This paper investigates the current state and prospects of the development of the European IT services market. A detailed analysis of the economic indicators of the IT market in European countries has been conducted. Marketing characteristics of the external market of IT services were considered, in whose formation a leading role belongs to export deliveries. It has been determined that the capacity of the international segment of the IT services market in most European countries increases by an average of 20% annually, and the share of IT technologies exports in the overall export structure exceeds 8%. The forecast of changes in the internal market of IT technologies in the post-Soviet countries was analyzed. Based on the results, it was concluded that in the future the capacity of the domestic IT services market could increase and, in 2024, in particular in Ukraine, would exceed the volume of USD 2 billion. The results of studying the level of prices for IT services in the post-Soviet countries suggest that they mainly correspond to the prices for similar services in different groups of European countries (with different material capabilities). That means that for IT service consumers in countries with a low standard of living, price characteristics are not an obstacle to obtaining the highest quality services from domestic or foreign suppliers. The role and importance of personnel support of the information industry, which is key in the formation and development of the IT services market, have been determined. It has been proven that specialists who attained IT education mostly work according to the skills and competencies obtained, which distinguishes them favorably from specialists in other fields. Despite the tendencies of a certain outflow of specialists outside the countries with a low living level, the number of IT specialists is growing progressively in their economies. In many ways, these trends are facilitated by an increase in the number of graduates from specialized educational institutions.

**Keywords**: marketing research, IT services market, development indicators, market capacity, economic characteristics.

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IMPROVING METHODS FOR EVALUATING THE RESULTS OF DIGITIZING PUBLIC CORPORATIONS (p. 17–28)

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The list, nature, and directions in changing the business processes of public corporations due to digital transformation have been determined. The main digital technologies that are used by public corporations operating in the basic sectors of the national economy were grouped. It has been proven that one of the most important criteria for digital transformation is the level of information transparency.

A morphological matrix of digital transformation of public corporations has been built and the positions of the latter in the process under study have been determined. Based on the results of the matrix assessment, it was concluded that the most attention is attracted by the digitalization processes in corporations-outsiders. This is because this position is characterized by a high level of digital maturity but a low level of transparency. To ensure a high level of transparency, it seems appropriate for these companies to introduce new digital technologies.

This paper analyzes those endogenous and exogenous factors that promote or block the process of introducing digital technologies in public corporations. It was found that at the level of public corporations, there are significant resource constraints, which are manifested in the lack of funds for the introduction of digital technologies. Another significant obstacle is the psychological barriers associated with the unwillingness to use digital technologies in the work process.

The generalization of the efficiency indicators of business processes and criteria for factor conditions of digital transformation has made it possible to identify the main components of the system model of digitalization of public corporations. Considering the above, an authentic system model of digitalization of the public corporate sector is proposed. It seems appropriate to use the model to determine the effect of the introduction of digital technologies in the public corporate sector.

Keywords: public corporations, digitalization, business processes, digital transformation, blockchain, digitalization system model.

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IMPROVING THE ORGANIZATIONAL AND ECONOMIC SUPPORT FOR THE DEVELOPMENT OF ENTERPRISES IN THE HOSPITALITY INDUSTRY IN THE USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES (p. 29–38)

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Conceptual foundations of organizational and economic support for the development of enterprises in the hospitality industry have been developed, taking into account the level of use of information and communication technologies. It has been determined that the main results of the influence of information technologies on the hospitality industry are the optimization of business processes, as well as the transformation of the target consumer of hospitality services. The types of information and communication technologies are systematically depending on the direction of the business processes of the cycle of providing hospitality services. It has been substantiated that through the active use of information and communication technologies, hospitality industry enterprises satisfy the needs of customers in full accordance with modern requirements. The relationship was established between the results of assessing the level of organizational and economic support for the development of information and communication technologies and the strategic choice of enterprises in the hospitality industry. Three types of strategies are identified – information expansion, improvement, retention and further development – depending on the low, medium and high level of development of information and communication technologies, respectively. The directions of increasing the level of development of information and communication technologies of the hospitality industry at different levels are proposed. The developed theoretical and methodological provisions can be useful in the formation of the concept of strategic development of the hospitality industry. The use of the proposed toolkit reflects the results, both quantitatively (increasing demand for hospitality services, improving financial performance, etc.) and in a qualitative form (improving the quality of service, creating a positive image, etc.).

