

Розділ 4

Проблеми управління інноваційним розвитком

UDC 336.22

JEL Classification: M41, H22

Oleksandr Balan,

*Doctor of Economics, Associate Professor, Professor of the Department of accounting, analysis and audit,
Odessa National Polytechnic University (Odessa, Ukraine);*

Yevhen Maslennikov,

*Doctor of Economics, Associate Professor, Professor of the Department of accounting, analysis and audit,
Odessa National Polytechnic University (Odessa, Ukraine);*

Natalya Selivanova,

*PhD in Economics, Associate Professor of the Department of accounting, analysis and audit,
Odessa National Polytechnic University (Odessa, Ukraine)*

IDENTIFYING AREAS AND COMPONENTS OF THE MANAGEMENT DECISIONS FOR SMALL INDUSTRIAL ENTERPRISES THE SECOND AND THIRD GROUP OF SIMPLIFIED TAX SYSTEM

The article identifies and analyses quantitative and qualitative characteristics of small industry, on which formulated the basic directions of management decisions, which are selling and buying. Defined the composition of management solutions (accumulated research and related accumulated as a resource) and the factors influencing the decision making process for small industrial enterprises second and third of the simplified tax system.

Keywords: management decision, small industrial enterprise, quantitative features, components of management decisions.

DOI: 10.21272/mmi.2017.3-24

The problem of research. The attractiveness of small industrial enterprises to the state and the population is that: a) the number of enterprises has the best innovative achievements, trends and discoveries; b) according to statistics of the world economy the small and micro-enterprises are initiators of technical and technological revolution; c) they take a leading role in the provision of jobs; d) day of opening a small business begins the implementation of the entrepreneurial skills of the population; e) the enterprises in this group the range of products which bring profit.

But in the above-mentioned positive aspects is the reverse side:

a) Indicator of bankruptcy is the highest among small industrial enterprises and microenterprises;

b) Small and micro-enterprises have the lowest survival rate and duration of business activities.

Therefore, for the owners and managers of small businesses is necessary to study the directions and components of the right management decisions.

Analyse of recent researches and publications. The problem of determining directions and finding the management decisions for small industrial enterprises paid considerable attention to such

scientists-economists as: H. Velu [10], A.V. Yevdokymova [5], N.L. Kardanskaya [2], V.A. Koyuda [3], L.O. Lihonenko [4], O.M. Medvedeva [5], Ye.M. Potapchuk [6], L.A. Ptitsyna [7], V.N. Eytinton [12], etc.

Despite the wide range of works on research of this problem, theoretical aspects remain insufficiently studied. In particular, there is no clear and simple tool of providing choice and a substantiation of administrative decisions, which shows the responses on the factors of its formation.

The aim of the article is to highlight the peculiarities of small enterprises, its business environments, defining the major areas of managerial decision-making, and find out the components of right management decisions for small industrial enterprises the second and third group of the simplified tax system.

The main part. For a full disclosure of the research topic we propose the following logical chart (fig. 1).

