Development of small and medium-sized enterprises in Kazakhstan: structural analysis

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Abstract

Relevance. The relevance of the subject under consideration is aimed at investigating the development of small and medium-sized enterprises, which is one of the key priorities in the Republic of Kazakhstan since the development of small and medium-sized enterprises allows solving the issue related to the reduction of unemployment in the country and the outflow of youth. One of the characteristic features of recent years in the development of small and medium-sized enterprises in Kazakhstan is its pronounced quantitative growth without corresponding changes in the results of activities. One of the underlying reasons for this is seen in the nonoptimality of the existing structure of the sector of small and medium-sized enterprises. To support and develop entrepreneurship on an ongoing basis, the authorities of each country are taking measures to improve the business climate. Since January 1, 2020, a moratorium on inspections, preventive control and supervision with visits to small enterprises, including microenterprises, has been introduced in Kazakhstan for three years. In the medium term, a Strategic Plan for the development of Kazakhstan until 2025 has been developed.

Purpose. The purpose of the study is to identify reasons for the low contribution of SMEs to the economy of the Republic of Kazakhstan that has developed in recent years based on the results obtained during the structural analysis.

Methodology. The following methods were used in the study: analysis, synthesis, comparison, economic and statistical analysis, and graphical representation of data.

Results. The results of study allowed forming a number of recommendations aimed at the development of small and medium-sized enterprises and increasing the level of employment among the population of the Republic of Kazakhstan.

Conclusions. This study is of practical importance since the proposed recommendations can be taken as a basis for the development of a Target Programme for the Development of small and medium-sized enterprises in the Republic of Kazakhstan, as well as a Programme for the Employment in small and medium-sized enterprises.

Keywords: business; subjects of small and medium-sized enterprises; legal entities of small entrepreneurship; legal entities of medium entrepreneurship; individual entrepreneurs; employment of the population.

Introduction

Small and medium-sized enterprises (SMEs) are actively developing in any country of the world, somewhere better and faster, somewhere slower because everything depends on the support provided by the state. In this regard, there are different criteria for identifying SMEs in different countries, therefore, they may be conditioned upon objective institutional features, differences in the structure

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of the economy and national policy objectives, but they are always based on certain restrictions on turnover, capitalisation, or the number of employees [1; 2]. Due to the fact that coronavirus infection has spread all over the world since 2020, business and employment of the population have begun to test their capacities. Notably, due to their distinctive features, small and medium-sized enterprises are particularly vulnerable to the negative impact of the COVID-19 pandemic on economic relations. Due to a significant decrease in market supply, companies are forced to shut down production because quarantine measures and other types of restrictions imposed were associated with the termination of the supply of components or to experience a shortage of labour since employees are either on sick leave or are forced to look after children due to school breakups and restrictions on movement . On the other hand, an unexpected and strong decline in demand for products and services has led to a reduction in revenue and does not allow small and medium-sized enterprises to continue working due to a lack of funds [3; 4].

The development of SMEs in Kazakhstan in recent years has shown a trend towards its quantitative growth. Moreover, even quarantine restrictions during the pandemic did not radically change the current trend. Therewith, against the background of the quantitative growth of the SME sector, there were no adequate qualitative improvements. This is evidenced by the indicators of the contribution of SMEs to the country's economy, employment, and a very low level of labour productivity compared to developed countries. Thus, the share of SMEs in the country's gross domestic product (GDP) in 2020 was only 30.8% and its maximum value over the years of independence was reached in 2019 – 31.7%. Labour productivity in the SME sector by the end of 2019 reached 68%, which is about 30% lower compared to other sectors of the economy. Compared to the Organisation for Economic Co-operation and Development (OECD) average calculated indicators of labour productivity per employee in the field of SMEs (67 thousand United States of America dollars in terms of purchasing power parity) Kazakhstan lags behind by about 5 times [5]. One of the reasons for this situation lies in the existing structure of SMEs, the study of the reasons for its nonoptimality.

The consequence of the pandemic is the problems of SMEs, due to which unemployment rates have increased around the world since many enterprises have been liquidated, some entrepreneurs decided not to completely close their business but to follow the path of least resistance because they decided to reduce staff. However, it is worth noting that there are people who took advantage of this situation and started working on the Internet or opened their own businesses, providing certain services [6; 7]. All countries of the world have adopted a whole package of measures to support SMEs, the employment of the population, and to provide assistance and support to the population who found themselves out of work during the pandemic, as well as the unemployed population in general.

The purpose of the study is to identify reasons for the low contribution of SMEs to the economy of the Republic of Kazakhstan that has developed in recent years based on

the results obtained during the structural analysis. Objectives of the study: to consider the theoretical basis for subsequent analysis regarding the concepts of small and medium-sized enterprises; to conduct a structural analysis of the state of SMEs in Kazakhstan; to analyse and evaluate measures to support SMEs in Kazakhstan; to develop priority actions that will be aimed at the development of SMEs.

Materials and Methods

In the course of the study, the following methods were used: analysis, synthesis, comparison, economic and statistical analysis, and graphical representation of data. The study is based on data from the official website Agency for Strategic planning and reforms of the Republic of Kazakhstan Bureau of National statistics [8], as well as data from scientific papers by Kazakh, European, and American researchers. The study of this subject was carried out in three stages:

1. The first stage of the study included: characterising the concept of "small and medium-sized enterprises" from the standpoint of Eurostat [9], as well as the allocation of SMEs in the identification of various scientists. The characteristics of the business environment and business climate are considered, the key indicators that the subjects of entrepreneurship-related activities must meet to belong to a particular category are highlighted, and the types of state support for SMEs are also considered. Having considered the theoretical aspects of SMEs in the second stage of the study, the development of SMEs in the territory of the Republic of Kazakhstan was analysed.

