
SWorld
Germany



Bragina D.G., Homeleva R.A., Melnykov O., Mokhorov G.A., Sirota N.M. et al.

WISSENSCHAFT FÜR DEN MODERNEN MENSCHEN
WIRTSCHAFT, MANAGEMENT UND MARKETING, TOURISMUS,
RECHTSWISSENSCHAFTEN, GESCHICHTE, KUNSTGESCHICHTE
SCIENCE FOR MODERN MAN
ECONOMICS, MANAGEMENT AND MARKETING, TOURISM, LEGAL SCIENCES, HISTORY,
ART HISTORY

Monographic series «European Science»
Book 8. Part 3.

In internationalen wissenschaftlich-geometrischen Datenbanken enthalten
Included in International scientometric databases

MONOGRAPHIE
MONOGRAPH

ScientificWorld-NetAkhatAV
Karlsruhe 2022

Authors:

Belyaeva L.A. (1), Bragina D.G. (12), Chahaida A.O. (7), Dobrodomov S.V. (2), Dobrodomova T.N. (2), Galenko E.V. (8), Homeleva R.A. (10), Kobzev I. (4), Kosenko V. (4), Kovalenko O.M. (13), Kuchko A.S. (6), Kvasova L.S. (6), Lukin V.A. (1), Melnykov O. (4), Mokhorov G.A. (10), Peniak Y.S. (1), Savchuk A.B. (11), Sirenko S. (3), Sirota N.M. (10), Tarasiuk H.N. (7), Ternova A. (3), Vlasenko I. (3), Vlasenko I. (9), Yurchenko N.I. (6), Yuzik L.A. (5)

Reviewers:

Mushnikova Svetlana Anatolievna, prof., d.e.n. (6)

Wissenschaft für den modernen Menschen: Wirtschaft, Management und Marketing, Tourismus, Rechtswissenschaften, Geschichte, Kunstgeschichte. Monografische Reihe «Europäische Wissenschaft». Buch 8. Teil 3. 2022.

Science for modern man: Economics, Management and marketing, Tourism, Legal sciences, History, Art history. Monographic series «European Science». Book 8. Part 3. 2022.

ISBN 978-3-949059-48-3

DOI: 10.30890/2709-2313.2022-08-03

Published by:

