Таким чином, реформування системи управління публічними фінансами є важливою умовою подальшої співпраці між Урядом України та Європейською Комісією, яка діє від імені Європейського Союзу.

Важливим на етапі проведення реформи бюджетної сфери, у тому числі системи управління державними фінансами, є використання нових інструментів та методів її реалізації для забезпечення виконання цілей та завдань реформ. Таким інструментом реалізації необхідних змін є проектний менеджмент.

Досвід провідних країн світу, а саме успішна реалізація інноваційних проектів та програм сприяє збільшенню обсягів допомоги, розширенню співпраці між Україною та ЄС у сфері міжнародної технічної допомоги, що відповідає політичним прагненням України щодо європейської інтеграції.

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INNOVATIONS IN THE ENTERPRISE MARKETING POLICY

The relevance of this topic is determined by the fact that the development and implementation of marketing innovations in market conditions is the only way to increase their competitiveness and maintain a high rate of development of organizations and their brands. Marketing innovations are aimed at better meeting the needs of consumers, the opening of new markets in order to increase sales, which is the key to successful development of the organization.

Changes in the external environment are constantly creating the ground for innovation, as new opportunities appear to meet existing needs and requirements [1, p. 25]. Goods that create a benefit those economists call a utility that allows the buyer to satisfy some desire. There are four types of basic utilities that set the commercial tone of the relationship between producers and buyers of products: form, time, place and ownership. The usefulness of the form is created by enterprises, transforming raw materials and components into a finished product. The benefits of time, place and ownership are created by the marketing service through its specific strategies, tools, and communications. The benefits of time and place are realized when consumers search for goods, services, information; the usefulness of possession is carried out at the time of transfer of ownership of goods, services, information. The tools for creating benefits in enterprises are the processes of innovation design, their transformation into plans and marketing innovation support to consumers. The combination of these components allows you to find, model and meet someone's requests in goods, services, information in effective ways, different from competitors. This is the «superiority» of marketing innovations of one company over another.

If we assume that the essence of marketing is the «process of creating grateful customers», then innovative marketing simultaneously solves another problem: it forces grateful consumers to buy more and more «benefits» through products, services, information – the most skillfully implemented marketing innovation strategies [2, p. 45; 3, p. 75].

A group of researchers in consumer psychology (G. Folksol, R. Goldsmith, S. Brown) raises the question of the need to distinguish between the concepts of «marketing innovation» and «consumer innovation», which are closely related. This group offers its approach to the criteria for classifying innovations. Based on this thesis, they distinguish four types of innovation:

– the first type of innovation is the repositioning of products at the stage of maturity, while changing promotion strategies;

– the second type of innovation is established brands and products that the buyer considers new, original or unfamiliar;

– the third type of innovation is products that are old to the consumer but new to the organization.

Here it is important to note that the risks associated with the development and implementation of innovations are quite large. Therefore, marketers, together with other services of the company need to constantly look for ways to reduce costs associated with products not perceived by the market. Measures should be taken immediately to reduce overhead and administrative costs, which will help reduce the potential risk of «product hangs» in the market [3, p. 75]. The key to solving these complex problems is innovative marketing activities, which in modern conditions become the core of corporate competitive strategies. Changes in the external environment are constantly creating the ground for innovation, as new opportunities appear to meet existing needs and wants. Unsuccessful choice of innovation is always expensive for the company: limited resources are sprayed; valuable time is wasted; specialists neglect other (promising) opportunities, trying to minimize the damage from the unsuccessfully chosen option of conquering consumers with their goods and services. Therefore, below are a number of criteria known to science for economic evaluation of the effectiveness of innovation, *table 1* [2, p. 31].

Table 1. Types of effect from the implementation of innovations

Types of effect	**Factors, indicators**
Economic	Indicators take into account in value terms all types of results and costs due to the implementation of innovations
Scientific and technical	Novelty, simplicity, usefulness, aesthetics, compactness
Financial	The calculation of indicators is based on financial indicators
Resource	The indicators reflect the impact of innovation on the volume of production and consumption of a particular type of resource
Social Ecological	The indicators take into account the social results of the implementation of innovations

	Noise, electromagnetic field, illumination (visual comfort), vibration. The indicators take into account the impact of innovation on the environment

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The ratio of the cost and usefulness of innovations in the economic sense are identified in the interrelated analysis of the quality and quantity of:

a) manufactured things (products);

b) work performed (works and functions);

c) changes in production and sales costs;

d) changes in sales volume, market share, profit and other indicators of competitiveness within the existing demand.

