

REGULATION OF SMALL BUSINESS DEVELOPMENT IN RUSSIA

Nadezhda V. Klimovskikh¹

Asya E. Arutyunova²

Eleonora M. Chernenko³

Andrey S. Tyutyunnikov⁴

Abstract: Entrepreneurship is a special kind of economic activity, which is based on independent initiative, responsibility and innovative entrepreneurial idea. The relevance of the study is conditioned by the fact that, despite the fact that the level of scientific, technical and production potential of any state is determined by big business, the basis of life of the country are small businesses as the most wide-scale, dynamic and flexible form of business life. It is determined by the great socio-economic importance of this sector, which unites the present-day interests of the bulk of the population involved in labor activity. National policy in the field of small business development is characterized by a comprehensive approach to creating favorable conditions for its functioning. The approach includes

the following regulatory methods: improving the regulatory framework, forming branched and multi-level infrastructure for support of small business entities, ensuring availability of credit and financial mechanisms, and supporting foreign economic and innovative activity of small business entities. The formation of a well-developed business environment helps small businesses to become competitive at the market by fulfilling their economic potential, which contributes to successful development of the national economy as a whole. The development of small business is one of the priorities in the policy of the Russian Federation. In this regard, the paper is focused on studying the situation of small business development in Russia and identifying

¹ Kuban State Agrarian University named after I.T. Trubilin. E-mail: Nadin180676@yandex.ru

² Kuban State Technological University. E-mail: Aru-asya@yandex.ru

³ Kuban State Technological University. E-mail: ehleonorachemenko@yandex.ru

⁴ Kuban State University of Physical Education, Sport and Tourism. E-mail: tutunnikovandrey@gmail.com

the main reasons hindering its development. The leading method for the study of the problem is the method of collecting empirical data and processing the research results, allowing a comprehensive review of methods and mechanisms for regulating the development of small business in Russia, comparing that with the experience of developed foreign countries. The paper presents the data on the level of small business development in the world's major economies, describes forms and methods of regulation of small business development in Russia and abroad, and identifies the main factors hindering the growth of entrepreneurial activity in the area of small business. On the basis of the conducted research the key directions of improving the system of state regulation of small business development in Russia are substantiated.

Keywords: economy, small business, entrepreneurship, state support, regulation, subsidy assistance

1. Introduction.

The relevance of the research conducted in the present paper is based on the fact that in conditions of macroeconomic recessions, sanctions

regimes and high taxes the role of small business grows. This economy sector is a core element of any developed economic system without which the economy and society as a whole cannot exist and develop normally. The development thereof is a strategic necessity for stabilizing the political, economic and social life spheres of modern society, since small business responds to the changes in the market demand more promptly and thus ensures the required flexibility of the economy. The development of small business helps enhance the economic activity of the population, create additional work places and attract investments to various economic sectors. Being a site for practical introduction of innovations, small business helps to increase the tax yield of the budgets of all levels, and decrease the unemployment rate. It also secures the required level of competitiveness among the market participants by way of the market saturation with diverse goods and services thus ensuring an efficient operation of the national economy alongside with major companies [25].

Encountering a great many of threats and risks including economic, institutional and legal ones, small

business entities demonstrate strong susceptibility to the market fluctuations. The small business sector responds to them by changes in the number of companies thus causing the changes in the structure of demand and supply, alterations in the employment pattern and level of income of the population and budgets of different levels [1].

Studying the experience of small business development in the countries with highly advanced economy makes it obvious that sustainable development of this sector requires an efficient system of state support. The objective of such support is to create proper conditions for the development of highly profitable and competitive entities of small business at an effective application of the state financial, material and technical, and information resources that are allocated as per the programs for business development support [10]. In Russia the system of support of small business development is also executed by means of the special-purpose program. However it is of general nature and does not depend on the types of activity [7]. Thereby there is an imbalance between the programs of business support and daily needs for certain types of target

programs. There are a number of other problems as well.

