Бізнес-планування починається з керівників підприємства, які визначають практичність діяльності, формують команду, проводять аналіз діяльності та можливостей підприємства, та шукають джерела фінансування. Акціонери, кредитори та партнери також користуються бізнес-планом для відслідковування результатів діяльності, оцінки ліквідності та привабливості співробітництва. У нашому дослідженні ми надали визначення та описали основні завдання та мету бізнес-планування, підкреслили, що ефективне бізнес-планування допомагає залучати фінансові ресурси та розвиватися в умовах змін.

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OPEN INNOVATION AT CITY LEVEL

Open innovation is the innovation principle of our time. Against the backdrop of increasing competitive intensity, ever shorter innovation cycles, growing environmental and climate protection requirements or demographic change, it is becoming the benchmark for the future viability of the economy. Many companies are realising that they can only achieve the required innovation performance with the necessary continuity and impact if they network with the corporate environment and bring innovation-relevant expertise in-house.

On closer examination, cities face the same challenges. So why shouldn't the approaches to solving them be the same? This is exactly what the Open Innovation City

project in Bielefeld, Germany is testing. It aims to promote the future viability of cities and regions through the joint, city-wide development of innovations against the backdrop of the major issues and trends of our time. The theoretical approach of an Open Innovation City and the main ideas behind the project in Bielefeld are presented in this text [1].

Starting Point. Rapid technological change, changing consumer behaviour, new forms of mobility or the climate crisis: cities are facing profound changes due to worldwide trends and global developments that are shaping the whole of social coexistence. They form the framework conditions of these times and influence the way governments steer the world, the way business operates, the way research is done, the way people live and work. Very often, large parts of urban society are affected by the impacts.

All these trends can create both challenges and opportunities for cities and their stakeholders. Either way, however, it quickly becomes apparent that the innovative capacity of cities must be a key lever in responding to these significant developments.
So far, however, city-relevant issues are often driven by individual actors. The inclusion of other groups, such as the population, often only takes place "as a punctual exercise to get stakeholders' feedback rather than a continuous process of cooperation between all those who have an interest in a certain policy/process" [2]. As a result, uncertainties in implementation can arise or creative potential can be lost. However, global developments are so significant, quantitatively extensive, dynamic in their changes and complex in their content that their solution can no longer be found only in the typical milieus and clusters. This makes it necessary to take a new look at a city as an innovation ecosystem.

However, this requires a stronger development from innovation generation of individual actors (companies, research institutes, foundations, etc.) to collaborative innovation generation. The collective combination of knowledge, skills, ideas and

creativity of the actors from the city innovation ecosystem could result in the potential for innovations to answer the major trends.

Open Innovation City.

As the principle of open innovation is becoming increasingly established as a solution approach for major trends, future issues and challenges in the economy [3], the question arises as to whether the basic principles of open innovation can also be useful at the level of a city for strengthening its innovative capacity and thus its future viability. Following Chesbrough's definition, this would mean that the urban society establishes an open innovation orientation as an overarching thought pattern, develops mechanisms or instruments for open innovation and exchange processes and applies these as a solution approach for trends, future issues, and challenges. [4]

In this context, a city is a complex ecosystem consisting of numerous social groupings and actors that differ from those of an organisation. Therefore, the term 'city' refers to all groups, organisations and people in the four areas of urban society, that is to say politics and administration, business and associations, education and research, and civil society.

If we now consider the innovative capacity of a city as a central basis of its future viability, this can be composed of the performance of individual actors or of a cooperatively or jointly generated innovative capacity. The Quadruple Helix approach holds out the prospect that the future viability of a city can be promoted through the joint generation of innovation, particularly in the interdisciplinary interaction of the different social sectors.

The interaction of Open Innovation and the Quadruple Helix approach offers the potential to transfer the principle of open innovation to city level. An Open Innovation City is therefore a city that establishes open innovation orientation as a superordinate thought pattern to strengthen its future viability, networks and involves the urban

community in an interdisciplinary way, connects national and international expertise and develops novel solutions for city-relevant opportunities and challenges together.

In essence, an Open Innovation City benefits from a more networked use of its innovation potential and a more intensive transfer of knowledge to the city.

The Open Innovation City Project in Bielefeld, Germany

The scientifically based Open Innovation City project aims to show whether a city's capacity for innovation and thus its future viability can be strengthened through the principles of open innovation. It was initiated by four organisations, which also form the steering committee and lead the implementation: Fachhochschule des Mittelstands (FHM), Founders Foundation, Pioneers Club and owl maschinenbaue. V. Funding is provided by the Ministry of Economic Affairs of the State of North Rhine-Westphalia. The funding period runs from 1 July 2019 to 31 December 2023, so the project is still being implemented. The pilot city of the project is Bielefeld (330.000 inhabitants), but the findings and instruments should also be transferable to other cities. The patronage lies with the Lord Mayor of the City of Bielefeld, while the project is accompanied by an advisory board consisting of 35 personalities representing the four sectors of urban society.

Against the background of the basic considerations for an Open Innovation City presented above, the following core objectives were therefore formulated for the project:

– The principle of Open Innovation will be applied to a city for the first time, resulting in new scientific findings.

– Future-relevant topics relevant will be dealt with jointly in the city of Bielefeld in networks of science, business and other social groups.

– Bielefeld establishes international innovation partnerships through which the city permanently increases its innovation potential.

– A tangible culture of open innovation orientation is created, which promotes the development and migration of talent and expertise to the city.

– A scientifically based and evaluated transfer concept is created, which is designed as a practical guide and made available for implementation in other cities and regions.

Within the framework of this pilot project in the pilot city of Bielefeld, instruments of open innovation will be developed at the city level, tested on real issues and evaluated scientifically and practically for their applicability.

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УПРАВЛІНСЬКІ ТЕХНОЛОГІЇ ТА ІНТЕГРОВАНА ОБЛІКОВА СИСТЕМА В МАЛОМУ БІЗНЕСІ

Умови діяльності суб'єктів малого бізнесу завжди пов'язані з ризиком і невизначеністю. Сучасний стан економіки країни є справжнім випробуванням для бізнесу. З одного боку карантинні обмеження та військовий стан вносять корегування щодо організації діяльності підприємців, оподаткування, виконання зобов'язань перед державою та контрагентами; з іншого, деякі види бізнесу