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Organization And Stimulation Of Innovation In The Small Economy

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ABSTRACT

The scale of institutional changes dictates the need for radical changes in various sectors of the economy, especially those oriented towards an innovative type of development. This requires a certain approach aimed at organizing and stimulating the economic activity of individual subjects of the market economy at the state and local levels. The main principles of stimulating innovation activity are highlighted in the work on the example of the agricultural sector. The scheme of granting tax privileges taking into account tax obligations of the basic, accounting periods, adjusted for advance payments is offered. The point of view according to which for effective development of the region and separate subjects formation of institutes on the basis of the innovative approach is argued is argued. The organizational and innovative mechanism is presented on the basis of the production, organizational, incentive, financial component. As a practical implementation of effective organization of the production process, it is proposed to introduce new varieties of crops at the agricultural enterprise of the Krasnodar Territory. The authors made an attempt to expand existing ideas about the directions for increasing the efficiency of development of the small sector of the economy of the agro-industrial complex. The theoretical generalizations contained in the work can be used as materials for discussion in a scientific discussion. In addition, they may be of interest to scientific and educational activities.

Keywords: organization, stimulation, innovative activity, mechanism, efficiency, agricultural production.

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INTRODUCTION

It is not the first decade that developed countries are striving to enlarge production with the gradual displacement of small farms. This is mainly due to the process of cooperation, the origins of which originate from 1761 when the first cooperative organization of the industrial era was created. A large-scale division of labor on the basis of cooperation creates optimal conditions for the formation of market relations and the creation of a rational structure for a multi-structure economy. The unification of agricultural production has an undoubted superiority. This is manifested in the reduction of social risks, the ability to tap into all available reserves, which are clearly increasing during integration. With an established sales system, it becomes possible to realize a larger volume of output. However, along with positive trends, negative ones are also possible, since the newly created economic system is not able to provide conditions for effective mutual cooperation and can strengthen existing contradictions. However, in our opinion, integrating the subjects on the basis of the unification of land, financial, material and labor resources without taking into account the innovative component at each stage of the merger and at the stage of the production cycle will not be able to produce the maximum and sustainable economic effect.

Therefore, we undoubtedly support the idea of cooperation, however, in order for the newly created structure to quickly adapt to the new economic conditions, in our opinion, every integrating element must be transferred to the postindustrial stage with the introduction of new technologies, which will allow each organization to extend the growth phase in the production cycle.

Creation of powerful innovative systems at the national and regional levels will increase the scientific and technical potential, make the economy more sustainable in development and ensure competitiveness in the world market of goods and services.

In the era of globalization, innovative products, based only on technical solutions, are difficult to commercialize. In this regard, the stimulation of innovation should take into account the profitability of innovation in relation to the timing of their implementation and the incentives for dissemination.

As a financial result of innovation, the monetary equivalent will not always work. There can be any form of benefit that will not only bring economic benefits but also benefit society as a result of the implementation of an innovative product.

MATERIALS AND METHODS

Introduction of innovations is especially important for agricultural regions, which are active participants in the trade turnover of strategic goods. Therefore, the search for increased financial results and output volumes based on new approaches to economic activity is of special scientific and practical interest.

In the world practice, the stimulation of innovation is carried out on the following principles (Figure 1).