ScientificWorld-NetAkhatAV

Lußstr. 13

76227 Karlsruhe, Germany

e-mail: editor@promonograph.org

site: <https://desymp.promonograph.org>

Copyright © Authors, 2022

Copyright © Drawing up & Design. ScientificWorld-NetAkhatAV, 2022



ÜBER DIE AUTOREN / ABOUT THE AUTHORS

1. *Belyaeva Lyudmila Anatolyevna*, PhD in Economics, assistant professor, ORCID: 0000-0003-2699-4237 - *Chapter 1 (co-authored)*
2. *Bragina Daria Grigorievna*, Doctor of Historical Sciences, assistant professor - *Chapter 12*
3. *Chahaida Andrii Olehovich*, PhD in technical sciences, assistant professor, ORCID: 0000-0003-1826-9545 - *Chapter 7 (Co-authored)*
4. *Dobrodomov Sergey Viktorovich*, student - *Chapter 2 (co-authored)*
5. *Dobrodomova Tat'yana Nikolayevna*, PhD in Economics, assistant professor - *Chapter 2 (co-authored)*
6. *Galenko Elena Vasilyevna*, assistant professor, ORCID: 0000-0003-4758-9089 - *Chapter 8*
7. *Homeleva Ramona Aleksandrovna*, Doctor of Philosophical Science, Professor - *Chapter 10 (Co-authored)*
8. *Kobzev Igor*, PhD in technical sciences, assistant professor, ORCID: 0000-0002-7182-5814 - *Chapter 4 (co-authored)*
9. *Kosenko Viktor*, PhD in Public Administration, assistant professor, ORCID: 0000-0002-9932-6478 - *Chapter 4 (co-authored)*
10. *Kovalenko Olena Mykolaivna*, PhD in History of Arts, ORCID: 0000-0003-3475-951X - *Chapter 13*
11. *Kuchko Alesia Stanislavovna*, PhD in Economics, assistant professor - *Chapter 6 (co-authored)*
12. *Kvasova Lydmila Sergiyvna*, PhD in technical sciences, assistant professor, ORCID: 0000-0002-7146-3788 - *Chapter 6 (co-authored)*
13. *Lukin Vladimir Alexandrovich*, PhD in Economics, assistant professor, ORCID: 0000-0002-4132-8999 - *Chapter 1 (co-authored)*
14. *Melnykov Oleksandr*, Doctor of Public Administration, Professor, ORCID: 0000-0001-6856-8362 - *Chapter 4 (co-authored)*
15. *Mokhorov Gennadiy Anatolievich*, Doctor of Historical Sciences, Professor - *Chapter 10 (Co-authored)*
16. *Peniak Yuliia Sergeevna*, PhD in Economics, assistant professor, ORCID: 0000-0002-2836-4450 - *Chapter 1 (co-authored)*
17. *Savchuk Andrii Borysovyh*, graduate student - *Chapter 11*
18. *Sirenko Svitlana*, PhD in technical sciences, assistant professor - *Chapter 3 (co-authored)*
19. *Sirota Naum Mihaylovich*, Doctor of Political Science, Professor - *Chapter 10 (Co-authored)*
20. *Tarasiuk Halyna Nikolaevna*, Doctor of Economic Sciences, Professor, ORCID: 0000-0001-5112-102X - *Chapter 7 (Co-authored)*
21. *Ternova Alla*, PhD in technical sciences, assistant professor, ORCID: 0000-0002-7447-137X - *Chapter 3 (co-authored)*
22. *Vlasenko Irina*, Doctor of Medical Sciences, Professor, ORCID: 0000-0001-9995-2025 - *Chapter 3 (co-authored)*
23. *Vlasenko Ivan*, Doctor of Economic Sciences, Professor - *Chapter 9*
24. *Yurchenko Natalia Ivanovna*, PhD in Economics, assistant professor, ORCID: 0000-0001-7363-9196 - *Chapter 6 (co-authored)*
25. *Yuzik Ludmila Aleksandrovna*, ORCID: 0000-0003-4676-1254 - *Chapter 5*



Inhalt / Content

CHAPTER 1 PRINCIPLES AND QUALITY CHARACTERISTICS IN INTERNATIONAL AND NATIONAL ACCOUNTING SYSTEMS

Introduction	6
1.1. Principles and quality characteristics in the FASB conceptual foundations	6
1.2. Analysis of current trends	8
1.3. Principles and quality characteristics in international standards	9
Conclusions	13

CHAPTER 2 INNOVATIVE POTENTIAL OF RUSSIA AND THE BELGOROD REGION.....15

CHAPTER 3 DEVELOPMENT OF SMALL ENTERPRISES OF UKRAINE: PROBLEMS AND PROSPECTS.....23

CHAPTER 4 FOREIGN EXPERIENCE IN REFORMING THE CIVIL SERVICE IN UKRAINE

Introduction	30
4.1. Modern models of civil service	30
4.2. Foreign experience in training civil servants	37
Conclusions	42

CHAPTER 5 GOING NEAR THE ESTIMATION OF QUALITY OF THE SOCIALLY ORIENTED MARKETING INTRODUCTION

Introduction	43
5.1. Evolution of marketing models	43
5.2. Going near the estimation of quality of the socially oriented marketing..	45
5.3. Social conception of sale.....	48
5.4. Quality of commodities is in the socially oriented marketing	49
5.5. DNA of the social branding	50
Conclusions	51

CHAPTER 6 GLOBALIZATION OF CORPORATE CULTURE

Introduction	52
6.1. Systematization of knowledge about corporate culture in the context of globalization.....	52
6.2. Integration into the global community.....	53
Conclusions	58

**KAPITEL 3 / CHAPTER 3****DEVELOPMENT OF SMALL ENTERPRISES OF UKRAINE: PROBLEMS AND PROSPECTS***РОЗВИТОК МАЛИХІ ПІДПРИЄМСТВ В УКРАЇНІ: ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ***DOI: 10.30890/2709-2313.2022-08-03-010****Introduction.**

In the economy of most European Union countries, small business is in the lead because it has a number of positive advantages. It quickly adapts to changes in market conditions, has high flexibility, responds quickly to consumer needs and more. Small business plays a significant role in the socio-economic development of Europe: more than 20 million enterprises, accounting for 57% of total turnover, 53% of value added and about 70% of employees [1].

