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ANALYSIS OF THE MAIN PERFORMANCE INDICATORS OF THE PUBLISHING AND PRINTING INDUSTRY IN UKRAINE

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Modern conditions of functioning of enterprises of the publishing and printing industry of Ukraine have been given. First of all, the development of modern computer and Internet technologies has a significant impact on the conduct of activities by such enterprises. The modern state of research of conditions of functioning of the enterprises of the publishing and printing industry of Ukraine in the special and scientific literature has been analyzed, the results of which indicate that attention is paid to these issues and problems. The basic factors influencing the conditions of functioning of publishing and printing enterprises in Ukraine have been generalized. These factors include: the instability of the legal environment; the instability of the political situation; the low level of state support for the publishing and printing industry; the absence of import restrictions on publishing and printing products; the high level of competition between business entities of the publishing and printing industry; the low level of investment in the publishing and printing industry; the high cost for the use of borrowed funds; the low level of solvency of the population; the changing the requirements of consumers for printing products; the high cost of publishing and printing equipment; the continuous development of printing technologies and equipment for it; the mass computerization of all spheres of society; the wide network of Internet publications, which is able to quickly deliver information to the end user, excluding the cost of imposition, printing and distribution of publishing and printing products. The security of the publishing and printing industry of Ukraine by domestic factors of production has been estimated and analyzed, the results of which have showed that for many types of resources this provision is partial today. The main average industry indicators of the activity of publishing and printing enterprises have been analyzed, namely: unit costs; capital productivity; employee productivity; coefficient of autonomy; an indicator of solvency; coefficient of absolute liquidity; coefficient of coverage; coefficient of science intensity of production; profitability of sales; capacity utilization factor.

Keywords: publishing and printing industry, indicators of activity of the publishing and printing industry's enterprises, conditions of functioning, structure of expenses for innovative activity of the publishing and printing industry's enterprises, assessment of the industry's financial state.

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Introduction and problem statement

Under the current conditions, the functioning of the world economic space, the present stage of the transformation of economic relations in Ukraine and the rapid changes in the circumstances of the implementation of economic activity for the formation of sound decisions by the heads of different levels of management at the meso-, micro- and nanolevels of the economy in relation to future directions of activity for the purpose of development of business entities the issues of evaluation and analysis of general tendencies inherent in the branch

in which the activity of specific organizations is carried out cease, businesses and institutions. This also applies to enterprises of the Ukrainian publishing and printing industry, whose activities under the current conditions of operation have undergone significant changes, caused, above all, by the development of modern computer and Internet technologies.

Thus, in order to justify the weighted recommendations for choosing directions for the further development of a particular publishing and printing company and choosing the options for

optimizing the main indicators of its activities, it is necessary to conduct an assessment and analysis of the trends inherent in the modern Ukrainian publishing and printing industry.

Analysis and research of publications

For today in the scientific and special literature issues of research of the current state of the publishing and printing industry of Ukraine are given attention. Thus, the territorial distribution of the enterprises of the industry is considered and the volumes of realization of the industry are analyzed [1], the regional aspects of the development of the enterprises of printing activity are investigated [2], the role of publishing and printing companies in the development of the national economy is determined, the influence of factors on the process of functioning is substantiated and the further directions of the development of publishing houses and printing enterprises are outlined taking into account the specifics of the industry [3], the key trends of the development of the Ukrainian publishing and printing industry are determined [4], the views of scientists on the problems of economic growth and economic development are analyzed in order to identify the main factors and determine the priorities of their influence on the results of the functioning of the Ukrainian publishing and printing industry [5], approaches to formation of the strategy of development of enterprises of the publishing and printing industry are proposed [6], etc.

The purpose of the article

The purpose of the work is to evaluate and analyze the current state of the publishing and printing industry in Ukraine by studying the main average activity indicators in the dynamics.

Presenting main material

Under today's conditions of transformation of economic relations in the country, most of the enterprises of the publishing and printing industry in Ukraine are forced to constantly adapt to the changing environment, to neglect the improvement of internal processes and mechanisms, in order to increase the efficiency of its functioning and development.

