

тәжірибесін енгізу ұсынылады. Сонымен қатар, біздің азаматтарға нарықта қолайлы бағада сапалы азық-түлік тауарларының қолжетімділігін қамтамасыз ету мақсатында қазақстандық және шетелдік жеткізушілер арасындағы өркениетті бәсекелестікке жағдай жасау қажет.

Кілт сөздер: азық-түлік қауіпсіздігі, ауыл шаруашылығы, өндіріс, тұтыну, қауіпсіздік, нарық, импорт, қолжетімділік, өнеркәсіп.

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ORGANIZATIONAL AND LEGAL FORMS OF ENTREPRENEURSHIP IN SLOVAK REPUBLIC

Abstract

The main aim of the article is to define and evaluate the organizational and legal forms of entrepreneurship in Slovak Republic. There are two main legislations as the Law No. 455/91 Coll. on Trade Licensing Act, as amended and the Commercial Code No. 513/91 Coll., as amended on doing entrepreneurial activities in Slovakia. The most often used legal forms of entrepreneuring are business companies particularly limited liability company, join stock company, partnership companies and cooperatives. The natural persons mainly represented by self-employed farmers so called Samostatne hospodáriaci roľníci.

Key words: entrepreneurship, limited liability, joint stock company, self-employed farmer, Slovak Republic.

Introduction

There is no commonly accepted definition of entrepreneurship in the economic theory [1]. Besides, many references about entrepreneurship represented by theorists nowadays are often a conglomeration of the fragmentary arguments. The imprecision in the definition of this concept happened because of differences in culture, politics, and traditions as well as in the practice of the entrepreneurial development in each country [2]

The right to do business within the meaning of the Constitution of the Slovak Republic belongs among the fundamental rights and freedoms and is one of the four fundamental freedoms guaranteed by the Treaty on the functioning of the EU [3].

There are two main legislations on doing entrepreneurial activities in Slovakia:

- Law No. 455/91 Coll. on Trade Licensing Act, as amended [4],
- The Commercial Code No. 513/91 Coll., as amended.

Thus, the Commercial Code No. 513/1991 Coll [5]. defines the term “entrepreneurial activity” (also referred to as “Business activity”) as a systematic activity which is independently carried on for the purpose of making a profit by an entrepreneur in his* own name, and at his own liability (responsibility).

“Entrepreneurial activity” means activity which is undertaken by an entrepreneur:

1. systematically (i.e. regularly, even seasonally);

2. independently (independent performance distinguishes business activity e.g. from employment under an employment contract);

3. in own name (which, in the case of a business entity means its business name in accordance with section 8);

4. on own responsibility (i.e. liability; a legal entity is liable for its obligations with all its business property, while a partner of a general commercial partnership, or a general partner of a limited partnership, is liable for the partnership's obligations with all his property; each entrepreneur further bears business risks and liability for damage caused to a customer or an employee, delay in performance, faulty output, etc.);

5. for the purpose of attaining a profit is a conceptual character of motivation of doing business

Under this Code, an "entrepreneur" is deemed to be:

1. An entity or an individual entered in the Commercial Register; (There are two cases when entrepreneur are obliged to be entered into the Commercial Register and when there is not);

2. A person conducting activity on the basis of a trade authorization (in the form of either a trade certificate or a trade license);

3. A person carrying on business activity on the basis of other than a trade authorization (for example: lawyer, doctor, tax advisor, etc.);

4. Natural person engaged in agricultural production and is registered pursuant to special regulation. These are the individuals who are registered as self-employed farmers by the municipalities under the provisions of § 12a -12e Act no. 105/1990 Coll. about private entrepreneurship as amended by Law No. 229/1991 Coll [7].

There are several legal forms of entrepreneuring in Slovakia. Gozora deals with this field and indicates that according the Trade Licensing Act and Commercial and Civil Codes in the following organization legal forms of entrepreneurship citizens can do business activity:

1. Private entrepreneurship

2. Commercial or business company: a) general commercial partnership/ limited partnership; b) limited liability company/ join stock company

3. Cooperative

4. State company

The most often used forms of entrepreneuring in Slovakia are business companies particularly limited liability companies, join stock companies, partnership companies and cooperatives.

Commercial Code §105 - §153 characterizes a limited liability company as an entity whose registered capital is made up of its members' investment contributions and whose members are liable (as sureties) for the company's obligations until their paid-up investment contributions are entered in the Commercial Register. A limited liability company may be formed by one person or may have a maximum of 50 members [5].

A joint stock company is a company whose registered capital is divided into a certain number of shares with a specific nominal value. The company is liable for a breach of its obligations (debts) with its entire property. A shareholder is not liable for the company's obligations [5].

