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СТРАТЕГИЯ ВЗАИМОДЕЙСТВИЯ ГОСУДАРСТВА И МАЛОГО БИЗНЕСА КАК ФАКТОР ИННОВАЦИОННОГО РАЗВИТИЯ В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация: в статье рассматривается стратегия взаимодействия государства и малого бизнеса как фактор инновационного развития, которая является актуальной проблемой в связи с тем, что малый инновационный бизнес представляет из себя предприятия, которые находятся на периферии объектов промышленной собственности (патенты, промышленные образцы, промышленные разработки) и тех объектов, которые отвечают за систематизацию и защиту интеллектуальной собственности от коммерческих тайн. В то же время инновационная деятельность малого бизнеса, согласно авторам, не представляет из себя заказную индустрию, подобные, как правило, требуют большего развития и финансирования. Таким образом, для формирования инновационных форм и реализации их деятельности, коммерциализации, расширения стратегического управления и присоединения субъектов государственных инновационных учреждений необходимо образовать пригодную для приспособления среду, способствующую развитию малого бизнеса.

Ключевые слова: стратегия, взаимодействие, государство, малый бизнес, налогообложение, налоговые риски, управление, предприятие.

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STRATEGY OF INTERACTION OF THE STATE AND SMALL BUSINESS AS A FACTOR OF INNOVATIVE DEVELOPMENT IN THE REPUBLIC KAZAKHSTAN

***Abstract:** the present article examines the strategy of interaction of the state and small business as a factor of innovative development – which is a very topical issue, since small innovative businesses are enterprises that are on the balance of industrial property applied objects (patents, utility models, industrial designs), as well as those that systematize and protect intellectual property from commercial secrets. At the same time, the innovation activity of small business, according to the authors, is not a custom-made industry, as a rule, this industry requires more development than funding. In this connection, for the formation of innovative forms and the implementation of their activities, commercialization, expansion of strategic management, and the accession of subjects of state innovation institutions, it is necessary to create an adaptive environment for the development of small business.*

***Keywords:** strategy, interaction, state, small business, taxation, tax risks, management, enterprise.*

Introduction.

Traditionally, small business is not only a catalyst for economic growth in the economy, but also a repair of its stability in dealing with employment issues, the revitalization of the manufacturing and industrial sectors, the quality of science and innovation, and so on. That is why for most of the Russian regions the problem of insufficiently developing small and medium-sized businesses is very acute against the background of increasing budget and tax burden, poorly developed social infrastructure and total underfunding of the scientific and technical sphere. The high asymmetry of the regional development between the center and the rest of the regions makes it necessary to search for new forms of attracting to the small business the participants in the business sphere through such mechanisms like preferential taxation, reduction of corruption and bureaucratic barriers for small enterprises, the implementation of new

credit programs to finance start-up entrepreneurs. rare programs for financing start-up entrepreneurs.

Main part.

However, as practice shows, only administrative measures are not enough for entrepreneurship. expanding the small and medium market It is necessary to make a qualitative change in the institutional environment, constant monitoring of already implemented and planned for the implementation of entrepreneurship development programs, the establishment of a feedback system between business and the state, the study of indicators of the business community and the internal environment of the business community, entrepreneurs and small businesses, etc. However, as practice shows, only administrative measures are not enough to expand the market of small and medium-sized businesses, a qualitative change in the institutional environment, constant monitoring of already implemented and planned programs for the development of entrepreneurship, establishing a feedback system between business and the state, studying external and internal indicators are necessary. business community environments, “transparent@ conditions for new entrepreneurs and small enterprises to enter the market, etc.

It can be assumed that in some cases, when the situations described above were observed, the business sector was adapted to the existing crisis conditions by an attempt of the owners of division or shifting responsibility for doing business to the state. As a rule, such situations occurred among large enterprises that are city-forming or socially and economically significant. Let's call this adaptation mechanism – the “responsibility sharing mechanism”. Other adaptation mechanisms were observed. They can be called protective adaptation mechanisms. All enterprises without exception during the acute phase of the crisis declared a moratorium on the admission of new employees, which is also an example of a protective mechanism [1].

Adaptation mechanisms of the business sector as a response to current changes in the internal and external environment of the enterprise. As we have already noted, the adaptation process can be associated not only with the reaction of the economic system

to changes associated with crisis phenomena. Adaptation mechanisms can be developed in response to changes in the external and internal environment, which can be positive or neutral. An example of such a situation may be the need for an enterprise to change the model of financial and economic management. Organization of financial and economic management in the enterprise is one of the key tasks of top management. The correct choice of the model of financial and economic management can contribute to the rapid adaptation of enterprises to the changing environment.