The goal of the study is to reveal the problems that suppress the efficient growth of entrepreneurial activity among the entities of small business in Russia and to develop key directions for improving the processes regulating the development of this sector of economy.

A significant number of scientific papers have been devoted to the problem of regulating the development of small business. The major achievements in the sphere of studying small business are associated with the names of such foreign economists as A. Smith, D. Ricardo, J-B Say, D. Gorham, R. Cantillon, J. Schumpeter, S. Myers, M. Porter, W. Sharpe etc. In their papers not only the fundamentals of entrepreneurial activity were studied and the problems of small business establishment and development were investigated, but the necessity of state support of small business development was identified. A significant contribution to settlement of a problem of regulating small business was made by the studies of such Russian scientists as L.I. Abalkin, M.V. Bespalov, M.G. Lapusta, E.V. Kalinkin, D.S. Lvov, A.Yu. Manokhin,

I.V. Rozmainskiy, Yu.B. Rubin,
Yu.P. Starostin, S.S. Sulakshin,
P.M. Teplukhin, Yu.V. Yakovets,
E.G. Yasin et al. In their papers the peculiarities of establishment and development of the Russian small business were studied, the strengths and shortcomings of the system of state support of small business in Russia were determined, and solutions to revealed problems were offered [9, 23].

At the same time with respect to the Russian practice not only the issues of the role of small business in the formation of competitive economy require further studies, but also the issues of state participation in regulation thereof. Taking in consideration the above the theoretical studies of the state regulation of small business and elaboration of recommendations encouraging its efficient development in terms of the measures on increasing the competitiveness of the Russian economy seem relevant.

Elaboration of improvement lines of the Russian system of state support of small business shall be based on classification of the factors preventing the efficient operation of this economy sector and shall consist in small business development via the improvement of the

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institutes of the state support thereof. A pivotal role in business support in Russia belongs to the local government authorities (municipal powers), since they are in direct contact with business in situ and influence the entrepreneurial climate within the specific territory [8]. The efficiency of national development on the whole is ensured at the municipal level by way of adequate spending the budgetary funds, and by proper fulfilling of measures for small business support [20].

2. Materials and Methods.

The credibility and consistency of the statement, conclusions and proposals is established by the use of numerous materials published in scientific literature and periodicals, thesis research, electronic resources etc. The research effectiveness is ensured by the use of different methods for collecting empirical data and processing the research results. The empirical research methods applied in the paper consist in describing the essence of small business and characteristic criteria; studying the system of state regulation of the small business development in Russia;

comparing the applied methods of state support with the practice used in the countries with highly developed economy; and generalizing, analyzing and synthesis of the information obtained.

3. Results.

In Russia there are three key criteria as per which the business unit can be referred to the small business entity: limit on the level of income; limit on the staff number; limit on the other companies' participating interest in the charter capital. Small business entities can be: medium-sized enterprises, small enterprises and microenterprises. If the companies and entrepreneurs meet the above criteria they are considered to be the representatives of small business irrespective of the tax regime. From August 1, 2016 the calculation of the upper limit of income for the enterprises of small business over the past year includes not simply the total cash

revenue, but all the income as per the tax declaration. The main criteria of referring the enterprises to small business are presented in Table 1.

As of today the Government Resolution No. 265 “On limit values of income received from implementation of business activity for each category of small and medium-sized enterprises” is in force [21]. It contains the limit values of income for small and medium-sized enterprises. At that previously in order to determine the belonging of the enterprise to small business the sales revenues were assessed, whereas from 2019 a broader notion of “entrepreneurial income” is used. Therefore, in accordance with the RF Government Resolution dated April 04, 2016 No. 265 the calculation includes not only the sales revenue but all income as per the tax records. From 2019 the headcount is determined on the basis of average staff number, the report on which is annually provided to the tax office.

