, two types of indicator normalization are the most applicable: I. normalization of indicators over time (taking into account the minimum and maximum values of the indicator during the analyzed period) (Appendix B). and II. Standardization using normative values (reference values for each indicator).

The simplest method of estimating a certain financial ratio (single indicator) is its normalization, which is carried out according to formula (2.5) [22]:

$$K_i = \frac{P_i}{P_{i\text{-norm}}}, \quad (2.5)$$

Table 2.5

The importance of groups of indicators of the financial condition of SEB SR SKZ *

N o. z/ p	A group of indicators	Condi onalde signati on	Name of indicators	Weig ht bridg e	Normsindic ators	
1	Liquidity indicators	Weight of a group of indicators				
		K1	Total liquidity			Above 1
		K2	Current liquidity			0.6-0.8
		K3	Absolute liquidity			0.1
2	Performan ce indicators	Weight of a group of indicators				
		K4	Coefficient of financial independence (autonomy)			0.4 - 0.6
		K5	Funding ratio			1
		K6	Coefficient of self-sufficiency working capital			0.1 and above
		K7	The maneuverability coefficient of its own capital			0.1 and above
3	Equity indicators	Weight of a group of indicators				
		K8	Equity protection factor			growth
		K9	Equity risk factor			5 and above
		K10	Statutory protection factor capital			no less 0.15
		K11	Coefficient of development of the enterprise due to self-financing of economic activity			-
4	Indicators of monetary efficiency evaluation flows	Weight of a group of indicators				
		K12	Coefficient of synchronicity of receipt and spending money			-
		K13	Coefficient of uniformity of cash flow			-
5	Indicators of financial stability	Weight of a group of indicators				
		K14	Coefficient of financial stability			0.7-0.9
		K15	The coefficient of maneuverability of the worker capital			Reduction
		K16	Coefficient of own maneuverability working capital			Growth
		K17	Coefficient of financial dependence			2

If the actual value should be lower than the normative value, the formula will have the following form (2.6):

$$Ki = \frac{Pi-norm}{Pi}, \quad (2.6)$$

where, Ki is a normalized single indicator of the financial condition of the SCZ;
 Pi is the actual value of the unit indicator;
 $Pi-norm$ is the normative value of a single indicator [22].

If a normative value cannot be singled out in this indicator, then the process of normalizing a single indicator should be performed by comparing these indicators with the best value for the given period. At the same time, the procedure for determining the degree of the weighted or other financial coefficient should be carried out through statistical observations. We believe that the most optimal methodology for assessing the importance of the specified coefficients was presented by O.L. Khotomlyanskyi. and Znahurenko P.A. [37].

We will calculate the integral indicator on the basis of the harmonic mean to determine economic and social security, see formula 2.7:

$$Es = \sqrt{\frac{1}{\frac{1}{v+f} + \frac{1}{v+in} + \frac{1}{v+infm} + \frac{1}{v+m} + \frac{1}{v+inf} + \frac{1}{v+ec}}} \frac{\sum V}{v} \quad (2.7)$$

$$Ss = \sqrt{\frac{1}{\frac{1}{v+ss} + \frac{1}{v+p} + \frac{1}{v+cl}}} \frac{\sum V}{v}$$

where, Es is an indicator of economic security of SP SKZ; v – weighting factor;
 F – financial component;
 In – innovative and technological component;
 $Infm$ – information and management component;
 M – material and technical component;
 Inf – information component;

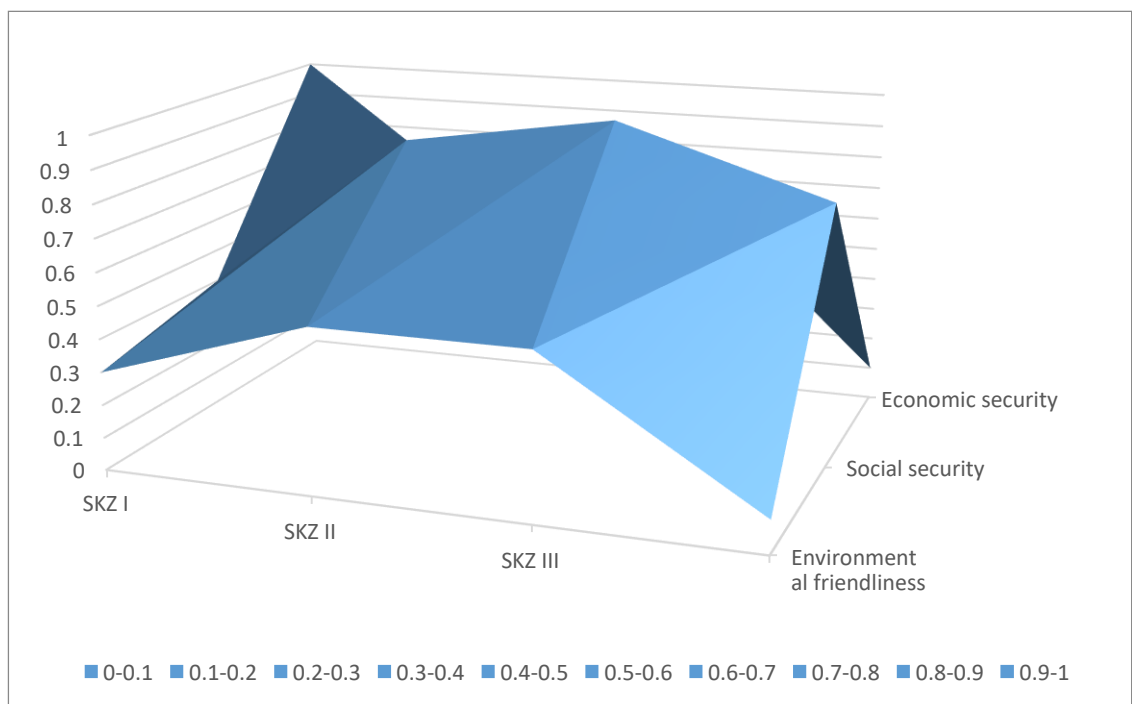
Ec- ecological component.

The social security indicator SP SKZ (Ss) is calculated using the same formula;

Where, ss is the internal social component; p – personnel component; ci – economic and market component (customer orientation).

The structuring of SEB SP levels for different groups of SCZ is based on 5 levels with values from 0 to 1: 0-0.2 - hyperlow; 0.2-0.4 - low; 0.4-0.6 - weighted average; 0.6-0.8 - high; 0.8-1.0 - very high), (Fig. 2.7).

In structuring the levels of SEB SP SCZ of different groups, we take into account three parameters: the level of economic security, the level of social security; ecological component. We single out the ecological component separately, since we are talking about the sustainable or balanced development of SCZ enterprises. Taking into account that 3 groups of parameters and 5 levels of assessment are allocated, approx. 15 quadrants of SEB SP SKZ from the lowest to the highest.



Rice. 2.7. Structuring of levels of SEB SP for different groups of SCZ

The first quadrant is characterized by the lowest or lowest levels of economic, social and environmental security of CR SKZ (options 0-0.2; 0-0.2; 0-0.2 or 0.2-0.4; 0.2-0.4 ; 0.2-0.4). Under such conditions, the SCZ is practically unable to resist economic threats, the social component is not developed, and the ecological component is also not developed. SKZ is not able to adapt to changes in the external environment. It turns out that even the stability of the production process and its continuity cannot guarantee income.

The second quadrant is characterized by the lowest levels of economic, social, and average or higher levels of environmental security of SR SKZ (options 0-0.2; 0-0.2; 0.2-0.4 or 0-0.2; 0-0, 2; 0.4-0.6 or 0-0.2; 0.6-0.8). SKZ is located in a similar situations in quadrant 1, however, the environmental costs are higher. Such a situation occurs relatively infrequently, when the SCZ with an unstable economic situation and social benefits pays attention to environmental problems.

The third quadrant is characterized by a slightly higher level of economic safety, however, slightly lower levels of social and very low environmental (0.2-0.4; 0-0.2; 0-0.2 or 0.4-0.6; 0- 0.2; 0-0.2). The next level of SEB SR SKZ is formed at the intersection of its ability to properly adapt and stabilize its production activities. This level of security of the SCZ provides for the fight against threats that may appear even with positive changes in its internal and external environment. At the same time, significant commercial results are not achieved, since the social effect comes first (it is primarily related to the continuity of activity and the preservation and expansion of jobs).

The fourth quadrant is characterized by average levels of economic and social security and ecological development of the SCZ (options 0.4-0.6; 0.4-0.6; 0.4-0.6 or 0.6-0.8; 0.6 -0.8; 0.6-0.8). These results characterize such a SCZ, which has sufficient resources and potential for continuous sustainable development, but for certain reasons such development is not observed. It

means that sanatorium-resort establishments have the potential for sustainable development, but for this it is necessary to retrain staff, create an innovative sanatorium-resort product, purchase new equipment, change financial regulation tools, etc. Therefore, a certain period of time should pass between obtaining the capacity for sustainable development and the direct process of sustainable development of the SCZ.

The fifth quadrant reveals the ability of SCZ to adapt. At the same time, SKZ can restore its indicators of financial and economic stability and sustainable development with considerable speed. Note that in such cases, the work of the SKZ management team can be highly appreciated, as it will be able to react quickly enough to changes in the external and internal environment of the SKZ.

In the sixth quadrant of SEB of the SR of the SCZ, the role of the processes of further development of the SCZ after it has achieved the optimal type of financial stability is indicated. In this case, the company's managers work quickly and creatively, which ensures a consistently high level of its development.

The sanatorium-resort facility, which corresponds to the seventh level of SEB of the SR, implements the strategy of sustainable development at a high level, this proves the efficiency of the use of resources. At the same time, the enterprise has not developed an effective long-term development strategy, there is no progress in building up the turnover potential.

Enterprises at the eighth level are mainly characterized by an average level of accumulation of their own potential and at the same time with this highest level of obtaining the results of their activities.

The ninth (highest) level of SEB SR SKZ is the level of achieving the highest financial and production results of activity and at the same time the highest dynamics of accumulation of one's own potential and sustainable development. Such SCZs have achieved the highest indicators of the ability to further develop and

accordingly, the highest level of dynamics and efficiency in the use of own resources.

In accordance, we propose to define the integral quantitative assessment of SEB CR SKZ (ESs) as a weighted average sum of assessments based on quantitative criteria according to the following formula (2.8):

$$ESs = Es \times 0.5 + Ss \times 0.5, \quad (2.8)$$

where: Es is an indicator of economic security of SP SKZ;

Ss – indicator of social security SP SKZ;

0.5 is the weighting coefficient of evaluations of SEB SR SKZ subgroups (ESs) based on criteria.

The obtained value of the integral indicator of SEB SR SKZ must be compared with the parametric level criteria adopted in the model:

high level ESs : $0.85 < Isr$;

a fairly high level of ESs : $0.68 < Isr \leq 0.84$;

average level of ESs : $0.4 < Isr \leq 0.67$; low

level ESs : $0.2 < Isr \leq 0.3$;

very low level of ESs : $Isr \leq 0.2$.

It should be noted that depending on the specifics of the activity of the sanatorium and in accordance with the values of its main financial, economic and technical and technological indicators, when a great deviation from the limit values of the main indicators of SEB SR SKZ is taken as a basis, its condition can be assessed as:

a) satisfactory, if the level of SEB SR SKZ indicators is within the norm, and the level of use of its potential is close to normative values;

b) pre-crisis, when at least one of the indicators of SEB SR SKZ exceeds the threshold value, and the others have approached their threshold values, and at the same time, technical and technological opportunities to improve production results have been lost due to the failure to use a warning;

c) crisis, when there is a transition of the threshold values for the majority of the main indicators of SEB SR SKZ and there are signs of irreversibility of production decline and partial loss of potential.

The degree of harmonization of the SEB of the SKZ in accordance with the conditions of sustainable development, which reflects the balance between the economic, ecological and social-institutional dimensions of the sustainable development of enterprises, is of great importance. In addition, it is necessary to analyze the degree of advancement of one direction of sustainable development over others, using the calculation of the coefficient of advancement of SEB SR SKZ according to the formula:

$$K = \frac{k_{and1}}{k_{and2}} \quad (2.9)$$

where k_{i1} is the growth rate of the interval series of one indicator of sustainable development;

k_{i2} is the growth rate of the interval series of another indicator of sustainable development [123].

The level of harmonization of sustainable development is a kind of angle between the vector

Mii and norm:

$$\|M_{ii}\| = \sqrt{\left(I_{econ}^2 + I_{ecol}^2 + I_{sos}^2 \right)} \quad (2.10)$$

[90, p. 12], as well as the "optimal" equidistant from each of the coordinates I_{econ} , I_{ecol} , I_{sos} vector with the norm

$$\|1\| = \sqrt{(1^2 + 1^2 + 1^2)} \quad (2.11)$$

[90, p. 12].

Such angleworth to measure in degrees and by nextcorrelation:

$$a = \arccos \frac{I_{econ} + I_{ecol} + I_{sos}}{\sqrt{3} \cdot \sqrt{I_{econ}^2 + I_{ecol}^2 + I_{sos}^2}} \quad (2.12)$$

According to M.Z. Zgurovsky, as this angle approaches 0, the level of harmonization in the system of sustainable development will increase [90, p.12].

In order to conveniently compare the level of harmonization of sustainable development, we reduce this indicator to the following formula:

$$G = \frac{G^F - G_{min}}{G_{max} - G_{min}} \quad (2.13)$$

[90, p. 13].

$$\text{where } G' = 1 - \frac{a}{a_{max}} G_{max} = 1 - \frac{a_1}{a_{max}} G_{min} = 1 - \frac{a_2}{a_{max}} a_{1=0}$$

$$a = \frac{45}{2} \arccos \frac{1}{\sqrt{3}}$$

[90, p. 13].

Therefore, the evaluation of SEB SR SKZ in modern conditions is very relevant. It can be carried out on the basis of various methods, which require a clear understanding of the conditions of their use, as well as disadvantages and advantages. Therefore, the most common methods of diagnosing crisis phenomena in health resort activities include: the method of coefficients, based on rating systems for assessing the financial condition, using expert models of bankruptcy diagnostics, based on statistical models and matrices of financial balance, using balance models for assessing the financial condition enterprise and calculating the rating assessment of the sanatorium-resort facility.

2.3. World experience of ensuring social and economic security of enterprises

The study of theoretical aspects and the search for practical solutions to strengthen the socio-economic security of business entities is an extremely important factor for countries whose economies have relatively recently transformed into a market economy, especially in conditions of slowing down

the development of small and medium-sized enterprises and a decrease in the level of business orientation of the population, which leads to a slowdown in the development of the state economy and does not allow catching up with the indicators of the effectiveness of entrepreneurial activity in developed countries, to create conditions for ensuring the possibility of conducting entrepreneurial activities for each business entity in the context of the formation of social economic security. Therefore, in the process of research, it is necessary to conduct a structural and systemic analysis of the successful global experience of ensuring social and economic security of business entities [25].

A key feature of states with a high level of economic development is the focus on creating a suitable economic environment, the development of a favorable legal field, and the formation of motivational conditions for conducting business activities. Ensuring the socio-economic security of business is an important factor in the development of the economy of those countries that are in the process of transitioning to a market form of economy, are at the stage of transforming the political system or are overcoming a crisis situation that may be caused by social conflicts, war, economic troubles or natural disasters . Traditional mechanisms, characteristic of the capitalist economy, are ineffective and unable to provide a regulatory function and overcome the difficulties that arise in the transitional stages, to become a driving force for successful transformation. Under these business conditions, business entities are in a state of insufficient protection of their property, assets and interests, are extremely vulnerable to the changing conditions of the external economic and political environment, although they perform an extremely important economic and social purpose in society.

Thus, being in the conditions of an unstable economic and political environment, a tough competitive sphere, the growing threat of conducting business activities and inefficient execution

official functions, the problem of ensuring social and economic security of business entities becomes of primary importance. The foreign experience of countries that successfully overcame the problems and crisis phenomena of the transition to a market economy and continue to carry out economic reforms demonstrates possible ways of ensuring the social and economic security of business, sectoral, regional and national economic security, the formation of a favorable economic and legal environment (and this taking into account the fact that the governments of some countries did not develop targeted strategic programs to ensure the economic security of business). Such experience is important for the formation of mechanisms and the creation of a system for ensuring social and economic security of both individual business entities and the national economy as a whole [25].

Thus, the governments of some economically developed countries (for example, Japan, the USA [1]) in their program documents officially note that the economic environment is becoming more and more aggressive, and competition is becoming more and more fierce in all spheres of entrepreneurial activity, both locally and on a global level, which can become a threat to doing business not only for small and medium-sized enterprises, but also for powerful competitive enterprises. To ensure the safety, support and stability of all participants in economic activity, it is necessary to implement organizational and resource measures. In particular, the Japanese government singles out the vulnerability of small enterprises, which are at risk in the context of globalization processes and need support from the state.

Thus, recognizing the greater insecurity and vulnerability of small and medium-sized enterprises and understanding the interdependence of the successful functioning of this sector of the economy with the business activity of society, over the past several decades, the governments of economically developed countries have made efforts to create stimulating financial factors, a favorable tax base and the removal of administrative and legislative restrictions on the development of

small and medium-sized businesses. In a fairly short period of time, all these measures brought their positive results and, as a result, the United States, Japan, and Western European countries are leading in terms of indicators of economic development, economic security of enterprises, and are leaders in investment attractiveness in terms of the level of favorable economic and legal environment.

As a result of the study of the foreign experience of ensuring social and economic security of business entities, the following generalizations and conclusions were made, which are potentially useful in the context of improving the national policy of the state [25].

