

Organizational-economic mechanism of management innovative development of economic entities

**Collective monograph edited by
M. Bezpartochnyi**

Higher School of Social and Economic
Przeworsk (Poland) 2019

Mechanizm organizacyjno- ekonomiczny zarządzania innowacyjnym rozwojem podmiotów gospodarczych

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pod redakcją naukową
M. Bezpartochnego**

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The authors of the book have come to the conclusion that it is necessary to effectively use modern approaches the management of innovative development the economic entities in order to increase the efficiency of activity, to ensure competitiveness, to intensify innovation activity. Basic research focuses on assessing the innovation processes, the fourth generation of new industrial revolution, diagnosis of sources of innovation financing, assessment of social innovations. The research results have been implemented in the different models of development innovation management, renewable energy, introduction of start-up projects and lifelong learning. The results of the study can be used in decision-making at the level the economic entities in different areas of activity and organizational-legal forms of ownership, ministries and departments that promote of development the economic entities on an innovative basis. The results can also be used by students and young scientists in modern concepts and mechanisms for management of innovative development the economic entities in the context of efficient use the resource potential and improvement of innovation policy.

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INTRODUCTION	9
 Chapter 1	
THEORETICAL FOUNDATIONS MANAGEMENT INNOVATIVE DEVELOPMENT OF ECONOMIC ENTITIES	10
 Babayeva B., Rahimli E.	
The effect of habits on innovation: a study on keyboard use	10
 Kálmán A.	
The lifelong learning centre in the early 2000s as a new formation of innovative teaching and learning a case study of managing change at the university level	17
 Ženko Z., Hušek I.	
Innovation management: some management theories relevant for understanding of workers role	34
 Zorkóciová O., Palušková H., Nogová K.	
The growing importance of startups in the competitive environment of international markets	49
 Chapter 2	
MECHANISMS MANAGEMENT THE INNOVATION PROCESS OF ECONOMIC ENTITIES	74
 Antalová M., Labudová V.	
Quantification methodology of the social innovations	74
 Meidutė-Kavaliauskienė I., Vasilis Vasiliauskas A., Vasilienė- Vasiliauskienė V.	
Integration aspects of rfid innovations in the supply system	82

Anufriieva K.

Issues of term financing for the innovation: evidence of a small open economy..... 197

Martynenko V.

Methodological features of taxation in fiscal decentralization conditions 205

Mavlutova I.

Financing for innovative companies: possibilities and obstacles 218

Vojinović Sirk T.

Problems of payment discipline in the countries of the European Union 227

Chapter 5

**INNOVATIVE STRATEGY FOR DEVELOPMENT OF
ECONOMIC ENTITIES AS A FACTOR OF THEIR
COMPETITIVE ADVANTAGES 237**

Chovanová Supeková S., Krchová H.

The company's development based on innovation processes evaluation – case study Slovakia 237

Eisingerné Balassa B., Rámháp S.

Innovation development methods for small- and medium-sized enterprises based on the trends/requirement of industry 4.0 251

Nyéki E.

The price of gossip 275

Petříček M., Chalupa Š.

Using business modeling and simulation for hotel operations innovation (case study) 284

Poppek Biškupec P., Hercig F., Krakić A.-M.

Managing challenges and long-term sustainability of start-up projects – case of Croatia 293

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METHODOLOGICAL FEATURES OF TAXATION IN FISCAL DECENTRALIZATION CONDITIONS

Introduction

The methodological problem of decentralization of power in the vertical levels of the tax system is now becoming particularly relevant, since in intergovernmental interactions there is a need in own local budget revenues, which ultimately leads to the loss of autonomy of regional budgets, significantly placing them in dependence from the budgets of higher levels. This complicates the decision of the problems of reducing the subsidy of the regions, which arises because of the low efficiency of mastering both own funds and financial assistance. The significant dependence of local budgets from budgetary regulation reduces the activity of the authorities in increasing the tax potential of the territories.