An indicator of successful business activity is the position of countries in the World Doing Business ranking by the World Bank. This Rating assesses the ease of doing business, which is, first of all, the ease of starting a business, the efficiency of obtaining permits, property registration, protection of investors' rights, payment of taxes and more. According to the Program of Activities in 2020, Ukraine was planned to enter the TOP-30 Doing Business rating according to the indicator "Enterprise Registration". However, in this ranking, our country took 64th place (according to the indicators of "enterprise registration" and "real estate registration" - 61) [2]. The small business sector in the national economy of Ukraine today does not play such an important role as in economically developed countries.

The development of entrepreneurship in the current difficult socio-economic conditions of our state significantly affects the stabilization and recovery of the national economy. However, it should be noted that in the field of small business economic risk is higher, and the "life cycle" of small businesses is usually shorter than large ones. Small businesses are experiencing a number of difficulties. Banks often deny them loans or give them high interest rates, which in turn leads to an increase in production costs and slow down the modernization of production due to lack of funds [2]. In order for entrepreneurship to function effectively, a well-established credit mechanism is needed, which includes state support in the form of soft loans - compensation of lending rates to commercial banks, financing from state and regional small business support funds, and state guarantees [3].

Regardless of the form of entrepreneurship, its development depends on two main conditions: the internal economic situation in the country as a whole and in its regions, as well as the ability of a particular entrepreneur to use the rights given to



him to achieve their economic goals. Imperfect tax policy has a negative impact on the performance of enterprises in Ukraine. More than half of the company's income is withdrawn in the form of various taxes and fees. In Ukraine, the following issues remain unresolved in the field of entrepreneurship: uncertainty and insecurity of property rights, procedural burden of doing business. The number of procedures in Ukraine for doing business is 2-3 times higher than in developed countries. Excessive number of administrative procedures in tax reporting and in the whole process of doing business hinders the process of activating entrepreneurship [4].

Small and medium business in Ukraine provides 55% of gross domestic product to the country's economy, in particular the share of small business 16% of GDP. But large and medium-sized enterprises in Ukraine are 73% of GDP, ie micro and small enterprises in Ukraine are 16% of GDP. In Europe - twice as much. At the same time, the number of enterprises in Ukraine is slightly larger than in Europe, but at the same time their efficiency is 10 times lower.

Small and medium business in Ukraine provides about 64% of value added, 81.5% of employees in business entities and 37% of tax revenues.

The introduction of quarantine restrictions due to the spread of the COVID-19 pandemic has led to the partial or complete closure of a number of enterprises. The state creates conditions to support small and medium-sized businesses. The aim of the reforms is to create favorable conditions for the development of a strong and competitive small and medium-sized enterprise sector, given the temporarily limited opportunities for financial support and the significant challenges facing the country.

In order to implement 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 high-performance jobs with decent working conditions, the Cabinet of Ministers of Ukraine dated 27.05.2020 № 534 .

The reform envisages the implementation of measures to support small and medium-sized businesses aimed at:

- solving the problem of liquidity of small and medium-sized businesses by implementing measures aimed at preserving jobs, simplifying access to finance and reducing business costs;

- expanding access to markets by involving small and medium-sized businesses in the implementation of measures for socio-economic development of certain territories

and;

- optimization of regulation and simplification of administrative procedures for



small and medium-sized businesses, which will be accompanied by the creation of an effective infrastructure to support entrepreneurship;

- Improving access of small and medium-sized businesses to financing, in particular through further implementation, improvement and promotion of the State Program "Affordable Loans 5-7-9", introduction of a portfolio loan guarantee mechanism, development of alternative financing methods, creation and promotion of training programs and materials literacy;

- development of online platforms for access to alternative financing methods;

- development of the network of business and innovation centers, training and certification of existing infrastructure (business centers, incubators, regional agencies, etc.), as well as expanding the network of information points of the entrepreneur;

- development of grant and training support programs for the creation of sustainable and competitive business models, restoration or adaptation of value chains;

- increasing the institutional capacity of the state in the implementation of state policy in the field of business development through the establishment of the Agency for Development and Support of Small and Medium Business;

- development of a strategy for the development of small and medium enterprises and a plan of measures for its implementation aimed at supporting small and medium-sized businesses in the post-crisis period.

