

factors, mentioned above, should be taken into account when making a decision about transferring functions to another company.

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SMALL BUSINESS IN GERMANY IN TODAY'S GLOBAL ECONOMY

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Резюме – в статье анализируется сущность роли малого бизнеса Германии в современной мировой экономике и отличительные черты ведения бизнеса в Германии, условия ведения бизнеса и развития потенциала предпринимателей. Также рассмотрены налоговая система страны и трудности, с которыми сталкивается бизнес при взаимодействии ней, которая реализуется в более сложной форме, чем в нашей стране.

Summary –the paper analyzes the essence of the role of small business in Germany in the modern global economy and the distinctive features of doing business in Germany, the conditions for doing business and the development of the potential of entrepreneurs. The items that the country's tax system provides and the difficulties faced by businesses in interacting with this system, which is realized in a more difficult form than in our country are also considered.

Introduction. Germany is a country of great influence in world politics, with a developed economy and a rich culture. With all of the above virtues, it is able to develop its own economy and the interests of its country. This country can provide

minimal bureaucratic burden to create high business centers. Doing business in Germany has a number of aspects that make it radically different from entrepreneurship in our country. As a result, if business immigrants do not know how to correctly conduct their industrial activities in this country, neither great interest, nor good start-up capital, nor even discipline will guarantee success.

Main part. One of the important sectors of the economy in Germany is small business. It maintains the competitive ethos of the country, which gives an improvement in the quality of products available to the population. Also, small business gives the opportunity to develop economic activity in the peripheral areas of the states, thanks to which the economic differentiation within the population is smoothed and, as a consequence, the national economy as a whole is strengthened and stabilized. Small business affects the demand for products by diversifying the supply, thereby ensuring economic growth [1].

In turn, small enterprises are dominated in Germany, which, unlike large ones, rationally use all resources, working capital in the form of labor, land and the entrepreneurial potential of workers, which consequently increases the efficiency of the products manufactured, motivates labor, positively affects the environment and leads to a reduction of waste, which finally affects the state of the economy as a whole. Finances, new equipment and technology to increase the rate of production of small enterprises are entirely provided by the state. But there is a problem with taxation and the tax system in general, which is a major problem in Germany.

Most businesses go bankrupt and lose all their resources in the early stage of their existence due to the difficulty of paying taxes and filing returns. Despite this, small businesses in Germany account for 99 % of all businesses in the country and pay more than 40 % of all taxes to the treasury [2]. This situation is explained by the fact that the country has a progressive income tax.

Germany is remarkable because it is a country of "hidden champions." "Hidden champions" are successful small companies that are hidden from the public. The success of such companies is expressed by the fact that 80 % of them are family businesses and their owners think in generational terms [2].

The next characteristic of this country is that it is small businesses that take the lead in innovation, and corporations are already engaged in putting small business research into action. This arrangement between enterprises is the driving force behind the country's economy.

Germany has a good investment climate and a developed innovation sector, but its economy and the development of small businesses can be negatively affected by the lack of qualified labor. This is due to the changing demographics of the country, namely the constant inflow of emigrants.

Conclusion. It is worth using the experience of Germany and take into account all social, economic and political conditions in which the formation and policy of assistance to small business is carried out. The priority of this policy is consistency and unification with industrial, scientific, innovative, educational

policy. It is safe to say that the German state is aimed at helping enterprises in the sphere of innovation and at encouraging scientific development in business.

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DIFFICULTIES OF STARTING A BUSINESS IN THE MODERN WORLD

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Резюме – данная научная работа рассматривает проблемы формирования бизнеса в современном мире. Рассматривает шаги в построении успешного бизнеса.

Resume – this scientific work examines the problems of business formation in the world. The steps in building of successful business are considered.

Introduction. Starting a business in the modern world can be a daunting task. To start a successful enterprise, entrepreneurs must have a clear plan, market knowledge and financial support. The purpose of this research paper is to provide an overview of the modern business environment, including the challenges and opportunities faced by entrepreneurs. It will also cover the steps necessary to open a successful business in the modern world. The modern business environment is characterized by constant changes and failures. Innovations in technology, changes in consumer behavior, and economic fluctuations affect how a business operates. The Covid-19 pandemic has further highlighted the need for businesses to be adaptable and flexible. Also knowing that no country makes a complete product, and cargo transportation for the transportation of parts or materials to other countries plays a key role here. But due to the current difficulties in some regions of the world, there are difficulties with supplies, and this entails additional expenses. Difficulties can be both natural, various kinds of cataclysms, and related to the political activities of different regions. Entrepreneurs must be able to anticipate changes in the market and react to them in order to remain competitive.

The main part. One of the biggest problems faced by entrepreneurs is access to financial support. Without access to capital, it is difficult to start and develop a business. Other tasks include market research, understanding your target audience, and creating a reliable business plan. Marketing and branding are also