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SMALL BUSINESS AND ITS ROLE IN THE NATIONAL ECONOMY

The role and place of small entrepreneurship in a national economy is determined by inherent functions. It promotes the statement of competitive relations as it is antimonopoly by its nature; it is realized in various aspects of activity, operatively reacts to changes of market condition, showing necessary flexibility, providing saturation of the consumer market by the goods and services; solves employment problems, first of all, in a transition period in conditions manufactures diversification and economy as a whole, than are softened with a social pressure in a society; promotes democratization of relations. Small business forms a fundamental basis of middle class formation.

The data of the statistical analysis testify that business development of Ukraine and Crimea has found steady character in Ukraine since 1996. that is characterized by growth of number of the small enterprises per 10000 people (see fig. 1).

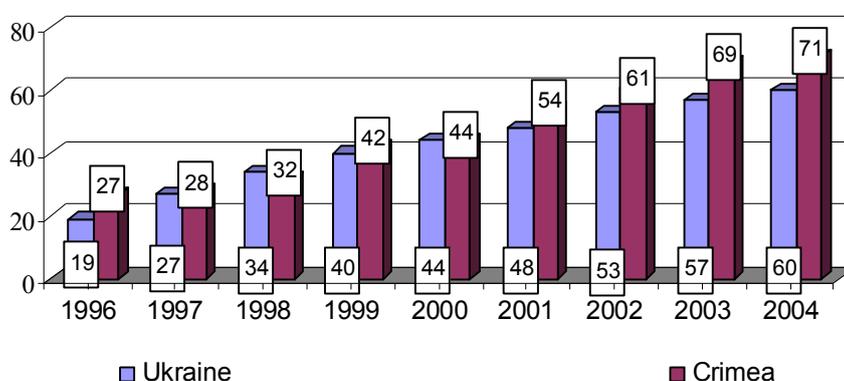


Fig. 1. Number of the enterprises of small entrepreneurship (per 10000 people)

The diagram on fig. 1 shows that rates of development of small business are stable since 2001 year, thus number of small enterprises in Crimea in recalculation on number of inhabitants is higher in comparison with average in Ukraine.

In parallel with growth of number of small enterprises in the Autonomous Republic of Crimea increase in employment of the population in small business is observed (tab. 1).

So, in 2004 the increase in number of small enterprises' workers in comparison with 2000 has made 25,6 % that has allowed to lower a rate of unemployment of able-bodied population of region considerably. Thus the level of realized production in this sphere of business has increased almost in 2 times (for 85, 1 %). It testifies to high efficiency and efficiency of activity of enterprise structures.

Table 1. Dynamics of the basic parameters of small enterprises development in Crimea

	2000y.	2001y.		2002y.		2003y.		2004y.		Growth 2004y. to 2000y., %
		The fact	% to prev. year							
Number of the enterprises, unit	9183	10984	119,6	12437	113,2	13909	111,8	14197	102,1	154,6
Mid-annual amount of hired employees, per.	65509	75595	115,4	81018	107,2	85107	105,0	82289	96,1	125,6
Volume of realized production (works, services), one million hm.	1386,6	1696,6	122,4	1850,5	109,1	2167,1	117,1	2566,6	118,4	185,1

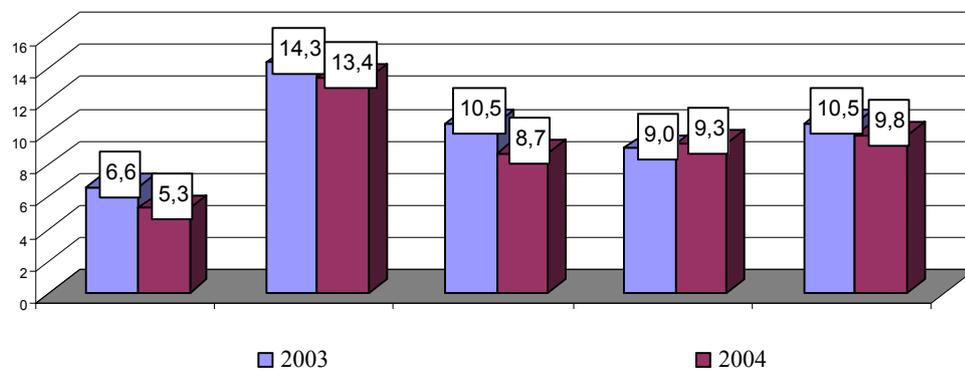
The resulted data confirm the thesis about strengthening of small business influence on economic development in Crimea.

