Theoretical and methodological aspects of state support of innovatively active organizations

Aspectos teóricos y metodológicos del apoyo estatal de las organizaciones innovadoras y activas

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Received: 01/11/2017 • Approved: 25/11/2017

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ABSTRACT:
The purpose of this article is to study the methods and degree of the state support for innovatively active organizations in the sphere of innovative entrepreneurship. In the process of investigating the problem posed, methods of economic and statistical analysis, generalization of the experience of state support to innovatively active organizations, and the method of expert assessments were applied. The article considers and summarizes theoretical approaches to the definition of the following concepts: entrepreneur, entrepreneurship, innovative entrepreneurship, innovatively active organization, small innovative enterprise. The authors highlight the features of small innovative entrepreneurship. The study provides an assessment of the state of innovation in the Russian Federation. Based on the analysis of the forms of state support to the sphere of innovative entrepreneurship and activities for their implementation, recommendations have been developed to improve the state support of innovatively active organizations.

RESUMEN:
El objeto de este artículo es investigar los modos y grados del apoyo estatal de las organizaciones innovadoras y activas en la esfera de la comerción innovadora. En el proceso de investigación se usan los métodos del análisis estadístico-económico, la generalización de la experiencia del apoyo estatal de las organizaciones innovadoras y activas, el método de la evaluación de expertos. Este trabajo expone los enfoques teóricos y definiciones del empresario, espíritu de empresa, innovadoro espíritu de empresa, la organización innovadora y activa y la pequeña empresa innovadora. Los autores de este artículo destacan las particularidades de la pequeña comerción innovadora, representan la evaluación de la condición de la actividad innovadora en la Federación de Rusia, elaboran las recomendaciones para perfeccionar el apoyo estatal de las organizaciones innovadoras y activas, basando en el análisis de las formas del apoyo en la esfera de la comerción innovadora.

Palabras clave: comerción innovadora; pequeñas
1. Introduction

Today, the innovative activity of organizations becomes a condition for the development of a competitive national economy. It is impossible to solve the problems of economic growth without the commercialization of scientific and technological progress. The transition to an innovative way of development presupposes a serious activation of the innovative activity of economic entities-enterprises and individual entrepreneurs, since the process of commercializing innovations is the prerogative of the entrepreneurial sector of the economy. Innovatively active enterprises are enterprises that have intellectual property in their assets that develop and introduce new or improved products (works, services), technological processes that correspond to the system of indicators that classify them as innovative, that correspond to the characteristics of activity that carry out the technology transfer independently.

Despite such close attention to the problem of development of innovatively active enterprises in the works of domestic and foreign scientists, questions remain about the ways and extent of state support for innovatively active organizations in the sphere of innovative entrepreneurship, which is the basis of other spheres of entrepreneurial activity (industrial, commercial, financial) (Zaitseva et al., 2017; Izmailova et al., 2016; Ivanov & Mayorova, 2015). Analysis of the experience of the new industrial countries shows the need to stimulate and support innovatively active enterprises (Gureva, 2016; Friedrich, 2014) as innovations provide an increase in the competitiveness of the economy.

2. Methodological Framework

The methodological basis of this study was the work in the field of innovation management, entrepreneurship and state regulation. To analyze the development of innovatively active organizations in Russia, the authors of the article used methods of economic and statistical analysis, the initial information for the analysis was official statistics (Rosstat, 2001-2016).

The application of these methods has made it possible to identify the main development trends and the main difficulties of small innovative enterprises in Russia, to justify the need for systematic integrated state support for innovative entrepreneurship.

The understanding the essence of entrepreneurship in the innovation sphere is based on the interpretation of the notion of "entrepreneur" (Table 1).

