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INNOVATIVE MANAGEMENT IN ENTERPRISES OF SERVICE SECTOR

Providing innovative development of enterprises is impossible without rebuilding and improvement of the theory and practice of management system by economic processes development. Successful transition to an innovative operating model needs a radical overhaul of adequate systems and control mechanisms that can meet the demands of innovation processes in their formation and establishment of mechanisms for their successful implementation, that generates new quality of economy. To win in the competition in today's market conditions are now insufficient to produce quality products – much more important is the issue of ensuring effective implementation of the produced tangible assets. Customer satisfaction, that affect the income of most businesses, determined by the level of their service. These circumstances form favorable conditions for the development of service sector and diversification its activities, to improve organization and interaction with customers. As a result, in the service sector of the leading countries with advanced economy is growing rapidly profitability, quality of service, qualifications of staff and means to realize the potential of human resources.

Most domestic service industries do not receive adequate profits and do not meet the requirements of customer service and the most important that they are not able to break the vicious circle of their failure. The urgent problem of the transformation of the concept of business service delivery remains unresolved, that led to the actuality of the research topic. It should be noted that the quality of local services, financial position, course and duration of the service life cycle

Ukrainian enterprises not only inferior to foreign and lags behind in terms of scientific elaboration of the problem of the effective functioning of the service industries. There is need to improve of organizational design problem of service industries, to increase their profitability as a result of improving cost structure, mechanisms of implementation of an intangible product, which is the service, coordination of cooperation with counterparts in low solvency insecurity and precariousness of financial resources. Not less important is the question of the strategic growth of quality services related to high-tech products, which increase in proportion to the extent of domestic production indicates a rise in living standards and population welfare [1].

An essential feature of the functioning service industries are intangible, impalpable nature of their products, and also synchronization time of its production and consumption. Accordingly was found the main factor of increasing the value of services provided, which is in the organization and production management service products targeted at consumers. Formation of mechanism of development management service requires clear sequence of organized activities involving experts, analysts, professional managers, that is necessary condition for the effective functioning of a mechanism that contributes to the development of spheres and enterprises of service sector [2].

This approach leads to the implementation of marketing functions which have multipurpose content: management of programs realization of sectors development and enterprises of service sector; quality management services; adjustment costs and resource management; improvement of management; management of social development personnel. The main resource of capacity to increase innovation of service organization is human resource and an essential feature of the implementation and potential recovery service companies is the discrepancy between the amount of investments in technology development service industries and productivity or profitability from the introduction of new technologies. Authors included reorganization, restructuring and reengineering to the main forms of enterprise transformation.

A precondition for the successful transformation of the enterprise is the ability to create by it more in volume of added value, which is determined by the level of quality that can meet the expectations of consumers to meet their needs, build competitive advantages of producer. The most important criterion value services to consumers is their reliability [2]. Absence or low reliability of service is a weakness of many companies and underestimation of specific service by customers arise because subjective criteria of the consumer does not mach the objective standards of quality of producer. Important role in shaping the values of services in the minds of consumers play their guaranteeing, and the level of their quality is evaluated according to the satisfaction of the basic requirements of the consumer. Innovative transformation of service industries is to apply the latest technologies of manufacturing services, the introduction of organizational innovations in the manufacturing and sale of a service product.

Redefining the concept of the production of certain service should be directed at finding ways to increase its value to consumers [3]. To determine the content and direction of innovation management and the formation and substantiation of measures improving level of innovation management systems is necessary to identify strengths and weaknesses of the current state of solving the investigated problem. This could facilitate complex analysis, namely: analysis of the objectives, content and results of innovation and evaluation of changes and trends in innovative economic development of the region; analysis of the innovation strategies of economic development of the region and its innovative potential; structural and systematic analysis of the integrated innovation process for certain types of innovations, its stages and phases of the life cycle; analysis of organizational and managerial foundations program design and innovative development plans (bodies, tasks, functions and methods of design, management and the formation of regional innovation portfolio); analysis of the sources of financial support for innovative activity due to programs and projects, as well as the reasonableness of their distribution; cost-effectiveness analysis of the results of innovation; analysis of existing and potential innovation risks and uncertainties; analysis of innovation level of control systems.

The main components that affect the financial results of business activities service businesses include: efficiency factor of financial-economic activity of enterprises, the positive effect of which is due to reduction in fixed assets; condition of the enterprise property and its sources, which improves due to structural changes of capital in favor of increasing its mobility and the proportion of equity in total assets; effectiveness of service delivery and the impact of the environment on the company due to the volume of the resulting disposable income now, the cost of services provided and significant reduction as a result of changes in the volume of receivables and payables, and total assets; effects of state tax policy, which is characterized by amounts of income and disposable personal working capital; system management costs (cost) that determines the success of the production and sale of services, depending on the volume of working capital, accounts receivable as part of their cost of realized sales and services.

Innovation favorable external environment service industries are identified three key market agents that inhibit the process of effective transformation of health centers: the behavior of service users, which affects the income and profits of the enterprise; creditors as a kind of concentration factors as high cost of interest on borrowed funds; State which assigning profit enterprises significantly reduces the profitability and efficiency of creating and implementing innovations.

The process of construction of innovation management system with regard to certain types, content and process of innovation in a first approximation may be divided into stages: the establishment and measurement of relationships

between innovation processes in different areas and determine the general administrative functions of creating and implementing innovations in the system of regional governance; setting instruments and possible degree of managerial influence on the formation, progression, development and results of the processes of innovation; identification of components and actors of the innovation management, their functions, tasks, powers and responsibilities; systematization of indicators evaluating innovative management techniques and their definitions; forming a model of innovation management and the creation of conditions for realization of its potential.

It was established that the greatest destabilizing effect on the profitability of the enterprise innovation makes state tax policy: with the increase of the profit tax exemptions increase the amount of it in the budget that restrains innovative activity of enterprises and effectiveness of the transformation processes. Given the size of the tax benefits depending on the volume of production and sales services offered by the author to formalize «defense mechanism» easing the tax burden [1].

The essence of the proposed production-tax mechanism of innovative business transformation service products: the replacement the unit material cost for the unit of labor significantly reduces the amount of tax deductions due to the elasticity of the production process. Imbalance between the characteristics of the service product and requirements of customers to them is the main cause of inefficiency innovation in service sector. This leads to the search for new ways to improve the performance of producers according to an extensive system of criteria. Thus, improving the quality of complex of services requires careful research and scientific substantiation of ways of improving the service product and can be viewed as a grocery transformation activity of enterprises.

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