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DEVELOPMENT OF ENTREPRENEURSHIP AND STATE REGULATION: THE CASE OF TOURISM

The paper analyses the principles, goals and objectives of state regulation and the development of entrepreneurship in Russia (at the regional level) focusing on tourism. A brief evaluation of experience gained in the field of state regulation of entrepreneurship development in Mari El Republic has been carried out. The author suggests using an integrated approach to the strategy of regulative cooperation between the state and business in terms of regional tourism.

Keywords: entrepreneurship development; state regulation of entrepreneurship; tourism.

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РОЗВИТОК ПІДПРИЄМНИЦТВА ТА ДЕРЖАВНЕ РЕГУЛЮВАННЯ: НА ПРИКЛАДІ СФЕРИ ТУРИЗМУ

У статті проаналізовано принципи, задачі, цілі та функції державного регулювання розвитку підприємництва у Росії (на регіональному рівні) на прикладі сфери туризму. Надано загальну оцінку досвіду державного регулювання розвитку підприємництва у Республіці Марій Ел. Запропоновано комплексний підхід до розробки стратегії регулятивної взаємодії держави та бізнесу щодо регіонального туризму.

Ключові слова: розвиток підприємництва; державне регулювання підприємництва; туризм.

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РАЗВИТИЕ ПРЕДПРИНИМАТЕЛЬСТВА И ГОСУДАРСТВЕННОЕ РЕГУЛИРОВАНИЕ: НА ПРИМЕРЕ СФЕРЫ ТУРИЗМА

В статье проанализированы принципы, цели, задачи и функции государственного регулирования развития предпринимательства в России (на региональном уровне) на примере сферы туризма. Дана общая оценка опыта государственного регулирования развитием предпринимательства в Республике Марий Эл. Предложен комплексный подход к разработке стратегии регулятивного взаимодействия государства и бизнеса в аспекте регионального туризма.

Ключевые слова: развитие предпринимательства; государственное регулирование предпринимательства; туризм.

Introduction. The strategy of state regulation in the field of tourism involves a full range of measures aimed at improving the managerial aspect of entrepreneurship development in the field. The level of entrepreneurial activity (TEA index) in 20 developed countries has grown by 22% from 2010 to 2011, while in 16 developing countries (like China, Argentina and Chile) this index has grown by 25%. In Russian Federation (RF) the total entrepreneurial activity, even though demonstrating positive dynamics, is characterized by low level and slow development rate. If the mean value of total entrepreneurial activity varies from 4.8% to 5.2% in Russia, at the regional level its value can fluctuate from 1.2% to 10% (Global Entrepreneurship Monitor, 2013). The situation with entrepreneurial sector is even worse in the regions where the number of "prospective" or "emerging" entrepreneurs is very low. Tourism is traditionally a type of business activity that attracts entrepreneurs.

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Any strategy involves functional principles, components and description of implementation conditions. We will try to analyze the strategy using an analogous scheme. The state will act as a subject of state regulation on entrepreneurship in the field of tourism (this involves governmental or municipal entities, publicly owned companies), while the object of state regulation is economy of a certain area (country, region, urban district etc.) or the field of tourism.

The level of the problem's scientific development. The concept of entrepreneurship was originally addressed by the representatives of classical school of political economy R. Cantillon (1996), K. Marx (1955), A. Smith (1962) etc. Further boost of this concept development dates back to the turn of the 20th century and can be traced in the works of F. Walker (1978), J. Schumpeter (1982) etc. In the second half of the 20th century entrepreneurialism was further developed by P. Drucker (1992) etc. In Russian economic theory certain aspects of entrepreneurialism were addressed by O.S. Vikhansky, O.I. Lavrushin, M.G. Lapusta, S.B. Loginov, A.I. Muraviev etc., more detailed overview can be read in: A.N. Polukhina and M.V. Talalayev (2014).

Quite a few Russian scientists, i.e. A.Y. Aleksandrova (2007), M.V. Efremova (2006), V.A. Kvartalnov (1999; 2002) etc., as well as the foreign ones, like R. Johnson (1975), S. Markidakis (1978), J. Robinson (1980) etc., researched specific aspects of entrepreneurial activities in the field of tourism. Forms and methods of the regulating impact on the dynamics of business organization development are addressed in the works of A.G. Gryaznova (2012), G.L. Bagiev and I.N. Trepilova (2011), V.I. Krivoruchko (2011) etc.

The impact of business organization on the state of local organization of national economy is revealed in most scientific works. Thus, methodological approaches to the solution of this problem were formulated in the framework of new theories of regional development as well as new forms of regional industrial management, i.e. clusters P. Maskell and M. Porter (1998) etc.

The paper is aimed at providing general characteristics of principles, goals, objectives and functions of state regulation in the field of tourism which altogether should make up a development strategy for entrepreneurial regulation.

