визначення витрат, що пов'язані з інноваційною діяльністю підприємства. Зазначена проблема виникатиме тоді, коли підприємство захоче фіктивно збільшити витрати на інноваційну діяльність шляхом занесення до них таких витрат, що не пов'язані із нею, тим самим зменшуючи своє податкове навантаження.

Застосування зазначених двох шляхів надання податкових пільг для податку з доходів фізичних осіб є проблематичним, оскільки важко буде встановити відповідність роботи працівника витратам понесеним підприємством у зв'язку із проведенням інноваційної діяльності. Зазначені два останні шляхи є більш актуальними при податковому стимулюванні юридичних осіб через податок на прибуток підприємств.

Податкове стимулювання інноваційної діяльності є ефективним інструментом, який може сприяти розвитку інноваційної діяльності в країні. Однак для того, щоб податкове стимулювання було ефективним, воно має бути добре продуманим і скоординованим з іншими інструментами державної політики, спрямованими на розвиток інноваційної діяльності.

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PECULIARITIES OF PLANNING THE FORMATION OF THE MECHANISM OF COMPETITIVENESS OF THE COMPANY'S PRODUCTS

It is impossible to achieve sustainable development without ensuring the competitiveness of enterprises, as well as food products on international and regional markets. Competition as such reveals the potential of market entities. It performs an important function of a constantly operating driver of production development.

The growth of product competitiveness can be considered as one of the strategic ways out of the crisis situation. For a long time, in the economy of developed countries, the competitiveness of products has been of primary importance, and in domestic practice and science it has gained relevance during the development of market relations and increased competition for sales markets and consumers.

A competitive product is a product on the market that has a whole set of attractive consumer, value, and quality properties that, under conditions of sufficient supply, ensure the satisfaction of both the needs of buyers and the commercial success of their product manufacturers[1].

The growth of solvent demand not only stimulates the improvement of the quality of the products themselves, but also the level of service, because the growth of real incomes of the population always increases their requirements. Low purchasing power, in turn, limits the consumption of products that are safe for the health of consumers. And products with lower consumer properties and a small sales price can receive an increased level of requirements [32].

Therefore, when defining the concept of product competitiveness, it is necessary to take into account the relationship of the latter with solvent demand. Therefore, we suggest distinguishing between the potential and absolute competitiveness of products in the agricultural sector[3].

Absolute competitiveness is a product that, with its quality and economic parameters, is able to ensure the maximum satisfaction of the needs of its customers, as well as a stable or constantly growing demand for it, regardless of changes in the internal and external factors of the competitive environment of the studied market. Potential competitiveness can be characterized by the presence of real opportunities to further increase its non-price competitive advantages, which, in turn, improve its cost parameters.

In order for the studied product to be accepted by buyers, it must contain a set of specific characteristics – parameters. They determine the product's advantages over other types, in other words, its competitiveness. These advantages can be characterized by the level or degree of the following parameters: regulatory, economic, technical and organizational[4].

The assessment of the competitiveness of product indicators is a combination of two parties: both consumers and producers. The value of the same indicators can satisfy buyers and be completely unacceptable for the manufacturer, or, for example, in one market it is sufficient for the consumer and (or) producer and insufficient in another.

That is, by the indicators of competitiveness of products from different points of view, it is possible to judge its level. Among the competitiveness criteria, we

1 Mikhalyuk N.I., Balash L.Ya. and others. Planuvannya activities of enterprises: Heading guide. Lviv "New World", 2000; 2015. 620 p.

2 Kuzmin O. Fundamentals of management: Pdruchnik. Oleg Kuzmin, Olga Melnik,. K.: Akademvidav, 2013. 414 p.

3 Berezivsky P.S., Mikhalyuk N.I. Organization of forecasting and planning of the agro-industrial complex; Head helper. Lviv: "Magnoliya plus", 2004. 443 p.

4 Mikhalyuk N.I., Balash L.Ya. and others. Planuvannya activities of enterprises: Heading guide. Lviv "New World", 2000; 2015. 620 p.

distinguish two groups. Signs that have a cost estimate and belong to the group of price criteria: cost, price, profitability of production and sale.

