The article highlights the advantages and disadvantages of the current Strategy for Development of the sphere of innovative activities for the period till 2030. The main problems of its implementation in the modern conditions of national economy development are outlined. The purpose of the study is to analyze the strengths and weaknesses of the Strategy for Development of the sphere of innovative activities for the period till 2030 and provide practical recommendations for its improvement. According to the results of a detailed analysis of the content of the 2030 Strategy, we can state that most of its provisions meet the requirements of the current state of innovation in the country, as well as the fact that it is aimed at raising the level of domestic scientific and technical activity, technological trends. Among the advantages, it should be noted that considerable attention in the 2030 Strategy is focused on the development of innovation processes due to the human resources of the state, creating favorable conditions for scientists, researchers and entrepreneurs for research and further implementation of the inventions. At the same time, some of its provisions do not comply with the current legislation of Ukraine or have a general declarative nature. Also, the 2030 Strategy does not provide for measures to establish feedback between business and public authorities on addressing issues of innovation. Based on the results of elaboration of the main provisions of Strategy for Development of the sphere of innovative activities for the period till 2030 and the action plan for its implementation, it is established that a significant number of planned actions does not have constructive suggestions to intensify innovation in the country. The provisions of the Strategy have been identified, which do not fully comply with the current legislation of Ukraine. In this regard, the need to improve the existing system of strategic development of innovation in the country, which should be based on additive indicators of the current state of the economy and ensure its positive dynamics, is argued.

Keywords: strategy of innovative development, innovative activity, national economy, strategic development.
Відомо, що стратегія розвитку кожної країни має своє, деякі з них важливі для розвитку инновацій. У цьому контексті, авторитетний опитувальник [1] зазначає, що стратегія розвитку сфери інноваційних активностей до 2030 року була розроблена і затверджена [2, с. 5]. Ефективність її імплементації не тільки залежить від інноваційної активності в країні на протязі останніх років, але і від суспільної відповідності нормам та положенням, що встановлено законом України. За проектом, стратегія розвитку сфери інноваційних активностей до 2030 року має на меті забезпечити розвиток інновацій в країні, що було б базуватися на аддитивних показниках сучасного стану економіки держави та забезпечити її позитивну динаміку.

Ключові слова: стратегія інноваційного розвитку, інноваційна діяльність, національна економіка, стратегічний розвиток.

В статті охоплені переваги і недоліки існуючої стратегії розвитку сфери інноваційних активностей на період до 2030 року. Определені основні проблеми її використання в современних умовах розвитку національної економіки. Ціле розслідування становить аналіз стратегічних позицій і їх впливу на розвиток. За результатами детального аналізу, стосовно пропонуванням до 2030 можемо констатувати, що відсутність в її положень відображає проблеми розвитку сучасного стану інноваційної активності в державі, а також той факт, що вона направлена на підвищення рівня учасниць у науко-технічної діяльності, забезпечивши інноваційні розробки у сегменті урядових ринків та сучасних технологічних трендів. З цього стосується, необхідно зазначити, що стратегія 2030 сфокусована на розвитку інноваційних процесів за рахунок кадрового потенціалу, створення умов для наукових інноваційних шляхів з урахуванням використання ними має об'єктивний декларативний характер. Також, як основний його аспект, структурно-функціональний метод.

Ключові слова: стратегія інноваційного розвитку, інноваційна діяльність, національна економіка, стратегічне розвиток.

Introduction. As you know, the innovative development of each country follows a certain strategy. In Ukraine, the Strategy for Development of the sphere of innovative activities for the period till 2030 has been developed and approved [1]. The effectiveness of its implementation affects not only the innovation activity in the country during the next decade, but also the development of the national economy in general. In this respect, a detailed study of its ability to ensure the development of innovation processes in some areas and the entire scientific and industrial complex is required. Also, the planned measures for its implementation and their impact on the entire structure of the innovation process, from the creation of innovative developments, their implementation in industrial production, and ending with their implementation, need to be analyzed. In addition, the measures envisaged by the Strategy for Development of the sphere of innovative activities for the period till 2030, their relationship and consistency, the ability to ensure the development of the national innovation system need a constructive analysis.

Analysis of problematic issues of the Strategy for the development of innovation for the period up to 2030 and ways to solve them are covered in the works of O. Balakhonova [2, p. 5], V. Zakharchenko [3, p. 4], O. Reshetnyak [4, p. 130], S. Usherenko [5, p. 77], V. Khaustova [4, p. 130].

The purpose and objectives of the article. In this article, we aim to analyze the strengths and weaknesses of the Strategy for Development of the sphere of innovative activities for the period till 2030 and provide practical recommendations for its improvement.