The data from the State Statistic

Service provide an opportunity to draw some conclusions about the state of the publishing industry, investigating the average market performance of enterprises of the publishing and printing industry according to the code of the type of economic activity

22.2 «Printing activity». Indicators of activity of enterprises of the publishing and printing industry of Ukraine for 2007–2016 by the code of the type of economic activity 22.2 [7] are given in Table 1.

During 2007–2013 the volume of the market of publishing and printing products in Ukraine has constantly grown. Therefore, if at the end of 2007 the enterprises of the publishing and printing industry produced products worth 7.415 million UAH, then during 2013 this amount was 10.79 million UAH, an increase of 45%. The profit indicator reflects instability, as in 2008 there was a significant drop in profit levels by almost 23% compared to 2007, and a slow increase in subsequent years.

Starting from 2014, all indicators for the Ukrainian publishing and printing industry tend to decrease.

This tendency is due, first of all, to the influence of the factors inherent in the current conditions of the management of publishing and printing companies in Ukraine:

- the instability of the legal environment;
- the instability of the political situation;
- the low level of state support for the publishing and printing industry;
- the absence of import restrictions on publishing and printing products;
- the high level of competition between business entities of the publishing and printing industry;
- the low level of investment in the publishing and printing industry;
- the high cost for the use of borrowed funds;
- the low level of solvency of the population;
- the changing the requirements of consumers for printing products;
- the high cost of publishing and printing equipment;
- the continuous development of printing technologies and equipment for it;
- the mass computerization of all spheres of society;
- the wide network of Internet publications, which is able to quickly deliver information to the end user, excluding the cost of imposition, printing and distribution of publishing and printing products [8].

The volatile state of the publishing and printing industry is also evidenced by a significant share of unprofitable enterprises – within the range of 33–

Table 1

Indicators of activity of enterprises of the publishing and printing industry of Ukraine for the years 2007–2016 by the code of the type of economic activity 22.2

Indicator	Years									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Volume of production, million UAH	7.415	9.18	9.375	9.936	10.625	10.74	10.79	10.70	10.33	10.11
Profit, million UAH	0.286	0.222	0.289	0.301	0.305	0.311	0.298	0.295	0.280	0.275

Table 2

Data on the share of profitable and unprofitable enterprises of the publishing and printing industry in 2007–2016, %

Indicator	Years									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
The share of profitable enterprises	66,5	60,7	61,8	64,5	43,1	44,1	42,2	42,0	41,9	40,8
The share of unprofitable enterprises	33,5	39,3	38,2	35,5	56,9	55,9	57,8	58,0	58,1	59,2

Table 3

Dynamics of volume of investments into fixed capital of publishing and printing business entities at actual prices for 2007–2016

Indicator	Years									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Volume of investments, million UAH	621,3	674,1	485,3	431,2	516,4	529,5	504,9	502,3	502,0	499,8
Growth rate, %	–	108,50	71,99	88,85	119,76	102,54	95,35	99,49	99,94	99,56

59% for 2007–2016 [7] (Table 2).

By the beginning of 2014, the Ukrainian publishing and printing industry had 2499 enterprises: the vast majority of them – small enterprises (91.3%). As of 01.01.2017, the share of subjects of private ownership in the publishing and printing industry of Ukraine was more than 88% [7].

When analyzing the investment aspects of the activity of enterprises of the publishing and publishing industry, it is right to note that private enterprises are actively attracting investment funds for the formation and renewal of capital, in particular, the main. The predominant share among sources of financing resources of enterprises of the publishing and printing industry is the loans of domestic and foreign lending institutions and direct contributions of investors.

According to the State Statistics Service of Ukraine, the volume of investments in the publishing and printing industry in the previous 5 years amounted to only 0.2% of the total investment in the country’s economy [7].

The dynamics of the volume of investments into the fixed capital of publishing and printing business entities in actual prices for 2007–2016, according to [7], is given in Table 3.

