

**FEATURES OF INSTITUTIONAL AND INNOVATION DESIGN
FOR THE SUSTAINABLE DEVELOPMENT
OF OLD INDUSTRIAL REGIONS**

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In the modern world, the globalization of the economy and the development of new technologies have led to increased competition between states and regions. Developed countries have already moved to a fundamentally new post-industrial or information model of development. The old industrial regions, which were previously the backbone of the national economy, have become depressed areas that need to be transformed until the 1960s and 1970s. In particular, the problems of old industrial territories are characteristic of regions, many of which often lack modern production facilities and competitive products.

The formation of an innovation system of old industrial regions integrated into the knowledge economy is in the plane of interaction between economic entities of all levels: an adequate response of industrial enterprises to changing operating conditions must be supported by an effective institutional policy of the region and the state. Institutional and innovation design is based on the following approaches:

– adaptation of the economic system to the basic institutional characteristics (level of technological development, principles of the global division of labor);

– active transformation of the institutional matrix in order to preserve the competitiveness (global economic subjectivity) of the state based on innovations.

In the context of institutional transformations, we note that for effective management of resource flows, it is necessary to have a clear idea of modern technologies and the organizational and economic principles of their development. Understanding the specifics of the development of promising technologies is necessary for the development of strategies for innovative activity, which should be directed to the organizational and resource support

of high-tech industries. The proposed approach is based on the need to adapt the institutional mechanism for ensuring adaptation to the main trends in the innovation sphere:

- the openness of the innovation process, the strengthening of inter-industry technology transfer processes and the digitization of business processes, which will lead to the formation of a huge number of organizations and systems that have a significant potential for synergistic development;
- development of innovation systems, including national and regional ones, deepening and expansion of various forms of their integration;
- formation of the innovation system as a complex multi-level structure.

In the report of the Industry 4.0 Working Group and similar analytical reviews, it is noted that modern strategies for the development of new technologies should be based on a completely new approach to production as a conglomerate of large industrialists, experts, economists and scientists. Therefore, the question arises of designing appropriate innovative networks that will form synergy of interaction.

In order to solve the tasks of an innovation system of old industrial regions, it is necessary to synthesize the approaches of institutional design to the formation of the fundamental division of the innovation system, the satisfaction of business requests for industrially-oriented intellectual property, and the acquisition of leadership positions in highly specialized high-tech markets. These tasks should be solved in a complex way by focusing on the streams of tasks facing the business within the scope of improving the quality of products and expanding markets, and innovative ideas that can be the basis of startups and the creation of new companies.

The specified tasks of institutional and innovation design are especially important in the modern conditions of the formation of Industry 4.0, which forms new organizational conditions for development and significantly accelerates innovation processes. Many developed countries and business giants are active participants in the fourth industrial revolution: government programs, commercial associations and non-profit organizations are being created with the goal of removing barriers to the creation of Industry 4.0. In these conditions, the main thing is not classic efficiency, but adaptability – the ability to quickly adapt to dynamic qualitatively and quantitatively markets. This creates a new situation of strategic choice related to the redistribution of technological rent and practical planning of innovation and investment processes.

The implementation of institutional and innovation projects at the regional level should be considered at two levels:

- 1) creation of framework conditions for the implementation of institutional and innovation projects and subjects involved in this process;
- 2) direct implementation of institutional and innovation projects based on the principles of smart specialization, analysis of the technological trajectory and macro-design of innovative and technological systems.

The creative cluster is a relatively new phenomenon and can be an example of institutional and innovation project, which is experimental in nature and is realized mainly through revitalization – the gradual adaptation of illiquid real estate: old factories or factories that have been vacated as a result of deindustrialization. The main task of the creative cluster is to attract the creative community of the city and talented youth to its territory, provide an environment and conditions for the emergence of business ideas in them, as well as the production, promotion and sale of their product.

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ПРОБЛЕМИ ОБЛІКУ ОСНОВНИХ ЗАСОБІВ

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Основні засоби є найважливішим фактором процесу господарської діяльності, створюючи виробничо-технічну базу підприємства і визначаючи його виробничу потужність. З цього випливає актуальність проблеми обліку основних засобів, адже кожна компанія має потребу в точному визначенні економічної обґрунтованості амортизаційних відрахувань і вибору методу їх нарахувань, а також в забезпеченні їх справедливої оцінки.

Оскільки проблема обліку основних засобів існує сьогодні не тільки в Україні, але й в інших країнах світу, то це питання вивчалось багатьма