Table 1 – The criteria of referring the economic entities to the category of small and medium-sized enterprises (SME) [13, 20]

Criterion	Medium-sized enterprise	Small enterprise	Microenterprise
Income value	2 bln. rubles	800 mln. rubles	120 mln. rubles
Staff number	101–250 persons	100 persons	15 persons

Participating interest of other persons in the business capital	The participating interest of state formations (RF, RF entities, municipal formations), public and religious organizations and foundations is not more than 25% in total
	The participating interest of common legal entities (including foreign ones) is not more than 49% in total
	The participating interest of legal entities that are also the entities of small and medium-sized business is not limited.

In accordance with the Federal Law No. 209 “On the development of small and medium-sized enterprises in RF” dated July 24, 2007 (edited as of December 27, 2018) there are exceptions with respect to the interest in the charter capital. The limits are not applied to [13]:

- shareholders of the tech-intensive (innovative) sector of economy;
- Skolkovo project participants;
- companies that apply in practice the latest technologies developed by their founders – budgetary or research institutions;
- companies the founders whereof are included in the governmental list of persons rendering state support to innovative activity.

From December 01, 2018 the Federal Law No. 313-FZ “On making amendments in the Federal Law “On the development of small and medium-sized business in Russian Federation” dated

August 03, 2018 added economic companies to the list of small business entities [22].

Successful development of small business is possible when it does not oppose large business, but they function together. In the developed countries such collaboration is based on the cooperation principle, the implementation of which allows large and small business to be complementary, especially in the sphere of sole productions and in innovative developments [2, 6].

Large business can save on production scales, thus raising the general economic performance. However it is small enterprises that have the capabilities of quick structural and technical changes, that is make the economy mobile and flexible in the dynamic external environment.

Small business is characterized by relatively small investments that restrict the production frameworks, at the

same time limiting the opportunities of attracting additional resources (scientific and technical, financial, production, labor etc.) [14].

Limited resources of small enterprises determine their relatively short life cycle in many respects. According to the World Bank a year after the establishment of new small enterprises only 50% remains functional, in three years – about 7-8%, in five years – not more than 3%. At that the total number of small enterprises either grows or remains unchanged. High intensity of internal reorganizational processes inside the sector of small business should also be noted, which helps to optimize the use of its potential under conditions of the market economy which ensures relative stability of the total number and production level [11].

In conditions of unstable market economy and economic recessions typical of it, as well as under the economy restructuring, the production in traditional sectors drops with constant decline in jobs. In such cases there is a strong evidence of one of the essential features of small business – the possibility of quick generation of new work places, which significantly relieves social tension in depressed regions [12, 14].

According to the United Nations, in the global economic system small businesses are employers for almost 50% of working population across the world. The production level in the sphere of small business in developed countries makes from 33 to 67% of GNP. The data of structural analysis are presented in Table 2 [20, 23].

Table 2 – Interest of small business in primary economic indicators, %

Indicator	Interest of small enterprises in GDP of the country	Interest of small enterprises in total employment	Interest of small enterprises in the number of enterprises
USA	52.0	50.1	97.6
Germany	57.0	69.3	99.3
Great Britain	52.0	55.5	99.1
Italy	55.0	71.0	99.2
France	49.8	56.6	97.6
Japan	51.6	69.5	99.2

The provided data demonstrate the pivotal role of small business in the socio-economic and political life of each country, since this segment covers the overwhelming majority of enterprises, focuses the greatest part of economically active population and generates approximately half of GDP. Thus the relative share of enterprises of the small business sector in such countries as Great Britain, Japan, Germany and Italy exceeds 99% of their total number. Out of 880 thousand of industrial enterprises in Japan only four thousand have over 300 employees and 700 thousand have over 1000 employees. In EU countries the number of enterprises with a number

of employed over 500 persons does not exceed 12 thousand [19]. A positive foreign experience of small business development shows that small business requires a comprehensive state support. The primary forms of support of small business in foreign countries are as follows: financial, legal, personnel, insurance and informational support. The practice of the leading countries demonstrates that assistance should be sustainable and permanent.