**Keywords:** hospitality industry, information and communication technologies, digitalization, business processes, millennials, hospitality development strategy.

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MARKETING STRATEGY DESIGN BASED ON INFORMATION TECHNOLOGY IN BATIK SMALL AND MEDIUM-SIZED ENTERPRISES IN INDONESIA (p. 39–48)

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During the pandemic, the Indonesian authorities are committed to limiting the social and economic mobility of the community. One of the activities carried out is online purchases. With changes in people’s behavior towards meeting online needs, small and medium-sized enterprises will be able to use information technology in making online marketing of products sold to consumers. The object of this research is batik small and medium-sized enterprises in Indonesia. At this time, many batik small and medium-sized enterprises have used online marketing, but it has not been said to be optimal. It can be shown that there are still many batik small and medium-sized enterprises that have experienced a fifty percent decline in sales during the pandemic. Therefore, batik small and medium-sized enterprises must be able to increase sales capacity through online marketing to increase profitability. The purpose of the study is to identify both internal and external factors in order to instigate a better strategy to improve the firm’s market. This research uses qualitative and quantitative methods. The method used is to integrate the Strength Weakness Opportunities Threats and Analytic Hierarchy Process methods to increase profitability. These results are in the context of the Strengths Opportunity Opportunity, which includes analyzing the potential of digital marketing and developing innovative business models, that batik small and medium-sized enterprises must expand the market by maximizing online marketing and increasing quality and creativity in creating product content online. This research found that a prominent strategy for developing the batik business is the strength and opportunity strategy that takes advantage of the community. One of the activities carried out is online purchases. With changes in people’s behavior towards meeting online needs, small and medium-sized enterprises will be able to use information technology in making online marketing of products sold to consumers. The object of this research is batik small and medium-sized enterprises in Indonesia. At this time, many batik small and medium-sized enterprises have used online marketing, but it has not been said to be optimal. It can be shown that there are still many batik small and medium-sized enterprises that have experienced a fifty percent decline in sales during the pandemic. Therefore, batik small and medium-sized enterprises must be able to increase sales capacity through online marketing to increase profitability. The purpose of the study is to identify both internal and external factors in order to instigate a better strategy to improve the firm’s market. This research uses qualitative and quantitative methods. The method used is to integrate the Strength Weakness Opportunities Threats and Analytic Hierarchy Process methods to increase profitability. These results are in the context of the Strengths Opportunity Opportunity, which includes analyzing the potential of digital marketing and developing innovative business models, that batik small and medium-sized enterprises must expand the market by maximizing online marketing and increasing quality and creativity in creating product content online. This research found that a prominent strategy for developing the batik business is the strength and opportunity strategy that takes advantage of the community.

Keywords: strength weakness opportunities threats, analytic hierarchy process, e-commerce, small and medium-sized enterprises.

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This paper explores peculiarities in the formation and development of intelligent entrepreneurship as a new social phenomenon of national economies and the imperatives of its manifestation in the economic environment. The relationship between intelligent, informational, and innovative activities that shape the environment of modern entrepreneurship has been established. A new understanding of the essence of “intelligent entrepreneurship” and “talent management” categories has been proposed. The value of human capital, the realization of intelligent capabilities of the individual is recognized as the basic value of intelligent entrepreneurship. It has been proven that in modern conditions, the most promising for national economies is the transition to open innovation models. It is noted that the development and effective use of intelligent potential are due to the need to increase the efficiency of innovation, science, and education systems, which ensures the economic growth of the national economy. The structure of intelligent potential of entrepreneurship under the conditions of digital transformation of the economy has been built. Original views on the essence and significance of the talent management system are presented. It is noted that intelligent entrepreneurship requires a holistic approach. The classification of communities of intelligent practitioners has been devised. The system of management of advanced reproduction of the latest knowledge of business entities has been formed. The directions of digital transformation of intelligent entrepreneurship have been outlined. A system-integrated methodological approach to determining the Index of digital transformation of business entities has been devised. The study results build on the theoretical and practical aspects of intelligent entrepreneurship, contribute to the effective use and development of the intelligent potential of entrepreneurial organizations and their network associations.