In countries that have achieved a high level of favorable economic and legal environment for conducting business activities, specialized state bodies - administrations (USA, Japan and most Western European countries) function. Such administrations are endowed with broad powers in the field of implementation of the state policy of ensuring security and business support and have the appropriate funding to fulfill the duties assigned to them. These state institutions are entrusted with strategic and operational functions, which consist in the development and implementation of tactics and strategies for ensuring the security of enterprises and the creation of a suitable and attractive business environment, the implementation of measures to adapt business institutions to the harsh conditions of a competitive environment, the development of sectoral territorial development programs entrepreneurship and implementation of measures to ensure their economic security.

It is worth noting that along with monitoring and assessing the level of development of enterprises, developing proposals for improving the regulation of business activities by the state and ways of their implementation, state administration bodies also perform the following functions:

- 1) development of a strategic plan for strengthening social and economic security of business entities. For example, in Japan, in addition to planning and strategic programs developed and implemented by the Ministry of Economy, Trade

and Industry, there is a national program "Increasing the sustainability of enterprises in the small and medium business sector and developing economic security systems of enterprises" [1]. At the same time, the government's strategy for strengthening the competitiveness of the national industry on the international market has been implemented, which covers seven key areas of its implementation, the fifth of which covers the issue of establishing a system of social and economic security of business entities. The main tasks of the strategy are financial support for business, improvement of the economic and legal environment in order to create favorable conditions for the development of entrepreneurship, creation of prerequisites for ensuring social and economic security of business institutions at the national level, etc. Under special protection are enterprises operating in zones unfavorable for conducting business activities, innovative small enterprises whose activities are associated with significant technical and commercial risks;

2) creation of a network of structural units responsible for ensuring the social and economic security of enterprises in accordance with the territorial and branch characteristics (US practice). Thus, not only the Small Business Administration is responsible for organizing the protection of business institutions, but also regional branches of the Ministry of Internal Security among small businesses [2];

3) development of a mechanism for tracking and assessing the state of external and internal markets and the formation of recommendations for possible ways to increase the level of competitiveness of national business institutions, ensuring the protection of their economic interests, relevant both for state administration bodies and for the subjects of entrepreneurial activity themselves. Such the practice is common in Japan, USA, Germany, Great Britain and France [6]. It is worth noting that such activity refers to economic intelligence (micro- and macroeconomic) and is fixed at the legislative level. At the state ministries of energy, trade, finance, agriculture, labor, transport, and the National Bank, special departments have been created and function on a permanent basis, and to increase

the efficiency of their activities, the involvement of research institutions is practiced;

4) implementation of measures to strengthen the protection of intellectual property. EU member states concluded a joint memorandum on the protection of intellectual property rights between state authorities, scientific and industrial organizations and research institutions. There is a default agreement under such a contract, according to which all participants fulfill the terms of the contract until they realize the goal of creating joint research and development (R&D) works;

5) financial provision of risk capital to support innovative activities (the practice is widely used in EU countries). The function is implemented through the attraction of investments in the newest enterprises, enterprises of high-tech sectors, development of the field of science-intensive research medium and small enterprises. Achieving the latter is possible under the condition of creating an appropriate macroeconomic environment, ensuring the stability of the financial market, forming a favorable tax field, the legal framework for the protection of intellectual property rights, and promoting the creation of innovative business incubators;

6) implementation of activities consisting in the provision of state guarantees for investments in equity capital and guarantees for enterprise loans [7]. In many countries of the world, there is a practice of functioning of guarantee and insurance funds, whose clients are representatives of small businesses, which are unattractive to commercial banking institutions, but have an important importance in ensuring social and economic security. This is an important component of ensuring the security of small businesses. Financial support, prevention and risk minimization of agricultural producers and small entrepreneurs working in rural areas, district centers and small towns are especially important today; insurance of export and innovative activities of enterprises;

7) forecasting the life cycle of business entities of various industries and spheres, in particular the sanatorium-resort complex, providing advice on ensuring

the effective operation of enterprises in accordance with the phase of their life cycle, choosing a strategy of behavior in conditions of fierce competition on the market and creating favorable conditions for the development of promising sectors of the economy (practice of Finland);

8) supporting the activities of enterprises, the formation of which begins with the creation of funds and financing of various stages of their formation (the practice of most EU member states, Mexico);

9) creation of a platform for building mutually beneficial commercial relations between enterprises of different capacities in order to strengthen the positions of small businesses; promotion of cooperation between small, medium and large enterprises on the basis of subcontracting, rental, leasing relations, etc.; provision of all subjects of entrepreneurial activity with operational information regarding the current state and trends of market development; assistance in establishing relations with national and foreign franchisees; assistance in disseminating information about products and services produced/provided by small enterprises through various communication channels, etc.

Since small and medium-sized enterprises are more vulnerable and unprotected compared to representatives of large businesses, which often use illegitimate or semi-legitimate actions, abuse their monopoly position, they need special protection. Exactly therefore, a number of countries (the USA, Japan, Germany) at the legislative level have established the rights of business entities and their protection mechanisms in case of discriminatory actions against them. Such experience has a positive impact on improving the macroeconomic environment, which is especially relevant for states whose economies are undergoing a transformation process.

The primary task for state authorities is to create favorable conditions for the development of healthy competition, to provide a legal framework for the regulation of economic relations between business entities. Only after the implementation of these prerequisites is it possible to ensure the competitiveness

of individual enterprises, sectors or industries that have resource potential for further development and can become key to ensuring the strength and stability of the national economy (the practice of Germany, the USA). For example, the state economic security of the United States of America is based on three "pillars", one of which is strengthening the position of domestically produced goods at the national and international levels, increasing their competitiveness.

The functioning of state administration bodies in the direction of ensuring the economic security of business entities in the specified countries is systemic in nature and is aimed at the activation of entrepreneurial activity. improvement of all indicators of entrepreneurial activity (experience of France).

A key role in ensuring the socio-economic security of business in countries that have reached a high level of development belongs to the insurance sector, which is the basis for the development of entrepreneurship and one of the main sources of venture capital. For insurance companies, the sectors in which fast rates of development are observed are priorities. According to the strategic documents of the state administration, insurance is basic factor of ensuring domestic competitiveness, stability of economic development and strengthening of social and economic security of both the state in general and sanatorium-resort enterprises in particular. These documents regulate the procedure for restoring the position of the state as a subject of insurance activity and measures aimed at attracting large international insurance companies to the domestic sanatorium-resort market.

In the countries of the European Union, the insurance sector provides a number of advantages for business entities, namely access to credit resources of financial institutions and investment funds of international investors, which strengthens the position of business structures on international markets. One of the types of protection of property interests of the business environment is the establishment of insurance guarantee funds, which are registered in the form of communal or non-profit organizations. The insurance funds of these funds are

financial resources from deductions from insurance companies or other financial and credit institutions. Funds are managed by the organization's insurance council, which is responsible for all financial issues, including the payment of insurance sums. The management body is formed from representatives of local self-government bodies and state management bodies. Expenditures for current activities are carried out from the profits received from the implementation of investment activities of the fund. Insurance guarantee funds ensure the socio-economic security of the enterprise, covering the following types of risks:

- losses from economic activity;
- non-return credit resources or loan capital on international markets;
- losses received from interruptions in production due to force majeure;
- losses received on the basis of waivers of obligations by counterparties.

Present view insurance guarantee in European Union use also for software socio-economic security export-oriented business entities.

For export-oriented enterprises, this issue is important in the following areas:

- provision of export credits;
- responsibility of product manufacturers and service providers for the quality of products or services;
- insurance;
- legal expenses insurance for the value of claims.

European countries also use the practice of state insurance guarantee funds for enterprises that export products, which provides additional guarantees for business and provides social and economic security to enterprises that work for export.

One of the main prerequisites strengthening the socio-economic security of the sanatorium-resort business and its insurance in the world experience is to ensure the protection of the property rights of insurance companies through the establishment of the institute of mandatory state insurance supervision of the work

of institutions that provide insurance services (this practice is common for most member countries EU). The functions assigned to the specified supervisory body include: regulation of relations arising between all participants in insurance relations; monitoring of the state insurance market; unification of requirements for registration of insurance companies and their obtaining of licenses; methodological support for conducting insurance activities; protection of property interests of policyholders; control over the establishment of tariff rates; monitoring the level of reliability, financial capacity and stability of insurance institutions.

It is worth noting the rapid development of institutions of effective self-regulation in the insurance sector. According to the requirements and standards of the WTO and the EU, the principles of the International Association of Insurance Supervisory Authorities, the formation of associations of companies providing insurance services and insurance pools - associations of insurance organizations on a voluntary basis is foreseen. Insurance pools provide insurers with the opportunity to own discretion and in accordance with democratic norms to establish business rules, adopt a regulatory framework to ensure the conduct of insurance business, coordinate insurance processes, determine conditions, tariffs, the amount of compensation payments, as well as conduct unified foreign economic activity. Thanks to the creation of insurance pools, the opportunities of the insurance sector to establish cooperation with sanatorium-resort enterprises, whose activities are considered more risky, increase, as well as the responsibility of insurers increases, which is connected with the probability of the migration of the insurance obligation from one participant of the insurance pool to another.

The global practice of implementing successful state policies for the development of entrepreneurship is significantly different from the domestic practice of delegating most of the powers to the local level. Objectively, local state authorities are able to more effectively implement this policy, since they have better knowledge of the territorial, historical, cultural, sectoral and resource specifics of the development of entrepreneurship in their region, are able to more

quickly detect certain point changes occurring in the local market, and promptly react to them. Based on these facts, in many highly developed countries of the world, the practice of clearly demarcating powers between central and regional state administration bodies is widely used, while the former are mainly left with coordination functions, while a wide range of powers are cascaded to administrative-territorial units to ensure the proper performance of assigned tasks duties on them. The fundamental basis of activities related to the provision of social and economic security of business entities is that local self-government and business entities are active structural elements of civil society. They act within the framework of a single system of standards and ideals that form civil society, but at the same time aim to achieve their own goals. Their coordinated activity leads to activation of the processes of development of all spheres of the social system, and also positively influence the development of sanatorium-resort enterprises.

Entrepreneurship as such is a key component of the life of such a society that has reached a high level of development in the economic, political, legal and social spheres. Such a society does not depend on the state, but actively interacts with it. Under such a system, state authorities at all levels identify entrepreneurial activity as:

- the totality of participants in economic relations arising outside the political and state sphere;
- unification of self-governing components, such as associations, cooperatives, unions, enterprises, which protect the interests and express the needs of certain strata of the population;
- a social and economic phenomenon characteristic of civil society that promotes innovative activity and ensures the economic independence of all citizens.

This perception ensures the formation of such fundamental principles and principles that prevent the emergence of systemic risks and obstacles not only to the development of economic activity, but also to its social and economic security [16].

In addition, entrepreneurial activity is fundamental in the formation of social and economic spheres of public life in highly developed countries, it has regulatory mechanisms for influencing the competitive environment, creating favorable conditions for its own functioning and ensuring good faith relations between all participants in the economic process. Conducting business activities is a kind of challenge against state and political interference in economic relations, but at the same time acts within the framework of the legal field, observing state norms and standards that coordinate economic activity, including in the field of social and labor relations, acting as an equal partner. So, we can say that business entities and local self-government bodies are key elements that form civil society, express its basic values and principles and ensure the performance of socially important functions. Their activities are closely interconnected and are the basic driver of the development of the social and economic system.

Associative and public business organizations play an important role in ensuring the social and economic security of enterprises in economically developed countries. Their key role is to regulate the economic activities of the companies that have merged, protect the economic interests of association members without interfering in the production process, ensure physical and economic protection of economic entities, promote cooperation with authorities and other participants in economic relations. Decisions have been declared at the legislative level in the EU member states, which aim to expand the range of powers in the field of regulation of independent non-governmental institutions, taking into account property evaluation, inspection and conducting market research, consumer rights protection, environmental protection, labor safety techniques, health protection. I, certification and standardization of goods.

Involvement of associative business associations in decision-making and participation in public control of resolutions adopted by administrative and territorial authorities, equating the powers and duties of representatives of associations who are members of such advisory bodies to the level of civil servants

- these are the measures that have a positive effect on strengthening of economic protection of enterprises, activation of demonopolization processes in the markets, increasing transparency of regulatory processes. All these factors contribute to reducing the level of monopolization of certain areas of the economy; increasing the level of transparency of decisions made by public administrations; improving the conditions of the micro- and macroeconomic environment;

ensuring equal rights and opportunities of all participants in economic relations to local resources; creation of a foundation for mutually beneficial cooperation between local self-government bodies and business; elimination of bureaucratic obstacles and acceleration of the process of obtaining permission documents and procedures coordination. Experience economically developed foreign of states demonstrates positive influence such practice on formative processes of the formation and development of civil society, ensuring the economic independence of participants in economic relations, in particular sanatorium-resort enterprises, reducing the level of their dependence on the influence of power structures, and therefore strengthening their social and economic security. As a conclusion, it should be noted that Ukraine passively adopts the positive experience foreign countries in sphere software socioeconomic security of enterprises. Implementation of the proposed proposals will provide an opportunity to improve the existing state mechanisms of business regulation activities, in t. h and health resorts institutions, to improve the approach to ensuring the protection of subjects of entrepreneurial activity, to carry out an effective redistribution of powers between state government bodies in the field of social and economic protection of enterprises of all levels, giving local representative offices wider competences. Another effective factor for reducing threats to national social capital, especially in the field of migration processes, can be the development of insurance industry and creation of venture financing systems.

SECTION 3.

ASSESSMENT OF SUSTAINABLE DEVELOPMENT AND SOCIO-ECONOMIC SECURITY OF CONSTRUCTION ENTERPRISES

3.1. Evaluation of the efficiency of sustainable development of construction enterprises

The socio-economic development of the country largely depends on the sustainable development of sanatorium-resort facilities, as only in the conditions of their stable operation and efficient economic activity can the population's health, in particular its working part, be ensured. The internal and external policy of the country should be aimed at improving the social and economic security of workers, which in turn will affect the decrease in the activity of labor migration in the country and the formation of social and economic security. Improving the social and economic security of working people will affect not only the condition and well-being of their families, but will also have a significant impact on the growth of labor productivity and its efficiency. A very important role in this is played by domestic health enterprises, which, by providing sanatorium-resort services to employees, ensure the improvement of health, well-being and restoration of working capacity and influence the growth of indicators of the efficiency of the use of labor resources, in particular in agricultural enterprises.

The effectiveness of the sustainable development of sanatoriums depends on the rational use of resources, professional management, the use of marketing tools for the promotion of the sanatorium-resort product, and the introduction of innovations. The evaluation of the effectiveness of the sustainable development of sanatorium-resort facilities was carried out on the example of subsidiaries of PrJSC "Ukrprombud" of medical and health facilities of trade unions of Ukraine (LOZPU).

The main product of sanatorium-resort facilities is the provision of health

and rehabilitation services for vacationing and treating citizens. Therefore, the effectiveness of the provision of health services will affect the effectiveness of sanatorium-resort enterprises. It is advisable to consider the effectiveness of the sustainable development of sanatorium-resort enterprises from the standpoint of determining the efficiency of individual subsidiaries of PrJSC "Ukrprombud" and their aggregates, consumers of sanatorium-resort enterprises.

In order to calculate the efficiency of the sustainable development of sanatorium-resort enterprises, the integral indicator formula will be used, which has the following form:

$$K_{\text{ef.s.roz.s.-k.p.}} = \frac{K_{\text{ef.f.-g.d.}} + K_{\text{ef.l.-p., r.}} + K_{\text{ef.v.l.-m.}}}{3}, \quad (3.1)$$

$K_{\text{ef.s.roz.s.-k.p.}}$ – coefficient of efficiency of sustainable development of sanatorium-resort enterprises;

$K_{\text{ef.f.-hd.d.}}$ – coefficient of efficiency of financial and economic activity of sanatorium-resort establishments;

$K_{\text{ef.l.-p., r.}}$ – efficiency ratio of providing medical and preventive and rehabilitation services by sanatorium-resort institutions;

$K_{\text{ef.v.l.-m.}}$ – coefficient of efficiency of use of beds in sanatorium-resort institutions [45].

The formula for calculating the efficiency of the sustainable development of sanatorium-resort enterprises takes into account three main indicators: the financial and economic activity of the enterprise, the sanatorium-resort product and the use of the enterprise's resources.

The coefficient of efficiency of financial and economic activity of sanatorium-resort enterprises will be determined as an average coefficient

profitability of operating activities by the ratio of profit to the cost of implemented sanatorium-resort services for all studied economic entities [45].

In the formula of the integral indicator for calculating the efficiency of the sustainable development of sanatorium-resort enterprises, health services are included as the ratio of the number of patients with stable positive results of recovery and treatment to the total number of those treated and recovered [45]. The average indicator of the effectiveness of health services for the group of investigated sanatorium-resort enterprises is defined as the arithmetic average of their indicators.

The coefficient of effectiveness of the use of facilities is calculated as the ratio of the number of bed-days spent by vacationers in a sanatorium-resort facility to the number of bed-days in a year, determined based on the available number of bed-places in health centers [45]. The coefficient of efficiency of the use of beds in sanatorium-resort facilities will be calculated as an average indicator of the efficiency of the use of facilities in the investigated sample of health facilities.

The calculation of the efficiency of the sustainable development of sanatoriums on the example of subsidiary enterprises of PJSC "Ukrprombud" of medical and health facilities of trade unions of Ukraine (LOZPU) was carried out on the basis of accounting reporting data (Appendix B).