In connection with the realization the reform of fiscal

decentralization, launched in 2015, comes to the fore the problem of tax optimization; the key aspects to be determined, apart from the liberalization of tax rates, are the distribution of tax revenues by the levels of the budget system, since the independence of local budgets depends directly on the volume their financing by their own financial resources.

The basic methodological foundations of taxation are laid by such foreign scientists as J. Slemrod (1990), R. Bird (1991), W. Reed and C. Rogers (2006), L. Kaplow (2010), C. Spengel, W. Li, B. Zinn and K. Finke (2011), A. Tiwari (2012), I. Gashenko, Y. Zima and A. Davidyan (2019) etc. Among the domestic researchers it is worthwhile to select a team of authors V. Bashko, T. Koshchuk, O. Ozerchuk, Ya. Petrakov, A. Sokolovska (ed.), O. Tymchenko, and T. Yefymenko (ed.) (2012). It should be noted that the study of taxation problems started by the author in previous researches (Martynenko, 2018; Martynenko, 2019).

1. The theoretical basis of decentralization of taxation

Decentralization of taxation can be realized through the distribution of tax sources between levels of the state budget system. The division of powers between the state and local authorities should be based on the following conditions: 1) the constancy of the division of income powers between the levels of the tax system on a unified basis; 2) the adequacy of own revenues of budgets of any level for their effective use in order to secure established expenditure powers, including reducing the disproportions in the tax ensuring of the regional level; 3) state tax powers should have sufficient level to regulate the economy of state in the context of forming a symmetrical financial and tax space; 4) tax authority, revenue sources should have a vertical rather than horizontal orientation, excluding budgetary equalization (Shykina, Kotsiurubenko and Drapaliuk, 2015).

The above conditions lay the basis for the realization of tax decentralization processes on the basis of scientifically-grounded choice of the main instruments aimed at ensuring the balance of interests of the entities of tax relations.

Tax decentralization of taxation has the potential to become the basis not only of financial autonomy, but also of the financial freedom of territorial communities, which can be achieved through progress in this direction (Figure 4.6).

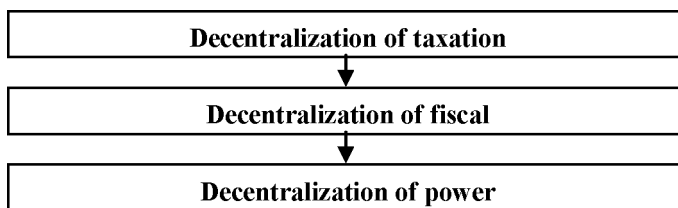


Figure 4.6 Recommended direction of decentralization of power

Source: formed according to the data provided by (Shykina, Kotsiurubenko and Drapaliuk, 2015)

Scheme shown in Figure 4.6, is both simple and effective at the same time. The national government reform decentralization of power begins with decentralization of taxation, when local budgets are filled both through tax revenues from local taxes and also at the expense of a certain portion of national taxes. At the second stage, decentralization of fiscal is being implemented, when the expenditures base of local budgets is expanding. Decentralization of fiscal should be considered as the basis for the formation of an effective country and an engine of economic growth. Providing significant powers to local authorities in generating revenues of local budgets is an important tool for development of regions.

In Ukraine were made the first positive steps towards redistributing taxes in direction grass-roots budgets. Such changes concern both property taxation, taxation of income and profits, and the scope of indirect taxes. In 2015, local budgets received significant fiscal resources in the form of implementation of the property tax, changes in the simplified taxation system, introduction of excise tax on retail trade excisable products, redistribution of part of the corporate profit tax for the benefit of local budgets. However, as noted above, reforms must be systemic and apply to the whole organism, rather than to individual bodies. Positive changes in the tax system should be accompanied by complex changes of institutions control and management in taxation, which are still exclusively declarative character. In Ukraine, corruption has not been eradicated in supervisory bodies. The structure of the State fiscal service has been incompletely improved, which greatly affects the flow of taxes to the budget and the formation of financial resources on the ground. The sphere of control in taxation remains not always qualitative. Accordingly, the first priority for the government state is to formulate a strategy for realization of tax policy in the direction of

decentralization and strict adherence to it in during the implementation of reforms.

