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INNOVATIVE APPROACHES TO THE FINANCIAL PROVISION OF COMPETITIVENESS OF SCIENTIFIC AND EDUCATIONAL STRUCTURAL SUBDIVISIONS

The article deals with financial support issues through the prism of the competitive development of agricultural enterprises and scientific and technological structures as an important factor in the development of innovation infrastructure in the agrarian sector.

The importance and significance in ensuring the competitive development of agricultural enterprises, financial security, and effectiveness of the use of financial resources, as well as the main features of innovative processes in the agrarian sector, are determined.

It is established that research and development facilities are the priority vector of development and growth of competitiveness of the national economy. For the effective operation of agricultural enterprises, it is proposed to introduce their positive financial performance and development into the production of modern, adapted to Ukrainian regional conditions technologies, as well as innovations for the implementation of new financial methods.

Keywords: consortium, separate structural subdivision, sustainable development, agrarian sector, state support, agrarian policy, advisory services.

В статті розглядаються питання фінансового забезпечення через призму конкурентоспроможного розвитку сільськогосподарських підприємств та науково-технологічних структур, як важливого фактора розвитку інноваційної інфраструктури аграрної сфери.

Визначено важливість та значення в забезпеченні конкурентоспроможного розвитку сільськогосподарських підприємств фінансової забезпеченості та результативності використання фінансових ресурсів, а також основні особливості інноваційних процесів в аграрному секторі.

Встановлено, що пріоритетним вектором розвитку й зростання конкурентоспроможності національної економіки є науково-дослідні господарства. Запропоновано, задля ефективного функціонування сільськогосподарських підприємств, їх позитивної фінансової результативності та розвитку впроваджувати у виробництво сучасних, адаптованих до українських регіональних умов технологій, а також інновацій щодо впровадження нових фінансових методів.

Ключові слова: консорціум, відокремлений структурний підрозділ, сталий розвиток, аграрний сектор, державна підтримка, аграрна політика, дорадництво.

В статье рассматриваются вопросы финансового обеспечения через призму конкурентоспособного развития сельскохозяйственных предприятий и научно-технологических структур, как важного фактора развития инновационной инфраструктуры аграрной сферы.

Определены важность и значение в обеспечении конкурентоспособного развития сельскохозяйственных предприятий финансовой обеспеченности и результативности использования финансовых ресурсов, а также основные особенности инновационных процессов в аграрном секторе.

Установлено, что приоритетным вектором развития и роста конкурентоспособности национальной экономики является научно-исследовательские хозяйства. Предложено, для эффективного функционирования сельскохозяйственных предприятий, их положительной финансовой результативности и развития внедрять в производство современных, адаптированных к украинским региональным условиям технологий, а также инноваций по внедрению новых финансовых методов.

Ключевые слова: консорциум, обособленное структурное подразделение, устойчивое развитие, аграрный сектор, государственная поддержка, аграрная политика, вспомогательная деятельность.

Formulation of the problem. The separate structural unit “Agronomic Research Farm” of the Vinnytsia National Agrarian University in a composition with the Institute of Bioenergetic Cultures and Sugar Beet of the National Academy of Agrarian Sciences of Ukraine with structural subdivisions and the Institute of Food Resources of the National Academy of Sciences of Ukraine are the founders of the Educational Scientific and Production Complex “All-Ukrainian Scientific Educational-Production Consortium” in the form of consortium.

Conducting scientific and research works in the field of agriculture, testing, reproduction, and introduction into production of new varieties of agricultural crops and the introduction of new breeds of agricultural animals, carrying out research, scientific and technical activities, providing services and performing works using the latest achievements of science and equipment for enterprises and institutions of agrarian sphere and other forms of ownership, integration of scientific, educational, and production activity are embodied in statutory activities this Consortium, it is the decisive megatrend of the industry’s innovation development. Activation of innovation activity in the agrarian sector of Ukraine is an urgent and necessary prerequisite for ensuring and maintaining the competitive advantages of the country since the modern agrarian sector of the economy is transformed into a knowledge-intensive industry.

Innovation transformations are extremely important for the further functioning of the agrarian sector. The primary source of innovation is the agrarian education and science system, which, as the basis for the competitiveness of the agroindustrial complex of Ukraine, requires significant reformation in accordance with the requirements of time [4].

