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СУЧАСНІ ТЕНДЕНЦІЇ РОЗВИТКУ МАЛОГО БІЗНЕСУ СОЦІАЛЬНОЇ СФЕРИ В УКРАЇНІ

Ефективного розвитку ринкових відносин немає без малого бізнесу – невід’ємної складової розвинутої системи господарювання. Сприяючи економічному зростанню всієї держави, малий бізнес формує соціально активного громадянина та значний за чисельністю і силою середній клас, забезпечує підйом життєвого рівня населення, сприяючи незворотності демократичних перетворень у суспільстві. Проводячи аналіз сучасного стану економіки України, можна відзначити, що кількість суб’єктів малого підприємництва в загальній кількості суб’єктів підприємництва в 2014 році, як і в 2010 році, залишається на рівні 99%. Найбільша частка малих підприємств соціальної сфери зосереджена в торгівлі, ремонті автомобілів, побутових виробів та предметів особистого вжитку, а також в діяльності з нерухомістю, оренді, інжинірингу та наданні послуг підприємцям, освіті, де вона досягає максимального значення – 97,2%. Всебічна підтримка суб’єктів малого бізнесу саме соціальної сфери з метою підвищення їх конкурентоспроможності є одним із найважливіших заходів зниження соціальної напруженості та забезпечення економічної безпеки держави.

Ключові слова: підприємництво, малий бізнес, соціальна сфера, малі підприємства, види економічної діяльності, показники діяльності, обсяг реалізованої продукції, зайняті і наймані працівники, прибуток, збиток.

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СОВРЕМЕННЫЕ ТЕНДЕНЦИИ РАЗВИТИЯ МАЛОГО БИЗНЕСА СОЦИАЛЬНОЙ СФЕРЫ В УКРАИНЕ

Эффективное развитие рыночных отношений невозможно без малого бизнеса – неотъемлемой составляющей развитой системы хозяйствования. Содействуя экономическому росту всего государства, малый бизнес формирует социально активного гражданина и значительный по численности и силе средний класс, обеспечивает подъем жизненного уровня населения, способствуя необратимости демократических преобразований в обществе. Проводя анализ современного состояния экономики Украины, можно отметить, что количество субъектов малого предпринимательства в общем количестве субъектов предпринимательства в 2014 году, как и в 2010 году, остается на уровне 99%. Наибольшая доля малых предприятий социальной сферы сосредоточена в торговле, ремонте автомобилей, бытовых изделий и предметов личного потребления, а также в деятельности с недвижимостью, аренде, инжиниринге и предоставлении услуг предпринимателям, образовании, где она достигает максимального значения - 97,2%. Всесторонняя поддержка субъектов малого бизнеса именно социальной сферы с целью повышения их конкурентоспособности является одним из важнейших мероприятий снижения социальной напряженности и обеспечения экономической безопасности государства.

Ключевые слова: предпринимательство, малый бизнес, социальная сфера, малые предприятия, виды экономической деятельности, показатели деятельности, объем реализованной продукции, занятые и наемные работники, прибыль, убыток.

T. Karpova

MODERN TRENDS IN THE DEVELOPMENT OF THE SMALL BUSINESS OF SOCIAL SPHERE IN UKRAINE

The effective development of market relations is impossible without a small business - an integral component of a developed economic system. The small business generates socially active citizens and the substantial in size and strength middle class, provides a rise in living

standards, contributing to the irreversibility of democratic reforms in society and economic growth. Through the analysis of the current state of the Ukrainian economy, it may be noted that the number of small businesses in the total number of businesses in 2014, as in 2010, remains at the level of 99%. The largest share of small enterprises of social sphere is concentrated in trade, cars repair, home appliances and goods of personal use, as well as in the activities of real estate, leasing, engineering and provision of entrepreneur's services, also in education, where it reaches the maximum value - 97.2%. Comprehensive support the subjects of small business of the social sphere in order to increase their competitiveness is one of the most important measures to reduce social tensions and provide economic security.

Key words: business, small business, social services, small businesses, type of economic activity, performance, sales volume, employment and employees, profit, loss.

