

характеризує досить тісний прямопропорційний зв'язок між зростанням третинного сектора економіки та економічного добробуту як окремого жителя, так і країни в цілому.

Нині структура української економіки потребує певних коригувань, а саме: зменшення частки галузей первинного сектора економіки та збільшення питомої ваги наукоємних, інформаційних галузей третинного сектору, що можливо здійснити за рахунок державних та приватних вливань в інноваційні проекти країни [6]. Зростання інвестиційних потоків у наукоємні, інформаційні, високотехнологічні галузі третинного сектору не тільки сприятиме зростанню величини ВВП на одну особу в країні, а й зменшенню кількості шкідливих викидів в атмосферу країни, що й відбувається при сталому типі розвитку.

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ОБЛІК ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ: СУЧАСНІ ТЕНДЕНЦІЇ

УЧЕТ ИННОВАЦИОННОЙ ДЕЯТЕЛЬНОСТИ: СОВРЕМЕННЫЕ ТЕНДЕНЦИИ

INNOVATIVE ACTIVITIES ACCOUNTING: MODERN TRENDS

Анотація. Інноваційна діяльність охоплює наукові, технологічні, організаційні, фінансові й комерційні дії, які призводять до здійснення інновацій або задумані з цією метою. Розвиток та значення інновацій у сучасному світі, особливості їх оцінки, фінансування та ризики вимагають відповідного відображення в бухгалтерському обліку та звітності. Досліджено об'єкти та види інноваційної діяльності, визначено сучасні тенденції у сфері інновацій.

Аннотация. Инновационная деятельность охватывает научные, технологические, организационные, финансовые и коммерческие действия, которые приводят к совершению инноваций или задуманные с этой целью. Развитие и значение инноваций в современном мире, особенности их оценки, финансирования и риски требуют соответствующего отражения в бухгалтерском учете и отчетности.

Исследовано объекты и виды инновационной деятельности, определены современные тенденции в сфере инноваций.

Annotation. Innovation activities include scientific, technological, organizational, financial and commercial activities that lead to innovation or are conceived to this end. The development and significance of innovations in the modern world, peculiarities of their estimation, financing and risks require corresponding reflection in accounting and reporting. The objects and types of innovation activity are investigated, modern tendencies in the field of innovations are determined.

Innovation activity is defined as one of the forms of investment activity, which is carried out to implement the achievements of scientific and technological progress in production and social sphere, that is, in order to implement innovations. According to official data of the State Statistics Service of Ukraine, in 2016 18.9% of the total population or 834 enterprises engaged in innovation activity in industry [5]. During 2016 in Ukraine, 23.2 billion UAH were spent on innovation by enterprises, including 19.8 billion UAH for the purchase of machinery, equipment and software, and 2,4 for internal and external research billion UAH [5]. In 2016, 4139 innovative products were introduced, of which 978 were new only for the market, 3161 were new for the enterprise. However, compared with 2013, the cost of innovation and research in Ukraine declined by more than 80%, which is explained by the economic crisis.

All scientific, technological, organizational, financial and commercial actions that lead to innovation or are conceived for this purpose are called innovation activity. There are four types of innovations: (1) product innovations; (2) process innovation; (3) marketing innovation; (4) organizational innovation.

The Law of Ukraine "On Innovation Activity" [1] defines the following objects of innovation activity: new knowledge and intellectual products, commodity products, production equipment and processes, production and entrepreneurship infrastructure, raw materials, means of their extraction and processing, mechanisms of formation of the consumer market and marketing of commodity products, organizational and technical decisions of an industrial, administrative, commercial or other nature that significantly improve the structure and quality of production and (or) social sphere, as well as other innovative programs and projects.

Innovation program - a set of interconnected innovation projects and measures to support innovation. Innovation project - a set of documents defining the procedure and complex of all necessary research, development, production, organizational, investment, financial, commercial and other measures, executed by a set of project documentation and provide an effective solution to specific scientific and technical problems expressed in quantitative indicators leading to innovation - the creation and implementation of an innovative product or innovation product. At the same time, a priority innovation project is defined as one that is implemented within the framework of priority directions of innovation activity.

Innovation activity is aimed at the use and commercialization of the results of scientific research, development, and promotes the launch of new competitive products and services on the market [2]. The Ukrainian legislation distinguishes the following types of innovation activities:

- internal R & D, including expenses for the implementation of scientific and scientific works by own forces of organization, which consist of labor costs, material costs, other current expenditures, capital investments (except for the amount of depreciation for full restoration of fixed assets);

- external R & D - acquisition of research results performed by other enterprises, organizations for the development of new or improved products and processes;

- the purchase of machines, equipment and software is the acquisition of advanced, technologically advanced machines, equipment and other means of production and equipment, integrated software necessary for the introduction of new or improved technological processes, machinery and equipment that does not improve production capacity, but necessary for the production of new products (additional machines), regardless of whether they are purchased separately or in combination with commercial secrets;

- acquisition of other external knowledge - is the acquisition of new technologies used for the implementation of technological innovations, taking into account the acquisition of the enterprise: exclusive proprietary rights to inventions, utility models, industrial designs, licenses, license agreements for the use of these objects; commercial secrets (formulas, calculations, plans, drawings, etc., instructions, description, requirements, data, methods and techniques); projects; technologies in the incomplete form; trademarks (trademarks acquired in connection with the conduct of enterprise innovations); other engineering, consulting services (except research and development) from outside organizations, individuals (excluding products, samples, machines, components or spare parts, tools purchased in complete with documents of commercial secrets);

- training and training of staff - costs for strengthening the intellectual capital and innovative potential of employees;

- market introduction of innovations - this activity of the enterprise is associated with the introduction of both technologically new and significantly technologically advanced products (product innovations) and processes (process innovation). Innovation is considered to be implemented if it (its result) has entered the market or is used in the production process.

