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L.K. Dyusembaeva¹, Zh.M. Bulakbay², Zh.A. Babazhanova³, G.Ye. Nurbayeva⁴

¹Kazakh Agrotechnical University. S.Seifullin;

^{2,3} Eurasian National University named after L.N.Gumilyov;

⁴Innovative University of Eurasia, Pavlodar city

lazzat_196464@mail.ru, bulakbay_zhannat@mail.ru, Babazhanova_zh@mail.ru, nuvi79@mail.ru

**IMPROVING THE STRATEGY OF INTERACTION BETWEEN
THE STATE AND SMALL BUSINESSES IN KAZAKHSTAN**

Abstract. Forming effective innovation mechanisms in the economy of Kazakhstan using the potential of small business is a pressing problem and the fact that the accumulated experience of industrialized and post-industrial countries focused on the development of market economy relations certainly shows that small business is a necessary condition for achieving economic success and is the main engine of innovation development. All structures are interested in the development of such a sector of the economy, since small business is the basis on which the entire economic pyramid will be created, which can provide jobs for a significant part of the population and form the middle class of society. From this it follows that the faster a significant stratum of small business entities is created within the state, the more actively the model of an effective market economy will develop, including the implementation of the tasks of economic restructuring and transition to a new level of technological structure.

Keywords: taxation, tax risks, management, enterprise, budget, efficiency, microcredit.

INTRODUCTION

The process of commercialization of innovation is a problem for small enterprises, and at the same time is a very important stage in the innovation activity of small enterprises (hereinafter referred to as MP).

Thus, reimbursement of the costs of the founder (developer) of the innovative product and further profit from his idea is carried out. Innovation activity is an activity aimed at finding new ideas and their further commercialization in order to increase the range and quality of products, modernize technologies and organize production [1].

Innovation activity contains the identified problems of enterprises, the introduction of the innovation process, as well as its organization. The advantage of the innovation activity of enterprises is that all the developed ideas are gradually aging. It follows from this that innovations include changes in the economy, industry and behavior of people, and therefore they should be oriented to the market, satisfying its needs. But, despite all the features of innovation, the problem of innovation in small business remains open today [2].

MAIN PART

To date, a unified theoretical position in the formation and development of comprehensive measures for the development of innovative entrepreneurship has not yet been formed, which implies the expedient continuation of research in this direction.

In foreign countries, including European, small business is considered as the most important type of business, based on a direct search for innovations and opportunities for the production of goods and services based on scientific research. According to American scientists J. Kay and S. Davis, small business should be considered as a special kind of activity that contains the basic mandatory conditions and requirements [3]. Consequently, the founder of the innovation idea initiates the connection of resources, capital and labor with one process of producing a product or service, and also solves the problem of making important decisions in the process of productive productivity, which will later

determine the direction of innovation in small business. They also believe that the initiator of the project is an entrepreneur who seeks to introduce innovative technologies based on both commercial and product services, with the introduction of new forms of organization of activities that have no analogues, in which the project initiator participates a certain risk.

In addition to the above, it is worth agreeing also with P. Drucker, who puts forward two entrepreneurial functions that, in our opinion, emphasize the special features of entrepreneurship: it is about marketing and innovation [4]. The scientist claims that a business is different from all human organizations in that it provides for the sale of goods and services, that is, any organization that uses marketing when developing or selling a product can be called a business. The second function of business is innovation, that is, the provision of better and cheaper goods and services (it is not enough just to produce cheap goods and services, the business must provide better and cheaper ones).

Thus, it can be said that the spread of innovation in the economy is a direct goal and function of entrepreneurship. The problem of successful development and implementation of innovative projects in the context of economic reforms is of fundamental importance. Unfortunately, in modern conditions the innovative potential of small business is underused. Thus, the development potential in this area has not yet exhausted itself. In the countries of the world, the ranking in terms of innovation of small and medium businesses and the results remain unchanged, Switzerland remains the leader. He is followed by the United Kingdom, Sweden, Finland, the Netherlands, the United States of America, Singapore, Denmark, Luxembourg and Hong Kong.

Over the last period of economic development, a steady trend has been observed in the main indicators of innovation activity. The main indicator - the share of innovations as a result of the total volume of products supplied to innovative enterprises, increased and amounted to 4.1%. Nevertheless, despite the presence of pronounced competitive advantages in individual indicators, a comparison with the leaders shows Kazakhstan's large-scale lag in many dimensions of the rating.

