

UDC 657.123:65.011:330

INFORMATIVE PROVIDING OF THE INNOVATION PARADIGM**Smirnova N.V.***Ph.D., assistant prof.*

ORCID: 0000-0003-0816-9348

Smirnova I.V.*Ph.D., assistant prof.*

ORCID: 0000-0003-0816-9348

Central Ukrainian National Technical University,

Kropyvnytskyi, University Avenue, 8

Abstract. *The work examines information support systems of the innovative paradigm. The essential characteristics of innovative activity have been studied. The place of management in the innovation paradigm is clarified. It was determined that the management process is one of the most important objects of innovation implementation. The global trends that cause the need to implement innovative management tools are analyzed. The assessment of the innovative management system through the prism of the principles of A. Fayol is considered. The stages of development of research on the organization of innovation management are summarized: factor approach, functional concept, system and situational approaches. The need for changes in the management system in the direction of increasing its innovativeness has been proven. The problems of improving the efficiency of the innovation system and innovation activity are systematized. It has been proven that in modern business conditions, the management system in innovative structures requires proper information provision, which is formed within the framework of strategic management accounting and requires the justification of new accounting technologies that must take into account the risky nature of innovations and the main trends in the development of strategic management accounting tools.*

Key words: *innovative paradigm, information provision, innovative activity, innovative management, management innovations, strategic management accounting*

Introduction.

Management system requires proper informative providing, which is formed in the framework of strategic management accounting, which is an integral part of the accounting and analytical system, which is available in business entities for the purpose of improving the information system and focusing on ensuring the quality of the strategic management, its continuous improvement and development of the enterprise as a whole.

Despite the fact that innovation occupies a prominent place among such management functions as forecasting, planning, organization, coordination, regulation, control, information provision and communication, analysis and motivation, there is still no specific "management" definition category "innovation". The science of management defines innovation as the process of creating, mastering

and implementing the latest management technologies in all functional areas of the economic organization, as well as the systematic search for new technologies within promising areas of organizational and technological development.

Main text

The most common approach to the study of innovations in the field of managerial activity is its orientation towards ensuring economic development. Y. Schumpeter [3] determined the place of the management sphere in the innovation paradigm by distinguishing 5 types of innovations:

- 1) production of new products, goods, services or products with qualitatively new properties unknown to consumers;
- 2) introduction of a new method of production based on a new scientific discovery or a new approach to the commercial use of products;
- 3) development of a new sales market;
- 4) attraction of new materials, types of raw materials and their sources;
- 5) introduction of new or improvement of old forms of organizational and management processes.

The management process is one of the most important objects of innovation implementation. It provides for the interaction of the subject and the object by management using communication of direct and feedback channels. At the same time, this interaction occurs exclusively between people in the process of performing professional duties.

Global trends, which causing the need to implement innovative management tools include the transition from mass standardized production to maximum personalization, acceleration of changes and shortening of life cycles of products and technologies, shift of competition to the international level, high dynamism of consumer requests on the background of absolutization of information provision.

Distinguishing the principles of innovative management depends on which principles are considered the basis of traditional management. These can be the principles of specialization, standardization, planning and control, hierarchy of benefits, etc. If we evaluate the system of innovative management through the prism of A. Fayol's principles, it can be noted that only some of them remain relevant (justice, corporate spirit), and other principles should be adjusted to the innovative component of modern management trends. In particular, the following must be taken into account in the division of labor:

- increasing spread of outsourcing;
- discipline, single-mindedness and initiative are increasingly turning into innovative leadership;

- instead of the subordination of personal interests to the general, it is necessary that everyone's interests be integrated into common goals;
- instead of order - comfort and promotion of creative mood.

The fourth industrial revolution and the transformation of automated production, data exchange systems and production technologies into a single self-regulating system with minimal or no human intervention in the production process contributed to a certain rethinking of innovation management. At the same time, the peak format of the development of the artificial intelligence of machines, which will be capable of self-development and self-sufficiency and at the same time much better in terms of efficiency and effectiveness than the capabilities of people themselves (in particular, managers) is the singularity - a state in which "people will no longer have to update computers, telecommunication systems and robotic mechanisms. These machines and systems will reprogram themselves. People will not understand how they work, but everything will work by itself. The management system in the "singular environment" also requires a different organization, and from individual managers it requires a change in the way of thinking and corresponding actions. After all, the singular environment is by its very nature extremely flexible, turbulent, potentially unfavorable and destructive.

Successful management systems in the conditions of adaptation to the realities of the fourth industrial revolution will gradually move away from hierarchical structures to innovative models based on network interaction and cooperation. From a strategic point of view, the existing level of management and awareness of current changes in all areas is extremely low compared to the need to rethink economic, social and political systems to respond to the challenges of the fourth industrial revolution. As a result, the national and global organizational structures necessary for the regulated diffusion of innovation are inadequate or non-existent. There is also a lack of a consistent, positive and unified concept at the global level, which could define the opportunities and challenges of the fourth industrial revolution and which is of fundamental importance for involving different strata and communities in the process, as well as preventing a negative reaction of society to radical changes.