**Keywords:** digital economy, intelligent entrepreneurship, knowledge management, intelligent commerce, digital transformation.

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The modern system of relations between countries is being transformed with the spread of digitalization. Accordingly, there is a need to study the practical aspects of digitalization of trade as a major component of international relations. Therefore, this study aims to determine the impact of digitalization processes on the performance and economic security of trade. The main directions for the development of digitalization in trade were determined and the influence of digital technologies on the economic security of trade entities (enterprises) was investigated.

The main components of the economic security of trade enterprises were identified. The main difficulties in the development of the digital economy were highlighted. The main directions for the development of digitalization of trade enterprises were determined.

The list of factors that most influence the formation of trade turnover was substantiated: income of the population, number of trade workers, inventories, producer price indices, digital technologies (telecommunications, data processing, etc.).

Methods of economic statistics (statistical observation, dynamic and structural analysis) were used to test the hypothesis of the relationship between informatization and economic security of trade enterprises. Methods of correlation and regression analysis were used to study the strength of the relationship between the volume of turnover and the factors that determine it.

Based on the modeling, a statistically significant relationship was identified between the indicators of the volume of information and related services and trade volumes, which confirms the dependence of the economic security of trade enterprises on digitalization. The proposal to supplement the already existing methodology for assessing the economic security of the trade enterprise with indicators reflecting the impact of digital technologies was justified. The results of the study can be useful for adapting strategies for the development of trade enterprises in the context of the global digital ecosystem.

**Keywords:** economic security, digitalization, trade enterprises, multi-factor model, risks, sales volume, integration.

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DEVELOPMENT OF AN OPTIMIZATION PLAN FOR REDISTRIBUTION OF PENSION ASSETS USING INFORMATION TECHNOLOGIES (p. 72–79)

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The issue of the significance of the role of information technologies in the pension system was highlighted. The information and communication model of the state regulation of financial support of the pension system in the market of non-banking financial services was considered. The essence of information and communication support of the risk-oriented approach to the system of accumulative pension provision, which involves preventing the information and technological probability of risks, was explored. The issues of development of non-bank financial institutions as entities of aggregate financial potential were explored and promising directions of increasing the efficiency of their functioning with the use of information technologies were outlined. The necessity of introducing the mechanism of information and communication provision of the state regulation of accumulative system of pension provision by means of mandatory payment of contributions to individual pension accounts and their further investment as an important component of social protection of the population was considered. The algorithm of construction of the mechanism of information and communication provision of the risk-oriented approach to the accumulative pension system was proposed. The main indicators of the implementation of the accumulative component of the pension system were analyzed. The need for the interaction of the elements of the risk-oriented system of accumulative pensions was substantiated. Information technology...
technologies of investment of pension savings as a long-term investment resource in interaction of elements of the risk-oriented system of the accumulative pension provision were considered. The needs of introducing a risk-oriented approach to accumulated assets to strengthen social protection of participants in the non-banking financial services market were highlighted. The results of the redistribution between the cluster proved a close relationship of incomes of population and long-term pension savings.

Keywords: risk-oriented approach, information and communication support, pension system, investment income, pension assets.

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This paper addresses the field of economic measurements of the value of assets, carried out by the methods of independent expert evaluation. The mathematical principles of application, within a comparative methodical approach, of additive and multiplicative models for correcting the cost of single indicator of compared objects have been considered. The differences of mathematical basis of the compared models were analyzed. It has been shown that the ambiguity in the methodology of correction procedure requires studying the advantages and disadvantages of known models, as well as the justification and elaboration of recommendations for their application.

