стного партнерства; экономико-организационное и финансовое обеспечение (стратегии, целевые программы, государственный и региональный заказы на продукцию кластеров, государственное стимулирование разработки инноваций, целевые кредиты и субсидии и др.); маркетинговое и информационное обеспечение.

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Надійшла до редколегії 16.05.15

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РОЗРОБКА І РЕАЛІЗАЦІЯ КЛАСТЕРНОЇ ПОЛІТИКИ: РОСІЙСЬКА І МІЖНАРОДНА ПРАКТИКА

Метою роботи є вивчення теоретичних аспектів розвитку кластерних ініціатив територіальних економічних систем і державного управління розвитком шляхом реалізації кластерної політики, орієнтованої на підвищення конкурентоспроможності територій. Проведено аналіз і порівняння російського та світового досвіду кластеризації регіональних економічних систем. Виявлено переваги і недоліки інструментарію кластерної політики. Запропоновано напрями вдосконалення кластерної політики в Росії.

Ключові слова: кластерна політика, кластерні ініціативи, інструменти управління, державне регулювання, регіональна економіка.

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DEVELOPMENT AND IMPLEMENTATION OF CLUSTER POLICY: RUSSIAN AND INTERNATIONAL PRACTICE

The cluster policy is one of popular instruments of state regulation of regional development. Its main advantage – possibility of creation (on the basis of clusters) the "growth poles" in region economy. Feature of process of a clustering of economy both in Russia, and in other countries of the world, is the active role of the state in identification of clusters, maintenance of cluster initiatives, stimulation of their development and carrying out monitoring of efficiency of the clustering processes. As a result of the analysis of cluster policy in the certain countries, two main models of implementation of cluster policy are revealed: dirigisme and liberal. They differ in extent of the state intervention. The cluster policy has to be implemented taking into account specifics of spatial structure of economy of the countries and regions. Studying of experience of various countries allowed to allocate two main directions of modern cluster policy: ascending and descending. The ascending approach concentrates on ensuring effective functioning of the market and elimination of market deficiency. At the descending approach the government establishes regional and national priorities, formulates the stimulating vision for the future. The structure of economy of Russia differs from economies of other countries therefore direct loan of institutes of cluster policy is impossible. It is necessary to select the foreign experience with the use of benchmarking.

Keywords: cluster policy, cluster initiatives, management tools, government regulation, regional economy.

Bulletin of Taras Shevchenko National University of Kyiv. Economics, 2015, 6(171): 20-25
DOI: dx.doi.org/ 10.17721/1728-2667.2015/171-6/4
УДК: 330.341.1:62
JEL: M2

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DIRECTIONS AND MECHANISMS OF INCREASING THE INNOVATIVE CAPACITY REGIONS OF THE REPUBLIC OF KAZAKHSTAN'S FOOD INDUSTRY

The article describes the priorities and mechanisms of increasing the innovative capacity of the regions of the Republic of Kazakhstan's food industry today. It was defined system-wide problem of low innovation activity as a whole in the post-soviet space, in the regions and by the food industry to map out the direction for innovative capacity. It has been established that the main conditions of the effectiveness of regional innovation infrastructure must become integrated service delivery and focus on commercialization of innovative activity in the priority sectors of regional specialization.

Keywords: regional innovation system, innovation potential of industries in the region, the development of innovation infrastructure in the region.

Statement of the problem. Effective use of innovative capacity and development of the technology are the most important national objectives that require the adoption of new decisions, and identify national priority scientific-technological and innovative development of the country, the transformation of high-tech industries as the main factor of economic development. to achieve this objective, it is necessary to create economic and organizational transfor-

mation system of knowledge and research and development into marketable product, which could be achieved in the reproduction of innovation, which is an essential element of innovation infrastructure in order to ensure that market signals in the sector of research and development and encourage the adequate response to them.

In this regard, one of the objectives of this study is an empirical determination of the factors influencing the spatial realization of innovation in private industry in the region.