It is proposed to distinguish two types of innovations in the stage of their realization:

- 1) the cost of innovation - as an aggregate of investments, the cost of an unfinished process of creating innovations that have not yet reached the ultimate goal;

- 2) innovations as a result, including by subspecies: innovative product and innovative products. An innovative product is the result of research, development and development that meets the requirements established by the Law of Ukraine "On Innovation Activity". Innovative products are some new products or services.

From an economic point of view, an enterprise (organization) is considered innovative if it introduced any innovation for a specified period. However, under the law, an innovative enterprise recognizes an enterprise or association of enterprises of any ownership type if more than 70% of its output in monetary terms during the reporting tax period is innovative products or products [1].

The years to come will bring impressive technological breakthroughs with massive impact on our lives, markets and societies. In our connected world, with the unprecedented level of information, knowledge and ideas exchange, innovation is happening continuously, at scale and in several forms; it is driven by corporations, secret labs, universities, startups, research scientists or simply by thousands of creative individuals across the globe.

Among the current trends in the field of innovation are devoted to developments in the field of virtual reality (VR devices from Oculus, Sony, HTC, Google based on smartphones, simplifying the process of shooting and viewing VR-video). VR startups are working across multiple domains and business scenarios, including E-commerce, gaming, social applications, learning and education, healthcare, online VR environments and more. The next few years will bring impressive progress on all VR hardware, applications and VR content. Augmented reality is what we get when physical and digital worlds blend into a single experience. Typical examples are Microsoft HoloLens and Google Glass. Again, this is an area that will grow rapidly as the opportunity for innovation is unlimited: content experiences, content discovery, data exploration and visualizations, intelligent and contextual object annotation, dynamic physical world mapping and discovery. Further improvement is expected devices that study human behavior and automate tasks for simplification. Life (the development of unmanned cars by Tesla, Waymo, Nissan, BMW, the spread of Apple and Samsung devices for a smart home), innovations in the field of artificial intelligence (Google, Amazon), robotics (about 70% of robots sell "big five": Japan, China, USA, South Korea, Germany), innovations in information processing tools (Big Data is a trend in many industries, because businesses need access to analytical tools for decision-making, people increasingly want to know to what extent and who can take advantage of its data, therefore, the demand for specialists from processing and analysis of information - Data Scientist), popularization of the digital currency. Bitcoin is a digital currency that guarantees absolute anonymity in transactions, Blockchain - a public transaction register that can create a new era of the internet, as experts point out: "Blockchain will become for the banks, law and accounting, to what the Internet has become for the media, trade

and advertising" [4]. Blockchain is one of the most disruptive technologies. Its distributed, decentralized and immutable properties make it the ideal way to store and track data across numerous domains and use cases [3]. Technology innovation can take many forms—for instance novel software implementing new algorithms and data processing models; or new hardware components (sensors, processors, components); or improved user interfaces offering seamless experiences; it can also happen at a higher level, in the form of new processes, business models. The accounting and reporting system must meet the requirements of reliable and complete display of information about the innovative activity of the company, taking into account current trends and intense changes.

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ІДЕНТИФІКАЦІЯ ПРОБЛЕМНИХ І ДИСКУСІЙНИХ ЗОН РОЗВИТКУ СВІТОВОГО ТУРИСТИЧНОГО РИНКУ

ИДЕНТИФИКАЦИЯ ПРОБЛЕМНЫХ И ДИСКУССИОННЫХ ЗОН РАЗВИТИЯ МИРОВОГО ТУРИСТИЧЕСКОГО РЫНКА

IDENTIFICATION OF PROBLEM AND DISCUSSION ZONES OF THE DEVELOPMENT OF THE WORLD TOURIST MARKET

Анотація. В статті автором були розглянуті основні сучасні тренди та вектори розвитку ринку туристичних послуг в світі. Крізь оцінювання, діагностику і характеристику макроекономічної складової туризму як проактивного елементу міжнародного бізнесу автор ідентифікував також інноваційно-інформаційні аспекти розвитку інфраструктури туристичної галузі та виявив проблемні та дискусійні зони розвитку глобального туристичного ринку.

Аннотация. В статье автором были рассмотрены основные современные тренды и векторы развития рынка туристических услуг в мире. Сквозь оценки, диагностики и характеристику макроекономической составляющей туризма как проактивной элемента международного бизнеса автор идентифицировал также инновационно-информационные аспекты развития инфраструктуры туристической отрасли и выявил проблемные и дискуссионные зоны развития глобального туристического рынка.