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применяемых цен, что имеет особо важное значение в условиях действия рыночных цен, инфляционных процессов.

Правильная организация бухгалтерского учета позволяет построить модель функционирования объекта управления, что является предпосылкой для принятия эффективных управленческих решений.

Таким образом, бухгалтерский учет является финансовым центром управленческой информационной системы. С помощью бухгалтерского учёта на основании первичных данных и их дальнейшей обработки получается необходимая для управления учётная информация о хозяйственной деятельности. Экономически обоснованное управление организацией невозможно без хорошо организованной системы бухгалтерского учёта. Любые другие функции системы управления экономикой без этой

системы будут несовершенны или вообще невозможны.

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CLUSTER APPROACH AS A COMPONENT OF ECONOMIC DEVELOPMENT OF AGRARIAN SECTOR AT REGIONAL LEVEL

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Abstract

The article is devoted to theoretical aspects of the concept of «cluster». The model of the cluster and given the characteristics of the stages of its development. The necessity of creation and functioning of clusters as a tool for improving the competitiveness of agricultural enterprises. Deals with the obstacles and opportunities for the development of cluster formations in agriculture Ukraine.

Keywords: *cluster, cluster model, agriculture, agricultural clusters*

For the development of the regional economy, it is necessary to use such a form of labor organization that ensures the accumulation and efficient use of the territory's resources.

As the practice of developing the most successful economic systems shows, the most effective form of economic development is based on the theory of the cluster mechanism. It is based on the concept of «cluster» - the concentration of the most effective and inter-related types of economic activity of enterprises.

In foreign countries, interest in the process of formation and development of clusters in the strategy of economic development has increased.

The cluster approach, as one of the ways to increase the economic development of the agricultural sector at the regional level, is widely developed in all countries of the world. This interest is explained by the widespread positive experience of clustering the economies of many developed countries, which proved the effectiveness of the cluster approach in increasing the competitiveness of the agricultural sector, both at the regional level and throughout the country [4].

Some economists around the world are increasingly recognizing the view that the regions in which clusters are forming become leaders in economic development. Such leading regions determine the competitiveness of national economies. Despite the growing

relevance and practical importance, in the economic literature there is an insignificant number of definitions of a cluster, which is the basis of the cluster theory of economic development.

There is no consensus on the concept of «cluster», and there is no universally recognized methodology for managing the formation and development of cluster formations in the agricultural economy, and the assignment of individual sectors to clusters is carried out by experts [8].

The theoretical and practical aspects of the problem of cluster formation and functioning were dealt with by many foreign researchers, who in their scientific works reflected individual aspects of the problem taking into account the characteristics of countries and regions: M. Porter, E. Dahmen, I. Tolenado, D. Sollier, E. Limer, M. Enright and others. The development and functioning of regional clusters are devoted to the work of Ukrainian scientists, such as: M.F. Krapivka, D.I. Mazorenko, I.A. Belebekhi, V.V. Bakum and others.

The concept of «cluster» came to us from the works of the English economist Alfred Marshall, who studied at the end of the nineteenth century. UK industrial districts. The phenomenon of the cluster as an industry agglomeration in a certain territory of economically interconnected enterprises has been known since the times of handicraft production. However, only in

the last quarter of the twentieth century. industrial clusters began to be seen as an important factor in the economic development of regions [3].

The founder of cluster theory was the American economist Michael Porter. According to the theory of M. Porter, a cluster is a group of geographically neighboring interconnected companies (suppliers, manufacturers) and related organizations (educational institutions, government bodies, infrastructure companies) that operate in a certain area and complement each other. In his book «Competition», M. Porter considered the cluster as a way to increase the competitiveness of the economic system. Currently, clusters are formed at the level of a region or a subject, of any system [6].

The historical foundations of the cluster approach are, on the one hand, the «industrial region» and the economics of the agglomerations of A. Marshall, and on the other, the innovations of J. Schumpeter, which contribute to economic growth within regional agglomerations. Often the term «cluster» is used to refer to a cluster of firms that produce a synergistic effect due to their geographical proximity and interdependence, even if the number of jobs is not significant. S. Rosenfeld notes this, emphasizing additionally as criterion factors for determining the cluster interdependence of contracting entities [7].

