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GLOBAL SCIENCE: PROSPECTS AND INNOVATIONS



**PROCEEDINGS OF I INTERNATIONAL
SCIENTIFIC AND PRACTICAL CONFERENCE
SEPTEMBER 7-9, 2023**

**LIVERPOOL
2023**

GLOBAL SCIENCE: PROSPECTS AND INNOVATIONS

Proceedings of I International Scientific and Practical Conference

Liverpool, United Kingdom

7-9 September 2023

Liverpool, United Kingdom

2023

UDC 001.1

The 1st International scientific and practical conference “Global science: prospects and innovations” (September 7-9, 2023) Cognum Publishing House, Liverpool, United Kingdom. 2023. 282 p.

ISBN 978-92-9472-196-9

The recommended citation for this publication is:

Ivanov I. Analysis of the phaunistic composition of Ukraine // Global science: prospects and innovations. Proceedings of the 1st International scientific and practical conference. Cognum Publishing House. Liverpool, United Kingdom. 2023. Pp. 21-27. URL: <https://sci-conf.com.ua/i-mizhnarodna-naukovo-praktichna-konferentsiya-global-science-prospects-and-innovations-7-9-09-2023-liverpul-velikobritaniya-arhiv/>.

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ECONOMIC SCIENCES

UDK 658.589

GLOBAL EXPERIENCE IN STIMULATING THE INNOVATIVE ACTIVITIES OF ENTERPRISES

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Abstract: The article summarizes the experience of foreign countries in stimulating innovative activities. Direct and indirect methods of innovation stimulation are highlighted. The growth of the use of indirect methods and fiscal instruments for stimulating innovative activity among the countries of the world was noted.

Key words: innovative activity of enterprises, state stimulation of innovative activity, preferential taxation, efficiency.

The complexity of building and developing an innovative economy at the state level is determined by the high level of diversification of innovation implementation areas and constant demand, which rapidly increases the cost of such changes. According to the conclusions of OECD experts, the most promising levers of state policy for the long term, in addition to traditional measures to improve the quality of labor resources and increase investments, are actions to involve in the process of economic growth information and telecommunication technologies, innovations and entrepreneurial activity.

Countries – world leaders in economic development make significant financial efforts to introduce innovations in production [1]. Depending on the level of

development of the socio-economic environment, national or cultural characteristics of the countries of the world, types of models of state stimulation of innovative development are formed, which differ for each individual country. Today, the following main types of innovative development models are distinguished in the countries of the world [2]:

1. Countries aimed at leadership in science, implementation of large-scale target projects with a significant share of innovative and scientific potential in the defense sector of the economy (USA, Great Britain, France).

2. Countries aimed at creating a favorable innovation and investment climate, the spread of innovations and focused on the rationalization of the general structure of the economy (Germany, Sweden, Switzerland).

3. Countries focused on the development of an innovative structure through state stimulation of innovations, promotion of the development of scientific and technical progress, establishment of coordination of economic actions in various sectors of science and innovation (Japan, South Korea).

4. Countries focused on creating a developed industrial environment using the innovative factor, which modernize the economy based on the experience of scientific and technical achievements of the leading countries of the world and create conditions for the adoption of innovations in the socio-economic environment (China, India).

During the development of the innovation environment, the countries of the world use the following main directions of innovation policy [3; 4]:

- optimization of the general structure of the national innovation system and the state system of planning and management of the innovation sphere (India, Norway, Chile, Japan);

- optimization of state funding of development and research in science and innovative activities (Australia, Great Britain, Denmark, Norway, USA, Taiwan, France, Sweden);

- development of fundamental research at enterprises and scientific institutions (Great Britain, Slovenia, Sweden);

- integration of state regulation into international innovation networks (Finland, Israel, the Netherlands, China);
- integration and technological specialization in international innovation networks (India, Korea, Malaysia, Singapore, Taiwan);
- establishment of internal innovation networks within the country and creation of special conditions for the formation of connections in the innovation sphere (Ireland, Norway, USA);
- stimulating the initiative of the country's regions (Germany, Finland, France);
- stimulation of cooperation between business and science within the country (USA, Finland);
- significant state funding of science and innovation and attraction of private capital (Israel, Finland);
- stimulation of innovative activity of the private sector with the involvement of foreign capital in the innovation sphere (Great Britain, Ireland, India, Israel, China, Korea, Malaysia);
- stimulating the development and implementation of scientific research in the science sector (Denmark, Germany, Japan, New Zealand, Japan);
- formation of the national innovation system through the restructuring of the state scientific sector (Bulgaria, Poland, Lithuania);
- initiation of integration of science and education (Latvia, Estonia, Czech Republic);
- encouragement and state support for the integration of education and science with the involvement of small and medium-sized businesses in the innovation sphere (Estonia, Latvia, Romania, Slovakia, Turkey, the Czech Republic, Chile);
- restructuring of the state sector of science (Bulgaria, Poland, Lithuania).

Therefore, most countries of the world use such areas of state innovation policy as state funding of science and innovation; stimulation of innovative activities of the private sector by attracting foreign investments; integration of science and production.

Some countries of the world rely more on direct support of innovative activities, others use indirect methods of stimulating innovation. Thus, countries in which direct financing of innovation activity actually prevails (Germany, China, Italy) are actively discussing the further introduction of preferential taxation for innovative enterprises. Another group of countries prefers providing indirect tax incentives (France, Canada, USA, Switzerland, Australia, Netherlands, Hungary, Japan). However, among the countries of the world, the use of indirect methods of regulation and the importance of fiscal instruments for stimulating innovative activity are constantly increasing. The advantage of preferential taxation is the interaction with the market environment at a better level, and, compared to direct methods of stimulation, there are significantly fewer distortions of the competitive principles of the market.

The efficiency of the process of activation of innovative activity in different countries of the world is influenced in different ways by individual factors of the external and internal environment, which causes a significant diversification of state support mechanisms. The effect of using direct or indirect methods of stimulating innovative activity depends on the specifics of the industry or business entity. Direct subsidization of innovation brings its effect in those industries that require significant state funding for the productivity of their activity, as they are largely dependent on external funding (for example, the information technology sector). However, in some cases, in the process of conducting innovative activities by enterprises in different countries, the gradual replacement of direct regulatory instruments by indirect ones is increasingly observed, as tax benefits for scientific research work are gaining popularity. The application of tax benefits for scientific research and development in foreign countries is aimed at stimulating innovative processes and capital investments on the one hand and creating favorable economic conditions and an investment climate for scientific and technical development in the country [5].

An additional effect is that effective innovative activity of enterprises increases their profit, which in turn increases the amount of tax revenues to the country's budget. In the long term, the advantage of stimulating innovative activities for the

state is that the activation of the production of innovative products leads to the expansion of the tax base and an increase in the amount of tax revenues.

Thus, there is a diversification in the choice of methods of stimulating innovation among foreign countries, although indirect methods, mostly tax methods, are increasingly used in the practice of stimulating innovative activity in an increasing number of countries around the world.

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