The characteristics of the data in Appendix B testify to the uneven fluctuation of the main economic indicators of sanatorium-resort enterprises. The analysis of indicators in dynamics for the period 2014-2018 proves that the gross profit in 2015 in most sanatorium-resort enterprises decreased sharply, and the cost price of the provided services increased against the background of such fluctuations. This fact can be explained by the political events that took place in our country and affected the economic situation, in particular, the activities of domestic health facilities. Factor analysis proves, on the one hand, the number

vacationers sharply decreased in connection with the beginning of hostilities in the country in 2014 and the unification of social funds in 2013, as a result of which the provision of sanatorium-resort vouchers to workers at the expense of the social insurance fund on preferential terms was canceled. On the other hand, expenses for the maintenance of sanatoriums grew and as a result, the cost of provided sanatorium-resort services increased.

As a result of the proven trend of receiving income and incurring expenses, the calculated efficiency ratio of the financial and economic activity of sanatorium-resort enterprises during the studied period fluctuates and is not high (Table 3.1). Thus, in 2015, the efficiency ratio of the financial and economic activity of sanatorium-resort enterprises decreased in most cases, in 2016, against the background of the indicator of the previous year, it slightly increased. However, a sharp increase in this indicator did not occur in 2017-2018.

In order to calculate the integral indicator of the efficiency of the sustainable development of sanatorium-resort enterprises, the efficiency coefficient of the provided sanatorium-resort services was determined, which was calculated by the method of the ratio of the number of recovered patients with stable positive results of sanatorium-resort treatment to the total number of treated and recovered in the investigated health enterprises.

To calculate the coefficient effectiveness of the provided sanatorium-resort services, reported data on sanatorium-resort treatment in sanatoriums (Table 3.2, 3.3.) were used, which provide information on the number of treated and rehabilitated patients, as well as information on the number of treated and rehabilitated patients with stable positive results of the sanatorium spa treatment. The analysis of the given data proves that over the five years of the researched period, the number of people who were in sanatorium-resort health care facilities decreases mainly in all the researched SCZs. And in the SE "Gorky Clinical Sanatorium" PJSC "Ukrprombud" the number of treated and recovered patients

decreased by more than two times. This is primarily due to the fact that this SCZ is territorially located in Odesa and the majority of visitors were residents of the Eastern regions of Ukraine, where military operations and the unfavorable political and economic situation in our country began in 2014.

An increase in the number of recovered patients is observed only in the SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud", SE "Sanatorium "Shayan" PrJSC "Ukrprombud" and a slight increase in this indicator in the SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud".

Among the patients who received sanatorium-resort services and recovered, there are also foreign citizens who, during the analyzed period, stayed in half of the researched health care enterprises. In particular, mainly in SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" (421 people), SE "Clinical sanatorium "Khmilnyk" PJSC "Ukrprombud" (3131 people), SE "Sanatorium "Shayan" PJSC "Ukrprombud" (195 people).

Among the studied sanatorium-resort enterprises with a large share of treated and recovered patients with stable positive results of sanatorium-resort treatment, such SCZs stand out as "DP

"Clinical sanatorium "Avangard" PJSC "Ukrprombud"" ,DP

Table 3.2.

Information about visitors (number of treated and recovered patients), persons*

No	Sanatorium and resort facilities	Number of prodrugs. patients 2014 year	Number of prodrugs. patients 2015 year	Number of prodrugs. patients 2016 year	Number of prodrugs. patients 2017 year	Number of prodrugs. patients 2018 year	Number of foreigners per 5 years	Ukrainian citizens for 5 years
1.	SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	9810	4490	4160	5523	6598	421	30160
2.	SE "Sanatorium "Polyana" PrJSC "Ukrprombud"	4910	3111	2580	4348	4001	5	18945
3.	SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud"	7344	5802	5447	6285	6284	86	31076
4.	SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud"	13747	11581	12507	14207	16119	3131	65030
5.	SE "Clinical Sanatorium" Kurort Berezivski mineral waters"	9997	6379	6872	7938	8467	0	39653
6.	SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	4371	3655	4555	4265	4157	0	21003
7.	SE "Gorky Clinical Sanatorium" PrJSC "Ukrprombud"	6991	2560	2684	3388	3360	0	18983
8.	KP "Sanitary "Synyak" of Zakarpattia Oblast advice	7207	7660	7624	6536	6620	0	35647
9.	SE "Sanatorium "Shayan" PrJSC "Ukrprombud"	3183	2586	2821	3601	3325	195	15321
10.	SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud"	6751	5127	5173	6501	6832	0	30384

*Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]

Table 3.3.

Information about visitors (number of treated and recovered patients with stable positive results of sanatorium-resort treatment), persons*

No	Sanatorium and resort facilities	Number of prodrugs. patients 2014 year	Number of prodrugs. patients 2015	Number of prodrugs. patients 2016 year	Number of prodrugs. patients 2017	Number of prodrugs. patients 2018	Number of foreigners per 5 years	Ukrainian citizens for 5 years
1.	SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	8005	3897	3698	4943	6011	421	26554
2.	SE "Sanatorium "Polyana" PrJSC "Ukrprombud"	3309	2035	1574	3035	2777	5	12730
3.	SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud"	5846	4578	4499	5235	5580	86	25738
4.	SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud"	11616	10307	11456	12900	14152	3131	60431
5.	SE "Clinical Sanatorium" Kurort Berezivski mineral waters"	7348	5097	5642	6644	7138	0	31869
6.	SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	3029	2496	3015	2768	2706	0	14014
7.	SE "Gorky Clinical Sanatorium" PrJSC "Ukrprombud"	5474	2033	2279	2995	2806	0	15587
8.	KP "Sanitary "Synyak" of Zakarpattia Oblast advice	6126	6848	7022	5974	6130	0	32100
9.	SE "Sanatorium "Shayan" PrJSC "Ukrprombud"	2346	2030	2344	2924	2677	195	12321
10.	SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud"	5225	4066	4014	5051	5554	0	23910

*Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]

"Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC

"Ukrprombud", SE "Clinical sanatorium named after Gorky" PrJSC

"Ukrprombud", SE "Clinical sanatorium "Khmilnyk" PJSC

"Ukrprombud", SE "Sanatorium "Sonyachne Zakarpattia" PJSC

"Ukrprombud", SE "Clinical sanatorium "Roshcha" PJSC

"Ukrprombud", KP "Sanitaryum "Synyak" of Transcarpathian Regional Council", which has a positive effect on the improvement of the efficiency ratio of the provision of medical and preventive and rehabilitation services, which fluctuates dynamically from 0.735 in 2014 to 0.926 in 2018. According to the given data, the smallest proportion of treated and recovered patients with stable positive results of sanatorium-resort treatment is observed in "Polyana Sanatorium" PJSC

"Ukrprombud" and SE "Sanatorium for children with parents

"Skadovsk" PJSC "Ukrprombud", where this indicator varies from 0.674 to 0.651 (Table 3.3). The average coefficient of effectiveness of the provided medical and preventive and rehabilitation services in the studied SCZ ranges from 0.770 to 0.824 for the studied period (Table 3.4).

The reporting indicators of sanatorium-resort enterprises testify to a decrease in the bed fund and the number of bed-days of stay in all health facilities during the studied period (Table 3.5). The conducted analysis of the availability of beds in sanatorium-resort establishments proves their uneven use: more intensive in the spring-summer period and less intensive in the autumn-winter period. In the course of the research, a regularity is observed, that in the dynamics, the average duration of recovery of vacationers in sanatorium-resort facilities decreases, which affected the decrease in the number of bed-days spent by vacationers in sanatorium-resort facilities per year (Table 3.6).

Table 3.4

**Evaluation of the effectiveness of the provision of medical and preventive
and rehabilitation services in enterprises**

Sanatorium-resort enterprises	The coefficient of effectiveness of the provision of sanatorium-resort services				
	2014	2015	2016	2017	2018
1. "SPE "Clinical sanatorium "Avangard" PJSC "Ukrprombud"	0.796	0.789	0.826	0.833	0.888
2. SE "Clinical Sanatorium "Kurort Berezivski Mineralnye Vody" PrJSC "Ukrprombud"	0.735	0.799	0.821	0.837	0.843
3. DP "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud"	0.783	0.794	0.849	0.884	0.835
4. "Polyana Sanatorium" PJSC "Ukrprombud"	0.674	0.654	0.610	0.698	0.694
5. SE "Clinical Sanatorium "Roshcha" PJSC "Ukrprombud"	0.774	0.793	0.776	0.777	0.813
6. KP "Sanitary "Synyak" Transcarpathian Regional Council"	0.850	0.894	0.921	0.914	0.926
7. SE "Sanatorium for children with parents "Skadovsk" PrJSC "Ukrprombud"	0.693	0.683	0.662	0.649	0.651
8. DP "Sanatorium "Sunny Transcarpathia" PrJSC "Ukrprombud"	0.816	0.868	0.889	0.895	0.911
9. DP "Clinical sanatorium "Chmelnyk" PrJSC "Ukrprombud"	0.845	0.890	0.916	0.908	0.878
10. DP "Sanatorium "Shayan" PrJSC "Ukrprombud"	0.737	0.785	0.831	0.812	0.805
Within the investigated sanatoriums enterprises PrJSC "Ukrprombud"	0.770	0.795	0.810	0.821	0.824

**Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]*

It follows from the study that the bed utilization rate in the analyzed sanatorium-resort facilities is decreasing and varies from 0.888 in 2014 to 0.839 in 2018.

Table 3.5

The number of bed-days in the SKZ per year, based on the availability of beds*

No n/p	Sanatorium and resort facilities	2014 year	2015 year	2016 year	2017 year	2018 year
1.	SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	193456	192564	191601	189821	189518
2.	SE "Sanatorium "Polyana" PJSC "Ukrprombud"	98910	97111	96580	96480	95260
3.	SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud"	95344	94802	93447	92285	91250
4.	SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud"	225747	223581	221250	219207	217595
5.	SE "Clinical Sanatorium" Kurort Berezivski mineral waters"	248997	247379	246872	247938	244670
6.	SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	181371	180655	179555	178265	177485
7.	SE "Gorky Clinical Sanatorium" PrJSC "Ukrprombud"	159991	157560	156684	155388	155425
8.	KP "Sanatorium "Synyak" of the Transcarpathian Regional Council	84207	82660	82624	81536	80220
9.	SE "Sanatorium "Shayan" PJSC "Ukrprombud"	77183	76586	74821	73601	72198
10.	SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud"	230751	228127	227173	226501	224614

**Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]*

Table 3.6

The number of bed-days spent by vacationers in a sanatorium-resort facility per year *

No n/p	Sanatorium and resort facilities	2014 year	2015 year	2016 year	2017 year	2018 year
1.	SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	173337	169649	168417	164195	159385
2.	SE "Sanatorium "Polyana" PJSC "Ukrprombud"	86447	82933	81514	80947	76589
3.	SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud"	87430	88071	82794	80565	79205
4.	SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud"	202044	198987	218153	192464	189525
5.	SE "Clinical Sanatorium "Bereziv Mineral Water Resort"	225342	224868	219963	217194	211150
6.	SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	161964	159518	154776	151347	147490
7.	SE "Gorky Clinical Sanatorium" PrJSC "Ukrprombud"	149272	144010	140859	136897	136308
8.	KP "Sanatorium "Synyak" of the Transcarpathian Regional Council	72334	69765	68661	66370	63855
9.	SE "Sanatorium "Shayan" PJSC "Ukrprombud"	64602	63949	62176	59028	57831
10.	SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud"	200753	196874	199004	194111	187103

**Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]*

The lowest value occurs mainly in the majority of SCZs for 2017-2018 (Table 3.7).

Table 3.7

Evaluation of the effectiveness of the use of bed stock in sanatorium-resort enterprises*

Sanatorium-resort enterprises	Coefficient of efficiency of use of the bed fund				
	2014	2015	2016	2017	2018
1."SPE "Clinical sanatorium "Avangard" PJSC "Ukrprombud"	0.917	0.929	0.886	0.873	0.868
2. SE "Clinical Sanatorium "Kurort Berezivski Mineralnye Vody" PrJSC "Ukrprombud"	0.905	0.909	0.891	0.876	0.863
3. DP "Clinical sanatorium named afterGorky" PrJSC "Ukrprombud"	0.933	0.914	0.899	0.881	0.877
4. "Polyana Sanatorium" PJSC "Ukrprombud"	0.874	0.854	0.844	0.839	0.804
5. SE "Clinical Sanatorium "Roshcha" PJSC "Ukrprombud"	0.870	0.863	0.876	0.857	0.833
6. KP "Sanitary "Synyak" Transcarpathian Regional Council"	0.859	0.844	0.831	0.814	0.796
7. SE "Sanatorium for children with parents "Skadovsk" PrJSC "Ukrprombud"	0.893	0.883	0.862	0.849	0.831
8. DP "Sanatorium "SunnyTranscarpathia" PrJSC "Ukrprombud"	0.896	0.881	0.879	0.865	0.841
9. DP "Clinical sanatorium "Chmelnyk" PrJSC "Ukrprombud"	0.895	0.890	0.986	0.878	0.871
10. DP "Sanatorium "Shayan" PrJSC "Ukrprombud"	0.837	0.835	0.831	0.802	0.801
Within the investigated sanatoriums enterprises PrJSC "Ukrprombud"	0.888	0.880	0.879	0.853	0.839

**Source: calculated by the author on the basis of accounting reports of sanatorium-resort enterprises [85; 86; 87; 88; 89]*

Using formula 3.1 and the data of tables 3.1-3.7, the integral efficiency factor of sanatorium-resort enterprises was calculated (table 3.8).

Table 3.8

Evaluation of the effectiveness of the researched sanatorium-resort enterprises*

Sanatorium-resort enterprises	Efficiency coefficient of sanatorium-resort enterprises				
	2014	2015	2016	2017	2018
1. Efficiency coefficient of financial and economic activity of sanatorium-resort enterprises	0.223	0.154	0.169	0.178	0.206
2. The coefficient of effectiveness of providing treatment and prevention and rehabilitation services	0.770	0.795	0.810	0.821	0.824
3. Coefficient efficiency use of bed fund	0.888	0.880	0.879	0.853	0.839
4. Integral coefficient within limits Investigated health resorts enterprises	0.627	0.610	0.619	0.617	0.623

**Source: calculated by the author based on the table. 3.1-3.7*

Analyzing the calculated integral coefficient of evaluation of the efficiency of the studied sanatorium-resort enterprises in dynamics, it can be concluded that it ranges from 0.610 in 2015 to 0.627 in 2014. In the last two years, the integral coefficient of the efficiency assessment of the investigated sanatorium-resort enterprises is lower than in 2014. The value of this coefficient fluctuates and is not high, which proves the need to take measures and effective mechanisms aimed at improving the efficiency of the researched sanatorium-resort enterprises.

Examining the integral coefficient of the assessment of the effectiveness of the activity of individual sanatorium-resort enterprises from the group of the investigated (Table 3.9), it can be outlined that in 2018 the following had the lowest indicator:

Table 3.9

Integral coefficient of assessment of the effectiveness of the activity of sanatorium-resort enterprises in 2018*

Sanatoriums and spasenterprises	Efficiency coefficient			Integralactivity efficiency assessment coefficient
	financial and economic activity of sanatoriums enterprises	provision of treatment, prevention and rehabilitation services	use of bed fund	
1."SE "Clinical Sanatorium "Avangard" PJSC "Ukrprombud"	0.188	0.888	0.868	0.648
2. SE "Clinical Sanatorium "Bereziv Mineral Water Resort" PrJSC "Ukrprombud"	0.143	0.843	0.863	0.616
3. SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud"	0.230	0.835	0.877	0.647
4. "DP "Sanatorium "Polyana" PrJSC "Ukrprombud"	0.094	0.694	0.804	0.531
5. DP "Clinicalsanatorium "Roshcha" PrJSC "Ukrprombud"	0.113	0.813	0.833	0.586
6. KP "Sanatorium "Synyak" of the Transcarpathian Regional Council"	0.225	0.926	0.796	0.649
7. DP "Sanatorium forchildren with parents "Skadovsk" PrJSC "Ukrprombud"	0.501	0.651	0.831	0.661
8. DP "Sanatorium "Sunny Transcarpathia"PrJSC "Ukrprombud"	0.181	0.911	0.841	0.644

Continuation of the table. 3.9

9. SE "Clinical sanatorium "Khmilnik" PJSC "Ukrprombud"	0.078	0.878	0.871	0.609
10. DP "Sanatorium "Shayan" PrJSC "Ukrprombud"	0.305	0.805	0.801	0.637
Within the investigated sanatorium-resort enterprises PrJSC "Ukrprombud"	0.206	0.824	0.839	0.623

**Source: calculated by the author based on the table. 3.1-3.7*

"Polyana Sanatorium" PJSC "Ukrprombud" - 0.531 and "Polyana"

Clinical sanatorium "Roshcha" PJSC "Ukrprombud" - 0.586.

Larger integral coefficients and higher than the average (0.623) had the following SCZs: SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"

- 0.661; KP "Synyak" Sanatorium of the Transcarpathian Regional Council" - 0.649;"DP

"Clinical sanatorium "Avangard" PJSC "Ukrprombud"" - 0.648;DP

"Clinical sanatorium named after Gorky" PJSC "Ukrprombud" - 0.647; DP

Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" - 0.644 and SE

Sanatorium "Shayan" PJSC "Ukrprombud" - 0.637, which confirms the better efficiency of their activity. In the listed sanatoriums, they receive higher incomes, which proves their better financial and economic activity, better quality medical and preventive and rehabilitation services are provided, the bed fund is better used, which can be explained by the better application of marketing technologies for the promotion of the sanatorium-resort product in their practical activities.