In the foreign experience of cluster formation, three options for their construction are distinguished: «from top to bottom» - authorities determine the strategy of clusters, allocate resources, and form a coordination council; «Bottom-up» - arises as a result of combining individual projects and programs, the initiative comes from business entities; mixed - combines both options. The choice of one or another option depends on the relationship of authorities and enterprises in the region. Without the support of the authorities, the existence of clusters is impossible.

In this regard, the following forms of stimulating small innovative enterprises in the cluster approach system are distinguished in world practice: direct financing, up to 50% of the costs of creating new products and technologies (France, USA); interest-free loans (Sweden); targeted subsidies for research and development; creation of innovation implementation funds taking into account possible commercial risk (England, Germany, France, Switzerland, Netherlands); non-repayable loans, reaching 50% of the cost of innovation (Germany); reduction of state fees for individual inventors (Austria, Germany, USA); deferral of or exemption of duties if the invention relates to energy saving (Austria); free record keeping at the request of individual inventors, free services of patent attorneys, exemption from payment of duties (Netherlands, Germany) [9].

Thus, two features of the cluster approach can be distinguished. First, in a cluster, enterprises must be horizontally or vertically connected. Secondly, clusters are geographically close groups of interconnected enterprises. The joint location of enterprises contributes to the formation and increase of value-creating benefits resulting from a network of interactions between enterprises.

There are two types of strategies that complement each other:

- strategies to increase the use of knowledge in existing clusters;

- strategies aimed at creating new networks of cooperation within clusters.

Depending on the development strategy, clusters can be divided into the following types:

1. An infrastructural cluster is formed around a system of guaranteed consumption of products and the existing infrastructure is used, but with the use of new technological solutions.

2. An innovative cluster is formed on the basis of new infrastructures with the participation of authorities.

3. The ultrastructural cluster is formed on the basis of the transformation of the existing economic system, with the newest technology being created around which the enterprise system is being formed.

4. A borrowed cluster is formed on the example of foreign experience of applied technologies and is based on import-substituting technologies.

The creation of clusters in the regional economic system creates a number of advantages: effective interaction between government and business.

Administration representatives participate in the coordination council and act as an equal partner:

- influence the adoption of organizational and economic decisions in the cluster;

- help to identify problems and strengths of the relevant sector of the economy with the help of reliable information about the activities of enterprises, markets and labor resources;

- contribute to improving the efficiency of small enterprises, which leads to an increase in the tax base and tax revenues to the regional budget; reduces barriers to access to markets for products and supplies of raw materials, labor for medium and small enterprises;

- contribute to increasing the overall economic sustainability of enterprises both within clusters and beyond, and enables small and medium-sized enterprises to gain access to financial resources that were not previously available;

- Entrepreneurs can systematize emerging problems and ways to overcome them together;

- contribute to improving the staffing of enterprises; there is an infrastructure for research and development; production costs are reduced;

- there are opportunities for more successful entry into foreign markets.

Sustainable development of agricultural production is possible only through modernization, effective scientific and technical support for agricultural enterprises, and the expansion of state support. Clusters are called to solve these problems. However, for the effective functioning of clusters and increase on this basis of added value, the organization and expansion of relations between suppliers, manufacturers, consumers, elements of industrial infrastructure, research institutes is of no small importance. Therefore, in the design process, it is advisable to consider the possibility of creating a cluster that can combine the enterprises of the agro-industrial complex and the food industry [10].

In this regard, we can distinguish the features of the formation of clusters: the presence of large enterprises that implement long-term economic, innovative and other strategies; territorial localization of participants in the cluster system (economic entities); the stability of relations between economic entities; long-term coordination of the interaction of system participants in the framework of production programs; Orientation of cluster products to export or import substitution.

