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### МОДЕЛЬ РЕАЛИЗАЦИИ СТРАТЕГИЧЕСКОЙ ПРОИЗВОДСТВЕННОЙ ГИБКОСТИ ПРЕДПРИЯТИЙ ЛЕСНОГО ХОЗЯЙСТВА И РИСКИ ТАКОЙ РЕАЛИЗАЦИИ

**Вольнец И. Г.**

*В статье разработана модель стратегической производственной гибкости предприятий лесного хозяйства, что позволит повысить эффективность их деятельности и удовлетворит потребности потребителей.*

**Ключевые слова:** производственная гибкость, стратегическая производственная гибкость, модель реализации стратегической производственной гибкости.

### MODEL IMPLEMENTATION OF THE STRATEGIC FLEXIBILITY OF INDUSTRIAL ENTERPRISES AND FORESTRY RISKS SUCH IMPLEMENTATION

**Volynets I. G.**

*The model of strategic production flexibility forestry enterprises that will increase their effectiveness and meet the needs of consumers is designed*

**Keywords:** production flexibility, strategic production flexibility, implementation of the strategic model of production flexibility.

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### ECONOMIC AND SOCIAL DETERMINANTS OF THE DEVELOPMENT OF SMALL AND MEDIUM-SIZED ENTERPRISES

**Dr hab. Krystyna Krzyżanowska, prof. SGGW**

*The study explores the economic and social determinants of the development of small and medium-sized enterprises using evidence from Mazowieckie province. In order to meet the aim, the paper uses the results of conducted research, secondary data derived from the Central Statistical Office and the desk based literature review. The research study shows that one out of three entrepreneurs running a business invested their own savings and only one in four financed their business with a bank loan. The vast majority of entrepreneurs intended to further expand their businesses. The main barriers to business development indicated by the surveyed entrepreneurs were high fees required by law i.e. compulsory social insurance premiums, taxes and stamp duties.*

**Keywords:** small and medium-sized enterprises, economic determinants, social determinants

**Introduction** . The political and economic transformation which took place in the 90s of the twentieth century generated Polish citizens' desire to become economically independent and self-employed[6]. As starting one's own business be-

came increasingly popular the need arose to enact law regulating the operations of small and medium-sized enterprises

Polish and foreign literature on the subject of small and medium-sized enterprises emphasizes the

difficulty to define these categories of business entities. So there is no universal, generally accepted definition of a small or medium-sized enterprise[12].

Classifications of small and medium-sized enterprises (SMEs) are based on quantitative and qualitative criteria, (or mixed criteria). The quantitative criteria include: the number of employees, the value of total assets, net annual turnover or value of fixed assets.

In Poland, medium-sized enterprises employ fewer than 250 people, and their net turnover from the sales of goods, products, services and financial transactions does not exceed the equivalent of EUR 50 million. Small-sized enterprises employ fewer than 50 employees; their annual turnover does not exceed EUR 10 million. The micro-enterprises employ fewer than 10 people and their annual turnover does not exceed EUR 2 million[10].

The segment of small and medium-sized enterprises in Poland (SMEs) is a relatively young product of the capitalist economy. It comprises mainly the business sectors which do not require large capital investments, namely: trade, all kinds of services but also industrial production. Since the beginning of the political transformation in Poland, the sector has played a significant role in the state economy. The data from the Central Statistical Office show that all firms in Poland generate the majority of the gross domestic product (GDP). In 2011 it was 71.8% (including large companies). Therefore the sector of small and medium-sized enterprises deserves special attention. The data from the Central Statistical Office demonstrate clearly that small and medium-sized enterprises generated nearly half of GDP, namely 47.3%, of which the smallest (micro)firms nearly 30%.

According to "The Report on the State of Small and Medium-Sized Enterprises in Poland", which is annually prepared by the Polish Agency for Enterprise Development (PARP), more than half of the new jobs were created thanks to the expansion of the SME sector. However, despite the increasing number of new businesses, the number of both small and medium-sized enterprises in Poland is still over 50% smaller than the European average[9].

Regarding their contribution to the GDP, small and medium-sized enterprises in Poland, deserve to be called the driving force of Polish economy. Although they have a small range of activities as well as a relatively small impact on the environment in

which they operate, the huge number of SMEs significantly determines the development of Polish economy [11].

The analysis of small and medium-sized enterprises, both in Poland and Western Europe, has focused on the economic situation of the sector of small and medium-sized enterprises as well as formal and legal aspects of running a business[3]. However, there are new approaches to the study of entrepreneurship which are being recognized and applied[1].