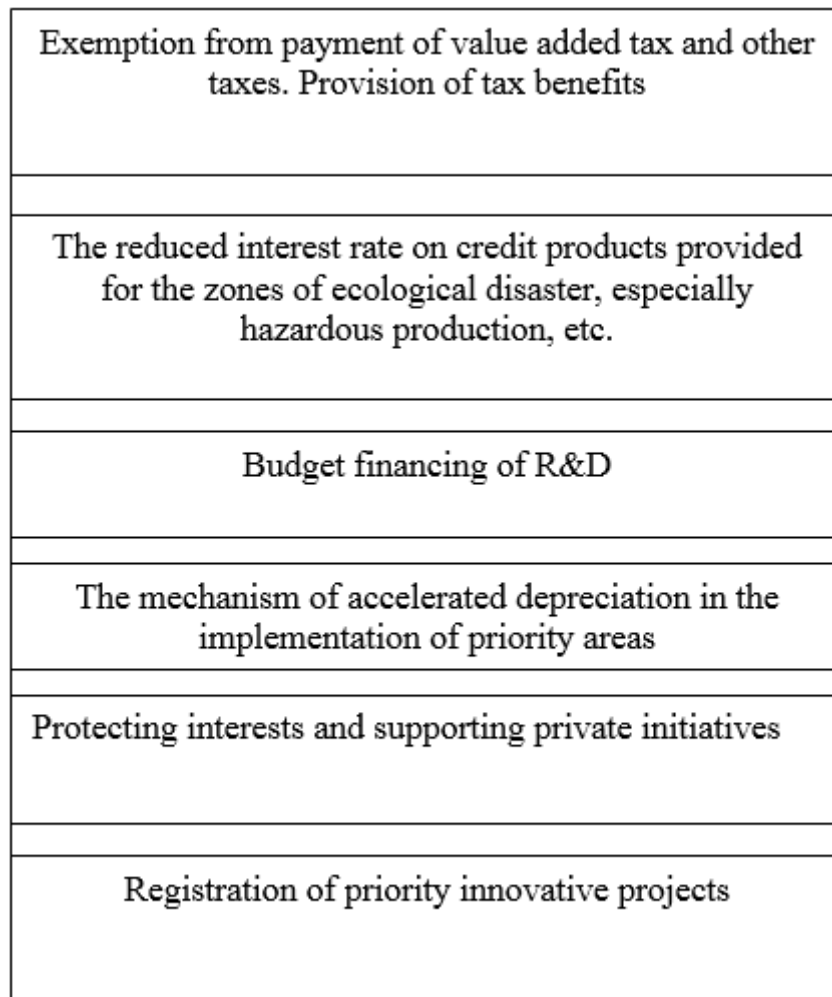


Figure 1: Basic methods of stimulating innovation at the state level

The main factor of negative nature, hampering the development of the small and medium-sized sectors of the economy is a high tax burden and an ever-changing taxation system. One of the directions of the state in terms of stimulating production and economic activities should be the provision of tax benefits in the framework of general tax legislation and special conditions for lending to small and medium-sized businesses.

Also, for the effective organization of innovation activities at enterprises, it is necessary to apply new forms of economic activity and improve internal control, adapted to the requirements of an innovative economy.

On the basis of existing approaches and a critical analysis of the current regulatory system, a scheme for encouraging small-scale sector organizations is proposed. The basis is the mechanism of reducing tax liabilities for the main type of activity. The basis of calculations the tax deductions of the base period are accepted, taking into account the advance transfers of the reporting period. At the same time, the base amount is the number of tax deductions for tax payments for the previous period of each business entity to the budget. The managing entity transfers advance payments to the budgets, at the end of the reporting period, the current year's tax payments are calculated. If the amount in the reporting period of tax payments exceeds the number of tax liabilities of the basic interval, the economic entity is granted the right to a tax credit benefit on payments to the regional budget.

When determining the number of benefits, it is necessary to find the difference in payments for tax obligations for the current period and the base (ΔHoi).

If the external entity did not use external sources of financing, then part of the amount of ΔHoi in the amount of X refinancing rate of the Bank of Russia is paid to the budget of the respective municipal entity, and the other, the remaining part of ΔHoi will be a tax benefit in calculating the taxable base.

A taxpayer in the person of an economic entity or its investor/creditor is entitled to use the tax privilege granted to the regional budget in the reporting period or to transfer it for use in the next reporting period. Such an incentive mechanism is possible for organizations in the first five years of development, or when the organization moves to a new, innovative way of development.

If the amount of tax payments of the reporting period does not exceed the number of tax liabilities of the basic, the economic entity is not entitled to a tax credit.

RESULTS AND DISCUSSION

The problem of increasing the efficiency of the development of the agricultural complex in the Krasnodar Territory has acquired special relevance in the past few years. This is connected, firstly, with a massive reduction in the livestock sector, and secondly, a significant reduction in the social level of the rural population.

The privatization process led to a massive reorganization of existing state farms and collective farms and led to the creation of economic zones on the basis of the separation of agricultural commodity producers. The agro-industrial sector began to function as a system of actors on the basis of market mechanisms. Small farms of private ownership were distributed, however, as practice showed, this did not lead to the creation of a highly productive agrarian sector. The most widespread production cooperatives, which are a combination of personal interests and collective.

The most effective system can be a mechanism that accumulates all available resources in order to achieve the necessary economic benefits (Fig. 2). And here the principle should work - to remain effective in economic activity, it is necessary to pass to a new stage of functioning. This path is possible on the basis of a change in the management and control system and the introduction of innovative products. This process will increase the life cycle of the organization's development in the growth phase.