The Program of Activities of the Cabinet of Ministers of Ukraine identifies one of the priorities - the creation of favorable conditions for the development and restoration of small and medium enterprises [6]. To achieve this goal, the government has identified a number of goals, including:

- ensuring employment by supporting the entrepreneurial initiative of citizens;

- providing fiscal, regulatory and financial support to employers in order to preserve jobs;

- introduction of new and expansion of existing credit support programs for small and medium enterprises;

- Attracting investment capital for the development of innovative and priority sectors of small and medium enterprises by creating affordable tools for attracting investment and introducing a special legal regime.

During 2016-2020, the number of enterprises in Ukraine as a whole increased from 306.4 thousand in 2016 to 373.8 in 2020, ie increased by 22% (Table 1). At the same time, a record increase in operating enterprises will be registered in 2019 - 380.6 thousand. The decline in 2020 compared to 2019 can be explained by the introduction of restrictive measures and lockdown, due to the spread of acute



respiratory disease COVID-19. Such measures in many cases have led to the closure of enterprises, reducing the number of employees, reducing the volume of output.

Table 1 - Dynamics of the number of enterprises in Ukraine

Indicator Year	Pik									
	2016		2017		2018		2019		2020	
	(thousands)	%	(thousands)	%	(thousands)	%	(thousands)	%	(thousands)	%
total	306,4	100	338,3	100	355,9	100	380,6	100	373,8	100
large	0,4	0,1	0,4	0,1	0,4	0,1	0,5	0,1	0,5	0,1
average	14,9	4,9	15,0	4,4	16,1	4,5	17,8	4,7	17,6	4,7
small	291,1	95,0	322,9	95,5	339,4	95,4	362,3	95,2	355,7	95,2
of which micro-enterprises	247,6	85,1	278,1	86,1	292,8	82,3	313,4	86,5	307,9	86,6

Compiled on the basis of [7]

The vast majority of Ukrainian enterprises are small enterprises with up to 50 employees. In the general structure of enterprises, small enterprises accounted for 95.2% in 2020, ie their total number was 355.7 thousand (86.6% of them are micro-enterprises with up to 10 employees). It was small enterprises that showed the greatest growth dynamics during the study period - from 291.1 thousand in 2016 to 355.7 thousand in 2020 (an increase of 22.2%).

The number of medium-sized enterprises in 2016 amounted to 14.9 thousand and in 2020 - 17.6 thousand, ie increased by 18.1%. Among all Ukrainian enterprises, the average enterprises in 2020 were 4.7%.

The percentage of large enterprises is only 0.1 of the total.

Regarding the dynamics of the number of employees at Ukrainian enterprises, we can say that the largest number of employees is provided by medium-sized enterprises - 3 million people, or 48.9% of all employees at Ukrainian enterprises in 2020 (Table 2).

However, the introduction of restrictive measures to prevent the spread of COVID-19 has led to significant negative consequences for business due to partial or complete shutdown of some enterprises, complicated logistics, reduced demand and destruction of supply chains.

In order to compensate for the financial losses of small and medium enterprises during the period of forced downtime, expanding their access to cheap financial resources, the Government decided to expand the state program "Affordable Loans 5-7-9%". In 2020, the funding of the program amounted to UAH 2 billion; 7,575 loan



agreements totaling UAH 17.4 billion have been concluded, of which 47% are refinancing loans. The measures envisaged by the program are a mechanism for lending to micro and small businesses, regardless of their field of activity.