In post-industrial society the state and development of the social sphere is the key of improvement the quality of life and sustainable growth rates of the national economy. In this regard, an important basis for development the social sphere is the activation of small businesses. Small business helps economic and social stability of society, fulfills the important economic and social functions, contributes to the saturation of the commodity market, develops the competitive environment, the restructuring of production and society by participating in the formation of GDP and budget revenues at all levels, providing employment and increasing its revenues.

Social sphere and the role of small business in its development are reflected in scientific works of leading foreign and Ukrainian scientists. Among them: M. Weber, Y. Schumpeter [1], F. Hayek, L. Mises, R. Hirsch [2], A. Hosking, P.F. Drucker [3], Z.S. Varnaliy, V.I. Lyashenko, S.K. Reverchuk, L.I. Dmitrichenko [4], L.P. Hmelevska, V.L. Inozemtsev, V.M. Novikov, L.V. Prodanova, L.I. Chubareva and others. However, nowadays, questions of interdependent development the small business and social sphere are underreported and controversial.

From the point of public involvement in business and opening new small businesses the most attractive sphere of activity is precisely the social sphere, as the most popular and demanded in the system of market relations. In modern conditions there is rapid growth and development of the social economy in comparison with other sectors and economic activities. In many countries in this sphere is created from 40 to 80% of gross domestic product. From the middle of XX century to the beginning of the XXI century the global services market has grown in 2 times, much higher than the rate of development the industrial and agricultural production [5].

In Ukraine a comprehensive analysis of the status and development of small businesses including the social sphere is not possible. There are several reasons: the imperfection of the existing reporting forms and data limitations; difficulties in comparing official statistics related to the change of accounting methodology of statistical indicators; shadowing activity of business entities. Analyzing above, the purpose of this article is to analyze the dynamics of small business development, including the social sector in Ukraine for 2007-2014. In our view, the most attractive types of enterprises in the social sector of economy are the types shown in Figure 1.

Analysis of small business of social sphere of Ukraine for the period 2007-2014 years made it possible to evaluate the activity of subjects of small business on the basis of statistical data on the official website and in the State Statistics digest of Ukraine [6-8]. Statistical figures for this years presented in the book, are calculated in accordance with the Ukrainian Law "On Amendments to Certain Legislative Acts of Ukraine on entrepreneurial activity questions" from 18.09.2008 № 523-VI, and figures for 2007 restated in accordance with a new accounting methodology of statistical units for comparability.