The second group – non-price criteria, accordingly combines the properties depicted in physical and tangible form, namely: assortment, quality, image of the enterprise, aesthetic properties of products (packaging, design), service.

In general, there are many more indicators for assessing the level of competitiveness of products. All of them are divided into: normative (their parameters are listed in product standards and are mandatory for achieving indicators); technical (characterize safety, calorie content, energy value, environmental friendliness); technological (reflect the suitability of products for use in cooking); economic (reveal the buyer's expenses to satisfy their own needs, as well as their ability to provide profitability to the product manufacturer); organizational (include indicators of production management and organizational level, sales of products that have an impact on turnover, marketing development, occupied market share).

Each of the groups of indicators of quality and competitiveness of products is represented by a system of indicators that are evaluated differently by a specific manufacturer.

The main components of product competitiveness include: quality, price and cost. The priority problem of increasing the level of competitiveness is ensuring the quality of products. Competitiveness is considered here as the relationship between quality and the level of price and cost, which in turn ensures the profitable profitability of the industry, as well as the favorable location of the producer in the areas of the food market.

The higher the quality of the products, the greater the demand for them, and therefore the amount of profit: due to sales volumes, higher prices, as well as the efficiency of the use of material and labor resources at the same time. From the point of view of ensuring product competitiveness, it is important to increase the value reserve of competitiveness. This is achieved both by reducing the consumption price and by increasing the consumer value of the product. Therefore, the reduction of the consumption price can be ensured by reducing the costs of production and sale, including the costs of product consumption.

The competitiveness of the product is a kind of external expression of the competitiveness of the enterprise. Consumers first of all evaluate the image of a company based on the level of competitiveness of its products. The more enterprises that manufacture competitive products of the same type, the better the results of the industry. The presence of a large number of competitive producers and industries indicates a high level of competitiveness of the region. Increasing the number of the latter generally increases the country's competitiveness. The country's high level of competitiveness at the level of the world community allows it to further determine the strategy for the development of the world economy as a whole.

An increase in the competitiveness of the company's products, the industry, the region, and the country as a whole leads to the consistent growth of competitive advantages. We have developed a scheme of influence of the main factors on competitiveness. It clearly demonstrates that the latter act in a complex manner, creating a coherent, unified system.

The need for an in-depth study of the factors of competitiveness, determined by the insufficient study of products, singled out their separate groups: the environment of their occurrence (external and internal); the nature of the action (main and additional); value characteristics (price and non-price); duration of action (permanent and variable); spheres of influence (marketing, production, environmental, scientific and technical).

The results obtained as a result of the analysis of the competitive environment of products on the market allow us to make additions to the factors proposed above. A large number of external and internal factors should be broken down according to the sphere of occurrence: external (economic, market, political, technological, social, international, normative and legal, competitive (level of competition, market conditions, national and regional characteristics of the market, solvent demand of the population, level of development of advertising activity)); internal (technical, economic, organizational, socio-economic).

Working on the scheme, we set ourselves the goal of determining the main factors that shape the competitiveness of products, enterprises, as well as the industry, region and country in general[5]. It should also be noted that these factors are mutually determined and interdependent in the formation of their hierarchical structure. Regulatory and legal factors are of primary importance for product production. Also, price factors have a great influence on ensuring competitive production.

They include: a mechanism for forming prices for agricultural products, means of production and a subsidy-compensation mechanism, as well as state support for export products. The concerted action of the presented factors forms an effective state price policy. In the conditions of a crisis economy, price factors are the main regulators of the competitiveness of products in the economic plan.

5 Berezivsky P.S., Mikhalyuk N.I. Organization of forecasting and planning of the agro-industrial complex; Head helper. Lviv: "Magnoliya plus", 2004. 443 p.

Additional factors act indirectly, thus creating conditions for strengthening already existing competitive advantages.

