MECHANISMS OF STATE REGULATION OF SMALL AND MEDIUM BUSINESSES

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Abstract. Subject of research is the mechanisms of state regulation of small and medium businesses in Ukraine. The purpose of the research is effective mechanisms development of state regulation of small and medium enterprises (SMEs). Methodology. The article uses general and special methods of investigation: empirical research methods (observation, comparison); methods used empirically and theoretically study (abstraction, analysis and synthesis); methods of theoretical research (ascent from the abstract to the concrete, systemic and structural approach). The article highlighted the priority areas of activity in Ukraine, such as agriculture, IT-sector and tourism. In particular, we have analyzed data of the State Statistics Service of Ukraine and international surveys such as Enabling the Business of Agriculture, DOU, Deloitte (Global Survey of R&D Incentives 2015), International SOS and Control Risks, WTTC, UPS, Consulting integrated, Organic Monitor and other. We determined that agriculture must use consistent increasing areas under food crops; introduction of modern technology and innovation; gradual increase in the level of mechanization of agricultural production. Scientific research preparation and training of local staff employed in the agriculture and food industry must become the main aspects of quality development. The article defines that IT market requires quality of the state regulation in readiness for a permanent dialogue with government and comprehensive support for sector as a strategic development of the country; development strategy and projects for development of the sector; effective fight against corruption at all levels. The relevance of government regulation in the development of green international tourism is determined. Modern historical and cultural features of Ukraine can allow providing a range of services for international tourism community. There is analyzed an impact of export orientation for small and medium business in the article. Export agribusiness areas that are not yet wide developed are identified: the supply of organic products (use of fertilizers over many years significantly reduced the possibility of growing organic products in the EU, Ukraine has a a lot of land that is not processed); bean cultures export (For example, provision of population with bean cultures is only 8%, 92% – import in Turkey. The production of bean cultures have high indicators in Ukraine); selling of honey (Ukraine takes 3rd place in Europe on manufacture of of honey, and only a small part is realized abroad). As a result of research we have created own Index of business quality development (IBQD), which includes the negative tendencies of development in international rankings and current state of socio-economic environment in Ukraine. Index of business quality development considers the practical significance and is formed directly on the SMEs questionnaire and includes the following blocks: general information about the company; contemporary business issues (the study of actual practical problems of business); providing state functions to support the business development. Thus, the Index of business quality development shows efficiency of mechanisms of state administration in the SMEs sphere in dynamics.

Keywords: state regulation, small and medium businesses, direction of activity, mechanisms, quality development

JEL Classification: M10, M16, M19

1. Introduction

An important aspect of the state regulation is a determination of priority areas of activity and establishment and improvement of the state regulation mechanisms of small and medium businesses quality development. A relevance of the research in this field is confirmed taking into account global trend of active development of SMEs and its inactive development in Ukraine. Scientific and practical novelty of the work is based on the development of modern mechanism of state regulation – the Index of business quality development. The objective of the study is the development of effective mechanisms of state regulation in SMEs.

Within the framework of objective we have the following tasks: identification of priority areas of activity, study of the current state and development prospects, creation of mechanisms for business quality...
development. The article uses general and special methods of investigation: empirical research methods (observation, comparison); methods used empirically and theoretically study (abstraction, analysis and synthesis); methods of theoretical research (ascent from the abstract to the concrete, systemic and structural approach).

2. Agriculture as a priority area of activity

One of the key directions of Ukraine's economy development is agriculture, because there is a high concentration of SMEs. Agriculture sector is indicative and taken for consideration and research. Agriculture solves not only economic but also social problems and tasks because it uses mostly local resources (natural, labor, material and technical) and it is working for the needs of the local market. Small and medium businesses take about 85% in the overall structure of sales by all enterprises in agriculture. Thus, the figure is around 40% in industry, 68% in wholesale and retail trade, 47% in transportation and storage activities (statistics, 2014).

International surveys show that Ukraine has a large volume of agricultural production in the world. Thus, Ukraine takes 8th place in the world with production of 24 m tons for wheat at the beginning of 2016 (3,3%). Ukraine takes 6th place for feed grain crops (production is 34,9 m tons or 2,7%). For example, it is more than in such developed agricultural countries like Canada, Mexico and Turkey. Ukraine is close to Russia in the production of forage crops (39,4 m tons). There is production of oil crops in 18,3 m tons in Ukraine, providing 3,4% of global turnover. Ukraine ranks 7th on the list and is the largest manufacturer among former Soviet countries. In addition, it should be noted that a lot of Ukrainian lands or are not used, or used inefficiently.