In view of this, the problem of decentralization as part of the formation of a solid financial foundation for certain territorial communities and regions of Ukraine is extremely relevant and requires research and scientific substantiation.

The question of building a state with clear signs decentralization of fiscal has been and remains the primary in the writings of many foreign and domestic scholars. After all, the movement towards a decentralized finance policy was passed by virtually all advanced economies and those that belong to economies of a transitive nature. It is for this reason that it is worth examining the scientific achievements of those foreign scientists who have studied the processes of decentralization in foreign countries in order to highlight certain positive steps in this direction in those countries that they have reviewed and try to apply the best practices in domestic financial relations practice.

Each of the foreign and domestic authors puts in first place the tax problem. Proper and effective redistribution of tax instruments for the benefit of local authorities plays a key role in ensuring the quality of the functions entrusted to such entities. The financial component is decisive in achieving a high level of socio-economic development of the region and the country in particular.

The state should clearly define the limits of the seats delegated to the seats, outline the tasks that can be performed qualitatively and will be sufficient in reaching the proper level of economic growth. It is important in the situation of radical reforms in the field of public finances to determine qualitatively the tax instrument, the tax base, establish the optimal level of tax burden, analyze the number of taxpayers under the jurisdiction of a particular territorial community. It is also necessary to achieve a balance between the national and local tax instruments, and correctly redistribute state-wide taxes between budgets.

In the world of scientific practice are known several models decentralization of fiscal, which are effectively implemented in economic activity. Today it is customary to distinguish between the following species: Soviet, Chinese, American, Canadian and German (*Krysovatyi (ed.) and Desiatniuk (ed.), 2016*). Each of them has its own distinctive features and is characterized by certain advantages and disadvantages. However, for each the model decentralization of fiscal there are typical: the level of division of powers between local governance institutions, the degree of cooperation and ties between

different levels of government. According to the above features, in economic theory are distinguished the two types decentralization of fiscal – competitive (decentralized) and cooperative (*Morozova, 2009*).

Competitive (decentralized) model is a model that characterized by broad autonomy in the fiscal area, local authorities have broad powers in the area of tax introduction, tax rates and tax base definition, as well as in allocating expenditures and implementing social policies. This form decentralization of fiscal implies a low level of centralization of power, most of the powers in the field of financial policy are fixed by local authorities, and there are no horizontal connections in the allocation of financial resources. This model is used in the US and Canada. In particular, all parts of the US budget system are autonomous, formally independent of each other (*Andrushchenko and Danilov, 2004*). This tradition comes from two sources: American history and national mentality.

In accordance with the principles of fiscal autonomy and fiscal federalism that have historically developed in the United States, each part of the budget system has its own tax revenues enshrined therein. Between individual budgets the taxes are distinguished based on three approaches:

- exclusive right (tax is assigned to one of the budgets: federal, regular or local);
- coinciding law (different levels of power are entitled to the same tax; tax revenues are distributed among the budgets in a single installment or in the form of allowances; for example, in this order, a property tax is collected, the proceeds from which are distributed between regular budgets and local budgets of cities, counties, districts);
- delegated law or “Dilon rule” (from one level of authority to another together with certain powers are transferred adequate tax revenues necessary for their financing) (*Andrushchenko and Danilov, 2004*).

Among local taxes, first of all fiscal value has a tax on immovable and movable property. In the total amount of local taxes, the share of property tax in certain years exceeds 80%. For cooperative model decentralization of fiscal is characterized by cooperation between different levels of state power. Most of the authority, given to local administrations is delegated by central government agencies. The policy on the establishment and collection of taxes falls within the competence of the public authorities; most of the taxes are national and mandatory for procurement throughout the country. Local institutions of

governance are not endowed with significant powers and are not able to establish and use on their territories are not consolidated at the state level taxes. However, it should be noted that the state is interested in the uniform development of regions, ensuring the same social standards throughout the country. According to this type decentralization of fiscal is established a single approach to the formation of public expenditures on social and economic needs. A significant part of the necessary financial resources for the implementation of powers entrusted to local authorities is ensured through subventions and transfers. In accordance with the competitive model decentralization of fiscal, relations related to the realization of financial policy are based on the mechanism “center – region – local government”.