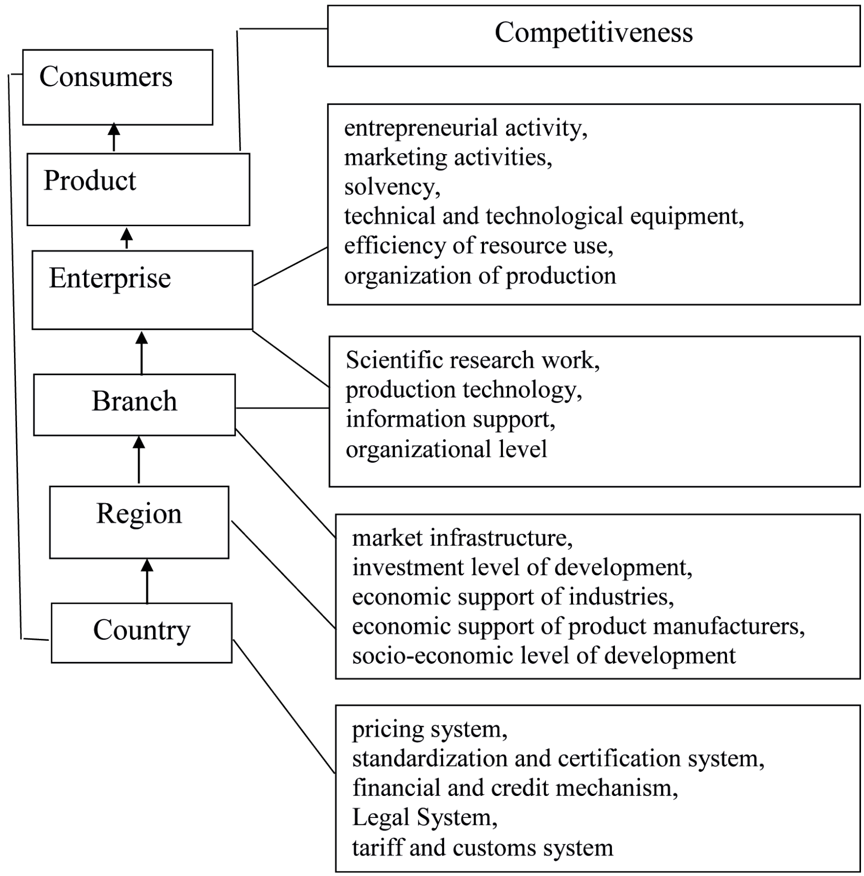

Fig. 1. Scheme of the algorithm for planning the mechanism of product competitiveness.

Internal factors include those related to the capabilities of the enterprise and depend primarily on its activities. External factors relative to the enterprise are not a controlled environment of its functioning.

Solving the problem of competitiveness and quality is possible on the basis of the complex action of all factors of the organizational and economic mechanism, which works as a system of purposeful interconnected economic methods and forms of production organization, as well as its management at the enterprise, regional and state levels.

Among the factors of the economic mechanism we include taxation, pricing, financing (advancement of purchases, subsidies, compensation of costs for the purchase of means of production), insurance, lending, export of products, support of real incomes of the population.

Organizational factors can be characterized by the level of entrepreneurial activity, as well as by the form of organization of work and production, management, development of integration and cooperation of production.

The coordinated action of economic, marketing, and organizational factors is an invariable condition for creating competitive advantages, which are necessary in the conditions of fierce competition in the food market.

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СТАНОВЛЕННЯ І РОЗВИТОК SMART-ЕКОНОМІКИ ТА ЇЇ МОДИФІКАЦІЙ В УМОВАХ ЦИФРОВОГО РОЗВИТКУ

Актуальність дослідження становлення і розвитку smart-економіки є актуальною темою, яка розвивається у нову цифрову епоху та має на меті реалізувати побудову цифрової держави[1]. Розумна економіка викликала революцію у виробництві та споживанні, яка створила нову цінність

1 Цифрова трансформація промислового менеджменту: теорія і практика: монографія / За ред. д. філос. н., проф. Воронкової В. Г., д. е. н., проф. Метеленко Н.Г. Львів-Торунь: Liha-Pres, 2023. 816 с.