Starting from 2013, the volume of investments

in publishing and printing activity continued to decrease, which is connected, first of all, with political and economic factors within the country as a whole. This tendency continues to exist today.

An important role in the current conditions of the functioning of the world economy is to assess the structure of the costs of business entities and, directly, the structure of the costs of innovation activities.

The results of the analysis of the average structure of costs for the innovation activity of publishing and printing companies for 2007–2016 are summarized in the form of a diagram in Fig. 1.

Analyzing the data of Fig. 1, it is appropriate to note that the largest share in the costs of innovation activities of publishing and printing companies for the analyzed period has the cost of purchasing machinery and equipment. Often, such acquisition by publishing and printing companies was carried out at the expense of borrowed funds, in particular, long-term and short-term loans.

In the structure of material costs of enterprises of the publishing and printing industry of Ukraine the largest share is paper and cardboard [9, p. 321]. Provision of printing and publishing enterprises with domestic paper and cardboard is carried out by the State Joint-Stock Company Ukrpaiprom.

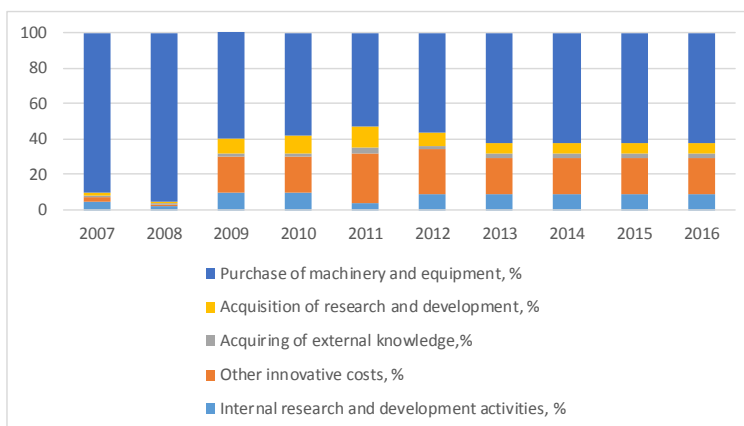


Fig. 1. Medium-sector structure of costs for innovation activity of publishing and printing enterprises for 2007–2016, %

Provision of printing and printing enterprises with other printed materials is mainly carried out by foreign producers, which in turn negatively affects the price of products due to significant fluctuations in exchange rates, customs duties, rhythm of supply and other factors.

The production of domestic materials is carried out by four establishments for the production of printing paints, two for the production of photopolymer plates and chemical preparations, but their products can not fully satisfy the needs of the market due to the small assortment, low quality and lack of proper development in accordance with the growing needs of the market [9, p. 321].

Simultaneously with a significant number of private enterprises-suppliers of printing materials, the material resources of the publishing and printing industry of Ukraine are carried out by two state-owned enterprises, which demonstrate high performance of the economy, in spite of great competition [10].

More than ten large companies («Heidelberg Ukraine», «Ukrainian Printing Group», «MacHouse Ltd», «Press-Service+», «Polygraphic Systems», etc.) are engaged in supplying printing and technical materials to Ukraine [11].

The maintenance of the printing and publishing industry by technical resources is carried out by three factories of printing engineering: «Kyivpoligrafmash», «Khodorivpoligrafmash» and «Inter-Bor».

The state of affairs for the provision of enterprises by publishing and printing equipment of domestic production is extremely unsatisfactory, which is confirmed by the results of the analysis of studies, in particular, the study [12].

Bazylyuk VB and Obertan D.V. see factors of the unsatisfactory state of logistics of enterprises of the publishing and printing industry of Ukraine are present in the Ukrainian market of printing materials and equipment of such firms as: Adast KVA (offset printing machines), Man Roland (offset printing machines), Heidelberg (offset printing machines), Du Pont (pre-press equipment), ENSO-GROUP (printing materials), Zander, Sun Chemical, Sicpa and others. [9, p.322].