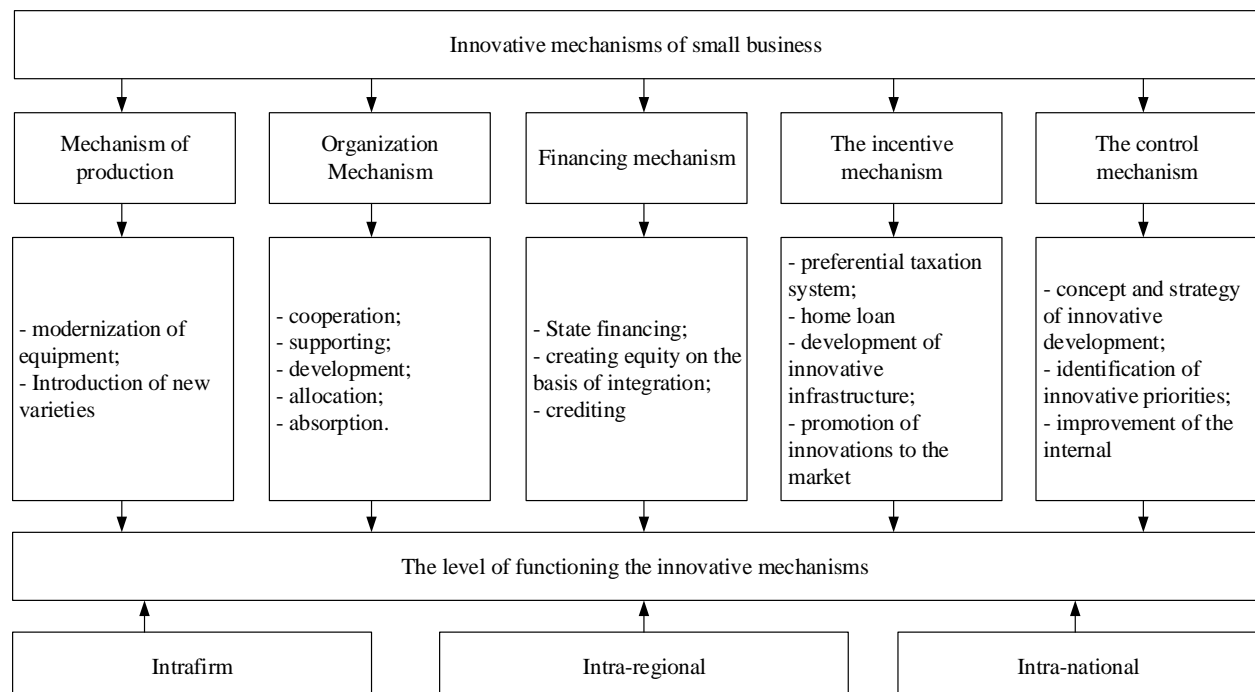


Figure 2: Innovative mechanism for the development of the housekeepersmall sector

One of the directions of cost optimization, as it was noted earlier, is introduction into the production process of new varieties or replacement for another, more productive and resistant to unfavorable external conditions. Such innovations help increase productivity and increase financial results of the organization. Economic efficiency was calculated on the basis of the economic entity of the agro-industrial complex of the Krasnodar Territory - one of the major agricultural regions of the country.

According to the results of a study of the costs of production and sale of agricultural products, "Vesna" found that one of the measures to reduce the cost of production can be the replacement of old species with previously unused, but more valuable in quality and with high yield. The process of varietal renewal is also acceptable - the replacement of seeds of the third, fourth and lower reproductions with the best grains, elite and the first reproduction of the same sort of seeds.

In "Vesna" it is possible to offer barley sorting from "Omsk 87" to "Tselinny" with a yield of 32-35 cn / ha and sunflower from "Vostochny" grade to "Roki" with potential yield of 30-36 cn / ha and "Jubilee" with a seed yield of 25-30 cn / ha.

We will calculate the expected economic efficiency of sorting (Table 1).

Table 1: Economic effect from the introduction of a new type of agricultural varieties in "Vesna"

Indicators	Barley variety		Sunflower hybrid		Sunflower		
	Omsky 87	Virgin	Oriental	Roki	Soon-ripe 87	Anniversary	Silesian
	standard	new	standard	new	standard	new	new
Cost per hectare, rubles.	8343,66	8343,66	14333,98	14333,98	14333,98	14333,98	14333,98
Productivity, cn / ha	25,8	32,0	23,2	30,0	23,2	26,0	26,0
The price is 1 ts, rub.	760	760	1235	1235	1235	1235	1235
Revenues from 1 ha, rub.	19608	24320	28652	37050	28652	32110	32110
Profit from 1 hectare, rub.	11264,34	15976,34	14318,02	22716,02	14318,02	17776,02	17776,02
Econ. effect, rub./ha	-	895,28	-	8398,00	-	3458,00	3458,00
Planned area, ha	-	57	-	28,50	-	41,80	47,50
Total economy. effect, thousand rubles.	-	1413,60	-	1259,70	-	760,76	864,50

Based on the results of calculations in the table, it follows that the overall economic effect of sorting in "Vesna" is 4298.56 thousand rubles. (1413.60 + 1259.70 + 760.76 + 864.50).

The results obtained during this study have a very economic soundness, and therefore practical value for "Vesna", and can be applied to agricultural organizations in any of the regions of Russia.

CONCLUSION

Thus, the main directions of increasing the efficiency of development of enterprises in the small sector of the economy are the orientation towards an innovative path based on improving the management system and the production process. This is possible on the basis of creating a new model of the organizational and economic mechanism, by introducing innovations in the sphere of production and stimulation. According to the calculations, the total economic effect from the implementation of these measures will achieve profitability at 72%. In general, we can conclude that these areas contribute to improving financial performance and improving the competitiveness of the organization in today's difficult conditions.

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