The estimation of changes in a branch orientation of small business is also important. As a result of the detailed analysis of this process [2, with 9-11] it has been revealed, that, since 1998 there was an increase in shares of industrial sector, construction, transport service and communication. It is the positive tendency of development of small business. At the same time it has been marked, that the amount of real estate operations has essentially increased whereas densities of works on consumer services has decreased [2, with 10]. Such phenomenon cannot be qualified as positive, but this is still an existing tendency (tab. 2).

Table 2. Number of the enterprises of small business by kinds of economic activities

	2000	2001	2002	2003	2004
In total	9183	10984	12437	13909	14197
Agriculture, hunting and forestry	290	449	592	692	734
Fish economy	39	44	60	71	77
Mining industry	50	62	68	80	93
Manufacturing industry	1072	1257	1403	1570	1550
Manufacture of the electric power, gas and water	46	121	171	209	207
Construction	854	1047	1175	1318	1513
Wholesale and retail trade, trade in vehicles, services on their repair	3785	4178	4509	4804	4449
Hotels and restaurants	757	899	968	1081	1082
Transport and communication	639	785	908	1057	1079
Financial activity	86	99	104	104	96
Operations with the real estate, delivery in employment and services to users	950	1306	1626	1978	2341
The government	9	9	9	9	12
Education	78	90	112	120	116
Health protection	108	148	172	197	216
Collective, public and individual services	420	490	560	619	629
Services of a domestic maid	-	-	-	-	3

On fig. 2 the share of small business in Crimea economy (14,3 % and 13,4 % in 2003 and 2004 accordingly) is evidently shown. This parameter is much higher in comparison with similar in Ukraine and its southern areas: Nikolaev, Odessa, Kherson.



1-Ukraine; 2 - Crimea; 3 - Nikolaev region; 4 - Odessa region; 5 - Kherson region.

Fig. 2. The contribution of small business to the regions' economy

In spite of the role of small business in economy of Crimea, in key economic branches of the industry and sphere of services amounts of executed works, as the data of the analysis testify (fig. 3.), on the specific sizes needs of region cannot satisfy from the point of view of an optimality of economic development.

The level of works on population servicing in Crimea remains low. In conditions when Crimea is mainly recreational region with set of health resorts, rest houses, accepts a plenty unorganized tourists, the sphere of service should develop more intensively and, accordingly, to be allocated with separate line at realization of the statistical account. Then results of development of this direction will be more obvious also. In the same way data on tourist branch in the general economic results of region are to be taken into account.

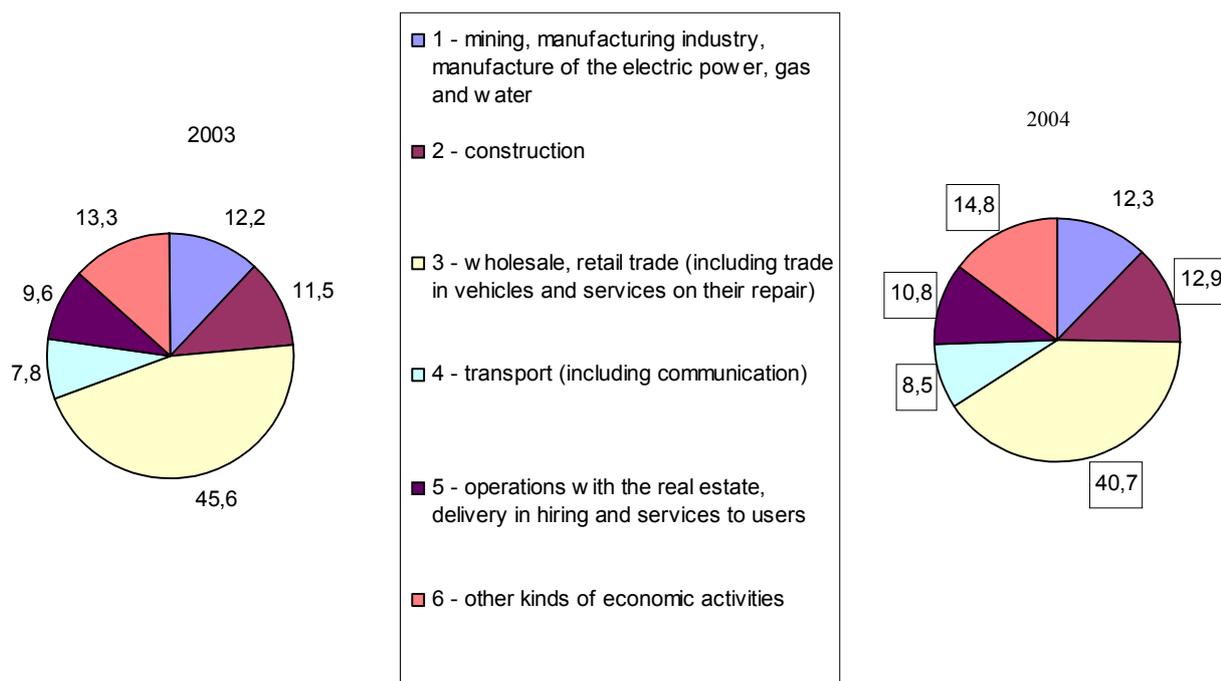


Fig. 3. Structure of small business in Crimea on the basic directions of the enterprises activity in 2003-2004

Crimea is a region in which there are the unique recreational resources, necessary capacities and experts for all tourists service complex development, that is formation and development of the tourism industry providing comfortable rest and improvement.