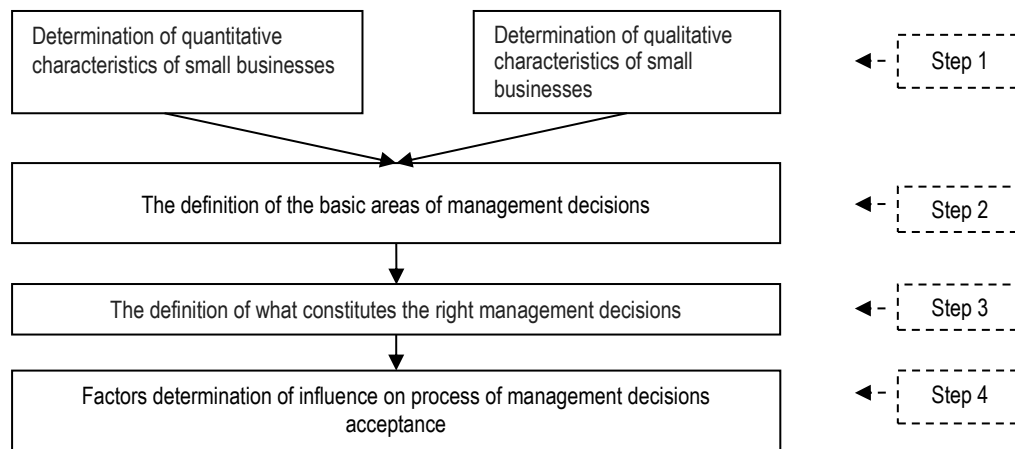


Figure 1 – The logical chart of the management decisions component determination for small industrial enterprises (own elaboration)

Thus, the first step of the research is the collection of information that includes: determination of quantitative and qualitative characteristics of small businesses.

For general quantitative characteristics of small industrial enterprises have the following two properties: (a) the maximum number of employees; b) the maximum annual turnover and/or maximum amount of balance. The quantitative values of these indicators can be identified: according to the current legislation according to the Tax code of Ukraine [1], and according to the definition of the European Commission [8].

– Due to the fact that the geography of the study is Ukraine and the desired result of the research is the maximum practicality and applicability to the modern business environment, in our research, small industrial enterprises are the enterprises of the second and third group of the simplified system of taxation, accounting and reporting under [1]. Quantitative properties are the following:

– the second group has the maximum number of employees, that don't exceed 10 people and annual income does not exceed 1 500 000 UAH a year;

– in the third group the maximum number of employees is not limited; the amount of income does not exceed 5 000 000 UAH a year.

To certain digits, we need to add that small businesses which are in the third group despite the proposed unlimited in the employees, really it is caused by a share of a salary fund in structure of the income and regional salary sizes. These same factors (the wage fund and the size of regional wages)

affect the structure and quality of hired staff for the second group of enterprises. Which in turn defines the features required managerial tools decision-making regarding personnel issue.

A set of definitions of qualitative characteristics of small businesses is combination improvement of foreign approach H. Valu [10] and the achievements of Ukrainian scientists O.M. Medvedeva and A.V. Evdokimova [5] by adding such quality features as: the size of possible business projects; real sources of funding; the period of implementation of business projects; thematic property of the business projects; the degree of risk of the activity; current purposes; further disclosure of the factors: resources for decision making, areas of decision-making and lighting areas of management errors, as the preparatory phase for the development of a tools. The proposed set definition of qualitative characteristics of small businesses takes the following form [3, 5–7]:

1. Goals are determined, intuitively, by the market and experience of the company's management;
2. Current goals are tactical and operational. Due to limited finances and anticipated implementation timing of business projects of small businesses it does not make sense to spend resources on strategic planning;
3. Main possible phases of the enterprise life cycle are creation, operation with further options of transformation to secondary or its liquidation;
4. The prospect of the duration of enterprise activity, defined as short-term, reasonably preceding paragraph small business develops into larger or goes bankrupt;
5. The management is personal and authoritative, direct. Is caused by the fact that most small businesses the owner is an active employee;
6. Range of products don't plan, it hasn't marketing research, it is defined and corrected by the companies-buyers or market;
7. Staff. It is characterized by: building team on the principle of "big family"; high motivation of the staff on results, flexibility of duties and shortage of qualified management personnel;
8. The basic time factor of calculation of financial-economic indicators of enterprise activity is determined by the duration of the term sustainable demand for products, because small businesses don't have wide products range;
9. The degree of activity limitations (time, resources, market and so on) is high, the individual small enterprise has no influence on the operating environment;
10. Possible size business projects is small due to the limits of available resources;
11. Really-possible funding sources is the creation of joint activities; own funds; credit resources; and only for a short period of up to 2 years, which is due to the existing risks of funding sources for the subjects;
12. The deadline for the implementation of business projects is short, it is determined by resource limitations of small enterprises and proves the impossibility of implementing projects with a long implementation;
13. The thematic property of the business projects is one topical and purposeful project, small companies not able to implement complex and lot topical projects due to their limited resources: money, personnel, time.