In many sources, scientists described the main characteristics of clusters, on the combination of which the choice of one or another cluster strategy is based.

We can distinguish the features of cluster systems of economic development of the agricultural sector at the regional level:

geographical - the construction of clusters of economic activity of enterprises of the agricultural sector;

horizontal - a combination of several agricultural sectors (production and processing of agricultural products) into one large cluster;

vertical - the presence in the clusters of stages of the production process for the introduction of innovations;

Technological - an association of agricultural sectors that use the same technology;

institutional - a combination of enterprises around one large enterprise, research institute or educational institution;

innovative - cooperation with enterprises that ensure the implementation of innovative processes.

The prerequisite for the emergence of agro-industrial integration in the Ukrainian economy is closely linked to the need for economic reform, first of all, agro-industrial production, which includes:

- severance of production ties, which most significantly affected the enterprises of the agroindustrial complex and led to a decrease in production and all economic activity;

- imperfection of the existing mechanism of economic relations between the partners of the agroindustrial complex as a manifestation of the imperfection of the agro-food market;

- a high level of production costs and sale of products together with limited access to credit resources to replenish circulating resources;

- insufficient volume of finished food in the structure of commodity production of agricultural enterprises, which gives the ability of processors, intermediaries, and retailers to exercise the monopoly right to impose an excess portion of their final market profits.

Taking into account the peculiarities of agrarian production and in accordance with the theoretical position of the cluster approach, the agrarian cluster is a territorial, innovative, integrated structure, organized on the basis of agricultural and industrial production, the purpose of which is to create an industrial basis for improving the competitiveness and high productivity of the food-producing country. In the current economic situation, the use of a cluster approach in the regional agrarian sphere is possible on the basis of conceptual provisions:

1. The agricultural sector should be the main sector of the agricultural cluster. The main structural units of the agricultural sector are agricultural production enterprises and processing enterprises. These enterprises should develop and promote the development of other cluster enterprises.

2. The main link in the cluster should be agricultural enterprises as suppliers of agricultural raw materials. The quality of the raw material depends on the quality of the finished product.

3. The basic idea of forming a cluster in the field of agricultural production is to create the conditions for investment on the basis of scientifically sound and technologically implemented complex solutions.

4. The innovative nature of the cluster. The innovative basis will enable the sustainable development of the cluster enterprises and their competitiveness not only in the regional market, but also in the whole country.

5. Successful activity of a cluster is determined by the state of the business climate, it includes a large number of factors, which include the system of state regulation, technology, biological resources, land resources, human resources, material resources, social conditions.

6. In order to ensure the stability of the cluster and the possibility of their development in the long term, it is necessary to support its activities by local authorities through mechanisms of state regulation.

Application of the cluster form of organization of inter-branch exchange in the regional agro-industrial complex can be the tool that will provide the agrarian sector with the transition from the technogenic concept of development to organic agro-production, characterized by conducting activities in harmony with the natural system, refusal of environmental pollution, use of natural resources resource saving.

The purpose of creation and development of agro-industrial cluster structures are:

- increasing competitive output products;
- strengthening the position of regional producers on the market.

To achieve these goals is necessary ensure the following tasks:

- ensure the organization is efficient interaction of enterprises and organizations within cluster structures;
- develop guidelines, establish the structure of business interaction partners within clusters based on existing legal framework;
- assist in improving the structure production of participants of cluster structures for the purpose lower production costs and increase quality of products and services;
- increase innovation activity of enterprises, included in cluster structures;
- intensify investment activity cluster structures in development and production of fundamentally new products, assist in the development of new technologies and inventions.

The creation of agricultural clusters will bring the region a socio-economic and environmental effect and will contribute to the growth of the competitiveness of the territorial socio-economic system (Fig. 1).