The problem of choosing a model of financial and economic management is especially acute for Russian enterprises, which are organized as a group of companies uniting several legal entities. A group of companies may combine homogeneous business units, and may include companies of different sectoral affiliations. In each case, the top management, and especially the chief financial officer, is faced with the task of organizing financial and economic management in a group of companies, taking into account its specificity. By financial and economic management, we understand a special mechanism for the functioning of the financial management system of an enterprise, which includes the following units: a system of planning, budgeting, analysis, control and coordination; cash flow system; a model of organization of financial and economic management.

The model of organization of financial and economic management is a system that can be described by the following characteristics: the financial structure of an enterprise (group of companies); a way of distribution of powers and responsibilities within the group of companies between the business units and the management company. By the financial structure of a business, we understand the system of interconnected and interconnected centers of financial responsibility. Under the method of distribution of powers and responsibilities between business units and the management company, we understand the rules of interaction between them on the redistribution of functions of financial and economic management and decision-making.

The management company can delegate the authority for the independent implementation by the business units of the functions of operational financial

management such as the organization of cash management, analysis, control, accounting, reserving key strategic decisions. And there may be a situation where the management company fully performs all the functions of financial and economic management, both operational and strategic. The following types of models for organizing financial and economic management can be distinguished according to the “method of distributing authority and responsibility between business units and the management company” criterion: decentralized and centralized. The centralized model involves the transfer of all functions of financial and economic management to a single decision-making center, for example, to a management company. The decentralized model implies maintaining independence in a number of financial decisions at the level of subsidiaries in a group of companies and delegating authority and responsibility to business units without transferring them to a single center, for example, the management company.

Changes in the external environment may require changes in the model of financial and economic management. These are such changes as: crisis phenomena caused by various macroeconomic factors; change of ownership; change of top management; change the company's development strategy. Various environmental influences require feedback, reaction, special action or a set of actions from the enterprise, which we call the adaptation mechanism. We highlight the following factors that determine the choice of a model for organizing financial and economic management with a view to adapting it to changes: the owner's view of the choice of model, the owner may insist on the choice of a particular model [2].

For example, he may insist on assigning all controlling functions to the management company. This largely depends on such factors as: the degree of delegation by the owner of decision-making on the choice of a particular model of organization of financial and economic management; the state of financial and economic activities of the company; in crisis situations, when the cash flow requires special control (since it may not be enough to satisfy all the business needs at the same time), it may be decided to centralize financial management and concentrate all powers in the management company. The complexity of the structure and scope of business;

If a business is a group of companies, then the choice of a financial and economic management organization model is a crucial issue for effective management. The decision whether to choose a decentralized or centralized model depends in this case on the profile of the business units in the group structure. Often, diversified holding companies have to delegate financial management authority to business units in order to optimize the speed of decision-making, which may be different in different industries.

The government's top-priority measures were to assist the financial and banking sector in order to reduce the risks associated with financing unsecured transactions, overcome the liquidity crisis and avoid panic among depositors. Mechanisms of adaptation of entrepreneurs are largely explained by environmental factors. Currently, according to statistics, there is still an unstable upward trend in the economy. So far, the economic situation is characterized by unstable demand dynamics and low investment activity. The business sector responds to this by reducing the demand for labor. This is reflected in the conduct of reductions, layoffs, the introduction of part-time employment. Studying the mechanisms of adaptation of the business sector in times of crisis, we identified the following groups of such mechanisms: a mechanism for sharing responsibility (with the state), a defense mechanism, an active position. All these mechanisms, one way or another, affect the situation on the labor market. In the event that the company adheres to the position – “division of responsibility”, there were situations when the company declared itself bankrupt, refusing to fulfill obligations to employees [3].

In a number of cases, bankruptcy was deliberate. The mechanism that we called the “active position”, according to our estimates, is very rarely used by domestic enterprises during the crisis period. At the same time, the use of this mechanism has a positive impact on the labor market, because when it comes to the development of new activities, there may be a need for human resources. Effective management at the enterprise in this case will attract for the development of new directions the existing personnel potential at the enterprise, which may not be in demand in the areas affected by the crisis. In such conditions, the importance of the personnel service of the

enterprise increases, which, in the conditions of an ideal enterprise together with the management of the enterprise, decides on the staffing of the business at each stage of its operation. At present, we are seeing the following problems of interaction between the personnel department of enterprises with top management and business owners: the role of personnel department is often passive and comes down to the accounting function; in many enterprises HR does not participate in strategic management and planning in the enterprise [4].