Analysis of recent studies and publications. The basics of this problem lie in the design of subject matter and methods of research on the role of science and innovation in the modern economy, in increasing the role of innovation in sustainable economic development in the theory of post-industrial and new economy based on knowledge and information, in the formation and development of regional innovation systems capable of reproducing knowledge-based assets. At the origin of the research on these issues are well-known foreign scientists J. Friedman [1], T. Hegerstrand [2], E. Hoover [3] and [4] A. Todling., etc. They formulated the basic principles of functioning of innovation systems of regions in terms of improving the innovative capacity of industry.

Discussion. However, in spite of the fact that reform and development of regional innovation system is at the heart of the priorities of further development of Kazakhstan's economy, the problems of the development of the innovative capacity of the economy and innovation management systems conformity tasks of ensuring competitiveness had not been adequately addressed. Outdated equipment, inadequate financing, especially on development activities has resulted in regional innovation system is not used to improve the performance of key sectors of the economy. The above gives rise to the need for further study of a number of little studied and discussion of issues in the area of management of innovation and technological development of economy of Kazakhstan as a whole, including the food-processing industry enterprises in the perspective of building an innovative economy in the country.

All this makes necessary more detailed and scientifically study and determine the theoretical-methodological framework and to propose integrated measures on development of management system of innovation and technological development in the food industry in Kazakhstan.

The purpose of the study is determination the main directions and improving the mechanisms of increasing the innovative capacity of the food industry in the region.

The main results of the study. In our view, study and group factors influencing the spatial concentration of innovation should be based on an assessment of the impact of innovation infrastructure (table 1).

Table 1. **A group of general and specific factors of innovation infrastructure**

The core functions of the innovation infrastructure	1 public group (base) factors	2 group-specific factors
Function training for innovation in the region	The availability of scientific and educational potential of research groups, Institutes	The integration of science with education
The function of investment and financing	The various options for financing the innovation process	The adequacy and availability of financial instruments
The function of the audit process	The presence of a highly qualified and professional management in the centers of commercialization and technology transfer, science parks, etc.	The demand for the commercial potential of the innovation (technology transfer)
Function of the commercialization of innovative ideas	The existence of a network of innovation-active investors, large clusters (poles of growth)	Integration of science and production
The function of information support	A regional information database (new technologies, scientific institutions, organizations, developers, and manufacturers)	Marketing software on the market of innovation, new technologies

Source: author's.

As can be seen from the table, the impact of innovation infrastructure largely depends on the availability of general and specific factors in the diffusion of innovation "Center-periphery".

This model is constructed from explicit assumptions that only major industrialized urbanized cities-"growth points"-the majority of innovation infrastructure. They are and will be the initiators of innovation processes in the region, and the challenge of innovation infrastructure-support of innovative ideas to the commercial product and its distribution across the socio-economic system of the region.

In theory, J. Friedman's "Center-periphery" accepted that economic growth is concentrated exclusively in urban areas [1]. They are the four stages of building centers (cores) growth:

1) having a large number of local engines, little impact on the surrounding territory;

2) appearance of one the most powerful engine fostering growth pole, affecting a vast periphery;

3) development has multiple cores, leading to the formation of polycentric structure poles of growth;

4) nuclear fusion in urban many areal structure with powerful periphery.

Here is the specificity of the second group of factors. From the Center to the periphery, the influence of this group of factors is dramatically reduced, which results in the complexity of building and several problems of innovation infrastructure.

T. Hegerstrand's diffusion of innovation theory has been developed (basic work "Diffusion of innovation as a spatial process" was published in 1953, 2003). One generation innovation has four stages: creation, diffusion, accumulation and saturation. Diffusion (diffusion, dispersion) for the various innovation (new products, technology, organizational experience ...), according to T. Hegerstrand, may be of three types: diffusion expansion (innovation is distributed uniformly in all directions from the point of origin); diffusion transfer (distribution in a certain direction); mixed diffusion [2].