The Table 3 presents the volumes of annually allocated state financial support for the development of small business in different countries.

Table 3 – The volumes of annual financial support of small business, bln USD

Indicator	Support	Loans	Warranties	State order and subcontracting
USA	0.8	21.6	1.67	There is a nationwide system for searching and providing orders
Germany	1.8	61.9	n/a	
Great Britain	1.37	6.3	6.3	
Italy	5.05	15.2	n/a	
France	1.5	9.2	4.7	
Japan	1.64	39.9	5.5	

The data in Table 3 shows that in countries under study there is a nationwide system for searching and providing orders. The greatest number of loans provided to small enterprises falls

on Germany. At the same time the greatest state support is provided to the entities of small business in Italy.

State support for small business development is implemented via the

establishment of developed for small business in different countries infrastructure. The data on the level of is presented in Table 4. development of infrastructure of services

Table 4 – Indicators of development of services infrastructure for small business, ea.

Indicator	USA	Japan	Germany	France	Italy	Great-Britain
Credit and financial services	There is a nationwide multi-branch network of banks, foundations, investment and insurance companies					
Centers for development of SME	1100	313	374	600	1200	450
Information centers	1100	13	33	34	50	45
Business-incubators and technoparks	330	11	182	216	26	471
Export promotion centers	20	network	network	26	123	60
Social centers	118	186	90	41	n/a	98
Public support	Lobbying by different public, business and professional associations at all levels of legislative and executive authorities					

In countries with the developed market economy great attention is also given to small business lending. The state establishes special structures and foundations for these purposes. The examples of such structures are as follows: Small Business Administration (USA); Loan for Medium-Sized and Small Companies (France); Corporation of Insurance Lending for Small Business (Japan). The government of the countries aims to maintain and develop the

competitive environment encouraging the manufacturers to move towards using more efficient technologies.

The representatives of state authorities in foreign countries seek to ensure the maximum legal protection of the small business interests. Thus for instance in USA in the Small Business Administration there are departments of Bar Association and arbitration. The representatives of the structure hold hearings aimed at enhancing business

performance, train entrepreneurs free of charge, and provide free access to information resources. The department is a linking between entrepreneurs and federal structures.

The sphere of Russian small business is not as developed as in other countries. The greatest part of problems arises due to the lack of circulating funds. The state provides subsidies and

concessionary loans. However the amounts given free of charge are not sufficient and it is quite difficult to obtain a loan at the opening stage of the company [20]. A comparative characteristic of the level of development of small business in Russia, EU countries and USA is presented in Table 5.

Table 5 – Comparative characteristic of the level of development of small business in Russia, EU countries and USA [23, 24]

Indicator	EU	USA	Russia
Interest of small enterprises in total number of enterprises, %	98.7	86.2	30.7
Interest in total employment, %	50.2	52	25.7
Number of small enterprises for 1000 residents, ea	42	75	2
Tax contribution to consolidate budget, %	33.4	44.3	15
Contribution to GDP, %	39.8	50	21

The share of small business in GDP of Russia is about 21%, whereas this indicator in the developed countries is over 50%. Similar situation concerns the share of employed population falling on this sector. In Russia small business ensures only 25% of permanent jobs. At that the average size of added value produced by one entity of small business yields remarkably to the level of developed countries.

4. Discussion

As of today in Russia there have been formed the primary elements of the system of state support of small business that are generally accepted in countries with the developed market economy. The key factor for successful development of small business appears to be the improvement of the whole system of state support of small business with due account for modern conditions and problems of its development [20].

Small business support has different forms in Russia. The RF government adopted a program of social and economic development of the country till 2020 which covers the special aspects of assisting small business. The assistance aims at establishing healthy competition and improving general living standards of the population. Providing state support raises the possibilities for opening new business. The assistance to entrepreneurs is rendered within the frameworks of the federal and regional programs. The events to be held within the frameworks of federal programs as well as the requirements for participation are established by the order of the Ministry of Economic Development of the Russian Federation which is elaborated with due consideration of the current legislation of RF. In the strategy of the socio-economic development of Russia till 2020 it is specified that the development of small business is one of the main priorities for the development of national economy. At that the measures of state support are directed at enhancing the efficiency of small business development as one of the key elements of the market economy. Within

the framework of this strategy the state support is enshrined at the statutory level.

