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**THE FORMATION AND DEVELOPMENT
OF ENTREPRENEURIAL POTENTIAL OF SMALL BUSINESS**

The current article deals with the new approaches of the formation of entrepreneurial potential of small business as this is one of the most important directions for the transformation of the Kazakhstani economy at the present stage. Without a small business, it is impossible to create an effective multistructure economy in Kazakhstan, to form a broad and stable middle class of owners and entrepreneurs that determine the stability of society. The growing role of small business in the economy has an objective character. Priority development of the network of small and medium-sized enterprises is necessary to address such social and economic problems as overcoming the deficit of consumer and investment resources, increasing employment of the population and its incomes, and solving environmental problems.

Key words: small business, entrepreneurial potential, infrastructure of small business, state support of small business.

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Шағын бизнестің кәсіпкерлік әлеуетін қалыптастыру және дамыту

Аталмыш мақалада шағын бизнестің кәсіпкерлік потенциалын қалыптастырудың жаңа тәсілдері қарастырылған, себебі бұл қазіргі кезеңде қазақстандық экономиканы трансформациялаудың маңызды бағыттарының бірі болып табылады. Кішігірім бизнестің жоқтығына қарамастан, Қазақстандағы тиімді көп секторлы экономиканы құру, қоғамның тұрақтылығын анықтайтын иелері мен кәсіпкерлерінің кең және тұрақты орташа табын қалыптастыру мүмкін емес. Экономикадағы кіші бизнестің өсіп келе жатқан рөлі объективті сипатқа ие. Шағын және орта кәсіпорындар желісінің басымдықты дамуы тұтынушылық және инвестициялық ресурстардың тапшылығын жеңу, халықты жұмыспен қамтуды және оның табысын арттыру және экологиялық проблемаларды шешу сияқты әлеуметтік-экономикалық проблемаларды шешу үшін қажет.

Түйін сөздер: шағын бизнес, кәсіпкерлік әлеуеті, шағын бизнес инфрақұрылымы, шағын бизнесті мемлекеттік қолдау.

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Формирование и развитие предпринимательского потенциала малого бизнеса

В настоящей статье рассматриваются новые подходы к формированию предпринимательского потенциала малого бизнеса, так как это одно из важнейших направлений трансформации казахстанской экономики на современном этапе. Без малого бизнеса невозможно создать

эффективную мультиструктурную экономику в Казахстане, сформировать широкий и стабильный средний класс владельцев и предпринимателей, определяющих стабильность общества. Растущая роль малого бизнеса в экономике носит объективный характер. Приоритетное развитие сети малых и средних предприятий необходимо для решения таких социально-экономических проблем, как преодоление дефицита потребительских и инвестиционных ресурсов, увеличение занятости населения и его доходов, решение экологических проблем.

Ключевые слова: малый бизнес, предпринимательский потенциал, инфраструктура малого бизнеса, государственная поддержка малого бизнеса.

Introduction

At present, the share of small businesses in the total number of all enterprises in the republic is comparable to the level of many developed countries, where it is 90-95%. In Kazakhstan, this figure is 87%, and in some industries, for example in the sphere of trade, more than 90% of the total number of operating enterprises. If in 2001 there were 360 thousand small enterprises registered in the republic, today there are more than 390 thousand of them. The structure of the country's gross domestic product is about 16%. At the same time, the number of people employed in them increased during this period from 12 to 18% of the total economically active population (this is about a million people). Taking into account these generally good indicators, it is necessary to recognize that the influence of small business on the overall economic situation in the country is not so great as we would like. State support of small business, forms and methods of stimulating it in different countries have their own characteristics, but everywhere the main goal of such policy is to create the regime of the most favorable economic climate for its development [15].

Unlike the advanced countries of the world, where entrepreneurship has evolved over the centuries, the forms and methods of its state support have been constantly improved, the emergence of small business in Kazakhstan began relatively recently, in the early 90s. Given the unfavorable economic factors, as well as the historical and cultural traditions of the country, the difficulties and problems faced by domestic entrepreneurs are quite understandable [16].