With the theory of diffusion of innovations theory is closely related to the life cycle of regional manufacturing involves several stages: the emergence of a new product, its production growth, maturity (saturation), reduction. In accordance with this theory, economic policy should focus on creating an enabling environment for innovation in the less developed regions, for example, in the form of educational and scientific centers (cities, cities, etc.).

Balance innovation infrastructure is subject to optimization of profile structure of the regional economy, and promoting regional economic specialization based on identified growth poles. Change of industrial structure of the region's economy due to the Elimination of disparities

in the development of certain industries and the gradual transformation of the industrial structure of the region's economy in a cluster.

In this regard, the institutional environment for this relationship, we attribute at the macro-level. It can be identified with a category like "infrastructure achievements are universities, scientific organizations, scientific as well as financial and organizational component of the innovation infrastructure, where agreements are taking real shape and performed in certain institutional framework. Infrastructure of innovation system in quantitative dimension can be represented by the number of patents and licences, technical developments, economic agreements, know-how, copyright certificates.

This confirms the findings of the theory of agglomeration. In his work [3] e. Hoover grouped the sources of sinter benefits into three categories. These were the internal benefits of scale, savings and savings from urbanization. To them we will also add more recent savings from globalization, to take account of the rapid development of the international economy since.

The explanation proposed in this work, why innovation is spatially concentrated, is that companies are adjusting to the changes and the new impact demand in smaller deverticalization, but united in the local network of companies, concentrated in specialized industrial areas. They need the advantages of geographical proximity to minimize the cost of their constant innovation and change.

It should be noted that the next step of action infrastructure achievements is the commercialization of intangible assets, which in turn is accompanied by infrastructure software. These processes are endogenous nature of origin.

The growth of industrial and government laboratories research and development bureaucratizate innovation of the 20th century. These great tools (capabilities, facilities, equipment) research and development can lead to greater continuity of innovative behavior, based on the ability of large firms [4].

Part of the processes used by firms to overcome uncertainty, limited rationality through associated with innovation, this is a local decision. For large firms, this usually means establishing the spatial units of innovation, combined with the global search for new inventions. Both practices endorsed the location of innovative research and development in the major regions of the near decision makers and funding centers. Global search and exchange of the latest international ideas also endorses the international trade sites around the location with a maximum of links with similar regions and firms worldwide.

The main objectives of the commercialization of innovation infrastructure are the involvement of national scientific and technological capacity-building in economic processes, the strengthening of science and production, the introduction of modern technologies, increase of labor productivity in industry and, as a consequence, the production of high-technology and competitive production. Through a process of commercialization of scientific developments and technology parks must attract additional funding to further develop the economic sectors [5, 6].

This infrastructure is mainly oriented at the development of new industries, which would help enhance the competitiveness of the economy. It is created with a view to identifying, disclosing and development of innovation capacity in the region, to ensure the needs of the region's economy in innovative products.

The regional centres have a double advantage as a location for innovation. Not only that, they are the intersections for the international exchange of knowledge, but they also provide a critical mass in the early stages of the innovation process [7]. Thus, within the social networks provide quick reaction to new ideas and sometimes the initial markets for them. Innovation can be more easily traced in the regions. The agglomeration economies are particularly useful in support of knowledge, communication and innovative systems, needed to support the absolute competitive advantages in global production centers.

Learning from international experience for the institutional units to maintain innovation shows that the approaches of individual countries when there are some similarities both are focused on meeting national needs (for example, in the United States is to support the restructuring of the local economy, in Finland on the diversification of the economy, in France-on the creation of a network of small technology firms). Hence the difference innovation systems in terms of their orientation, and the role of the state in this area [8].

In this regard, we tend to think about the open innovation system at the macro level, actively attracting large corporate capabilities in international technology transfer, but based on the criteria and mechanisms for socio-economic development of the region, taking into account not only natural resources, economic and scientific-technical and cultural potential of the region.