The system of state support currently consists of [23]:

- regulatory acts directed at support and development of small business;

- government machinery as the aggregate of the state institutional structures ensuring the execution of the state policy in this sphere and regulating the areas of small business and managing the infrastructure for the support thereof;

- state infrastructure for support of small business which includes non-profit and for-profit organizations the activity of which is directed at fulfilling the system of state support for the development of small business.

The primary instrument for execution of state policy in the sphere of development and support of small business are the federal, regional, sectorial (inter-sectorial) and municipal programs. The following forms of support are implemented within the frameworks of such programs:

- 1 Providing subsidies. If the entrepreneur complies with the requirements imposed on the program

participants, he(she) can obtain financial support from the state on the non-repayable basis within the program frameworks. The subsidy can reach 300 thous. rubles. The decision to provide the subsidy is taken after a comprehensive assessment of the business plan.

2 Providing free consultations.

This form of support is fulfilled on the basis of employment centers, Federal Tax Agencies or Business Development Foundations. The employees of the institutions provide consultations on the subjects associated with taxation, maintenance of accounting and tax records, planning and the issues of interaction with state agencies.

3 Training to conduct business.

Regional foundations for business development hold trainings and lectures, the primary objective of which is rendering assistance to first-time entrepreneurs in the issues of their awareness of business activity.

4 Providing land and premises on

lease on favorable terms. The entrepreneur can obtain a ground plot or fixed assets for temporary use which allows saving on purchasing of one's own premises or ground plot from private persons.

5 Providing concessional loans.

Currently there is a number of programs enabling the entities of small business to obtain low-interest loans.

6 Arranging free participation of small business entities in exhibitions and markets.

Product presentation at free trading platforms allows not only reducing costs for advertising campaign, but also getting access to information and potential consumers.

Execution of such policy is controlled by the Ministry of Anti-Monopoly Policy and Business Support of the Russian Federation represented by the Department of Small Business Support.

Financial support of the measures on the development of small business stipulated by the Federal program is implemented by the Federal Foundation for Small Business Support. On regional and municipal levels this function is fulfilled through regional and municipal foundations. Regulating the development of small business by means of the special-purpose program allows ensuring concurrency, timeliness, financing and comprehensive fulfillment of the issues thus ensuring the efficiency of using the funds and the required result.

Execution of the state policy for support of small business entities based on the target-oriented approach combined with the efficient control system allows not only achieving target indicators, but also creates conditions for subsequent, more dynamic development of this sector of economy.

State machinery of the system of support of small business includes state structures that are responsible for the development of small business on the federal level.

Currently the basis of the state infrastructure for support of small business is a system of state and municipal foundations. The system structure includes: the Federal Foundation and 75 regional foundations [8], 24 of which were established with the participation of the Federal Foundation. Municipal foundations are commonly founded with the participation of regional foundations [8]. The founders of regional foundations are the governments of the constituent entities of the Federation and municipal foundations – local authorities. There are three primary factors that determine the condition and efficiency of the activity of state and municipal foundations:

- legislation;
- state measures for support of small business (programs for support of small business);
- personal attitude of the top officials of executive authorities to the small business entities.

State foundations in their activity and development rely on the Federal Law “On state support of small business.” The statutory act provides rather great capabilities for supporting small business.

The unemployment fund together with the regional centers can render financial, consultation and information assistance. Training workshops at the training centers of the employment service are one of the channels providing assistance to business where firstly, the professional skills are practiced, secondly, temporary employment is provided, and thirdly, not only professional but also organizational competencies for establishing similar workshop in a regional center for instance are acquired [8].