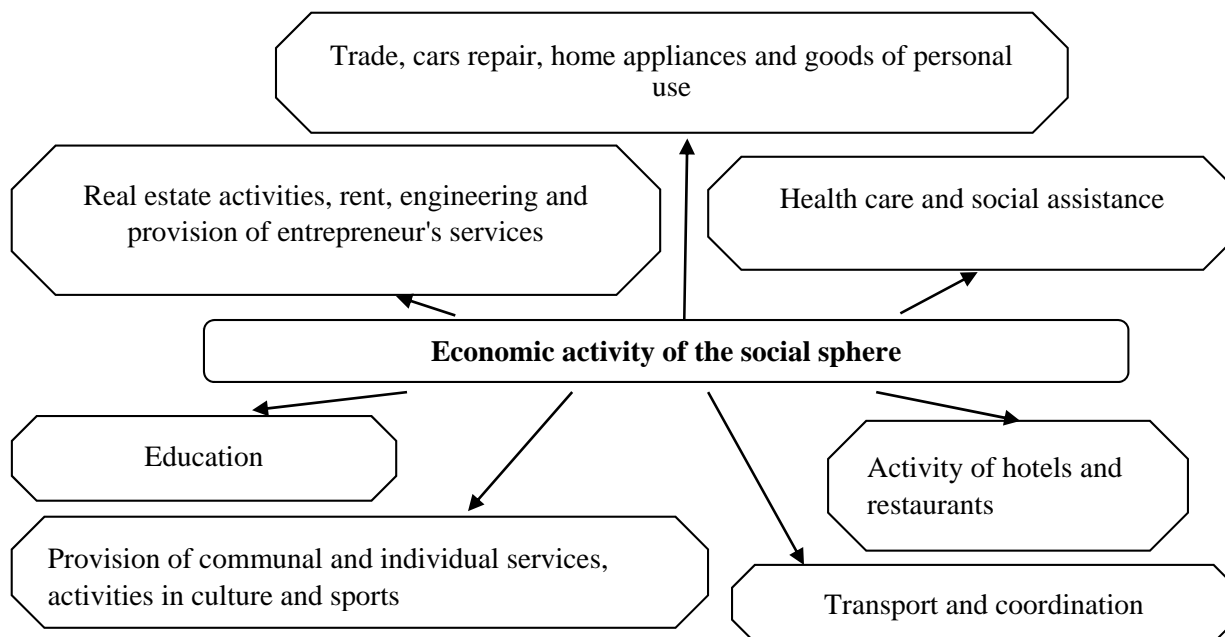


Fig. 1. Types of economic activity of the social sphere in Ukraine

Analyzing the dynamics of small, medium and large enterprises in the total number of enterprises in Ukraine for the period 2007-2014 years, we can conclude that *the share of small enterprises has steadily increased* (from 92.8% in 2007 to 94.3% in 2014); the share of large enterprises has also increased: from 0.3% in 2007 to 0.6% in 2014; and the share of medium-sized enterprises gradually decreased: from 6.9% in 2007 to 5.1% in 2014.

As for the proportion of small, medium and large *enterprises* in the total number of Ukrainian enterprises for 2007-2014 years, in all kinds of economic activities of the social sphere small businesses dominates: its performance is greater than 90%, while the share of large enterprises reach 1%, and all other – medium-sized enterprises. The largest share of small enterprises is concentrated in trade, cars repair, home appliances and goods of personal use, as well as in the field of real estate transactions, leasing, engineering and provision of enterprise services. In these fields, it reaches the maximum value - 96.5%. However, during the analyzed period, the share of small enterprises of social sphere varies slightly - from 93.7% in 2007 to 95.2% in 2014. In different activities the situation is also characterized by the certain stability: in education the share of small business reached 94.9% in 2007, in 2008 – 94.5%, in 2014 - 97.2%; the share of small enterprises in the field of health and social assistance in 2007 - 93.9%, in 2008 - 93.8%, in 2014 - 97.2%. The quantity of small business per 10 thous. people declined from 84 units in 2007 to 76 units in 2014, and by individual entrepreneurs - from 477 units in 2007 to 370 units in 2014 [9].

The situation is similar in the number of employed workers: during the period of 2007-2014 years there was a decrease - from 2324.7 thousand people to 1686.9 thousand people in small businesses, and from 3679 thousand people to 2428.3 thousand people for individual entrepreneurs (Table 1). Negative trends in the business environment are caused by the deterioration of the political and economic situation in the country, as well as imperfection in the taxation. This confirms the need of state and non-state support of small business in Ukraine in order to increase its contribution to GDP.

Nevertheless, the *volume of sales has a stable rising trend, both in small enterprises* (from 440011 mln. UAH in 2007 to 705000,5 mln UAH in 2014) *and by individual entrepreneurs* (from 153019,6 mln UAH in 2007 to 276299,6 mln. UAH in 2014). It is a positive fact, and shows an increase in the value of small businesses in the economic and social life. If we analyze the performance of small businesses *in the social sphere, depending on the type of economic activity, we can note their mixed trends* (Table 2).

Table 1

Main indicators of small businesses in Ukraine [6; 7, p.19; 8]

Indicators	2007		2008		2009		2010		2011		2012		2013		2014	
	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.	Small enterp.	Ind enterp.
The number of small businesses																
- In % to the total number of subjects	149	851	13	87	12.5	87.5	151	849	194	806	194	806	194	806	167	990
- on 10 thousand people, units	84	477	79	530	82	579	70	394	70	290	76	271	82	292	76	370
The number of employed workers																
- Total, thousand people	2947	3679	2319	3989	2274	4223.5	2145.7	2814.5	20708	2371.4	2051.3	2233.9	2010.7	2280.5	1686.9	2428.3
- in % to the total number of employed workers	38.7	61.3	36.8	63.2	34.5	65.5	43.3	56.7	46.6	53.4	46.6	53.4	46.6	53.4	19.17	97.2
The number of employees																
- Total, thousand people	2974	1461	2061	1538.9	2106.5	1559.3	2024.9	1009.4	1991.1	1045.5	1951.6	999.1	1891.8	952.1	1583.0	837.8
- in % to total number of wage earners	53.4	39.7	58.9	41.1	57.5	42.5	66.7	33.3	65.6	34.4	65.6	34.4	65.6	34.4	22.3	92.4
The volume of soled goods (works, services)																
- Total, mln UAH	440011	153,019.6	496683	204,951.6	461,691.1	195,952.5	484,393.5	230,418.2	523,638.2	211,215.8	672,653.4	243,633.8	670,258.5	263,459.2	705,000.5	276,299.6
- in % to total implemented production	74.2	25.8	70.8	29.2	70.2	29.8	67.8	32.2	71.3	28.7	71.3	28.7	71.3	28.7	15.8	95.5