2. As part of the second stage, a number of indicators were analysed according to official data of the Agency for Strategic planning and reforms of the Republic of Kazakhstan Bureau of National statistics [8] regarding the state of SMEs in the Republic of Kazakhstan. Within the framework of this study, a comparative characteristic of the state of SME development in Kazakhstan was given, an analysis of indicators was carried out: the number of functioning SMEs in Kazakhstan for 2014-2020, the number of SMEs that are registered and operating in Kazakhstan as of August 1, 2021, the output of SMEs in Kazakhstan countrywide and by region, the output of the share of gross value added of SMEs in GRP (gross regional product) for 2018-2020 by regions, the number of persons who are employed in SMEs of the Republic of Kazakhstan coutrywide and by regions, the number of persons who are employed in SMEs by types of economic activity, the structural ratio between development indicators of existing SMEs in 2020. In addition, as part of the second stage of the study, the authors cited state support measures that, in the opinion of business, could have a beneficial effect on the restoration of the financial situation and also considered support measures that were provided by the Republic of Kazakhstan by type of activity. The analysis carried out at the second stage of the study allowed drawing conclusions regarding the problems that were caused by the pandemic and are observed in the development of SMEs today, what measures to support SMEs were proposed by the authorities of Kazakhstan.

3. The third stage of this study included the elaboration of recommendations aimed at the development of SMEs in the Republic of Kazakhstan. The recommendations can be

taken as a basis for the creation of a programme for the development of entrepreneurship, increasing the level of employment, therefore, reducing the unemployment rate in the Republic of Kazakhstan and then implemented by the authorities of this republic. The proposed recommendations can be adopted for the development of entrepreneurship and the reduction of unemployment in other countries.

Results and Discussion

Modern society involves a developed regulated economy, the main element of which is entrepreneurship that can offer various products and services to the market. In this regard, entrepreneurial activity is considered one of the leading factors of the dynamism of the market economy, a powerful engine of economic and social development. For Kazakhstan's socio-economic environment, when the problem of transition to an industrial and innovative economy becomes urgent, the development of entrepreneurial activity is a priority factor on the path of economic growth. An entrepreneurial environment that is associated with the development of an industrial and innovative economy can be formed only if the following conditions are met [1; 6; 5]:

access to all forms of financial resources and timely assistance have been provided to new and developing companies;

qualitative monetary and fiscal regulation of the activities of business entities is carried out, which provides incentive actions regarding the creation of new forms of entrepreneurial activity;

programmes have been developed to support the newest and developing firms at the regional level; various mechanisms and forms of support for scientific and technological development are used, considering the specific features of the territories;

assistance was provided to the development of scientific and technical developments that create the latest opportunities for entrepreneurial activity and their accessibility for small enterprises that are engaged in innovation;

there is an effective, developed infrastructure that can support new and developing businesses;

the openness of the market has been ensured and the opportunity has been provided for new and growing firms to freely compete with functioning business entities;

socio-cultural norms have been developed that can support the actions of an individual to create new ways of doing business, as well as the general attitude in society to the institution of entrepreneurship.

The development of SMEs is not only a guarantee of economic and social stability but also allows attracting a large part of the economically active population to entrepreneurship, create new jobs, create the necessary opportunities for the development of entrepreneurial abilities of the population. From this standpoint, the preparation and implementation of state's measures aimed at supporting and stimulating favourable conditions for the development of SMEs are of particular importance. Therewith, SMEs create prerequisites for achieving a qualitatively new innovative level of development in all spheres of the economy. The main objectives of national policy in the field of stimulating the development of SMEs [1; 6; 5] are the following: the creation and development of SMEs to maintain a competitive environment in the economy; providing more suitable conditions and a competitive environment for the development of SMEs; ensuring the competitiveness of SMEs; providing SMEs with the necessary assistance in promoting goods (works and services); ensuring employment and self-employment; increasing the share of products (works and services) produced by SMEs in the structure of gross domestic product; optimisation of the tax burden along with the growth of the share of SMEs in the tax revenues of the budget; development of SMEs in the activities of various branches of science, innovation, education, etc.

SMEs are an important component of the market economic system and are developing in all sectors of the economy. The competition, which is the main condition for their effective activity, turns SMEs into the most dynamic sector of the economy. Therewith, the developed SME sector considerably helps to increase the level of social responsibility and economic initiative, the development of human capital. All this, in turn, creates prerequisites for the expansion of entrepreneurial activity and the creation of a positive image of business entities, the further development of the training system for those wishing to engage in entrepreneurial activity, the development of a business risk insurance system, stimulating investment processes to develop cooperation and interrelationships of private entrepreneurs with large companies. When entering the world markets, this allows identifying and realising the possibilities of creating brands that guarantee the supply of high-quality, high-tech, and environmentally friendly products. To form competitive advantages for SMEs, it is necessary to implement state support measures [1; 6; 5]: financial support – the provision of grants and subsidies to pay part of the costs associated with entrepreneurship, micro-loans and guarantees, tax benefits; non-financial mechanisms – informational, consulting, and educational support, organisational support for the development of SME structures, adoption and continuous improvement of regulatory legal acts that have an impact on entrepreneurial activity.