Research results' interpretation and analysis. The analysis carried out by the author makes it possible to refer the following points to the sphere of tourism (Budget Code of RF, 1998; Tax Code of RF, 1998; 2000; On changes into the Federal Law "On fundamentals...", 2007; "On development of small...", 2007; "On the fundamentals...", 1996):

1. *Principle of legality.* According to this principle, subjects of state regulation in the field of tourism are obliged to implement the fiscal policy mechanisms in compliance with regulatory legal acts, valid on the territory of Russian Federation.

2. *Principle of responsibility.* The principle implies corporate and individual accountability of administrative officials in state regulation entities dealing with tourism for applicable statutory compliance.

3. *Principle of financial federalism.* This principle implies the integrity of interests in the field of tourism at both, federal and regional levels.

4. *Principle of independence of subjects involved in tourism state regulation.* This principle implies independence when applying regulatory mechanisms to the tourism regulating subjects.

5. *Principle of currently available tools and cost optimum efficiency in state regulation.* Among equals preference should be given to such mechanisms of state regulation which result in maximum social and economic or financial effect (depending on regulation goals).

6. *Principle of social orientation.* Mechanisms of state regulation applied should be aimed at the achievement of socially important goals.

7. *Principle of planning.* State regulation in tourism should be implemented in compliance with the official documents authorized at different levels. These documents should contain the following information: the list of applied regulation tools, terms of regulation, scope and sources of regulation, the name of the person/entity responsible for the implementation of regulation mechanism etc.

8. *Principle of visibility (transparency, openness).* Information on state regulation should be publicly available for both regulating authorities and general public.

9. *Principle of equality of end entities involved in state regulation in tourism.* The regulating entities subject to and in accordance with well-defined regulating parameters and equal efficiency are bound to have equal positions when making decisions concerning the regulating mechanisms applied.

10. *Integrity of financial system and monetary policy.* The implemented mechanisms of state regulation in tourism must not run against the integrity of the financial system of Russian Federation and must not contradict the viable monetary policy.

11. *Principle of integrity of state regulation in the field of tourism.* Regulating mechanisms should reach multiple goals and be of complex character.

12. *Principle of enhancement of mechanisms of state regulation in tourism.* The currently existing set of regulating tools should undergo continuous updates by introducing new tools, services and technologies.

The process of development and implementation of the complex regulating strategy in the field of tourism is aimed at achieving the following objectives ("On the changes...", 2007; "On the development of small...", 2007; "On the fundamentals...", 1996):

1. Achievement and strengthening of financial independence, reaching positive dynamics in socioeconomic indicators including the indicators specific for tourism.

2. Increase in national revenue by including but not limited to increase in budget contributions at all levels, non-budget funds and household incomes.

3. Creating new vacancies and reducing expenditures on unemployment.

4. Maximizing state investments.

5. Making tourism an appealing area for private investors and development of public and private partnerships.

6. Creating a positive image of tourist area among local residents and beyond the area.

State regulation of entrepreneurial development in Russian regions is aimed at the following (On the approval of the Strategy..., 2011; Tourism development in Mari El..., 2010):

1. Adopting mid-term (long-term) acts regulating the state policy in tourism, adoption of policy implementation plans.

2. Application of performance-based (program and system oriented) mechanisms of tourism development, including sectorial and regional target programs.

3. Creating special conditions for effective use of state and private investments.
4. Creating conditions for effective management of financial resources (accumulation, distribution and redistribution).
5. Monitoring of goals achievement (meeting target markets, indicators) of state financial regulation in tourism.

Functions (components) of the integrated strategy of state regulation of entrepreneurship in the field of tourism (Budget Code of RF, 1998; Tax Code of RF, 1998; 2000).

Structural (systematic) function. State regulation in the field of tourism is implemented within currently existing financial system and monetary policy in Russian Federation.

Managerial function. The state is involved in tourism development via implementing mechanisms (methods) of tourism state regulation in a certain region by adopting the national financial system. No development in the field of tourism is possible without state involvement.

Resource accumulating, distributing and redistributing function (provision function). The state accumulates financial resources by gaining state revenues from tourism (taxes, selling state property for use in tourism, incoming revenue obtained as a result of state land rent for tourist purposes etc.).

Regulatory function. Centralized state regulation of tourism makes it possible to regulate its business dimensions (hotel, restaurant, resort businesses and others) or otherwise redirect financial flows to more prospective economic sectors. Besides, the mechanisms of state regulation allow to adjust economics of tourism. For example, should the taxes be significantly increased, the number of enterprises manufacturing goods or providing services may proportionally decrease.

Planning function. State regulation in tourism should be implemented in compliance with certain legal acts and plans adopted for a certain term. The budget of a certain area may act as a plan or a target program of tourism development or target investment program, etc.

Monitoring function. When implementing state policy in the field of tourism it is not enough to evaluate the efficiency of the measures taken, but it is equally important to guarantee via monitoring and controlling the proper application of state funds. Should there be any breaches of law, the responsible persons should bear the full responsibility stipulated in Russian legislation.

