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REASONS THAT RESTRAIN THE DEVELOPMENT OF ENTREPRENEURSHIP IN UKRAINE AND WAYS TO SOLVE THEM

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At the current stage of economic development of Ukraine, when it is recognized as a country with a market economy, it is necessary to pay attention to the existing problems of entrepreneurship development, to the reasons that restrain its development and to ways to solve these problems. It is entrepreneurship that plays an important role in the development of the country's economy. Therefore, this issue does not cease to be relevant, because there are many reasons that restrain the development of entrepreneurship, measures that are taken to overcome negative consequences are either insufficient or ineffective.

In the field of entrepreneurship of Ukraine, the following issues remain unresolved:

- Significant pressure from regulatory authorities, which means that property rights are uncertain and unprotected. Many enterprises suffer from raiding and corruption every year, situations of conflict of interest are almost commonplace.

- Onerous procedure for obtaining permits for conducting business activities and opacity of registration. Shortening the terms of permit procedures will give impetus to the activation of entrepreneurial activity.

- There is no single management vision of entrepreneurship development and information support. The state provides certain resources in the form of monetary aid, etc., for the development of small and medium-sized enterprises, but does not track the results of the use of aid by selected economic entities on the scale of the country's economy. In order to make the practice of microcredit successful, it is necessary to allocate resources from the state budget based on the received applications and conduct a competition for receiving such assistance. Without proper awareness of where aid will benefit the economy most, negative consequences such as inefficient allocation of resources are possible.

- The main groups of economic interests are often biased towards reforms. Any changes are perceived negatively by leading market participants – this is due to the desire to preserve existing benefits for themselves. Accordingly, the implementation of reforms is reduced only to the redistribution of the market in favor of other participants without expanding the market itself. Major participants seek to maintain the status quo, or want to gain administrative advantages to limit competitors or gain special rights such as tax benefits, subsidies, etc., while using the shadow path.

If we talk about the situation of small enterprises, we can conclude that the environment of their activity is unstable and weakly predicted. Nowadays, small businesses are constantly competing for survival. If they do not develop and adapt to current market conditions, they will cease to exist.

The main macroeconomic factors affecting the development of small entrepreneurship are limited domestic demand and the sales crisis in the domestic market, which is associated with a lack of free financial funds of enterprises, a decrease in real incomes of the population, insignificant investment activity, limited loans, and the absence of an overflow of funds from the financial to the real sector of the economy. The low purchasing power of the population leads to a change in priorities, which results in a decrease in sales volumes. The modern buyer focuses on reducing costs due to a limited amount of money, and therefore discounts, sales, promotional goods, and longer use of the product are relevant for him. But such marketing tools can only be afforded by large market players, for small entrepreneurs they are inaccessible. Thus, it is possible to identify the main problems that stand in the way of the effective operation of small enterprises:

- difficulties of starting a business, the stage of transition from registration to the start of activity is especially time-consuming;
- inconsistency and ambiguity of the current legal framework;
- lack of initial available business education;
- weak small business infrastructure;
- non-competitive products and services of small businesses;
- low efficiency of the management system;
- inefficient privatization and low rates of property reform;

- ineffective recruitment system, lack of competence of employees and management.

Small enterprises in Ukraine feel little state support, the result of which is a decrease in their competitiveness, insufficient innovation and investment activity. Corruption, which is widespread in the country, does not have the best effect on development. It is quite clear that it is impossible to solve all existing problems within a short period of time, but you can come with small steps to big victories.

«Whoever has information owns the world», this expression is also relevant for business. In order to improve the quality of production processes, experience, training and improvement are necessary, and therefore the functioning of training and consulting centers that would provide support to small entrepreneurship in matters of taxation, marketing, preparation of business plans, etc. is a necessity. The exchange of experience between enterprises will also make it possible to improve their activities.

Small enterprises, for their further growth, use finance from profit in order for the increase in the overall level of investment, enterprises must leave most of the income. The creation of a specialized banking institution or lending organization will enable financial assistance to small enterprises. The main factors that hinder the development of small enterprises in Ukraine are: lack of consistent state policy in the field of small business support; lack of effective financial and credit support mechanisms; burdensome reporting system and excessive tax pressure; administrative barriers; uncertainty about the stability of business conditions.

In addition to problems and disadvantages that hinder the development of small entrepreneurship, there are also advantages. Small enterprises are more mobile in the process of adapting to new tastes and preferences of consumers, they are able to develop and master technologies in those areas that may be unpromising or too risky for large enterprises. It is easier for the owner of a small enterprise to take risks, since it belongs only to him and he himself is responsible for the actions taken.