The need for restructuring the network of regional institutions and enterprises that transfer knowledge, research, and innovation has become an important aspect of the functioning of the modern economy and is a powerful force that determines the future vectors of social development. Specifically, it concerns a system of research facilities and separate structural subdivisions.

Analysis of recent research and publications. In the agrarian sector of the Ukrainian economy, V. Gordienko, O. Datsi, S. Volodin devoted their efforts to find ways to innovate the industry and the region. Problems of ensuring the competitiveness of agrarian enterprises, which today are of in-depth character, are constantly considered

by Ukrainian scientists in their writings: M. Demianenko, Y. Lupenko, S. Kvasha, B. Paskhaver, and others. Fundamental scientific researches of P. Sabluk, A. Dibrov, O. Gudz, N. Davydenko are worthy of attention to the research of problems of financial provision of agrarian formations, their reforms, formation, and development. Important scientific papers and fundamental publications on the problems of innovation in the agrarian sector in the context of the intensification of integration processes and the provision of competitiveness are highlighted in the works of G. Kaletnik [4], V. Kurilo [5], and others.

Formation of the purposes of the article. Highly appreciating the contribution of scientists and the importance of studying this issue, it is objectively necessary to further deepen theoretical research on innovative approaches to the financial provision of the competitiveness of research and development farms and separate structural subdivisions. All this determines the relevance and timeliness of the chosen topic in the current market conditions and requires in-depth study.

Presentation of the main material. Innovative activities carried out on the basis of progressive scientific and technological achievements are the main tool for the overcoming of crisis phenomena, stabilization and growth of the economy, and an increase of competitiveness of enterprises of the agrarian sphere. Reliable platform for innovative development is created by economic entities that carry out innovative activities for the purpose of obtaining benefits. However, its effectiveness depends on the state of the external and internal economic environment, the availability of necessary conditions for the introduction and rational use of innovative products. In the agrarian sector of the economy, the development of innovation activity is slowing due to insufficient incentives on the part of the state to introduce innovations into production, the limited internal and external sources of financing for innovation, and the impossibility of their rapid mobilization.

Here are some data on the costs of financing innovative activities in Table 1. For the analysed period, we will take a lag from 2000 to 2016. Proceeding from the period analysed, we can observe a tendency to increase their size in absolute terms. It should be noted that positive dynamics are not justified and fully offset by inflationary factors in Ukraine.

As to the structure of the sources of financial resources of innovative enterprises in Ukraine,

Table 1

Key Indicators of Ukraine's Innovative Activity Over 2000–2016*

Indexes	years										
	2000	2005	2008	2009	2010	2013	2014	2015	2016		
1. Number of organizations conducting research and development	1490	1510	1378	1340	1303	1143	999	978	-		
2. Volume of performed research and scientific and technical works, mln.	1978,4	4818,6	8538,9	8653,7	9867,1	11781,1	10950,7	12611,0	11530,7		
3. Share of the volume of performed research and scientific-technical works in GDP, %	1,16	1,09	0,9	0,95	0,9	0,8	0,69	0,64	0,63		
4. Total number of scientists, persons	120773	105512	94138	92403	89564	77853	69404	63864	-		
5. Share of enterprises engaged in innovations, %	18,0	11,9	13,0	12,8	13,8	16,8	16,1	17,4	18,9		
6. Total amount of expenses for financing innovative activity, UAH million, incl.	1757,1	5751,6	11994,2	7949,9	8045,5	9562,6	7695,9	13813,7	23229,5		
- at own expense, % to the total amount	79,6	87,7	60,6	65,0	59,4	72,9	85,0	97,2	94,7		
- at the expense of the State Budget of Ukraine, % to the total	0,4	0,5	2,8	1,6	1,1	0,3	4,5	0,4	0,8		
- at the expense of foreign investors' funds, % to the total	7,6	2,7	1,0	19,0	30,0	13,1	1,8	0,4	0,1		
- other sources of funding	12,3	9,0	35,7	14,3	9,6	13,3	8,3	2,0	4,3		
7. Share of enterprises that implemented innovations, %	14,8	8,2	10,8	10,7	11,5	13,6	12,2	15,2	16,6		
8. Share of realized innovative products in the total volume of industry, %	9,4	6,5	5,9	4,8	3,8	3,3	2,5	1,4	-		

