out is a necessary stage of countries' foreign trade strategy creation. Thus by the example of the Ukrainian situation the author suggests making a model of this scheme, which can be applicable for the various countries with the subsequent adaptation to their individual conditions.

So, now more attention is given to the regional politics of the countries, the aim of which is the development of transbordering cooperation between nearbordering districts and regions.

The relations of strategic partnership development with Poland is a priority direction of Ukrainian foreign policy. Close relations between these two states are caused by a their geopolitical situation, many long years historical, cultural and economic relations. Necessity of multilateral relations development with Poland is stipulated also by the fact that this country is a member of the NATO and soon becomes a member of European Union. Taking this fact into consideration, the deepening of the Ukrainian-Polish relations will promote achievement of the Ukrainian foreign policy strategic aim - integration into the European and Euro-Atlantic structures. The important factor having an influence on a condition of the Ukrainian-Polish relations, is the presence in Ukraine and Poland accordingly Polish (219,2 thousand of people) and Ukrainian (more than 350 thousand of people) national minorities. Also Poland is one of the basic trading partners of Ukraine. Now the basic part of the Polish import from Ukraine consists of seven commodity sections. Also Poland and Ukraine cooperate closely in sphere of a military-industrial complex, in humanitarian, cultural, environmental and other spheres.

## THE PERSPECTIVES AND THE OPPORTUNITIES OF LEASING ECOLOGIZATION

Sumy National Agrarian University, Ukraine

Sumy region, along with the entire Ukrainian state, continues its progress toward transition to a market economy. The process demands cardinal changes concerning the standards of property rights, the principles and methods of overall management, the implementation of more effective methods of controlling economic processes, methods of increasing the effectiveness of producers, their profitability and competitiveness. During the last years more and more perspective path becomes leasing as effective method of promotion state development. Future prospects of this investment form for the economy of our country are very attractive. In contrast to traditional of investment payment and production realization in this case a leaser has a possibility to use expensive machinery of investment goods owner without spending his own circulating assets. Leasing gives a possibility to leaseholder to pay leasing fees after earning of profit made from exploitation of leasehold and they are

usually untaxed. At the same time they can be in the form of liquid assets. And also the risk to lose lessor in the case of client insolvency is reduced. Machinery bought on terms of financial leasing is not set to leaseholder balance, it does not increase the assets of leaseholder and also it is not includes into account payable. It is profitable for agricultural manufactures at first. The advantages of buying machinery of financial leasing terms is comparing with other structures: less sum of payment; less necessity in credit resources; less sum of deposit that is necessary for receiving of credit; receiving of the biggest profits for 5 years of machinery exploitation; less total expenses for machinery exploitation; less total expenses for machinery purchase; bigger possibility of own circulating assets usage. Agriculture is one of the most complicated spheres of economic activity and transition to market-driven model has required a relatively long period of time. According to economy and ecological crisis in Ukrainian agriculture orientation to using of power- and ecologically-keeping technologies (such as biogas production from industrial and agricultural wastes, universal power units and modular-block machine structures and flexible mechanization systems development in order to enhance the productivity of the new generation agricultural machinery efficiency presented of resource-power values) has become the paramount task of leasing relations development.

Hazardous materials handling and disposal is difficult and expensive. This has made pollution prevention an attractive option. But for some business up-front equipment costs make pollution prevention a challenge. Leasing equipment can be an answer, especially when you discover that implementing waste reduction saves money. To sum up by recycling, using of safes substitutes, closed loop systems and more efficient equipment, can: reduce waste, increase worker health and safety; increase overall; save money. All these factors taken into account with unique potential agriculture opportunities of Sumy region (excellent soil qualities) should provide to be able to produce high volumes of ecologically-clean produce and commodities meeting all domestic dietary needs, to enjoy profitability and an excellent return on investment.

## ETHIC OF ECONOMY

Irina Machnusha, Sumy State University, Ukraine

The term "ethic" takes it's origin from Greece culture, but plays decisive significance in society processes and evolutes in some new spheres. Ethic is an incarnation of society principles in economy's brunches. Economy is a forming element of society life and consciousness, decisive factor of production and reproduction spheres. Today economists are not only motivated in economic factors of economy's existence, but also in out of economic, such as psychological, cultural, religious etc. Taking these factors into accountment can influence on economy's