

загрожує постійною внутрішньою нестабільністю, що ми й бачимо в Україні; її здійснення створює додаткову напруженість у суспільстві: постійно змінюються “правила гри”, виснажуючи тим самим творчі сили суспільства, створюючи велику кількість “зайвих людей”, які вже вичерпали весь запас своїх пристосувальних можливостей, сіють зневіру людей у досягнення заданої мети тощо.

Однак найстрашніше те, що буде перерваний ланцюг соціальної трансляції суспільно важливого знання – значимих для суспільства програм діяльності, норм і моделей поведінки, взаємодії між індивідами. На жаль, Україна пішла шляхом реалізації другої стратегії. Отже, для того, щоб розвивалася національна інноваційна інфраструктура, необхідно докорінно змінити існуючі суспільно-економічні інститути, що вимагає подальших наукових розвідок.

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INNOVATIVE MODEL OF THE TRANSFORMATION OF UKRAINE’S ECONOMY

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Economic situation in Ukraine now wishes to be better. Consequences of the world financial and economic crisis disordering the world are felt by the whole economy of the country and separate domestic enterprises as well. Obviously the crisis could be foreseen. Avoiding the consequences was impossible but facilitating them was fully real.

In the time of scientific and technological progress named as the time of information and science, theory of innovations acquires top-priority task.

Y. Shumpeter investigated the above-mentioned theory in his work “Theory of Economic Development” written during his teaching in Chernivtsi University. By the way, in 2011 the work will be one hundred years old and it is considered the desk- book of Nobel laureates. The essential part of the book consists of the fact that the increase of economy will have a certain limit without regarding the investments which as a result will be ineffective. Development and applications of new productive technologies, appearance of new methods and forms of business organization, its management and innovations will help to overcome this limit.

The modern stage of transformation changes in Ukraine is organizationally related to the innovative constituent of forming the economic potential of the country. Possibilities of increasing the output of goods and services at the cost of attraction new resources to the economic circulation become more restricted. Decisive value for economic dynamics has the transition of economy to the innovative model of economic growth.

Thus, the innovative model of economic development has obtained predominate character and it is considered one of the dominating ideology of modern economy. Science and innovations were recognized as critical factors of economic development and national competitiveness. The world leading countries have created the innovative models that are consistently being developed. A concept “innovative model” is examined by them as a combination of three constituents: science, education and scientific production that

foresees realization of innovations. State support of the marked segment of economic development in such countries is of the main priority. About 90% of increase of the Gross Domestic Product is provided by introducing new technologies.

In Ukraine there is certain experience concerning the introduction of the model of economic development which is characterized as the experience of attempts and errors. Before its independence Ukraine had powerful scientific potential of the European level providing about 3 % of the GDP for the wants of science and technologies that is a record index in those times. In 1996 the amount of the workers involved in fulfilling of the scientific and design researches grew short twice, and the aggregate level of financing of science fell down to 1% of the GDP. In 2009 the staff of scientists diminished by a half, and inflowing in science totaled only 0,85 % of the GDP. Thus budgetary charges on science from 1991 did not exceed 0,4 % having the legislative minimum of 1,7 % of GDP. Presently in Ukraine there is sharp reduction of technological parks, innovative centers, business-incubators, reduction of the state financing of scientific and technological sphere. Despite the significant scientific and industrial potential, necessary progressive innovative structures were not actually formed. Only separate technological parks will implement innovative projects according to the strategic priority directions of innovative activities, not having sponsorship here of the state. Educational and scientific potential will be realized not enough, first of all it concerns higher educational establishments in the sphere of high-tech. Thus, for example, we have a fourth of the world amount of the certificated programmers, however this intellectual resource is used differently, but not in the national interests. As a result, the scientific and technological sphere is in a decline.

In Ukraine only 4 % of products belonging to the 5th technological mode are produced, while the 3rd technological mode totals almost 58 %, and the 4th – 38 %. Part of the high-tech products in the structure of GDP totals less than 1 %. The amount of the industrial enterprises implementing innovations does not exceed 8% of the total amount, but the science absorbing industry is far less than that one of the world level. Under such circumstances it is impossible to achieve the goal set by the President, – during ten years we should lead our state to the G20 countries.

Unfortunately the innovative model of the development in Ukraine has not been still accustomed. Unsuccessful attempts to gain the innovative level of economic development resulted in the decline of the level of technological readiness to the innovations in 1,3 times. Intensity of the technologies transfer dropped in 1,2 times. Therefore in this process one should be determined with the priorities aimed at the realization of the concerted changes in all links of the national innovative system. The increase of influence of innovations on the economic growth of the country in 1,5 – 2 times comparatively with the present period will be the result of their implementation.