Development of the tourism industry in Crimea should be carried out in parallel with the solving of environment problems. In this connection the author completely shares O.Zernetskaya's point of view who sees stable development in conditions of globalization in «realizations of the doctrine of global democracy and global solidarism on the basis of noospheric development principles». Thus she formulates main principles of stable development in the following way: 1) satisfaction of the present generation's needs, not rendering damage to the needs and opportunities of the future generations; 2) association, interaction, integration of three components: economic development, social progress and protection of an environment [3].

The complex program of development of the Crimean region as recreational resort is necessary, thus formation of the industry of tourism follows a message so that not to do much harm to the nature that to the present and future generations of inhabitants of Crimea high-grade ability to live has been guaranteed. Necessity of the further perfection of enterprise activity for this direction is obvious at support on the part of the state.

The main task of the state in enterprise activity development management is structure regulation of the basic kinds of activity by means of economic levers, the various privileges promoting stimulation of priority directions. It can be expressed by rendering of financial support or granting of tax privileges to the certain enterprise structures (kinds of activity), for example, engaged in production, creation of new machines, technologies. Besides necessity for consulting, technical support of process of becoming and functioning of small enterprises by means of the specialized centers, "incubators" which would be directed on support of enterprise activity is obvious. Such measures will allow to expand borders of opportunities for new businessmen and enterprise structures in which the society is interested first of all.

Analyzing an actual condition of the state support of small business in Crimea, it is necessary to note a significant role of the Government of the Autonomy in this question. Programs which find consecutive realization in becoming small business by creation of economic, social and legal conditions for development of this sector of economy are developed, funds for rendering financial - credit, material, innovational, consulting, personnel support are formed. For this purpose business - incubators, including innovational where technical and financial services on favourable terms are given small business are created, there is a consulting help.

At the beginning of market relations by the basic purpose of similar programs there was a creation of the favorable environment for development of small business, its support and protection with the purpose of increase in amount of new workplaces, accordingly, decrease of a rate of unemployment that is especially actual for poor layers of the population. In the 2003-2004 Program tasks in attraction of subjects of small

business to development of national crafts, increase in employment of citizens deported in the past and agricultural population in sphere of small business of Crimea have appeared.

At the same time, many questions remain unsolved. It is necessary to recognize, that developed programs on the state support, development of business in AP Crimea not always effectively took root. On that there were objective and subjective reasons.

In the world practice the state encouragement of small business is a considered norm. The task of the state not only in on favourable terms to give fine and to moderate-sized firms financial, technical and other resources. First of all the state is called to create such economic and legal climate which will allow small business to grow and gather force. Any individual initiative on creation of the affair is encouraged and supported.

The states of the European Union for expansion of sphere of enterprise activity realize set of various programs. There are already lessons of business in the education system of EU. Last years in EU work on abolition of barriers to small business on a way of international trade was conducted. It promotes involving of fine businessmen in expansion of export.

The USA carry out the policy similarly. Globalization of the key branches of the industry (motor industry, electronics, etc.) has resulted in growth of volumes of international trade, however average and fine firms for a while were switched off from this process as the government in the past did not render assistance to fine exporters. Now involving of small business in national export is one of priorities the USA. It is carried out due to the sponsor's help on the part of export-import bank by crediting export, distribution of necessary loans for updating of an export working capital, etc.

In France the institute of industrial development which works on creation of the small industrial enterprises is created. It agrees to the French legislation, again educated small companies are exempted for three years from payment of taxes, and within the next two years of the company pay only half of due sum. In Germany the special budget from which long-term investment credits under preferential interest rates are given fine firms is generated. In these examples those privileges which give small business of the country with the advanced market relations are shown. The European Union, in its turn, supports a constant to those countries which cannot allocate from own budget of means for development of small business.

In view of experience of foreign countries and own transition of economy saved up for years to market rails, in Ukraine consecutive reorientation of enterprise activity, re-structuring and диверсификация business is carried out.