3.2. Analysis of indicators and components of social and economic security of construction enterprises

Today, under the influence of various factors, the economic security of the SCZ is being transformed into a socio-economic one. The prerequisite of this process can be called a sharp strengthening of the human factor, and both in the internal environment of the operation of the SCZ (due to the processes of increasing social responsibility) and in the external environment (due to the provision of social partnership).

At the same time, in the modern conditions of the development of a socially-oriented economy and the further globalization of macroeconomic processes, both new opportunities for the functioning and further development of the SCZ, and new types of threats may arise. Therefore, in the process of its main activity, the interests of the SCZ should be coordinated with the public and state interests, as well as with the interests of other sub-sectors.

It should be noted that in Ukraine over the past five years there has been a tendency towards a constant decrease in the number of sanatorium-resort and health facilities, primarily due to the lack of sufficient funds for development. The main factor that directly affected the decrease in the number of sanatoriums was the occupation of Crimea by the Russian Federation, due to which, accordingly, the number of people who were cured, who previously rested in sanatoriums in these territories due to trade union vouchers, was sharply reduced. The same situation occurred in the East of Ukraine, as the anti-terrorist operation in most of the Donetsk and Luhansk regions forced the majority of medical and recreational facilities to stop their activities for improving the health and recreation of the population.

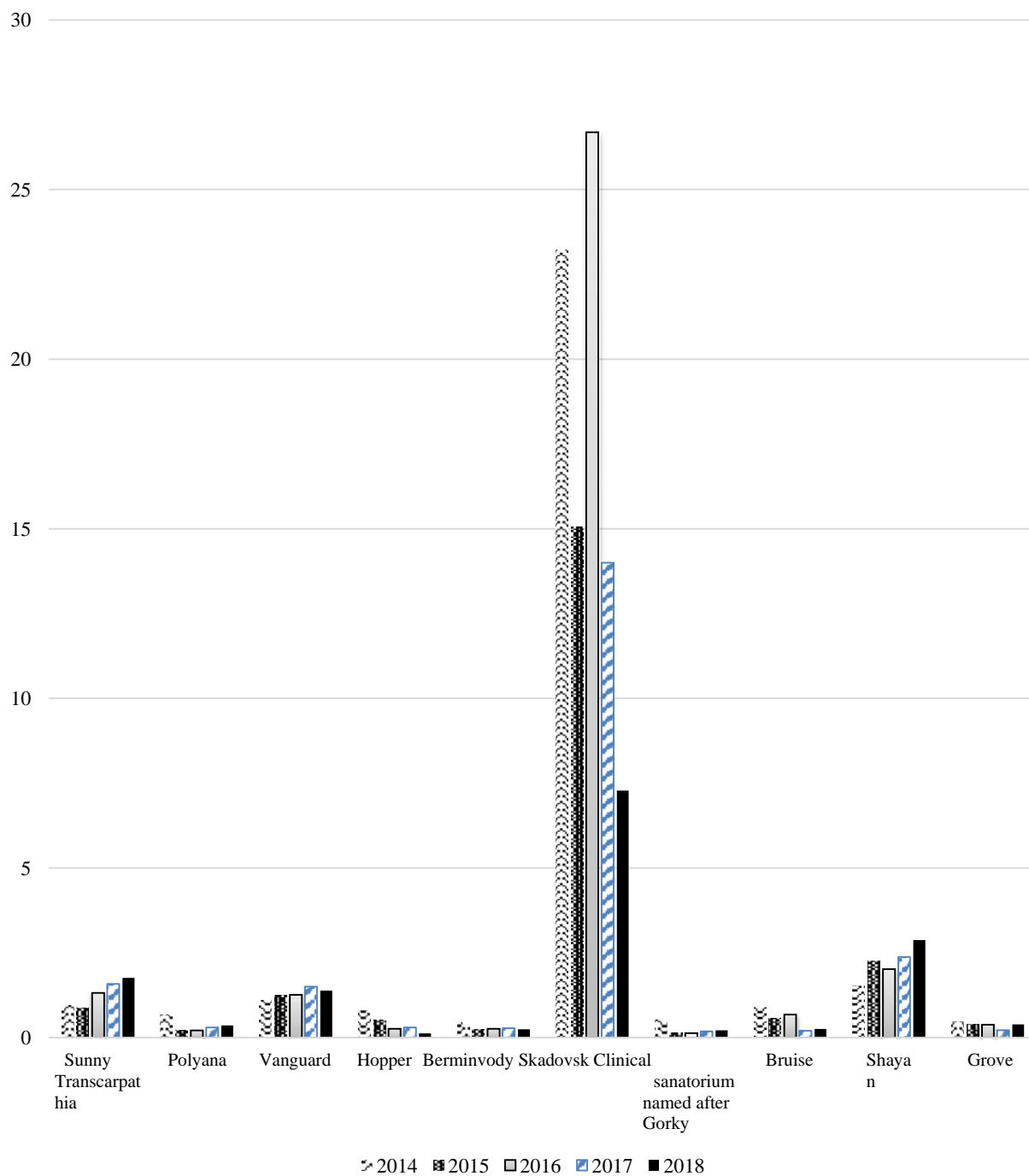
It is important to note that the main type of financing of sanatorium institutions - resort treatment and recovery in Ukraine is the allocation of funds from

state and local budgets, which is quite logical, since the vast majority of such institutions are in communal or state ownership. Private health and medical institutions are financed mainly with money from their own or borrowed resources, therefore, obtaining the highest possible profit is an extremely important factor in the functioning of such institutions. In order to improve the level of security and profitability of sanatorium-resort health and treatment facilities, it is necessary, in our opinion, to conduct a market analysis of sanatorium-resort services, significantly expand the existing market segment and ensure a balanced price policy for the widest possible involvement of the population. Ensuring the social and economic security of the SCZ depends on the above indicators [28].

In order to assess the level of social and economic security of sanatoriums, we will calculate and analyze such indicators as general, current and absolute liquidity in terms of each enterprise, indicators of solvency, in particular financial independence, financing ratios, availability of own working capital, maneuverability of own capital and equity risk, the coefficient of enterprise development due to self-financing of economic activity, the efficiency of cash flows, in particular, the coefficient of synchronicity of cash receipts and expenditures and the coefficient of uniformity of cash receipts, the coefficient of financial stability and financial dependence, the ratio of the actual to the required volume of investment, the input coefficient of new equipment, the share of working capital in working capital and the share of fixed assets in assets, the coefficient of depreciation of fixed assets and the coefficient of asset mobility, the efficiency of the management apparatus, the development of the management apparatus and the competence of personnel, the coefficient of mobility of assets, indicators of the information component of SEB SR SKZ, in particular the coefficient of technical protection

information and the information security financing coefficient, the coefficient characterizing the protection of personal information of personnel, indicators of the environmental component of SEB SR SKZ (the share of environmental costs to the total, waste disposal and the share of investment environmental investments), the specific weight of costs for the social sphere in relation to the accrued wages and in relation to the amount of net profit, indicators of the personnel component of SEB SR SKZ (staff turnover, labor productivity, the coefficient of physical aging of personnel, loss of working time, the ratio of wage growth rates and labor productivity, the indicator of permanence), indicators of the economic and market component of SEB SR SKZ (share of the enterprise on the national market, the rhythm of sales, the effectiveness of marketing expenses, the rate of renewal of the client base), financial results and the system of indicators of the profitability of SKZ, the reinvestment coefficient, the coefficient of sustainability of economic growth and indicators of the innovative and technological component of SEB SR SKZ (the ratio of the actual to the required volume of investment, the share of costs for improving the qualifications of personnel in the total amount of research and development costs, the share of innovative services in the total amount, the rate of introduction of new equipment, the level of progressiveness of equipment).

Analyzing the general liquidity indicators for each enterprise, it should be noted that the SE is characterized by the highest indicators "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" (2018 - coefficient 7.1). As for other enterprises (Fig. 3.1), the following are characterized by a sufficient level of liquidity:



Rice. 3.1. Dynamics of indicators of total liquidity of the SCZ during 2014-2018, coefficient *

**Source: author's own development based on [85; 86; 87; 88; 89]*

SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud", SE Clinical sanatorium "Avangard" PJSC "Ukrprombud" and SE Sanatorium "Shayan" PJSC "Ukrprombud". Other enterprises have not reached a sufficient value – 1, and therefore do not have a significant amount of free resources, which were formed thanks to their own sources and can repay their obligations in time and in full:

– in general, the presented indicators indicate an increase in the level of general liquidity during the period under study. In particular, in 2015, the average liquidity indicator decreased by 25% compared to 2014, however, positive dynamics were observed over the next 3 years. In 2018, the average indicator of all institutions was 1.48, which is 3.4% more than in 2017. The analysis of general liquidity in the section of sanatorium-resort institutions showed that in 2018 the indicator of the State Enterprise "Sanatorium for Children with the parents of "Skadovsk" PJSC "Ukrprombud", and the lowest - SE "Clinical Sanatorium "Khmilnyk" PJSC "Ukrprombud".

– a similar trend can be observed in relation to current liquidity, which is quite logical. Since the ratio of total liquidity gives the most general assessment of the liquidity of the company's assets, on the other hand, current liquidity refers to the repayment of current debt at the expense of the most liquid assets. A significant decrease in current liquidity was observed in 2015, the average indicator reached the level of -18.3% compared to 2014, and in 2018 - +3.6 % compared to 2017

– a slightly different trend is observed with regard to absolute liquidity. In 2015, the average indicator of relative growth was equal to 113.5% compared to 2014. However, in this case, the average indicator is not sufficiently informative, since a significant increase in the liquidity of SE "Sanatorii "Shayan" PJSC "Ukrprombud" affected the average indicator. In 2018, there was also an increase in absolute liquidity

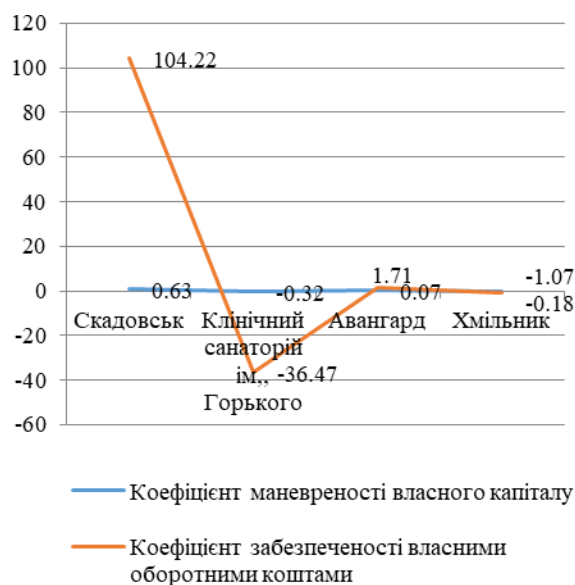
indicators on average across all surveyed enterprises.

The financing ratio during the studied period in all sanatoriums was higher than the normative value, which indicates their financial stability. It is also worth noting that during 2014-2018, a positive trend was observed regarding the growth of the indicator in most sanatoriums, except for the State

"Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" (decrease at the level of 78% compared to 2014) and KP "Synyak" Sanatorium of the Transcarpathian Regional Council" (56.6%).



and)



b)

Rice. 3.2. The coefficient of provision of own working capital and the coefficient of maneuverability of SKZ's own capital during 2018 *

*Source: author's own development based on [85; 86; 87; 88; 89]

As for the coefficient of maneuverability of own capital, it indicates the share of own working capital in the own capital. The lowest value of this indicator is observed in sanatoriums: SE "Sanatorii "Polyana" PrJSC "Ukrprombud" (-0.26), SE "Clinical Sanatorium "Khmilnyk" PJSC

"Ukrprombud" (-0.18), SE "Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" (-0.19), SE "Clinical sanatorium named after Gorky" PJSC "Ukrprombud" (-0.32), KP "Sanatorii

"Synyak" of Transcarpathian Oblastcouncil" (-0.19), as well as in the SE "Clinical sanatorium

"Roshcha" PJSC "Ukrprombud" (-0.14). It is worth noting that during 2014-2018, this indicator was in such sanatoriums as SE "Sanatorium "Polyana" PrJSC "Ukrprombud", SE "Clinical sanatorium "Khmilnyk" PrJSC

"Ukrprombud" and "CP "Sanitaryum "Synyak" of the Zakarpattia Regional Council"" worsened by 0.12 points, 0.13 points and 0.22 points, respectively.

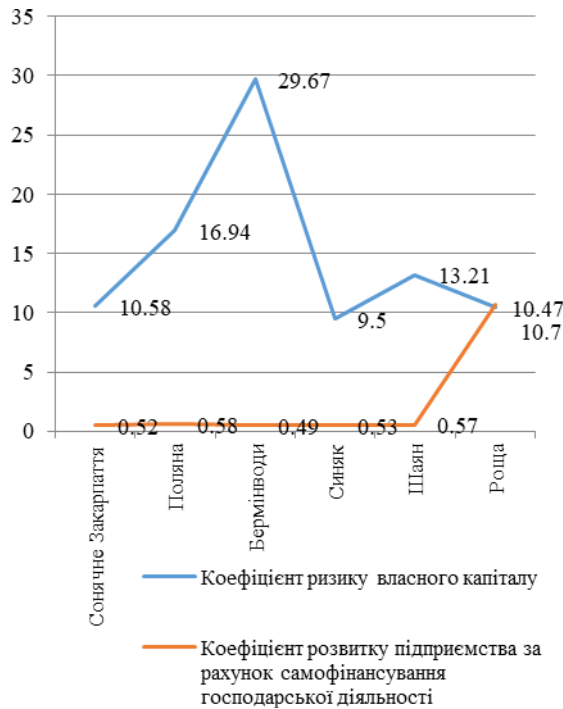
The coefficient of riskiness of equity proves the level of risk of possible losses by the company of authorized capital and net profit. The highest value of this indicator in 2018 was observed in SE

"Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC

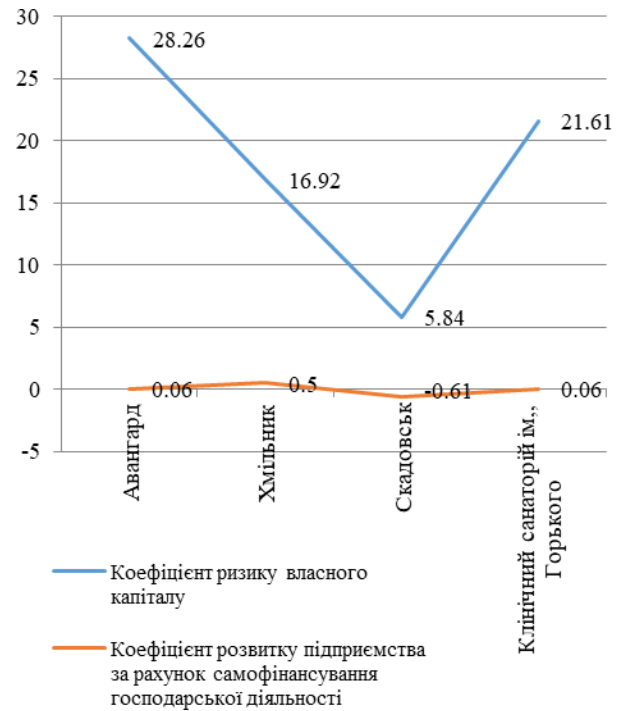
"Ukrprombud" (29.67), SE "Clinical Sanatorium "Avangard" PJSC

"Ukrprombud" (28,26) and at SE "Clinical sanatorium named after Gorky" PJSC "Ukrprombud" (21,61), (Fig. 3.3).

It is worth noting that in all sanatoriums the value of this indicator is higher than the normative one, which indicates a high risk of investing in these sanatoriums.



and)



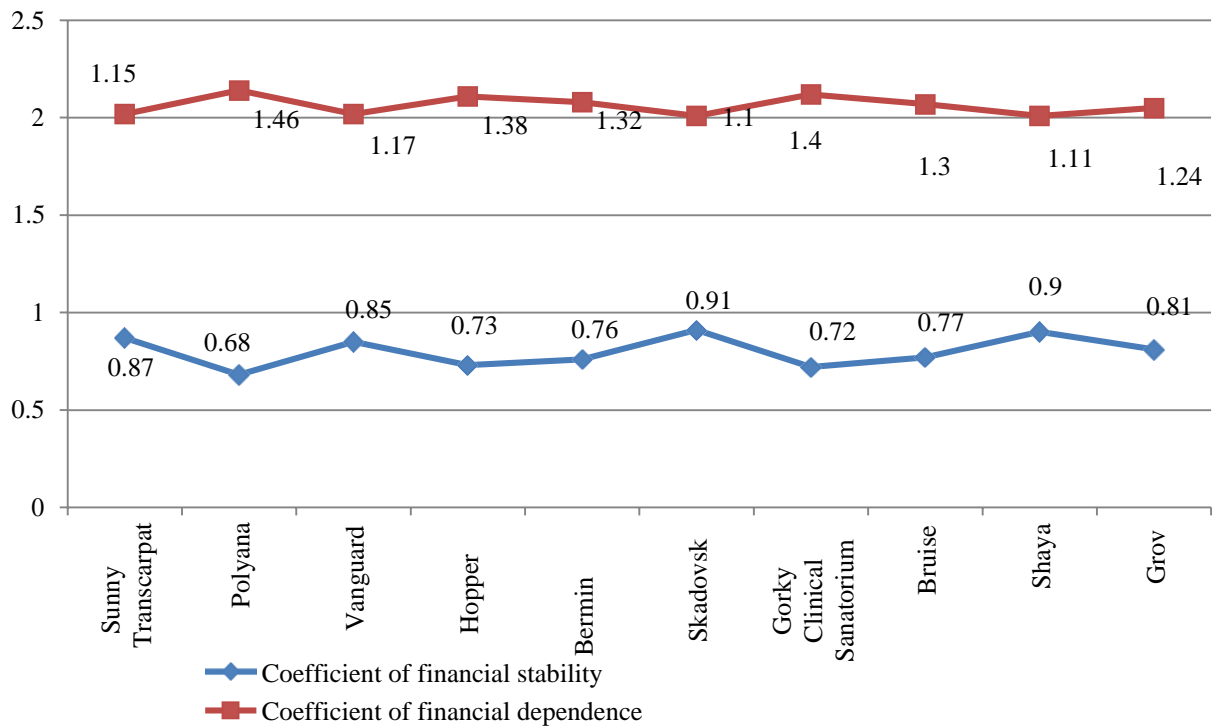
b)

Rice. 3.3. The coefficient of risk of own capital and the coefficient of enterprise development at the expense of self-financing of economic activity of SKZ during 2018 *

**Source: author's own development based on [85; 86; 87; 88; 89]*

The highest value of the coefficient of enterprise development due to self-financing of economic activity in 2018 was observed in SE "Clinical sanatorium "Roshcha" of PJSC "Ukrprombud", which testifies to the fact that not only the profit was reinvested, but also additional financial resources of investors were invested in the activity of the sanatorium-resort facility.