Summing up the first stage of determination the components sequence of the right management decisions for small industrial enterprises, we can say that we determined the quantitative and qualitative features that are inherent to modern small businesses, which in turn is the basis for the formation of the sphere of relevant management decisions for a given number of entities [2, 4]. In addition, in observed qualitative and quantitative features can be traced to its logical matching and updating phases of activities and business projects implementation. So, start of activities, the selection and the launch of a new project of a small business relies on all existing material, intellectual, human and time resources, which are determined by all defined qualitative and quantitative features.

Then, after starting a new activity or project under implementation (production) of qualitative and quantitative features in accordance management decisions are divided into two groups: the first, which does not require management intervention; the second, which requires managerial intervention. The first group consists of all the quantitative features and qualitative features of small enterprises, which correspond to the numbers: 1, 4, 6, 7, 8, 10, 11, 12, 13. The second group consists of qualitative features of numbers – 2, 3, 5, 9. The last step completion of the project or the activities of small enterprises have the same two groups of features in functionality, but different in structure. The first group is 4, 5, 6, 7, 11, 13 in turn the second group includes all the quantitative features of the company and the following numbers qualitative features: 1, 2, 3, 8, 9, 10, 12.

The second step is the definition of the basic areas of management decision-making, which takes into account the aforesaid logical actualisation of small enterprises features according to the stages of activities and the implementation of business projects. The scheme of the directions shows in fig. 2.

Give some explanations on the proposed scheme.

First, the space management decision-making outlined by the sphere of the external enterprise environment and the sector of small enterprises is direct. Each of the spheres has the appropriate manifestation in time because of significant difference, because small enterprise as a business entity, unlike large enterprises, cannot affect the external environment at the expense of managerial decisions, so the external environment at the time symptom presents how past, present and future.

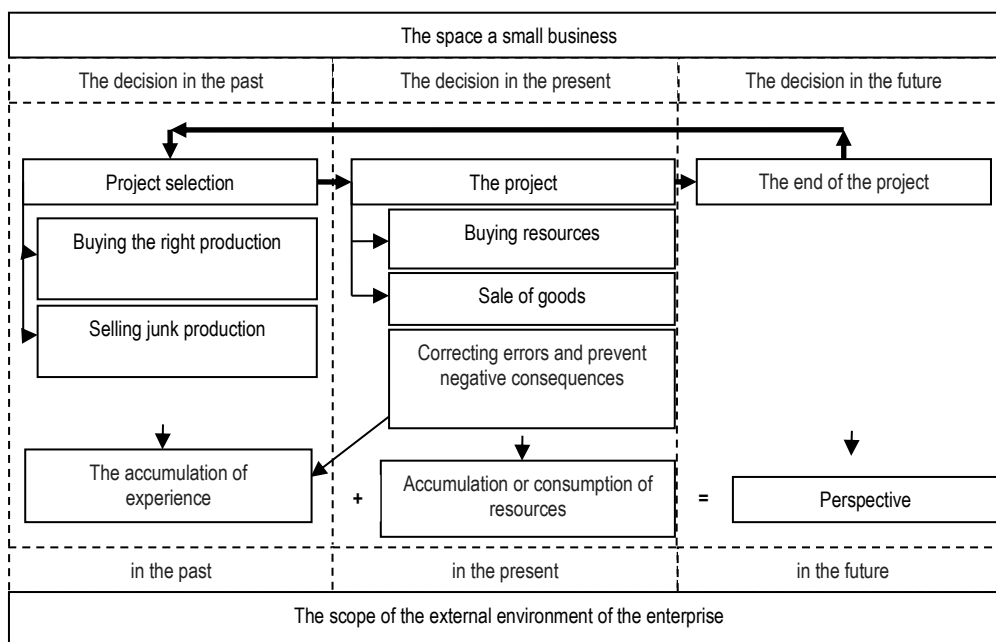


Figure 2 – Space and the main directions of managerial decision-making in small industrial enterprises (own elaboration)

And the sphere of small enterprise on which it has influence due to management decisions, clockwise it is provided to a sign by blocks: the decision in the past, decisions in the present, and the decision in the future.