The development of entrepreneurship is determined by the innovative attitudes of the society. They cannot be taught in a short run as they are rooted in the local culture[4]. Cultural conditioning of entrepreneurial activities makes other determinants, like appropriate regulations or access to new technologies, insufficient to trigger business initiative. Also funding allocated to support business activities will not bear fruit, because the development of an entrepreneurial society and entrepreneurial attitudes requires the transformation of cultural mind-set[5].

**Aim and Research Methodology.** The aim of the study is to present the motives of entrepreneurs to start a business, their interest in professional development and social engagement as well as to identify sources of business financing, economic results, legal and economic barriers and business development prospects.

To study the socio-economic determinants of the development of small and medium-sized enterprises the diagnostic survey method was used, which consisted of a standardized questionnaire survey, participant observation and the review of literature and Internet sources. The empirical studies have been carried out under the supervision of the author by E. Nowakowska in 2013. The respondents were 257 entrepreneurs in Mazowieckie province, of which 58% were women and 42% men. The most numerous group of the respondents were those were aged between 27 and 35 years(42%) and 25% were over 35 years of age. The vast majority of these people were well educated as 86% had secondary or higher education.

**Social Determinants of Running a Business.** Reasons for which people decide to start a business may vary. Each entrepreneur can be inspired by different motives. The answers to the question concerning the reason for starting one's own business are shown in Table 1.

Table 1.

Motives to Start a Business in the Opinion of the Respondents [in%]

Motives	Total		Education of entrepreneurs		
	N=257	%	primary	secondary	higher
Career ambitions	98	38,0	37,3	20,7	43,0
Continuing a family business	85	33,0	26,0	24,8	16,2
Problems to find a satisfying job (unemployment)	54	21,0	19,5	26,6	54,9
Having a surplus of funds	15	6,0	16,8	15,0	67,2
Other (the need to be independent, persuasion by family of friends)	5	2,0	27,9	55,6	15,5

Source: own research.

The motives for starting a business, which were most frequently declared by the respondents,

included: first - a career ambition and, second - the need to continue the family business. The third important reason, indicated by the interviewed entrepreneurs, was the difficulty to find a satisfying job. They were often people for whom running a business was an alternative to the lack of satisfying job after graduation or a chance for those who did not have higher education.

The results disclose a clear relationship between the indicated motive to start a business and the education of the interviewed entrepreneur. The study shows that for people with higher education the most important motives included investing surplus funds, problems with finding a satisfying job and career ambitions. Entrepreneurs with secondary education decided to go into business due to problems with finding satisfying work or the need to continue the family business. The most common motives declared by the entrepreneurs with primary education were career ambitions and continuation of the family business.

It sounds rather alarming that only 38% of the surveyed entrepreneurs were interested in broadening their knowledge and developing skills related to their business activities. The rest (62%) did not do any form of professional training.

The surveyed entrepreneurs turned out to be very conservative in terms of engagement in social life. Only 27% of respondents took an active part in the life of a local community, for example: as members of the local hunters associations, country women's association or the municipal council. Perhaps

this was due to their total commitment to running a business and achieving the best financial results. However, there is a noticeable relationship between education and social engagement. Entrepreneurs with higher or secondary education responded positively to the question about active involvement in social life (74.7% of people who engaged in social life had higher education).

#### **Economic Determinants of the Development of Small and Medium-Sized Enterprises.**

The study shows that the most frequently chosen form of business activity was a sole proprietorship (75%). Only 25% of the surveyed companies operated in the form of a partnership, of which 3% were general partnerships.

Almost half (45%) of the surveyed entrepreneurs paid a lump sum tax, 41% used a tax card, and 14% paid tax on general principles. The lump sum tax is a very convenient way to pay tax, due to minimum formalities required. First of all, it is beneficial for people providing services or in the case of businesses activities generating low costs, that is, when the entrepreneur has no employees.

The majority of the surveyed entrepreneurs employ staff. The declared structure of employment is shown in Table 2.

In 2008, the biggest group of entrepreneurs ran their business in the form of sole proprietorship while in 2013 companies employing up to 5 people of staff prevailed. Very few companies employed more than 20 people.

Table 2.