Table 2 - Dynamics of the number of employees at enterprises of Ukraine

Indicator Year	Pik									
	2016		2017		2018		2019		2020	
	(milli on peopl e)	%	(milli on peopl e)	%	(milli on peopl e)	%	(milli on peopl e)	%	(milli on peopl e)	%
total	5,7	100	5,7	100	5,8	100	6,2	100	6,2	100
large	1.6	27,8	1,6	27,3	1,6	27,1	1,6	25,8	1,6	25,2
average	2,6	45,9	2,6	45,4	2,7	46,7	3,0	48,9	3,0	48,9
small	1.5	26,3	1.5	27,3	1.5	26,2	1,6	25,3	1,6	25,9
f which micro- enterprises	0,6	37,5	0,6	43,0	0,6	40,1	0,6	39,6	0,6	40,2

Compiled on the basis of [7]

Ukraine has introduced a mechanism for providing partial unemployment benefits for the quarantine period for employees and individuals - entrepreneurs. In 2020, the Government allocated UAH 2.8 billion from the COVID-19 Acute Respiratory Disease Fund to finance partial unemployment benefits for quarantine. From 12 to 21 December 2020, there was a program of one-time financial assistance to businesses to pay employees [8]. The Government has allocated UAH 1.8 billion from the COVID-19 Acute Respiratory Disease Fund to implement this program.

For the development of small and medium enterprises, the state provides targeted assistance, but does not monitor the results of the development of such assistance by selected economic entities in the national economy. Implementation and dissemination of the practice of microcredit is considered successful only if the development of allocated resources from the state budget is in accordance with the received applications and a competition for such assistance. This problem leads to such negative consequences as inefficient allocation of resources without a proper idea of where aid will be most beneficial to the economy. biased attitude of the main groups of economic interests to reforms. As a rule, the main market participants negatively perceive any changes due to the desire to preserve the existing benefits for themselves.

From year to year the volumes of products sold by Ukrainian enterprises are growing (Table 3). Thus, in general, during the study period from 2016 to 2020, the



volume of sold products increased from UAH 6,237.5 billion. to 9781.1, ie increased by 56.8%. The largest indicator belongs to medium-sized enterprises, which in 2020 provided 43.0% of the total.

Table 3 - Dynamics of the volume of products sold by enterprises of Ukraine

Indicator Year	Year									
	2016		2017		2018		2019		2020	
	(billion UAH)	%	(billion UAH)	%	(billion UAH)	%	(billion UAH)	%	(billion UAH)	%
total	6237,5	100	7707,9	100	9206,0	100	9639,7	100	9781,1	100
large	2391,4	38,3	2929,5	38,0	3515,8	38,2	3631,4	37,7	3560,7	36,4
average	2668,7	42,8	3296,4	42,8	3924,1	42,6	4168,4	43,2	4204,4	43,0
small	1177,4	18,9	1482,0	19,2	1766,1	19,9	1839,9	19,1	2016,0	20,6
of which micro-enterprises	361,8	30,7	497,8	33,6	599,6	34,0	612,4	33,3	697,4	34,6

Compiled on the basis of [7]

Today, Ukraine's economy is also characterized by import saturation [9]. It appeared when the country became independent, but the situation is getting worse every year, especially in those industries where there are all the prerequisites for domestic production of similar products. In Ukraine, flows of imported goods enter the domestic market without any opposition or barriers. Reducing imports will allow domestic entrepreneurs to consolidate their positions in the domestic market, increase competitive potential, and develop interregional and intersectoral ties. This, in turn, will lead to positive social consequences: increasing employment, increasing income and purchasing power, reducing poverty, labor migration, increasing labor mobility and skills. Today's problems of import saturation are mainly solved by business entities by reducing the cost of production and low labor costs, rather than by reducing the material and energy intensity of production.

One of the main reasons hindering the development of small business in Ukraine is the imperfection of tax legislation, as more than half of the income of enterprises is withdrawn in the form of various taxes and fees. Reforming the tax system should include a simple, clear system for calculating and paying taxes, reducing the number of taxes, improving the system for calculating tax liabilities, and more. The situation can be improved only with the introduction of new legislation by adopting systemic changes [10].

The Association of Taxpayers of Ukraine is working on the development of the Tax Code of Development, which is supported by 82 public associations of Ukraine.