Scientific research works on the creation of

new materials, technologies, equipment for enterprises of the publishing and printing industry of Ukraine are currently carried out by three research institutes: «Ukrainian Research Institute of Specialty Types of Printing», «Ukrainian Research Institute of Printing Industry them T.G. Shevchenko», «Project and Scientific and Production Center «Polikom» [7].

In general, the results of the analysis of the availability of the Ukrainian publishing and printing industry by domestic factors of production are summarized in Table 4.

Based on the data of the State Statistics Service of Ukraine, we will analyze the changes of the following indicators on average for the industry, namely: unit costs; capital productivity; employee productivity; coefficient of autonomy; an indicator of solvency; coefficient of absolute liquidity; coefficient of coverage; coefficient of science intensity of production; profitability of sales; capacity utilization factor.

The results of the analysis are shown in Fig. 2–12.

Changes in average industry costs per unit of printing and publishing companies' output (Fig. 2) are related to rising prices of raw materials and materials, as well as inflation and crisis processes that took place in the country and on the market.

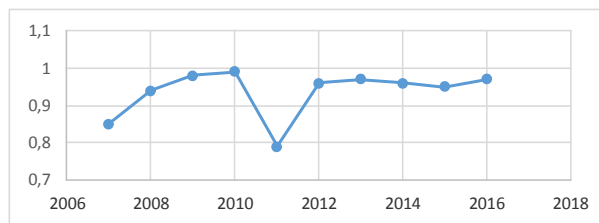


Fig. 2. Dynamics of changes in average industry costs per unit of production of publishing and printing enterprises, part. unit

The return on capital assets of the main production assets (Fig. 3) varies significantly, which is due to different levels of management, unequal equipment of this resource, different ratios of its constituent elements, degree of suitability, etc.

Table 4

Provision of the Ukrainian publishing and printing industry by domestic production factors [8]

Resource type	The level of supply by domestic factors of the production needs of the printing and publishing industry	
	publishing activity	printing production
Printing equipment	in part	low level of security
Pulp and paper raw materials	in part	in part
Chemical raw materials	in part	in part
Workforce	fully	fully
Innovative resources	in part	in part
Investment resources	in part	in part

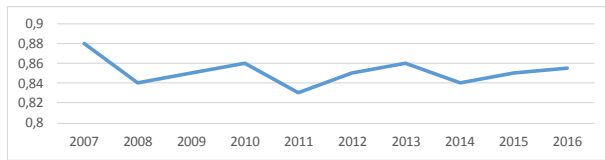


Fig. 3. Dynamics of changes in the average industry indicators of capital productivity of publishing and printing enterprises, part. Unit

The rate of profitability of products at the enterprises of the publishing and printing industry (Fig. 4) tended to decline. Such situation suggests that the demand for the products of publishing and printing companies during 2007–2016 years declined. This is due to the existence of a crisis situation inside the country, which forced companies that used publishing and printing services and products to significantly reduce their needs for this product.

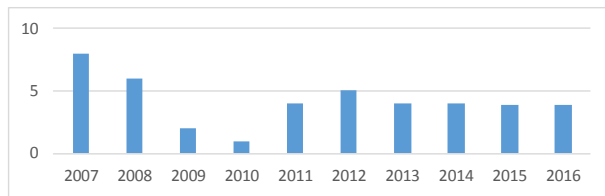


Fig. 4. Dynamics of change in the average industry profitability index of publishing and printing enterprises, %

Reducing staff productivity (Fig. 5) in specific years indicates a reduction in the use of labor resources and characterizes the decline in the level of efficiency of management of labor resources.

