

ками.

Важливе значення має управління ризиками. Процес менеджменту ризиків передбачає їх ідентифікацію, оцінку, вибір методів управління ризиком та їх застосування, кінцевою метою чого є досягнення оптимального для підприємця співвідношення прибутку і ризику.

Оцінка ризиків визначає обсяг і структуру методів управління ними. Серед способів управління ризиками, залежно від спеціальних прийомів, можна виділити дві групи: організаційно-технічні способи управління, які охоплюють заходи (прийоми) уникнення ризику, зниження його рівня; фінансово-договірні способи самостійного протистояння ризикові, передачі ризику, страхування ризиків.

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Annotation. The objective risk occurring causes have been investigated in a market economy. The payment system in the financial mechanism of the country and funds moving role has been determined. Payment systems risk management necessity has been established in market economy conditions

Key words: *payment systems, risk, management risks.*

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LOCAL GOVERNMENT ACTIONS TO SUPPORT ENTREPRENEURSHIP IN THE MUNICIPALITIES OF WIELKOPOLSKA

1. First admission

The activities of the local government system is an important link in promoting entrepreneurship and has the ability to shape the situation on the local market through instruments to support entrepreneurship. Available literature does not resolve all issues in this area and therefore decided to identify actions the local government limited to the Province of Wielkopolska.

The purpose of this article is to identify activities and forms of business support in the municipalities, urban – rural and rural Wielkopolska. In order to identify the activities of local government supporting entrepreneurship in municipalities Wielkopolska surveys were carried out. The questionnaire survey was sent by post to 226 municipalities in the province in late 2009 and 2010. 68 completed questionnaires were received feedback. Questions to the municipalities concerned and forms of activities, which are used by municipalities to promote entrepreneurship in the years 2007 – 2009.

2. Government actions to support entrepreneurship in municipalities – empirical research

The object of the survey were tire tools used by local government units used in order to promote entrepreneurship. Tools are understood here as a system of direct or indirect impact, the structure and characteristics are determined by the goal to be attained by its

use.

Among the communities surveyed there were eight municipalities, which represent 3.54% of Wielkopolska community, 29 urban communes – that is, 12.83% of rural communities and 31 municipal urban – rural communities, or 13.72% of all municipalities in Wielkopolska.

Each municipality has the option of using various types of tools which are designed to stimulate entrepreneurship. These tools in the municipalities studied are summarized in Table 1.

For municipalities, rural and urban – rural most important tool used to stimulate entrepreneurship are primarily with business, as well as lower tax rates, raising the national partners and participation in the local paper.

As you can see the tools used to stimulate the establishment does not depend on the type of municipality in each area, they take the same form, although their intensity varies. It turns out that the most important tool is with business, as it is in meetings with business community authorities can obtain information on the effectiveness of interventions.

Table 1

Tools used by the municipality in order to stimulate entrepreneurship

Specification	Municipalities % of responses	Rural communities % of responses	Municipal urban – rural % of responses
Lower tax rates	8,82	22,06	29,41
Contacts with entrepreneurs	11,76	30,88	35,29
Participation in the local paper	4,41	13,24	20,59
Acquisition of domestic partners	8,82	7,35	17,65
Acquisition of foreign partners	5,88	8,82	14,71
Dissemination of quality systems	2,94	1,47	8,82
Contests popularize entrepreneurship	2,94	1,47	11,76
Other		1,47	
• Tax exemptions for start-ups	–		–
• Preparation of investment areas	1,47	–	–
• Creation of the Association	–	–	1,47
Enterprise Centre in Ostrzeszów •			
Award for Growing Companies	–	–	–
• Financial assistance	–	1,47	1,47
No response	–	1,47	1,47

Source: Own calculations based on test results.

Municipalities may also encourage potential entrepreneurs to start a business in their area using a variety of forms, which are summarized in Table 2.

Table 2

Forms of incentives used by the municipality for the candidates for entrepreneurs

Specification	Municipalities of responses	% of responses	Rural communities % of responses	Municipal urban – rural % of responses
Preparation of investment areas	10,29		19,12	27,94
Publishing of directories and brochures	7,35		14,71	14,71
Organizing local markets	4,41		4,41	8,82
Starting the information center	1,47		1,47	7,35
Formation of companies under public – private partnership	1,47		–	2,94
Other				
Arming investment areas Reduction in local tax rates	–		1,47	1,47

Source: Own calculations based on test results.