Possible forms of correction representation using several alternative units of measurement have been defined; formulas for their interconnection have been built. Analytic expressions have been derived that mathematically describe the algorithms for performing the evaluation correction procedure using various forms of correction representation. The influence of the correction execution model on the characteristics of uncertainty in the independent evaluation procedure has been determined. A specific numerical result has been analyzed. The range of two possible types of correction introduction models has been considered. The differences of mathematical basis of the comparative methodical approach, of additive and multiplicative models for correcting the cost of single indicator of compared objects have been studied. The differences of mathematical basis of the comparative methodical approach, of additive and multiplicative models for correcting the cost of single indicator of compared objects have been studied. The differences of mathematical basis of the comparative methodical approach, of additive and multiplicative models for correcting the cost of single indicator of compared objects have been studied. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations. The independence of the correction result on the sequence of operations.

Key words: independent evaluation, market value, comparative methodical approach, additive model, multiplicative model.

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DEVELOPMENT OF APPROACHES TO INNOVATION TRANSFER AND INTELLECTUAL PROPERTY MANAGEMENT TO ENSURE ENTERPRISE COMPETITIVENESS (p. 94–105)

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The work deals with the problems of innovation transfer and intellectual property management at enterprises. An approach reasoning the choice of innovations and the type of their transfer at an enterprise has been developed, which increases the efficiency of innovation processes. For this purpose, the essence of the category “innovation transfer” regarding the micro-level was clarified and determined according to the sources of innovations. A set-theoretic model of innovation selection based on evaluating the essence of innovations, their generators (suppliers) and implementation conditions has been developed. For such an assessment, a set of criteria has been proposed, a number of the most essential conditions for introducing innovations at an enterprise have been identified, and an optimization model for the efficiency of the innovation development process has been developed. They allow making an informed choice of innovations in accordance with the needs of the enterprise. Evaluation criteria for the innovative potential are proposed and their essence is determined. Testing of the evaluation confirmed the possibility of using the proposed criteria. A model of innovation transfer, which presents the main processes and participants in the transfer of external and internal innovations has been developed, which allows enterprises to ensure a high level of organization and implementation of the transfer. Given the direct relationship between the transfer of innovations and intellectual property, an approach to improving intellectual property management at the enterprise is proposed. A number of principles of intellectual property management have been determined. The stages of intellectual property management at the enterprise are proposed as a set of specific actions determining all processes directly or indirectly related to such management, as well as those responsible for these processes and resource provision.

Keywords: innovation transfer, innovation potential, intellectual property management, transfer model.

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The main task of this study consists in evaluating the state of funding for environmental protection measures and substantiating the ability of the state and local communities to increase investments in environmental protection. To this end, the following was studied from 2010 through 2020:

1) mechanisms of filling and using funds of the Environmental Protection Fund of state and local budgets;
2) proportions of distribution of environmental revenues and expenditures between levels of the budget system. The analysis results showed that opportunities of the public economy sector in terms of environmental investment are reduced because of imperfect distributing mechanisms:

- the budgetary expenditures for environmental protection measures;
- the environmental tax revenues to the budget funds.

It was established that a significant part (about 70 %) of the “environmental” funds of the public economy sector is directed to non-priority goals and measures. Less than half of the amount of environmental tax revenues is allocated for financing environmental activities. This does little to address pressing environmental issues and hinders the sustainable development of the country. There was a significant discrepancy between the tax burden on “polluters” of water bodies (3 % of the total amount of environmental tax) and the levels of their polluting activities (30–40 % of all costs of the national economy to eliminate the effects of pollution). In order to increase public investments in the reproduction of the environmental and natural resource potential:

1) ways to improve the mechanism of using the Fund of Environmental Protection were proposed;
2) reserves for increasing capital environmental investments from the budget have been identified.

Keywords: budgetary expenditures on environmental protection, budgetary investments in environmental protection.

