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**SMALL BUSINESS AND ITS ROLE IN THE ECONOMY OF UKRAINE**

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The most important prerequisite for economic development is the development and improvement of entrepreneurship as a special type of economic activity. Entrepreneurship is one of the most important factors of economic development on the basis of innovative type of economic growth, which is based on entrepreneurial initiative in the field of scientific, technical and organizational and economic activities. Entrepreneurship is the basis of economic life of small business, concentrating the most characteristic properties of market relations, acts as a driving force of the market economy. Supporting the formation and development of small business in Ukraine is one of the defining priorities of public policy since the first years of economic reforms. The important role of small and medium enterprises in ensuring a competitive environment, flexibility of the national economy, employment and income of the population has gained wide recognition at all levels and found expression in the implementation of special state policy measures to support small business development in Ukraine.

Small business - entrepreneurial activity, formed at one's own risk, which does not contradict the current legislation, creates a small number of jobs. The purpose of creating a small business - to make a profit and / or self-realization. Small business is characterized by relatively small size, limited number of people, limited capital turnover, local area of operations and a specific area of work [1; 3]. It plays a significant role in providing employment to most developed and developing countries (in the US,

almost a third of jobs are in companies with less than 100 employees), to some extent provides market saturation with consumer goods and services, weakens monopolies, competition, structural adjustment of the economy, is a means of personal success and actively forms the middle class.

In recent years, Ukraine has been actively developing the small business sector, its share in the national economy is growing. Ukraine's integration into the world community requires a radically new look at the role of small business in solving the problem of improving people's well-being [2; 4]. Small and medium business plays a key role in Ukraine's economy, providing about 64% of value added, 81.5% of employees in business entities and 37% of tax revenues.

The introduction of restrictive measures to prevent the spread of acute respiratory disease COVID-19 caused by the coronavirus SARS-CoV-2 in Ukraine has led to significant negative consequences for business due to partial or complete cessation of operations, complicated logistics, reduced demand and destruction of supply chains [5].

In order to implement during 2020-2022 a comprehensive system of new opportunities for stabilization and sustainable development of Ukraine's economy and increase employment by maintaining existing and stimulating the creation of new highly productive jobs with decent working conditions by the Cabinet of Ministers of Ukraine from 27.05.2020 № 534 approved the State Program stimulating the economy to overcome the negative effects caused by restrictive measures to prevent the occurrence and spread of acute respiratory disease COVID-19 caused by the coronavirus SARS-CoV-2, for 2020 - 2022 [2; 5].

In Ukraine, small and medium-sized businesses provide 79% of jobs. Among all Ukrainian enterprises, small and medium business accounts for 99.8%. Such information is disseminated by the Ministry of Economic Development and Trade of Ukraine. By comparison, in Germany, small and medium-sized businesses account for 99.7% of all businesses. That is, in Ukraine now even higher figure. Ukrainian small and medium-sized businesses also generate 59% of value added, which is also higher than in Poland and Germany. In Germany, small and medium-sized businesses provide the state with more than half of GDP [4; 7]. According to the UN, in general, small and medium-sized enterprises employ 50% of the world's working population and produce from 30 to 60% of the national product, depending on the country. Another important indicator is the share of exports. More than 98% of German small and medium-sized enterprises export their products abroad. In Ukraine, the share of total exports in the

structure of GDP is 16%. Now we need to focus on the qualitative component of development, and it depends, first of all, on how the state will affect lending rates for business.

The development of small business is most influenced by the following factors: a leap in the development of means of communication;

- expansion of the service sector based on small enterprises;

- raising the general education level of people with the simultaneous accumulation of experience in large companies; assisting small firms in resolving the issue of unemployment; reduction of work shift;

- greater competitiveness due to lower costs associated with lower overhead costs and smaller fluctuations in wages [5; 6].