Table 1

<table>
<thead>
<tr>
<th>№</th>
<th>Definition</th>
<th>Authors, resources</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>An entrepreneur is a person who buys at a certain price to sell at an uncertain price, a person making decisions under conditions of uncertainty</td>
<td>J.J. Shengler, R. Cantillion the beginning of XVIII century, 1968</td>
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<tr>
<td>2</td>
<td>An entrepreneur is an owner of capital, ready to take on a certain economic risk for the sake of realizing his commercial idea and earning an entrepreneurial income</td>
<td>Smith, the middle of XVIII century, 1997</td>
</tr>
<tr>
<td>3</td>
<td>The entrepreneur is distinguished by the ability to correctly correlate consumption and saving, activity, willingness to take</td>
<td>J. M Keynes, 2012</td>
</tr>
</tbody>
</table>
risks and overcome temporary difficulties, focusing on prospects.

4. The entrepreneur must have an innovative idea and a kind of energy to implement new combinations, including the creation of a new or improving the old good, the introduction of a different method or commercial use of the goods, the development of new markets, and the implementation of organizational changes.

J. Schumpeter, 2007

5. An entrepreneur is a person who is engaged in entrepreneurial activity, which includes an independent activity carried out at his own risk aimed at the systematic acquisition of profits from the use of property, the sale of goods, the performance of work or the provision of services by persons who are registered in this type of business prescribed by law.

The Civil Code of the Russian Federation (Article 2 para. 5)

Table 1 lists the most well-known interpretations of the notion “entrepreneur”, each of which, to some extent, includes characteristics that made it possible to define the term "innovative entrepreneurship". The authors are unanimous in the opinion that the entrepreneur by nature is always an innovator. Russian scientists V.G. Medynsky and S.V. Ildemenov (1999) consider that innovative entrepreneurship is the main base of all spheres of entrepreneurial activity.

An innovatively active organization is an organization investing resources in the development of research and development work in order to ensure the improvement of production efficiency or product quality. One of the key functions of an innovatively active subject of entrepreneurial activity is to fulfill the role of an intermediary between the scientific, technical and production spheres, ensuring economic exchange between them in a competitive environment. An innovative enterprise carries out the transfer of the product of scientific and technical activities to a state that allows using it in production, as well as the search for commercialization channels.

3. Results

3.1. Assessment of the state of innovation in the Russian Federation

To determine the methods and degree of the state support of innovatively active organizations in the sphere of innovative entrepreneurship, it is necessary to investigate the development of innovation activity in the Russian Federation. (Table 2)

<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Innovative activity of organizations (the proportion of organizations engaged in technological, organisational and marketing innovations in the reporting year in the total</td>
<td>%</td>
<td>10,3</td>
<td>10,1</td>
<td>9,9</td>
<td>9,3</td>
<td>8,4</td>
<td>-0,9</td>
</tr>
<tr>
<td>2.</td>
<td>The proportion of organizations engaged in technological innovation in the reporting year, the total number of the surveyed organizations</td>
<td>%</td>
<td>9,1</td>
<td>8,9</td>
<td>8,8</td>
<td>8,3</td>
<td>7,3</td>
<td>-1,0</td>
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<td>---</td>
</tr>
<tr>
<td>3.</td>
<td>Atrogenna goods of own production, executed works and services by own forces</td>
<td>Bill. rub.</td>
<td>35 944,4</td>
<td>38 334,5</td>
<td>41 233,4</td>
<td>45 525,1</td>
<td>51 316,2</td>
<td>5 791,1</td>
</tr>
<tr>
<td></td>
<td>including innovative products, works, services</td>
<td>Rub.</td>
<td>2 872,9</td>
<td>3 507,8</td>
<td>3 579,9</td>
<td>3 843,4</td>
<td>4 364,3</td>
<td>520,0</td>
</tr>
<tr>
<td>4.</td>
<td>Specific weight of innovative goods, works, services in the total volume of shipped goods, performed works, services</td>
<td>%</td>
<td>8,0</td>
<td>9,2</td>
<td>8,7</td>
<td>8,4</td>
<td>8,5</td>
<td>0,1</td>
</tr>
<tr>
<td>5.</td>
<td>Cost on the technological innovation</td>
<td>Mln. rub.</td>
<td>904 560,8</td>
<td>1 112 429,2</td>
<td>1 211 897,1</td>
<td>1 200 363,8</td>
<td>1 284 590,3</td>
<td>84 226,5</td>
</tr>
<tr>
<td>6.</td>
<td>The share of expenditure on technological innovation in the total volume of shipped goods, performed works, services</td>
<td>%</td>
<td>2,5</td>
<td>2,9</td>
<td>2,9</td>
<td>2,6</td>
<td>2,5</td>
<td>-0,1</td>
</tr>
<tr>
<td>7.</td>
<td>The proportion of organizations engaged in organisational innovation during the reporting year, the total number of the surveyed organizations</td>
<td>%</td>
<td>3,0</td>
<td>2,9</td>
<td>2,8</td>
<td>2,7</td>
<td>2,4</td>
<td>-0,3</td>
</tr>
<tr>
<td>8.</td>
<td>The proportion of organizations engaged in marketing innovations in the reporting year, the total number of the surveyed organizations</td>
<td>%</td>
<td>1,9</td>
<td>1,9</td>
<td>1,7</td>
<td>1,8</td>
<td>1,4</td>
<td>-0,4</td>
</tr>
</tbody>
</table>