In order to obtain more thorough research results, we analyzed the effectiveness of the cash flows of SKZ during 2014-2018



Rice. 3.4. The coefficient of financial stability and the coefficient of financial dependence of SKZ during 2018 *

**Source: author's own development based on [85]*

As for the coefficient of financial dependence, in 2018 it was within the normative value in all sanatoriums. During 2014-2018, this indicator decreased in most sanatoriums, in particular in SE "Sanatorii

"Sonyachne Zakarpattia" PJSC "Ukrprombud" – by 0.11 p., in SE

Clinical sanatorium "Avangard" PJSC "Ukrprombud" – by 0.03 points, in SE

"Clinical sanatorium named after Gorky" PJSC "Ukrprombud" – by 0.11 p., in SE

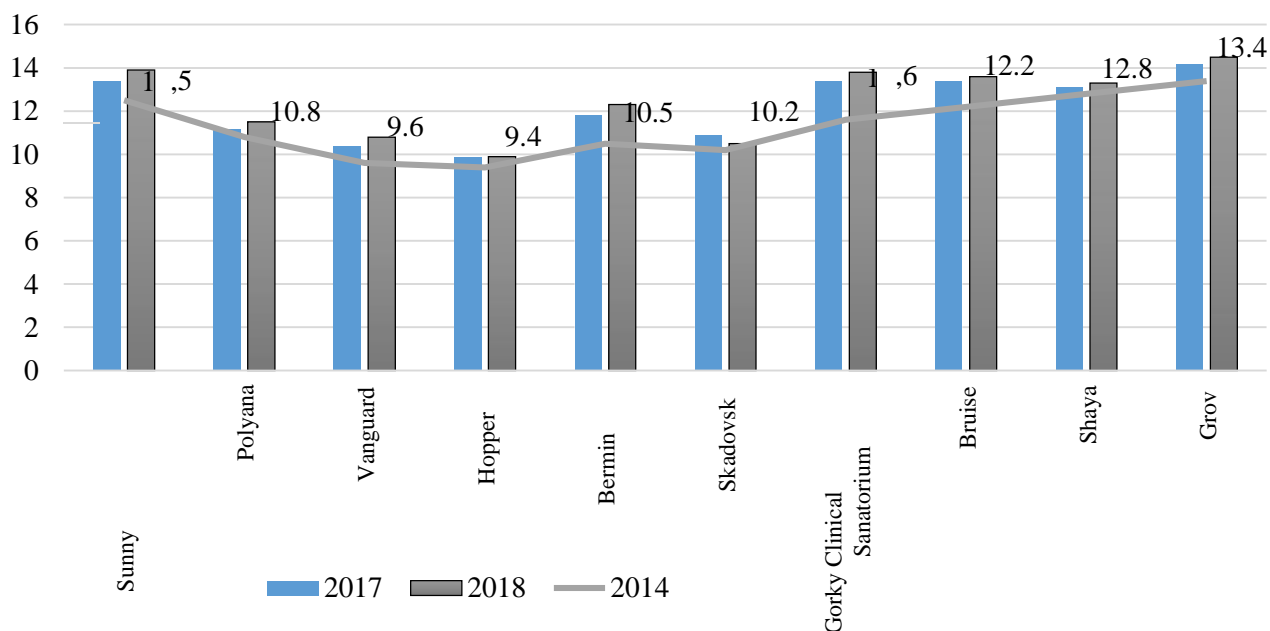
"Sanatorium "Shayan" PJSC "Ukrprombud" – by 0.04 p., as well as in SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud" – by 0, 24 p.

In accordanceto the results of the three-factor Lego model (CA-Score) in 2018 in such sanatoriums as SE Sanatorium "Sonyachne Zakarpattia" PrJSC

"Ukrprombud", KP "Sanatorium "Synyak" of Transcarpathian Regional Council" and SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud" Z value is negative, which indicates the insolvency of these institutions with a high probability of possible bankruptcy.

Analyzing the given data in more detail, it is worth noting that the highest indicator of the ratio of the actual to the required volume of investment can be traced in the SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud" - 56% and SE "Clinical sanatorium "Avangard" PJSC "Ukrprombud" – 38%, for all other sanatoriums the indicator does not exceed the limit of 25%. It is also worth noting that this indicator increased the most in the specified sanatoriums (DP Clinical sanatorium "Roshcha" PrJSC "Ukrprombud" – 30% in 2018 compared to 2014, SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud" - by 12%). As for the sanatoriums with the lowest level of necessary funding, it is worth mentioning SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud" (only 11% of the required), SE "Sanatorium "Shayan" PJSC "Ukrprombud" (11%), SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" (12%). In general, it is worth noting that the given data indicate a rather low level of financing of resort facilities and a low level of providing financial assets for the usual activities of sanatoriums and limited opportunities for intensive future growth (Fig. 3.5).

It is worth noting that all sanatoriums do not have enough actual investment, as its ratio to the required amount is only 6-56%. The share of expenses for improving the qualifications of personnel in the total amount of research and development expenses during this period is within 9-18%, and the share of innovative services in the total amount is 5-27%, which is also insufficient.



Rice. 3.5. The level of progressivity of SKZ equipment in 2017-2018, 2014 r., %*

**Source: author's own development based on [85; 86; 87; 88; 89]*

The same dynamics are observed with the level of progressiveness of the equipment, which is in the range of 9-14%. However, during 2014-2018, these indicators increased in all sanatoriums (Fig. 3.5.). With regard to the rate of introduction of new equipment, this indicator increased during 2014-2018 in all sanatoriums, except for the SE "Sanatorium for children with parents "Skadovsk" PJSC

"Ukrprombud" and SE "Sanatorium "Shayan" PJSC

"Ukrprombud", where it decreased by 0.04 points and 0.1 points, respectively.

The share of fixed assets in assets during 2014-2018 increased in all sanatoriums, except for SE "Sanatorium for children with parents "Skadovsk" PrJSC

"Ukrprombud" and SE "Sanatorium "Shayan" PJSC

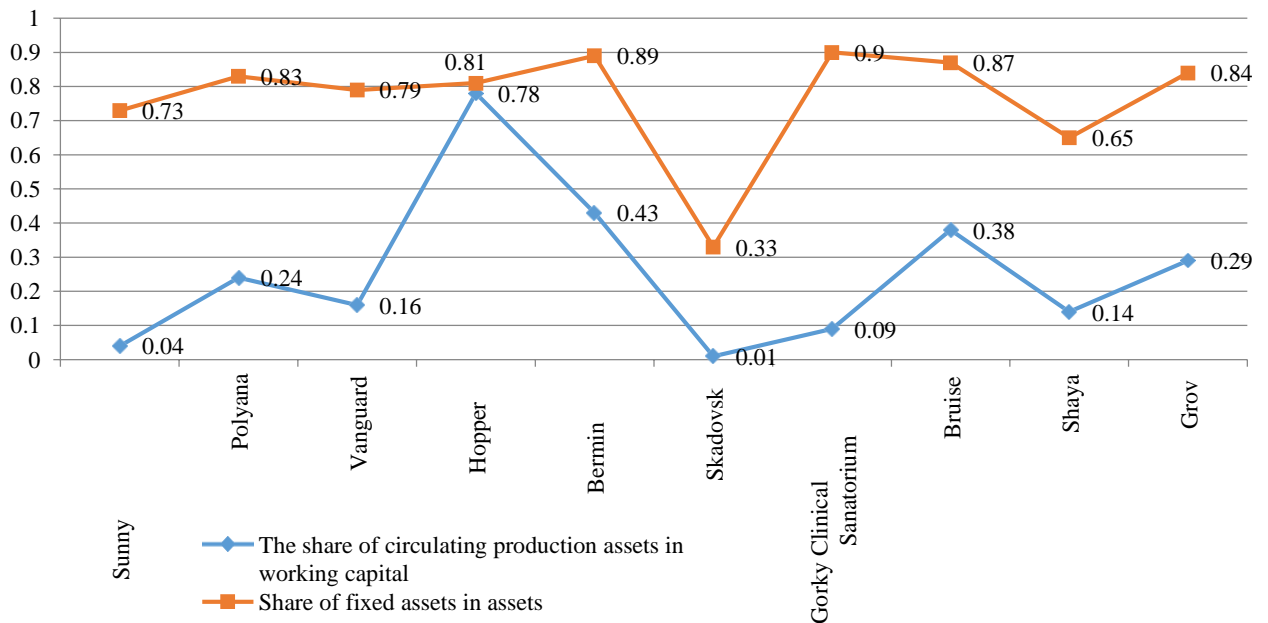
"Ukrprombud", where this indicator decreased by 0.17 points and 0.04 points, respectively. The highest share of fixed assets in assets in 2018 was observed in SE

"Clinical sanatorium "Khmilnyk" PrJSC

"Ukrprombud" (0.81), SE "Clinical Sanatorium "Kurort Berezivski Mineralnye Vody"

PJSC "Ukrprombud" (0.89), KP "Synyak Sanatorium" of Zakarpattia Regional Council" (0.87) and SE "Clinical Sanatorium" Roscha" PrJSC

"Ukrprombud" (0.84) (Fig. 3.6).

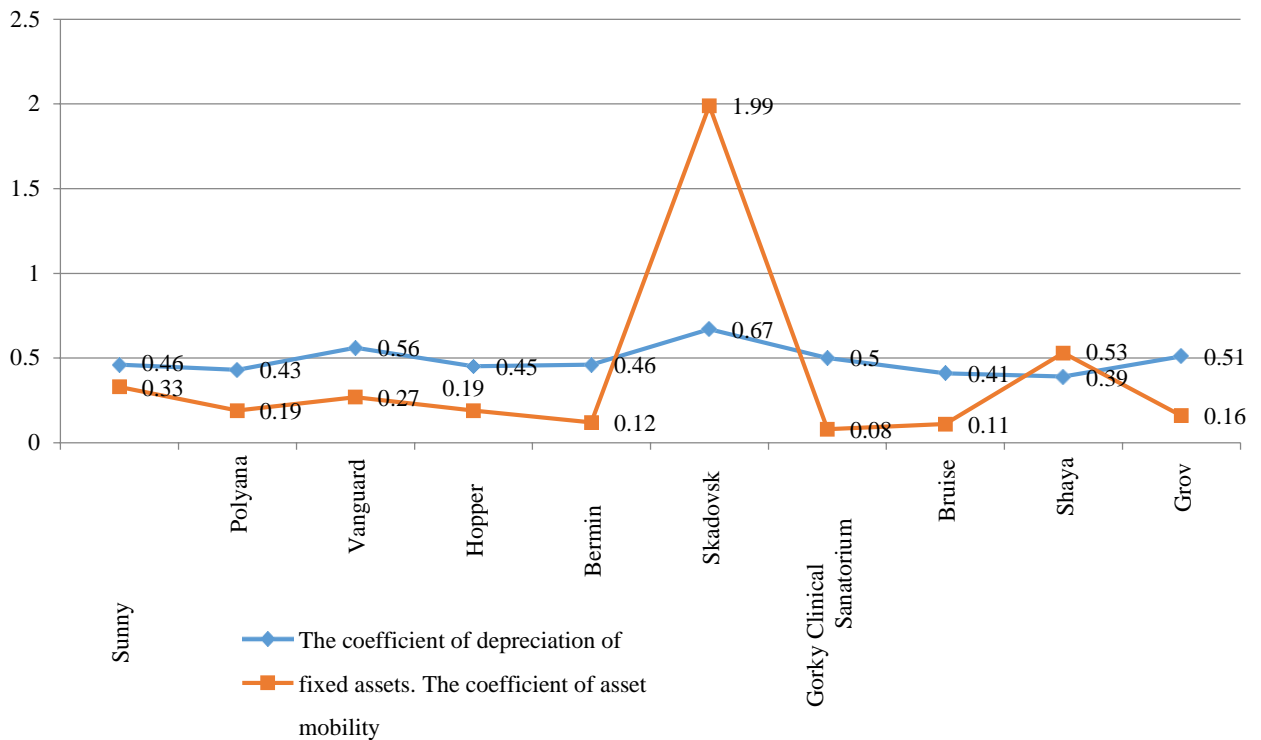


Rice. 3.6. The share of circulating production funds in current assets and the share of fixed assets in the assets of SKZ during 2018. *

**Source: author's own development based on [85]*

As for the share of circulating production funds in working capital, it increased during 2014-2018 in all sanatoriums, except for the SE "Clinical Sanatorium "Roshcha" PJSC "Ukrprombud", where this indicator decreased by 0.13 points. The highest share of working capital in working capital in 2018 was observed in the SE "Clinical Sanatorium "Khmilnyk" PJSC "Ukrprombud" (0.78). The rate of depreciation of fixed assets during 2014-2018 increased in all sanatoriums, except for the SP "Sanatorium "Polyana" PrJSC "Ukrprombud", SE "Clinical sanatorium "Khmilnyk" PJSC "Ukrprombud" and KP "Synyak" Sanatorium of the Transcarpathian Regional Council", where this indicator decreased by 0.03 points, 0.02 and 0.05 points, respectively. Such dynamics indicate an increase in the production potential of SKZ. The highest value of the depreciation rate of fixed assets in 2018 was observed in SE "Sanatorium for children with parents "Skadovsk" PrJSC "Ukrprombud" (0.67) (Fig. 3.7).

As for the asset mobility ratio, it decreased during 2014-2018 in all sanatoriums, except for SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud", SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud", SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud" and SE "Sanatorium "Shayan" PJSC "Ukrprombud", where this indicator increased by 0.02 p., 0.98 p., 0.32 p. and 0.14 p., respectively. The highest value of the asset mobility ratio in 2018 was observed in the SE "Sanatorium for children with parents "Skadovsk" PrJSC "Ukrprombud" (1.99).



Rice. 3.7. The rate of depreciation of fixed assets and the rate of mobility of SKZ assets during 2018 *

**Source: author's own development based on [85]*

The given indicators of Table 3.12 prove that the efficiency of the management apparatus, the development of the management apparatus, and the competence of the personnel during 2014-2018 in all sanatoriums is increasing. In general, the development of the management apparatus is in the range of 21-29%, and the competence of the personnel is in the range of 41-74%.