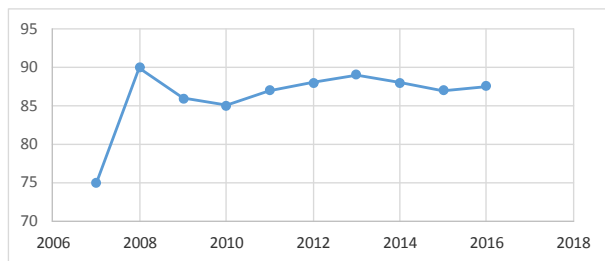


Fig. 5. Dynamics of changes in the average labor productivity of employees of publishing and printing enterprises, UAH / person

The coefficient of autonomy indicates the independence of the financial condition of borrowed funds. If this indicator is higher than the standard one (0.5), this indicates an independent state of the enterprise and allows it to settle with the creditors on its own. The value of the medium-term factor of the autonomy of the publishing and printing companies for the analyzed period is shown in Fig. 6.

The results of the analysis of the average industry solvency index and the absolute liquidity

ratio (Fig. 7 and 8) indicate that the period analyzed was characterized by fluctuations in the indicators. The decrease in the value of the absolute liquidity ratio was due to a decrease in financial investments of enterprises with a simultaneous increase in the value of current liabilities. Given that the value of this coefficient is considered sufficient if it is within the range of 0.2–0.35, this figure was somewhat low on the publishing and printing enterprises.

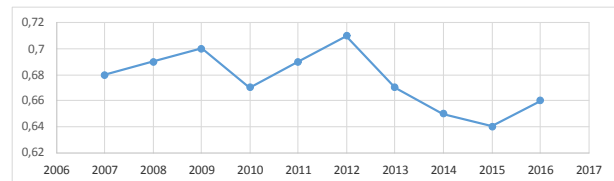


Fig. 6. Dynamics of the change in the average sectoral coefficient of autonomy of publishing and printing enterprises, part. unit

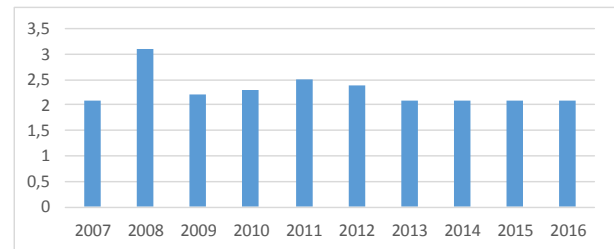


Fig. 7. Dynamics of change of medium-sized solvency of publishing and printing enterprises, part. unit

Coverage ratio shows the sufficiency of working capital in order to repay its debts throughout the year. An analysis of this medium-sized indicator of publishing companies gives an opportunity to state that enterprises are at the optimal value of this indicator (>1) (Fig. 9).

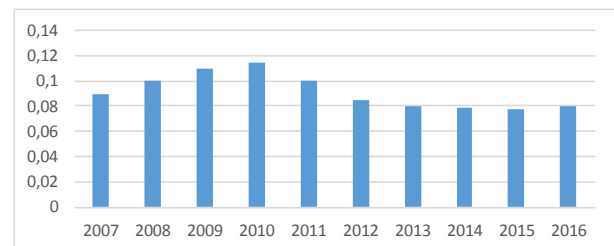


Fig. 8. Dynamics of the change in the average industry absolute liquidity ratio of publishing and printing enterprises, part. unit

During the years under study, there is an increase in the share of value of research investment projects in the enterprises of the publishing and printing industry in the total cost of investment costs (Fig. 10). This is explained by the fact that with the onset of the crisis, investment costs have decreased

considerably, but at the same time, the cost of innovative products has decreased significantly slower. Publishing and printing companies began to spend more money on investment projects in 2011–2016, trying to withdraw companies from the crisis.

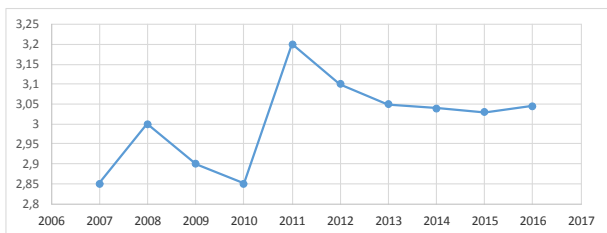


Fig. 9. Dynamics of change of the average branch coverage ratio of publishing and printing enterprises, part. unit

