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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.

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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
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).

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 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. Eytingon [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.
### Table 1: The Generalized Classification of Internal Influence Factors on Acceptance of Management Decisions

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

Figure 3 – The generalized classification of internal influence factors on acceptance of management decisions (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.


5. Medvedeva, O.M., & Yevdokymova, V.V. (2009). Osoblyvosti malyk innovatsiynxh pidpryemstv v aspektu upravlinnya poruchyvami i kontseptsiy korporativnoiy sotsialnoi vidpovidenosti [Features small innovative enterprises in terms of project management and the concept of corporate social responsibility]. Upravlinyna proektamy ta roztovok vyrobnytshta – Project management and development of production. Luhansk, vyd-vo SNU im. V. Dalia, 3 (31), 120-130 [in Ukrainian].


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Визначення напрямів та складових управлінських рішень для малих промислових підприємств другої та третьої групи спрощеної системи оподаткування
У статті визначено і проаналізовано кількісні та якісні характеристики малých промислових підприємств, на підставі яких сформульовані основні напрямки прийняття управлінських рішень, які є продаж та покупка. Визначені складове управлінського рішення (акумульований досвід та відповідної якості акумульований ресурс), а також фактори впливу на процес прийняття управлінських рішень для малых промислових підприємств другої та третьої групи спрощеної системи оподаткування.

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

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Определение направлений и элементов 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, которые являются продажа и покупка. Определены составляющие управленческого решения (аккумулированный опыт и соответствующего качества аккумулированный 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.