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SMALL BUSINESS AS A FOUNDATION FOR PROGRESSIVE DEVELOPMENT

One of the most priority directions of the development of society is structural changes in the economy, its technological and social orientations. This direction is of particular relevance for the post-socialist countries, which objectively fell into the conditions of the transformation of the administrative-planned economy.

The processes of restructuring and strategic economic reorientation require a long time, significant investment resources and, most importantly, an adequate state policy. At the same time, unfortunately, there are no final recipes that have already been tested in practice, or the experience of the transition from command to market conditions of management, justified by the final results.

Small business is distinguished within the general framework of market transformation. It justly occupies one of the leading places in the formation of the market self-development mechanism. Therefore, in conditions of destabilization of the economy, limitation of financial resources, first of all, business entities that do not require large start-up investments are able, with some support, to solve the problems of demonopolization faster and more effectively, to stimulate the development of market competition.

The revival of the domestic commodity producer, the creation of a civilized internal market for goods and services depends on the development of small business. By creating new jobs, it contributes to the qualitative growth of local and state budgets by expanding the circle of solvent payers. Through a more effective reaction to changes in the economic environment, small businesses adapt to new conditions much faster. He is able to quickly restructure the production process, organize the production of a new product range, thereby filling the gaps in the market.

At the same time, the activities of small businesses are mostly focused on meeting the local needs of the population in goods and services.

In general, the importance of the social content of small business is convincingly proved by the world economic practice. It can be considered a kind of "survival sector" that brings significant social strata into the sphere of productive activity: those who have lost their jobs for various reasons, retired military personnel, young people, women, and able-bodied pensioners. This is especially true in the conditions of a transitional economy with its characteristic feature - a progressive increase in the number of people for whom social assistance is very necessary. Deprived of social protection from the state, these categories, thanks to entrepreneurial activity,

can solve the problem of their own survival, becoming independent from state structures.

In addition, as the world experience convincingly proves, it is small business that is the main source of innovation. More than 60% of new developments are carried out by independent inventors and small companies. This is achieved by specific organizational working conditions in small enterprises¹.

The fact is that the owners or managers of small enterprises who take part in the distribution of profits and want to survive in the competition are more interested in new developments and the introduction of the most modern achievements of scientific and technological progress than the leaders of a large enterprise with a much greater inertia of development. Innovation is a direct path to a significant reduction in the cost of the final product, which means an increase in its competitiveness both in the domestic and foreign markets.

Determining the optimal number of small businesses for the full functioning of the national market system today is quite problematic. This indicator depends on the specific needs of specific goods and services, the level of development of market transformation, and the qualitative characteristics of business structures.

The experience of industrialized developed countries such as the USA, Italy, Japan, Great Britain, Germany, France, whose economies have a leading position in the world, illustrates the important role of small and medium-sized businesses. Its share in these countries accounts for up to 90–95% of all enterprises, 50–60% of the production of the gross national product. It acts as an employer for more than 50% of the working-age population. According to the criteria of international practice, the critical mass of commercial structures for characterizing an economy as a market economy should be at least one operating enterprise for 30–50 inhabitants of a particular territory².

For comparison, at the beginning of the century, the number of small businesses per 1000 population units (a public indicator of the level of small business development) in Ukraine is about 5, which is 10 times less than in the EU countries, 16 times less than in the USA³.

Today the number of enterprises in Ukraine is slightly larger than in Europe, but at the same time their efficiency is 10 times lower. We have a contribution of small and medium-sized businesses to gross domestic product (GDP) of 55%. But if you look in detail, then large and medium-sized enterprises in Ukraine make up 73% of GDP, that is, micro and small enterprises in Ukraine make up only 16% of GDP. In Europe, this is twice as much⁴.

It is quite clear that the small business sector of the Ukrainian national economy does not yet play such an important role as in economically developed countries. Its development is not vigorous enough to ensure dynamic growth of its own potential and improve the overall economic situation.

To date, entrepreneurship has not yet gone beyond its embryonic stage. On the one hand, its process is negatively affected, first of all, by the crisis state of the economy:

1 Shpak, V. (2020) Small business as a core of modern economy / Man and environment, trends and prospects. Abstracts of III International Scientific and Practical Conference. p. 291–295.

2 Shpak, V (2015) Publishing business in terms of Ukrainian statehood. K.: DP "Express-announcement", - 392 p.

3 Ibidem.

4 Sereda E. Small business accounts for 16% of GDP. URL : https://zn.ua/ECONOMICS/dolya-malogo-i-srednego-biznesa-v-vvp-ukrainy-55-mert-321891_.html

financial instability, low purchasing power of the population, lack of free circulating resources, contradictory and imperfect legislation. As a result, the majority of small businesses are forced to choose a survival strategy, using the barter, oversights of the current legislation, of the system of pricing and control over entrepreneurial activity by the administrative authorities.