The Commercial Code determines in the sections §76-§92 "general commercial partnership" as an entity in which at least two persons carry on business activity under a common commercial name and bear joint and several liability for the obligations (debts) of the partnership with all their property. Partner of a general commercial partnership can be natural person and

legal entity. In case of natural person (an individual) it meets the general requirements for undertaking a trade under other statutory provisions, and in relation to whom there is no impediment to his engagement in a trade under other statutory provisions, irrespective of its objects (the scope of the partnership's activity). If a partner of a general commercial partnership is a legal entity, the rights and duties connected with participation in the partnership shall be exercised by such entity's statutory organ, or the representative it entrusts thereto and who meets the conditions under subsection. The last common used form of entreprenuring is cooperatives, which mainly represented in agriculture. Thus, the Commercial Code defines a cooperative generally: A "cooperative" associates an unrestricted number of persons (i.e. members) and is formed for the purpose either of carrying on business activity or of meeting the economic, social or other needs of its members.

Conclusion

Organizational and legal forms of entrepreneurship in Slovak Republic are mainly defined on the Law No. 455/91 Coll. on Trade Licensing Act, as amended and the Commercial Code No. 513/91 Coll., as amended. Based on these legislations, business activity can be carried on as natural person in form of self-employed farmers and legal entity particularly as a limited liability company, join stock company, partnership companies and cooperatives.

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4. Slovak Republic. Law No 455/91 Coll. on Trade Licensing Act, as amended
5. Commercial Code "Obchodní zákoník" No. 513/1991 Coll.
6. Slovak Republic. Law No. 229/1991 Col. on the adjustment of property relations to land and other agricultural property, as amended.
7. Slovak abbreviation for self-employed farmer - Samostatne hospodáriaci roľník - SHR

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ОРГАНИЗАЦИОННО-ПРАВОВЫЕ ФОРМЫ ПРЕДПРИНИМАТЕЛЬСТВА В СЛОВАЦКОЙ РЕСПУБЛИКЕ

Аннотация

Основной целью статьи является определить и оценить организационно-правовые формы предпринимательства в Словацкой Республике. Существует два основных законодательства в Словацкой Республике о введении предпринимательской деятельности: Законы № 455 от 2 октября 1991 года “О лицензировании торговли” с внесенными в него поправками и № 513 от Коммерческий кодекс с внесенными в него поправками. Наиболее часто используемые юридические формы предпринимательства представляют бизнес-компании, в частности, товарищество с ограниченной ответственностью, акционерное общество, партнерство и кооперативы. Физические лица в основном представлены частными фермерами, так называемыми «Samostatne hospodáriaci roľník».

Ключевые слова: предпринимательство, товарищество с ограниченной ответственностью, акционерное общество, частные фермеры, Словацкая Республика.

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СЛОВАК РЕСПУБЛИКАСЫНДАҒЫ КӘСІПКЕРЛІКТІҢ ҰЙЫМДЫҚ ҚҰҚЫҚТЫҚ ТҮРЛЕРІ

Аңдатпа

Мақаланың басты мақсаты Словакия Республикасының бизнес ұйымдық-құқықтық нысандарын анықтау және бағалау. Кәсіпкерлікті енгізу туралы екі негізгі заңнама бар: 1991 жылдың 2 қазанынан “Сауданы Лицензиялау туралы” №455 заң және 1991 жылдың 1 қаңтардан Коммерциялық кодекс №513 түзетулермен. Бизнесінің ең жиі қолданылатын құқықтық нысандар бизнес компанияның, атап айтқанда, жауапкершілігі шектеулі серіктестік, корпорация, және кооперативтер болып табылады. Жеке тұлғалар негізінен, жеке фермерлер деп аталатын «Samostatne hospodáriaci roľník» көрсетіледі.

Түйінді сөздер: Кәсіпорын, жауапкершілігі шектеулі серіктестік, акционерлік қоғам, жеке фермерлер, Словакия Республикасы.

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ПАРАМЕТРЫ ЭФФЕКТИВНОСТИ ПРОИЗВОДСТВА МОЛОКА В УСЛОВИЯХ КРИЗИСНЫХ ЯВЛЕНИЙ В ЭКОНОМИКЕ

Аннотация

В статье рассматриваются вопросы, связанные с определением параметров эффективного производства молока в условиях кризисных явлений в экономике. Приводятся результаты многомерного анализа изучения влияния комплексного воздействия взаимозависимых факторов на себестоимость производства молока. Исследования выполнены по данным сельскохозяйственных организаций Минского региона.

Ключевые слова: молоко, эффективность производства, рентабельность, затраты, корма, эконометрическая модель.

Введение

В условиях кризисных явлений в экономике для производителей мясо-молочной продукции важнейшим показателем является рентабельное производство, так как максимально благоприятные конечные результаты, в том числе прибыль, возможны при эффективном производстве. Удельные издержки, при таком производстве снижаются, а цены, вследствие улучшения качества продукции, высокие. Подобное сочетание