Processes of reforming of economy of Crimea also are connected to reforming the large industrial enterprises, their demonopolization and privatization. In due time deficiency of products and the goods of wide demand has resulted to that the large enterprises went on a way of self-maintenance, began to let out not profile production, even to create part-time farms. Besides their duties on social security of collectives began "to be washed away": to the contents on balance of kindergartens, to construction of habitation, the organization of rest of workers, etc. Re-structuring of the large enterprises is carried out first of all in their direction of breaking up into smaller units and allocation of structural units unusual for their structure that allows to use industrial potential more effectively. Liberation of workers of the former state enterprises and spheres of service is that resource for small business which is difficult for overestimating. Thus small industrial business could act not only the employer giving additional workplaces on a labour market, but also as the flexible manufacturer operatively reacting to changes of a market demand, and as the participant of branch cooperation. In this context development of small business is considered not as end in itself, and as the tool of structural reorganization of the industry and sphere of services.

Development of industrial sector, including in small business, should become priority, be carried out on the basis of researches to form structure in view of economic efficiency and the social importance. It is necessary to define basic directions of development of small business, a degree of their investment appeal, an opportunity of progressive development. The important role reception of social effect from development of small business, first of all - plays creations of workplaces, thus it is necessary to take into account need for the vocational characteristics of a labour necessary for effective realization of activity, a payment providing a high average level and other socially significant factors.

Opportunities of small business in the industry are in the best way opened in branches (directions of activity) which specificity assumes scale participation of small enterprises in productions and scientific development. It first of all the high technology branches with diversification manufacture: exact mechanical engineering, radio electronics, instrument making, the microbiological and medical industries. These branches demand use of a highly skilled labour, including researchers and science officers. Their employment is extremely important for preservation of the saved up mental potential of the country.

Small business can also occupy the niche in such branches, as woodworking and the polygraphic industries, manufacture of building materials, and also the food and processing local industry, that is basing on

use of local resources and realizing production mainly in regional scale. Here there are big opportunities for creation, alongside with use of the highly skilled staff, cheap workplaces for an insufficiently prepared labour.

In branches of exact mechanical engineering, instrument making and electronic technical equipment, alongside with innovational activity, release by small enterprises of the certain kinds of completing products, structural allocation of small enterprises - satellites is rather perspective. The basic enterprise in this case can incur functions on scientific, methodical, technical or engineering support of process of manufacture. At a choice of alternative variants of merge projects, medium and small business minimization of expenses for creation of one workplace and flexibility of manufacture more often are taken into account. Though it is impossible to neglect many other factors, first of all a social orientation.

By development of support programs of small business calculation of parameters of efficiency of an investment of means should be the major indicator confirming not only economic, but also social expediency of such actions. As the basic parameters the rate of return, a level of wages, a degree of competition, dependence on import can be used such, as times of recovery of outlay of the capital.

On the basis of the carried out research it is possible to make the following conclusions. World experience of the state support of small enterprises testifies to the active help of the state on their creation, a conclusion for frameworks of the national market, to granting of tax privileges, encouragement of innovations, application of other forms of stimulation. The purposes and directions of the help to small enterprises find reflection in the state regional programs of development of small business. In the advanced countries such programs are numerous and have concrete character.

In our country process of formation of relations between the state and business proceeds. Development of the state, regional programs of development of small business is carried out on the broad audience of actions, they are made, as a rule, for the long period of time. Regional programs while are in process of becoming. The actions included in them not always are coordinated on resources, executors, terms of realization. Legal, financial maintenance is not to the full taken into account.

For creation and support favorable the coordinated interaction of the central, regional and local bodies of the government, subjects of business, associations and the unions of the businessmen participating in formation of a market infrastructure is necessary for development of small business of environment, formation and introduction of effective system of its support and protection.

Program actions on support of small business in region should be coordinated to other regional programs, in particular, with the program of social and economic development of region, with a population employment programme. Correctly chosen priorities will allow to systematize work on support of small business.

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ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ ОБЛІКОВОЇ СИСТЕМИ В УПРАВЛІННІ ПІДПРИЄМНИЦЬКОЮ ДІЯЛЬНІСТЮ

Законом України “Про бухгалтерський облік та фінансову звітність в Україні” визначено, що поряд з веденням фінансового обліку вітчизняні підприємства України самостійно розробляють систему та форми управлінського обліку, звітності і контролю господарських операцій. Необхідність формування управлінського обліку пов’язано з тим, що фінансовий облік зорієнтований на зовнішніх користувачів звітності та власників підприємства, які насамперед цікавляться отриманими загальними фінансовими результатами, величиною дивідендів, фінансовим станом на певну дату.

Управлінський облік в усіх державах, у тому числі в Україні, не є регламентованим, однак можливе нормативне визначення загальних принципів та концепцій управлінського обліку, підходів і