The main purpose of supporting SMEs with these measures involves the dynamic and continuous development of SMEs, ensuring an increase in the level and quality of life of the population, an increase in the level of entrepreneurs' income, providing the consumer market with goods and services. Thus, state support for SMEs and stimulation of entrepreneurial activity is aimed at creating suitable conditions for improving the efficiency of the economy in general. In economically developed countries, SMEs form a broad layer of entrepreneurship, which largely determines the level of socio-economic development of the country. On the other hand, such issues also depend on the economic situation. Therefore, it is necessary to eliminate differences in the objective production business capabilities of SME structures through appropriate stimulation means [1; 6; 5]. One of the most important aspects of stimulating SMEs is related to the competitive environment and ensuring the stability of subjects to competition. It is known that business entities are forced to compete in local and foreign markets. This determines the need to protect business entities through the protectionist policy of the state. It is known that there are

certain rules of market relations that compensate for the shortcomings of SMEs. Therewith, the state is interested in supporting entrepreneurship as a potential guarantor of economic and social stability. Therefore, at present, measures to "improve the mechanism for supporting the development of entrepreneurship associated with increasing opportunities for access to financial resources of entrepreneurs operating in the private sector", as an important area of incentive measures on the part of the state are taking on a long-term character.

In practice, the expansion of state support in this area is provided in the following ways: the use of administrative and economic methods of regulation; using modern structures, the construction of various levels of organisational management structures in the implementation of targeted programmes and projects; the creation of a system of information and personnel support. Notably, in many cases, SMEs cannot function effectively and compete without the help of the state. At this time, the support policy assumes the relationship of particular measures with the situation in the economy, budgetary opportunities, and the requirements of existing legislation. The set of instruments of state stimulating measures changes its composition and structure depending on the trends in the economic situation. From this standpoint, the forms of incentives depend on the specific conditions of each country. Considering the above, two components can be distinguished in the stimulation – supporting and managerial. The supporting components are aimed at providing material, information services to business structures, in the form of an order [1; 6; 5]. The management component is associated with planning and solving organisational issues and controlling processes. Since the management component gives entrepreneurship a sustainable character, it is recognised as a leader. In general, the mechanism of state support covers the legislative and regulatory framework, the removal of administrative barriers, financial and investment support, information support, and appropriate assistance for the security and organisation of business protection.

The legislative framework defines general provisions in the field of stimulating and developing entrepreneurship, forms and methods of state encouragement, and regulation of entrepreneurial activity. Summarising the above, the authors of the paper identified the following tasks in the sphere of SME development: to develop special mechanisms related to stimulating entrepreneurship using international experience; to support and increase the resistance to competition of business entities in special economic zones to create and develop the necessary infrastructure; expansion of support measures by developing support programmes for business entities manufacturing products for export (works and services), as well as competitive, export-oriented projects; improvement of the system of crediting business entities, including the provision of preferential loans from state banks; creation and development of infrastructure supporting entrepreneurship in the field of science and technology; identification and implementation of appropriate measures to encourage the use of innovative resources in business entities. According to the Eurostat [9] methodology, small and medium-sized enterprises include the following enterprises: up to 19 employees –

microenterprises, 20 to 90 people – small, 100 to 499 people – medium-sized, and over 500 people – large. Small and medium-sized enterprises play an important role in the country's economy. It binds the economy into a single whole and forms a foundation. The support provided by the state is the main factor in the development and maintenance of SMEs. The state support is often focused on providing the following conditions: loans based on benefits; reduction of tax payments; rental of premises on preferential terms; SMEs receiving various subsidies; partial compensation of the bank rate; professional development for the state account; elimination of administrative barriers; provision of guarantees [1].

Legal entities, individual entrepreneurs, and farm enterprises whose activities are regulated by the Entrepreneurial Code of the Republic of Kazakhstan are recognised as subjects of SMEs [10]. It is also common to find the identification of the business environment with the business climate, understanding them as a set of conditions and factors that determine the opportunities for the development of entrepreneurship. And sometimes even reducing the latter to the investment climate [11]. The business climate is the basis for investment growth but new solutions are also required. Recognising the fact of the prevalence of research in the field of SMEs, it is impossible to ignore the multidimensional character of this phenomenon, which makes many poorly researched problems in the development of SMEs relevant. In particular, in the scientific literature, more emphasis is placed on the analysis of quantitative characteristics of SMEs. Meanwhile, the quantitative development of SMEs does not always allow them to fully perform their socio-economic functions. There are the following key indicators that business entities are required to meet to belong to a particular category: the number of employees calculated on average per day, week, month, year; the amount of revenue received from the sale of goods, performance of works and provision of services; the book value of assets, which does not exceed the limit values; the structure of the authorised capital of legal entities [6].

At the present stage of development of the Republic of Kazakhstan, its economy is dependent on the development of small enterprises. Small business enterprises act as specific economic units that have both a number of extraordinary features and possess a number of advantages and disadvantages that determine the patterns of their development. The focus of the research on qualitative, structural changes in the SME sector is quite relevant for the current conditions of economic development of the Republic of Kazakhstan. Over the past decade, the role of SMEs in the country's economy has grown significantly, which determines the priority role of government agencies for their development. The most common and effective measure for the development of SMEs is, first of all, the provision of financial assistance from the state. It can be expressed, for example, in the implementation of special state programmes, preferential lending to small enterprises, the allocation of subsidies, the provision of tax and depreciation benefits, etc. [12]. One of the most successful types of assistance is support in the field of training and advanced training of personnel. The organisation of their training and retraining is an important factor in business development. In addition, the active

involvement of young people in the business environment, primarily its innovative forms, is also a priority [13].