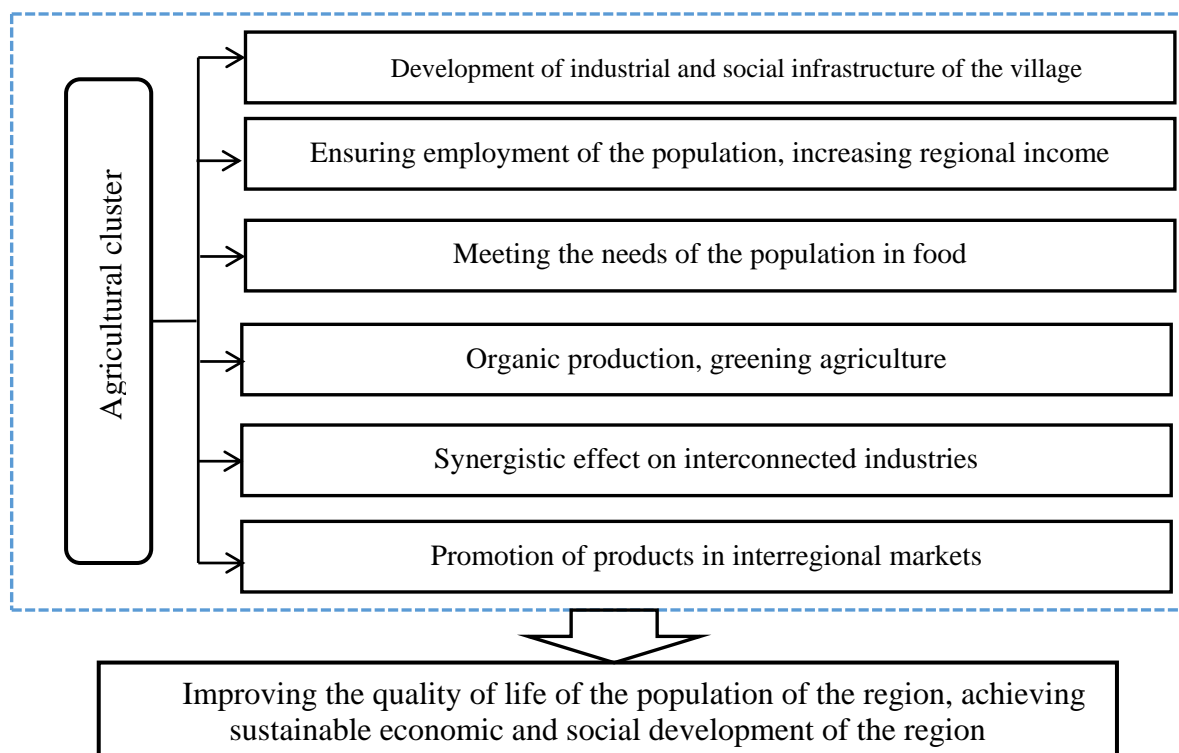


Fig. 1.

Influence of the agricultural cluster on the growth of competitiveness of the territorial socio-economic system

In addition, for the formation of clusters, it is necessary to take into account the motivation of the participants.

The following bases for clustering are possible here:

- production of homogeneous products;
- homogeneity of the main buyers - large state or semi-state structures;
- ensuring mobility of labor and capital within the cluster;
- other motives. The factor determining the competitive strength of a cluster may be the competitive strength of its individual participants.

The following models are possible here:

- a cluster with approximately the same competitive strength of the participants;
- a cluster where the competitive strength of the central participants significantly exceeds the competitive strength of the rest;
- a cluster in which the competitive strength of the peripheral participants far exceeds the competitive strength of the central ones;
- a cluster of competitively weak participants.

The following criteria can be used as criteria for assessing the strategic potential of clusters: the growth rate of production of industries in which the central enterprises of the cluster are employed in comparison with the growth rate of the economy as a whole (industry growth); the growth rate of cluster products in comparison with the growth rate of the industry as a whole (cluster growth); the share of industry cluster production in gross regional product.