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Досліджено сучасний стан та перспективи розвитку Європейського ринку ІТ-послуг. Преведено детальний аналіз економічних показників ІТ-ринку в Європейських країнах. Розглянуто маркетингові характеристики зовнішнього ринку ІТ-послуг, при формуванні якого провідну роль мають експортні поставки. Визначено, що місткість міжнародного сегменту ринку ІТ-послуг в більшості Європейських країн провідно збільшується в середньому на 20 %, а доля експорту ІТ-технологій в структурі експорту перевищує 8 %. Проведено аналіз прогнозу змін обсягів внутрішнього ринку ІТ-технологій в пострадянських країнах. За його результатами зроблено висновок про те, що в найбільшій місткості внутрішнього ринку ІТ-послуг буде зростати і в 2024 році, зокрема, в Україні пере вершити обсяг в 2 млрд. $.

Результати оцінки рівня цін на ІТ-послуги в пострадянських країнах дозволяють стверджувати, що вони в основному відповідають цінам на аналогічні послуги в різних групах країн Європи (з різними матеріальними можливостями). Це означає, що для споживачів ІТ-послуг в країнах з невисоким рівнем життя цінові характеристики не є перешкодою для отримання найбільш якісних послуг від вітчизняних чи зарубіжних постачальників. Визначена роль і значення кадрового забезпечення інформаційної галузі, яка є базовою при формуванні і розвитку ринку ІТ-послуг. Доведено, що фахівці, які мають ІТ-освіту, в своїй переважний більшості працюють згідно отриманих навиків та компетенцій, що вигідно їх відрізняє від фахівців інших сфер діяльності. Попри наявності тенденцій певного відтоку фахівців за межі країн з невисоким життєвим рівнем, в їх економіці кількість ІТ-фахівців прогресивно зростає. Багато в чому цим тенденціям сприяє і збільшення кількості випускників зі спеціалізованих навчальних закладів.

Ключові слова: маркетингові дослідження, ринок ІТ-послуг, показники розвитку, місткість ринку, економічні характеристики.

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УДОСКОНАЛЕННЯ МЕТОДІВ ОЦІНЮВАННЯ РЕЗУЛЬТАТІВ ЦИФРОВІЗАЦІЇ ДЕРЖАВНИХ КОРПОРАЦІЙ (с. 17–28)

І. В. Дунаєв, А. А. Кудь, М. А. Латинін, А. В. Косенко, В. В. Косенко, І. В. Кобзєв

Визначено перелік характеристик та напряму змін в бізнес-процесах державних корпорацій внаслідок цифрової трансформації. Згруповано основні цифрові технології, які використовуються державними корпораціями, що здійснюють діяльність в базових секторах національної економіки. Доведено, що основними критеріями цифрової трансформації є рівень інформаційної прозорості.

Побудовано морфологічну матрицю цифрової трансформації державних корпорацій і визначено позиції останніх у досліджуваному процесі. За результатами оцінки матриці зроблено висновок, що найбільшу увагу привертають процеси цифровізації в корпораціях-аутсайдерах. Це пов'язано з тим, що дана позиція характеризується високим рівнем цифрової зрілості, але низьким рівнем прозорості. За метою забезпечення високого рівня прозорості даним компаніям представляється доцільним впроваджувати нові цифрові технології.

Узагальнення показників ефективності бізнес-процесів та критеріїв факторних умов цифрової трансформації дозволило використовувати для визначення ефекту від впровадження цифрових технологій в корпораціях. З’ясовано, що на рівні державних корпорацій існують суттєві ресурсні обмеження, що знаходять прояв в недостатності коштів на впровадження цифрових технологій. Проаналізовано індогенні та екзогенні фактори, що сприяють або блокують процес впровадження цифрових технологій у державних корпораціях.

Ключові слова: державні корпорації, цифрові технології, бізнес-процеси, цифрова трансформація, відомості, система модель цифровізації.