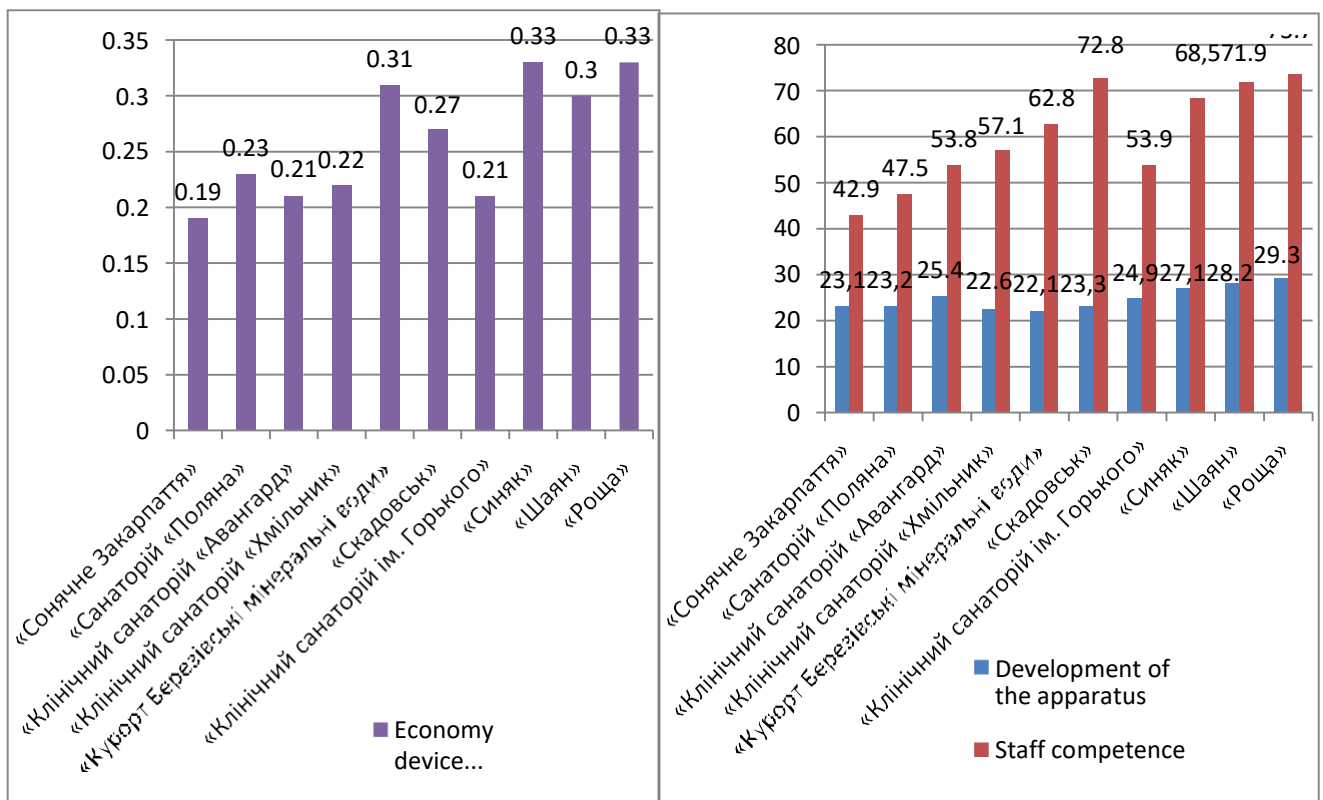
Table 3.12

Indicators of the information and management component of SEB**SR SKZ during 2014-2018 ***

Enterprise	Year s					
	2014	2015	2016	2017	2018	absolute deviation, +/-
Coefficient of reorganization of the management system						
SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	0.10	0.12	0.11	0.13	0.15	+0.05
SE "Sanatorium "Polyana" PrJSC "Ukrprombud"	0.09	0.08	0.05	0.06	0.08	-0.01
SE "Clinical sanatorium "Avangard" PJSC "Ukrprombud"	0.11	0.12	0.12	0.15	0.14	+0.03
SE "Clinical sanatorium Khmelnyk PJSC "Ukrprombud"	0.13	0.15	0.16	0.17	0.17	+0.04
SE "Clinical sanatorium "Bereziv Mineral Water Resort" PJSC "Ukrprombud"	0.08	0.04	0.06	0.07	0.09	+0.01
SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	0.07	0.05	0.06	0.06	0.07	-
E "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud"	0.12	0.13	0.13	0.14	0.15	+0.03
CP "Sanitary "Synyak" Transcarpathian Regional Council"	0.14	0.14	0.14	0.16	0.15	+0.01
SE "Sanatorium "Shayan" PrJSC "Ukrprombud"	0.15	0.10	0.11	0.12	0.12	-0.03
SE "Clinical sanatorium Roscha PJSC "Ukrprombud"	0.10	0.12	0.11	0.11	0.11	+0.01

*Source: author's own development based on [85; 86; 87; 88; 89]

The above indicators are clearly displayed in Figure 3.8.



a)

b)

Rice. 3.8. The information and management component of SEB SR SKZ during 2018 *

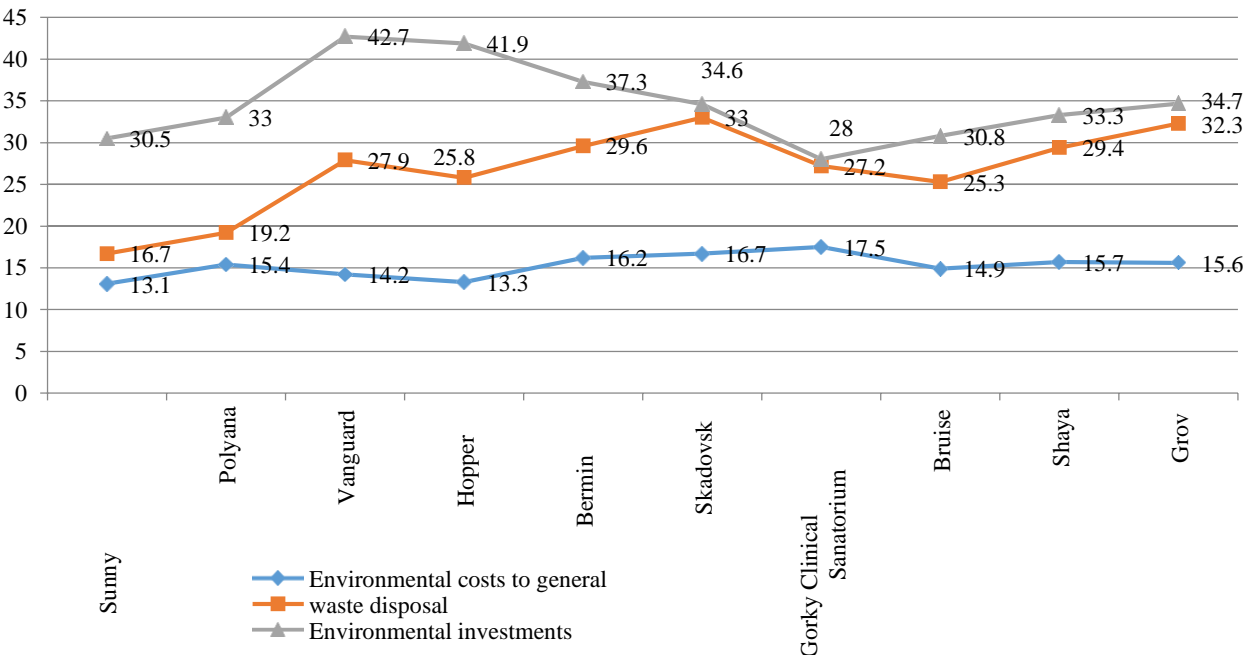
**Source: author's own development based on [85]*

Let's analyze the indicators of the information component of SEB SR SKZ, which are presented in Appendix E. During this period, the coefficient of technical protection of information and the coefficient of financing information security in all sanatoriums increased. As for the coefficient of information security financing, which ensures the protection of the company's personnel, it decreased during this period in the SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud", DP "Sanatorium "Polyana" PrJSC "Ukrprombud" and SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud". In 2018, the average indicator of information security funding increased by 5.7% compared to 2017, which indicates the increased attention of

sanatorium management to the information security of business entities. There is also an increase in the coefficient characterizing the protection of personal information of personnel by an average of 4.8% in 2018 compared to 2017.

Analyzing the data in Appendix E, it is worth noting that during this period, the share of environmental costs to the total increased, as well as waste disposal and the share of environmental investments in all sanatoriums.

The highest share of environmental costs to the total in 2018 (Fig. 3.9) was observed in the SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud" (17.5%),

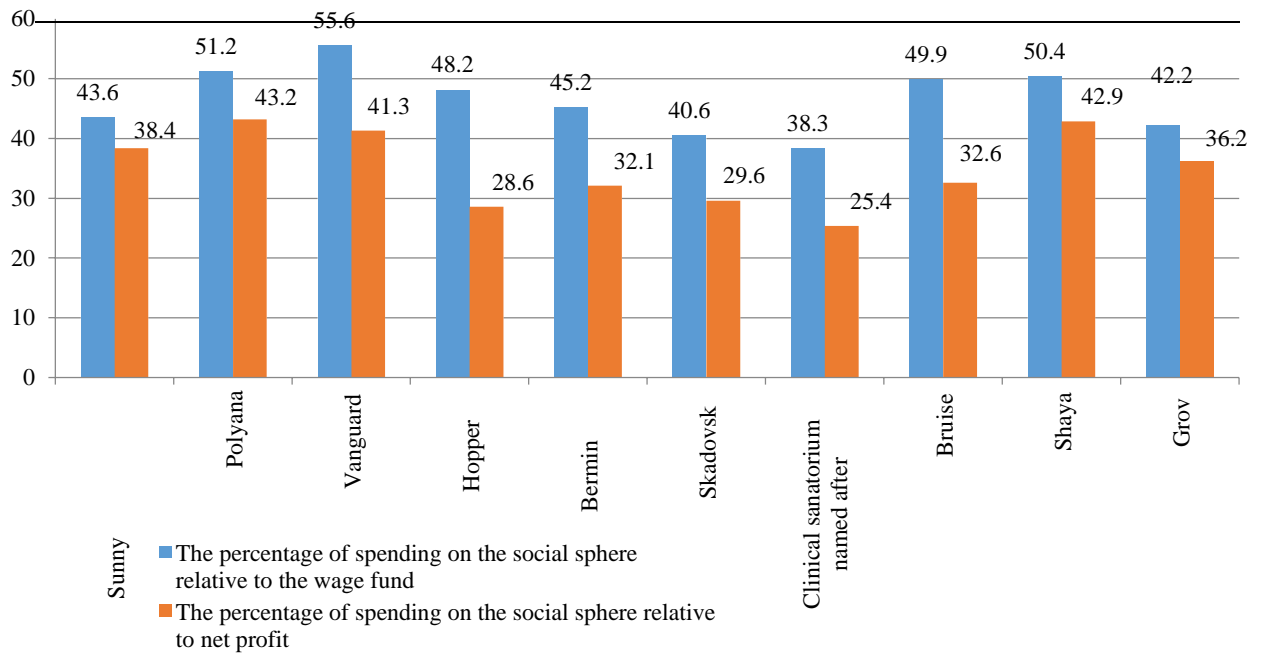


Rice. 3.9. The share of environmental costs to the total, waste disposal and the share of investment environmental investments of SCZ during 2018. *

**Source: author's own development based on [85]*

waste disposal - at SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" (33.0%) and SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud" (32.3%), and the share of investment environmental investments - in SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud" (42.7%) and SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud" (41.9 %).

The highest percentage of spending on the social sphere in relation to the wage fund in 2018 p. observed in DP "Sanatorium "Shayan" PrJSC "Ukrprombud" (50.4 %), DP "Sanatorium "Polyana" PrJSC "Ukrprombud" (51.2%) and SE "Clinical sanatorium "Avangard" PJSC "Ukrprombud" (55.6%), fig. 3.10.



Rice. 3.10. The percentage of expenses for the social sphere in relation to the wage fund and in relation to the net profit of SKZ during 2018. *

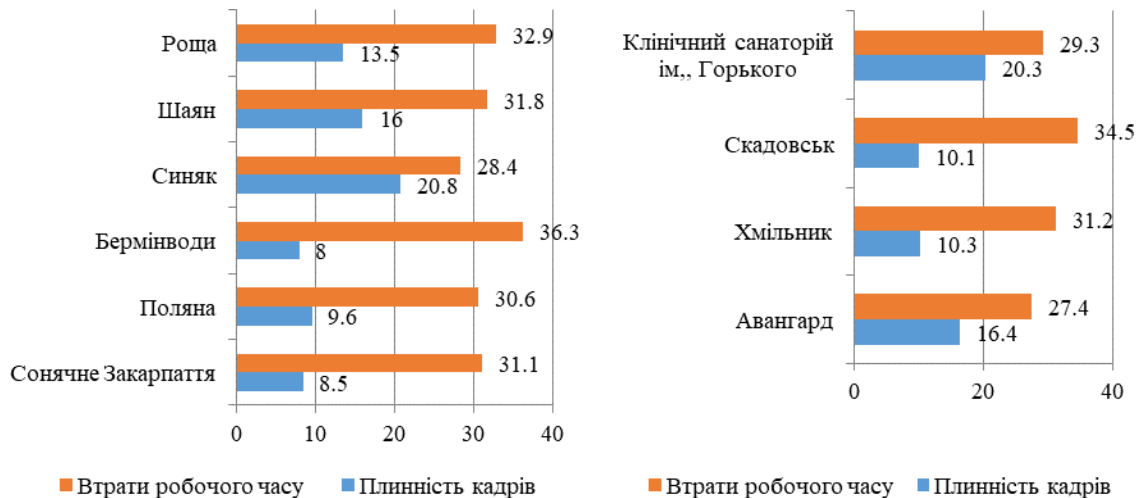
**Source: author's own development based on [85]*

At the same time, the highest percentage of spending on the social sphere relative to net profit was observed in the SE "Clinical sanatorium "Avangard" PrJSC "Ukrprombud" (41.3%), SE "Sanatorium "Shayan" PJSC "Ukrprombud" (42.9%) and SE "Polyana Sanatorium" PrJSC "Ukrprombud" (43.2%), (Fig. 3.10).

Let's analyze the indicators of the personnel component, which are given in Appendix Z. Having analyzed the general personnel situation in SKZ, we can note that the highest turnover of personnel is observed in SE "Clinical sanatorium named after Gorky" PJSC "Ukrprombud" (20.3%), and the smallest in SE "Clinical sanatorium "Kurort Berezivski Mineralnye Vody" PrJSC "Ukrprombud" (8.0%) and SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud" (8.5%). In general, during the analyzed period, there was a turnover of personnel at some SCZs – increased, and in some - decreased. Staff turnover during 2014-2018 was in the range of 8-20%. In most sanatoriums during this period, this indicator decreased, in particular, in the SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud" - by 0.7%, in the SE "Sanatorium "Polyana" PrJSC "Ukrprombud" - by 1%, in SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud" – by 0.8%, in SE "Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" – by 0.5%, in SE "Shayan Sanatorium" PJSC "Ukrprombud" by 0.5%, and at SE "Clinical Sanatorium "Roshcha" PJSC "Ukrprombud" - by 2.3%.

Analyzing the loss of working time at the SCZ, we see that the higher the turnover rate, the greater the loss of working time (Fig. 3.11). During 2014-2018, this indicator increased in all sanatoriums. In 2018, its highest value was observed in SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" (31.1%), SE "Clinical sanatorium "Khmilnyk" PJSC "Ukrprombud" (31.2%), SE "Clinical sanatorium "Roshcha" » PJSC

"Ukrprombud" (32.9%), DP "Sanatorium for children with parents
 "Skadovsk" PJSC "Ukrprombud" (34.5%) and SE "Clinical Sanatorium
 "Bereziv Mineral Water Resort" PrJSC "Ukrprombud" (36.3%).



and)

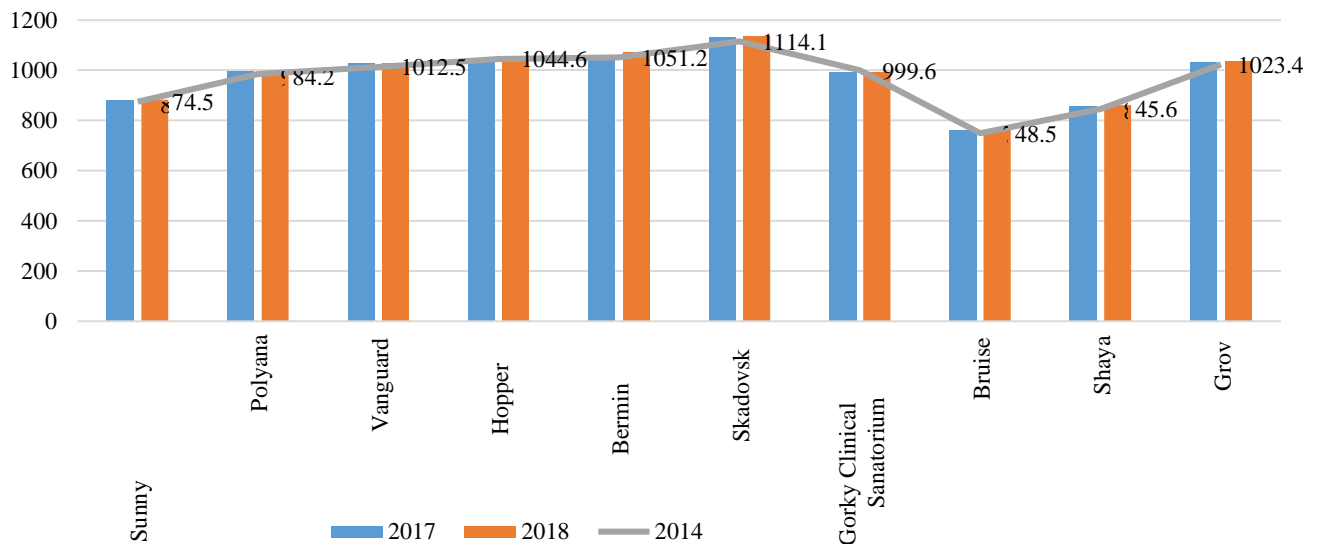
b)

Rice. 3.11. Staff turnover (in %) and loss of working time (in % of total time loss in the SCZ) in the SCZ during 2018 *

**Source: author's own development based on [85]*

Investigating labor productivity in the analyzed SCZs, it is worth noting that in recent years, productivity has been increasing at most SCZs, albeit slightly (Fig. 3.12).

The coefficient of physical aging of personnel during 2014-2018 increased in all sanatoriums, except for the State Enterprise "Sanatorium "Shayan", PJSC "Ukrprombud" and State Enterprise "Clinical sanatorium "Roshcha" PJSC "Ukrprombud", where it decreased by p. respectively. Its highest value in 2018 was observed in SE Clinical sanatorium "Avangard" PJSC"Ukrprombud", SE "Clinical Sanatorium "Bereziv Mineral Water Resort" PrJSC "Ukrprombud",



Rice. 3.12. Labor productivity of SKZ 2017-2018, 2014, thousand UAH/person*

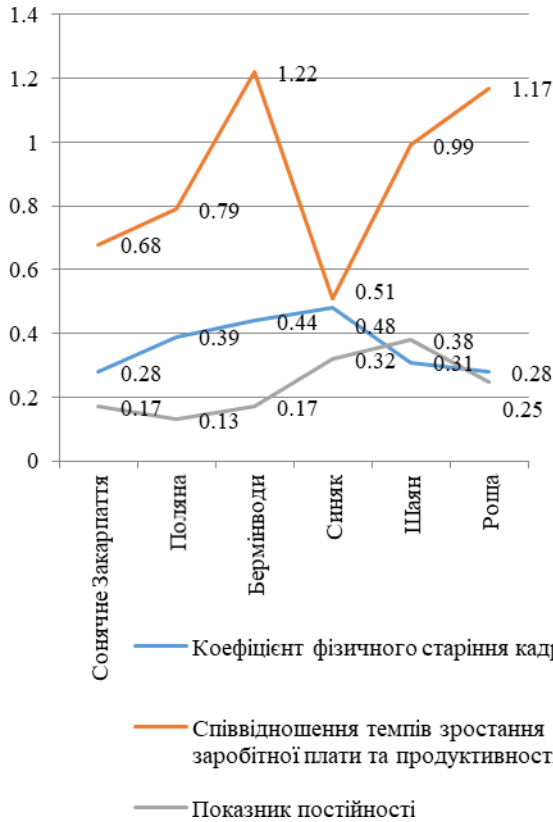
**Source: author's own development based on [85; 86; 87; 88; 89]*

SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" and KP "Sanatorium "Synyak" of the Transcarpathian Regional Council" (Fig. 3.13).