Agriculture solves problems of unemployment and depressed regions. Small and medium agricultural business needs stable relations with local authorities, scientific and educational development of young people, reduce the tax burden, providing access on reasonable terms to credit, obtaining lease rights areas and land and eliminating administrative barriers.

It is necessary to describe the need for measures to modernize the agricultural sector, namely:
- consistent increasing the area under food crops;
- introduction of modern technology and innovation;
- gradually increasing of the level of agricultural production mechanization.

It is appropriate to consider its investment attractiveness ratings for analyzing the efficiency of modern agriculture. World Bank studies show the investment attractiveness of the agricultural sector in Ukraine in 2016 as a result of the Enabling the Business of Agriculture index calculation (EBA, 2016). The influence of the main factors for doing business in the agricultural sector in 40 countries is analyzed on this index. Evaluation of each country is performed in 6 areas: seeds, fertilizers, machinery, finance, transport and risks. Top regulatory conditions for agriculture are fixed in Poland, Denmark, Greece, Colombia and Spain, among the 40 countries.

Most countries have current problems in agriculture according to the index. For example, Bosnia and Herzegovina, a country with an urbanized economy, has mechanisms to protect plants and fertilizers, but is facing problems in the regulation of credit unions and electronic money.

Morocco and Mozambique, where agriculture accounts for over 50% of GDP, have well functioning mechanisms of registration, certification and development of new seed varieties, but there are problems in the regulation of finance. Vietnam, where agriculture accounts for about 20% of GDP, has strengths in quality control of fertilizers and plant protection products, but negative trends in safety standards for agricultural machines. Results of Ukraine by the index are above average, but greatest value belongs to figures in the market of fertilizers and agricultural products (table 1). According to the study, improvement of rating of the country should be associated with changes in those areas, in which Ukraine's rating below average – agrofinance, transports and logistics.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Ukraine</th>
<th>The average rate in the world</th>
<th>The maximum rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Markets of seeds and propagating material</td>
<td>74,1</td>
<td>64</td>
<td>100</td>
</tr>
<tr>
<td>2. Fertilizer Market</td>
<td>80,6</td>
<td>63</td>
<td>100</td>
</tr>
<tr>
<td>3. Market of agricultural machinery</td>
<td>62,7</td>
<td>45</td>
<td>100</td>
</tr>
<tr>
<td>4. Agrofinance</td>
<td>41,6</td>
<td>46</td>
<td>100</td>
</tr>
<tr>
<td>5. Markets of agricultural products</td>
<td>86,6</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>6. Transport and logistics</td>
<td>65,7</td>
<td>67</td>
<td>100</td>
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</tbody>
</table>

Ukraine already applies some measures for the development of agrofinance. The European Bank for Reconstruction and Development (EBRD) continues to lend to Ukrainian business. But the last three years show the amount of credit in 2016 for more than 25 m euros than in 2015, but 50 m euros are less than in 2014.

There are ways to develop logistics component business in Ukraine. Since 2016, the project of Food and Agriculture Organization is functioning, which is associated for food safety and food security, development of agrofood chain with access to international markets.

According to the project, Norway has invested funds in the amount of 362 thousand dollars on implementing

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Table 1: Development of the agricultural sector of Ukraine in the Enabling the Business of Agriculture index in 2016
the initial elements of a project plan in Ukraine in 2016: preparation of documents, conducting technical and economic evaluation of the forestry and fisheries that are critical in cooperation with Norway and organization technical training.

3. IT-sector as a priority area of activity
An attention should be paid not only to the manufacturing sector. Progressive area is IT-sector taking into account international experience, for example, of Singapore. Due to the IT industry Ukraine have exported services worth 2,5 bn dollars in 2015.

IT sector has the third place in the economy after agriculture and metallurgy by volumes of export. Metallurgy is not demonstrative for SMEs research, because the number of SMEs in this area is negligible. However the IT sector has very few large enterprises in the total sphere, so we should conduct a detailed analysis.

The researches have shown that the IT sector in Ukraine is growing annually by approximately 25%, and this figure increased to 10 times in 10 years. Considering such trends, IT-sector could reach leadership by exports in the economy of Ukraine to 2025.