The specified factors determine the need for changes in the management system in the direction of increasing its innovativeness. They should maximally adapt the nature and methods of management support of the technological, economic, social and political processes of the fourth industrial revolution in order for these processes to be as efficient and effective as possible from the point of view of the development of human society and his safety. In each individual case, a specific manifestation of innovative management is managerial innovation.

Management innovation is most often understood as a special form of changing existing principles, structure, procedures, methods, techniques and/or any elements of the organization's management system to radically new ones, which is the result of creative activity [2]. Management innovations, on the one hand, are the result of the interaction of fundamental management science, analytics and management practice.

At the level of individual business entities, management innovations such as controlling, reengineering, system intervention strategy, neuro-network technologies, information-associative modeling, structural-functional modeling, etc. have become widespread. The successful implementation of the specified innovations requires the presence of the following conditions: a systemic vision of management changes on the part of the management, an established innovation infrastructure, a high level of management professionalism, timeliness of innovations and their compliance with general goals, staff loyalty to innovative changes and development, approval or support of innovative solutions by external consultants.

Increasing the efficiency of the innovation system and innovation activity is achieved thanks to the successful solution of the following problems:

- lack of an effective state strategy for innovative development with a clear allocation of global priorities, dominant high-tech industries;
- lack of trust in the relationship between participants and partners of the innovation system;
- an unsatisfactory system of legal regulation and legislative support for the functioning of the ecosystem and innovative development;
- lack of domestic experience and proper culture of borrowing the best world standards in this field;
- weak initiative of the state in stimulating the development of the innovative ecosystem, innovative infrastructure, favorable innovative climate;
- imperfection of legislation in the field of prevention of imitation of innovations and pseudo-innovative activities.

These and other problems are the result of the general low-quality economic, social and legal policy of the state, as well as weak management in the system of innovative activity. Therefore, the creation of an effective innovation system requires a preliminary assessment of its current state, the identification of weaknesses, a review of the relationships between the subjects of the innovation process, the search for motivational points of contact for the establishment of partnership rather than competitive relations, the establishment of institutional norms and rules that are economically beneficial for all participants, the maximum use of information resources and intellectual potential of everyone.

In addition, innovativeness represents a certain field of knowledge conceptualized in innovation management. Therefore, it is aimed at the qualitative change of the socioeconomic system. This is a complex and long process that requires systematic regulation, constant reproduction and provision of sufficient conditions for this. Consideration of innovativeness as a modern category will contribute to the development of theoretical discourse, enriching scientific research. Consideration of innovativeness as a process is necessary for the search for an effective mechanism for the transformation of scientific knowledge, innovative ideas into material form, and for the rapid passage of all stages of the life cycle of innovations. The operational aspect of innovativeness is designed to highlight weak points in order to develop a strategic state policy aimed at developing innovative activity and increasing the competitiveness of domestic enterprises. The outlook aspect of innovativeness reflects the emergence of a new quality. It articulates to new values designed to provide enterprises with sustainable competitive advantages in the market and the realization of their mission, while complying with the ethical norms of interaction of the subjects of the innovation ecosystem. Thus, the systemic consideration of innovativeness is an important methodological basis for the formation of strategically important competitive advantages in the globalized world, the modern stage of which is determined, in particular, by integrated structures, which, in addition, are the basis for maintaining the stability of production in developed countries.

Summary and conclusions.

The analysis of trends in the development of innovative activity in Ukraine in recent years confirms that the number of innovatively active enterprises in Ukraine is growing and this trend continues. In modern business conditions, the management system in innovative structures needs proper information support, which is formed within the framework of strategic management accounting, as a structural part of the accounting and analytical system of such structures. Reliable information provision of the processes of managing the needs of these structures requires the justification of new accounting technologies, which must take into account the risky nature of innovations and the main trends in the development of strategic management accounting tools.

Conceptually, the management accounting of any innovative enterprise is an information flow and a methodological apparatus, which together make it possible, on the one hand, to build one's own direction of activity, and on the other hand, to be in interaction and interconnection. cooperation with other enterprises. From the point of view of the organization of accounting, this duality makes it possible to talk about

the possibility of synthesis in strategic accounting of both financial and managerial accounting.

References:

1. Про інноваційну діяльність: Закон України. Редакція від 05.12.2012, підстава 5460-VI. URL: <https://zakon.rada.gov.ua/laws/show/40-15> (дата звернення: 20.11.2023).

2. Шаповал С.С., Фоменко Г. С., Плешу Г. Управлінські інновації як головний чинник реструктуризації підприємств-суб'єктів ЗЕД. *Труди Одеського політехнічного університета*. 2009. № 1 (31). С. 193-198.

3. Шумпетер Й. Теория экономического развития. Капитализм, социализм и демократия. М. : Эксмо, 2007. 864 с.

sent: 18.12.2023

© Smirnova N.V., Smirnova I.V.