
Improving the Accounting of Innovation and Investment Activity in Enterprises

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Abstract: This article analyzes the regional features of the factors influencing the innovative activity of industrial enterprises.

Keywords: industry, enterprise, innovation, added value, diversification, factor, financial and economic resources.

1st year master's degree at the Fiscal Institute under the Tax Committee The development of any national economy depends on the balanced and sustainable development of its territories. In the sustainable development of regions and their territories, the importance of industrial sectors is high. Because, in addition to ensuring the rate of economic growth, industrial sectors create a basis for increasing the competitiveness of the economy by encouraging the diversification and localization of production. Processing of all raw materials mined in the industrial sector, created in production, diversification processes will be improved due to the production of various products from them. The practice of developed and high-growth countries in the world experience shows that their success was mainly due to structural changes in industrial sectors, in particular, in processing industries. The difference of the industry from other industries is that it creates a high level of added value. Added value is the sequence of the production process of creating a specific type of product, processing it, marketing it, and finally selling it. The formation and development or change in the level of innovative activity of enterprises occurs as a result of the influence of certain factors. During the objective and comprehensive research of the management of innovative activities of the enterprise, the problem of identifying and systematizing the factors affecting it will be urgent and insufficiently developed. By the factor of innovative activity, we understand the conditions, reasons and indicators that affect the speed and description of the innovative growth of the enterprise. In this case, the innovative process takes place as a result of the interaction of many factors. The analysis of scientific literature shows that the classification of factors affecting innovative activity was not developed at the same time. Many authors have focused their attention on the factors affecting the innovative activity of the enterprise. T.G. In her work, Filosofova noted the following factors that hinder innovation in industrial enterprises: - economic - lack of financial resources, low funding from the state, high costs for innovation promotion, high economic risk level, long term of innovation returns; - production - lack of qualified personnel, lack of necessary information about new technologies, sales markets, inability of the organization to quickly adopt innovations, lack of cooperation with other organizations, enterprises and scientific organizations, or absence; - other factors - low price demand by consumers for innovative products, lack of sufficient legal and regulatory bases and regulation in innovative activities, insufficient stimulation of innovative activities by the state, poorly developed innovative infrastructure, lack of development in the technology market. A.A. Bovin cites and analyzes the following factors influencing the innovative environment of the organization: - social infrastructure (employees' access to services in educational, medical and cultural facilities); -

communication field (possibility of using communication, information resources); - natural - geographical conditions (availability of transport, material and technical, energy, fuel and raw materials resources); - technological and scientific-technical field (availability of the development market, availability of research institutes, etc.); - economic and financial sphere (state support of innovative activities at the national and regional level, presence of investors interested in innovative developments); - political-legal sphere (existence of national, regional plans and programs in the legal regulation of the innovative and scientific-technical sphere); - strategic coverage of business (speed of innovation in a certain segment of the market); - labor market. In our opinion, the given classifications cover only a small part of the factors affecting the innovative activity of the enterprise. It should be noted that the factors directly affecting innovative activity have not been identified in the scientific literature. The main goal of our research is to determine the impact of the activities of industrial enterprises on the efficiency of the regional economy based on the classification of factors affecting the innovative activity of the enterprise. In our opinion, it is appropriate to classify the factors affecting the innovative activity of the enterprise according to a number of signs. The complexity of the natural and climatic conditions, the lack of labor force, the low level of development of production, transport, and the fact that it hinders the development of the innovative activity of the enterprise, together with the huge amount of money for the solution of the above-mentioned problems, which have a negative effect on the level of innovative activity of the enterprise ' requires. . They serve to ensure effective and full use of the company's production resources, corporate development and formation of human capital. Financial and economic factors determine the availability of funds, raw materials, and the level of opportunities to attract additional funds. Researching the financial and economic factors of innovative activity, first of all, provides an opportunity to research the financial capabilities of the enterprise in the innovative development, to develop in advance the direction of the development of the innovative strategy in the current and future financial situation of the company. Industrial-technological factors determine the effective and full use of the company's production resources and technologies. In our opinion, it is appropriate to classify the factors affecting the innovative activity of the enterprise according to a number of signs. The complexity of the natural and climatic conditions, the lack of labor force, the low level of development of production, transport, and the fact that it hinders the development of the innovative activity of the enterprise, together with the huge amount of money for the solution of the above-mentioned problems, which have a negative effect on the level of innovative activity of the enterprise ' requires. Social factors include the demographic situation, the level of social tension, the living conditions of workers, health promotion at the enterprise, the organization of sports and cultural activities, the general level of cultural and educational personnel, etc. These are effective and full of production resources of the enterprise can be entered. They serve to ensure effective and full use of the company's production resources, corporate development and formation of human capital. Financial and economic factors determine the availability of funds, raw materials, and the level of opportunities to attract additional funds. Researching the financial and economic factors of innovative activity, first of all, provides an opportunity to research the financial capabilities of the enterprise in the innovative development, to develop in advance the direction of the development of the innovative strategy in the current and future financial situation of the company. . Industrial-technological factors determine the effective and full use of the company's production resources and technologies. The transfer of ITTKI to scientific and technical factors covers the existence of intellectual property. The analysis of organizational and management factors helps to determine the level of development of the innovation infrastructure, effective innovation management, marketing strategy in the implementation of innovations, the organization of innovation financing, and the suitability of the organizational structure to the tasks of innovative activity. In our opinion, it is necessary to classify the factors affecting innovative activity according to the level of management. When classifying

the factors affecting the innovative activity of the enterprise according to the level of management, the factors that directly or indirectly affect the enterprise, as well as the impact of changing the level of its innovative activity and the factors that the enterprise cannot influence can be noted.

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