It is documented that representatives of SMEs can receive the following types of support from the state: financial and informational assistance in the development of innovations, for the participation in exhibitions; diverse assistance to businessmen who are engaged in carrying out their activities in agriculture; providing opportunities to receive a variety of tax benefits for newly organised enterprises; reimbursement of part of the costs of updating the main funds spent on employees' training; information support (organisation of seminars, training courses); creation of a suitable environment for business development, business incubators, funds; material support, provision of municipal premises and other facilities for rent on preferential terms; support for investment activities in the regions, loans on preferential terms, reimbursement of part of expenses under leasing agreements [14; 15]. Notably, gratuitous assistance to entrepreneurs can be carried out in the following types: subsidies for starting their own business; subsidies for business development, which should exist for no longer than two years, while the amount of the entrepreneur's own funds in the project should be from 35% to 50% of the total investment amount; subsidies for the technical re-equipment of SMEs, working in a priority and important area of the economy [6; 16; 17].

Since the beginning of 2020, a new infection, the "coronavirus", has spread around the world, which has put all countries in a difficult situation since many countries have closed their enterprises and borders to stop the rapid spread of a new infection. In the new conditions, when many enterprises have closed completely, someone has switched to remote work, or as in the field of catering, has refocused their activities only on the delivery of ready meals to the client, someone is now starting to look at all the processes that take place in the world in a new way and are beginning to look for new forms of labour application by means of remote work [18; 17]. In this regard, the economy of many countries has come to the point that it takes a long period of time to revive and develop in new conditions, but so far, as of today, many people around the world are out of work due to the coronavirus. Assistance to entrepreneurs in the regions, as a rule, includes compensation for the expenses by the state when they participate in exhibitions, fairs, and other demonstration events. To date, there has been an increase in the number of SMEs in the Republic of Kazakhstan, which occurs in the light of the consistent policy of the state to develop the private business sector by optimising the tax system, reducing administrative barriers, providing direct financial and non-financial assistance [19; 10]. Since in 2020 the whole world faced a new global crisis and, accordingly, increasing economic and social uncertainty, many countries began to look for tools to support SMEs since they were the ones most affected by the introduction of restrictions on doing business [18].

When studying the possibilities of anti-crisis strategies, one should certainly not exclude from consideration the concepts of risk and ways to mitigate or overcome existing or expected crisis problems that small companies face, regardless of their particular time and situation [20; 21]. Notably, the crisis contributed to not only problems but also opportunities. This is also confirmed by studies conducted by numerous organisations, both in Kazakhstan, Russia, and abroad. The pandemic has positive results, including a focus on restructuring the business organisation toward digitalisation [22]. The current crisis also places high demands on management, causing the need for effective leadership. Having considered the theoretical aspects of SMEs, the authors further proposes to conduct a structural analysis of the development of SMEs in the Republic of Kazakhstan. The country's policy of building up SMEs and the development of a middle class stratum in society has caused a significant increase in SME representatives. However, the growth of SMEs was accompanied by an increase in structural imbalances between its subjects. Table 1 shows the number of operating SMEs in Kazakhstan in 2014-2020 [8].

Table 1. Number of operating SMEs in Kazakhstan, units

Indicator	2014	2015	2016	2017	2018	2019	2020
Republic of Kazakhstan	926844	1242579	1106353	1145994	1241328	1330244	1357311
legal entities of small business	74829	175679	189637	208742	231325	258365	280200
legal entities of medium-sized businesses	4559	2897	2711	2618	2620	2502	2486
individual entrepreneurs	694759	882849	736121	747107	809115	855920	857910
farms	152697	181154	177884	187527	198268	213457	216715

Table 1 shows that the total number of operating SMEs has grown by 46.4% over 7 years. Structurally, the SME sector for 2020 consisted of 20.6% of business entities belonging to the small category; 0.2% of business entities belonging to the medium category; 63.2% of individual entrepreneurs, and 16% of farms. Thus, as before, the predominant share is taken by individual entrepreneurs. Since 2014, their share has increased by 23.5%. As for other components of the SME sector, the most significant growth occurred in the number of small business entities – 2.8 times, which is partly explained by changes in the criteria for determining enterprises belonging to the category of small and medium-sized enterprises since 1.01.2015. As a result, the number of small enterprises increased sharply by 2.4 times in 2015. In subsequent years, positive dynamics were also observed. However, such jumps in the number of small enterprises were no longer observed. Of particular importance are the implementation of numerous state programmes to stimulate small enterprises and the use of financial and non-financial measures to support it.

For legal entities of medium-sized enterprises, there was a negative trend – their decrease in 2020 by 1.8 times compared to 2014. Moreover, according to these subjects, a stable decrease was observed annually, which cannot be called a positive trend. And if in 2014 their share in the

total number of operating SMEs was 0.5%, in 2015 it was already 0.2%. In subsequent years, up to 2020, this indicator remained almost at the same level. For farms, there is a tendency to increase – by 50%. Thus, such dynamics of the SME sector over the past 7 years has developed mainly due to an increase in the share of legal entities of small entrepreneurship. Notably, even in the crisis of 2020, there was a slight increase in the indicator of existing SMEs by 2% compared to 2019. Admittedly, in the pre-pandemic period, the annual growth of this indicator was more noticeable and averaged from 3.6% to 34%. Despite the marked dynamics of the growth of the SME sector, the prolonged epidemic could not but affect the economic situation of entrepreneurs: in the first half of 2020, the profit of small enterprises decreased by almost a third in annual terms by 1 trillion tenge or by 31%.