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УДОСКОНАЛЕННЯ ОРГАНИЗАЦІЙНО-ЕКОНОМІЧНОГО ЗАБЕЗПЕЧЕННЯ РОЗВИТКУ ПІДПРИЄМСТВ ІНДУСТРІЇ ГОСТИННОСТІ В УМОВАХ ВИКОРИСТАННЯ ІНФОРМАЦІЙНО-КОМУНІКАЦІЙНИХ ТЕХНОЛОГІЙ (с. 29–38)

І. О. Петрівська, О. М. Сафронова, О. Г. Мітал, Н. В. Омецинська, В. В. Мороз, О. І. Відоменко, І. С. Лебединець, А. В. Шостаковська, Ю. В. Майстренко, О. О. Носирєв

Розроблено концептуальні основи організаційно-економічного забезпечення розвитку підприємств індустрії гостинності з урахуванням рівня використання інформаційно-комунікаційних технологій. Визначено, що основними результатами впливу інформаційних технологій на індустрію гостинності є оптимізація бізнес-процесів, а також трансформація цільового споживача гостинних послуг. Систематизовано види інформаційно-комунікаційних технологій в залежності від спрямованості бізнес-процесів циклу надання послуг гостинності. Обґрунтовано, що шляхом активного використання інформаційно-комунікаційних технологій підприємства індустрії гостинності задовольнять потреби клієнтів у повному обслуговуванні до сучасних вимог. Встановлено взаємозв’язок між результатами оцінки
рівня організаційно-економічного забезпечення розвитку інформаційно-комунікаційних технологій і стратегічним вибором підприємства індустрії гостинності. Використання та розвиток інформаційно-комунікаційних технологій індустрії гостинності на рівнях розроблені теоретико-методичні положення можуть бути корисними при формуванні концепції стратегічного розвитку індустрії гостинності. Використання за- пропонованого інструментарію відображає результати, як і кількісний (підвищення попиту на послуги гостинності, покращення фінансових показників тощо), так і в якісній формі (підвищення якості обслуговування, формування позитивного іміджу тощо).

Ключові слова: індустрія гостинності, інформаційно-комунікаційні технології, цифровізація, бізнес-процеси, міленіали, стратегія розвитку гостинності.

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РОЗРОБКА МАРКЕТИНГОВОЇ СТРАТЕГІЇ НА ОСНОВІ ІНФОРМАЦІЙНИХ ТЕХНОЛОГІЙ ДЛЯ МАЛИХ ТА СЕРЕДНІХ ПІДПРИЄМСТВ З ВИРОБНИЦТВА БАТИКУ В ІНДОНЕЗІЇ (с. 39–48)

Suhartini Suhartini, Nina Aini Mahbubah, Mochammad Basijir

Під час пандемії влада Індонезії прагне обмежити соціальну та економічну мобільність населення. Одним з напрямків діяльності є онлайн-покупки. З іншої сторони, жителі Індонезії зазнали економічних труднощів. Умови коронавірусної епідемії сприяли зростанню популярності онлайн-торгівлі. В цей час у сім'ях багатьох людей виникає потреба у продукті, який може бути придбано онлайн. Одним з прикладів цього є виробництво батику. Виробництво виробів батику має традиційну світоглядну значущість. Це не лише продукт економіки, але й культурний історичний символ. 

Досліджено особливості становлення та розвитку інтелектуального підприємництва, як нового суспільного феномена національних економік, та тепер вони в кризовому економічному середовищі. Виявлено взаємозв'язок інтелектуальної, інформаційної та інноваційної сфер, які формують середовище сучасного підприємництва. Запропоновано нове розуміння сутності і значення інтелектуального підприємництва, яка включає аналіз потенціалу цифрового маркетингу і розробку інноваційних бізнес-моделей згідно з якісними та кількісними методами. Використання інтелектуального підприємництва в умовах цифрової трансформації економіки.

Ключові слова: сильні та слабкі сторони, можливості та загрози (SWOT analysis), метод аналізу ієрархій, електронна комерція, малі та середні підприємства.