To provide an objective assessment of the Strategy for Development of the sphere of innovative activities for the period till 2030 on its ability to ensure the innovative development of the country in modern conditions, we used the methods of systems analysis, epistemological analysis as well as the structural-functional method.

Presentation of the main research material. The order of the Cabinet of Ministers of Ukraine of July 10, 2019 No 526-r approved the Strategy for Development of the sphere of innovative activities for the period till 2030 [1], which aims to address the development of innovation.

According to the analysis of the content of the Strategy for Development of the sphere of innovative activities for the period till 2030 (here in
after – the Strategy 2030) [1], we can say that the prevailing amount of its main provisions meet the requirements of the current state of innovation in the country. Among the advantages, it should be noted that considerable attention is focused on solving the problems of human resources and creating favorable conditions for scientists. This, in particular, includes methodological and consulting support of their activities, raising the level of innovation culture through educational activities, expanding ties of scientists and inventors with foreign companies. The 2030 strategy provides for the establishment of schools in Ukraine to exchange experiences and hold scientific conferences on problematic issues of innovative development with the involvement of foreign experts. In addition, the 2030 Strategy plans to increase funding for the research on a competitive basis and to take measures to strengthen the protection of intellectual property.

At the same time, some of its provisions do not comply with the current legislation of Ukraine or have a general declarative nature. In particular, the Strategy 2030 defines that the structural elements of the national innovation ecosystem are individuals and legal entities that create new technological solutions, products, methods or means of production, types of goods and services, management structures without conducting scientific (scientific and technical) work, which provide various types of services during the implementation of innovations, in particular, perform design or technological work to create existing layouts, design, provide marketing, training, legal, patent services (innovation infrastructure), etc. That is, according to this definition, the range of innovation can include almost all industrial entities [1]. However, the Law of Ukraine "On Innovation" [6] establishes certain conditions that entitle the company to have the status of innovation. In particular, Article 16 of the Law [6] stipulates that an innovative enterprise is an enterprise (association of enterprises) of any form of ownership if more than 70 percent of its output (in monetary terms) for the reporting tax period are innovative products and (or) innovative products.

The 2030 Strategy stipulates that the Ministry of Economic Development of Ukraine provides management in the field of innovation in the industrial sector of the economy. In our opinion, such organizational measures of innovation management of our country are declarative in nature, as state bodies and executive structures of Ukraine, according to the Law of Ukraine "On Entrepreneurship" [7] do not have sufficient leverage to influence economic and social processes. Their influence, in accordance with the provisions of this Law, is limited only to the public sector, distribution and control over the use of budget funds, etc. and has virtually no real impact on economic development of entrepreneurship, which is based on market relations and has legal protection guaranteed by law. In particular, according to Article 5 of the Law [7], one of the principles of entrepreneurial activity is the independent formation of the business program of the business entity. According to Article 15 of the Law, “Interference of state bodies in the economic activity of entrepreneurs is not allowed if it does not affect the rights of state bodies provided by the legislation of Ukraine in exercising control over the activities of entrepreneurs. State bodies and officials may give instructions to entrepreneurs only in accordance with their competence established by law” [7]. The state entrepreneurship support (Article 14 of the Law [7]) implies the stimulation with the help of economic levers (targeted subsidies, tax benefits, etc.) of technology modernization, innovation, development of new products and services. In this regard, we consider it necessary to amend certain functions of the Ministry of Economic Development defined by the Strategy [1], namely: in paragraph 7 of the section "Structural elements of the national innovation ecosystem", the words “provides management in the field of innovation in the industrial sector” should be replaced with the words “provides regulation, within its competence, in the field of innovation in the industrial sector of the economy”.

Also, we do not agree with the problems outlined by the 2030 Strategy of innovative enterprises, especially startups, such as: excessively complicated process of enterprise liquidation, high level of taxes (primarily on wages and profits of enterprises), high costs of accounting services, difficult access to the labor market for foreigners [1]. The problem of excessively complicated process of startups liquidation does not contain any special difficulties. Termination of a legal entity is regulated by the Procedure for Accounting of Taxpayers and Fees, approved by the order of the Ministry of Finance of Ukraine dated 09.12.2011 № 1588 [8]. According to Chapter XI of this Procedure, the company must close an application for termination (liquidation) to the state registration authorities and provide a certificate from the supervisory authority (tax service) to repay monetary obligations to state and local budgets and the absence of tax debt [8]. In our opinion, such requirements are not
a burdensome procedure and are a necessary tool for the possibility of tax evasion by dishonest taxpayers.