First of all, this concerns the imperfection of the tax policy, which sometimes causes small enterprises to violate the law willingly or unwillingly, to go to the «shadow» sector. Meanwhile, the tax policy should become a stimulating factor in the development of small business, ensuring its viability. For this purpose, use a large arsenal of tax control measures to enable small businesses to increase growth rates by gradual reduction of marginal tax rates,

depending on the size of the enterprise to expand the scope of tax incentives. Another problem is the practical lack of sources of initial capital formation for a beginning entrepreneur. Loans provided by the banking sector, many are unavailable due to high interest rates and short repayment periods, in turn, commercial banks are reluctant to make loans to small businesses due to the high risk and the lack of guarantees [1]. The lack of own financial resources and the complexity of their acquisition are also pushing small businesses to join with the shadow economy, often at disadvantageous conditions. Another limiting factor is the excessive regulation and custody of small business, the complexity and intricacy of procedures that increase the various types of administrative obstacles, especially at the initial stage of development. According to sociological research, seven out of ten small enterprises have been «withdrawn from the distance» a year after starting their activities. Therefore, the state's assistance here is very in demand and tangible. Small – scale development is a small business that can not be forgotten by market relations and competitiveness, creating a whole process of innovation in the economy, venture capital [2]. Creating a wide range of products is based on the latest economical formulation, optimistic competitiveness, operational response to changing consumer demand, and progressive technology advancement [12]. At present, the entire CIS, with a deeply focused economy on the basis of state property, finds a way to find a way out of the market for the market, turning it into a market. For Kazakhstan, a complete transformation is a sign of common tendency and objective tendency for the reformed economic reform. However, the only thing that can be found here is the active search, which is what has been defined and followed by the transition to a market economy. But the process of economic reform is explicitly perceived as the mechanism of movement of the economy, or as a complex integration of all system and economic relations with the subsequent expansion of the market relations. Understanding the fundamental principle

of the transition to the market is the transformation of the relation to property. In the past, the decade has shown that a realistic economic reform, the formation of new communal attitudes of non-existent form of property, the transformation of the state property into another [13]. The transformation of the economy of Kazakhstan into market economy and the formation of a diverse economy in a small business has led to the prevalence of social, economic, social and economic problems [3]. From the public interest and the state support, this new form of ownership and effectiveness is included in the national-regional mechanism in the region and the state. Small business is one of the basic driving forces of the social and economic development of the modern society. The problem is that the problem of social stability, the need to secure and use the consumer market can be resolved by mobility and adaptability to the ever-changing market conditions [14]. In recent years, small businesses in Kazakhstan have fallen into pitfalls as a result of a number of problems, with the cumulative economic instability, underpinned by the regulatory framework and the tax system. In the creation of a mechanism for the mechanization of a market economy, a market economy, a business venture, a state-of-the-art government subsidy [4]. Our vision is that it is inefficient and does not cover all the economic, legal, organizational and informational aspects of the small business infrastructure, which provides the most effective and effective support. Acquaintance with economic literature, journal articles, economic reviews, opinions and assessments of entrepreneurs, analysts, experts convince that many aspects of small business's economic activity in the conditions of the emerging market economy, especially its regional system, have not yet received sufficient depth coverage, which is due to the lack of analysis of domestic experience of managing small businesses [5] This gap was filled with foreign information covering various aspects of small business in a developed market economy. Hence the basic ideas about small business turned out to be derived from numerous foreign literature, primarily American and West German, on the basis of which small business forms are modeled, recommendations on small business are developed, and forecasts for its development are developed.

At the same time, it should be recognized that some aspects of the problem of small business, especially its regional aspect, are not yet sufficiently developed theoretically. There is no unified understanding of nature, characteristic and criterial features of small businesses [6]. There is a difference

in the content of the category of small business, there are no methodological justifications for the applied criteria for classifying enterprises as small businesses. Large flaws are contained in the statistical reporting of the State Statistics Committee of the Republic of Kazakhstan, which makes comparative analysis more difficult. The least developed is also the methodology for analyzing investment projects and selecting them for financing (in terms of adapting this methodology to application in small business) [7].