Problems in the field of entrepreneurship are followed both at the macro and micro levels. Their elimination requires radical economic reforms, because some of them are too global in nature. It is possible to single out the main problems that hinder the development of all modern entrepreneurship in Ukraine:

- a large amount of time to go through official procedures in order to start business activities, for example, obtaining permits, licenses, inspections, etc.;
- military operations actively conducted on the eastern territory of Ukraine;
- reducing the investment attractiveness of the economy – this calls into question the development of entrepreneurship in Ukraine;
- a decrease in the solvency of the population, which means a decrease in consumer demand;
- imperfect regulatory and legal framework in the field of entrepreneurial activity and ineffective financial and credit policy of entrepreneurship development.

Attracting external resources in the form of foreign investments can become an effective means of growing the national economy. Foreign investments are needed for the development of small and medium-sized businesses, because they will contribute to the increase of finances, equipment, raw materials, materials, technologies; will

contribute to the production of consumer goods with an orientation towards improving the quality of life and culture of consumption; will allow structural restructuring of the economy, creation of a modern industry structure based on technological renewal of production; will allow to overcome Ukraine's dependence on imports. In order for our country to have an attractive investment climate, it is necessary to improve the legal and organizational framework. One of the priority tasks of Ukraine – is the creation of favorable conditions for the development of small and medium-sized businesses through the implementation of European standards. It is necessary to adopt the positive experience of the development of small and medium-sized enterprises in European countries.

The most important role in eliminating all the already listed obstacles and ensuring the further development of entrepreneurship is given to the state. First of all, it is necessary to reform the legislative framework, in particular the tax framework, which will ensure more transparent and more efficient activities of enterprises. To solve the problems of financing enterprises, the state should promote the development of the financial sector, the establishment of financial institutions for lending to enterprises, and the development of equipment leasing loans. Today, many small, medium and large enterprises use the services of leasing companies. The positive side of purchasing equipment for leasing – is an opportunity to update and modernize the production capacity of the enterprise at minimal one-time costs. When buying equipment for leasing, the amount of monthly payments is smaller than with a bank loan, because the contract for the purchase for leasing is drawn up for a longer period.

As for the reform of the tax system, it should provide for the introduction of a simple system of accruals and payments of taxes, improvement of the system of calculating tax liabilities, reduction of the number of taxes and abolition of benefits for privileged enterprises. The state must ensure the improvement of the quality of management – guarantee security, ensure the implementation of treaties, reduce administrative and other barriers. The State should devote special importance to the development of small and medium-sized enterprises by improving existing legislation and maintaining a simplified taxation system for small business entities.

Today, a particularly important condition for the development of entrepreneurship is the creation of an attractive investment environment for foreign and domestic investors. In the field of foreign economic relations, the main task of – is Ukraine's entry into the world economic space. This requires the creation of a stable and favourable legal framework for attracting foreign investment. Do not forget about the protection of the young national producer from the competition of foreign companies. To avoid dependence on imports, you need to skillfully organize your own production of the necessary products. It is better to import more raw materials than ready-made products.

So, in Ukraine, today there are many problems that prevent the development of entrepreneurship, the solution of which will guarantee an increase in the efficiency of entrepreneurial activity, ensure the expansion of the entrepreneurial sector and the reduction of shadow activity. The leading role in these transformations should belong to the state.

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ПЕРЕДУМОВИ ТА ТЕНДЕНЦІЇ РОЗВИТКУ ІННОВАЦІЙНОГО ТА СОЦІАЛЬНОГО ПІДПРИЄМНИЦТВА В КРАЇНАХ ЄС

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У сучасних умовах глобалізації та цифрової трансформації економіки зростає роль інноваційного та соціального підприємництва. Ці форми поєднують прагнення до економічної результативності із соціальною відповідальністю, що узгоджується зі стратегічними орієнтирами сталого розвитку Європейського Союзу (ЄС). Соціальне підприємництво дедалі частіше розглядається в Європі як ефективний механізм подолання безробіття, зменшення соціальної нерівності та реагування на екологічні виклики. Водночас інноваційне підприємництво зміцнює конкурентоспроможність економіки, підвищує інвестиційну привабливість і сприяє впровадженню передових технологій у виробничі процеси. Тому дослідження передумов і ключових тенденцій розвитку інноваційного та соціального підприємництва в країнах ЄС, а також аналіз викликів і перспектив їхньої подальшої інтеграції в європейський соціально-економічний простір набувають особливої актуальності.