Table 2

Main indicators of small business of social sphere in Ukraine in 2007-2014 years [6; 7, p.20; 8]

Economic activity	2007	2008	2009	2010	2011	2012*	2013*	2014*
Trade, cars repair, home appliances and goods of personal use								
- The number of employed workers, thousands people.	31149	32473	33623	23178	20342	25504	25186	10152
- Among them the number of employees, thous. people.	15771	16063	1617	11581	1163	17829	17117	9934
- The volume of sales, mln. UAH	382852	440415	404534.1	430812.3	424181.7	1783736.9	1782997	16296906
Activity of hotels and restaurants								
- The number of employed workers, thousands of people..	1539	1663	1866	1843	1791	2643	2675	101.5
- Among which the number of employees, thous people	1159	122	1367	1416	1439	1439	9838	993
- The volume of sales, mln. UAH	48899	64502	64271	85826	9283	23906.6	30322.4	14346.3
Transport and communications								
- The number of employed workers, thousands people.	384.5	408.7	435.9	451.5	326.8	291.8	1087.4	762.3
- Among them the number of employees, thous people	215.9	220.6	228.2	223.8	188.8	200.4	200.4	758.8
- The volume of sales, mln. UAH	17665.2	23081.1	30108.4	28544.5	35793.1	40583.3	228906.6	203,561.3
Real estate activities, rent, engineering and provision of entrepreneurs services								
- The number of employed workers, thousands people	557.6	624.5	696.7	700	690.5	642.7	286.2	172.2
- Among them the number of employees, thous. people.	441.9	470.5	499.2	464.9	465.4	461.9	461.9	164.3
- The volume of sales, mln.	36255.4	53025.1	72405.6	75293.2	87852.6	85328.5	63020.4	55103.9
Education								
- The number of employed workers, thousands people..	20.9	21.3	22.2	22.5	21.4	20.8	34.3	20.6
- Among them the number of employees, thous. people.	17.0	16.6	16.9	16.2	15.8	16.6	16.6	20.1
- The volume of sales, mln. UAH	489.2	602.2	801.5	770.6	961.4	1149.8	2356.5	1591.0
Health care and social assistance								
- The number of employed workers, thousands people..	54.7	58.9	62.4	63.3	56	59.9	114.3	67.7
- Among them the number of employees, thous. people.	40.2	42.2	44.3	43.8	40.4	46.6	46.6	66.8
- The volume of sales, mln. UAH	1107.3	1477.9	2135.6	2206.5	2717.4	3213	9873.4	7509.4
Provision of communal and individual services, culture and sports activities								
- The number of employed workers, thousands people..	226.5	234.8	242.5	250.3	213.3	182.4	49.6	31.2
- Among them the number of employees, thous. people.	141.7	134.7	129.6	121.6	110.9	110.5	110.5	30.6
- The volume of sales, mln. UAH	5674.4	6837.7	8699	7943.7	11035.5	10904	9032.6	15595.0

The number of employed workers in trade, cars repair, home appliances and goods of personal use declined from 3114.9 thous. people in 2007 to 1015.2 thous. people in 2014. The number of small business employees engaged in the work of hotels and restaurants, also declined from 153.9 thousand people in 2007 to 101.5 thousand people in 2014. For other types of economic activity there is a common trend, indicating the uneven development of small enterprises of the social sphere and changing needs of the population.

In the investigated period there is decrease in the number of small businesses in the hotel and restaurant business; real estate transactions, leasing, engineering and provision of entrepreneur's services; education, etc. This suggests an underestimation of the role of the state and the value of small businesses in these spheres. In trade, cars repair, home appliances and goods of personal use; the activities of transport and communications; health care and social assistance the number of small enterprises has increased. This indicates not only the main features of a small business: its mobility, agility, ability to respond quickly to market needs (especially local), but also the lack of the development stability.