Based on official data provided by the Agency for Strategic planning and reforms of the Republic of Kazakhstan Bureau of National statistics [8], the number of registered and operating SMEs as of August 1, 2021 was analysed. The largest number of small business entities are registered and operating in the cities of Nur-Sultan, Almaty, and the Karaganda region. The lowest number of registered and operating legal entities of small enterprises is in the North Kazakhstan and Kyzylorda regions. Legal entities of medium-sized enterprises are most registered and operate in the cities of Nur-Sultan, Almaty, and the Karaganda region, and the least – in the Turkestan and Zhambyl regions. The number of individual entrepreneurs is the most registered and operates in the cities of Nur-Sultan, Almaty, and the Almaty region, and the least – in the North Kazakhstan region. The highest number of

registered and operating farms is in the cities of Turkestan, East Kazakhstan, and Almaty regions, and the least – in Nur-Sultan. Some of the subjects have not yet resumed their activities, the other part is working with restrictions and has not yet reached full capacity – the sphere of recreation and entertainment, hotel business, catering enterprises, etc. Accordingly, their contribution to the country's economy has decreased.

However, even in the conditions of a stable economy, Kazakhstan's SMEs did not demonstrate high indicators of output and employment. An important factor affecting the output of SMEs in Kazakhstan is a fairly high share of small and medium-sized enterprises in the trade sector – almost 25%. Due to the decrease in the effective demand of the population in retail, professional services, and other sectors of the economy since the devaluation of the national currency – tenge in 2014, the quantitative growth of SMEs has not led to an adequate increase in output. Against the background of the growth in the number of operating SMEs, a slight increase in their contribution to the country's economy in 2020 compared to the previous year should be noted – by 1.1% (Table 2) [8]. According to Table 2, it can be seen that despite the overall positive dynamics of output, the growth rate of this indicator is still lower than the growth rate of the number of operating SMEs: 22.3% – 2019; 13.9% – 2018; 18.5% – 2017; 24.8% – 2016; 8.4% – 2015. The maximum increase in output was achieved in 2016 and 2019 – 24.8% and 22.3%, respectively. Although the number of active entities in the same periods has shown a corresponding increase of 11% and 7.2%.

Table 2. The output of products by SMEs in Kazakhstan, million tenge

Indicator	2014	2015	2016	2017	2018	2019	2020
Republic of Kazakhstan	15568081	15699405	19609010	23241125	26473049	32386960	32725460
legal entities of small business	8007342	10200061	13568530	16488047	18272335	22947233	22559543
legal entities of medium-sized businesses	5801985	3076564	3484992	4045875	5118377	5929183	6447866
individual entrepreneurs	972670	1518237	1511733	1554704	1764985	1902754	1729842
farms	786084	904543	1043755	1152499	1317352	1607790	1988209

The given data allow concluding that changes in the indicator of the number of operating SMEs are not always accompanied by corresponding changes in the indicator of their products. In this regard, the question arises: "By what can this be caused?". The main contribution to the country's economy from SMEs, as before, is made by legal entities of small enterprises. In 2020, they accounted for almost 69% of the products manufactured by the SME sector, while medium-sized enterprises accounted for 19.7%. Therewith, medium-sized enterprises are the most productive in this regard: with a 0.2% share of their number, they provide almost a fifth of the volume of products manufactured by the SME sector. Moreover, if the output of small business entities in 2020 decreased by 1.7% compared to 2019, then medium-sized enterprises could increase their contribution to the economy during the pandemic by 8.8%. The share of individual entrepreneurs and farms (peasant farm enterprises) accounted for 5.3% and 6.1% of total output, respectively. Hence, it can be concluded that individual entrepreneurs are the least

productive: with a population of 63.2% in the SME sector, they produce slightly more than 5% of the country's economy [23].

In addition to medium-sized enterprises, farm enterprises could also increase their contribution to the country's economy under quarantine restrictions – by 23.7%. This growth is a reflection of the general situation in the country with the output of agricultural products, which already in the 1st half of 2020 – the period of the most strict quarantine restrictions, increased by 2.4% compared to the same period in 2019. Agriculture, as the telecommunications sector, turned out to be less vulnerable to restrictive measures and was characterised by increased demand for its products even during quarantine restrictions [24-26]. In January-March 2021, compared with January-March 2020, the output (at comparable prices) increased by 9%, the number of employed and active entities – by 2.6% and 3.3%, respectively. The output of SMEs in January-March 2021 amounted to 7632.8 billion tenge [8].

The website of the Agency for Strategic planning and reforms of the Republic of Kazakhstan Bureau of National statistics [8] also published data on the output of SMEs. As a result of the analysis, the authors of the study concluded that the largest volume of output by SMEs was recorded in the cities of Almaty, Nur-Sultan, and Atyrau region, and the smallest volume of output by SMEs was recorded in Kyzylorda and Zhambyl regions. The largest volume of output by individual entrepreneurs was noted in the cities of Almaty, Nur-Sultan, and the Karaganda region, and the smallest volume of output by individual entrepreneurs was noted in the Kyzylorda region. The largest volume of output by farm enterprises was recorded in Almaty, Turkestan, and East Kazakhstan regions and the smallest volume of output by farm enterprises was recorded in Almaty. In addition, according to official data published by the Agency for Strategic planningand reforms of the Republic of Kazakhstan Bureau of National statistics [8], the authors of the paper analysed the indicators of output by SMEs by type of economic activity. As a result of the analysis of these data, the authors concluded that the largest volume of output by SMEs was recorded in wholesale and retail trade; repair of cars and motorcycles, construction, manufacturing, transport and warehousing, professional, scientific, and technical activities, and the smallest volume of output by SMEs was recorded in art, entertainment and recreation, and industry related to water supply, sewerage system, control over the collection and distribution of waste. The largest volume of output by individual entrepreneurs was noted in wholesale and retail trade; repair of cars and motorcycles, provision of other types of services, real estate transactions, and the smallest volume of output by individual entrepreneurs was noted in financial and insurance activities.