The state policy in the field decentralization of fiscal in Ukraine is distinguished by the features of a cooperative model decentralization of fiscal. For Ukraine, is typical the dependence of local budgets from the state budget, where transfers and equalization subsidies play an important role. Local authorities have only certain powers regarding the possibility of influencing the tax system. Territorial authorities are not able to introduce new taxes, set tax rates and use different mechanisms for calculating and paying mandatory payments. In Ukraine, such functions are entrusted to central organs of the legislative and executive branches of power and enshrined in the Tax Code of Ukraine. Regarding the administration of tax payments, we would remark that in each region there were created divisions of tax authorities that ensure the process of tax revenues to the budgets of the country. Each territorial fiscal authority is subordinated to the central apparatus of the State Fiscal Service of Ukraine. This once again confirms the author's opinion about the need for application in Ukraine of a cooperative model decentralization of fiscal, where the main entity of tax policy implementation is the central level of government in our country. The central authority only delegates certain powers to local authorities in implementing tax policy.

2. Influence decentralization of fiscal on taxation in Ukraine

The main regulatory-legal document in the field of taxation is the Tax Code of Ukraine, which regulates and defines the functions, rights and duties of controlling bodies in the field of taxation, outlines features of functioning of the tax system, its structure, prescribed mechanisms for collecting and controlling the receipt of taxes to the state treasury (*The Verkhovna Rada of Ukraine, 2010b*).

The budget policy of Ukraine, the distribution of tax payments between the budgets are enshrined in the Budget Code of Ukraine, which clearly defines the features of enrollment of taxes and other state revenue, regulates the transfer policy in Ukraine (*The Verkhovna Rada of Ukraine, 2010a*).

Analyzing the structure of the tax system of our country in accordance with the provisions of the Tax Code of Ukraine, one can conclude that in the state are collected such two local taxes and two fees: property tax; single tax; parking fee for vehicles; tourist tax.

With regard to instruments of nationwide use (national taxes and fees), we note that in Ukraine are administered seven national taxes: corporate profit tax; incomes of individuals tax; VAT; excise tax; ecological tax; rent payment; toll.

Each of the taxes has its own specifics of collecting, administering, enrolling and distributing between different budget levels in Ukraine.

The tax system in Ukraine is formed and covers those effective instruments that are actually capable of ensuring taxation of all areas of activity of economic entities, capital, income and consumption. However, often the mechanisms for collecting a tax are not perfect and require qualitative changes to ensure the effectiveness of the tax.

It should be noted that according to the theory of taxation distinguish fixed and regulatory taxes, the feature of which is the possibility of redistribution of a payment in favor of individual budgets. A fixed tax is a payment that goes to a certain budget defined by the tax and budget law, while the regulatory tax may come to different budgets in accordance with predefined and fixed by the budget and tax laws of the shares. Mostly regulating are national taxes and fees (personal income tax, corporate profit tax, excise tax, VAT). Such taxes should reinforce the revenue side of local budgets for more effective functioning of local governments, guaranteeing grassroots levels of management of obtaining a financial resource for the implementation of their functions to ensure the growth of socio-economic standards on certain areas of our state and the country as a whole.

The local taxation instruments that have emerged in recent years, as well as strategic benchmarks of the Ukrainian government towards decentralization, have provided an opportunity to form a tax system in which local budgets play an important role in the development of economy in Ukraine.

As noted, the first significant steps towards decentralization of fiscal in Ukraine were made in 2014. In particular, according to the Budget

Code of Ukraine, from 2015, the personal income tax is distributed among the budgets in the following way (*The Verkhovna Rada of Ukraine, 2010a*):

- the state budget of Ukraine – 25%;
- regional budgets – 15%;
- local budgets – 60% (Figure 4.7).