Secondly, it reflected the cyclical nature of time stages of project implementation and appropriate management decisions:

a) Choice of project. At this stage, management decisions to determine future action, namely, that the company will produce and, accordingly, that it was going to need for production – an element of "buying the needed production." Also reasonable management decision is the decision, which aims to avoid the costs associated with the maintenance of buildings, structures and equipment that don't carry economic benefits for activity – item "Selling unnecessary production";

b) Implementation of the project. This stage is associated with management decisions which are directed for the purchase of resources to ensure implementation of functional project – item "Purchase resources", and the sale of produced goods (services) – the item "Sale of goods";

c) The end of the project. For small businesses this is the shortest stage of the project implementation, due to the limited range and narrow specialisation of production, so in this stage management decisions are quick, or to launch a new project, that is, the transition to step "select a project", or project ending that means end of the economic enterprise activity and determines the direction of management decisions, aimed at selling an existing property.

Third, management decisions regarding the time have their own functionality. Management decisions which are made by administrative personnel of a small business in the past, to accumulate management experience. Its functionality is as follows: a) rely on past experience for decision-making in the present; b) it is corrected by identifying and correcting errors of management decisions made in the past, and prevent negative consequences.

Management decisions that are implemented in the present tense, caused by factors of costs accumulation or resources that are specified on the schema element "Accumulation or consumption of resources". Management decisions aimed at the future represent only prospect which is possible for reproducing only on the basis of two components in the course of a combination of the accumulated experience and the accumulated resources (or costs).

The third stage – the definition of the right management decisions. Based on previous conclusion that the administrative decision consists of accumulated experience and accumulated resource, we determined that components of the correct managerial decisions are: first, accumulated the right experience; secondly, to the appropriate quality of the accumulated resource.

The fourth step is factors determination of influence on process of management decisions acceptance. At the heart of influence factors on management decisions acceptance there is a peculiar triangle of decision making "Experience" – "Logic" – "Intuition". That is logical would be to consider the list of factors by their influence on this triangle. However, it should be noted what all three this concepts, first of all, is "skills" of the specific manager, that is such approach implies only competences analysis and personnel skills that happens contrary to the current state of the changing external enterprise environment. So, for example, approach of I. Davidovich, which is based on provisions of systems theory divides influence factors on decisions adoption into four groups [11]: human; instruments of labour; information; system. Components of a human factor: professional (education level, professional qualification, length of service, managerial abilities, discipline, creative activity); spiritual (internal culture, legal and ecological culture, personal freedom); social-psychological (individual personality characteristics, motivational sphere of the personality, intellectual-informative, emotional-strong-willed components); qualities of collective which are connected with an organisation culture of the enterprise. These components are interconnected and in a complex are shown in case of management decisions acceptance through a value system, affirmations and so forth. The author determines structure of information and system of information support to components of information factor. Influence of information factor is shown through the organisation of information circulation in management system

