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FEATURES OF DEVELOPMENT OF THE SYSTEM OF STIMULATION OF INNOVATION ACTIVITY OF ENTERPRISES IN TODAY'S CONDITIONS

ОСОБЛИВОСТІ РОЗВИТКУ СИСТЕМИ СТИМУЛЮВАННЯ ІННОВАЦІЙНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ В УМОВАХ СЬОГОДЕННЯ

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The process of stimulating innovation can take place at the macro level, that is, at the national level, at the meso-level, that is, taking into account the sectoral methods of activation and, in particular, at the micro level, through the introduction of tools for activating the personnel of enterprises to creative, creative, rationalizing activities. The article presents the forms and methods of stimulation of innovation activity in the organization. The influence of the incentive system on the expansion of innovative opportunities and strengthening the competitiveness of the business structure is studied. Also focuses on the directions of stimulation of innovation activity of industrial enterprises, which include a whole range of measures that provide for the formation of organizational, motivational and financial mechanisms for intensifying creative searches among employees of enterprises, as well as stimulating managers to start and develop such activities in today's conditions. The article provides an analytical characteristic of a specific enterprise DP Air Gas LLC, presents the results of a study of its innovation activity in dynamics and offers recommendations for the development of a system of stimulation of innovation activity by its activation at the enterprise. Among the main tasks was the development and adoption of sound management decisions to stimulate innovation, solving existing problems in this area, in particular at DIPI Air Gas LLC, and analytical substantiation of the proposed measures to stimulate the innovation activity of industrial enterprises, in particular DIPI Air Gas LLC.

Keywords: enterprise, innovation activity, production, incentives, motives, development, incentive system.

Процес стимулювання інновацій може проходити на макрорівні, тобто на загальнодержавному, на мезорівні, тобто з урахуванням галузевих методів активізації і зокрема на мікрорівні, шляхом впровадження інструментів активізації персоналу підприємств до креативної, творчої, раціоналізаторської діяльності. В статті зосереджено увагу на напрямках стимулювання інноваційної діяльності промислових підприємств, які включають цілий комплекс заходів, що передбачають формування організаційно-мотиваційних та фінансових механізмів активізації творчих пошуків серед працівників підприємств, а також стимулювання менеджерів до започаткування та розвитку такої діяльності в умовах сьогодення. В статті представлено форми і методи стимулювання інноваційної діяльності в організації. Досліджено вплив системи стимулювання на розширення інноваційних можливостей і зміцнення конкурентоспроможності бізнес-структури. Також наведена аналітична

характеристика конкретного підприємства ТОВ «ДІ ПІ Ейр Газ», подані результати дослідження його інноваційної діяльності у динаміці та запропоновані рекомендації щодо розвитку системи стимулювання інноваційної діяльності шляхом її активізації на підприємстві. Серед основних завдань було розроблення та прийняття обґрунтованих управлінських рішень щодо стимулювання інновацій, вирішення наявних проблем у цій сфері зокрема на ТОВ "ДІПІ Ейр Газ" та аналітичне обґрунтування пропонованих заходів щодо стимулювання інноваційної діяльності промислових підприємств, зокрема ТОВ "ДІПІ Ейр Газ". Під час дослідження були використані такі методи, як всезагальний метод та загальнонаукові методи: аналізування, синтезу, індукція і дедукція, абстрагування і конкретизації, аналогії та моделювання тощо. Серед інформаційних джерел дослідження були використані наукові статті, автореферати дисертацій, огляди ринків, навчальні посібники та підручники, законодавчі та нормативні акти, інструкції, а також фінансова та бухгалтерська звітність досліджуваного підприємства, відгуки клієнтів, постачальників фірми, думки та погляди на проблеми стимулювання інноваційної діяльності працівників керуючої системи ТОВ "ДІПІ Ейр Газ" (топ-менеджерів, начальників відділів та цехів, лабораторій тощо) та представників керованої системи – робітників, слюсарів, ремонтників та ін.

Ключові слова: підприємство, інноваційна діяльність, виробництво, мотиви, стимули, розвиток, система стимулювання.

Staging problems. The aim of the article is to study the directions of development of the system of stimulation of innovation activity of enterprises, in particular DIPI Air Gas LLC in today's conditions, taking into account the introduction of effective mechanisms of motivation to stimulate innovation activity, which is primarily associated with improving the organizational and legal mechanism for regulating innovative entrepreneurship and a balanced system of indicators on the performance of senior managers responsible for various functional spheres enterprise. These indicators relate to finances, customers, internal processes (production) and personnel, according to which the criteria for evaluating efficiency are developed.