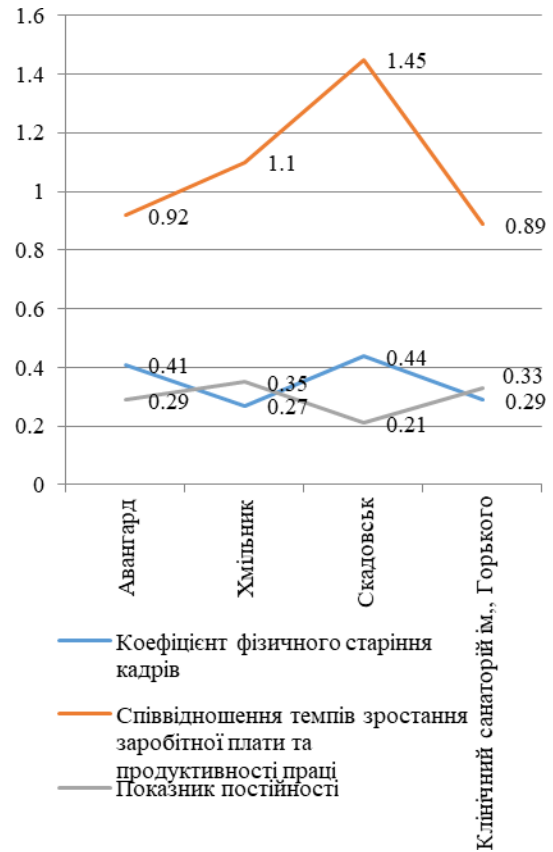
The ratio of wage growth rates wages and labor productivity during 2014-2018 increased in all sanatoriums, except for the SE "Clinical Sanatorium "Khmilnyk" PJSC "Ukrprombud" and SE "Clinical sanatorium "Kurort Berezivski minerali vody" PJSC "Ukrprombud", where it decreased by 0.02 points and 0.03 points, respectively. Its highest value in 2018 was observed in the SE "Clinical Sanatorium "Khmilnyk" PrJSC "Ukrprombud", SE "Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" and SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud".

As for the permanence indicator, it increased during 2014-2018 in all sanatoriums, except for the Polyana Sanatorium, PJSC Ukrprombud and the

"Clinical sanatorium "Roshcha" PJSC "Ukrprombud", where it decreased by 0.08 points and 0.03 points, respectively.



and)



b)

Rice. 3.13. The coefficient of physical aging of personnel, the ratio of wage growth rates and labor productivity and the indicator permanency of SKZ during 2018 *

**Source: author's own development based on [85; 86; 87; 88; 89]*

Its highest value in 2018 was observed at the SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud", DP "Clinical sanatorium "Chmelnyk" PrJSC "Ukrprombud", CP "Sanatorium "Blood"

Zakarpattia regional advice" and DP "Sanatorium "Shayan" PrJSC "Ukrprombud".

The dynamics of indicators of the economic and market component of SEB SR SKZ is given in Appendix I.

The effectiveness of marketing costs and the renewal rate of the client base increased in all sanatoriums during 2014-2018. As for the enterprise's share in the national market, this indicator has decreased in SEs

"Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC

"Ukrprombud" – on 0.2%, SE "Clinical sanatorium named after Gorky" PrJSC

"Ukrprombud" – by 0.3% and in KP "Synyak" Sanatorium of the Transcarpathian Regional Council" – by 0.2%. In turn, the rhythm of sales during this period increased in all sanatoriums, except for SE "Clinical Sanatorium

"Khmilnyk" of PJSC "Ukrprombud", where it decreased by 0.01 p. The highest result of the main activity in 2018 was observed in such sanatoriums as KP "Sanatorium "Synyak" of the Transcarpathian Regional Council", SE

"Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud", SE

Sanatorium "Shayan" PJSC "Ukrprombud" and SE "Clinical sanatorium

"Berezivski Mineral Water Resort" of Ukrprombud PJSC, and the highest result of financial operations - at the "Sonyachne Zakarpattia Sanatorium" PJSC "Ukrprombud" and the "Polyana" Sanatorium PJSC

"Ukrprombud", table 3.13.

With regard to the result from other ordinary activities, in all sanatoriums its value is negative and its greatest value is observed in the DP

Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud", KP

Sanatorium "Synyak" of the Transcarpathian Regional Council" and SE "Clinical Sanatorium

"Berezivski Mineral Water Resort" PJSC "Ukrprombud".

Table 3.13

Financial result by types of activities of SKZ in 2018, thousand UAH. *

Enterprise	The result of the main activity	Result financial operations	The result from another ordinary activity	The result of an emergency them events	Financial result before tax-bathing
SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	524	1738	-1254	0	1008
SE "Sanatorium "Polyana" PJSC "Ukrprombud"	1	1104	-105	0	1000
SE "Clinical sanatorium "Avangard" PJSC "Ukrprombud"	-29417	0	-116	0	-29533
SE "Clinical sanatorium "Khmilnyk" PJSC "Ukrprombud"	1574	0	0	0	1574
SE "Clinical Sanatorium "Bereziv Mineral Water Resort" PrJSC "Ukrprombud"	2573	-38	-1063	0	1472
SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	3637	538	-261	0	3914
SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud"	1065	0	-595	0	470
KP "Sanitary "Synyak" Zakarpattia Oblast advice"	5846	0	-1194	0	4652
SE "Sanatorium "Shayan" PrJSC "Ukrprombud"	3480	138	-592	0	3026
SE "Clinical sanatorium "Roshcha" PJSC "Ukrprombud"	1247	27	-475	0	799

*Source: author's own development based on [85]

In turn, the highest value of the financial result before taxation is observed in the SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud", SE "Shayan Sanatorium" PJSC "Ukrprombud" and KP "Synyak Sanatorium" of the Transcarpathian Regional Council.

SKZ profitability indicators are also important in the formation of SEB SR of such enterprises. For 2018, the village system of profitability indicators SCZ is given in table 3. 14.

During 2014-2018, the reinvestment ratio decreased in all sanatoriums, except for the SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud", where it increased by 5.12 p. For example, at the SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" this indicator decreased by 3.31 p., at the SE "Sanatorium "Polyana" PJSC "Ukrprombud" - by 2.46 p., in the private sector Clinical sanatorium "Avangard" PrJSC "Ukrprombud" – by 2.56 p., at SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud" – by 5.03 p., at SE "Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" – by 3.03 p., in SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" – by 3.77 p., in SE "Clinical sanatorium named after Gorky" PJSC "Ukrprombud" – by 1.64 p., in KP Sanatorium "Synyak" of Transcarpathian Regional Council" – for 3.41 p., in SE "Sanatorium "Shayan" PJSC "Ukrprombud" - by 2.04 p.

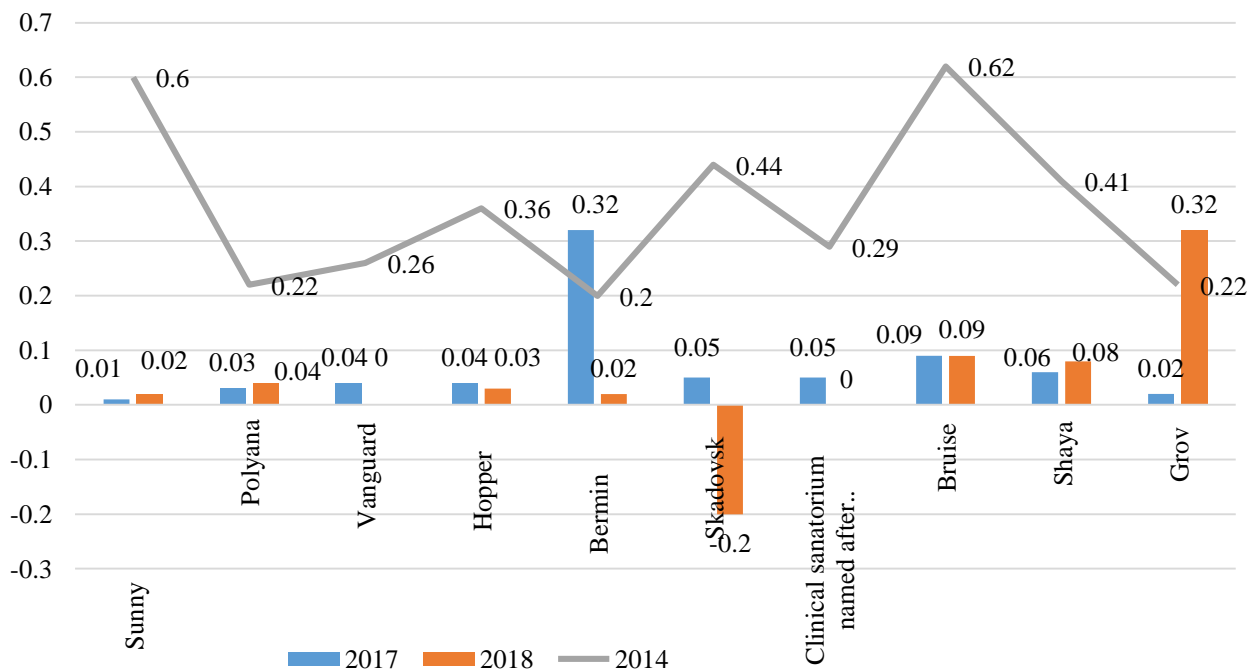
Table 3.14

System of profitability indicatorsSKZfor 2018 (foreign indicator system) *

Indicators	SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud"	SE "Sanatorium "Polyana" PrJSC "Ukrprombud"	SE "Clinical sanatorium "Avangard" PJSC "Ukrprombud"	SE "Clinical sanatorium Khmelnyk PJSC "Ukrprombud"	SE "Clinical sanatorium "Bereziv Mineral Water Resort" PJSC "Ukrprombud"	SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud"	SE "Clinical sanatorium named after Gorky" PrJSC	KP "Synyak" Sanatorium of the Transcarpathian Regional Council"	SE "Sanatorium "Shayan" PrJSC "Ukrprombud"	SE "Clinical sanatorium Roscha PJSC "Ukrprombud"
EBIT (Earnings Before Interest and Taxes), thousand UAH.	1030	1224	466	1572	1523	3912	468	4651	3025	797
EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization), thousand UAH.	2052	2033	1405	3687	4439	5067	1800	6314	3664	3583
EBIAT (Earnings Before Interest After Tax), thousand UAH.	849	1045	395	1347	1259	3208	384	3493	2481	654
NOPAT (Net Operating Profit After Tax), thousand UAH.	826	818	395	1347	1206	3208	384	3493	2481	654
ROA (Return On Assets), %	2.98	6,10	2.38	3.62	3.28	30.50	2.78	13,20	13.08	2.26
RONA (Return On Net Assets), %	3.34	7.20	2.82	5.06	4.21	33.55	3.98	17.37	14.59	2.98
ROE (Return On Equity), %	9.78	11,11	4.05	9.30	6.92	67.27	6.62	79.99	38,16	6.98
ROS (Return On Sales; Net Profit Margin), %	1.45	2.69	2.89	1.01	1.71	15,23	1.18	6.98	9,16	1.28
GPM (Gross profit margin), %	5.45	4.86	48,16	6.51	4.97	4.99	6.39	13.31	16,12	4.31
OPM (Operating margin), %	0.92	0.00	4.26	1.18	3.64	17,26	3.28	11.68	12.84	2.44
RCA (Return on current assets), %	11.80	30.55	11,22	23,38	29,31	45.84	39,26	135.86	37.67	16.80
RFA (Return on fixed assets), %	3.84	5.66	3.03	4.29	3.52	91.21	2.99	14.62	20.03	2.61
ROTA, %	3.61	7.15	2.81	4.23	3.97	37.20	3.39	17.58	15.94	2.75

*Source: author's own development based on [85]

As for the coefficient of sustainability of economic growth, it also decreased in all sanatoriums, except for SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud", where it increased by 0.1 p. Thus, at the SE "Sanatorium "Sonyachne Zakarpattia" PJSC "Ukrprombud" this indicator decreased by 0.58 p., at the SE "Sanatorium "Polyana" PJSC "Ukrprombud" – by 0.18 p., in s DP Clinical sanatorium "Avangard" PrJSC "Ukrprombud" – by 0.26 p., in SE "Clinical sanatorium "Khmilnyk" PrJSC "Ukrprombud" – by 0.33 p., in SE "Clinical sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" – by 0.18 p., in SE "Sanatorium for children with parents "Skadovsk" PJSC "Ukrprombud" - by 0.64 p., in SE "Clinical sanatorium named after Gorky" PrJSC "Ukrprombud" – by 0.29 p., in KP Sanatorium "Synyak" of the Transcarpathian Regional Council" - by 0.53 p., in SE "Sanatorium "Shayan" PJSC "Ukrprombud" – by 0.33 p. (Fig. 3.14).



Rice. 3.14 Coefficient of sustainability of economic growth of SKZ 2017-2018 year, 2014 *

**Source: author's own development based on [85; 86]*

Economic growth is a significant indicator for studying a number of processes in the economy [244]. In 2018, the highest coefficient of economic growth was characterized by SE "Clinical sanatorium "Roshcha" PrJSC "Ukrprombud" and KP "Synyak" Sanatorium of the Transcarpathian Regional Council". On the other hand, the lowest indicator is in the sanatorium of the State Enterprise "Sanatorium for Children with Parents "Skadovsk" PrJSC "Ukrprombud" and the State Enterprise "Clinical Sanatorium named after Gorky" PJSC "Ukrprombud". The obtained results indicate that the weight of net profit in ensuring stable growth of equity capital is not significant. It is also worth emphasizing that the higher the indicator, the better companies use net profit through refinancing mechanisms for future growth.

Indicators of the innovative-technological component of the social and economic security of the SR SKZ are given in Appendix Y. Analyzing the indicators of the innovative-technological component of security, it is worth highlighting several trends:

- the growth of actual financing in relation to the required volume of financing, which indicates the improvement of investment conditions, the increase in the attractiveness of the SCZ, as well as obtaining more financing for the needs of the SCZ;

- the share of costs for staff training is insignificant and varies between 10-13%. The share of personnel costs in SE "Sanatorium "Sonyachne Zakarpattia" PrJSC "Ukrprombud" differs significantly (18.1%). Positive trends include an increase in the share of financing over the period under study, in 2018 the average indicator increased by 85.1% compared to 2014;

- positive trends are also observed regarding the share of innovative services. In particular, in 2018, the average indicator for the studied sanatoriums increased

by 80.9% compared to 2014. The highest rate in 2018 were characterized by SE "Clinical Sanatorium "Berezivski Mineral Water Resort" PrJSC "Ukrprombud" and SE "Clinical Sanatorium "Avangard" PrJSC "Ukrprombud";

- the coefficient of introduction of new equipment remains insignificant, which indicates the low level of technical support of the sanatorium infrastructure and the need for its improvement in the next few years;

- the level of progressiveness of the equipment also needs improvement. The indicators in the table indicate technological backwardness, in particular, in 2018, the average indicator of the level of progressiveness of equipment increased by only 9.8% compared to 2014.

In conclusion, we note that the analysis of the main indicators and components of social and economic security of sanatorium-resort facilities in the period 2014-2018 indicates its low level and the need for improvement. This is evidenced by the indicators calculated in the study, such as: a low level of liquidity, a slightly improved indicator of financial independence, but a low financing ratio, and a negative value of the indicator of the provision of own working capital. Also, the rather low indicator of the ratio of the actual to the required volume of investment should be attributed to the negative trends, which indicates an insufficient level of the innovative and technological component of the safety of sanatorium-resort facilities. The identified and analyzed indicators generally indicate a low level of development of sanatorium-resort facilities and a decrease in their impact on the improvement of the social sphere. An extremely important component of the social and economic security of the SCZ is the influence of the sanatorium-resort product on the development of the labor potential of agricultural enterprises, the study of which is of significant scientific interest.

3.3. Identification of destabilizing factors affecting social and economic security and sustainable development of construction enterprises

Today, ensuring the sustainable development of the SCZ plays a rather important role, because on its basis the process of formation of SEB takes place. In the process of their activity, sanatorium-resort establishments form certain strategic goals for themselves, related to the expansion of the share of services in the domestic market and entry not only to the European market, but also to the world arena. It is worth noting that today SKZ compete not only among themselves in the domestic market, but also with foreign companies providing health services. Therefore, the question of ensuring SEB and sustainable development of SCZ is quite important. Conducting a preliminary analysis of the development of sanatorium-resort enterprises, we can identify a number of factors and conditions that significantly (positively or negatively) affect their sustainable development and socio-economic growth, namely[20]:

1. Factors related to geographical location. In particular, many types of ski resorts are distinguished by this feature: ski resorts (which are located in mountainous areas with all the necessary infrastructure for skiing holidays); balneological (located in areas with natural mineral waters); mud (using therapeutic mud and mineral water); marine (located in areas with a marine climate), as well as climatic (which provide air treatment services in caves with a mountain, sea, steppe climate). The type of activity affects the workload and seasonality of the institutions' work, internal competition in the market of sanatorium-resort services and SEB.