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ФОРМУВАННЯ ЕФЕКТИВНОЇ МODELI ROZVITKU INTTELEKTYUALNOGO PIPRJEMYNIUCHTI V UMOVAX CYFROVOI EKONOMIKI (c. 49–59)

Г. Й. Остронська, Г. В. Щік, І. В. Струтицька, І. П. Кінаш, О. М. Петухова, О. М. Головня, Н. З. Шегінська

Досліджено особливості становлення та розвитку інтелектуального підприємництва, як нового суспільного феномена національних економік, та його особливості в економічному середовищі. Виявлена взаємозв'язок інтелектуальної, інформаційної та інноваційної сфер, які формують середовище сучасного підприємництва. Запропоновано нове розуміння сутності інтелектуального підприємництва, яка включає аналіз потенціалу цифрового маркетингу і розробку інноваційних бізнес-моделей згідно з якісними та кількісними методами. Використання інтелектуального підприємництва в умовах цифрової трансформації економіки. 

Ключові слова: інтелектуальне підприємництво, менеджмент знань, інтелектуальна комерція, цифрова економіка.
Висвітлено питання значущості ролі інформаційних технологій в пенсійній системі. Розглянуто інформаційно-комунікаційну модель державного регулювання фінансового забезпечення пенсійної системи на ринку небанківських фінансових послуг. Розглянуто сутність інформаційно-комунікаційного забезпечення ризик-орієнтованого підходу до системи накопичувального пенсійного забезпечення, яка полягає у попередньому розподілі фінансових ресурсів в системі пенсійного забезпечення шляхом обов’язкового сплати внесків на індивідуальні пенсійні рахунки та подальше їх інвестування у відповідні активи державного фонду.

На основі моделювання виявлено статистично значимий взаємозв'язок між показниками економічної безпеки підприємств торгівлі діяльністю сектора. Використовувалась модель кореляції та регресії, а також математична модель для визначення впливу процесів діджиталізації на економічну безпеку підприємств торгівлі.

**Ключові слова:** ризик-орієнтований підхід, інформаційно-комунікаційне забезпечення, пенсійна система, інвестиційний дохід, пенсійні активи

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**ПОРИВІЛЬНИЙ АНАЛІЗ МОДЕЛЕЙ ВИКОНАННЯ ПРОЦЕДУРИ КОРИГУВАННЯ ПРИ ВИКОРИСТАННІ ПОРИВІЛЬНОГО ПІДХОДУ У НЕЗАЛЕЖНІЙ ОЦІНЦІ ВАРТОСТІ АКТИВІВ (с. 80–93)**

Ю. В. Поздняков, З. М. Скибінська, Т. Т. Гринів, І. Г. Бірятченко, П. Лошонці, О. А. Магонець, О. С. Скибінський, Н. Т. Гринів

**Анотація.** Transfer of technologies: industry, energy, nanotechnology

Співавтори вивчають питання реалізації інноваційних технологій в економіці, у тому числі в розвитку інноваційних систем та підприємств торгівлі. Вони аналізують можливості ефективного використання інформаційних технологій в цих секторах.

**Ключові слова:** інформаційно-комунікаційне забезпечення, пенсійна система, інвестиційний дохід, пенсійні активи

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Отримані результати дослідження мають важливе теоретичне та практичне значення, оскільки дозволяють підвищити точність та достовірність результату незалежної експертної оцінки

Ключові слова: незалежна оцінка, ринкова вартість, порівняльний підхід, адитивна модель, мультиплікативна модель

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РОЗРОБКА ПІДХОДІВ ДО ОРГАНІЗАЦІЇ ТРАНСФЕРУ ІННОВАЦІЙ ТА УПРАВЛІННЯ ІНТЕЛЕКТУАЛЬНОЮ ВЛАСНІСТЮ ДЛЯ ЗАБЕЗПЕЧЕННЯ КОНКУРЕНТОСПРОМОЖНОСТІ ПІДПРИЄМСТВ (c. 94–105)