Experts predict that by 2020 IT industry in Ukraine could grow from 2,5 bn to 7,7 bn, and the share of IT in GDP could reach 5,8 % in Ukraine. It will create more than 100 thousand new working places, which would stimulate the creation of 400 thousand working places in other supporting industries. However, there is a transfer of IT-sector representatives abroad, curtailing legitimate business activity in the absence of an effective system of judicial protection, corruption and fiscal power structures. The number of of IT specialists who leaves our country is growing. According to a survey portal DOU in the last year 75% IT-specialists in Ukraine (3109 respondents) wanted to have activities abroad, while the year before last the figure was 43% (DOU, 2016). The desire of foreign countries to attract highly qualified IT-population supports this negative factor. Deficiency of IT-specialists is amounted to 900 thousands only in the EU in 2015. Thus, Ukraine is losing the opportunity to capitalize its investment in training of highly qualified personnel.

It is expedient to indicate the potential loss of the state in the case of IT-specialists departure abroad. Each IT-specialist can produce about 50 thousand dollars of GDP per year or 1,75 m for 35 years of employment. Potential loss of the state is 2,5 bn dollars annually, or 87,5 bn for 35 years considering approximate number of specialists who have left our country for activity abroad during the years of independence (50 thousand). For comparison, this amount is higher than the national debt of Ukraine about 28,5 bn dollars in 2016.

An important stage of state regulation of IT-sector in the developed countries is providing special tax regimes. According to the report Deloitte (Global Survey of R&D Incentives 2015) there is using a combination of tax incentives in the IT-sphere in the world (Figure 1).

There is only exempt from VAT for the supply of software of all the benefits in Ukraine, which means that a wide range of state action in these areas.

IT market requires high-quality of state regulation in:
– readiness for a permanent dialogue with government and comprehensive support for sector as a strategic development of the country;
– development strategy and projects for development of the sector;
– effective fight against corruption at all levels.

IT business gained wide scope through an agreement with the EU on the development of information and communication technologies in Ukraine. It should be noted that a key issue is the protection of intellectual property rights as the product produced in Ukraine, and the one used by Ukrainian consumers. Strengthening of

![Tax incentives in IT-sector](fig1)

**Fig. 1. Tax incentives in the IT-sphere in the world**
intellectual property rights protection means increasing security for business investment.

However, IT-sector in our country can not solve all the economic problems, but this area represents the middle class in the world. Rising living standards of other sections of the population in Ukraine to the representatives of IT-sector should start with reforms and uniform development of other sectors of the economy, but IT-industry must be impulse for quality development.

4. Tourism as a priority area of activity

Considering global tendencies of the development of SMEs and economy as well as the internal potential of Ukraine, there should be allocated such activities like tourism. Tourism is a source of GDP growth, budget revenues and creating additional jobs in the world. It should be noted for mechanisms to ensure tourist image of Ukraine in severe conditions of competition in the global tourism market.

According to research of International SOS and Control Risks, Ukraine is a country with an average risk for tourists. Russian Federation, Kazakhstan, Belarus, India, Saudi Arabia, Brazil are in one row with it. The safest countries for tourists are France, Spain, Italy, Poland, Canada and the USA.

The geographical position and climate conditions of Ukraine allow obtaining a low risk for tourists in research International SOS and Control Risks, but other criteria need effective reorganization, primarily under the framework of state regulation of tourism.

Outbound tourism has decreased almost by 40% in 2015. The reduction of tourist flows included a chain reaction in the market of tourism and related services, including hotel business, which led to a reduction in personnel, marketing and other costs and closing of small and medium tourism business. Large tour operators have been saved in the tourism market through its volume reduction.

Ukraine has all the prerequisites for intensive development of international tourism. Increasing level of quality of local travel services to the European standards would significantly accelerate the development of tourism in Ukraine. Foreign tourists, who come to paying for goods and services, provide inflow of foreign currency in the budget. In this connection, the problem of increasing active international tourism is an important way to increase economic growth as each region, as country.

Ukraine has managed to create a positive image of an attractive tourist direction after the success of the European Football Championships in 2012. By results of 2012-2013 years Ukraine first came to international ratings and travel guides – Globe Spots, TripAdvisor, The National Geographic Traveler, The Lonely Planet and others.