Analysis of the latest research and publications. A review of literary sources made it possible to systematize the tools for stimulating the innovation activity of enterprises. Accordingly, many scientists are engaged in the issues of motivation and stimulation of innovation. In particular, Manaenko I. M., Kravets A. I. [1] and Kostetskyi V., Prymachenko I. [2] investigated the factor of human resources. Andriitseva I. [3] focused on labor force and human capital in stimulating innovation at domestic enterprises. Bodenчук L. B., Cheban M. P. [4] A cause-and-effect relationship in the field of employment has been established, a prospective assessment of possible changes in this area has been carried out. Muterko G., Mikhalev D. [5] investigate the problems of state stimulation of investment in the development of personnel creativity, study methods of state stimulation of investment and innovation processes, etc. Filippov M. studies the issue of stimulating the development of venture investment in the model of open International experience in stimulating the development of small and medium-sized innovative entrepreneurship, study Stoyanova M. M., Krysovatyi I. A.,

Bogashko O. L., Galko L. R., Shevchenko Yu. V., Sivashenko T. V. and others.

Highlighting previously unresolved parts of the general problem. In today's Ukrainian economy, the problems of stimulating innovation activity and transition to an innovative model of development remain relevant, given that the innovative way of economic development is an integral part of the global scientific and technological progress in the context of globalization. Implementation of innovation activity at the enterprise requires a thorough study of various objects and phenomena of a complex and multifaceted mechanism that combines investment, financial-monetary-credit policy, improvement of the organization of labor and production. Therefore, the study of the effectiveness and efficiency of existing tools for stimulating innovation processes at enterprises, the study of the features of the application of state-legal methods of activating innovations in the domestic economy in general and at individual enterprises in particular is a necessary element in the development of the system of stimulation of innovation activity of enterprises.

Formulation of the goals of the article (statement of the task). The aim of the study is to analyze the means of stimulating innovation activity, which are implemented in foreign countries, and their results. To carry out a comparative analysis of the current and previous legislation of Ukraine on the stimulation of innovation. And to indicate the essence of motivation and stimulation of innovative activity of enterprises, taking into account the extreme conditions of today.

Presentation of the main material of the research. An important place in the activities of the business structure is occupied by the innovative and rationalization work of the company's employees. An important problem

for stimulating the innovative development of domestic enterprises is: problems of technical re-equipment of production, imperfection of traditional approaches, methodological and organizational skills of innovation; Technical factors: depreciation of fixed assets, lack of methodological support for planning technical re-equipment of production; market factors due to the lack of sufficient experience in foreign markets and the inability to increase export potential, etc. For the most part, the motivation of the company's employees for rationalization proposals is unsystematic and irregular. Employees are rewarded based on the results of the staff's work for the year, which includes incentives not so much for innovative approaches to work, but for the productivity of the employee for the year as a whole. This creates not quite targeted prerequisites for the intensification of innovative activities of the business structure. Because employees do not feel that they have been rewarded for specific developments or proposals, but for work for a year. In addition, there is a certain time remoteness of the instrument of material motivation from the implemented rationalization proposals in the work of the company. Therefore, the problem of insufficiently effective, targeted stimulation of employees for their innovative approaches to work should be solved by developing incentive schemes for the made rationalization proposals for a month, a quarter, and not for a year, as it exists at the enterprise today. At any enterprise, in particular at DP Gas LLC, it implements various types of innovations: technological, market, managerial, etc.

The introduction of technological innovations is important for reducing the total cost of sales of the company's products, as well as increasing its profitability. Due to the low profit of DP GAS LLC, bonuses are usually provided to recognize employees for high performance during the year.

To stimulate innovation, bonuses can be paid, but quite rarely.

This gives rise to the problem of the lack of any material incentives for inventive and innovative activities in general. Dynamics of the cost element structure of DP Gas LLC in 2021 - I half of 2024 are shown in Table. 1.

Study of the dynamics of incentive costs for employees of DP Gas LLC for 2020-2023 illustrated in Figure 1, the structure of the total cost in 2023 – in Fig. 1.

From Fig. 2. It can be seen that during 2020–2023. the share of costs for motivating employees of DP AIR GAS LLC increases from 10% to almost 50%, but in 2022. drops to 6.67%.

During the study period, the company's payroll fund decreases in 2022–2023, but in 2024. increases slightly (Fig. 3).