channels that can result in discrepancy of quality and quantity characteristics of information in decision making process. In case of management decisions acceptance it is necessary to consider risk which characterises level of definiteness with which it is possible to predict results. Factorial impact of labour instruments is understood as the reasons which lead to management activity optimisation under use of the new equipment, mechanisation and management process automation. On the basis of researches results he draws a conclusion about changes of components (first of all, professional) of a human factor, functional structure of a management system and forms of job management in case of means change of managerial work. The system compliance factor, the controlling mechanism and the scientific organisation of managerial work are referred to components of system factors, and separation and labour co-operation, the organisation of workplaces, working conditions, regulation and work incentives are referred to components of the scientific organisation factor of managerial work. We consider it expedient to agree with this approach; however we consider that the list of factors is incomplete. There are also other approaches to group of influence factors. In particular V. Eytinton [12] to factors which influence decision making adds external and internal environment, the characteristic of social group, collective on which the decision is directed, and nature of the manager making the decision. The considered approaches are not complex; however allow probing existent classifications of factors of influence on acceptance of administrative decisions after the followings signs: external, internal, stationary, fluid, objective, subjective [12].

We will understand factors which are created as a result of enterprise activities, personnel as internal (fig. 3). Internal factors comprise not only those which arise in the enterprise, but also that arise in departments, various divisions. For example, knowledge and experience of personnel which is directly involved in decision making, and also awareness level of all participants responsible for the made decisions will influence the high-quality share of version choice of the decision. Time factor also are carried to internal, as from sufficiency of time for the analysis of all options or only superficially to study some of them, the future enterprises activities depends.

Success of enterprises activities is often influenced by factors which can't be expressed quantitatively – an intuition, experience, entrepreneurial talent. Any decision has the objective and subjective parties. The quantitative parameters determining its risk and efficiency belong to objective constituting decisions. The subjective party of decisions is that each owner or investor has the criteria for evaluation of risk and efficiency of enterprise activities. This results from the fact that for each subject the sufficient level of efficiency (profitability) of the invested capital will be different, and the attitude towards risk, especially.

Amount of authority, personality characteristics, capability independently to make decisions and to bear responsibility for them, and also oratory of personnel will fully help not only to make a right choice, but also to support the decision.

Factors of the internal environment determine aspiration to implementation of enterprise mission and its opportunities and, consequently, create search areas of the best decision and at the same time impose on it restrictions. In particular, the vocational structure of enterprise personnel, competitiveness of services or products, production capacities (performance) of the enterprise, saved or expected an inventory material (raw materials, semi-finished products) and financial resources, information- technical and program- algorithmic equipment of management activity of managers and so forth belong to internal factors. External are understood as factors which are created outside the enterprise (fig. 4).

Stationary we will determine those factors which can't be changed and which are entrance existence conditions of the enterprises. Current factors are only those external factors which can't be changed, but it is possible to change conditions of enterprise activities without prejudice to the purposes and a mission specified by the owner.

Розділ 4 Проблеми управління інноваційним розвитком

INTERNAL	
OBJECTIVE	SUBJECTIVE
ECONOMICAL MANAGERIAL	
open entry to external sources of investments	competence of developers
availability of internal investments sources	competence of contractors
presence of the investor	complexity
presence of assets at the enterprise	decision making environment,
risk	knowledge degree
efficiency	collective nature in the course of decision development
demand seasonality	nature of a managerial situation
raw materials seasonality	managerial interaction
production seasonality	presence of convenient partners
negative consequences of technical, organisational, economic nature of a previous period	level of technical and material - economic supply of managerial structure
compliance of desires of owners to the purposes and to enterprise mission	extent of direct participation of the heads and specialists, developing the decision, in its implementation
management structure compliance to the purposes and to enterprise mission	nature and degree of responsibility of heads for results of the decision
transition to serial production;	centres change of forming of profit
specific weight of controlled decisions	self-control by the head of the activities
availability of effective communications	branched structure of consumers,
legal position of SP	change by a management of the purposes of activities and development
legal position of the enterprise	SOCIAL -PSYCHOLOGICAL
availability of enumeration techniques of lifecycles stages	intuition
availability of the certified ISO techniques	entrepreneurial talent
wide assortment	managerial ability
deviations of the actual project indicators from planned	discipline
LABOUR INSTRUMENTS	
optimisation of management activity	creative activity
implementation of the new equipment and technologies	spiritual
preparation of own personnel	internal culture
PROFESSIONAL	
education level	legal and ecological culture
professional qualification, (capability of correct estimation of project size)	personal freedom
work experience	intellectual-informative
motivation	pressure from the customer
INFORMATION	
structure of information	emotional factors of the investor
information support system	emotional factors of the founder
availability of the software and automation of management process	information restrictions
SYSTEM FACTORS	
controlling mechanism	information restriction level
scientific organisation of managerial work	tracking of project dynamics in real time
	SYSTEM FACTORS
	social and psychological climate in collective
	organisation culture
	emergence of the new business idea