We can distinguish several different incentives used by municipalities for the candidates for entrepreneurs. Among municipalities, rural and urban – rural dominant form used to encourage the start-up is to prepare the investment areas as well as issuing various types of catalogs and brochures promoting the community and also to encourage business start-ups in the parish. Among the urban – rural enough is also an important form of organization of local fairs, or running an information center, while the minor turns out to be the formation of companies under public – private partnership. The municipalities in turn very important form turns out to be the formation of companies under public – private partnership, or running the information center.

The municipality has a wide range of activities that can be used in order to promote entrepreneurship. In this paper we assume for W., Dziemianowicz that these activities are profitable, and of expense. Among the activities which are of greatest importance are profitable local taxes and related allowances and exemptions. However, for the expenditure instruments become the quintessential meaning of investment expenditure, especially expenditure on infrastructure.

A set of activities which are of expenditure used by the municipalities studied are summarized in Table 3.

The municipalities are the most important activities associated with attention to the development of roads, measures to promote the municipality as well as the secretion of attractively located land for investment, facilitate the procedure for official, organization of data base and easy access to information (much relevant data is posted on the website municipalities) and to provide investors with tax incentives.

The least important among the measures to boost economic activity in the municipalities is to initiate business support centers, the development of institutions and guarantees, the policy of low prices for municipal services and to foster the development of telecommunications.

Table 3

The actions taken by the municipality expense which foster economic activity in the community

Specification	Municipalities number of indications	Rural communities number of indications	Municipal urban – rural number of indications
Separation of attractively located land for investment	7	12	21
Caring for the development of roads	8	27	25
Caring for the development of telecommunications	5	19	17
Caring for upgrading the skills of local staff	6	16	17
The facilitation of the official procedure	7	22	24
Initiating business support centers	4	7	12
Measures to promote community	8	27	25
Development of institutions and guarantees	5	3	11
Other			
- municipal pipelines	–	1	1
- Cooperation with NGOs	–	–	–

Source: Own calculations based on test results.

For rural communities, in turn becoming the biggest significance of action similar to those municipalities which foster the development of roads, community activities to promote, facilitate the procedure of official concern for the development of telecommunications, as well as attention to upgrading the skills of local staff. While the least important is the development of institutions and guarantees, data base organization and easy access to information, business support centers initiating or providing tax credits to investors.

For the urban – rural areas are the most important action that is similar to foster the development of roads, facilitate the procedure for official, or community activities to promote the release of attractively located land for investment. Activities that take the least importance is primarily the development of institutions and guarantees, initiating business support centers, the policy of low prices for municipal services and database organization and easy access to information.

As follows from the above analysis for municipalities, which were examined the most important is to foster the development of roads, the release of land for investments or activities to promote community. These activities certainly can be divided into activities which are of expenditure.

The second type of action used by municipalities to promote the establishment of an action is profitable. For this type of instruments, including first of all local taxes and charges. If the municipality does not apply excessively high tax rates, it is a good sign for companies. Even more important is the stability of fiscal policy. Perhaps more importantly for the company are tire stability and clarity of fiscal policy (even if they are high rates) rather than jumping in this policy. The municipality may also use incentives policy with a

given level of investment or a specified number of new jobs. In this case, it is very important that the criteria for such relief is clear and precise. The stability of tax policy essentially affects the promotion of entrepreneurship. This is important both for local entrepreneurs and potential investors from outside. Investors will be willing to invest in the community with a stable and clear policies [Bończak Kucharczyk, Heibst, cloud, 1998, pp. 148 –149].

The problem of fiscal policy in the surveyed communities listed below are presented in Table 4.

Table 4

The applicable tax rates

Specification	Municipalities number of indications	Rural communities number of indications	Municipal urban – rural number of indications
Maximum rates	-	-	-
The rates below the maximum	5	30	28
No response	3	1	1
Total	8	31	29

Source: Own calculations based on test results.

Under current law, municipalities can apply rates lower than the maximum. The study confirms this fact. 62.5% of the municipalities surveyed felt that apply tax rates lower than the maximum, 96.77% of rural communities also apply rates lower than the maximum, and 96.55% of urban – rural confirmed use rates lower than the maximum in the different types of local taxes.