Regarding the problem of high tax levels (primarily on wages and profits of enterprises) and high costs for the newly formed enterprise to pay for accounting services, in this regard, first of all, it should be noted that currently almost all small businesses use a simplified system of taxation, accounting and reporting, in accordance with Article 291 of the Tax Code of Ukraine [9]. This provision of the Tax Code enables businesses to replace the payment of a significant amount of national and local taxes and fees with a single tax, while maintaining simplified accounting and reporting. Simplified accounting of financial and economic activities does not require any complex accounting knowledge and is based on the basic methods of accounting. This allows managers of most small businesses to keep such records on their own and does not require additional services of an accountant. Thus, in our opinion, the listed difficulties in tax administration and accounting are not urgent problems for small innovative enterprises.

As to the complicated access to the labor market for foreigners, in our opinion, it is advisable to introduce a simplified procedure for obtaining a temporary residence permit for foreigners and stateless persons who arrived to Ukraine to participate in innovative projects, provided that such persons make an investment contribution to a special off-balance sheet account of the State Migration Service of Ukraine in the amount of not less than 10 minimum wages (if as of January 1, 2019, the minimum wage is 4173 UAH, the mortgage fee should be 41730 UAH, respectively). This procedure will greatly simplify the obtaining of a temporary residence permit in Ukraine for foreigners and stateless persons, who came to Ukraine to participate in the implementation of innovative projects, and will ensure effective control over the participation of foreign professionals in innovation programs.

In addition, some measures are general in nature and do not have constructive suggestions to ensure their implementation. For example, one of the measures to create favorable conditions for bringing innovations to commercial use is to ensure the effective operation of a simplified system of taxation and reporting for the newly formed small innovative business [1]. In our opinion, such a suggestion is irrelevant, as the requirements for the use of the simplified taxation system are clearly regulated by the Tax Code (Chapter I, Section XIV) [9], which have the force of law and do not allow for conventions. Therefore, the suggestion to ensure the effective operation of the simplified system of taxation and reporting is incorrect. Also, the 2030 Strategy for the Development of Startups suggests to promote the creation of elements of the innovation infrastructure that will provide financial assistance to inventors and startups [1], however, the source of funding for such financial assistance has not been identified.

The 2030 strategy does not provide for measures to establish feedback between business and public authorities to address the problematic issues of innovation processes. In this regard, we consider it necessary to supplement the measures at the stage of innovation transfer with the following measure: "Regular public events with government, business and academics (conferences, round tables, etc.) to promote innovation and public discussion of urgent issues. It is also necessary to ensure that the feedback is established between business and the government".

In addition to the above listed issues, we can state that the approved 2030 Strategy has a number of shortcomings, namely the following aspects are not provided:

1) the use of tax benefits to intensify the innovative activities of domestic enterprises;
2) introduction of a list of specific innovation projects that are fully or partially financed from the state budget;
3) direct connection of the state with business and society;
4) the mechanism of interaction between universities and domestic enterprises;
5) people responsible for the implementation of the Strategy of Innovative Development of the country at the state and local levels are not identified;
6) the priority of public procurement of high-tech products from domestic producers has not been established;
7) mechanisms for annual monitoring and control of strategy implementation are not defined.

Regarding the first disadvantage, the use of tax benefits to stimulate innovation has already paid off in most industrialized countries. Therefore, we consider it appropriate to introduce tax benefits for enterprises in the industries that are recognized as priority or strategic.

Regarding the second shortcoming, we believe that when approving the Strategy 2030 [1], an annex should be added, so that it should be done as a result of project implementation. For example, the project of re-equipment of all high-rise buildings from central heating to
autonomous heating in order to save money, which is cost-effective and according to our calculations will reduce heating costs by 3-4 times.

The third shortcoming of the 2030 Strategy [1] can be prevented by means of conducting an Internet referendum, which would invite every citizen to submit suggestions to improve and enhance Ukraine's innovation environment.

The fourth shortcoming could be solved in the following way: it would be reasonable to open the reception of applications from enterprises in each university, considering the skills and knowledge that are required for modern production in a particular specialty. Taking into account such wishes, a university correspondingly adjusts the educational program, while the companies that submitted applications accept students to develop their future professional skills to take part in summer practice. The positive effect of such cooperation for students will be the ability to work on modern equipment, rather than on technically outdated models. Under such conditions, companies will be able to hire a student, who is not only theoretically but also practically trained.

Regarding the fifth shortcoming, it can be eliminated by appointing officials of the Ministry of Economic Development, Trade and Agriculture, the Ministry of Education and Science and the Ministry of Digital Transformation responsible for the implementation of the strategy of innovative economic development of Ukraine, whose functional responsibilities include organization and monitoring of innovation activity.

