

FACILITATION OF DEVELOPMENT OF SOCIAL ENTREPRENEURSHIP

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Formulation of the problem. Today, the concept of “facilitation” is generally identified with the promotion, support, assistance, relief and has long been widely used in modern foreign economic theory and practice. The facilitation of the development of social entrepreneurship should be understood as the process of promoting the development of entrepreneurial activity by providing financial, informational and consulting support to the social entrepreneurship entities, stimulating innovation and minimizing economic risks. Taking into account the fact that social entrepreneurship is an effective mechanism for solving a number of social problems of society, it is expedient to determine and substantiate the priority directions of its facilitation.

The purpose of the article is to clarify the essence of the concept of “social entrepreneurship” and to justify the priority directions of the facilitation of its development.

Methodology. The methodological basis of this article is the synthesis of the results of fundamental and applied researches of Ukrainian and foreign scholars on the problem of social entrepreneurship development. To obtain specific scientific results, the following general scientific methods of research were used: dialectic, method of analysis, methods of analogy, comparison method.

Results. The article explores the essence of the concept of “social entrepreneurship”. The distinctive features of social entrepreneurship are defined: social impact; innovation; self-sufficiency and financial sustainability; scale and replication; approach. The whole range of organizational and legal forms applied to the implementation of social entrepreneurship in Ukraine can be divided into 2 groups according to the profit distribution criterion: organizational and legal forms that do not foresee the distribution of profits (this should be attributed predominantly to non-profit organizations: public, charitable, religious associations, agricultural servicing cooperatives) and those where the profits or their parts are planned to be distributed (entrepreneurs and enterprises in the general and simplified tax system individuals, entrepreneurs, who conduct independent professional activities, as well as enterprises founded by public organizations of the disabled).

One of the priority directions of the facilitation of the development of social entrepreneurship is the reduction of the tax burden on social entrepreneurship entities, taking into account the social function they perform in society through changes in tax legislation on social entrepreneurship entities and their recognition at the legislative level. Facilitation also involves creating opportunities for improving the conditions for conducting business activities, in particular providing information and consulting support to social entrepreneurship entities that are predominantly small business entities, raising their awareness of existing tax breaks and opportunities for their application, aligning organizationally -legal form of management with the system of taxation, accounting and reporting and selected types of economic activity.

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