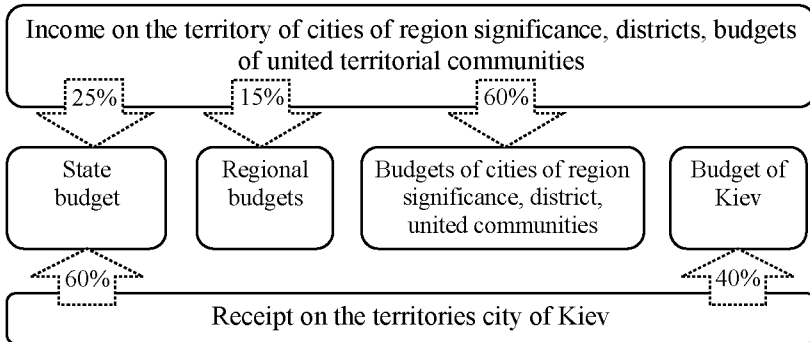


Figure 4.7 Normative shares of the distribution of personal income tax by budgets of all levels

Source: compiled according to the data given in (*The Verkhovna Rada of Ukraine, 2010a*)

Corresponding changes were made to the Budget Code of Ukraine by the Law of Ukraine “On Amendments to the Tax Code of Ukraine and some other legislative acts of Ukraine on passive incomes”, which changed the redistribution of the personal income tax for the benefit of the State Budget of Ukraine (*The Verkhovna Rada of Ukraine, 2014b*). However, the territorial communities that underwent the creation process have received an extremely effective tool for financing needs of a social and economic nature. Although it should be noted that the process of association of communities in Ukraine has been subject to certain barriers in the form of political and social controversies, which causes the country to slow down in the direction of decentralization.

An important element in favor of decentralization of fiscal is the distribution of corporate profit tax according to the provisions of the Budget Code of Ukraine and amended in 2014, bringing 10% of the tax to local budgets.

An effective fiscal instrument in the revenues of local budgets is the

introduction in 2015 of an excise tax on the retail sale of excisable goods (beer, alcoholic beverages, tobacco, petroleum products and other fuels). In accordance with the Law of Ukraine No. 71-VIII "On Amendments to the Tax Code of Ukraine and certain legislative acts of Ukraine on tax reform", 28.12.2014, introduced an excise tax on retail sales of excisable goods (beer, alcoholic beverages, tobacco, petroleum products and other fuels), the rates of which are set by the decision of the village, town or city council as a percentage of the value (VAT), in particular at the rate of 5% (*The Verkhovna Rada of Ukraine, 2014a*). The tax has changed the fee for the development of viticulture, horticulture and hopper and has become a powerful tool for attracting additional financial resources to local budgets. In particular, in 2015 to local budgets received 6545 million UAH, which is more than 5% of the total revenue of local budgets of Ukraine, while in 2014 local budget revenues from excise tax amounted to only 159 million UAH, and this is 41 times less than in 2015 (*Center for Socio-Economic Studies CASE Ukraine, 2019*).

The excise tax on the retail sale of excisable goods (beer, alcoholic beverages, tobacco products, petroleum products and other fuels) is actually a prototype sales tax, which has substantially increased the efficiency and financial independence of local budgets, which has led to an increase of local budgets indicators for income and has become a locomotive development of some types of economic activity in the regions.

Equally important instrument in the arsenal of local budgets is the property tax, which provides for the taxation of movable property and real estate. The tax consists of three payments: a tax on immovable property, different from the land plot; transport tax; pay for land.

However, according to the specifics of taxation, there are a large number of unresolved problems that prevent this payment from being fully effective. In particular, in Ukraine there is no effective mechanism for accounting for movable and immovable property, which prevents local authorities from having comprehensive information on the available tax base for this payment. The tax mechanism involves an annual tax period that affects the receipt of this payment, that is, it can be calculated as the tax of the next fiscal year. This causes, at the very first stages, the huge costs of administering it with insignificant amounts of revenues.