Figure 3 – The generalized classification of internal influence factors on acceptance of management decisions (own elaboration)

EXTERNAL	
STATIONARY	CURRENT
usefulness of the external environment	financial incentives
development feature of society during a certain period	taxation
client solvency (level of living)	requirements concerning documentation structure of the project or the enterprise and their cyclic change
social sphere of functioning of the enterprise	availability of qualified personnel in society
general business climate	emotional factors of society
property and/or availability of a land allocation	demand in the market
corporate legislation	mentality
labour law and labour unions	change of the external environment
stability of national currency	
interdependence of decisions	

Figure 4 – Classification of external influence factors on decision making
(own elaboration)

Each of these factors, certainly, influences decision making, however extent of this influence depends on the following factors:

- a lifecycle stage at which there is an enterprise;
- spheres of enterprise management activity.

Therefore, systematisation of classification factors signs, influencing process of their acceptance, proved feasibility of addition of factors classification influencing decision making process: a) economical and managerial – seasonality of demand, raw materials and production; availability of enumeration techniques of lifecycles stages and availability of the certified ISO techniques; competence of contractors and developers of projects; b) social and psychological – emotional factors of the investor and enterprise founder; c) information – tracking of project dynamics in real time; availability of the software and automation of management process.

We can analyse force of factors influence after the preliminary analysis of the specified factors and only in case of their analysis as complete system that will permit to create conceptual bases of creation of managerial tools which use will allow to grade action of these factors. Existence of a human factor of influence on decision making process, the mode of real time and relative independence of enterprise development induces to consider investment process as holistic multidimensional system of space-time.

Conclusions and ways of the further research. Based on the above material, can draw the following conclusions:

– Certain quantitative and qualitative features of the small industrial enterprises, which actualized according to the stages of activities and the implementation of business projects;

– The decisions of managerial staff in the activities of small enterprises are aimed on: a) sale. On the choice step of the project is the sale of "unnecessary" production; on the implementation phase – the sale of produced goods; on the stage of completion, in case of activity termination – sale of existing property; b) purchase. So on step of project choice – buying the "right" of production; on the implementation phase – the purchase of the necessary production resources; on the stage of completion, in case of continuation of activities return to the stage of project choice;

– The management decisions, which affect entrepreneurial success prospects of small enterprise development depends on components quality of this solution, namely, accumulated proper experience and quality of accumulated resources.

The prospect of further studies is to provide the managerial staff of small enterprises to make correct management decisions in modern economic environment, a tool which promotes: a) the accumulation of

high-quality resources; b) to improve the effectiveness of the sales and procurement; c) the accumulation of useful managerial experience. Also the instrumentation in these tools has to consider such small enterprises feature as the lack of qualified management personnel that require ease of use and development of these tools.