Methodology and methods of research

The theoretical and methodological basis of the work was the scientific works of domestic and foreign scholars on issues of entrepreneurship and management. During the research system and historical approaches, comparative analysis, statistical groupings methods were applied. The information base of the research was the legislative acts and normative materials, as well as statistical data characterizing the development of entrepreneurship in the Republic of Kazakhstan, the CIS countries and the Baltic countries.

Taking into account the current situation in Kazakhstan it is important to take into account the following factors that need to be improved»

- the criteria and indicators of assigning enterprises to small business in the Republic of Kazakhstan should be clarified, taking into account the number of employed workers, the size of the authorized capital, the volume of activity and the value of fixed assets

- forms of state support for small businesses in developed and developing countries including training of personnel, consultations in setting up a small enterprise, conducting research and development, providing business and commercial information, creating special funds for small business support, financial leasing, lending, taxation privileges, compensation of tax rates for credit, information service systems, which made it possible to identify opportunities for their use in the Republic of Kazakhstan should be improved

- a system of state support of small business in the Republic of Kazakhstan which has been developed earlier, including its development on the basis of a combination of paid and unpaid privatization of state property, participation of small enterprises in the implementation of state projects and programs, differentiation of taxation of small enterprises, taking into account the degree of scarcity, the goods and services they produce,

as well as the size of the taxable base should have further improvements

– a methodology for analyzing the efficiency and selection of small business projects should be developed, taking into account the factors of the enterprise's activity period, its commercial or non-commercial nature, the property relations that are developing at the small enterprise, the payback period of the project.

The importance of small business development consists in facilitating the solution of a number of socio-economic problems facing the Kazakhstani economy under market conditions [8]. The development of small business, according to the author, will solve the following three main tasks. First, small business will be able to ensure the formation of a competitive environment, which is of paramount importance for our highly monopolysulated economy [9]. The second task that can be solved with the help of small enterprises is the creation of new jobs. And, finally, the third, small business can be the basis for the formation of the middle class, which should arise from small and medium-sized entrepreneurs. Small businesses are very diverse. A classification of small enterprises is developed, in which the following main features are distinguished: the form of ownership; organizational and legal forms; branch belonging; Nature of activity; the size; type of activity. Successful development of small business is connected with overcoming of a number of negative tendencies existing in the economy of Kazakhstan [10]. Therefore, for the implementation of the principles of small enterprises, their development, it is necessary to create conditions and prerequisites for the organizational and economic support of small businesses. The main condition is that small enterprises should become equal participants in the process of social production. To do this, it is necessary to form a legal environment for small business, create infrastructures, business systems and financial and credit support from the state at the federal, regional and local levels [18]. The urgent need is to create a more favorable position for small businesses in the credit market through effective organization of investment flows, use of leasing, which will, in particular, reduce the risk of non-

return of financial resources, facilitate control over the targeted use of financial resources, significant volumes of investment resources [19]. At the same time, traditional forms of lending to small enterprises also remain. In this regard, the role of assessing the creditworthiness of organizations and analyzing small business investment projects is increasing.

The economic situation that has been created in the country leads entrepreneurs to search for non-traditional ways of functioning of small business. The crisis of non-payments, the lack of «live money», prohibitive taxes make it necessary to develop non-traditional schemes of interaction between enterprises and organizations and various options for commercial activities to repay debts with liquid goods, mutual settlements, use of bills and budget programs to minimize the tax base and make more profit. The above forms of activity of small enterprises are forced. However, they allowed to optimize the activity of small enterprises, support the level of industrial production of a number of large enterprises and solve important social problems.

Conclusion

In the Republic of Kazakhstan, small business is one of the main components of economic restructuring. Its development, penetration into the industrial sphere, orientation to the creation of new industries will substantially reduce the dependence of the state budget on the prices of raw materials.

As practice shows, small enterprises are leading in the birth of innovative ideas and products, in the development of science-intensive, high-tech industries, which opens up additional opportunities for their growth [20]. Today in many countries it is considered more and more prestigious to work in small, dynamically developing companies and enterprises, where it is possible to make a career much faster and rely on higher earnings.

In addition, among the strengths of small businesses – balanced development and high efficiency. Occupying a solid niche in its market, reacting promptly to changes in its market environment, small business is involved in the formation of a competitive environment, giving the market economy the necessary flexibility.

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