Ukrainian tour operators waited for a gradual increase of tourist flow for several years after the sporting event. However, the political situation and economic position in Ukraine changed substantially tourist market. The number of tourists in Ukraine reached 24,6 mln, foreign exchange earnings from which were – 5,85 bn dollars according to the World Council of Travel and Tourism (WTTC) in 2013, in 2014 – 13 m and 166 thousand tourists and 2,73 bn dollars. According to the results in 2015 Ukraine was visited by 13,1 million foreign tourists from over 110 countries, 46,7% less than in 2013 (WTTC, 2016).

Tourist activity has low risk and great potential from the standpoint of embedding investment. For example, investment in tourism in the United States amounted to 148,8 bn dollars, and contribution to GDP stood at 488 bn dollars in 2015. In Germany, investment amounted to 27,8 bn dollars and contribution to GDP was bn dollars, in Japan – 32,8 and 106,7 bn dollars respectively. In Ukraine these figures constitute 0,2 and 1,3 bn dollars.

Thus, the effectiveness of state regulation of skillful financial investment component of the tourism sector leads to dynamic growth of GDP and the economy.

We should not lose opportunities for the development of green tourism including domestic natural potential of Ukraine. State regulation should be focused to attracting and supporting SMEs that provides green international tourism. Modern historical and cultural features of Ukraine can afford to provide a range of services for international tourism community.

Modern trend of tourism is an online tourism. Today two-thirds of tourists in the world use online channels to book accommodation, tickets and tours. According to data of private American research firm eMarketer, the number of US tourists who book tickets via smartphones is 78,6 % (38,1 million people). This indicator is 12% but has prospects for development in Ukraine.

Effective state regulation of the tourist activity, including global experience, allows:
– providing foreign exchange earnings to the country, and, therefore, filling of state budget;
– developing related industries that are directly or indirectly connected with tourism activity;
– providing the increase of local budgets revenues.

5. The export orientation in the context of priority activities

Currently there is no clear policy on the export or import orientation in Ukraine in the context of indicated priority activities. In our opinion, these sectors need an effective state regulation of export orientation.

This view is confirmed by consumer confidence survey in Ukraine. Ukraine has a Consumer Confidence Index, which is determined through a random survey of domestic households (GFK, 2016).
Ukrainian consumer confidences are deteriorated in 2016. Consumer Confidence Index was 50,2, which is by 2,9 points less than in the last year.

According to the Index, Ukrainians tuned to purchase products of national origin, which requires the development of national producer and, thus, of the national product, followed by export-oriented economy.

According to the survey UPS, Germany remains the leader in this field. The country has more than 120 thousand SMEs exporting their products. However, France, Italy and the UK have large export sectors. Also, research has shown that most European companies ‘passive’ come to a decision on export development. In Belgium, France, Germany and the UK consumer demand served as the main reason to start export from them.

UPS Research has shown that exports played an increasingly important role in the European economy and SMEs. 49% of the companies surveyed have increased their turnover in the last three years. Exporters are finding new technologies, looking for unique ways of doing business that promotes the export sector SMEs across Europe (UPS, 2016).

However, only a small number of SMEs is engaged in export activities or want to do it in Ukraine. Among the main problems exporters of SMEs consider non-financial factors. About 70% of SMEs exporters tied for first place the problem of finding a partner abroad search of markets, promotion of products and their certification abroad.

Interest of small and medium-sized Ukrainian companies to Western markets is growing, confirming the permanent address for the target business grants EBRD. Research in Ukraine of «Consulting integrated» shows prospects for Western markets in domestic Ukrainian producers of food, drink and clothing. There is a demand for Ukrainian water filters, lighting, furniture and toys in the world.

In the structure of Ukrainian export to the EU agricultural products take 27,8 %. This figure is formed primarily by large enterprises. Attention is drawn to the areas of agribusiness export that are not yet extensively developed. These areas are:
- supply of organic products (in the EU fertilizer use over the years significantly reduced the possibility of growing organic products, while in Ukraine a lot of land is generally not processed);
- export of legumes (such as Turkey provision of population with legume crops is only 8%, 92% – is import. Production of legumes has high performance In Ukraine);
- selling honey (Ukraine takes 3rd place in Europe for the production of honey, with only a small portion sold abroad).