According to the data provided by the Agency for Strategic planningand reforms of the Republic of Kazakhstan Bureau of National statistics [8], the authors of the paper analysed the share of SMEs' gross value added in GRP for 2018-2020. According to these data, it was concluded that in 2020, the largest share of gross value added of SMEs in GRP is given by SMEs located in Nur-Sultan and Almaty, the smallest share of gross value added

of SMEs in GRP is given by SMEs located in Karaganda and Kyzylorda regions. The performance indicators of SMEs by type of economic activity were analysed according to the Agency for Strategic planningand reforms of the Republic of Kazakhstan Bureau of National statistics [8]. As a result of the analysis, the authors of the study came to the conclusion that the indicators of the activity of SMEs by type of economic activity regarding the number of operating SMEs indicate that most of them are noted in trade, both wholesale and retail; types of work related to the repair of cars and motorcycles, such types of farms as agriculture, forestry, and fishing; the provision of other types of services, and least of all in such industries as production related to the provision of electricity, gas, steam and air conditioning, water supply, sewerage system, control over the collection and distribution of waste. Considering the number of employees, the authors of the study came to the conclusion that most people are employed in SMEs working in trade, wholesale and retail, repair of cars and motorcycles, agriculture, forestry, fishing, construction, provision of other types of services, industry related to the processing type of activity. The least people are employed in such economic activities as industry related to electricity supply, gas supply, steam and air conditioning, water supply, sewerage system, and control over the collection and distribution of waste [27; 28].

In terms of output of products (goods and services), the leading types of economic activity are the following: wholesale and retail trade; repair of cars and motorcycles, construction, industry engaged in manufacturing activities, agriculture, forestry, fisheries, transport and warehousing, professional, scientific, and technical activities [29-31]. In comparison with others, the following types of economic activity produce the least products: industry associated with water supply, sewerage system, control over waste collection and distribution, art, entertainment and recreation [32]. The situation is somewhat reversed in the implementation of the social function of SMEs – the provision of employment for the country's population (Table 3) [8].

Table 3. The number of employees in small and medium-sized enterprises of the Republic of Kazakhstan, persons

Indicator	2014	2015	2016	2017	2018	2019	2020
Republic of Kazakhstan	2810962	3183844	3166792	3190133	3312457	3448727	3369915
legal entities of small business	849015	1185186	1249270	1301826	1351882	1408192	1364138
legal entities of medium-sized businesses	516520	351779	352954	361393	364888	364865	351496
individual entrepreneurs	1136050	1360338	1288167	1240876	1315162	1378884	1353776
farms	309377	286541	276401	286038	280525	296786	300505

Table 3 demonstrates that in 2020, there was a decrease in the number of people employed in SMEs of the Republic of Kazakhstan by 2.3% compared to 2019. The negative dynamics of this indicator were demonstrated by all subjects of SMEs except for farm enterprises, the number of employees in which increased by 1.3%. Such a change in employment in farms is associated with the previously noted increase in demand for agricultural products with the onset of the pandemic and, accordingly, the expansion of production, the attraction of additional labour. The remaining subjects of SMEs have shown a small decrease:

legal entities of small entrepreneurship – by 3.1%; legal entities of medium entrepreneurship – by 3.7%; individual entrepreneurs – by 1.8%. Admittedly, the negative dynamics in the medium-sized SME sector are more alarming since, as is known, they make the main contribution to ensuring the employment of the population. With their insignificant number, they provided at least a tenth of the employment of the population in the SME sector annually. 2015 – 11.1%; 2016 – 11.2%; 2017 – 11.3%; 2018 – 11%; 2019 – 10.6%; 2020 – 10.4%.

According to official data published on the official website of the Agency for Strategic planningand reforms of the Republic of Kazakhstan Bureau of National statistics [8], the largest number of people employed in SMEs is observed in the cities of Almaty and Nur-Sultan, Almaty, Karaganda, East Kazakhstan, and Turkestan regions, and the least number of people employed in the SME sector is in the Kyzylorda region. The largest number of employed SMEs in individual entrepreneurship was noted in the cities of Almaty, Nur-Sultan, and the East Kazakhstan region, and the smallest number of those engaged in individual entrepreneurship was noted in the North Kazakhstan region. The largest number of employed SMEs belonging to farm enterprises was noted in Turkestan, Almaty, East Kazakhstan, and Zhambyl regions and the smallest was noted in the cities of Almaty and Nur-Sultan.