Clustering processes in the agro-industrial complex, as well as in the economy as a whole, are intensifying, but as the practice shows, the unification of entrepreneurial structures and the functioning of regional agro-industrial clusters are inefficient, which leads to the need to transform the composition of participants, the destruction or collapse of cluster structures. Therefore, at present, there is a need to study the factors affecting the efficiency of the clustering processes of business entities within the framework of regional economic systems, and to create on this basis a methodology for assessing the functioning of cluster structures, depending on the centralization of various areas of activity.

The cluster approach to improving the competitiveness of agricultural enterprises is a special combination of territorial and intersectoral management principles, which allows stimulating integration processes at the mesoscale of the economy. When creating successful, from the point of view of competitiveness, agricultural clusters, a synergistic effect arises from the interaction of participants in the cluster. A complex combination of competition and cooperation is forming in agricultural clusters. Agricultural clusters are present on the regional market as single agents of network and competition, which allows them to compete on an equal footing and withstand the destructive tendencies of global competition.

The advantage of clusters is in the innovation and growth of labor productivity in agricultural production in the medium and long term in comparison with agricultural producers isolated by location. Agricultural organizations included in the cluster benefit from the concentration of primary agricultural producers (including

private and private farms), as well as those who know the needs of buyers and have established relationships with them for agricultural processing and trade organizations. Participation in the agricultural cluster also provides benefits to agricultural producers in access to new technologies, working methods and opportunities for delivering manufactured products.

Important for the formation of competitive advantages of agricultural organizations included in the cluster is flexibility and the ability to quickly respond to changes in the market sphere. When creating clusters, it is necessary to take into account the existing economic ties between agricultural producers and subcontractors, and carefully carry out preparatory work.

For regional strategic management as a socio-economic system, it is necessary to take into account the

social, environmental and economic components. It consists of the results of the complex of regional production systems of individual enterprises engaged in industrial and economic activities, as well as the mechanism for managing regional resources in accordance with the set goals.

Moreover, only strategic management tools that offer a sequence of actions to use the resources of a particular region, aimed at achieving the goals that are most preferable for each region, can ensure stabilization and sustainable development of the regional economy.

Based on the latest integration-cluster formations, we have formed a structural model of a regional agricultural cluster (Fig. 2).