Small innovative business is 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 trade secrets. At the same time, innovation activities of small enterprises, as experts note, in contrast to the existing research and development sector, cannot be created on demand. This requires more development than funding. This includes, among other things, the formation of innovative forms as a tool to improve small business development using the necessary conditions for the formation of innovations, their implementation, commercialization, expansion of strategic management, and the accession of subjects of state innovation institutions.

In order to improve the resource support of scientific, technical and innovation activities of small innovative enterprises and solve problems, the authors propose the improvement of innovation activities with the introduction of state support in the form of innovative forms as a tool for the effective development of small business. This form will take the form of organization of state innovation institutions in the form of funds. Government funding for research activities will be carried out on the basis of program-oriented planning, and will be directly linked to the budget's capabilities. To effectively use the innovative form, it is necessary to be guided by the innovative development strategy for the period up to 2020, including five main tasks: to expand the class of innovative entrepreneurs, to increase the innovative activity of small and medium businesses, to raise the innovative activity of the state, to form a balanced research sector, to increase the transparency of innovative system. The strategy involves an increase in the share of innovative enterprises to 40-50%, the share of domestic high-tech exports in the world - up to 20%, the share of innovative products in the total industrial output to 25-35%. In conclusion, it can be noted that the improvement of the innovation activities of small enterprises is a necessary direction for the effective development of the domestic economy.

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.

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.

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).

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.

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.

In the Republic of Kazakhstan, there are almost two million such enterprises, but despite this, since the mid-90s of the 20th century it seems that the situation has improved a lot and has gained momentum. Only 25% of the population is employed in such enterprises, and more than one million firms have only one employee, this employee is the owner of the economic entity.

The contribution of small and medium businesses to the development of domestic GDP is small and amounts to 22.7%. It should be clarified that it is considered to consider the economy of a country as normal if this figure is above 65%.

The total number of small and medium enterprises in Kazakhstan is significantly lower than abroad. As in developed countries, the majority of small and medium-sized enterprises are micro enterprises and individual entrepreneurs (95%), small enterprises account for 4.3%, medium-sized businesses - 0.8%.

It is important to note that, accounting for only 1% of the small and medium-sized business sector in Europe, medium-sized enterprises account for 22% of total turnover and 17% of employment. Kazakhstan's average enterprises account for only 3.9% of turnover and 3.2% of total employment. [2]

The current taxation system of Kazakhstan is distinguished by the fact that it does not take into account the peculiarities of the costs of small business and has a purely fiscal nature. The tax system is aimed at maximizing the withdrawal of funds of economic entities, which practically deprives them of their profits. You can also note the tendency of increasing the tax burden of small enterprises, which has emerged recently. [1, p. 56]

The next most important problem of small enterprises is the lack of funds that are necessary for the development of economic entities. To solve these problems of small business related to the lack of investment resources, a decision was made to provide grants to small business start-ups.

In modern conditions for small enterprises there are no opportunities for free development. [6, p. 89]

Opening a small business requires cash, and the main source for start-up capital is bank lending, but obtaining a credit for developing a small business in banking organizations is currently very difficult, as credit institutions believe that the probability of repayment is small.

CONCLUSION

Thus, the imperfection of the tax system of Kazakhstan is exacerbated by excessive bureaucratization and excessive administration of the development of small enterprises by state authorities.

The disadvantages of taxing small businesses can be reduced to the following problems: the wrong mechanism for the redistribution of taxes, inconsistency in tax policy, the vagueness of legislation adopted and their different interpretation, poor organization of tax authorities.

However, the increase in the number of small enterprises does not mean the effectiveness of their functioning, which is a consequence of the fragmentation and incompleteness of infrastructure, the ineffectiveness of the mechanism of interaction between small enterprises and infrastructure institutions.

The main factors that reduce the effectiveness of small business support in Kazakhstan are: the lack of consistent measures at the republican level, which can change the situation in the development of small business, the inconsistency of the regulatory framework, the partial implementation and declarative goals of republican and regional small business support programs, the inconsistency of their goals used lack of clarity of identification criteria, conflict of relations between small businesses and government representatives, the impact of quality infrastructure services, support for small businesses in terms of their real needs.