In the former Soviet Union among systemic problems that often do not allow for innovators to complete the innovation cycle, at the macro level are the following:

- insufficient funding priorities of basic and applied research,
- obsolete laboratory and research equipment in state universities and research institutes,
- imbalances in the structure of capital;
- the low effectiveness of the system of providing grants for research,
- the lack of training and a chronic shortage of staff for innovative enterprises in the periphery (engineers, managers and other specialists of narrow skills),
- weak interaction of innovative infrastructure and investment in the region.

At the regional level is characterized by the following problems:

1. weak correlation of performance objects created innovative infrastructure of innovation processes in the region;
2. no database needs of industry products and technologies;
3. the industrial parks are unable to provide grant funding applied research and development work;
4. small scale business incubation of innovative projects in the technology park;
5. small range of engineering services (both industrial parks and construction department);
6. in general, the regional park of functions does not fully conform to the requirements of the development of innovative industries, and the available features are not implemented fully;
7. weak economic motivation for innovation and the lack of large corporations in implementing the results of the research and innovation research institute;
8. lack of affordable venture funding at the regional level;
9. lack or poor quality of expert evaluation of the commercial appeal of innovative projects.

In addition, on the basis of expert synthesis of State of innovation in the food industry, the following conclusions can be drawn:

- at the enterprises of food industry of the Republic there is a low innovation activity;
- in the food industry there are virtually no production of high-technology and knowledge-intensive products;
- technological base of enterprises in general has not improved;

- inadequate technological re-equipment is the food industry;
- in the fields there is no complete and reliable information on the State of innovation in them.

The main reasons that reduce the effectiveness of the innovation process of companies, can be divided into external arising outside the enterprise and usually outside of its sphere of influence, and internal, occurring within the enterprise (Figure 1).

1) innovation in the food industry and agribusiness in general should be directed to:

2) modernization of existing and creation of new production systems to reduce the cost of the production cost of agricultural raw materials;

3) improved processing of agricultural raw materials in the country with the translation of commodity products to a more expensive quality with simultaneous reduction of transportation costs on the currency value.

Because of the investments in science and innovation may be a significant improvement in the economic performance of organizations, increase productivity, enhance the competitiveness of their products on the domestic and foreign markets.

Increased profitability in the real sector, the increase in income of the population will require an enabling socio-economic consequences, strengthening the economic security of the country, as well as factors improving the business climate. In turn, this would lead to a significant transformation of the sources of financing of investment, gradual transition from State budget allocations (characteristic of the early stages of the innovation cycle, characterized by high risk investments) to wide attraction of funds of non-residents, the development of Bank lending while implementing investment projects.

Therefore, there was an urgent need to find science-based tools and methods for the transformation of the internal environment of enterprises. Resolve emerging conflicts between environmental conditions and the established management system in enterprises allows restructuring of enterprises. Restructuring is one of the ways to adapt to changing conditions by transforming their innovation, organizational, financial, technical, and social activities.

Restructuring of the food industry in order to transform it into a market, the fastest growing sector of the industry is important not only in itself but also in terms of creating the necessary prerequisites for the sustainable development of the economy of Kazakhstan. So much so that the anticipated restructuring is consistent with the objectives of sustainable economic development of Kazakhstan, which will be implemented by:

- the structural transformation of the economy, with a gradual decline in the share of low-value-added products;
- development of "breakthrough" technologies, leading foreign analogues, based on the promotion of science and innovations;
- the loss of wealth from the lack of environmental management on the basis of the economic and environmental accounts;
- the introduction of modern scientific approaches to management of the rural economy, including eco-friendly methods of use of land, water and other resources;
- improving the energy efficiency of the domestic economy in the course of the special state programs, a common policy in the field of bridge energy losses;
- technological upgrading of the country's economy, encourage the use of modern technologies and a ban on the import of outdated technologies and equipment;
- set out the parameters of the mandatory use of such biological resources;
- the promotion of resource-saving and waste-free technologies in all spheres of economic activities of the agro-industrial complex;
- support eco-efficient energy production, including the use of renewable and recycled materials;
- reduce the loss of raw materials during transport, including through elimination of the small-scale suppliers in agriculture [9].