The analysis shows that in 2016 only 8.4% of the surveyed Russian organizations were engaged in innovative activity, which is 0.9% less than in 2015. At the same time, the share of organizations that carried out technological innovation was 7.3%, marketing -1.4%, organizational - 2.4%. Throughout 2012-2016. the volumes of shipped innovative goods, works, services have positive dynamics. But despite the fact that in 2016 there is an increase in the cost of shipped goods of own production, works and services performed in-house, including...
innovative goods, works and services, this is still not enough to move to an innovative economy.

The level of innovative activity of small businesses is lower than in the economy as a whole. Therefore, the share of small enterprises that carried out technological innovations in 2015 was 4.5%, while in the Russian economy this figure was 8.3%.

Further, let us consider the dynamics of the share of small enterprises that carried out technological innovations in the total number of small enterprises surveyed in the Russian Federation for 2007-2015 (Table 3).

<table>
<thead>
<tr>
<th>Table 3</th>
<th>Specific weight of small enterprises of the Russian Federation that implemented technological innovations in the reporting year, in the total number of small enterprises surveyed for 2007-2015, by economic activity, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>4.3</td>
</tr>
<tr>
<td>Mining</td>
<td>3.5</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>including:</td>
<td></td>
</tr>
<tr>
<td>Extraction of fuel and energy minerals</td>
<td>4.7</td>
</tr>
<tr>
<td>Extraction of minerals, except for fuel and energy</td>
<td>3.1</td>
</tr>
<tr>
<td>Manufacturing processes</td>
<td>4.5</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>including:</td>
<td></td>
</tr>
<tr>
<td>Manufacture of food products, including drinks and tobacco</td>
<td>4.5</td>
</tr>
<tr>
<td>Textile and clothing manufacture</td>
<td>2.8</td>
</tr>
<tr>
<td>Manufacture of leather, leather goods and footwear</td>
<td>3.4</td>
</tr>
<tr>
<td>Wood processing and production of wood products</td>
<td>3.0</td>
</tr>
<tr>
<td>Pulp and paper industry; publishing and printing activities</td>
<td>3.1</td>
</tr>
<tr>
<td>Manufacture of coke and refined petroleum products</td>
<td>4.5</td>
</tr>
<tr>
<td>Chemical production</td>
<td>9.9</td>
</tr>
<tr>
<td>Manufacture of rubber and plastic products</td>
<td>6.0</td>
</tr>
<tr>
<td>Manufacture of other non-metallic mineral products</td>
<td>4.2</td>
</tr>
</tbody>
</table>
From the data in Table 3, it can be seen that the following types of economic activity are leading in terms of innovation activity level in 2015: production of electrical equipment, electronic and optical equipment (11.2%), chemical production (10%), coke production, petroleum products (6.3%).

