The processes of the organization and construction management in the activities of small and medium businesses

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Abstract. Small and medium-sized enterprises (hereinafter referred to as SMEs) in developed countries constitute the most important sector of national economies. While large enterprises determine the level of scientific, technical and production potential of a country, SMEs, being the most popular form of business life, provide socio-economic stability of development construction industry. The article considers the main indicators that characterize the development of the SME sector in construction sector in the Russian Federation. According to the analysis, the SME sector is characterized by increased dynamism, flexibility, innovation activity, the ability to quickly create new industries and generate new jobs. The article highlights the main disadvantages of the business environment and restrictions that arise in the way of small business development in construction, analyzes the existing measures of state support for SMEs and describes their impact on the main indicators of the country's economy.

& At the same time, it is determined that it is necessary not only to assist in the formation of a new generation of entrepreneurs, but also to create conditions for the development of small and medium-sized enterprises that have the potential to grow and turn such companies into centers of economic renewal construction industry in the country.

1. Introduction
The effective functioning of the market infrastructure of the world's countries is inextricably linked with the development of the business sector. Small and medium-sized businesses in the Russian Federation are one of the most important ways of conducting financial activities, which is declared annually at both the Federal and regional levels. The level of development and state of the business sector determine the competitiveness of each region of the country and economic sectors [1]. Small and medium-sized businesses, acting as a productive force, perform a number of important socio-economic tasks, providing a stimulating effect on other economic entities, ensuring high turnover of financial and material resources. Based on this, issues related to the study of the development of small and medium-sized businesses and their role in the modern economy are currently relevant for research.

2. Definition of features
The Federal tax service has been keeping records of small and medium-sized businesses in the Russian Federation since 2016. Let's analyze the number of small and medium-sized businesses in Russia in the period from 2017 to 2019 (Figure 1) [2-3].
Figure 1. Distribution of SMEs in the unified register by category [4].

The chart shows the growth of the total number of small and medium-sized businesses from 2017 to 2020. There is a decrease in the number of small and medium-sized businesses, as well as a decrease in the scale of their activities.

3. Formulation of the problem
The reduction in the register can be explained by the fact that a number of small and medium-sized entrepreneurs are moving to the category of larger ones, such as 3 thousand over the past year. In addition, the number of small businesses could be affected by the measures of the Federal tax service in the fight against one-day companies. However, this reduction is still one of the symptoms of a decline in economic activity in the country.

The main part of SMEs is engaged in services and trade (80.0%). At the same time, during the period 2016-2019, there is an increase in the service sector with a simultaneous reduction in the trade sector. As of 01.12.2019, the share of SMEs engaged in trade was 37.6%, and in services-42.4%. In more detail, the distribution of SME entities depending on the main type of activity is shown in figure 2 [5,6].

Figure 2. Distribution of SMEs by type of activity [7].
4. Detailed consideration of the problem

An enlarged grouping by industry shows that the trade and services sectors account for the majority of the increased SIDS, but in relation to the total number of SMEs, industry and construction were the most efficient.

In 2019, 668 thousand legal entities were closed due to the deterioration of economic conditions in Russia [8,9]. You can identify the following reasons that negatively affect the indicators:

1. The VAT increase. The value added tax in 2019 accrues at the rate of 20%, which reduces the competitiveness of companies, leads to higher unemployment and higher prices for end products that will lead to a drop in solvency of the population. Moreover, it will increase the likelihood of using illegal cash accounting schemes in companies, which will reduce deductions to the budget.

2. Deduction of premiums. Entrepreneurs and companies with preferential tax regimes must deduct more insurance premiums for employees from January. Companies that apply the simplified system (USN) and the patent system (PSN) of taxation, and companies that pay a single tax on imputed income (UTI), are required to transfer contributions to the pension Fund, social insurance Fund and the Federal compulsory medical insurance Fund will increase by 30% (previously considered contributions were 20%) [10].

3. Mandatory use of online sales registers. The introduction of cash register technology simplifies control by the state, increases business transparency and the level of legality of using cash. However, this measure brings additional costs for business entities, both material and organizational.

4. The passage of the special assessment of working conditions. Since the entry into force of Federal law No. 426 of 28.12.2013 "On the special assessment of working conditions" there are questions about the feasibility of moving from the certification of workplaces on working conditions to the special assessment of working conditions (SAUT). As practice shows, SAUT has a lower objectivity of assessment for an artificially narrowed range of factors of the production environment and leads to an increase in the fee for conducting the assessment [11,12].