Therefore, as a rule, this service is only an executor of decisions made by top management and owners; – in many cases, HR specialists do not deal with issues of strategic development and planning at the enterprise due to the fact that they have no idea about the business processes that underlie the operation of the enterprise. The above problems, which relate to the peculiarities of management at Russian enterprises, lead to the fact that the reduction of personnel becomes, as a rule; point number 1 in all anti-crisis programs of Russian enterprises. While the costs associated with the payment of wages do not always occupy a large share in the total costs of the enterprise.

Conclusion.

In our opinion, the crisis and, as a result, the situation in which the labor market is located, have shown that the role of personnel service in the enterprise should be reviewed by top management and owners. The role of the manager in the field of personnel management should be active and should include, in addition to performing accounting functions, participation in strategic management and planning in the enterprise. The purpose of these changes is to increase attention to human potential as the main factor of production. This, in turn, will be an important step towards an innovative economy. Thus, the institutional changes that we see in the supranational structures of the countries of the European Union are also an example of an adaptation mechanism, which we called the mechanism of institutional changes. For the Republic of Kazakhstan, the problem of introducing new scientific and technical developments into production, the transition to an innovative development path has always remained relevant. If earlier proposals for innovative projects came from scientists without taking into account the interests of industrial enterprises, at present the focus will be on

innovation in industry and the proposals of the enterprises themselves. This will provide an opportunity to implement innovative projects, starting with the launch phase [5].

In order to develop an innovative economy in the Republic of Kazakhstan, the State Program of Forced Industrial-Innovative Development of the Republic of Kazakhstan was adopted, aimed at ensuring sustainable and balanced economic growth through diversification and increasing its competitiveness [6].

According to the Ministry of National Economy of Kazakhstan, 865.4 billion tenge was allocated from the budget for the implementation of this program in 2013, and the analysis of the structure shows that these funds were not directly related to the implementation of industrial policy: only 15.1% were allocated to industrialization of total expenses (129.1 billion tenge).

The logical continuation and taking into account the experience of the implementation of this program is the State Program of Industrial-Innovative Development of the Republic of Kazakhstan for 2015–2019. As a result of the ongoing reforms, since the implementation of this program, the share of innovatively active enterprises increased from 3.9% to 7.5%, the costs of enterprises for technological innovations increased threefold (from 112.9 to 325 billion tenge) and the volume increased three times as compared with innovative products (from 110.3 to 378 billion tenge). As for the “Innovations” indicator of the Global Competitiveness Index of the World Economic Forum, Kazakhstan increased its rating by 18 positions and took 83rd place, and by the coefficient “Technological readiness” – by 24 positions (56th place) [7].

Technological platforms are being created in the priority sectors of the State program for industrial-innovative development. The state provides a platform for enterprises and scientific organizations capable of solving these technological problems. Thus, consortiums are formed, in which enterprises will finance research, united by a single theme – a platform. The Republic of Kazakhstan has a corresponding innovation infrastructure, including nine technology parks, five national central and

fifteen regional laboratories, nine venture funds, three design bureaus have already been established. Ultimately, all measures to transform the economy should lead to the creation and development of a stable system that allows to produce high-tech products with a high level of gross value added, support research and promote the effective implementation of scientific research and technology transfer.

When analyzing measures to stimulate small innovative entrepreneurship, one of the key issues is the provision by the state of a clear regulatory framework for the functioning of economic entities. Thus, according to the Ernst & Young study, it was found that 52% of respondents believe that the degree of transparency and stability of the regulatory framework remains insufficient [8].

Summing up the considered aspects of measures to stimulate and support innovative entrepreneurship in Kazakhstan, it should be noted that within the framework of certain strategic positions of Kazakhstan, the state pursues an active policy to develop and implement measures for the comprehensive support and motivation of business legal entities. Financing of the innovation activities of enterprises comes from internal and external sources.

Domestic financing includes the use of part of the company's profits and depreciation for innovative purposes. This form of financing for small and medium-sized enterprises is not suitable because of limited own resources. The most common external sources of financing for Kazakhstan enterprises at present are credit resources, direct allocations from the state budget for the implementation of innovative projects, to a lesser extent, venture capital and other sources.

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