The indicator of the level of small enterprises’ innovative activity of listed types of activities is below the average for Russia by 2-3 times. The lowest level of innovation activity in 2015 was noted at small enterprises for the extraction of minerals, except fuel and energy (1.9%) and production of leather, leather goods and footwear (3%).

The analysis shows that for the solution of economic problems in Russia, it is necessary to activate innovative activities, without which it is impossible to modernize the economy and increase the competitiveness of Russian production. To do this, it is necessary to increase the role of the state in the formation of an effective socio-economic environment for the creation and promotion of innovation.

### 3.2. The role of small innovative enterprises in boosting innovation in the Russian Federation

The link between science and production is small innovative enterprises (SIE). In the knowledge economy, small innovative enterprises are the most flexible form of innovative organizations capable of adequately responding to market challenges. SIEs assume the risks of developing and introducing new technologies, goods and services to the market. Due to the high-risk nature of their activities, state support in all its forms and manifestations becomes topical.

The active growth in the number of small enterprises engaged in science and scientific services, characteristic for 2010-2013, has been replaced by a decline in recent years (Figure 1).

**Figure 1**

Dynamics of small innovative enterprises in the Russian Federation for 2010 - 2014, units.
The decline in quantitative indicators in the dynamics of small innovative enterprises in the Russian Federation for 2014 does not allow to make an unambiguous conclusion about the existence of problems in this area. It may be the result of the departure of uncompetitive SIEs, created formally in the aspiration of organizations to follow modern trends. However, this is indirectly confirmed by the thesis about the high degree of risk and uncertainty of financial success in the first years of existence, the need for financial and other state support.

Small innovative enterprises are divided into two groups: the first are those created in research and educational organizations, the second are those that are independent structures.

Most SIEs belong to the first group; they are concentrated mainly in scientific research and educational organizations. This allows them to use a high-tech material and technical base, attract highly qualified employees, work with partners and customers of research and educational organizations.

Within the framework of the formation of the Russian national innovation system that integrates science, education and business, which provides the process of commercialization of innovations, the state applies various forms and tools for the creation and development of small innovative enterprises. Federal Law No. 217-FL "On Amendments to Certain Legislative Acts of the Russian Federation on the Establishment of Economic Societies by Budgetary Scientific and Educational Institutions for the Purpose of Practical Application (Introduction) of the Results of Intellectual Activity", the budgetary scientific and educational organizations have the right to create independently economic societies dealing with practical implementation of the results of intellectual activity. The adoption of this law has removed many legislative barriers that made commercialization of innovative developments difficult for a long time.

Small innovative enterprises of the second group, which include independent SIEs, are much smaller. The prospects for each such organization depend on the commercial success of its innovative product.

As a rule, small innovative enterprises are engaged in the development of innovations in those areas that appear to large firms to be unpromising or very risky. We note the following features of small innovative entrepreneurship:

1. Narrow specialization of scientific developments.
2. Orientation to product innovations and provision of services in the innovation sphere. As a rule, small businesses do not have the capacity to organize mass production.
3. Dependence of the degree of intensity of innovation activity on the type of activity that small businesses are engaged in.
3.3. Forms and methods of state support of innovatively active organizations in the Russian Federation

In accordance with traditional economic theory, the state should intervene in the economy (Arrow, 1962) not only Russian but also foreign scientists wrote about the various forms and extent of its interference (Dobrinsky, 2009; Moreau, 2004). A new sound this topic received in connection with the formation of national innovation systems (OECD, 2005, 2008).

In the Russian Federation, a regulatory and legal framework that regulates state support for small innovative enterprises, including not only the proposed measures, but also the activities for their implementation has been created Federal (Law of the Russian Federation No. 127-FL of August 23, 1996 "On Science and State Scientific and Technical Policy").