*Systematized by sources [1]

significant deformations in their structure during the analysed period can be noted. Thus, during 2005–2011, there is a significant decrease in the structure of expenditures of the share of own funds, whereas in the period of 2012–2016 there is a tendency to increase them. The negative phenomenon is a rather low share in the volume of financing of innovative activity of enterprises of the state budget funds and external financing, including funds of foreign investors. Thus, the share of financing of technological innovations at the expense of the state budget during the period under study does not exceed 2.8% in 2008 and 4.5% in 2014 and remains at a dangerous level compared to the most innovative countries in the world. At the expense of foreign investors' funds, in 2010 it was possible to attract up to 30% of the total structure of own and attracted sources, while during the crisis years of 2013–2016, the share of foreign financing is rather low (in 2013 – 13.1%; in 2014 – 1.8%, in 2015 – 0.4%, in 2016 – 1.0%). These phenomena can be explained by the instability of the military-political, financial, and economic situation, the low investment attractiveness of the Ukrainian economy, and the impact of other destructive factors, directly determined by the development of innovative processes. In today's dynamic conditions of economic development, the most important strategic priorities of the development of both the agro-industrial complex and scientific-research facilities are the continuous renewal of production on the basis of the development of the achievements of science and technology.

The main objective of innovative development is to increase the technological and technical levels of production and processing of agricultural products on the basis of high-quality new technologies, as well as to create agro-industrial production, which is fully oriented on the processing, sale, and export of highly profitable food, competitive both in the domestic and foreign markets.

Innovative activity is a process aimed at realizing the results of the completed research and development or certain scientific and technical advances in a new or improved product implemented in the market, in a new or improved technological process used in practice, and also related to this process scientific developments and research.

A compulsory attribute of innovative economic development is a combination of scientific, educational, and manufacturing industries. This necessitates the close link between educational establishments of research centres and a sepa-

rate structural unit with production. An important component of the introduction of innovation and investment development of agrarian production is the promotion and formation of new integration structures in the agrarian sector, which, due to a combination of science and production, significantly improve the use of the entire economic potential of the agrarian sector.

In the world practice, it is considered that science is the most effective sphere of investments, the profit of which is 100-200%, which far exceeds the level of profitability in other industries. In Ukraine, for 1 hryvnia, spent on research and development work, the profit is 3-8 hryvnias.

Today, in the field of teaching and methodical and logistical support, there is the creation of the appropriate conditions for the formation and development of professional communication networks to enhance the intellectual and professional development of teachers of educational institutions. Also, innovative implementation is: the creation of a unified information system and resource database of educational and scientific, research units of the Consortium's Founders (Participants); coordination of the systematic equipping of scientific research, educational laboratory, and experimental production base of scientific institutions and enterprises with modern laboratory equipment, agricultural, computing, microprocessor, and copying equipment, and office equipment; the sharing of modern equipment and the creation of joint chairs with the aim of conducting classes on modern trends in agrarian education and science, bioenergy, biotechnology, breeding and seed production, etc.

Under current conditions, in order to support innovation development, the state innovation policy is necessary based on the analysis of world experience of innovative development, features and trends of socio-economic and scientific and technological development of the economy, its innovative potential, and identification of opportunities for the interaction of participants in the innovation process.

The main directions of innovative development in the separate structural units should be considered: an increase in the funding of agricultural science, the formation and implementation of programs of fundamental and applied scientific research, their investment support, cooperation with the international scientific community.

As the world practice shows, scientific organizations and higher education establishments should

function in a complex, linking together training of personnel with conducting of fundamental and applied researches. In addition, the intensive development of market relations predetermines closer contact of scientific institutions of the agroindustrial profile with the universities of the country, trained by the relevant specialists.

State support for fundamental research and critical applications for rapid returns should be a top priority [5].

Also one of the possible directions may also be the development of the venture industry. World experience has shown that countries that consistently provide continuous and high-quality transfer of scientific knowledge to new technologies and products receive significant benefits in ensuring sustainable economic development. In turn, innovation development involves attracting venture capital as a necessary attribute. Under certain conditions, venture capital can be an effective source of financial support for scientific developments and turning them into a competitive product, which determines the relevance of this research topic in the context of implementation in research-type farms.