The Structure of Employment in the Surveyed Enterprises in 2008-2013 [in%]

Employment in SMEs	2008	2009	2010	2011	2012	2013
I do not employ staff	28,0	30,0	17,0	22,0	25,2	26,7
Up to 5 people	26,0	28,2	29,3	28,2	29,2	32,1
6 – 10 people	17,0	16,9	17,2	16,9	16,0	17,5
11 – 20 people	21,0	22,0	23,7	22,1	21,6	22,4
21 people or more	8,0	2,9	12,8	10,8	8,0	1,3

Source: own research.

The respondents most frequently employed staff under a contract of employment (58%). Only 17% of entrepreneurs commissioned the job done

on the basis of civil law contracts (regulated by the Civil Code not by the Labour Code), without hiring full-time employees at the same time.

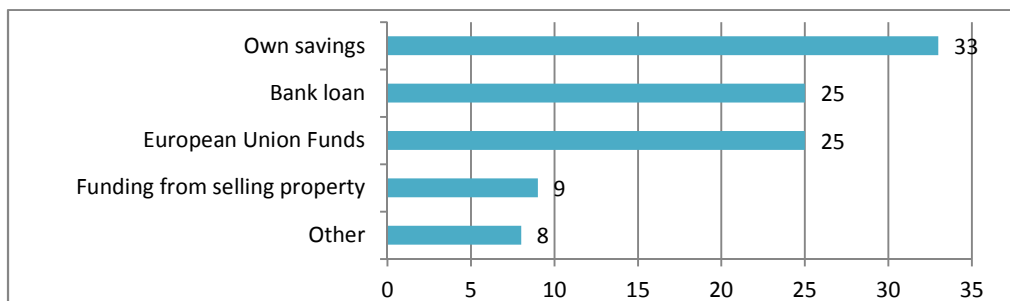


Figure 1. Sources of Business Financing [in%].

Source: own research

The study shows that one in four entrepreneurs setting up their own business used a bank loan; however the loans were not always the start up

loans. The entrepreneurs often took personal loans, as they were the only ones they could obtain. Very often, people starting business activity, had not been

employed before (32% of the respondents), and 8% of the respondents had worked only under civil law contracts such as contract of mandate or contract for specific work. In this case, it was very difficult to provide collateral for the bank loan and secure future repayments.

The study also aimed to answer the question about the income earned as a result of running one's own business. The majority (58%) of the respondents declared that their income increased as compared to what they had earned before the com-

mencement of business operations. One in four entrepreneurs said that their income had not changed and only 17% of the respondents declared that their income had declined. For 68% of the entrepreneurs the profit generated by their business activity was the only source of income for the family.

When asked about the monthly household income per person, the majority (58%) of the respondents indicated the range of PLN 1001 to 1500. Detailed data is shown in Figure 2.

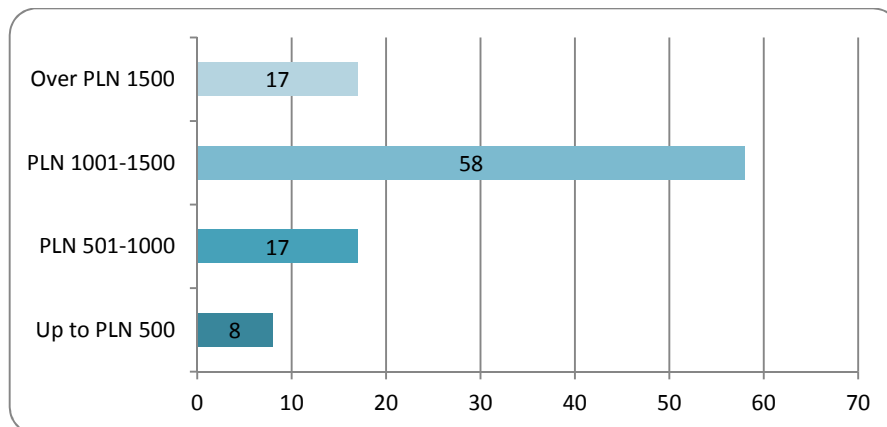


Figure 2. Monthly Household Disposable Income per Person[in%]

Source: own research.

The results demonstrated in Figure 2 show that most entrepreneurs had a monthly income exceeding the national average salary. Only a small number of respondents declared that their monthly income per person did not exceed PLN 500. This could be related to the low profit made by the company as well as the fact that the entrepreneur had a big family being the only breadwinner.

Another aim of the study was to identify the main barriers to starting business operations by small and medium-sized enterprises, as shown in Chart 3.