In this situation, as fundamental principles of improving the aforementioned factors and the whole innovation infrastructure as a whole, must take the following provisions:

1) Creation research and up-to-date material and technical base of innovative infrastructure of the country (as Coordinator for fundamental research) and regions (as coordinator of applied research adapted to the production capacity at the local level).

Here, as rightly noted by the authors [10], for the audit of innovation infrastructure objects is not just a collection of information, and give it a "value added" by analysis of the market-based approach.

2) Integrated the concept of innovative development of innovation infrastructure as a single mechanism for realization of scientific-technical and technological innovations, distributed across regions and sectors. As priorities the following objectives:

- realization of competitive advantages in traditional sectors;
- the transition to a new technological structure (modernization of industries);
- establishment of the conditions and technology entry points, seeking substitute production, etc.

Thus, objects of innovation infrastructure, through the promotion of the realization of innovative projects of individual firms, should determine the strategic orientations of regional innovation system in the region as a whole.

The main condition for the effectiveness of the regional innovation infrastructure, in our view, is the complexity of service delivery. This complex innovation infrastructure has incarnation of program activities of regional innovation system, conducts the audit and provides the necessary organizational and methodical, advisory, information and analytical support to the innovation process. The main functions include:

- Organization of legal support of innovative projects;
- Organization of business incubation;
- Ensure sufficient production capacity.

At the moment, one of the main problems in the development of industrial parks is the lack of a clear understanding of the objectives of industrial parks, their place in the regional innovation system. The absence of mechanisms for the implementation of industrial parks in the innovation system can turn these promising institutions only nominally innovative organizations that do not have any influence on the development of innovative activities in the country [11].