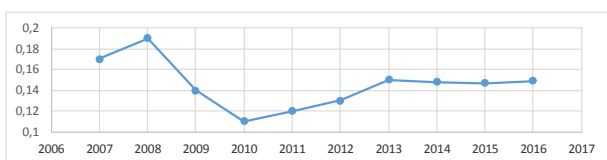


Fig. 10. Dynamics of the change of the medium-scale factor of the science-intensive production of publishing and printing enterprises, part. unit

The profitability of sales of publishing and printing products tended to decrease (Fig. 11). The reason for reducing this ratio is, first of all, an increase in the cost of production and sales of products. The cost of publishing and printing products has grown significantly due to the rising cost of materials. Another reason was the decline in total sales.

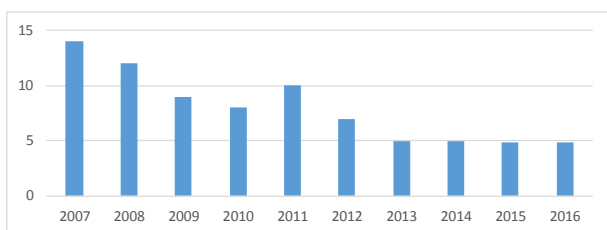


Fig. 11. Dynamics of change in average profitability of sales of publishing and printing enterprises, %

The load factor of production capacity provides an opportunity to determine how efficiently the equipment is used in the production of products. Such an indicator for publishing and printing companies is one of the main factors in assessing the efficiency of production and sales. During the investigated period, the loading of publishing and printing equipment decreased (Fig. 12). The decline in capacity utilization was due to the fact that the crisis in the country led the majority of companies to reduce their costs for advertising and printing products.

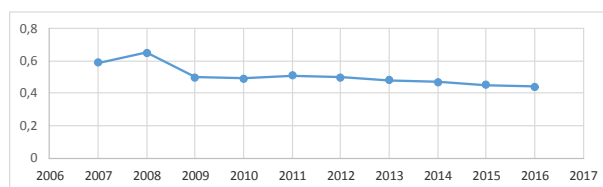


Fig. 12. Dynamics of change of the average branch load factor of production capacities of publishing and printing enterprises, part. unit

Conclusions

Summarizing the results of the conducted research on the current state of the publishing and printing industry in Ukraine, it is worth pointing out that today there are certain problems, the presence of which is confirmed by analyzing the actual values of the relevant industry indicators in relation to the financial state of the business entities industry, the solution of which needs to improve approaches to building such resource management systems of publishing and printing companies, functioning of which will meet modern requirements of market space and realities of business.

The direction of further research in this scientific-practical domain is the formation of approaches to the creation of informational and analytical support for the substantiation of managerial decisions regarding the selection of directions for further development of business entities of the publishing and printing industry of Ukraine, taking into account the current conditions of functioning and transformational changes in the world economic space.

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АНАЛІЗ ОСНОВНИХ ПОКАЗНИКІВ ДІЯЛЬНОСТІ ВИДАВНИЧО-ПОЛІГРАФІЧНОЇ ГАЛУЗІ УКРАЇНИ