Municipalities can also use incentives and tax exemptions for local companies, which list the municipalities studied are shown in Tables 5 and 6.

Table 5

Tax relief for local businesses

Specification	Municipalities % of responses	Rural communities % of responses	Municipal urban – rural % of responses
Property tax	2,94	5,88	10,29
Tax on means of transport	-	-	-
agricultural tax	-	-	1,47
forest tax	-	-	-
Tax on dogs	1,47	-	-
None relief	2,94	30,88	27,94
No response	4,41	8,82	2,94

Source: Own calculations based on test results.

Among the indications by municipalities can be seen that the only relief is relief occurs in the real estate tax. Here you can also notice a significant lack of response from the respondents.

Rural communities, in turn, indicates a significant effect on the absence of tax relief. If you already have but this relief is only the property tax.

The municipal urban – rural similarly demonstrates the absence of tax relief and if

there is such a relief it is relief from property tax.

As the table shows, it is clear that tax credits are used primarily in relief from property tax. However, most municipalities such relief does not apply.

Table 6

Tax exemptions for local businesses

Specification	Municipalities % of responses	Rural communities % of responses	Municipal urban – rural % of responses
Property tax	5,88	13,24	14,71
Tax on means of transport	-	-	-
agricultural tax	-	-	-
forest tax	–	–	–
Tax on dogs	1,47	-	–
None exemptions	-	17,65	23,53
No response	4,41	14,71	4,41

Source: Own calculations based on test results.

The same happens with the use of tax exemptions for local entrepreneurs. Only the municipalities surveyed did not demonstrate the absence of the exemption, however, is noticeable among the municipalities considerable lack of response.

For rural communities, rather insignificant gain exemption from property tax. However, significant among these communities is the lack of response.

In turn, the urban – rural large proportion of non-application of the exemption for local entrepreneurs. Conversely, if the exemption is applied to the local tax is primarily a tax exemption of the property.

Municipalities may use the local tax exemptions and are mainly the exemption from property tax. But more often the community such exemptions do not apply, because the entrepreneur does not matter whether the exemption of tax relief and the transparency and stability of local politics.

Conclusion

Local government units have a sufficiently broad set of instruments that allow you to carry out active measures to promote entrepreneurship. In this set includes instruments of both an income and of expenditure. The municipal income instruments are not broad spectrum of activity, since this group includes action on tax policy. But with the expenditure tools municipalities can more effectively act in support of entrepreneurship, because they are all kinds of investment activities.

The study shows that the most important tool used by municipalities in order to stimulate business contacts with entrepreneurs as well as lower tax rates. The most valuable form of incentives used by the municipality for the candidates are prepared for business investment areas as well as brochures, catalogs or municipal.

The research shows a dissection of policing among communities, urban, rural and urban – rural. Municipalities and urban – rural work harder to promote entrepreneurship in rural communities compared.

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***Annotation.** The task of local government is the development of entrepreneurship and its promotion through the various instruments at the disposal of municipal government. The effectiveness of instruments used is very diverse. Each community has a wide range of instruments to promote entrepreneurship, however, must apply only those which are applicable under the circumstances, or those that have the highest benefits for the whole local economy. Universally binding instrument to promote entrepreneurship division is the division of expenditure and revenue instruments. The paper uses empirical material gathered from 68 municipalities of Wielkopolska.*

***Key words:** entrepreneurship, community action in support of business, revenue and expenditure instruments municipality, forms of incentives for potential entrepreneurs.*

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ВІТЧИЗНЯНІ ОСОБЛИВОСТІ ЗАКОНОДАВЧОГО РЕГУЛЮВАННЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ В УМОВАХ СТІЙКОГО РОЗВИТКУ

Обґрунтовано вплив системи законодавчого регулювання стійкого розвитку на систему бухгалтерського обліку діяльності сільськогосподарських підприємств.

***Ключові слова:** законодавче регулювання, стійкий розвиток, бухгалтерський облік, сільськогосподарські підприємства.*

Законодавче регулювання є тим інструментом, який має безумовний вплив на управління господарською діяльністю сільськогосподарських підприємств в умовах становлення стійкого розвитку. Крім того, визначає особливості організації і методики бухгалтерського обліку та господарського контролю як основних інфо-