The experience of developed countries that used the venture industry to create a competitive economy convincingly shows a significant increase in their production of competitive products, accelerated use of advanced technologies in all industries, employment growth, etc.

The priority of investing in venture companies is given to those industries that are associated with the ability to realize science-intensive products, which is in demand, and which brings significant profits.

Venture financing has a number of benefits. The venture investor permanently retains ownership of the investment and income of the venture capital fund, which increases the security of its contribution and reduces the risks associated with the collective investment. The venture capital should also include flexible and efficient forms of investment of funds and distribution of profits, as well as the possibility of qualified selection of a project and its technical, economic, and legal expertise with the professional management of the management company.

In accordance with Ukrainian legislation, the venture fund belongs to closed-end investment funds. The structure of its assets is formed without significant restrictions, and investors can be solely legal entities. Assets of a venture fund are managed by an asset management company (manag-

ing company) and the responsible asset retention is provided by a special security company.

This form of attracting financial resources into venture business is relevant, especially in the context of Ukraine's accession to the WTO, when a significant increase of competition in the domestic and foreign markets is expected.

As the world experience shows, the formation and sustainable development of small technological enterprises and separate structural subdivisions cannot be effectively implemented without state support. Therefore, the key direction should be the development of modern financial instruments and mechanisms for attracting extrabudgetary funds in the field of high-tech development, production, and sales.

Conclusions. Higher education institution today is an oasis of entrepreneurial type, which acts as a participant in markets for educational services and products, labour, and high-tech developments and services [4]. At this stage, in our opinion, it is advisable to develop conceptual foundations of the effectiveness of financial support for Ukraine's innovative development, which take into account the need for the creation of research-based universities that deal with research and collaborate with employers who formulate orders for the needs of high-quality specialists in the agrarian sector.

Implementation of state support for innovative development of agro-industrial complex should include: statutory support for innovation activity; comprehensive development in the production of scientific achievements and best practices; development of the infrastructure of the innovation process, certification systems and promotion of scientific and technical development, training and retraining of personnel; state support of rural commodity producers in order to increase their solvency and possibility of innovation; formation of eco-

nomic mechanism of management and stimulation of innovation processes at all levels; property reform and entrepreneurship development in innovation activities.

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Conducting scientific and research works in the field of agriculture, testing, reproduction and introduction into production of new varieties of agricultural crops, and the introduction of new breeds of agricultural animals, carrying out scientific, scientific and technical activities, providing services and performing works using the latest achievements of science and equipment for enterprises and institutions of agrarian sphere and other forms of ownership, integration of scientific, educational, and production activities are embodied in statutory activities of Consortium, it is the decisive megatrend of the industry's innovative development. Activation of innovation activity in the agrarian sector of Ukraine is an urgent and necessary prerequisite for ensuring and maintaining the competitive advantages of the country since the modern agrarian sector of the economy is transformed into a knowledge-intensive industry.

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УДК 336.71

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ОПОДАТКУВАННЯ В СИСТЕМІ ЧИННИКІВ ФІСКАЛЬНОГО ВПЛИВУ НА КОНКУРЕНТОСПРОМОЖНІСТЬ БАНКІВСЬКИХ УСТАНОВ

У статті розкрито роль впливу податкового навантаження на діяльність банківських установ. Проведено аналіз стану розвитку банківського сектору та частки сплачених податків до бюджетів банківськими установами. Здійснено розрахунок показників конкурентоспроможності банківського сектору, що засвідчив низьку концентрацію сектору на основі розрахунку індексу Герфіндаля-Гіршмана та ринкової концентрації. Розкрито обмеження ринкової конкуренції, запропоновано основні напрями розвитку оподаткування банківської діяльності.

Ключові слова: банки, оподаткування банківського сектору, податкове навантаження, конкурентоспроможність.

В статті раскрыта роль влияния налоговой нагрузки на деятельность банковских учреждений. Проведен анализ развития банковского сектора и доли уплаченных налогов в бюджеты банковскими учреждениями. Осуществлен расчет показателей конкурентоспособности банковского сектора на основе расчета индекса Герфиндаля-Гиршмана и рыночной