The study of the system of stimulation of innovation activity of DP GAS LLC revealed the following shortcomings and obstacles to its development:

- problems of technical re-equipment of production, imperfection of traditional approaches, methodological and organizational skills of innovation activity;

- technical problems: depreciation of fixed assets, lack of methodological support for planning technical re-equipment of production;

- management problems: motivation of employees for rationalization proposals is unsystematic and irregular; insufficiently effective, targeted incentives for employees for their innovative approaches to work; Employees are rewarded based on the results of the staff's work for the year, which includes incentives not so much for innovative approaches to work, but for the productivity of the employee for the year as a whole.

This made it possible to allocate the following areas of stimulation of innovation activity, in particular at the enterprise DP AIR GAS LLC:

Table 1

Structure of cost elements of DP Gas LLC in 2021 – first half of 2024

Indicators	2021	2022	2023	1 half 2024
Share of material costs	4,02%	8,39%	8,43%	52,50%
Share of labor costs	28,15%	22,03%	48,27%	6,67%
Share of deductions for social measures	9,34%	7,20%	16,04%	2,61%
Specific weight of depreciation	0,06%	0,15%	4,47%	3,08%
Share of other operating expenses	58,43%	62,22%	22,78%	35,14%
Total cost of products sold	100,00%	100,00%	100,00%	100,00%

Notes: formed by the authors according to the data of DP GAS LLC

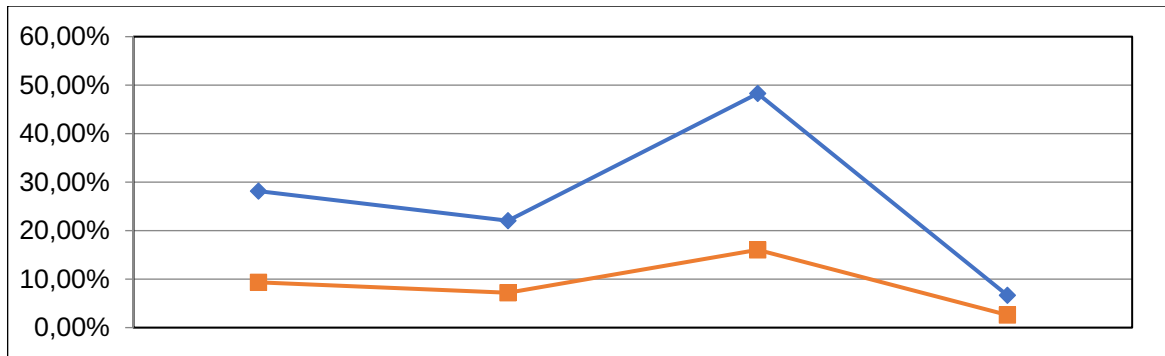


Fig. 1. Dynamics of costs for incentives for employees of DP GAS LLC for 2020-2023