Its pre-condition is the return of an active role to the state in a market economy. In fact the market itself is not subject to the law of income maximization, and that is why business categorically refuses to invest money in the innovation, being rather afraid of the risk. In any country of the world business was not the locomotive of innovative development without special efforts of the state performing the role of the main customer of innovations and high-tech. Only the state that is oriented to the increase of the aggregate public benefit can set the innovative trend of the development of national economy of all companies.

Among the priority measures should be the adaptation of the innovative system of Ukraine to the conditions of globalization, increase of its competitiveness and also reorientation of the system of producing of innovations on the market demand and the demand of the customer.

We should particularly mention the question of creation of favorable conditions for the development of modern branches of information technologies. Current situation of the Ukrainian IT – sector allows to lead the list of the most perspective industries at least for ten years. Now in this sphere about two thousand companies work and about forty thousand workers are engaged, the annual volume of export of programmatic products and services totals over 1 billion dollars.

The world situation on the market and the competitive advantages of Ukraine create good starting conditions for the economic break in this industry. However, in a budget of 2011 it is needed to put money for such long-term tasks not to lose these advantages and to see the newest IT technologies in 5 or 6 years. The state must invest in risky but innovative perspective projects on the partnership terms together with private business, in particular, with commercial banks.

To improve the situation and to provide the realization of innovative model of the development of Ukraine' economy it is necessary to follow such measures:

To prepare the program of the development of the national innovative system foreseeing the ways of integration of the system of education, scientific and technological sphere and the industry of production of high-tech goods where basic priorities of innovative model of the development must be defined.

To perfect the legislative base of functioning the innovative sphere. In particular it is necessary to make alteration to the existent laws. Changes must be headed on the forming of priority directions of the development of science and technology, innovative activities; defense of intellectual property; attraction of venture investments to the financing of innovative activity; creation of corporate educational and scientific structures; providing the favorable mode of realization of innovative projects.

To provide the budgetary financing of scientific, technological and innovative activities in accordance with the Laws of Ukraine "On scientific and scientific and technological activities", "On the priority directions of the development of science", "On the innovative activities", "On making alterations to the Law of Ukraine, "On the special mode of the innovative activity of technological parks", "On education", "On higher education", etc.

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БЮДЖЕТНИЙ МЕНЕДЖМЕНТ В СИСТЕМІ ФІНАНСОВОГО МЕНЕДЖМЕНТУ В УКРАЇНІ

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Досвід функціонування державних фінансів засвідчує важливість бюджетного менеджменту як управління бюджетними ресурсами в процесі їхнього руху на всіх етапах бюджетного процесу.

Теоретики і практики висловлюють значний інтерес до питань сутності та ролі бюджету, бюджетного процесу, побудови бюджетної системи, міжбюджетних взаємовідносин, бюджетної політики та її вдосконалення, державного фінансового контролю, проблем становлення і розвитку інституційних складових бюджетної системи та ін. Проте у сучасній науковій літературі не достатньо з'ясовано місце бюджетного менеджменту у системі державного управління економікою. Це послаблює бюджетну складову в інноваційній структурі держави.

Метою даного дослідження є визначення місця бюджетного менеджменту в системі фінансового менеджменту в Україні.

Загалом, у вузькому розумінні, фінансовий менеджмент дуже часто розглядається як система принципів і методів розробки і реалізації управлінських рішень, пов'язаних із формуванням, розподілом та використанням фінансових ресурсів підприємства, а також з організацією обігу його грошових коштів [1, с.7]. Тобто, береться до уваги функціонування фінансового менеджменту на мікрорівні.

У широкому розумінні, доцільно фінансовий менеджмент розглядати як певну діяльність, що пов'язана із управлінням фінансовими ресурсами суб'єктами окремих сфер та ланок фінансової системи. Таким чином, можна виокремити такі складові фінансового менеджменту: фінансовий менеджмент суб'єктів господарювання, фінансовий менеджмент державних фінансів, фінансовий менеджмент на фінансовому ринку, фінансовий менеджмент страхових компаній, фінансовий менеджмент у банку, фінансовий менеджмент зовнішньоекономічної діяльності і т.п.

За визнаним підходом [2], до складу державних фінансів відносять бюджет держави, державні цільові фонди, державний кредит, фінанси підприємств державного сектору. Тому в системі фінансового менеджменту державних фінансів слід виокремити бюджетний менеджмент,