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Окреслено сучасні умови функціонування підприємств видавничо-поліграфічної галузі України, переважний вплив на здійснення діяльності якими здійснює, перш за все, розвиток сучасних комп'ютерних та інтернет-технологій. Проаналізовано сучасний стан дослідженості умов функціонування підприємств видавничо-поліграфічної галузі України в спеціальній та науковій літературі, результати чого свідчать про те, що цим питанням та проблемам приділяється увага. Узагальнено основні чинники, що впливають на умови функціонування видавничо-поліграфічних підприємств в Україні. До таких чинників віднесено: нестабільність правового середовища; нестабільність політичної ситуації; низький рівень державної підтримки видавничо-поліграфічної галузі; відсутність імпорتنних обмежень на видавничо-поліграфічну продукцію; високий рівень конкуренції між суб'єктами господарювання видавничо-поліграфічної галузі; низький рівень інвестицій у видавничо-поліграфічну галузь; високу вартість за використання позикових коштів; низький рівень платоспроможності населення; зміну вимог споживачів до поліграфічної продукції; високу вартість видавничо-поліграфічного обладнання; безперервний розвиток технологій друку та устаткування для нього; масову комп'ютеризацію усіх сфер життєдіяльності суспільства; широку мережу інтернет-видань, що здатна в короткі строки донести інформацію до кінцевого споживача, виключаючи витрати на верстку, друк та розповсюдження видавничо-поліграфічної продукції. Оцінено та проаналізовано забезпеченість видавничо-поліграфічної галузі України вітчизняними факторами виробництва, результати чого свідчать, що на сьогоднішній день за багатьма видами ресурсів таке забезпечення є частковим. Проаналізовано основні середньогалузеві показники діяльності видавничо-поліграфічних підприємств, а саме: витрати на одиначу продукції; фондівіддачу; рентабельність продукції; продуктивність праці співробітників; коефіцієнт автономії; показник платоспроможності; коефіцієнт абсолютної ліквідності; коефіцієнт покриття; коефіцієнт наукомісткості виробництва; рентабельність продажу; коефіцієнт завантаження виробничих потужностей.

Ключові слова: видавничо-поліграфічна галузь, показники діяльності підприємств видавничо-поліграфічної галузі, умови функціонування, структура витрат на інноваційну діяльність підприємств видавничо-поліграфічної галузі, оцінювання фінансового стану галузі.

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АНАЛИЗ ОСНОВНЫХ ПОКАЗАТЕЛЕЙ ДЕЯТЕЛЬНОСТИ ИЗДАТЕЛЬСКО- ПОЛИГРАФИЧЕСКОЙ ОТРАСЛИ УКРАИНЫ

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Приведены современные условия функционирования предприятий издательско-полиграфической отрасли Украины, значительное влияние на проведение деятельности которыми осуществляет, прежде всего, развитие современных компьютерных и интернет-технологий. Проанализировано современное состояние исследованности условий функционирования предприятий издательско-полиграфической отрасли Украины в специальной и научной литературе, результаты чего свидетельствуют о том, что этим вопросам и проблемам уделяется внимание. Обобщены основные факторы, влияющие на условия функционирования издательско-полиграфических предприятий в Украине. К таким факторам отнесены: нестабильность правовой среды; нестабильность политической ситуации; низкий уровень государственной поддержки издательско-полиграфической отрасли; отсутствие импортных ограничений на издательско-полиграфическую продукцию; высокий уровень конкуренции между субъектами хозяйствования издательско-полиграфической отрасли; низкий уровень инвестиций в издательско-полиграфическую отрасль; высокая стоимость за использование заемных средств; низкий уровень платежеспособности населения; изменение требований потребителей к полиграфической продукции; высокая стоимость издательско-полиграфического оборудования; непрерывное развитие технологий печати и оборудования для нее; массовая компьютеризация всех сфер жизнедеятельности общества; широкая сеть интернет-изданий, которая способна в короткие сроки донести информацию конечному потребителю, исключая затраты на верстку, печать и распространение издательско-полиграфической продукции. Оценена и проанализирована обеспеченность издательско-полиграфической отрасли Украины отечественными факторами производства, результаты чего свидетельствуют, что на сегодняшний день по многим видам ресурсов такое обеспечение является частичным. Проанализированы основные среднеотраслевые показатели деятельности издательско-полиграфических предприятий, а именно: затраты на единицу продукции; фондоотдача; производительность труда сотрудников; коэффициент автономии; показатель платежеспособности; коэффициент абсолютной ликвидности; коэффициент покрытия; коэффициент наукоемкости производства; рентабельность продаж; коэффициент загрузки производственных мощностей.

Ключевые слова: издательско-полиграфическая отрасль, показатели деятельности предприятий издательско-полиграфической отрасли, условия функционирования, структура затрат на инновационную деятельность предприятий издательско-полиграфической отрасли, оценка финансового состояния отрасли.