According to research of «Organic Monitor», specializing in organic products, the global organic market is 80 bn dollars, and for the past 20 years, its volume has increased almost in 5 times. The demand for such products is greater than the supply. The EU imports organic products from more than 130 countries.

A great demand for imports of organic products offers promising possibilities for Ukrainian exporters SMEs. Currently Ukraine has about 260 thousand hectares of certified organic farmland. More than a hundred certified organic producers are operating in Ukraine. However, there are some problems to be solved SMEs, including through state regulation. There are getting aid in certification and expansion of access to markets for organic products (Elena Berezovska, 2016).

Ukrainian IT-industry shows high indicators in the export. But Ukrainian IT-industry takes a raw materials niche in the export. To achieve the leading position, we need to move to grocery IT-industry, in which Ukrainian entrepreneurs will create products for global markets.

7. Creation of the mechanisms for small and medium businesses’ development

State regulation requires the creation of new instruments and, on this basis, effective mechanisms for business development in Ukraine. This mechanism is the creation of the Index of business quality development (IBQD), which will include all the negative trends in international rankings and the current state of socio-economic environment. Formation of the system of IBQD includes:
- collection of statistical information about the company, analysis of current business issues and ensuring the state functions to support business development within the survey on the basis of the expert profiles of SME;
- processing of results (separation of the most important business issues and grading to ensure the state functions to support business development);
- definition of quality business development zones (forming solution for the problem and evaluation of expected results).

The index takes into account the practical significance and is formed directly on the questionnaire SME Expert, which includes the following components:
- general information about the company;
- contemporary business issues;
- providing of state functions to support business development.

Block «general information about the company» includes the following items:
- year of establishment of the enterprise;
- ownership;
- main economic activities;
- source of fixed assets in the creation of the enterprise;
- main sources of funding enterprise;
- financial and economic conditions (recession, stability, development);
- priority using of company profits;
- spending on innovation projects (% of total);
- main objectives on a short period of time;
Block «contemporary business issues» includes the following:
- problems in the political sphere;
- problems in the economic sphere;
- problems in the social sphere;
- problems in the investigational company that were in the construction phase;
- current problems of the studied company.

Block «providing of state functions to support business development (from 1 to 100, 100 – is the biggest indicator)» includes:

In the political sphere:
- property rights;
- anti-corruption activities;
- ensuring quality conditions for the creation, management and liquidation of the business;
- tax policy;
- transparency of government institutions.

In the economic sphere:
- state support for small and medium enterprises;
- attracting enterprises to innovative projects and programs;
- support of foreign economic activity;
- dissemination of new technologies;
- development of the financial market;
- support of competition.

In the social sphere:
- ensuring civil liberties;
- freedom of entrepreneurship;
- implementation of the social functions of the state;
- freedom of investment and protection of investors.

Thus, the SME expert questionnaire includes 32 questions divided into 3 blocks of input information (general information about the company), information for processing (contemporary business issues) and output information (providing of state functions to support business development).

Indicators of the SME expert questionnaire are based on statistical information of international indexes. Thus, IBQD has an international basis, taking into account international indices, as well as a national basis, taking into account the practical survey of modern entrepreneurs.

According to the questionnaire providing indicators of state functions to support development SMEs is 15. Thus, the maximum value of the index (IBQDmax) is 1500 points; the minimum value (IBQDmin) is 0.

The situation in the country requires systemic changes. To achieve high rates of Agriculture, IT-sector and tourism activities should focus on building support system for exports, expanding the range and quality of goods and services the priority areas of activity, the skillful application of mechanisms of state regulation.

These measures should be combined with changes in the law on the principles of simplicity and transparency.

8. Conclusions

1. The article highlighted the priority areas of activity in Ukraine, such as agriculture, IT-sector and tourism. In particular, we have analyzed data of the State Statistics Service of Ukraine and international surveys such as the Enabling the Business of Agriculture, DOU, Deloitte (Global Survey of R&D Incentives 2015), International SOS and Control Risks, WTTC, UPS, Consulting integrated, Organic Monitor and other.

2. We determined that the agriculture must use consistent increasing areas under food crops; introduction of modern technology and innovation; gradual increase in the level of mechanization of agricultural production. Scientific research preparation and training of local staff employed in the agriculture and food industry must become the main aspects of quality development.