At the same time, it is necessary to take into account a certain relativity of the available data on entrepreneurial structures. Statistical calculations do not take into account the shadow sector of the economy. According to the Ministry of Economic Development, Trade and Agriculture, in January-March 2020, the shadow sector amounted to 31% of the official GDP⁵.

Many entrepreneurs in the country work in the informal sector of the national economy. According to some estimates, only 10% of all registered entrepreneurs work in the formal economy, and the rest are partially or fully involved in the shadow sector⁶. Thus, according to the Institute of Socio-Economic Transformation, the state annually receives less than UAH 180 billion. The largest losses to the state budget occur through offshore schemes and gray imports / smuggling⁷. In January-October 2019, the operational units of the State Fiscal Service of Ukraine stopped the illegal activities of 54 conversion centers, which converted UAH 12.6 billion, and losses from their activities reached UAH 2.1 billion⁸.

The given indicators clearly illustrate both the unfavorable conditions for the activities of small enterprises and the practice of many of them moving into the shadow sector.

In the context of the transition to market relations in Ukraine, three ways of establishing small enterprises have been identified:

- in the process of privatization of state-owned enterprises;
- in the process of demonopolization, fragmentation of state enterprises;
- creation of new small businesses.

During the transition period, the third way is the most optimal, realistic and promising. The main constraining factor is passive government policy, and, above all, tax policy. In industrialized countries, authorities act as a tool for regulating the activities of small enterprises, solving the tasks of purposeful development of entrepreneurship, in particular, through a system of tax incentives. And although the system of preferential taxation of small businesses in different countries is not the same, in general, several main features remain in common:

- Income tax incentives for enterprises in the amount of the share of investments in new equipment or construction.

- Exemption from tax on the amount of income spent on the purchase of new equipment for small manufacturing enterprises.

5 Erokhina T. Leaders of the shadow economy of Ukraine named. URL : <https://money.comments.ua/news/economy/nazvany-lidery-tenevoy-ekonomiki-ukrainy-665448.html>

6 Markina I., Hniedkov A., Somuch M. The Development of the Shadow Entrepreneurship in Ukraine // Revista Espacios. 2017. Vol. 38 (№ 54). P. 25. URL: <http://revistaespacios.com/a17v38n54/a17v38n54p25.pdf> (дата звернення 20.02.2019).

7 Дубровський В., Черкашин В. Вісім схем ухилення від податків: найбільше недоплатує в бюджет офшорний бізнес і тіньові імпортери // Інститут соціально-економічної трансформації. 2017. 7 вересня. URL: <http://iset-ua.org/en/novini/podatki/item/116-visim-skhem-ukhyleniia-vid-podatviv> (дата звернення 25.01.2019).

8 State Fiscal Service of Ukraine. URL : <https://dostup.pravda.com.ua/request/66081/response/162542/attach/3/270001.PDF.pdf>

- Special purpose funds created from profit are not taxed.
- Reducing tax rates on the profits of small businesses.
- Differentiated approach to income tax, value added tax, income tax.
- Creation of a tax-free reserve.
- Using the accelerated depreciation mechanism etc.

In Ukraine, the tax system, unfortunately, acts only as a fiscal way of replenishing the budget, and not as a mechanism for motivating business activity. In fact, since 1992, there has been a tendency towards a worsening of the taxation system as a whole, which hinders the development of small businesses. Already in 1992 by the Decree of the Cabinet of Ministers "On tax on profit of enterprises and organizations" the existing tax benefits were eliminated. In accordance with the Law of Ukraine "On Taxation of Profit of Enterprises" dated 01.01.1995, small enterprises are taxed on a general basis common for all of market economy entities.

The main conditions for the development of entrepreneurial activity are the elimination of administrative legislative restrictions, the intensification of the policy of tax and financial incentives for entrepreneurship, an increase in interest in scientific and production cooperation, the opening of national economies for the penetration of foreign business, tax and administrative reforms, etc. With such changes, small business is able to show its potential for self-development, make a significant contribution to the harmonization of social relations and the economic prosperity of the state. In addition, it is quite obvious that entrepreneurial initiative in the system of small and medium-sized businesses can significantly accelerate structural changes in the national economy, stimulate civilized competition, and additional budget revenues. At the same time, new jobs are being created; conditions are being created for improving the socio-economic condition of the population, receiving adequate wages, which means the formation of a middle class, the basis of a stable democratic state.

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АНТИКРИЗОВЕ УПРАВЛІННЯ У ЗОВНІШНЬОЕКОНОМІЧНІЙ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА

Українська економіка характеризується глибоким рівнем інтеграції у світове господарство, що в результаті робить її залежною від глобальних тенденцій, у тому числі пов'язаних із циклічністю розвитку світової економіки і економіки окремих країн.