In the opinion of the surveyed entrepreneurs the main barriers faced by people starting their own business were high labour costs. The significant cost burden is connected with both the remuneration of

employees and payment of social insurance and pension scheme. Therefore, some businesses remain in the social security system for farmers. The other barriers included inadequate technical infrastructure, limited or adverse financial resources and limited access to updated information. The entrepreneurs declared that at the start up stage they lacked professional advice or opportunities to do training courses on formal aspects of the commencement of business activity. Often they had to overcome the barrier of insufficient knowledge regarding the company registration procedures as well as later in the course of running the business they could not count on the support from the local government regarding, e.g. advice on business taxation.

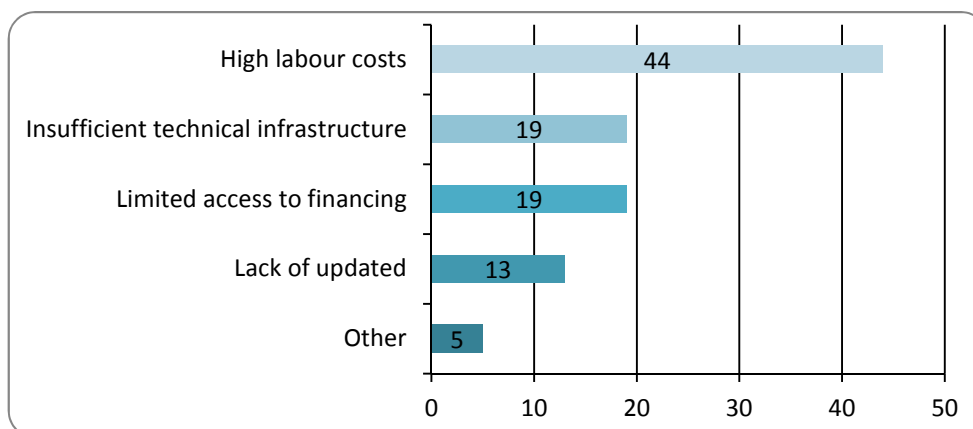


Figure 3. Barriers to Start a Business in the Opinion of the Respondents [in%]

Source: own research.

One in five entrepreneurs pointed to the problem of adverse sources of business. The potential entrepreneur is an unattractive client for the bank, because of the high risk of insolvency in case the start-up fails. Therefore, the entrepreneurs starting a business usually invested their own savings (33%), used the start-up grant from job centres or funding provided by the European Union.

The surveyed entrepreneurs were not only asked about the current financial condition of the company, but also about the development prospects. The majority of the respondents (79%) declared the will to develop their business. They did not only intended to continue running the business but also to expand and modernize it by investing e.g. in new computer software or hardware. The owners of 17% of the companies planned to run them unchanged while the rest considered suspending or closing their business. This was mainly due to the difficult economic situation affecting their operations. Entrepreneurs frequently declared that the main barrier to running a business are high payments required by law, i.e. compulsory social insurance payments, taxes and stamp duties.

#### **Summary and Conclusions**

1. The main motive for starting one's own business as declared by the surveyed entrepreneurs were professional ambitions, followed by the need to

continue the family business and the difficulty to find a satisfying job.

2. It may cause concern that only two out of five of the surveyed entrepreneurs were interested in broadening their knowledge and increasing skills in connection with their business activity. The others did not seek any forms of professional development.

3. The interviewed entrepreneurs turned out to be very conservative in terms of social engagement. Only one in four respondents took an active part in the life of the local community. However, there is a relationship between education and social involvement: three out of four persons taking active part in social life had higher education.

4. The study shows that one in three entrepreneurs running a business invested their own savings; a quarter took a bank loan and also a quarter used European Union funds.

5. The vast majority of respondents (four out of five) declared the will to further expand their business, about 20% of the surveyed entrepreneurs planned to run their companies unchanged and only few considered suspending or closing their business.

6. The entrepreneurs declared that the main barrier to running a business are high fees required by law, i.e. compulsory social insurance payments, taxes and stamp duties.

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### **ЕКОНОМІЧНІ І СОЦІАЛЬНІ ДЕТЕРМІНАНТИ РОЗВИТКУ МАЛОГО І СЕРЕДНЬОГО ПІДПРИЄМНИЦТВА**

**Кшижановська К.**

*У дослідженні розглядаються економічні та соціальні детермінанти розвитку малих і середніх підприємств. Для виконання мети, в роботі використані результати проведених досліджень, вторинних даних, отриманих з Центрального статистичного управління. Дослідження показує, що*

один з трьох підприємців, які працюють в бізнесі інвестували в нього свої заощадження, і тільки один з чотирьох фінансує свій бізнес банківським кредитом. До основних перешкод на шляху розвитку бізнесу можна віднести: високі податки та збори, передбачені законодавством.