One of the main problems is the problem of interaction of small business with government representatives. Government regulation and government support play an extremely important role in the development of small businesses. The problems of entrepreneurship development, characteristic of the current stage of development of the economy of Kazakhstan, are largely determined by inadequate government regulation of the infrastructure process.

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Л.К. Дюсембаевна¹, Ж.М. Бұлақбай², Ж.А. Бабажанова³, Г.Е. Нурбаева⁴

¹С.Сейфуллин атындағы Қазақ агротехникалық университеті;

^{2,3}Л.Н.Гумилев атындағы Еуразия ұлттық университеті;

⁴Инновациялық Еуразия университеті, Павлодар қ.

ҚАЗАҚСТАНДАҒЫ МЕМЛЕКЕТ ПЕН ШАҒЫН БИЗНЕС АРАСЫНДАҒЫ ӨЗАРА ӘРЕКЕТТЕСУ СТРАТЕГИЯСЫН ЖЕТІЛДІРУ

Аннотация. Шағын бизнестің әлеуетін пайдалана отырып, Қазақстан экономикасында тиімді инновациялық механизмдерді құру проблема болып табылады және индустрияландырылған және постиндустриалды елдер жинақталған тәжірибесі нарықтық қатынастарды дамытуға бағытталған. Әрине, бұл шағын бизнестің экономикалық жетістікке қол жеткізудің қажетті шарты және инновациялық дамудың негізгі қозғалтқышы болып табылатынын көрсетеді.

Барлық құрылымдар экономиканың осындай секторын дамытуға мүдделі, өйткені шағын бизнес - бұл бүкіл экономикалық пирамида құрылатын негіз болып табылады. Халықтың елеулі бөлігі үшін жұмыс орындарын қамтамасыз ете алады және қоғамның орта тапын қалыптастырады. Осыдан кейін мемлекет ішінде шағын бизнес субъектілерінің анағұрлым маңызды қалыбы құрылады, экономикалық қайта құрылымдау міндеттерін іске асыруды және технологиялық құрылымның жаңа деңгейіне көшуді қоса алғанда, тиімді нарықтық экономиканың моделі дамитын болады.

Түйін сөздер: салық салу, салықтық тәуекелдер, басқару, кәсіпорын, бюджет, тиімділік, микрокредиттер

Л.К. Дюсембаевна¹, Ж.М. Булакбай², Ж.А. Бабажанова³, Г.Е. Нурбаева⁴

¹Казахский агротехнический университет им. С.Сейфуллина;

^{2,3}Евразийский национальный университет имени Л.Н.Гумилева;

⁴Инновационный Евразийский Университет, г. Павлодар

СОВЕРШЕНСТВОВАНИЯ СТРАТЕГИИ ВЗАИМОДЕЙСТВИЯ ГОСУДАРСТВА И МАЛОГО ПРЕДПРИНИМАТЕЛЬСТВА В РК

Аннотация. Формирование эффективных механизмов инноваций в экономике Казахстана с использованием потенциала малого бизнеса является насущной проблемой и состоит в том, что накопленный опыт промышленно развитых и постиндустриальных стран, ориентированных на развитие отношений рыночной экономики, безусловно, показывает, что малый бизнес есть необходимое условие для достижения экономического успеха и является основным двигателем инновационного развития.

Все структуры заинтересованы в развитии такого сектора экономики, поскольку малый бизнес является основой, на которой будет создана вся экономическая пирамида, которая сможет обеспечить рабочие места для значительной части населения и сформировать средний класс общества. Из этого следует, что чем быстрее внутри государства создается значительный слой субъектов малого бизнеса, тем активнее будет развиваться модель эффективной рыночной экономики, в том числе реализация задач экономической реструктуризации и перехода на новый уровень технологической структуры.

Ключевые слова: налогообложение, налоговые риски, управление, предприятие, бюджет, эффективность, микрокредитование

Information about authors:

Dyusembaeva L.K. - Kazakh Agrotechnical University. S.Seifullin, <https://orcid.org/0000-0003-2950-8062>;

Bulakbay Zh.M. - Eurasian National University named after L.N.Gumilyov, ORCID 0000-0002-3742-6756;

Babazhanova Zh.A. - Eurasian National University named after L.N.Gumilyov, ORCID - 0000-0001-5414-135X;

Nurbayeva G.Ye. - Innovative University of Eurasia, Pavlodar city, ORCID 0000-0001-7006-4403

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