The Tax Code is designed to provide decent conditions for the formation and priority development of national entrepreneurship and prosperity of Ukraine. Its main provisions are based on today's requirements, according to which the tax system of Ukraine must be flexible and respond quickly to changes in society and the economy: it is the replacement of corporate income tax by tax and withdrawn capital, replacement of the property tax model, a significant reduction in the heavy burden. Adoption of the new Development Tax Code will radically change the tax system in the country, promote voluntary payment of taxes, ensure the full flow of funds to the budgets of all levels, thus helping the country to reach a new, European standard of living. At the same time, taxpayers must be sure that the taxes paid are used by the state as efficiently as possible for the benefit of every citizen and country.

Conclusions

Ukraine has made good progress in the field of entrepreneurship education, given the emphasis on developing key competencies as part of the reform of the New Ukrainian School, which includes entrepreneurship as a key competency. In order to give the development of entrepreneurial skills a priority status as a key competence, the country should establish a network of entrepreneurship training with the participation of stakeholders in order to share experiences, knowledge and best practices. A set of performance indicators needs to be developed and a monitoring system for graduates introduced. A critical factor is the constant investment in the teaching staff through teacher training and internships at enterprises, as well as rewarding "entrepreneurial" teachers at the system level.

Entrepreneurship development is a complex and controversial process. Sustainable functioning of entrepreneurship in Ukraine largely depends on a balanced and effective public policy.



Verweise / References

Chapter 1.

1. Хендриксен Э.С., Ван Бреда М.Ф. Теория бухгалтерского учета / пер. с англ.; под ред. проф. Я.В. Соколова. Москва: Финансы и статистика, 1997. 576с.
2. Словарь иностранных слов. 15-е изд., испр. М. : Рус. яз., 1988. 608 с.
3. Энтони Р., Рис Дж. Учет: ситуации и примеры: Пер. с англ. / Под ред. и с предисл. А.М. Петрачкова. – 2-е изд., стереотип. – М.: Финансы и статистика, 1998. – 560 с.
4. Озеран А.В. Гармонізація фінансової звітності підприємств з міжнародними стандартами та потребами управління: дис. ... д-ра екон. наук : 08.00.09. Київський національний економічний університет імені Вадима Гетьмана. Київ, 2015. с. 559.
5. Лукін В.О. Малярєвський Ю.Д. Принципи обліку: проблеми термінології. Бизнес Информ № 1, 2019, с.284-290.
6. Велш Глен А., Шорт Деніел Г. Основи фінансового обліку / Пер. з англ. О. Мінін, О. Ткач. – К.: Основи, 1997. – 943 с.
7. Корягин М.В. Компоненты методологии бухгалтерского учета в странах мира. Международный бухгалтерский учет. 2014. Т. 17. Вып. 31. С. 38-48. URL: <http://surl.li/bgovl> (дата обращения: 06.12.2021)
8. Международные стандарты учета и аудита. Вып. 1. Международные стандарты учета [Текст] : сборник с комментариями / сост. М. М. Рапопорт. – Москва : Аудит–тренинг, 1992. – 96 с.
9. Міжнародні стандарти фінансової звітності – 2009 / пер. з англ.; за ред. С.Ф. Голова. Київ: Федерація професійних бухгалтерів і аудиторів України, 2009. Т. 1. С. 72–99.
10. Концептуальные основы финансовой отчетности. URL: <http://surl.li/bgovx> (дата обращения: 06.12.2021)
11. Концептуальна основа фінансової звітності. URL : https://zakon.rada.gov.ua/laws/show/929_009#Text (дата обращения: 06.12.2021)
12. Концептуальные основы представления финансовых отчетов. URL: <http://surl.li/bgow> (дата обращения: 06.12.2021)
13. Лукин В.А. Концептуальная основа финансовой отчетности для Украины. Prognostication and planning of economic development: microeconomic and macroeconomic levels. – Multi-authored monograph. – Vol. 2. – Lithuania: Publishing House “Baltija Publishing”, 2019. – p. 573-590.
14. Лукін В.О. Формування підсистеми принципів в системі бухгалтерського обліку. Фінансово кредитна діяльність: проблеми теорії та практики. Збірник наукових праць. Випуск 1(22)/2017. с. 199 – 209.
15. Международный стандарт финансовой отчетности (IAS) 8 «Учетная политика, изменения в бухгалтерских оценках и ошибки». URL: <http://surl.li/bgowm> (дата обращения: 06.12.2021).
16. Козменкова С.В. Крупинова Е. С. Принципы бухгалтерского учета микропредприятий: состав и содержание. Международный бухгалтерский учет,