**Ключові слова:** малі та середні підприємства, економічні детермінанти, соціальні детермінанти

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## УПРАВЛІННЯ ВИТРАТАМИ ТА НАПРЯМИ ЇХ ОПТИМІЗАЦІЇ В АГРАРНИХ ПІДПРИЄМСТВАХ

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У статті розглянуто сутність процесу управління витратами на підприємстві. Обґрунтовано основні вимоги до системи управління витратами аграрних підприємств. Визначено ключові напрями оптимізації витрат в сучасних умовах господарювання суб'єктів аграрного бізнесу.

**Ключові слова:** витрати, управління витратами, оптимізація витрат, аграрні підприємства, аграрне виробництво, ефективність.

**Постановка проблеми.** В сучасних умовах ринкових відносин основним в діяльності кожного підприємства є отримання максимального прибутку. Щоб цього досягти, необхідно формувати механізм управління витратами на підприємстві. Високу збитковість підприємства пояснює перевищення величини витрат над величиною отриманих доходів. А при цьому варто звернути увагу на процес управління витратами на підприємствах, оскільки від ефективності цього заходу залежить прибутковість підприємства. Сьогодні сільськогосподарські підприємства працюють в такому економічному середовищі, що швидко змінюється. Отже ці підприємства потребують використання у практичній діяльності методів управління витратами. Вітчизняна та світова практика показує, що система управління витратами дозволяє знизити вплив невизначеності на діяльність підприємства, підвищити його здатність протистояти надзвичайним ситуаціям та визначати пріоритетні напрями діяльності.

**Аналіз останніх досліджень і публікацій.** Широке коло питань, пов'язаних з дослідженнями щодо процесу управління витратами підприємств, знайшло своє відображення у працях відомих вітчизняних і закордонних вчених, серед яких значний внесок зробили: Голов С.Ф., Гордієнко В.М., Грещак М.Г., Давидович І.Є., Загородній А.Г., Великий Ю. М., Сабліна Н. В., Кісіль М. І., Орел В. М., Попов О.О., Садовська І.Б., Цал-Цалко Ю.С., Хауелл Р.А., Соусі З.Р., Джон А., Томпсон А.А. та ін.

**Виділення не вирішених раніше частин загальної проблеми.** Через низький рівень інформаційного забезпечення в побудові системи управління витратами аграрних підприємств, застосування застарілих стилів та методів управління з боку керівників та управлінців, практична реалізація конкретного підходу в управлінні витратами у більшості аграрних підприємств не здійснюється. Залишаються невирішеними і пи-

тання щодо визначення заходів по оптимізації витрат. Це об'єктивно потребує проведення подальших наукових досліджень у спектрі пошуку ефективних інструментів управління витратами сучасних аграрних формувань.

**Мета статті.** Визначити сутність процесу управління витратами аграрних підприємств та обґрунтувати заходи оптимізації витрат в сучасних умовах господарювання.

**Виклад основного матеріалу.** Проблема управління витратами підприємств є однією з найважливіших для всіх підприємницьких структур. Від рівня і динаміки витрат залежать не тільки фінансові результати окремих підприємств і їхніх структурних підрозділів, а й ефективність формування національного доходу держави.

В умовах економічної зацікавленості в кінцевих результатах діяльності підприємств необхідна така організація системи управління витратами, яка забезпечувала б формування їхнього оптимального розміру і рівня, а також сприяла оптимальному співвідношенню «витрати-прибуток».

Сутність системи управління витратами окремі автори ототожнюють з питаннями точного визначення величини собівартості продукції, рівня виробничих затрат та на цій основі пошуку шляхів їх зниження. Проте це не зовсім так. По-перше, процес управління витратами має на меті виявити, як саме сформувалася собівартість. По-друге, процес управління витратами має бути направлений на прогнозування можливої величини витрат, максимально точно передбачення їх рівня та поточне оперативне втручання у діяльність підприємства в разі виявлення відхилень від наперед визначеного бажаного стану [1, с. 9].

Управління витратами - це процес цілеспрямованого формування оптимального рівня витрат підприємства [2, с. 178]. Управління витратами – це контроль за процесом формування, розподілу та використання витрат підприємства в