It should be noted that the scheme referred to in the paper is of generic character since more detailed examination of the scheme components requires carrying out more detailed research. The scheme is also lacking exact instruments of financial regulation in the field of tourism due to their vast variety.

In terms of the system of state financial regulation, we should stress the following crucial points. It is entirely the author's opinion that direct and indirect regulation must be considered separately from administrative and economic ones, just like entrepreneurship should be subdivided into forced and voluntary activities.

Within this context we refer to administrative instruments of state financial regulation in tourism as the measures directly connected with legislation as well as administrative procedures necessary when carrying out activities in tourism or implemen-

ting investment projects in the same field (i.e., certification, services standardization, electric connection etc.).

Taking into consideration the research outcomes obtained in Mari El Republic we can draw the following conclusion: state regulation in the field of tourism and entrepreneurship development has its peculiar features at the regional level. Regions depend on the federal authorities, decisions made and indicators set at the federal level. In most cases the regions of Russian Federation are not involved in regulation of these instruments. The applied mechanisms of financial regulation in tourism at the regional level are often limited to financial borrowings from the federal budget supporting the events that are aimed at tourism development. Additionally regional funds are spent on various forms and types of support directed to tourism companies as well as regulating taxes and duties that are within the jurisdiction of Russian Federation subjects, creating favorable conditions for attracting private and state investments into tourism development, financial support of product or service oriented tourist companies. Regions are eligible to make independent decisions within their authority (On attracting investments..., 1997; On regulation of relations..., 2011; Development of investment activity, 2010; Development of small and medium..., 2011; Development of tourism, 2010).

Thus, based on the analysis of the Budget Code of Russian Federation we see insignificant share of tax and non-tax liabilities, vital for tourism in regions, among the total number of tax and nontax liabilities that belong to the regions (Budget Code of RF, 1998). Most of the surveyed companies pay taxes in the framework of either simplified tax system or unified tax on imputed income (this tax system mostly concerns interfacing branches of activities like cafes, trade, bath-houses, sauna etc.). Besides, the important share in the total amount of tax liabilities falls onto personal income tax. Quite a number of self-employed entrepreneurs use the patent-based simplified tax system. Large representatives of tourist infrastructure use the general taxation system.

This instrument of state regulation will become effective for entrepreneurship development provided that within the financing reference period the amount of tax income, obtained from the companies that use the reduced tax rate will exceed the total shortfall in regional income. In order to achieve this goal it is necessary to take the following actions (Tax Code of RF, 1998; 2000; On regulation of relations..., 2011):

- 1) increase the taxable base when applying special tax regulations;
- 2) increase the percentage ratio of tax liabilities that are due to be paid into budget (it is the author's opinion that "donor strategy" is economically unviable since it creates no stimuli for development, thus overburdening the donating budget with excessive taxes;
- 3) improve the material property of companies and enterprises involved in tourism business;
- 4) and maximize their profitability.

From the author's perspective, the state addresses the issue of attracting private investments as its priority goal when establishing state regulating policy in tourist business. In the regions of Russian Federation, this issue proved to be one of the most challengeable. In this respect the positive experience gained in Mari El Republic,

which in the recent years has demonstrated a significant progress in creating favorable conditions for capital investment projects, may be applicable and adopted by other regions of Russian Federation.

Putting the capital investment projects into practice in Mari El Republic is well grounded on the following principles (On attracting investments..., 1997; On the development of investment..., 2010):

1. Investment projects are implemented within private-public partnerships.
2. Integration of strategic approach and prompt responses to changes and current economic trends.
3. Keeping the balance between the development of industrial system, engineering infrastructure on the territory of Mari El Republic and social facilities and amenities.
4. Active positioning of Mari El as an investment-attractive region at both, inter-regional and international levels.
5. Creating such conditions in Mari El that would, on the one hand, reduce business expenses, on the other – decrease investment risks.

Thus, state regulation of entrepreneurship in tourism at the regional level may be implemented by mobilizing capital from the Federal budget to support the events aimed at tourism development as well as directing the means of regional budgets to support tourism in its various types and forms. This approach allows unify the process of financial flows allocation.

Conclusion. The paper reveals the author's point of view on the issue of theoretical grounding of state regulation of entrepreneurship. The concept, principles, functions, goals and objectives are defined in the paper. Special attention is paid to the description of regional peculiarities of entrepreneurship regulation in the field of tourism. The author's opinion on general mechanisms of financial regulation, which may be applied at the regional level, is given. The mechanisms are mostly stimulating when imposing tax incentives, creating favorable investment environment, implementing target programs on entrepreneurship development in the field of tourism. Within these activities, a complete set of tools, aimed at tourism development in the regions of Russian Federation, may be implemented. Some activities may not be included in the abovementioned list. Thus, implementation of those should be done separately. These mechanisms, aimed at the development of tourism, can be applied in the framework of entrepreneurship development by financial regulation.

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