

two processes are combined into one. Social investing includes a combination of characteristics and properties that have not been previously found in other processes. Social investment as a type of financing is a process based on the provision of financial resources to solve social problems (social effect) and for the material benefit of the investor (economic effect). Accordingly, social investment is an innovative process of financial regulation aimed at improving the financial regulation of social and economic processes.

Based on the information received, as well as on the basis of the previously proposed definitions of the types of financing, we define impact investing as the provision of financial resources by the owner entity to the recipient entity on a repayable basis in order to obtain a positive socio-economic effect.

Thus, it can be concluded that the category of «social investment» is not included in the already existing proposed groups of financing types, but forms a new group that combines the ultimate goals of the processes — economic and social effects.

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ANALYTICAL STUDY OF THE STRUCTURE OF THE INNOVATION POTENTIAL OF AN ENTERPRISE

For the sustainable development of Ukraine's economy, the development of innovative activity of enterprises is of great importance. The priority direction of development of innovation activity can be seen as the relationship between the competitive position of an individual enterprise and its innovation potential.

The study of issues related to assessment of the innovation potential of enterprises occupies a significant place in the works of domestic [1, 2] and foreign [3] scholars. However, a common approach to the methods and criteria for its assessment has not yet been formed. The purpose of the study is to review existing approaches to solving this problem.

Innovation potential is a comprehensive characteristic of an enterprise's ability to innovate.

In our opinion, based on the analysis of economic literature, it is advisable to consider the internal structure of innovation potential (its resource part) as a set of the following components: personnel, production and technological, scientific and technical, financial, organizational and managerial, and information. According to this approach, innovation potential should be defined as a systemic set of production and technological, scientific, technical and information resources that are directed to the innovation sphere and function with the help of financial and human resources directed by the relevant organisational and managerial personnel in order to implement innovative activities to meet the needs of society.

Then the level of innovation potential of an enterprise can be represented as follows:

$$LIP = \phi(C_p, C_{pt}, C_{st}, C_f, C_{om}, C_i), \quad (1)$$

where C_p — is the level of the personnel component of the innovation potential;

C_{pt} — level of production and technological component of innovation potential;

C_{st} — level of the scientific and technical component of the innovation potential;

C_f — level of the financial component of the innovation potential;

Com — organisational and managerial component of the innovation potential;

C_i — level of the information component of the innovation potential.

The most common approaches to assessing innovation potential are diagnostic and detailed [2].

The scheme of the diagnostic assessment of the innovation potential of an enterprise is as follows: assessment of management influences; assessment of the state of the external environment; maintaining a catalogue of diagnostic parameters characterizing external manifestations (political, economic, social, technological); maintaining a catalogue of structural parameters characterizing the internal state of the organization; establishing the relationship between structural and diagnostic parameters of the system; observation of diagnostic parameters and processing of statistical data; assessment of structural parameters; determination of integral parameters.

The analysis is based on the methodology for assessing financial stability, which is widespread in economic theory and business practice, including the analysis of the availability and sufficiency of own and borrowed sources of inventory formation [1]. The information base for this analysis is the company's financial statements.

The methodology involves the calculation of the following indicators: Availability of own working capital, availability of own working capital and long-term borrowed sources for inventory and cost formation, total value of the main sources of funds for inventory and cost formation.

On the basis of these indicators, which characterize the availability of sources that form inventories and expenses for production and economic activities, values are calculated that allow assessing the size (sufficiency) of sources to cover inventories and expenses: excess (+) or shortage (–) of own working capital; excess (+) or shortage (–) of own working capital and long-term borrowed sources of inventories and expenses; excess (+) or shortage (–) of the total amount of the main sources of inventories and expenses. These indicators can be used as a basis for classifying the innovation and financial sustainability or innovation potential of an enterprise.

Based on the results of the calculation of the above indicators, four main types of innovation potential of an enterprise can be distinguished, which allow answering the question: whether the enterprise is able to introduce a new technology into economic turnover while meeting the financial needs of current production and economic activities: high innovation capabilities; medium innovation capabilities; low innovation capabilities; zero innovation capabilities.

Thus, determination of the type of innovation potential according to these approaches allows to assess the correctness of the chosen direction of innovation development from the point of view of economic sustainability of an enterprise.

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