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,

effective use of resources and the ability to convince people of the correctness of his ideas. Consulting decides questions of administrative, economic, financial, investment institutions, strategic planning, optimization of the overall functioning of the company, business, research and prediction markets. In other words, consulting – is any assistance provided by external consultants in solving a particular problem.

Professional experience in management consulting is becoming a large scale, and the limits of its growth and development have not yet seen. Consulting directly helps in solving management problems and challenges, among which, and support for business development, and the opening of new areas, and the launch of new projects.

Currently, Ukraine is a fairly wide range of consulting services. The most common are: general audit, marketing, assessment, tax and legal consulting, financial management services, consulting in the field of information technologies and issues related to the management staff.

Typically, there are five basic functional needs of modern business, a decision which attracts consultant: strategic consulting – is a corporate development: developing corporate strategies, conduct strategic market research, determine the strategic positioning, develop management solutions that can provide their customers with sustainable competitive advantages and high growth business in the future. The main part of the strategic consulting customers – medium and large business. Operations Consulting – operational development: offer services to optimize business processes, financial flows, developing solutions that can improve the operating efficiency of the company, Organizational Consulting – Organizational Development: offer services for the development of the organizational structure, enhance organizational effectiveness, execution of business processes. IT-Consulting – Information and technological development: offer services to formalize and optimize management tasks, selection, design, creation and implementation of information management systems, developing solutions to use information more effectively than they do now. Recruiting senior management: the demand for specialists of this level is much greater than the supply.

Increased demand for consulting services in various sectors of the economy due to increased competition, as well as increase the level of education of owners and managers. As a consequence, the customer consulting services become more demanding of the quality of consulting services. The clients of consulting firms in Ukraine are mainly medium and large enterprise business. Today, among the large multinational consulting firms in the Ukraine work offices "Big Four" (EY, KPMG, PWC, DTT). As a rule, Ukrainian consulting firms seeking to develop greater professionalism that will certainly lead to an increase in the cost of the consulting services.

Consulting in Ukraine has its own mental characteristics that are sometimes advantages and sometimes disadvantages compared to Western competitors. The main problems of development of consulting are: lack of economic incentives to attract consultants; extreme bureaucratization of decision-making on attracting consultants, since decisions on the implementation of a work often several times more than the time allotted for its implementation; lack of system and coherence in market reforms and high pricing policy in respect of consultancy services. At the same time consulting in Ukraine continues to grow, and an objective factor for its development is a significant increase in the flow of foreign investments.

Consulting is a necessary tool to maintain competitiveness, who always escalates and, as a consequence, the need to stimulate market participants to be profitable. In market conditions there is a continuing, urgent need for new tools and techniques that can help businesses work more effectively. So Consultants – is an objective reality, the need for the development of which is in direct proportion to the desire to be a leader in the strategic space.

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PERSPECTIVES OF LEASING BUSINESS IN UKRAINE

At present, the current urgent need for investment Ukrainian economy can be achieved by the use of the market potential of financial services in general, and directly leasing. Leasing in different forms is an alternative to bank lending. From a tax point of view of some types of rent and leasing transactions are exempt from value added tax. Using leasing allows you to significantly reduce the start-up capital to start the business development, so the expansion of leasing operations become the engine of development of small and medium enterprises in Ukraine.

The development of the leasing market – it's not just the engine to promote the implementation of new technology, a tool of accelerated renewal of fixed assets, but also an intensification of the national economy as a whole, that Ukraine is an important factor.