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THE BASIC DIRECTIONS OF SUPPORT OF SMALL AND MEDIUM ENTERPRISE

Experience of development of world economy shows that in the conditions of an economic crisis the policy focused on rendering assistance and assistance to development of small business, yields tangible results. At last, small enterprises form that middle class which is a basis of stability of any society that is especially actual for modern Ukraine.

In this regard, the identification of problems of formation of small business in Ukraine and to find the most effective ways to support it is extremely important. The main areas of support for small and medium-sized enterprises (SME) is a financial and credit support for innovation, human resources and information provision, the tax policy, the creation of an effective legal framework and others.

The most common forms of financial support are: support for start-ups – the provision of loans under the guarantee of the creation of new businesses; micro-credit – lending to small and very small enterprises; the provision of long-term loans for the expansion of fixed and working capital of small businesses, as well as support for small businesses, operating in innovative, high-risk areas, the priority sectors; soft loans with low interest rates, a special scheme of payment of interest and repayment of loans (for example, in Spain, loans are granted for 5–7 years with a delay of return to one or two years with a variable interest rate); providing guarantees to banks for loans to small businesses, and the amount of guarantees is an average of up to 80% of the loan amount (in the USA – 90%, UK – 70–85%) for the period from 2 to 8 years; grants.

The world practice shows the need for special tax regimes for small businesses (such as in France, Spain, Lithuania). In a number of countries in relation to small businesses provides for specific tax incentives along with the usual tax rules. In the USA, for example, operates a differentiated progressive scale of income tax (for enterprises with profits of up to 25 thousand dollars – 15%, of 25–30 thousand dollars – 18%, 50–75 thousand dollars – 30%, 75–100 thousand dollars – 40%). USA tax law provides substantial tax breaks for companies investing in research

and development. In Japan, the company with a capital of less than 100 million yen with an annual income of no more than in the fiscal year to 8 million yen, 28%, and the rest of the amount – 37%. In addition, there are incentives for SMEs on local taxes.

Much attention is paid to the developed countries to stimulate scientific and technical progress through the development of small business venture. In developed countries have set up special institutions to ensure the activity of small research firms, such as the National Science Foundation in the USA (1982), and the mechanisms of public funding, such as grants (USA, UK), special prizes for innovation (France), budget allocations in the form of soft loans, interest-free loans with a fixed maturity. Method of venture financing is based on direct investment with the return of funds in the form of fixed payments from sales of products (Spain).

To market infrastructure include informational, consulting support of small and medium-sized enterprises, the development of educational infrastructure. This system determines the organization and relations environment interaction of small and medium businesses in relation to other agents; Coy is the underdevelopment of infrastructure, inefficiency leads to an increase in the number of businesses closing.

Thus, it formed a mechanism that improves the environment for business operation, which involves the following measures in the USA: the introduction of the Act on flexible regulation, which provides a thorough analysis of the impact of the proposed regulatory measures on small businesses before they (the measures) will be accepted; revision (in favor of small business) provisions concerning interest on account of small businesses that are stored in the banks; broad and intensive discussion of the existing federal system of regulation of small business.

In the USA is well-developed and efficient working mechanism of information support businesses through a network of free information SBA-Net service, which operates several information systems. The experience of entrepreneurship support from the Chambers of Commerce in Germany. Industry and Chambers of Commerce are involved in the formation of economic-legal and socio-political public opinion, and is thus, representatives of the business community.

A special place in shaping the business environment plays a formation of psychological and motivational factors. The development of “entrepreneurial culture” requires a dual strategy. On the one hand, measures are needed to encourage people to become entrepreneurs; ft the same time, they must be accompanied by measures to train these people the necessary skills and abilities that allow them to successfully conduct their business. For this to make any changes in the general and special education, help to change the culture and remove obstacles to the creation of enterprises.

In Ukraine formally present in virtually all elements of the state support of SME Institute. The reason for its negative impact on the development of small business is, in our opinion, the low efficiency of the functioning of this structure, which is due to several reasons, including: the insufficient development of the regulatory framework; uneven development of regional infrastructure for support of small business; lack of funding for support associated with the system of intergovernmental relations; failure of state institutions to support small businesses in their functions because of their lobbying character.

Institute of state support of small business in modern society should be based on the analysis of the business environment and to ensure the effectiveness of the support infrastructure organizations, have a sociological and scientific and methodological support. It must be carried out of compliance with the interests of small business monitoring system with the introduction of state regulations.

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CONSULTING AS EFFECTIVE ELEMENT OF MANAGEMENT AND BUSINESS SUPPORT INFRASTRUCTURE IN UKRAINE

Business development in all the countries of market economy is based on its strong infrastructure support. With the gradual development of market economy in Ukraine is objectively necessary it is to change the functions of the entire system of business relationship management hierarchy. A special place in the framework of market infrastructure in managerial infrastructure, which creates the necessary conditions for the proper and effective functioning of the various areas and contributes to the formation and close cooperation of all elements of the infrastructure of the complex. The basis of management consulting firms make up the infrastructure.

Consulting – an important element of management infrastructure. It is an independent and primary element of the infrastructure of the market economy, which is growing rapidly and requires careful analysis, the desire to achieve clear objectives,