

3. MANAGING INNOVATIVE DEVELOPMENT ON THE BASIS OF MARKETING

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PROBLEMS OF ACCOUNTING FOR THE COSTS OF INNOVATION PRODUCTION AND WAYS TO SOLVE THEM

Accounting for the costs of innovation production is a complex process associated with the determination, classification and distribution of costs. Accounting problems arise due to the peculiarities of innovative activities, such as high uncertainty, long-term nature and the need to integrate different types of costs. Let us consider the main problems that are inherent in innovative production.

1. Difficulties in classifying costs. Direct and indirect costs: It is difficult to clearly distinguish between costs that are directly related to innovation (e.g., R&D costs) and costs that are of a general nature (administrative or marketing costs). Capital and current costs: The costs of developing a new technology are often taken as capital investments, but some of them can be attributed to current expenses.

2. Uncertainty of future results. Risks of innovation [1, 2]: the costs of producing innovations may not pay off due to technological or market factors.

3. Long-term effect. The benefits of innovation often take several years to appear, making it difficult to assess the effectiveness of investments.

4. Problems of cost distribution. Inter-project allocation: In the case of the development of multiple innovative products or technologies, costs can overlap, making it difficult to accurately calculate costs for each project. Enterprise-wide costs: The allocation of infrastructure and management costs between innovation and traditional processes requires accurate accounting methods.

5. Problems of standards and methodology. The lack of a unified methodology for accounting for innovation costs leads to

discrepancies in accounting and management accounting. International standards (e.g. IAS 38 related to intangible assets) are not always suitable for accounting for innovative projects, as innovations may not meet the criteria for recognizing assets.

6. Impossibility of accurate assessment of intangible costs. It is difficult to measure the cost of intangible factors, such as employee training, time spent developing ideas, or knowledge management. For example, patents or licenses may include not only the direct costs of creating them, but also a significant amount of indirect costs.

7. Accounting for research and development (R&D) costs. Segmentation: Research and development phases usually require a different approach to accounting – research work is often considered an expense, while development can be capitalized. Riskiness: In accounting, it is difficult to reflect potential failures in the R&D phase, which lead to sunk costs.

Possible ways to solve these problems at an industrial enterprise can be the following production actions of top management:

- Use of modern management methods of cost accounting: ABC (Activity-Based Costing) method for accounting by type of activity;
- separate accounting for innovative and traditional projects;
- Automation of accounting: the use of digital technologies to collect and analyze cost data;
- development of standards: introduction of unified approaches to accounting for innovation costs at the level of companies or industries;
- personnel training: training of accounting specialists who understand the specifics of innovative activities.

Solving these problems helps to improve the transparency of accounting, reduce risks and increase the accuracy of assessing the economic efficiency of innovative projects.

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MARKETING SUPPORT FOR IMPROVING THE ACTIVITIES OF SMALL ENTERPRISES

In today's world, where competition in the permanent market is constantly growing, service enterprises are forced to adapt to changing conditions arising from consumer needs and market requirements. Also, in the beauty industry, where customers' aesthetic and practical needs are changing, individual approaches and innovative solutions remain a great complex of success for the enterprise. In this context, the problem of developing and maintaining the competitiveness of enterprises providing services in the beauty industry is relevant. We chose the individual entrepreneur. Baydak N.M., the subject of the study, who works in the beauty industry and provides services for coloring, correction, and lamination of eyebrows and eyelashes, reflects the influence of various factors on her activities.

Analysis of the macroenvironment. Considering political factors, Ukraine provides favorable conditions for entrepreneurship, which contributes to the growth of the number of small businesses, in particular in the beauty industry. Now, it is easy to register an individual entrepreneur. Banks such as PrivatBank and Monobank allow users to open individual entrepreneurs online and pay small taxes. This business may be affected by migration processes and changes in the economic and political situation due to its location, namely the city of Sumy. In recent years, there has been a change in customer preferences. Due to the influence of the media and the