The indicator of the number of employed SMEs by type of economic activity was analysed based on official data published on the website of the Agency for Strategic planningand reforms of the Republic of Kazakhstan Bureau of National statistics [8]. According to these data, after the analysis, the authors concluded that the largest

number of people employed in SMEs is observed in wholesale and retail trade, repair of cars and motorcycles, construction, and industry related to manufacturing. The smallest number for this subject is observed in the industry related to electricity supply, gas supply, steam and air conditioning, water supply, sewerage system, and control over the collection and distribution of waste. The maximum number of people employed in individual SMEs is noted in wholesale and retail trade; repair of cars and motorcycles, provision of other types of services, and real estate transactions. The smallest number of people employed by individual entrepreneurship is noted in the industry related to electricity supply, gas supply, steam and air conditioning, financial and insurance activities, mining industry, and quarry development. The number of employed SMEs belonging to farms refers only to agriculture, forestry, and fisheries. The coronavirus epidemic that occurred in 2020 did not make considerable structural changes to it. The existing relationship between the subjects in the pre-pandemic period remained in the conditions of the coronavirus crisis (Figure 1).
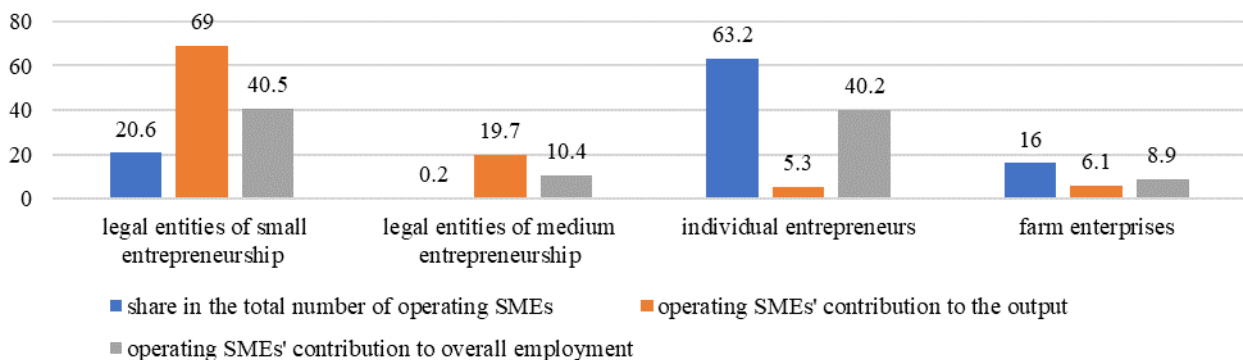

Figure 1. The structural relationship between the indicators of the development of existing SMEs in 2020, %

According to Figure 1, it can be seen that the most optimal ratio between the number of active entities, output, and employment can be seen here for legal entities of medium-sized enterprises. Individual entrepreneurs demonstrate the least contribution to the realisation of their socio-economic functions. Therefore, it can be assumed that regular measures of state support for SMEs to a lesser extent give results to individual entrepreneurs. In addition, a kind of "dependency" potential is laid here, which outweighs the motivation of entrepreneurs to improve the quality indicators of their activities [33]. Thus, the suboptimal structure of the SME sector negatively affects the results of its activities, which requires adjustments to the steps taken by the state to regulate it. From the analysis of the activities of SMEs, it can be concluded that, despite all the difficulties associated with the development of business in Kazakhstan, it is still developing, albeit at a slow pace. The following are measures of state support that, in the opinion of businesses, could have a beneficial effect on the restoration of the financial situation [12; 19; 10]:

• 86% of respondents who noted support in the form of tax benefits consider the cancellation of tax payments to be the most effective measure in restoring the financial situation, as opposed to deferral. In addition, 9% of companies believe that a reduction in the value-added

tax (VAT) rate and customs duties on imported equipment will stimulate capital expenditures;

• almost all companies that pointed to concessional financing as the most effective measure of support believe that long-term financing with preferential interest rates would help to stabilise the financial situation;

• along with the cancellation of tax rates and preferential lending, companies consider effective the following: the abolition of tax and other checks, the softening of criteria for compliance with participation in programmes, the acceleration of the timing of obtaining export permits, the adoption of supply contracts in the form of firm pledges, and explanatory work on existing measures.

Other types of support include tariff development, namely market pricing, for example, for medical products, grain crops, port, and airport services. In addition, other types of support include: pegging the exchange rate, guaranteeing the supply of raw materials from the state, subsidising energy costs, and partial compensation of wages to employees during the restriction of activities [5; 15; 34]. Considering the support measures that were provided by the Republic of Kazakhstan by type of activity, the following can be distinguished [12; 35]: enterprises operating in the agro-industrial complex received support in the form of lending, administration,

public procurement, taxes, subsidies, cost recovery; enterprises operating in the fuel and energy complex received support in the form of administration, taxes; enterprises engaged in the manufacturing industry received support in the form of lending, administration, public procurement, taxes, subsidies, cost recovery; enterprises engaged in construction received support in the form of lending, administration; enterprises engaged in mining-metallurgical complex received support in the form of administration, taxes; enterprises engaged in the field of transport received support in the form of lending, administration, taxes, subsidies; enterprises working in the field of trade received support in the form of administration; enterprises related to the tourism industry received support in the form of administration, subsidies; enterprises working in SMEs received support in the form of lending, administration, taxes. It follows from this that the distribution of state support is carried out unevenly. Most of the measures are aimed at maintaining the agro-industrial complex, while measures to support the trade sector are taken only in terms of administration [36-38].