A sole proprietorship is the simplest form for a small business. Of course, to open such an enterprise, it is enough to obtain a license from the local authorities and register a trade name. Business partnerships are an organization of two or more persons, between which is a contract for joint ownership of the enterprise. Partnerships can be complete or limited. The third type - corporations. This organizational form is most common in large and medium-sized businesses, although their total number of all corporations, such as in the United States, 98% - small family businesses. And although the formal management of the corporation should be separated from its ownership, there are often cases when the corporation is owned and managed by one owner with the help of fictitious persons who do not actually invest in it and do not participate in its management [ 1; 6].

There are three models of small business development:

- slow expansion of business activity;

- rapid development of small enterprises and their transformation into medium and then large companies;

- maintaining the scale of activity at the achieved level.

At present, even in countries with developed market economies, the role of small businesses is growing, although their resilience is relatively low. With the growth of the number of small enterprises, developed infrastructure and government support, small business is an important factor in solving economic and social problems [1; 5]. As a rule, the development of small business is a condition for solving the following problems:

- formation of competitive market relations that contribute to better meeting the needs of the population and society;

- improving the quality of goods, works and services. Striving to meet consumer demand, small business helps to improve the quality of goods,

works, services and service culture;

- development and use of local sources of raw materials and waste from large industries; liberation of the state from unprofitable enterprises at the expense of their lease and redemption [4; 6].

Compared to last year, small businesses in Ukraine have found it more difficult to work. Thus, 38.4% of respondents were dissatisfied with the current state of affairs in business, while 31.6% of entrepreneurs are quite satisfied with the situation. For comparison, last year positive sentiment prevailed - 45% were satisfied against 26% were negative. Also, according to the survey, a negative assessment of the dynamics of business development over the past 6 months prevails - 44.4% vs. 30.1% [2; 7]. According to official statistics, there are 250,000 small enterprises in Ukraine, employing almost 2 million people. The main directions of further development of small business in Ukraine in the near future are: the formation of an appropriate legal framework conducive to the development of small business; improvement of financial and credit support; information and staffing of business; stimulating foreign economic activity of small and medium enterprises [1; 6].

Thus, today, at the state level, it is necessary to support small business, in particular by creating an appropriate legal framework, to create financial and credit and logistical support, scientific and methodological, information and consulting and staffing of small business. Excessive tax pressures are among the main factors hindering the development of small and medium enterprises in Ukraine; lack of experience and knowledge of those who start their own business; underdeveloped infrastructure needed to support and develop small business; insufficient level of awareness of small business entities about potential partners and competitors.

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## РОЗВИТОК СОЦІАЛЬНОГО ПІДПРИЄМНИЦТВА В УКРАЇНІ

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В сучасних умовах розвитку економіки актуальним питанням стає розвиток та масштабування бізнесу, основним завданням якого є вирішення соціальних проблем.

Така діяльність дозволяє підтримувати населення та захищати людей від соціальної ізоляції та, в цілому, отримує розвиток у таких галузях, як: освіта, охорона навколишнього середовища, боротьба з бідністю та за права людини.

Соціальне підприємництво – підприємництво, орієнтоване на інноваційні, важливі та позитивні зміни в суспільстві на основі вирішення соціальних проблем; соціальним підприємством визначається суб'єкт господарювання, утворений юридичними та/або фізичними особами, пріоритетом діяльності якого є досягнення соціальних результатів, зокрема, у сфері охорони здоров'я, освіти, науки, культури, навколишнього середовища, надання соціальних послуг та підтримки соціально вразливих груп населення [1].

Соціальний підприємець являється новатором, який використовує новаторські ідеї та ресурси для вирішення соціальних проблем, і ця діяльність веде до стабільних позитивних соціальних змін у майбутньому. В результаті напрямом малого та середнього бізнесу до соціальної сфери може забезпечити економічне зростання та вихід України з кризи [2].

Соціальні підприємства вирішують гострі соціальні проблеми та зменшують цим державні витрати, що відіграє важливу роль в економіці та соціальній сфері України. Основними видами діяльності