Although such indicators make it possible to assess possible innovations at more than one level of funding, numerical evaluation of effectiveness for multiple options and for multiple levels of funding becomes time consuming. Therefore, such models of economic indicators are recommended to be used to quickly prioritize standard innovations, as they provide very limited information on their «best» priority. If the manager assumes that the priorities received relate to only one of the many levels of funding for the implementation of the strategy, it is likely that the established priorities will apply to all levels of funding for the chosen strategy at the same rate. This is the «strength» and at the same time «weakness» of the shown methods of economic evaluation of the effectiveness of marketing innovations [3, p. 62].

In order to increase competitiveness and increase the company's profitability, an innovation has been developed: a service for delivering gasoline to individuals and refueling cars at any time convenient for the customer.

The creation and implementation of the project includes the following stages:

- formation of investment plan (idea);
- study of investment opportunities;
- feasibility study of the project (feasibility study);
- preparation of contract documentation;
- preparation of project documentation;
- construction and installation works;
- operation of the object;
- monitoring of economic indicators.

After analyzing the results of the innovations, the following conclusions were made: the innovative idea will allow the organization to increase its competitiveness, as well as increase profits by retaining old and attracting new customers. The assessment of the project's effectiveness is based on a comparative analysis of the volume of proposed investments and future cash inflows. Comparable values in most cases refer to different time periods and therefore the most important problem in this case, as well as in determining the economic efficiency of new equipment and technology, is the problem of comparing revenues and costs and bringing them into a comparable form. All methods of assessing the effectiveness of the project are divided into two groups based on discounted and accounting estimates.

The methods based on discount rates (without discounting) are the payback period (PP), the average rate of return (ARR) and the debt cover ratio (DCR).

Methods of estimating project efficiency based on discounted estimates are much more accurate, as they take into account different types of inflation, changes in interest rates, rates of return, etc. These indicators are the profitability index (PI), net worth, net discounted income, net present value, NPV), and internal rate of return (IRR).

Many traditional methods of project valuation are widely used in financial practice, for example, the method of return on investment is very common, but its significant drawback is ignoring the future value of money, taking into account future income and therefore inapplicable discounting. There is also an investment efficiency ratio, understood as the average rate of return for the entire project implementation period. This ratio is calculated by dividing the average annual profit by the average annual investment. This indicator is compared with the rate of return on advanced capital. *Table 2* shows the criteria for evaluating the effectiveness of innovation.

Table 2. Criteria for evaluating the effectiveness of innovation

Indicator	Characteristics of the indicator	Calculation formula
1. Ansoff's indicator	Indicator innovation quality(A)	$A=r* d* p *(T + B) E^* / K$, R – the likelihood of success in the final development of the innovation; d – the probability of successful implementation of innovation in the market segment, p – the probability of successful product implementation; T and B – technical, technological and economic indicators; E^* – the reduced value of income from the sale of goods and services; K – total capital investment in the development and implementation of innovation.
2. Olsen's indicator	The importance of innovation (O)	$O=(r *d *p\ S *P *N)$ / project cost, S – sales of products in the calculated period, P – sales revenue per unit, N – the term of use of this innovation in selected market segments.
3. Hart's indicator	Return on capital (H)	$H= p\ G^* / [(R^*) + (D^*) + (F^*) + W]$, G^* – reduced value of gross profit, R^* – reduced direct costs of market research; D^* – given direct costs for the implementation of innovation; F^* – reduced direct costs of fixed capital; W – working capital.
4. Willer's indicator	Innovation Project Index(W)	$W= r* d* p*(E^* – R^*)$ / Total costs, E^* – the reduced value of income from the sale of goods and services.
5. Disman's indicator	Justified maximum capital investment (D)	$D=r *p *(V^* – X^*)$, V^* – the reduced income from the implementation of the innovation; X^* – reduced costs for the development and implementation of innovations.

Constant change of the external environment has become an attribute of the life of organizations. Depending on how organizations respond to constant change, how successful the search for staff, new ways and means of winning and retaining consumers depends on their future, survival and planned development. In market conditions, the continuous introduction of innovation is the only way to maintain a high rate of development of organizations and their brands.

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