

work of all structural units and workshops contributes to the realization of products, obtaining new orders, expanding production, increasing profitability.

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STIMULATION OF THE DEVELOPMENT OF TECHNOLOGY PARKS IN THE REPUBLIC OF BELARUS

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Резюме – в данной статье описаны инструменты стимулирования развития технопарков в Республике Беларусь, а также их резидентов.

Resume – this article describes the tools of stimulating the development of technoparks in the Republic of Belarus, and their residents.

Introduction. The formation of an innovative infrastructure is one of the primary tasks in the implementation of the state innovation program, which stimulates the improvement of domestic science and technological progress. To achieve this goal, the Strategy "Science and Technology: 2018–2040" of 04/07/2017 was prepared, which is based on Directive of the President of the Republic of Belarus dated June 14, 2007 No. 3 "On priority areas for strengthening the economic security of the state", decisions of the Fifth All-Belarusian People's Assembly, the National Strategy for Sustainable Development of the Republic of Belarus for the period up to 2030, the Program of Social and Economic Development of the Republic of Belarus for 2016–2020, the State Program of Innovative Development of the Republic of Belarus for 2016–2020 [1].

Main part. The development of technology parks as subjects of innovation infrastructure is associated with the introduction of flexible tools for state support of business incubation of small innovative enterprises. In order to improve the conditions for the creation and operation of innovative infrastructure entities, on March 12, 2018, Decree of the President of the Republic of Belarus No. 105 "On changing the decrees of the President of the Republic of Belarus" was adopted [2]. The provisions of this Decree are focused on improving the condi-

tions for the creation and operation of technology parks, as well as stimulating their residents. For example, within:

1. Creation of a mechanism for reinvestment of up to 50 % of tax deductions from technoparks and their residents for their development. This mechanism involves deductions to technology parks in off-budget funds for innovative development of part of the proceeds from the sale of goods, services, rights, as well as gross profit equal to 50 % of the tax amount under the taxation system [3]. The funds of the Innovative Development Fund can be directed only for the purposes necessary for the technopark to carry out activities in accordance with Article No. 26 of the Law of the Republic of Belarus dated July 10, 2012 No. 425-3 "On State Innovation Policy and Innovation Activities in the Republic of Belarus", as well as:

1) for the organization of activities and the development / renewal of the material and technical base of technology parks;

2) to finance innovative projects carried out by residents of technoparks.

The right to dispose of the received funds remains with the technopark itself.

2. Providing technology parks with the opportunity to conduct a flexible rental policy in relation to their residents through the use of an index from 0,1 to 1. The difference between the rental payments of a technology park and a resident is sent to an off-budget fund. This tool contributes to the creation of the necessary environment for stimulating resident organizations, and also allows technology parks to remain in demand in the real estate rental market [4].

A similar innovation is already being used abroad. A gradual increase in the rental rate through an increase in the rental index while the entrepreneur develops allows the resident to feel free at the start of his activity.

3. Exemption of technoparks and their residents from VAT and import customs duties when importing into the territory of the Republic of Belarus equipment and components necessary for the implementation of innovative projects within the framework of the State Program for Innovative Development of the Republic of Belarus [5]. This provision is aimed at redistributing funds from the payment of taxes for the modernization of equipment and increasing the efficiency of ongoing work and research.

Conclusion. Thus, the introduction of flexible instruments of state support should have a positive impact on the overall work of the subjects of the innovation infrastructure, since technology parks will have more funds at their disposal to support and development of their residents.

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OBJECTIVES OF A BUSINESS PLAN IN MODERN BUSINESS

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Резюме – в данной статье описывается необходимость и значимость бизнес-плана в современном бизнесе. Бизнес-планирование прямо влияет на успешность развития бизнеса, привлечение инвесторов и бизнес партнёров. Кроме этого, в статье описаны основные функции бизнес-плана.

Resume – this article describes the necessity and importance of a business plan in modern business. Business planning directly affects the success of business development, attracting investors and business partners. In addition, the article describes the main functions of a business plan.

Introduction. Business planning is an important function of a management team. A business plan is one of the aspects of strategic planning. Generally speaking, strategic planning is an important element in the development of the entire company as a whole. The strategy is a comprehensive plan, the purpose of which is to achieve the objectives of the company. Strategic planning is the process of identifying the company's goals and choosing the necessary actions to achieve them successfully. The traditional technology of strategic planning is the business plan. This document forms and contains the main ways of strategic development of a particular enterprise or business. Thus, the company determines for itself the key elements that will determine the direction of development at a certain time period. Business planning is necessary not only to perform the function of organizing a company from the inside, but also to attract funds from investors, because they often play a significant role both at the start-up stage and in the process of company development.

Main part. There are three components to a successful business:

1. Understanding the general state of the company at the moment;
2. Presentation of the level that the company is going to achieve;