5. Low level of entrepreneurial intentions. This point is a separate problem of entrepreneurship in Russia, since, in addition to the General low level of entrepreneurial activity, the population does not even have the desire to engage in entrepreneurship. Russia consistently has a lower level of entrepreneurial intentions among other countries in the world.

6. High level of unprofitable business. 75 % of entrepreneurs closed their businesses in 2019 due to lack of profitability. This value is the highest for all the years of observation in Russia. At the same time, the number of businesses closed due to unavailability of financing (7.4%), as well as high taxes and bureaucracy (4%) has sharply decreased (Figure 3) [13,14].

7. Focus on the Russian market. Russia is still one of those countries where the share of enterprises with foreign consumers is small – about 94% of entrepreneurs are focused only on the Russian market. The share of entrepreneurs who receive more than 25% of revenue from deliveries to the foreign market is about 1.6%, while this indicator in countries with a high level of economy is 87-96% [16].

To compare the level of entrepreneurship development in Russia and abroad, we will compare the key indicators of the development of the business sector (Table 1).

As shown in the table, measures are taken for each country to maintain and develop the business sector, which allows increasing the share of SMEs in GDP. In the Russian Federation, the share of SMEs in GDP in 2019 was 22.9%, which is not high in comparison with other developed economies [17-19].
Table 1. Indicators of the development of the business sector in foreign countries.

| Country | Share of SMEs in GDP, % | Government measures |
|---------|-------------------------|---------------------|
| PRC     | 60                      | - reduced and simplified procedure for registering enterprises; |
|         |                         | - reduced income tax (from 13% in 2013 to 9% in 2014) [17]; |
| India   | 24,6                    | - Bank loans without guarantee; |
|         |                         | - 50% grant for patent registration; |
|         |                         | - Rate reduction in corporate energy consumption; |
|         |                         | - Reimbursement of certification costs; |
|         |                         | - The Scheme Of "Industrial Promotion". |
| Brazil  | 20                      | - A credit line of $ 20 billion. (2017) [18]; |
|         |                         | - Simplified tax payment scheme; |
|         |                         | - Export Credit Insurance. |
| USA     | 51                      | - Tax reduction for companies engaged in wholesale trade; |
|         |                         | - Simplification of tax procedures; |
|         |                         | - The reduction of duties on exports. |
| Australia | 43                  | - Reduced tax rates (especially for sole proprietors) |
|         |                         | - Subsidies |
|         |                         | - "Export incubators" |

5. Practical significance
Based on the previously negative indicators of SME development, the government of the Russian Federation is aware of the possibility of a recession. In this regard, the state's attitude to the small and medium-sized business sector has changed significantly over the past decade. Large-scale packages of business support standards have been developed and implemented, and many existing restrictions have been removed. One of the defining documents of this kind is the national project "Small and medium-sized businesses and support for individual entrepreneurial initiative". The national project includes five subsections-Federal projects: "Improving the business environment", "Expanding access of SMEs to financial resources, including preferential financing", "Acceleration of small and medium-sized
businesses", "Creating a system of support for farmers and the development of rural cooperation" and "promoting entrepreneurship". The national project under consideration has three targets:

- the number of people employed in small and medium-sized businesses, including individual entrepreneurs, should increase from 19.2 million in 2018 to 25 million in 2024;
- the share of SMEs in the country's GDP should grow from 22.3% in 2017 to 32.5% in 2024;
- the share of SME exports in total non-commodity exports should increase from 8.6% in 2017 to 10% in 2024 [20].

In total, 481.5 billion rubles are planned to be allocated for the implementation of the national project, including 415.2 billion rubles from the Federal budget, 11.4 billion rubles from the budgets of the regions of the Russian Federation, and 53.9 billion rubles from non-budgetary sources.

Moreover, the authorities strive to create an image of an open state for entrepreneurial initiative and form an infrastructure that allows direct interaction with business.

At the moment 61 “My business” centers have been opened in different regions of Russia, which exceeds the planned value by 37%. These centers have already provided about 417 thousand services. My business centers, aimed at consulting and educational support, held almost 10,5 thousand specialized events, which were attended by about 180 thousand people. By 2024, at least one hundred such centers should be created in cities with a population of more than 100,000 people.

6. Conclusion

The business sector, and especially small and medium-sized businesses, is the basis for sustainable development of any state in a market economy, so it is important, despite the ongoing geopolitical and socio-economic instability, to expand access of small and medium-sized businesses to financial resources, including preferential financing, acceleration of SMEs, the creation of a system of support for farmers and the development of rural cooperation, and the promotion of entrepreneurship.

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