Federal Law No. 209-FL of July 24, 2007 "On the Development of Small and Medium-Sized Enterprises" contains legal prerequisites for supporting small and medium-sized businesses in the field of innovation:

- creation of organizations that form an infrastructure for supporting small businesses and providing them with support, including technology parks, technology commercialization centers, technology-innovative and research-and-production zones, and ensuring the functioning of such organizations;
- assistance in patenting of inventions, industrial designs, selection achievements, as well as state registration of other results of intellectual activity created by small business entities;
- creation of conditions for attraction of subjects of small and medium-sized business to conclude the subcontract in the field of innovations;
- creation of joint-stock investment funds and closed mutual funds.

As a result of the study conducted by the authors of the article, the following main forms and instruments of state support for innovatively active organizations were identified (Table 3).

Table 3

<table>
<thead>
<tr>
<th>Forms and instruments of state support</th>
<th>Goals (Results)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial security (including subsidies, grants, loans, loans, guarantees, contributions to the authorized capital)</td>
<td>Enhancing financial sustainability; financial incentives for activities corresponding to national priorities</td>
</tr>
<tr>
<td>Granting of privileges on payment of taxes, fees, customs payments</td>
<td>Increase in the amount of funds remaining at the disposal of the organization; improving financial sustainability</td>
</tr>
<tr>
<td>Provision of infrastructure</td>
<td>Creating a favorable innovation climate</td>
</tr>
<tr>
<td>Provision of educational services</td>
<td>Formation of competences in the field of entrepreneurial activity, innovative management; staff development</td>
</tr>
<tr>
<td>Provision of information support</td>
<td>Decrease in uncertainty in making managerial decisions</td>
</tr>
<tr>
<td>Provision of consulting support, assistance in the formation of projects and services</td>
<td>Improving the quality of project documentation</td>
</tr>
</tbody>
</table>
Table 3 shows not only the forms and instruments of state support for innovatively active organizations, but also the possible results of their impact on the activity of innovatively active enterprises.

The Russian Federal Law "On Science and State Science and Technology Policy" [19] establishes forms of state support for innovation activities, among which the authors of the article analyzed in detail the following:

- financial security;
- granting of privileges on payment of taxes, fees, customs payments;
- provision of infrastructure.

The most significant element of state support for small innovative enterprises is their financial support. The financial support of the state is especially in demand for enterprises that are at the initial stages of development, which do not have sufficient evidence of the commercial success of the product being created. Financial support can be direct, including the provision of grants, loans, subsidies, and indirect, consisting in providing guarantees, creating venture funds, etc. A widespread tool for financial support is the provision by the state of gratuitous funding:

- grants to start-up entrepreneurs (for partial payment of expenses for the implementation of the business plan), the grantee is obliged to contribute 30-50% of the project budget from own funds).
- subsidies for the development of business (issued for the purchase of fixed assets in the amount of 50-90% of the value of acquired assets, up to 10 million rubles).
- grants for self-employment (issued officially to registered unemployed people to open their own businesses in the amount of annual unemployment benefits).
- compensation of a part of the cost of a loan for the purchase of equipment and technique or payments under leasing contracts (a part of the interest at the rate of 1 / 3 - 2 / 3 of the refinancing rate accrued on these transactions that is paid upon the provision of documents for payment of contributions under the loan is compensated).
- subsidizing 2/3 of costs for participation in exhibitions and fairs on the territory of Russia and in foreign countries.

The positive influence of gratuitous state support for new small innovative enterprises is noted in particular by B.Hall & A. Maffiolly (2008), U.Simachev & M.Kuzyk (2017).[20]

The next source of financing innovative and active organizations is venture capital, which plays an important role in the formation of enterprises from the earliest stages of development (start-ups). The development of the venture investment sector is largely based on the principles of public-private partnership through equity participation of the state in venture funds and in the promotion of private venture funds. The state can assist in the formation and development of venture infrastructure through the training of highly professional personnel, the creation of training centers, and the organization of venture investment fairs.

Within the framework of the incentive mechanism for venture investments, legislation in the
Russian Federation includes the following instruments:

- Venture funds with 100% state participation;
- State seed investment funds;
- Public-private venture funds with participation of private and public capital, which are managed by private companies, and the state acts as a co-investor;
- The state "fund of funds" created when the state is co-invested in public-private funds;
- Co-financing innovative organizations that attract a private venture investor for business development;
- Tax incentives for venture investors.