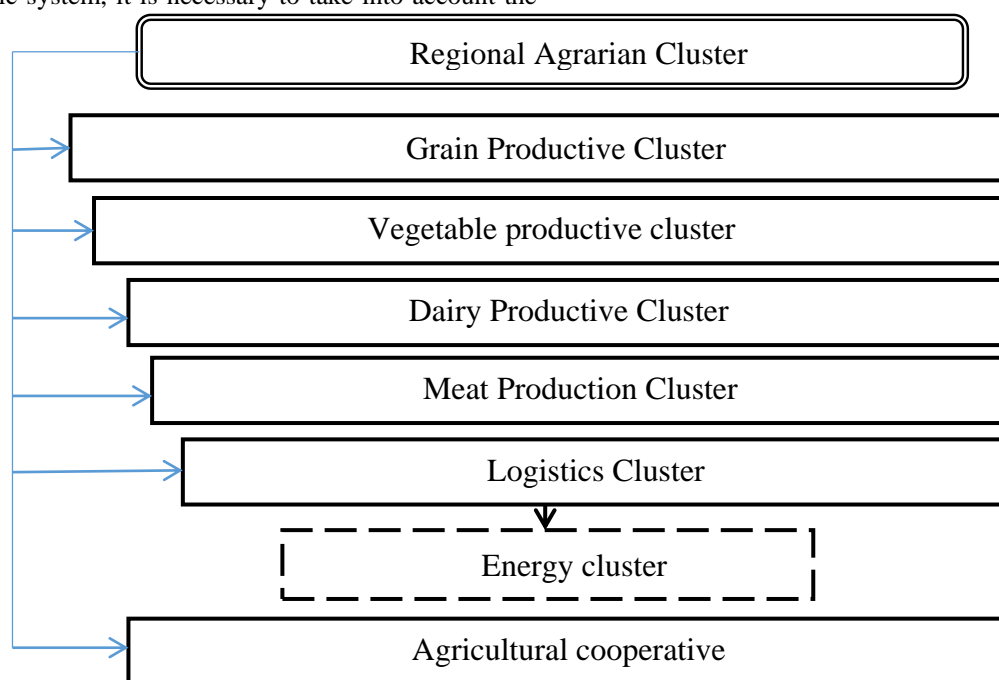


Fig. 2. Model of regional agricultural cluster

As can be seen from Fig. 2, the model of regional cluster integration includes sectoral product clusters (grain, vegetable, dairy, meat and other), which cover the processes of: production of agricultural products, their harvesting, storage, processing and other complexes provide maximum output of final products and profits.

In order to stimulate its own energy-resource provision of agricultural production, an energy cluster is created, whose activity is related to the production of alternative types of biofuels from by-products and wastes from processing of agricultural raw materials. The main part of agricultural production in food clusters is carried out by agricultural enterprises. However, a large part of the raw materials (vegetables, milk, meat) come from food complexes from smallholder farms (individual farms).

In order to ensure the last status of the collective commodity producer and provide them with logistical means of production, procurement and sale of products, agricultural service cooperatives have been created: at the village level - agricultural service cooperative; at

the district level - a multifunctional service cooperative. All clusters and agricultural cooperatives in the region are part of the regional association of agro-food clusters and cooperatives, which promotes organizational and economic effects.

The cluster in the agro-industrial field is an acceleration of specialization, and therefore an increase in the quality of products and an increase in production volumes.

The development strategy of the SFD to 2020 identified the main factors contributing to the lack of competitiveness of the real sector of the region:

- The lack of competitiveness of products, goods and services producers boundary. Lack of modern technology, providing high-quality characteristics of manufactured products and services.
- Significant degree of physical and moral deterioration of basic equipment in most county enterprises.
- Lack of sufficient innovative touches, determines the competitiveness of the real sector of the economy. Backwardness of innovation infrastructure.

- The large number of bankrupt enterprises in agriculture. Insufficient use of modern market management systems, work organization, resource, etc.
- Low level of service and high prices for County resorts.
- High enough image of the many resorts in the county compared to resorts competitors [2].

Successful development of clusters requires the availability of adequate resources (natural, labor, capital and other resources), a high level of development of supporting industries (venture capital funds, companies conducting marketing research, research organizations, etc.); solvent demand (including consumer segments that need different quality goods, differentiated brands and place high demands on quality standards); as well as competition and the desire for constructive cooperation [1].

The strategy of agro-industrial cluster can be developed and implemented only in the context of reconciliation of interests and actions of the authorities and business and to ensure the competitiveness of the agro-industrial complex of the country and regions.

Conclusions. A cluster is an association of enterprises, suppliers of equipment, components, specialized production and service services, research and education organizations, relations of isolated production and services, research and education organizations, relations of territorial proximity, and functional dependence in the sphere of production and sale of goods and services. The cluster combines competition, specialization and cooperation, provides effective interaction of all participants aimed at optimizing the conditions of joint development and maximizing synergistic effect.

It should also be borne in mind that the need for a business cluster placement of agro-production is due to the following reasons:

the need to activate agricultural resources to achieve sustainable rural development and strengthen their food independence based on motivational agribusiness;

the possibility of overcoming intra-industry competition for the sake of creating a competitive food market for the imported agricultural products;

the need to accelerate the integration processes in the agro-industrial complex on the basis of the achievement of compromise of participants (agricultural producers, processing plants, trade structures, infrastructure organizations, higher educational institutions, research institutes, etc.) and the evolutionary management of the agro-industrial system of the region;

the possibility of reducing transaction costs and achieving a systematic effect of the implementation of cluster business projects.

the cluster approach is one of the mechanisms business development, effective a tool for improving

competitiveness enterprises, regional and national economy and is recognized in many developed countries.

Localization of a cluster means that it has quite certain boundaries. for Ukraine most relevant allocation of clusters within administrative-territorial units. It due to relatively high handling industries, subsectors, activities on regional level compared to nationwide.

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