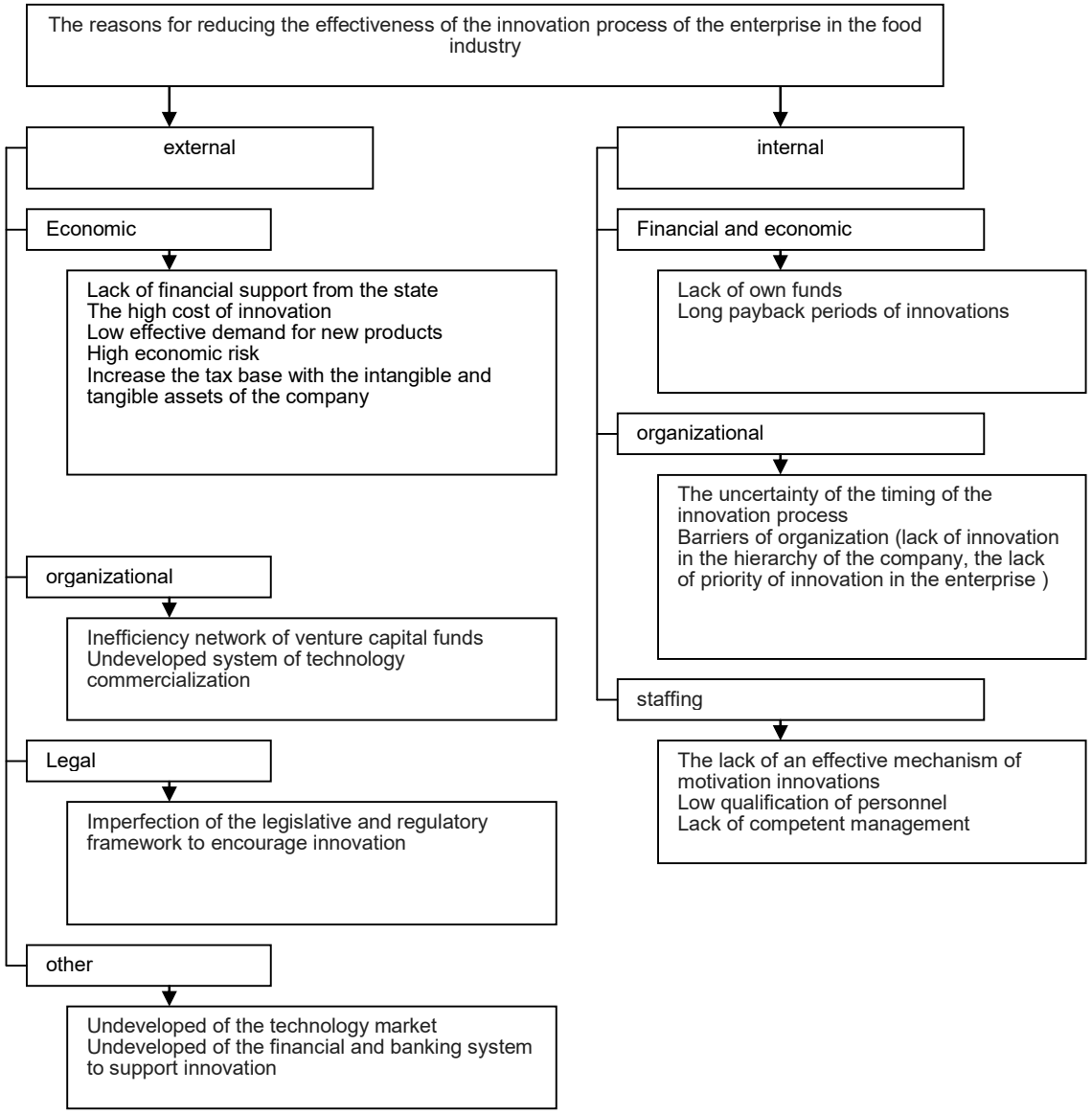

Fig. 1. Classification of the causes of decline in the effectiveness of the innovation process of food industry enterprises

Source: author's

The third level is the immediate diffusion of innovation in the socio-economic system of the region.

The primary mission of this level is to establishing a network of small innovative enterprises for the development and implementation of new technologies and science-intensive products. Its tasks include the following:

- Stimulation of investment activity of all actors in the region;
- Cooperation with cluster forming structures of the region;
- Marketing and promotion of innovative products.

Of course, all three levels are one and their strict separation is impossible, but with the aim of understanding the essence of the innovation processes, ensuring their development and regulation of these processes is necessary.

Through the tasks, functions of this level are of paramount importance in making management decision, the approval of the regional innovation system on the first level as a matter of fact, aims to assess the nature of the functions the ratio of programme activities of regional innovation system with real problems the commercialization of the results of scientific and research sector.

Based on the results of commercialization, the top management of the region is the question of interregional cooperation, for additional funding, etc.

It should be noted that the degree of responsibility should also be delegated within the limits of its competence. Attracting interested public organizations, individual experts from the scientific environment will make this process more transparent.

Conclusion. Accordingly, taking into consideration the fact that the process of innovation is interactive and iterative, as an engine for economic growth, it also drives the economies of agglomeration.

Explanation of the spatial concentration of innovation must be found in the ratio of supply and demand operating firms. In this regard, the regional innovation infrastructure by taking advantage of the public-private partnership and save transaction costs, should serve as the production cluster, including in the field of the food industry.

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Надійшла до редколегії 03.06.15

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НАПРЯМИ І МЕХАНІЗМИ ПІДВИЩЕННЯ ІННОВАЦІЙНОГО ПОТЕНЦІАЛУ ХАРЧОВОЇ ПРОМИСЛОВОСТІ РЕГІОНІВ КАЗАХСТАНУ

У статті розглянуті пріоритетні напрями та механізми підвищення інноваційного потенціалу харчової промисловості регіонів Республіки Казахстан на сучасному етапі. Визначено загальносистемні проблеми низької інноваційної активності в цілому в пострадянському просторі, в регіонах і окремо по харчовій промисловості, що дозволило виробити напрями розвитку інноваційного потенціалу. Встановлено, що головними умовами ефективності регіональної інноваційної інфраструктури має стати комплексність надання послуг і орієнтація на комерціалізацію інноваційної діяльності в пріоритетних галузях регіональної спеціалізації.