In addition to financial instruments to support small innovative enterprises, the state uses tax mechanisms. The simplicity and attractiveness of tax incentive tools lie in the fact that at the disposal of small innovative organizations there remains a large amount of funds that were withdrawn in the form of taxes under the usual taxation procedure. This amount can be used to carry out research and development, introduce innovations, expand or modernize production, etc. The bodies of state power and local self-government may decide to reduce the tax rates for scientific and innovation organizations on taxes coming to state and local budgets.

In modern Russian practice, quite a variety of measures of tax incentives for the innovation activity of organizations are applied. Among them, it is possible to single out an investment tax credit, the use of reduced tax rates and insurance premiums, a reduction in the taxable base, accelerated depreciation. Part of the federal tax privileges is established throughout the territory of Russia, the rest operate in certain regions of the Russian Federation. The problems of stimulating innovation can be solved by introducing special tax regimes that are established for organizations whose specific activities require special approaches to taxation. That category, of course, includes small innovative enterprises, what is confirmed in works of various researchers (Fabiani & Sbragia, 2014; Yakovleva, Konovtsova & Popova, 2014; Simachev & Kuzyk, 2017) The main result of the introduction of a special tax regime could be a reduction in the Russian Federation of the overall tax burden on small innovative enterprises. The use of tax benefits has already had a significant economic effect in the small innovative business of France, Canada, Belgium, Holland, Portugal, the USA (OECD, 2014).

The next direction of state support of innovative activity of organizations is the formation of innovative infrastructure [19], in which the following elements can be distinguished (Figure 2).

**Figure 2**
Elements of the innovation infrastructure of the Russian economy
Thus, the conducted research allows to draw a conclusion, on the one hand, that there is a variety of possible measures of state support of innovatively active enterprises. On the other hand, the need for their systematic and integrated application in practice has been identified, since the episodic use of one or more of the listed ones has a local impact, without creating favorable conditions aimed at reducing the risks that small innovative enterprises bear.

4. Discussions


Having considered the theoretical and practical aspects of state support for innovatively active organizations, the authors of this study came to the conclusion that it is expedient and necessary to use various forms and instruments of state support for the purpose of innovative development of the economy. At preservation of the basic forms it is necessary to update and...
optimize constantly, proceeding from the account of changing factors of internal and external environment, tools of the state support of sphere of innovative business. Author's study confirmed the hypothesis that state support of innovatively active organizations in the sphere of innovative entrepreneurship should be a target task of state regulation of the economy and systematic activity. The proposed goal to study the methods and degree of state support of innovatively active organizations in the sphere of innovative entrepreneurship is achieved.

5. Conclusion
The modern world economy is under the influence of a number of global crisis factors, the impact of which has a significant impact in Russia. The consequence of this crisis was the manifestation of negative trends in economic development in this country. The recently achieved financial stability, the positive shifts in certain industries have not yet transformed into a stable, qualitatively new growth of the Russian economy.

The need to address these and other urgent problems of the development of the Russian economy increases the urgency of Russia's transition to an innovative development path. Positive Russian and foreign experience shows that the successful development of innovations is based on the use of effective market instruments, knowledge-intensive technologies, developed infrastructure, trained personnel and the state's ability to meet the challenges facing the national economy. Therefore, despite recent measures taken by the Russian government to stimulate innovative business, it is necessary to further strengthen it, and first of all, the infrastructure of support (legal, organizational, financial and staffing). The structures that are engaged in the transformation of innovative samples and prototypes into mass products and technologies that enjoy market demand are also insufficiently developed. That is why Russia is currently not a sufficiently strong player in the global market of intellectual products and technologies and is forced to purchase advanced system technologies abroad.

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Revista ESPACIOS. ISSN 0798 1015
Vol. 39 (Nº 01) Year 2018

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