Notes: formed by the authors according to the data of DP GAS LLC

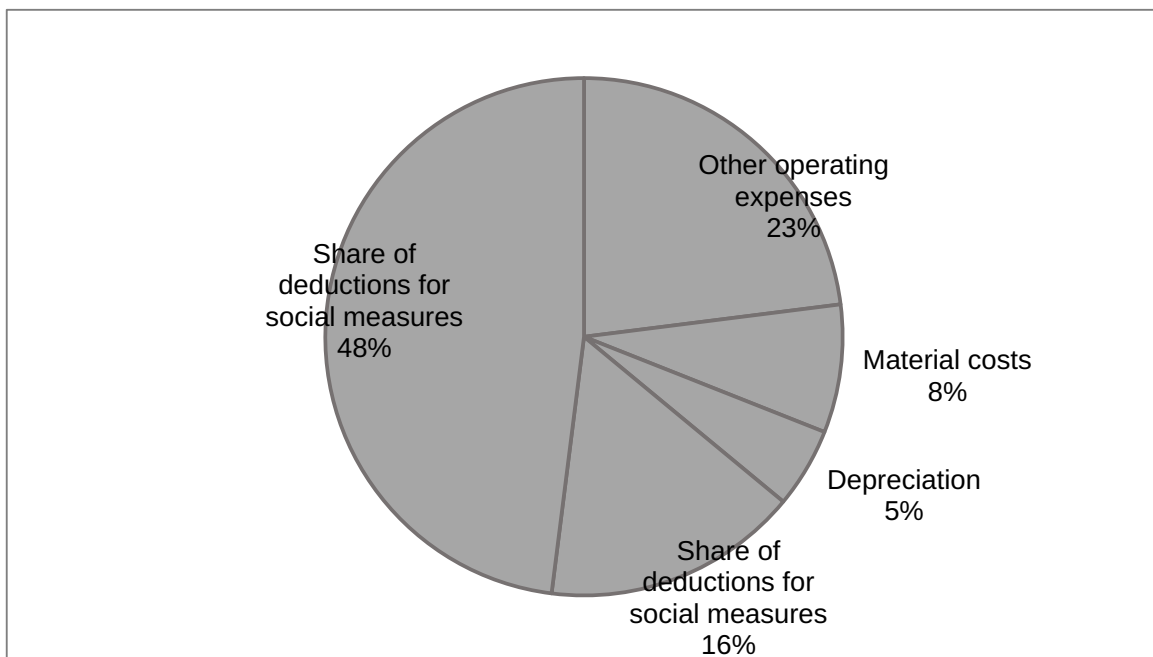


Fig. 2. The share of labor costs in the structure of the cost of sales of DP GAS LLC in 2023

Notes: formed by the authors according to the data of DP GAS LLC

ПІДПРИЄМНИЦТВО, ТОРГІВЛЯ ТА БІРЖОВА ДІЯЛЬНІСТЬ

– Economic, among this direction, an important place is played by material and non-material incentives for employees involved in innovative activities.

– The technological direction involves stimulating innovation through the introduction of progressive technological innovations and processes.

– The management direction provides for the formation of incentives for the introduction of innovations at enterprises through the implementation of state programs for the development of industries.

This direction can be attributed more to the macro level, namely to the public sphere. An enterprise-innovator cannot influence it, only

use the tools developed in state and regional programs to support and develop innovation activity.

The technological direction of stimulating the innovation activity of DP GAS LLC is actively used, as the company is implementing a project to modernize the section for filling cylinders with industrial and medical gases, as well as welding mixtures.

Therefore, we will not consider the technological sphere, but will investigate the economic direction of stimulating innovation activity, which necessitates the revision of the existing tools for motivating employees of the enterprise.

The directions of economic incentives for employees who have already been or will be

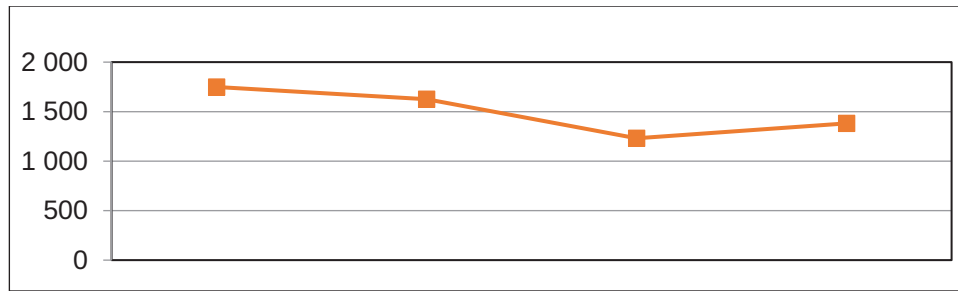


Fig. 3. Dynamics of the payroll fund of DP GAS LLC for 2021-2024

Notes: formed by the authors according to the data of DP GAS LLC

involved in the implementation of innovations by DP GAS LLC are: formation of a system of allowances for the development and implementation of innovation activities; formation of a system of bonuses for employees based on the results of innovation activities; formation of the fund for innovative development.

Studies have shown that the sources of resources for increasing salaries at DP Gas LLC are:

- Savings of the wage fund (FOP) obtained by increasing labor productivity, reducing labor intensity, reducing the number of personnel, reducing the loss of working time.
- Saving the payroll fund through the revision of labor costs and prices, bonus payments, allowances and surcharges.
- Increase in the wage fund from an increase in the volume of manufactured products, etc.

On the basis of the analysis and study of the practice of motivation of innovation activity

at DP Gas LLC, the following shortcomings of stimulation of innovation activity have been identified:

- The gap between the defined incentives for innovation activity and the expected results of the enterprise from its implementation.
- The effectiveness of the influence of the system of incentives and motives of innovation activity on the results of innovation activity is not studied.
- Low efficiency of the system of regulation of tools for motivating employees, there is no feedback between the system of incentives and motives of employees and the results of innovation activity.