Despite the pandemic, it is assumed that there are favourable trends in the form of an increase in the number of SMEs, coupled with a twofold increase in investment from small enterprises [24; 39]. However, along with the positive aspects, there are also negative ones, for example, an increase in unemployment, which is a negative factor for the development of SMEs since the flow of customers is decreasing. According to many experts and analysts, the global labour market will be able to recover and return to pre-pandemic employment indicators no earlier than 2023 [40]. SMEs solve employment problems in the Republic of Kazakhstan: almost 40% of all employees in the country are employed at small and medium-sized enterprises. Kazakhstan (in addition to supporting SMEs) should think about supporting large enterprises that dominate the economy. The authorities today are interested in offering many favourable conditions for the development of their own small enterprise, which is an undoubted plus both for the population who wants to work for themselves and the economy of the republic in general. Many small entrepreneurs can open a small enterprise and earn on those types of products and services that previously could not even be considered a separate type of business before the pandemic [41]. The pandemic has prompted many inhabitants of the planet to start earning on the Internet, to develop entrepreneurial potential, which requires constant development and means that people need to learn something new, look for new niches and areas where they can offer their products or services [42; 43]. It is still too early to assess the effectiveness of the adopted anti-crisis packages. However, it is worth noting that the experience of overcoming past crises shows the importance of a quick response to the crisis and considerable amounts of funding for the proposed anti-crisis measures.

Small and medium-sized enterprises are a platform for the subsequent development of the national economy and global economic growth, as well as a base for creating new jobs to employ unemployed citizens of the country [44; 45]. The "flexibility" of SME enterprises allows them to respond almost immediately to the transformation of external conditions and fully meet the emerging demand, they remain vulnerable to serious economic shocks: all existing mechanisms to promote development are insufficient for SMEs to survive the pandemic without additional targeted government support. Two characteristic trends can be noted in the development of SMEs in recent years: steady quantitative growth, including in the conditions of a pandemic and persistent imbalances in its structure – a very small proportion of legal entities belonging to the category of small enterprises and the dominance of individual entrepreneurs. Positive dynamics are demonstrated by all operating subjects of SMEs, except for legal entities of medium entrepreneurship. The most noticeable growth occurred during the analysed period in numerous operating small business entities, especially since 2015, which was mainly caused by changes in the criteria for its identification. As for the pandemic period, the reduction of business entities belonging to the category of medium is probably conditioned upon its downsizing, which is usually characteristic of crisis situations in the economy. Accordingly, these enterprises have moved into the category of small enterprises.

Conclusions

Despite the overall positive dynamics of output over the analysed period, the growth rate of this indicator is still lower than the growth rate of the number of operating SMEs. The main contribution to the economy of the country from SMEs is made by legal entities of small entrepreneurship. However, medium-sized enterprises are the most productive here, given their small number. During the pandemic, the progressive trend of employment growth provided by the SME sector was interrupted. The negative dynamics of this indicator were demonstrated by all subjects of SMEs except for farms. The reason for the increase in unemployment, admittedly, lies primarily in the reduction in demand for SME services and quarantine restrictions. Given that the government's plans envisage the growth of the SME sector to 35% of GDP in 2025 and up to 4 million people employed in it (44% of all employed), special attention needs to be paid to the development of the medium-sized entrepreneurship sector, which has the greatest potential in fulfilling its socio-economic functions.

Evidently, at this stage of socio-economic development of the Republic of Kazakhstan, selective measures of support for SMEs are required, which are provided by the state. It is necessary to adopt a separate state programme to support medium-sized enterprises with an emphasis on the use of indirect levers of stimulation that do not harm the competitive environment. Today, it is only by developing SMEs that more new jobs can be created since they are more mobile and open to new participants who can independently propose any initiatives and then help implement them. The experience of Russia is very interesting today in bringing into business everyone who is currently unemployed. This approach is of interest but it will be possible to assess how effective it was, to bring non-working citizens into entrepreneurial activity only after some time to solve problems related to unemployment.

None.

Conflict of Interest

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Розвиток малого та середнього підприємництва в Казахстані: структурний аналіз

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Анотація

Актуальність. Актуальність теми, що розглядається, полягає в дослідженні розвитку малого та середнього підприємництва, що є одним з ключових пріоритетів в Республіці Казахстан, оскільки розвиток малого та середнього підприємництва дозволяє вирішити питання, пов'язані зі зниженням рівня безробіття в країні та відтоку молоді. Однією з характерних особливостей останніх років у розвитку малого та середнього підприємництва в Казахстані є його яскраво виражене кількісне зростання без відповідних змін у результатах діяльності. Одна з основних причин цього вбачається в неоптимальності існуючої структури сектора малих і середніх підприємств. Для підтримки та розвитку підприємництва на постійній основі влада кожної країни вживає заходів щодо поліпшення бізнес-клімату. З 1 січня 2020 року в Казахстані на три роки введено мораторій на проведення перевірок, превентивного контролю та нагляду з виходом на суб'єкти малого підприємництва, в тому числі мікропідприємств. На середньострокову перспективу розроблено Стратегічний план розвитку Казахстану до 2025 року.

Мета. Метою дослідження є виявлення причин низького внеску МСП в економіку Республіки Казахстан, що склався в останні роки, на основі результатів, отриманих під час структурного аналізу.

Методологія. У дослідженні використано такі методи: аналіз, синтез, порівняння, економіко-статистичний аналіз, графічне представлення даних.

Результати. Результати дослідження дозволили сформувати низку рекомендацій, спрямованих на розвиток малого та середнього підприємництва та підвищення рівня зайнятості населення Республіки Казахстан.

Висновки. Дане дослідження має практичне значення, оскільки запропоновані рекомендації можуть бути взяті за основу при розробці Цільової програми розвитку малого і середнього підприємництва в Республіці Казахстан, а також Програми зайнятості в малому і середньому бізнесі.

Ключові слова: бізнес; суб'єкти малого і середнього підприємництва; юридичні особи малого підприємництва; юридичні особи середнього підприємництва; індивідуальні підприємці; зайнятість населення.