2017, т. 20, вып. 8, с. 460–476. URL:<http://surl.li/bgoww> (дата обращения: 06.12.2021)

17. Цыганков К. Ю., Фадейкина Н. В. Концептуальные основы финансовой отчетности: качественные характеристики. Сибирская финансовая школа, 2016, № 4, с. 98-105. URL:<http://surl.li/bgoxb> (дата обращения: 06.12.2021).

Chapter 2.

1. Антонов А.С. Определение потенциала системы управления инвестициями на инновационных предприятиях Российской Федерации. Вестник образования и развития науки Российской академии естественных наук. 2011. № 4. С. 36-39

2. Гусенок И.А. Инвестиционно-инновационная деятельность предприятия: понятие и основные параметры. // Инновационная деятельность. 2008. № 5-1. С. 45-48

3. Добродомова Т.Н., Зеленина В.В. Оценка инновационного потенциала Белгородской области // Пространственное развитие территорий. Сборник научных трудов Международной научно-практической конференции. 2018. С. 455-461.

4. Российский статистический ежегодник. 2021: Стат.сб./Росстат. – М., 2021 – 692 с.

5. Статистический ежегодник. Белгородская область. 2021: Стат. сб./Белгородстат. – Белгород, 2021. – 508 с.

Chapter 3.

1. The role of small business in economic development. <<https://www.amarilloedc.com/blog/the-role-of-small-business-in-economic-development>> [in English].

2. Doing Business provides objective measures of business regulations for local firms in 190 economies. <https://www.doingbusiness.org/en/doingbusiness>

3. Chuprina LV, Yuzovitskaya S.A. Svitovyy dosvid rozvytku malogo pidpryyemnytstva ta yogo vykorystanya v Ukrayini [Chuprina LV, Yuzovitskaya S.A. World experience of small business development and its use in Ukraine]. <http://www.market-infr.od.ua/journals/2019/32_2019_ukr/41.pdf> [in Ukrainian]

4. Index of SME Policy of the Eastern Partnership 2020 Assessment of the state of implementation of the Small Business Act for Europe Ukraine: Small Business Act, country profile P.58 https://sme.gov.ua/wp-content/uploads/2020/07/3_SME_Policy_Index_Eastern_Partnership_countries_2020_Ukrain.pdf

5. On approval of the State program of economic stimulation to overcome the negative effects caused by restrictive measures to prevent the occurrence and spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2, for 2020-2022 http://search.ligazakon.ua/l_doc2.nsf/link1/KP200534.html

6. Support for small and medium enterprises [Support for small and medium enterprises.]. Uryadovyy portal [Government portal] <<https://www.kmu.gov.ua/diyalnist/reformi/ekonomichne-zrostannya/pidtrimka-malogo-i-serednogo-pidpryemnictva>> [in Ukrainian]



7. Ofitsiynyy sayt Derzhavnoyi sluzhby statystyky Ukrayiny [Official site of the State Statistics Service of Ukraine]. <<http://www.ukrstat.gov.ua>> [in Ukrainian]
8. Wagner IM, Demko II The impact of COVID-19 on the economic development of small and medium-sized businesses in Ukraine [Wagner IM, Demko II The impact of COVID-19 on the economic development of small and medium-sized businesses in Ukraine]. Visnyk universytetu bankivskoyi spravy [Bulletin of the University of Banking], 2020. No 1 (37). S. 59—66. [in Ukrainian]
9. Big problems of small business. <https://boi.org.ua/media/uploads/system_bigproblemssmalbusiness/3_2020_system_ua.pdf> [in Ukrainian]
10. Demyanchuk OI, Zhuk KS Features of small business in Ukraine and abroad. Scientific notes of the National University "Ostroh Academy". Series "Economics": a scientific journal. Jail: NaUOA Publishing House, September 2021. No. 22 (50). Pp. 11–16.