Ключові слова: регіональна інноваційна система, інноваційний потенціал галузей в регіоні, механізми розвитку інноваційної інфраструктури регіону.

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НАПРАВЛЕНИЯ И МЕХАНИЗМЫ ПОВЫШЕНИЯ ИННОВАЦИОННОГО ПОТЕНЦИАЛА ПИЩЕВОЙ ПРОМЫШЛЕННОСТИ РЕГИОНОВ В КАЗАХСТАНЕ

В статье рассмотрены приоритетные направления и механизмы повышения инновационного потенциала пищевой промышленности регионов Республики Казахстан на современном этапе. Определены общесистемные проблемы низкой инновационной активности в целом в постсоветском пространстве, в регионах и отдельно по пищевой промышленности, что позволило выработать направления развития инновационного потенциала. Установлено, что главными условиями эффективности региональной инновационной инфраструктуры должны стать комплексность оказания услуг и ориентация на коммерциализацию инновационной деятельности в приоритетных отраслях региональной специализации.

Ключевые слова: региональная инновационная система, инновационный потенциал отраслей в регионе, механизмы развития инновационной инфраструктуры региона.

Bulletin of Taras Shevchenko National University of Kyiv. Economics, 2015, 6(171): 25-31
DOI: dx.doi.org/ 10.17721/1728-2667.2015/171-6/5
JEL M 400
УДК 657.221

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МЕТОДИЧНИЙ АСПЕКТ КОНТЕНТ АНАЛІЗУ УЗГОДЖЕННОСТІ НАЦІОНАЛЬНИХ ПОЛОЖЕНЬ (СТАНДАРТІВ) БУХГАЛТЕРСЬКОГО ОБЛІКУ ТА МІЖНАРОДНИХ СТАНДАРТІВ ФІНАНСОВОЇ ЗВІТНОСТІ

У статті визначені методичні підходи до вибору ключових показників для оцінки збіжності національних положень (стандартів) бухгалтерського обліку та міжнародних стандартів фінансової звітності. Було ідентифіковано 187 ключових елементів міжнародних стандартів станом на 2014 рік. Вибірка проводилася на основі професійного судження автора, за ключовими показниками стандарту, виходячи з оцінці корисності бухгалтерської інформації.

Ключові слова: національні положення (стандарти) бухгалтерського обліку, міжнародні стандарти фінансової звітності, професійне судження, аналіз збіжності, конвергенція.

Вступ. Об'єктивною умовою інтеграції України у світовий бізнес простір виступає необхідність удосконалення системи бухгалтерського обліку та фінансової звітності. На етапі залучення інвестицій у країну виникає потреба у підготовці загальноприйнятої фінансової звітності, основні принципи якої ґрунтуються на єдиних міжнародних стандартах фінансової звітності (МСФЗ).

Рада з міжнародних стандартів фінансової звітності (IASB) прагне розробити "єдиний набір високоякісних, зрозумілих, глобальних стандартів бухгалтерського обліку і працювати з національними розробниками стандартів для досягнення конвергенції [1]. Послідовна політика Ради з МСФЗ призвела до того, що більше ніж в 138 країнах у даний час потрібно використання МСФЗ для публічних компаній або дозволяється таке використання замість національних стандартів [2]. Ця тенденція зростання країн, які імплементували МСФЗ породила неспокій з приводу застосовності МСФЗ в країнах з економікою, що розвивається [3, 4, 5]. Автори сходяться на думці, що підходом до оцінювання застосування МСФЗ у країнах, що розвиваються, є оцінка процесу конвергенції на цих ринках.

Актуальним є питання оцінки збіжності національних стандартів та міжнародних стандартів фінансової звітності. Однак перш ніж проводити контент аналіз відповідності стандартів необхідно визначити методичні підходи до вибору ключових показників для оцінки збіжності. Метою статті є визначення методичних підходів до вибору показників МСФЗ та розробка переліку ключових елементів для подальшої оцінки збіжності національних ПСБО і міжнародних стандартів.