The primary objective of the local government authorities is creating favorable climate and rendering a comprehensive support for business

development. The local government authorities by arranging the events of state support for small business entities on the jurisdiction areas, at the same time establish their own program of support of small business based on the priorities of the socio-economic development of the municipal unit and financial capabilities. At that there is a broad list of mechanisms with the help of which municipal administrations ensure the assistance to business activity development at the regional level. The duties of the local government authorities include elaboration of and participation in fulfilling the municipal target programs for development and support of small business at the expense of attracting and using municipal funds and resources as well. Also, the governmental authorities at local level are entitled to provide the entities of small business with additional exemptions and concessions at own expense [3, 4].

The analysis of research and publications devoted to the problems of regulating and developing small business in Russia enables to identify the following primary groups of problems

hindering the efficient development thereof:

- instability of the external business environment;
- organizational and legal problems;
- financial problems;
- informational problems;
- safety problems.

At that the main problems hindering systematic assistance to the entities of small business from the state are as follows:

- poor regulatory framework;
- growth of the taxation burden;
- bureaucratization of state institutions fulfilling supervisory functions;
- inefficient system of financing the business entities;
- instable factors of the external environment (inflation, growth of prices in all production spheres etc.).

Another problem of small business enterprises in Russia is a lack of information for business entities. The entities of the segment under study are in the information vacuum not only about the external environment but also about their own business (except for the information required for accounting

statements). The current situation is associated with saving funds on development of information technologies on the part of representatives of small business, and often total shortage of such. Also, the methods of business support specified in the regulatory legal acts are often not fulfilled in practice. This situation also has a negative impact on the development of small business [5]. However the state undertakes attempts to remedy the situation introducing new forms of business support from time to time.

A positive result of implementing the state program is also a possibility for operating enterprises of small business to be reimbursed for part of costs for interests on loans, and for purchasing production facilities. Allowances are provided to enterprises fulfilling innovative activity as well as to companies executing investment projects. However, in practice it is quite difficult to obtain such assistance for newly founded companies, whereas it is them that lack capital most of all. Special attention should be paid namely to this category of entrepreneurs.

The elaboration of the lines of improving the current system of state support for small business shall be based on classification of the factors preventing the efficient operation of this economy sector and shall consist in its improvement via the development of the institutes of state support. By the institutes is meant the aggregate of both the infrastructure of state support and institutional rules ensuring high-efficiency operation of entities of small business patterns. The infrastructure for support of the companies of this segment should consist of the agencies and development centers, small business credit assistance and support foundations, investment funds, science and technology parks, innovation centers and subcontract support centers, business incubators, marketing centers, business training centers, product export support agencies, leasing companies, consulting centers and other organizations.

In general the considered peculiarities of small business development in Russia allow identifying a number of strategic milestones for implementing support, regulating small business development, and enhancing

the performance of its activity. They include:

- changing the approach to state support of small business and creating favorable entrepreneurship climate;

- determining the level of needs for credit resources of small business companies on a regular basis and preventing groundless rise in credit interest rates;

- improving the mechanisms of providing state guarantees, and of subsidizing of credit interest rates;

- elaborating the information system for small business entities on the available mechanisms of state support envisaged by the regional and federal programs in force;

- encouraging cooperation of large and small enterprises: subcontracts (production cooperation), franchising, outsourcing etc.

Implementation of these strategic alternatives in practice will allow increasing the efficiency of regulating the development of small business in Russia that will help to enhance its economic safety during the crisis.

5. Conclusion.

Thus in the process of studies by means of comparative analysis of the data on

the state of development of small business in Russia and developed economic countries, there were revealed the primary reasons for decrease in efficiency of national regulation of small business development in Russia. The necessity of further improvement of the measures of state support of development of this business sphere was logically substantiated. There were stated specific proposals of general-methodological and practical nature aimed at improvement of the system of state regulation of the small business development in Russia for the purposes of increasing the efficiency of development of this segment of economy, and consequently of the national economy as a whole.

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