Chapter 4.

1. Мельников О.Ф. Теорія та методологія фахової підготовки державних службовців: дис. ... доктора наук з держ. упр. : 25.00.03 / О.Ф. Мельников; Харків. регіон. ін-т держ. упр. НАДУ при Президентові України. –Х., 2009. – 495 с.
2. Косенко А.В. Іноземний досвід удосконалення системи підготовки державних службовців в Україні / А.В. Косенко, О.Ф. Мельников, П.Є. Минко // The XXVI International Science Conference «Topical issues of practice and science», May 18 – 21, 2021, London, Great Britain. 835 p. (P. 267 – 273).
3. Мельников О.Ф. Кар'єра в системах державної служби різних країн / О.Ф. Мельников // Державне будівництво [електронне видання ХарПІ НАДУ]. – 2008. – № 2. – Режим доступу до журн.: <http://www.kbuara.kharkov.ua>.
4. Мельников О.Ф. Парадигми фахової підготовки державних службовців: [монографія] / О.Ф. Мельников. – Х. : Вид-во ХарПІ НАДУ “Магістр”, 2007. – 424 с.

Chapter 5.

1. «Маркетинг 3.0: от продуктов к потребителям и далее к человеческой душе» (Marketing 3.0: From Products to Customers to the Human Spirit), Ф. Котлер, Х. Картаджайя, А. Сетиаван; пер. с англ. – М: Эксмо, 2011 – 240 с.
2. Илюхин А.С., Гавриленко Н.И. Маркетинг 4.0 на российском рынке / А.С. Илюхин, Н.И. Гавриленко // Успехи в химии и химической технологии. ТОМ XXXII, 2018. - № 4, с.96
3. ГОСТ Р-ИСО 9001-2015 Национальный стандарт Российской Федерации системы менеджмента качества Quality management systems. Requirements. Дата введения 2015-11-01
4. Петухова А. Маркетинг восстановится лишь через 4-6 лет. Что сказал Филип Котлер? // <https://vc.ru/marketing/144174-marketing-vosstanovitsya-lish-cherez-4-6-let-chto-skazal-filip-kotler>
5. Юзык Л.А. Управление социальным брендом. // Сборник научных



SCIENTIFIC EDITION

MONOGRAPH
WISSENSCHAFT FÜR DEN MODERNEN MENSCHEN
WIRTSCHAFT, MANAGEMENT UND MARKETING, TOURISMUS,
RECHTSWISSENSCHAFTEN, GESCHICHTE, KUNSTGESCHICHTE

SCIENCE FOR MODERN MAN
ECONOMICS, MANAGEMENT AND MARKETING, TOURISM, LEGAL SCIENCES, HISTORY,
ART HISTORY
MONOGRAPHIC SERIES «EUROPEAN SCIENCE»
BOOK 8. PART 3

Authors:

Belyaeva L.A. (1), Bragina D.G. (12), Chahaida A.O. (7), Dobrodomov S.V. (2),
Dobrodomova T.N. (2), Galenko E.V. (8), Homeleva R.A. (10), Kobzev I. (4),
Kosenko V. (4), Kovalenko O.M. (13), Kuchko A.S. (6), Kvasova L.S. (6),
Lukin V.A. (1), Melnykov O. (4), Mokhorov G.A. (10), Peniak Y.S. (1),
Savchuk A.B. (11), Sirenko S. (3), Sirota N.M. (10), Tarasiuk H.N. (7),
Ternova A. (3), Vlasenko I. (3), Vlasenko I. (9), Yurchenko N.I. (6), Yuzik L.A. (5)

The scientific achievements of the authors of the monograph were also reviewed and recommended for publication at the international scientific symposium
«Wissenschaft für den modernen Menschen '2022 / Science for modern man '2022»
(January 30-31, 2022)

The monograph is included in
International scientometric databases

500 copies
January, 2022

Published:
ScientificWorld -NetAkhatAV
Lußstr 13,
Karlsruhe, Germany



Monograph published in the author's edition

e-mail: editor@promonograph.org
<https://desymp.promonograph.org>

ISBN 978-3-949059-48-3



9

783949

059483