The methods of stimulating the innovative activity of the company's employees include tangible and intangible. Material instruments include: wages, surcharges, allowances, bonuses, one-time rewards. Intangible include: promotion, improvement of working conditions,

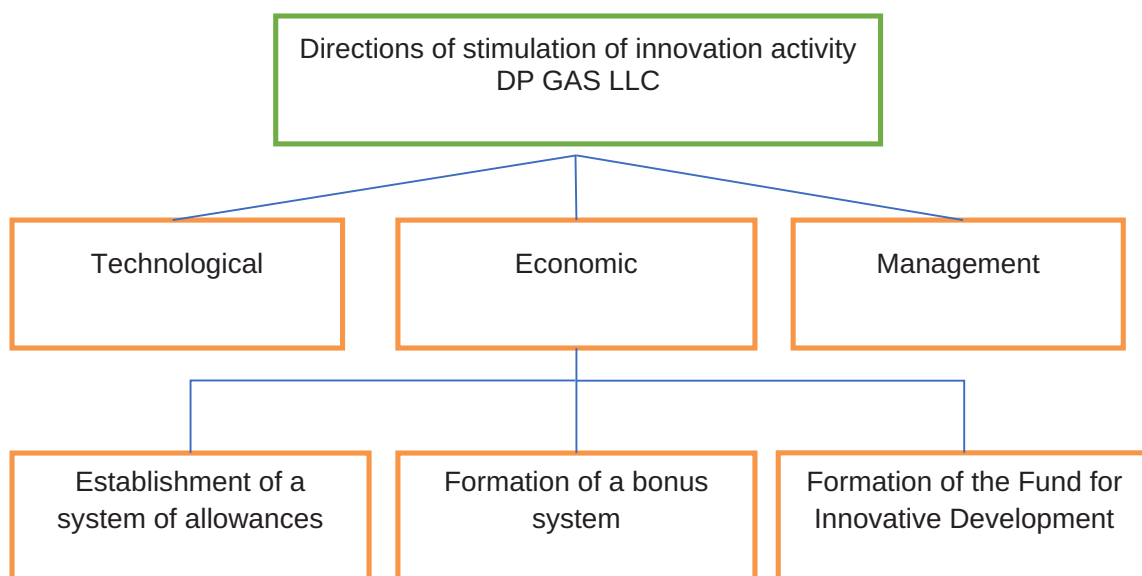


Fig. 4. Directions of stimulation of innovation activity at DP Gas LLC

Notes: formed by the authors according to the data of DP GAS LLC

free training, involvement in management, certificates and others.

A study of the system of stimulation of innovation activity of DP Gas LLC showed that the most popular is a simple bonus system, which provides for the provision of bonuses to all employees once a year based on the results of their activities in the amount of the official salary. The system of bonuses based on the results of activities is also widespread. Under this system, bonuses are paid on a monthly basis. However, as practice shows, such a system has low efficiency, since employees cease to perceive the bonus as an additional salary, and consider it a kind of official salary.

To stimulate innovation activity at the enterprise, it is proposed to use an allowance for the performance of especially important work, as well as for: complexity, nature of work of employees, competence of officials, emotional tension, individual intensity of work and mental overload. Innovation activity in the conditions of our enterprise DP Gas LLC is quite intense, requires special competencies, knowledge and skills from employees, in addition, it is accompanied by high emotional, psychological, and mental overload. After performing such work, employees need time and resources to restore normal performance. That is why the allowance for the performance of especially important work should be set for the entire period of implementation of an innovative project or modernization program. A positive aspect of establishing such a surcharge is that the maximum amount of such an instrument is unlimited by law.

The formation of the innovative development fund is legal on the basis of the Commercial Code of Ukraine and in accordance with the constituent documents and other internal documents of the DP Gas Business Company.

Therefore, this direction can also be used at the researched enterprise. It is recommended to form the Fund for Innovative Development from the profit of the enterprise, which will be received from the sale of innovation activities or the provision of services.

These funds should be provided for the payment of bonuses included in the payroll. Such a fund needs to be formed continuously. Although there are options for its formation on a permanent or operational temporary basis.

Conclusions. The study of the features of the system of stimulation of innovation activity of enterprises allowed to identify such shortcomings and obstacles as: problems of technical re-equipment of production, imperfection of traditional approaches, methodological and organizational skills of innovation activity; Technical issues: depreciation of fixed assets, lack of methodological support for planning technical re-equipment of production; management problems: motivation of employees of the enterprise for rationalization proposals is unsystematic and irregular; insufficiently effective, targeted incentives for employees for their innovative approaches to work; Employees are rewarded based on the results of the staff's work for the year, which includes incentives not so much for innovative approaches to work, but for the productivity of the employee for the year as a whole.

The main directions of stimulation of innovation activity at the enterprise are allocated.

Among the identified directions, the economic one was chosen as a priority, which provides for the expansion of the use of instruments of material stimulation of innovation activity through the formation of an innovative development fund and the establishment of allowances for the performance of rationalization work for employees of the enterprise.

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