1. Податковий Кодекс України від 02.12.2010 р. № 2755-VI (із змінами і доповненнями) [Електронний ресурс]. – Режим доступу : <http://www.interbuh.com.ua/normative/pku.html#h000>.
 2. Карданская Н.Л. Принятие управленческого решения / Н.Л. Карданская. – М.: ЮНИТИ, 1999. – 406 с.
 3. Коюда В.О. Управлінські рішення в системі антикризового управління підприємства / В.О. Коюда // Бізнес Інформ. – 2011. – № 2. – С. 20–29.
 4. Лігоненко Л.О. Антикризове управління підприємством: теоретико-методологічні засади та практичний інструментарій: монографія / Л.О. Лігоненко; Київ. нац. торг.-екон. ун-т. – К. : Київ. Нац торг.-екон. ун-т, 2001. – 579 с.
 5. Медведєва О.М. Особливості малих інноваційних підприємств в аспекті управління проектами та концепції корпоративної соціальної відповідальності / О.М. Медведєва, А.В. Євдокимова // Управління проектами та розвиток виробництва: Зб.наук.пр. – Луганськ: вид-во СНУ ім. В. Даля, 2009. – № 3 (31). – С. 120–130.
 6. Потапчук Є.М. Управлінець як суб'єкт та об'єкт збереження психічного здоров'я / Є.М. Потапчук // Психологія : зб. наук. праць НПУ ім. М. П. Драгоманова. – 2002. – Вип. 15. – С. 350-354.
 7. Птіцина Л.А. Основні підходи до управління інформаційними потоками бізнес діяльності промислових підприємств України / Л.А. Птіцина // Вісник економічної науки України. – 2010. – № 2(18). – С. 121-124.
 8. Brooksbank R. Defining the Small Business: A New Classification of Company Size. – Entrepreneurship and regional Development. – 1997. – № 3. – P. 17-31.
 9. OECD Small and Medium Enterprise Outlook – OECD. – Paris, 2000. – 222 p.
 10. Velu H.A.F. The development process of the personally managed enterprise. – European foundation for management development's 10th seminar on small business, 1980. – P. 1-21.
 11. Давидович І.Є. Контролінг: [Навчальний посібник] / І.Є. Давидович. – К.: Центр учбової літератури, 2008. – 552 с.
 12. Эйтингон В.Н. Методы разработки и принятия решений в менеджменте: [учеб.-метод. по-соб.] / В.Н. Эйтингон, М.А. Кравец, Н.П. Панкратова. – Воронеж: ВГУ, 2005. – 47 с.
-
1. Podatkovyy Kodeks Ukrayiny vid 02.12.2010r. № 2755-VI (iz zminamy i dopovnennyamy) [Tax Code of Ukraine of December 02, 2010. № 2755-VI (as amended)] (2010). www.interbuh.com.ua. Retrieved from <http://www.interbuh.com.ua/normative/pku.html#h000> [in Ukrainian].
 2. Kardanskaya, N.L. (1999). *Prinyatiye upravlencheskogo resheniya [Management decision-making]*. Moscow: YUNITI [in Russian].
 3. Koyuda, V.O. (2011). *Upravlinski rishennya v systemi antykrizovoho upravlinnya pidpryyemstva [Management decisions in the system of crisis management company]*. *Biznesinform*, 2, 20-29 [in Ukrainian].
 4. Lihonenko, L.O. (2001). *Antykrizove upravlinnya pidpryyemstvom: teoretyko-metodolohichni zasady ta praktychnyy instrumentariy [Crisis management now: theoretical and methodological principles and practical tools]*. Kyiv. Nats torh.-ekon. un-t [in Ukrainian].
 5. Medvedyeva, O.M., & Yevdokymova, V.V. (2009). *Osoblyvosti malykh innovatsiynykh pidpryyemstv v aspekti upravlinnya proektamy ta kontseptsiyi korporativnoyi sotsialnoyi vidpovidalnosti [Features small innovative enterprises in terms of project management and the concept of corporate social responsibility]*. *Upravlinnya proektamy ta rozvytok vyrobnytstva – Project management and development of production*. Luhansk, vyd-vo SNU im. V. Dalya, 3 (31), 120-130 [in Ukrainian].
 6. Potapchuk, Ye.M. (2002). *Upravlinets yak subyekt ta obyekt zberezhennya psykhnichnoho zdorovya [Manager as subject and object conservation mental health]*. *Psykhoholohiya: zb. nauk. prats NPU im. M.P. Dragomanova – Psychology: Coll. Science. NEA works them. M.P. Dragomanov*, 15, 350-354 [in Ukrainian].
 7. Ptitsyna, L.A. (2010). *Osnovni pidkhody do upravlinnya informatsiynymy potokamy biznes diyalnosti promyslovykh pidpryyemstv Ukrayiny [Basic approaches to information management business of industrial*