2. Natural and climatic factors. Depending on the natural and climatic factors of the territory where the SCZ are located, they have one or another treatment-prophylactic and rehabilitation direction. At the same time, it is worth noting that natural and climatic factors determine the seasonality of the activity of SCZ and the corresponding needs for financial support.

3. Factors related to the socio-economic situation in the country. The impact of these factors is most pronounced on the SCZ, which provide services to visitors with an average, below average and low income level. In addition, such factors significantly affect the level of demand for sanatorium-resort services in general.

4. Infrastructural factors that affect the overall reputation of the health center allow to ensure interest in health care services and increase the number of visitors to health care facilities.

5. Factors related to the state monetary and credit, financial, investment, tax and budget policies. The financial and economic situation of SCZs, as well as their ability to operate and develop, depends on the influence of these factors. In particular, such factors have a significant impact on the formation of SEB health centers.

6. Factors related to the effectiveness of the state authorities at the regional and local levels, the speed and cost of production of permitting and approval documentation, infrastructure support.

7. Factors related to the influence of the organizational and legal forms of SCZ on their activities, with the prospects of deepening and expanding their activities, in particular, the formation of price policy, the selection of directions and strategies for their development.

8. Factors related to the financial and economic functioning of the SCZ, in particular the level of service quality, the proportionality between the price and the quality of services,

the breadth of the range of services provided to visitors, the level of financial resources and own working capital, the level of innovation in sanatorium-resort services, the dependence of the price of services on the paying capacity of visitors, etc.

9. Factors related to competition in the market between SCZ at the local and regional levels. Their formation is influenced by the high mobility of the population, the desire for changes in the environment, proportionality between the price and quality of services, the breadth of the range of health services and another [14].

The current trends in the development of the macro-environment of the SCZ in Ukraine allow us to generalize that such enterprises have a significant potential to ensure sustainable development, however, under the condition of significant modernization and improvement of the quality of service provision and infrastructure development. Ukraine has a significant socio-economic recreational potential, in particular recreational resources that contribute to the further effective development of the sanatorium-resort complex, as well as the recreational economy (resorts, sanatoriums, boarding houses, prophylactics, houses and recreation centers, children's camps, sports centers and tourist facilities, excursion centers, etc.);

In recent years, unsatisfactory use of the existing recreational potential has been observed in Ukraine, which has a negative impact on the dynamics of the main indicators of the work of the SCZ. In particular, there is a decrease in all sanatorium-resort and health facilities, namely sanatoriums and boarding houses with treatment, preventive sanatoriums, rest houses and boarding houses, children's health and recreation facilities. The negative dynamics of the number of health care facilities in Ukraine led to a decrease in the number of workers in this field and a decrease in the number of people who have recovered from them, in particular, with regard to the number of foreigners who have received health care in health care facilities [23].

On the basis of the PESTEL analysis, the main factors of the external environment, which affect the SEB of the SR SKZ, are listed and analyzed (Table 4.1).

Table 4.1

Environmental factors influencing SEB SR SKZ *

Politics (P)	Economics and Finance(E)	Environmentally-natural (E)
<p>P1. Lack of effective state regulation; P2. Inefficiency of anti-inflation policy; P3. Reduction of state support for the development of the sanatorium-resort sector; P4. Political situation in the country; P5. Tax policy of the state; P6. Monetary and credit policy in the country; P7. State budget and investment policy; P8. The state's interest in the development of the sanatorium-resort sphere</p>	<p>E1. The stability of the national currency and the level of inflation E2. A significant part of discounted tickets; E3. Development of transport infrastructure; E4. Pricing policy; E5. High costs; E6. Competition in the market; E7. Lack of labor resources and general tax burden; E8. The level of local taxes and fees; E9. Material and technical base of sanatorium-resort facilities; E10. Seasonality of recovery; E11. Growth of population incomes</p>	<p>E1. Environmental friendliness of technologies used by SKZ; E2. Environmental situation in the region in which SKZ operates; E3. Nature and climatic conditions; E4. Changes in the environment; E5. Noise factor; E6. Chemical factor</p>
Social sphere (S)	Technology (T)	Right (L)
<p>S1. Demographic situation in the country; S2. Morbidity rate; S3. Promotion of a healthy lifestyle; S4. Attitude of people to work and rest; S5. Development of resort infrastructure; S6. Changes in the educational level of the population; S7. Changes in the behavior patterns of vacationers; S8. The presence of unforeseen circumstances; S 9. Changes in consumer preferences of vacationers; S10. Labor productivity</p>	<p>T1. State policy in the technological sphere; T2. Availability of the latest technologies; T3. Activation of research technologies; T4. Strengthening of state support for the development of the latest technologies; T5. New technologies for providing health services; T6. Changes in the technological sphere in the country; T7. Computerization of work processes; T8. Exchange of technologies T9. The rate of wear and tear of medical equipment</p>	<p>L1. Changes in legislation; L2. The legislative base regulating the sanatorium-resort sphere; L3. Gaps in legislation; L4. Local legislative framework; L5. Activity of regulatory bodies L6. Legal restrictions</p>

* Source: author's own development

Such factors of the external environment affecting SEBSRSCZ is divided into six groups, namely political, economic, social, technological, environmental and legal. The factors are detailed below.

An expert survey was conducted to analyze the environment and development of SCZ in order to identify the influence of external and internal factors. The principle of group expertise was applied, and the minimum number of experts was determined, given a certain accuracy of the final results [44]. If we take into account the average group error of 0.55, then it will be appropriate to involve 12 experts to conduct the research.

At stage I, the experts assessed:

1. The importance of each sub-factor in general factors (from 1 to 10. 10 is extremely important, 1 is unimportant).
2. Manifestation of a separate subfactor (Threat (-) / Opportunity (+)).

The possibility of manifestation (what is the probability of the influence of this subfactor on the activity of SCZ in modern conditions).

The assessment was carried out on a scale from 0 to 1 (Table 4.2).

Table 4.2

Range of assessment possibilities of manifestation of each subfactor

Coefficients of significance of criteria				
0 – completely inefficient	0.25 - inefficient	0.5 - ineffective	0.75 - effective	1.0 – highly effective

According to the results of the expert assessment, each subfactor was determined its influence on the activity of the SCZ through the product between the importance of the subfactor and the possibility of its manifestation.

$$F = V_i * M_{pi}, \quad (4.1)$$

where F_i are estimated indicators of factors influencing the efficiency of the SCZ; V_i – the importance of the subfactor of the corresponding factor; M_{pi} is the possibility of manifestation of the subfactor.

At the II stage, the experts assessed:

1. The influence of each factor ranges from -1 to +1. The assessment range is from 0 to -1 determined the level of threat to the development of SCZ, the range from 0 to +1 determined the level of possibility of development of SCZ.

2. An assessment of strengths and weaknesses, as the sum of separate threats and opportunities of SCZ, was carried out (Appendix A).

The need for research of political factors is due to the need to reveal further plans of state bodies, since politics takes place in all economic spheres. Therefore, the main political factors that influence the formation SEB SR SKZ there is a lack of effective state regulation, a decrease in state support for the development of sanatorium-resort enterprises and interest in its further development, etc. So, taking into account the weighted indicators of political factors affecting SEB SR SKZ, you can claim a rather high degree of their influence (-6.24). At the same time, some political factors can influence both negatively and positively (-6.24/+1.78)

Obvious destabilizing factors there will be an unstable political situation, inefficiency and variability of the system of state regulation of the activity of the SCZ and other sectors of the economy.

**Assessment of the influence of political factors on SEB SR
SKZ***

Events / factors	Threats (-) / Possibility (+)	Possibility manifestation	Importance	Impact on activity SKZ
P1	-	0.16	10	-1.60
P2	-	0.10	9	-0.90
P3	-	0.11	10	-1.10
P4	-	0.05	8	-0.40
P5	+ / -	0.08	7	+0.56 / -0.56
P6	+ / -	0.09 / 0.12	8	+0.72 / -0.96
P7	+/-	0.07 / 0.09	8	+0.56 / -0.72
P8	+	0.05	10	+0.50
Total P	4 (+) / 7 (-)	1	70 out of 80	+1.78 / -6.24

It is worth noting that economic factors also significantly affect SEB of the SR SKZ. The management of institutions should conduct a systematic analysis of the economic situation in the state, as well as neighboring states, to determine the degree of influence on sanatorium-resort activities, since the cost of resources used by the institution and the purchasing power of visitors depend on this. In particular, the growth or deterioration of indicators of the economic situation of the country can cause both an increase and a decrease in the income of citizens, which, in turn, allows the latter to spend more or less money on recreation and health in SKZ. Rising inflation, increased tax pressure, lack of highly qualified personnel may negatively affect SEB CR SKZ

It can be concluded that the influence of this group of factors is greater than the previous one, which is confirmed by the weighted factors indicators that have a negative and positive value (-7.18 and +4.01, respectively). The most important factors are E1, E5, E10 and E11. Taking into account the evidence, in the process of developing a strategy for ensuring SEB of the SR, the SCZ should first of all forecast the impact of these factors and take into account their effect.

It is obvious that the threatening influence on the development of such enterprises will have low incomes of the population, its low purchasing power,

a fairly high level of inflation (in 2018, the inflation rate was 110.9%, which is 9% more than in 2010), a high degree of tax burden, an increase in expenses in the SCZ in general.

Table 4.4

Assessment of the influence of economic and financial factors on SEB SR SKZ*

Events / factors	Threats (-) / Possibility (+)	Possibility manifestation	Importance	Impact on activity SKZ
E1	-	0.10	10	-1.00
E2	-	0.15	9	-1.35
E3	+ / -	0.06	8	+0.48 / -0.48
E4	+ / -	0.09	9	+0.81 / -0.81
E5	-	0.10	10	-1.00
E6	+	0.12	8	+0.96
E7	-	0.07	6	-0.42
E8	+ / -	0.06	7	+0.42 / -0.42
E9	+	0.08	8	+0.64
E10	-	0.10	10	-1.00
E11	+ / -	0.07	10	+0.70 / -0.70
Total E	6 (+) / 8 (-)	1	95 out of 110	+4.01 / -7.18

Weighted indicators of the influence of social factors on the activity of SCZ also have a negative and positive value (-5.61/+5.45) and have a significant impact on SEB of SR SCZ. The need to evaluate this group of factors is determined by the fact that they affect not only the external, but also the internal environment of the SCZ

Taking into account social factors, demographic trends are significant, in particular, it turns out to be both negative and positive influence on the activity of SKZ. A significant reduction in the total population has a negative impact on the activity of the SCZ (in 2018, the total population was 42,386.4 thousand people, which is 3,576.5 thousand people or 7.8% less compared to 2010), and a positive - a change in the structure of the age composition with a tendency to increase the age of the population (in 2018, the average life expectancy of the population

was 71.76 years, which is 1.32 years or 1.9% more compared to 2010).

Table 4.5

Assessment of the influence of social factors on SEB SR SKZ*

Events / factors	Threats (-) / Possibility (+)	Possibility manifestation	Importance	Impact on activity SKZ
S1	+ / -	0.15	10	+1.50 / -1.50
S2	+	0.09	10	+0.90
S3	+ / -	0.10 / 0.09	7	+0.70 / -0.63
S4	+ / -	0.06 / 0.05	6	+0.36 / -0.30
S5	-	0.09	8	-0.72
S6	-	0.05	7	-0.35
S7	+ / -	0.05	7	+0.35 / -0.35
S8	-	0.12	10	-1.20
S 9	+ / -	0.08 / 0.07	8	+0.64 / -0.56
S10	+	0.10	10	+1.00
Total S	7 (-) / 6 (+)	1	83 out of 110	+5.45 / -5.61

The activity of SKZ is negatively affected by the change in consumer preferences, in particular, the increase in the number of citizens who want to rest and get better abroad, rather than at domestic resorts (in 2018, there was a decrease in the number of domestic tourists by 192,500 persons or by 29.6% compared to In 2010, on the other hand, the number of outbound tourists increased by 2,729,080 persons. or 2.1 times), although there is also a mutual growth of foreigners vacationing in Ukraine (in 2018, the number of foreign tourists was 75,945pers., which is 36,340 pers. or 91.8% more compared to 2017).

The development of all spheres of the country's economy depends on the influence of technological factors, including the development of sanatorium-resort activities. Yes, technological innovations have a significant impact on the process of providing medical and recreational services by institutions. At the same time, innovations provide an opportunity for SKZ to identify promising directions for its further sustainable development. However, they do not allow detecting certain threats. Yes, any technological innovation puts obsolete technologies in the background, which can be negative

to influence not only SEB CR, but also the results of SKZ activity, provided that the management does not conduct an analysis of technological factors. Among the most threatening technological factors are wear and tear availability of modern medical equipment as a whole in the sanatorium-resort complex and individual sanatorium-resort facilities, as well as a low total volume of innovative investments in the economy (in 2018, the amount of expenditure on innovation amounted to UAH 12,180.1 million, which is UAH 11,049.4 million or 47.6% less compared to 2016) (Table 4.6)

The positive value of the weighted indicator of the influence of technological factors on the activity of sanatorium-resort establishments (+6.88) significantly exceeds its negative value (-1.90). Such a phenomenon can indicate the effective development of the technological industry and determines the importance of using innovations in the modern conditions of sustainable development of the SCZ.

Table 4.6

**Assessment of the influence of technological factors on SEB SR
SKZ***

Events / factors	Threats (-) / Possibility (+)	Possibility manifestation	Importance	Impact on activity SKZ
T1	+ / -	0.10 / 0.08	10	+1.00 / -0.80
T2	+	0.10	10	+1.00
T3	+	0.12	9	+1.08
T4	+	0.09	9	+0.81
T5	+	0.08	9	+0.72
T6	+ / -	0.10 / 0.07	8	+0.80 / -0.56
T7	+	0.13	7	+0.91
T8	+	0.07	8	+0.56
T9	-	0.06	9	-0.54
Total T	3 (-) / 8 (+)	1	79 out of 90	-1.90 / +6.88

Among the most risky ecological and natural factors that affect the sustainable development of SCZ are: changes in climatic conditions, in particular due to global warming and the intensification of negative climatic phenomena and natural disasters, which affect the seasonality of loading of health facilities, worsening it (the actual volumes of reduction of emissions into the atmosphere

of air after the implementation of air protection measures in 2017 amounted to UAH 39,831.3 million. This reduction is significantly higher than in 2016). Negative changes in the environment, in particular pollution of rivers, lakes, air and the environment around sanatorium-resort facilities and in the area of their location, they also reduce the number of people wishing to improve their health (for example, the volume of emissions of major pollutants into the atmospheric air in 2016 amounted to 3349.7 thousand tons). Harmful chemical or other objects (for example, in 2017, on average, one industrial enterprise released 228.9 tons of pollutants into the air) located in the regions where they are located, are holding back the revitalization of individual health care facilities. This group of factors is enough risky for the sustainable development of SCZ, and the extent of their impact can be significant (Table 4.7)

Table 4.7

Assessment of the impact of ecological and natural factors on SEBSR SKZ*

Events / factors	Threats (-) / Possibility (+)	Possibility manifestation	Importance	Impact on activity SKZ
E1	+	0.25	9	+2.25
E2	+ / -	0.20	10	+2.00 / -2.00
E3	-	0.15	10	-1.50
E4	+ / -	0.12	8	+0.96 / -0.96
E5	+ / -	0.16	7	+1.12 / -1.12
E6	+ / -	0.12	6	+0.72 / -0.72
Total E	5 (-) / 5 (+)	1	50 out of 60	+7.05 / -6.30

From the analysis of the data in Table 4.6, it can be noted that the weighted indicators of the influence of environmental and natural factors on the activities of sanatorium-resort establishments have both negative and positive values (-6.30/+7.05).

Conducted analysis of legal factors affecting SEB of the SR SKZ are given in table 4.8.

From the data of table 4.8 it can be noted, that legal factors influence SEB of SR SKZ neutrally. However, there are also gaps in the legislation regarding the regulation of sanatorium activities- resort facilities and various kinds

legal restrictions. In particular, the following can be singled out among the main shortcomings in the legislation regarding the activities of the SCZ:

Table 4.8

Assessment of the impact of legal factors on SEB SR SKZ *

Events / factors	Threats (-) / Opportunity (+)	The possibility of manifestation	Importance	Influence on the activity of SKZ
L1	+ / -	0.25	7	+1.75 / -1.75
L2	+	0.20	10	+2.00
L3	-	0.21	6	-1.26
L4	+	0.12	9	+1.08
L5	+ / -	0.08	10	+0.80 / -0.80
L6	-	0.14	6	-0.84
Total L	4 (-) / 4 (+)	1	48 out of 60	+5.63 / -4.65

1. Existence of contradictions and uncertainty of the essence of the terms used in the legislative framework. Thus, in the Law of Ukraine "On Resorts", the term "resorts" contradicts the term "resort and medical and health zones" given in the Law of Ukraine "On Environmental Protection". The terms "sanatorium", "sanatorium-resort treatment",

"sanatorium-resort facilities" do not have a national definition at all legislation [48].

2. The legislation does not provide for specifying the criteria for assigning a certain status in the process of registration or re-registration of an institution.

3. There are significant contradictions regarding the use of funds from the Social Insurance Fund by sanatorium-resort establishments. In both editions of the laws of Ukraine "On mandatory state insurance in connection with temporary disability and expenses caused by burial" and "On mandatory state social insurance", which regulate and preserve the rights of workers to mandatory insurance, funds social insurance funds are not state funds [37].

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