The sixth shortcoming can be corrected if it is enshrined in law that when conducting public procurement of high-tech products at the expense of budget funds, preference should be given to domestic manufacturers. For example, when purchasing vehicles, it is reasonable to make orders from domestic companies, which will provide Ukrainian production with orders and provide employment opportunities for thousands of citizens.

The seventh shortcoming should be remedied by the introduction of mandatory annual statistical reporting of enterprises engaged in innovation activities. And an incentive for them is to recognize the possibility of applying tax benefits, if according to the results of the previous reporting period (previous calendar year), the amount of revenue from the sale of innovative products was not less than 70% of total sales.

In order to implement the 2030 Strategy for the nearest future, domestic scientists have developed and suggested to the Cabinet of Ministers of Ukraine to adopt an Action Plan for the implementation of the Strategy for the development of innovation for 2020-2022 (hereinafter – the Plan) [10].

Analyzing the overall content of the Plan [10], we can say that it mainly aims at raising awareness of innovators about innovation as well as at providing information about programs to support innovation and promotion of scientific and technological achievements in Ukraine. It also ensures the implementation of the Strategy 2030 [1] only in some of its aspects, such as:

– public awareness of entrepreneurship and innovation management;
– consistency of terminology in the field of innovation and technology transfer;
– providing methodological and consulting services for innovators;
– popularization of scientific and technical achievements of Ukraine and the world;
– launching pilot projects to create elements of innovation infrastructure.

Our conclusions on this issue are confirmed by an analytical study of the content of measures and analysis of the available digital information. Thus, according to the results of the analytical study of the content of measures, it was found that only 7 out of 61 suggested measures (p.34 – p.40) are directly related to the provision of state support for innovation, the remaining 54 are secondary components of innovation transformation. Such disparities also occur in the financial factors regarding the implementation of the provisions of the Plan [10]. According to the results of the analysis of indicators given in its financial and economic calculation (Appendix 1 to the Explanatory Note), it is established that additional allocations from the state budget to the Ministry of Education and Science of Ukraine for innovation in 2020 will amount to UAH 43,838.6 thousand. In 2021 – 11826.2 thousand UAH, in 2022 – 4663.6 thousand UAH. If we take into account that in 2020 the state expenditures of this Ministry for the latest developments (“Scientific and scientific – technical activities of higher education institutions and research institutions”, “Ensuring the activities of the National Research Fund, grant support for research and scientific – technical (experimental) developments”, “Support of priority directions of scientific researches and scientific – technical (experimental) developments in establishments of higher education”) in general constituted 1122326,6 thousand UAH. [11], the planned additional payments in the amount of 43838.6 thousand UAH. will amount to only 4% of the funds set by the State Budget for
The project envisages reduction of these costs during 2021 and 2022 (respectively: up to 11826.2 thousand UAH and up to 4663.6 thousand UAH), from our point of view, will practically deprive the research institutions of the Ministry of the opportunity to conduct the necessary innovative research, as their additional financial support will be reduced almost 9 times in these two years. In addition, the lack of any benefits for investors and venture companies in the project is noteworthy, which, in our opinion, actually deprives the possibility of using sources of extra budgetary funding for innovation in our country. According to our definition, such distribution of public funds in the current conditions of the national economy is not sufficiently rational and does not meet the urgent needs of innovation in the next 3-4 years.

The strategy of innovative development of any country is to create favorable conditions for the development of high-tech industries, however, approved by the Ukrainian Government Strategy 2030 [1] and action plan for its implementation [10] do not provide this. The suggested measures to implement the strategy [10], in our opinion, will not significantly increase the efficiency of national production of high-tech goods, but on the contrary, according to our forecasts, will even worsen it. After all, no effective mechanisms of financial support (tax benefits, subsidies, grant aid, etc.) for enterprises providing direct high-tech production are provided. "Promote the creation of advertising and information products in the media on scientific and technological achievements in Ukraine and the world" [10], of course, is good, but it does not provide conditions for direct development of domestic enterprises that need effective mechanisms to work and intensify production innovation processes.

Conclusions and prospects for further research. The content of the main provisions of the Strategy for Development of the sphere of innovative activities for the period till 2030 and the action plan for its implementation has been worked out. It is established that most of these provisions do not contain effective measures to intensify innovation in the country. It has been proven that this is due to the lack of effective action on their practical implementation and requires their revision in the context of deepening relations with the European Union.

Due to the imperfection of certain provisions of the Strategy for Development of the sphere of innovative activities for the period till 2030, further research on methods and measures for its practical implementation is required.

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