О.С. Балан, Є.І. Масленніков, Н.М. Селіванова. Визначення напрямів та складових управлінських рішень для малих промислових підприємств другої та третьої групи спрощеної системи оподаткування

enterprises Ukraine]. *Visnyk ekonomichnoyi nauky Ukrayiny – Journal of Economic Sciences of Ukraine*, 2 (18), 121-124 [in Ukrainian].

8. Brooksbank, R. (1997). Defining the Small Business: A New Classification of Company Size. *Entrepreneurship and regional Development*, 3, 17-31.

9. OECD (2000). *Small and Medium Enterprise Outlook*. Paris : OECD.

10. Velu, H.A.F. (1980). *The development process of the personally managed enterprise*. European foundation for management development's. 10th seminar on small business, 1-21.

11. Davydovych, I.Ye. (2008). *Kontrolinh [Controlling]*. K.: Tsentri uchbovoyi literatury [in Ukrainian].

12. Eytynon, V.N., Kravets, M.A., & Pankratova, N.P. (2005). *Metody razrabotki i prinyatiya resheniy v menedzhmente [The methods and decision-making in management]*. Voronezh: VGU [in Russian].

О.С. Балан, д-р екон. наук, доцент, професор кафедри обліку, аналізу і аудиту, Одеський національний політехнічний університет (м. Одеса, Україна);

Є.І. Масленніков, д-р екон. наук, доцент, професор кафедри обліку, аналізу і аудиту, Одеський національний політехнічний університет (м. Одеса, Україна);

Н.М. Селіванова, канд. екон. наук, доцент кафедри обліку, аналізу і аудиту, Одеський національний політехнічний університет (м. Одеса, Україна)

Визначення напрямів та складових управлінських рішень для малих промислових підприємств другої та третьої групи спрощеної системи оподаткування

У статті визначені і проаналізовані кількісні та якісні характеристики малих промислових підприємств, на підставі яких сформульовані основні напрямки прийняття управлінських рішень, якими є продаж та покупка. Визначені складові управлінського рішення (акумульований досвід та відповідної якості акумульований ресурс), а також фактори впливу на процес прийняття управлінських рішень для малих промислових підприємств другої та третьої групи спрощеної системи оподаткування.

Ключові слова: управлінське рішення, мале промислове підприємство, кількісні особливості, складові управлінського рішення.

А.С. Балан, д-р екон. наук, доцент, професор кафедри учета, анализа и аудита, Одесский национальный политехнический университет (г. Одесса, Украина);

Е.И. Масленников, д-р екон. наук, доцент, професор кафедри учета, анализа и аудита, Одесский национальный политехнический университет (г. Одесса, Украина);

Н.Н. Селиванова, канд. экон. наук, доцент кафедри учета, анализа и аудита, Одесский национальный политехнический университет (г. Одесса, Украина)

Определение направлений и элементы управленческих решений для малых промышленных предприятий второй и третьей группы упрощенной системы налогообложения

В статье определены и проанализированы количественные и качественные характеристики малых промышленных предприятий, на основании которых сформулированы основные направления принятия управленческих решений, которыми является продажа и покупка. Определены составляющие управленческого решения (аккумулированный опыт и соответствующего качества аккумулятивный ресурс), а также факторы, влияющие на процесс принятия управленческих решений для малых промышленных предприятий второй и третьей группы упрощенной системы налогообложения.

Ключевые слова: управленческое решение, малое промышленное предприятие, количественные особенности, элементы управленческого решения.

Отримано 12.12.2016 р.