В. В. Іванова, О. М. Іванов, О. М. Іванова

Роботу присвячено вирішенню проблем щодо організації трансферу інновацій та управління інтелектуальною власністю підприємств. Розроблено підхід до обґрунтування вибору інновацій і виду їх трансферу на підприємстві, що забезпечує підвищення ефективності інноваційних процесів. Для цього, уточнено сутність категорії «трансфер інновацій» стосовно мікрорівня та визначено її відповідно до джерел інновацій. Розроблено теоретико-множинну модель вибору інновацій, відповідно до якої вони здійснюються на основі оцінки суті інновацій, їх генераторів (постачальників) та умов впровадження. Для цієї оцінки запропоновано комплекс критеріїв та визначено низку найбільш суттєвих умов управління інновацій, а також розроблено оптимізаційній моделі операційності процесу розробки інновацій. Їх використання дозволяє зробити обґрунтований вибір інновацій відповідно до потреб підприємства. Запропоновано критерії для оцінки впливу інновацій на підприємство, що відображає можливість використання запропонованих критеріїв. Розроблено модель трансферу інновацій, у якій представлено основні процеси та участічників та некопередній зв’язок трансферу інновацій та інтелектуальної власності. Запропоновано підход до вдосконалення управління на підприємстві. Визначено низку принципів управління інтелектуальною власністю. Запропоновано статні умови управління на підприємстві як комплекс конкретних дій, що передбачає виконання всіх процесів, які приймаються відповідно до потреб підприємства. Запропоновано комплекс критеріїв, який підтверджує можливість використання запропонованих критеріїв. Запропоновано критерії для оцінки інноваційного потенціалу інновації. Запропоновано комплекс критеріїв, який підтверджує можливість використання запропонованих критеріїв. Запропоновано комплекс критеріїв, який підтверджує можливість використання запропонованих критеріїв.

Ключові слова: трансфер інновацій, інноваційний потенціал, управління інтелектуальною власністю, модель трансферу.

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АНАЛІЗ СТАНУ ПУБЛІЧНОГО ФІНАНСУВАННЯ ОХОРОНИ НАВКОЛИШНЬОГО ПРИРОДНОГО СЕРЕДОВИЩА (c. 106–119)

Н. Б. Ярошевич, В. В. Стибель, Б. В. Гутій, О. Я. Гримак, Л. П. Кушнір, Т. В. Калайтан, І. Ю. Кондрат

Основним завданням цього дослідження є вивчення стану фінансування природоохоронних заходів та обґрунтування можливостей держави і територіальних громад щодо збільшення обсягів інвестицій в охорону довкілля. З цією метою за період за 2010–2020 рр. досліджено:
1) механізми наповнення та використання коштів Фонду охорони навколишнього природного середовища державного та місцевих бюджетів;
2) пропорції розподілу екологічних надходжень та видатків між рівнями бюджетної системи. Результати аналізу показали, що можливості публічного сектору економіки в частині екологічних інвестицій залежать від недосконалості механізмів розподілу: 1) бюджетних видатків на природоохоронні заходи; 2) надходжень екологічного податку до фондів бюджету.

Встановлено, що значна частина (близько 70%) «екологічних» коштів держави спрямовується на неприйнятні цілі та заходи. На фінансування природоохоронних заходів виділяється менше половини сум надходжень екологічного податку. Це мало сприяє вирішенню актуальних екологічних проблем та не дозволяє забезпечити стабільний розвиток країни. Виявлено значну невідповідність податкового навантаження на «забруднювачів» водних об’єктів (3% від загальної суми екологічного податку) рівням їх забруднюючої діяльності (30–40% всіх витрат національної економіки на ліквідацію заглиблення забруднення). З метою збільшення обсягу публічних інвестицій у відтворення довкілля та природо-ресурсного потенціалу:
1) запропоновано шляхи вдосконалення механізму використання коштів Фонду охорони навколишнього природного середовища державного та місцевих бюджетів;
2) визначено резерви для збільшення капиталовложень в охорону довкілля.

Ключові слова: бюджетні видатки на охорону довкілля, бюджетні інвестиції в охорону довкілля.