3. The article defines that IT market requires quality of state regulation in readiness for a permanent dialogue with government and comprehensive support for sector as a strategic development of the country; development strategy and projects for development of the sector; effective fight against corruption at all levels. The relevance of government regulation in the development of green international tourism is determined. Modern historical and cultural features of Ukraine can allow providing a range of services for international tourism community.

4. There is analyzed impact of export orientation for small and medium business in the article. Export agribusiness areas that are not yet wide development are identified: the supply of organic products (use of fertilizers over many years significantly reduced the possibility of growing organic products in the EU, Ukraine has a a lot of land that is not processed); bean cultures export (For example, provision of population with bean cultures is only 8%, 92% – import in Turkey. The production of bean cultures have high indicators in Ukraine); selling of honey (Ukraine takes 3rd place in Europe on manufacture of of honey, and only a small part is realized abroad). As a result of research, we have created own Index of business quality development (IBQD) which includes the negative tendencies of development in international rankings and current state of socio-economic environment in Ukraine.

5. Index of business quality development considers the practical significance and is formed directly on the SMEs expert questionnaire and includes the following blocks: general information about the company; contemporary business issues (the study of actual practical problems of business); providing state functions to support the business development. Thus, the Index of business quality development shows efficiency of mechanisms of state administration in the SMEs sphere in dynamics.
Валерий МАРЕНИЧЕНКО
МЕХАНИЗМЫ ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ МАЛОГО И СРЕДНЕГО БИЗНЕСА

Аннотация. Предметом исследования являются механизмы государственного регулирования малого и среднего бизнеса в Украине. Целью исследования является разработка эффективных механизмов государственного регулирования малого и среднего бизнеса. Методология. В статье использованы общие и специальные методы исследования: методы эмпирического исследования (наблюдение, сравнение); методы, используемые как на эмпирическом, так и на теоретическом уровнях исследования (абстрагирование, анализ и синтез); методы, используемые на теоретическом уровне исследования (восхождение от абстрактного к конкретному, системный и структурный подход). В статье выделены приоритетные направления деятельности в Украине, такие как сельское хозяйство, IT-сектор, туризм. В частности, проанализированы данные государственной службы статистики Украины, а также такие международные исследования, как Enabling the Business of Agriculture, DOU, Deloitte (Global Survey of R & D Incentives 2015), International SOS and Control Risks, WTTC, UPS, Consulting integrated, Organic Monitor и другие. Определено, что в сельском хозяйстве следует применять: последовательное наращивание площадей под продовольственные культуры; внедрение современных технологий и инноваций; постепенное увеличение уровня механизации сельскохозяйственного производства. Главными аспектами качественного развития должны стать научные исследования, подготовка и обучение местных кадров, занятых в области сельского хозяйства и пищевой промышленности. Определено, что рынок IT требует качественного государственного регулирования в готовности к постоянному диалогу с властью и комплексной поддержке отрасли как стратегической для развития страны; разработке стратегии и проектов развития отрасли; эффективной борьбе с коррупцией на всех уровнях. В статье проанализировано влияние экспортной ориентации на малый и средний бизнес. Определена актуальность государственного регулирования в развитии зеленого международного туризма. Современные исторические и культурные особенности Украины могут позволить предоставлять целый спектр услуг для международной туристической сообщества. Выделены сферы экспорternal агробизнеса, что еще не получили широкого развития поставке органической продукции (в странах EC использование удобрений в течение многих лет существенно снизило возможности выращивания органической продукции, а в Украине много земель еще вообще не обработано); экспорт бобовых культур (например, в Турции обеспеченность населения бобовыми культурами составляет лишь 8%, 92% – это импорт. В Украине производство бобовых культур имеет высокие показатели); продажа меда (Украина занимает 3 место в Европе по производству меда, при этом лишь небольшая часть реализуется за границу). В результате исследований создан собственный Индекс качественного развития бизнеса (IBQD – Index of business quality development), включающий негативные тенденции развития в международных рейтингах и современное состояние социально-экономической среды в Украине. Индекс качественного развития бизнеса учитывает практическую значимость и формируется непосредственно по анкете эксперта-представителя МСБ, включающая следующие блоки: общая информация о предприятии; современные проблемы бизнеса (изучение актуальных практических проблем бизнеса); обеспечение функций государства по поддержке развития бизнеса. Таким образом, индекс качественного развития бизнеса показывает в динамике эффективность деятельности механизмов государственного управления в сфере малого и среднего бизнеса.