An extremely important instrument at the disposal of local authorities is the single tax that, according to the Tax Code of Ukraine is

attributed to local taxes. The fiscal role of the tax is rather high in the revenues of local budgets. The high fiscal significance of the payment can be substantiated by the large number of taxpayers who make it. According to the Tax Code of Ukraine, taxpayers may be entities of entrepreneurial activity with a certain limited level of annual income. Given the economic situation in our country, most economic entities are able to use the simplified tax system and use a single tax as a payment that taxes their income. However, simplified taxation technologies should be temporary and can not be the basis for revenue part of local budgets. World experience shows that the use of alternative taxes is possible only during the development of the economy of a country, a certain region or industry. After that, taxpayers must be taxed under the general conditions, be on equal terms of business with other entities. Accordingly, we can not consider a single tax as an effective instrument for building a country with a policy decentralization of fiscal.

The analysis of local taxation in Ukraine allows us to conclude that the domestic practices of local taxation use the same instruments as in most developed countries (the USA and Germany). In particular, the most effective local tax is the property tax, which has the highest fiscal significance in the revenues of local budgets of foreign countries. In Ukraine, the property tax should become one of the most powerful fiscal instruments in forming local budgets.

As for other local taxes and fees, we would like to note that now it is necessary to apply, first of all, foreign experience in building a system of local taxation. As noted, a single tax is only a temporary instrument, which should be administered on a temporary basis. The Ukrainian authorities need to focus on finding effective tax instruments that meet the specifics of economy in Ukraine, its tax base, concentrated in one region or another. Thus, based on the main provisions of the Budget Code of Ukraine, the general budget revenues of the cities of the republican Autonomous Republic of Crimea and region significance, region budgets, budgets of the united territorial communities include:

- the share of such taxes:

- 1) 60% of the personal income tax;
- 2) 25% of the environmental tax;
- 3) 10% of the profit tax of enterprises, except communal property;
- 4) 37% of the rent for the special use of forest resources in the part of the timber harvested in the order of cutting the main use;
- 5) 2% rent for the use of mineral resources for the extraction of petroleum, natural gas and gas condensate (except for rent for the use of

subsoil within the limits of the continental shelf and / or the exclusive (maritime) economic zone of Ukraine), which is credited to region budgets at the location extraction) of appropriate natural resources;

6) 3% rent for the use of subsoil for the extraction of petroleum, natural gas and gas condensate, which is credited to the budgets of the cities of the republican Autonomous Republic of Crimea and region significance, budgets of the united territorial communities at the location (place of extraction) of the corresponding natural resources;

7) 5% rent for the use of mineral resources for the extraction of minerals of national importance (except rent for the use of mineral resources for the extraction of petroleum, natural gas and gas condensate), which is credited to the budgets of the cities of the republican Autonomous Republic of Crimea and the region significance, budgets of the united territorial communities at the location (place of extraction) of the corresponding natural resources;

- 100% of such taxes and fees:

1) the excise tax on the sale by economic entities of excisable goods, which is credited to the budgets of the united territorial communities, city budgets;

2) a single tax;

3) profit tax of enterprises and financial institutions of communal property;

4) property tax (real estate, land, transport);

5) the state duty, which is credited to the budgets of local self-government at the place of commission and the issuance of documents;

7) a fee for parking vehicles;

8) tourist fees;

9) rent for the use of mineral resources for the extraction of minerals the local significance;

10) administrative fees: for state registration of real rights to immovable property and their encumbrances; for the state registration of legal entities, individuals – entrepreneurs and public organizations (*The Verkhovna Rada of Ukraine, 2010a*).

Consequently, local authorities should have more freedom and opportunity in making important tax decisions. Each region should be able to influence the construction of the tax system, and not only to be the executive of the tasks facing those central authorities. Due to the large territory, geographical features, a certain structure of the industrial potential of the regions, local authorities should independently determine the objects of taxation that are able to most effectively ensure

the process of filling the budgets of the country. That is why the central government in Ukraine has begun decentralization reform, which in the long run, due to the delegation of regional authorities to certain local taxes and fees, will allow, with effective management, to ensure the growth of revenue parts of local budgets in the regions of Ukraine.

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Mechanizm organizacyjno-ekonomiczny zarządzania innowacyjnym rozwojem podmiotów gospodarczych

Monografia zbiorowa pod redakcją naukową
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