Analysis of small business activity provides a basis for the conclusion: *the number of small enterprises by 10 thousand people decreased*: from 84 units in 2007 to 76 units in 2014 (Table 3). Despite this, the volume of small enterprise's sales increased in about two times and amounted 705000,5 mln UAH in 2014, this indicates the increasing role of small business in the economy. Thus the profit of small enterprises for the analyzed years increased more than in 2 times: from 19024,3 mln UAH in 2007 to 49196,7 mln UAH in 2010 and decreased to 49156,1 mln UAH in 2013.

Nevertheless, *the loss of small enterprises also tends to increase*: from 19862,7 mln. UAH in 2007; 69501,1 mln. UAH in 2008 to 224418,5 mln. UAH in 2014. The financial result before tax in 2007 was 5699,1 mln. UAH, in 2014 it was negative – 175262,4 mln. UAH, thus in the crisis 2008 year its value was fixed at -37482,2 mln. UAH. The share of loss-making enterprises amounted 42.2% in 2007, and 39.7% in 2014. In 2010 it reached -41.4% despite the fact that this year the cumulative loss of enterprises was not a maximum and reached 48261,4 mln. UAH.

Analysis of the *volume of sales goods* (works, services) of small enterprises and individual entrepreneurs of the social sphere gives grounds for the conclusion: in 2007-2014 this figure *had mixed trends depending on the type of economic activity*.

Thus, at small enterprises of trade, cars repair, home appliances and goods of personal use for the analyzed period the volume of sales increased *from* 382852 mln. UAH. to 1629690,6 mln. UAH; at small enterprises of transport and communication – it increased more than in 10 times, from 17665,2 mln. UAH to 203561,3 mln. UAH; in small enterprises of educational - also rose more than in 2 times, from 469.2 mln. UAH to 1591.0 mln. UAH.

Table 3

Main indicators of activity the small business in Ukraine in 2007-2014 years

[6; 7, p.47; 8]

Indicators	2007	2008	2009	2010	2011	2012	2013	2014
The quantity of small enterprise by population of 10 thousand people, units	84	79	82	70	70	76	82	76
<i>In % to the total number of enterprises - business entities</i>	93.7	93.3	94.3	93.6	93.7	21.6	21.6	95.5
The number of employed workers, thous. people	2324.7	2319	2227.4	2145.7	2070.8	2051.3	2010.7	1686.9
Number of employees, thous. people.	2223.5	2206.1	2106.5	2024.9	1991.1	1951.6	1891.8	1583.0
<i>Per 1 enterprise, people.</i>	6	6	6	6	6	x	x	x
<i>In % to the number of employees in enterprises -</i>	24.3	24.7	25.6	25.8	25.8	22.6	22.8	22.3

<i>business entities</i>								
The volume of soled goods (works, services), mln. UAH.	440011	496683	461,691.1	484,393.5	523,638.2	672,653.4	670,258.5	705,000.5
<i>In % to the volume of soled goods (works, services) for the whole economy</i>	18.2	16.5	16.8	14.4	13.1	15	15.5	15.8
Financial result (balance) before tax, mln. UAH.	5699.1	-37482.2	-21783.7	935.3	-6767.7	672,668.4	-25,057.9	-175,262.
<i>In % to the financial result before tax for the whole economy</i>	4.2	x	x	1.6	x	x	x	x
Profit, mln. UAH.	25561.8	32018.9	32745.4	49196.7	44323.3	39794.1	39640.9	49156.1
<i>In % to profit for the whole economy</i>	14	16.5	22.8	23.2	16	x	x	66.5
Losses, mln. UAH.	19862.7	69501.1	54529.1	48261.4	51091	49048.1	64698.8	224,418.5
<i>In % to a losses for the whole economy</i>	42.2	37.6	28.9	31.4	33.9	x	x	33.5
The share of enterprises that have received a loss, in % to the total number	32.8	37.3	39.9	41.4	35	35.6	34	39.7

In 2014, the largest share were in real estate activities, rent, engineering and provision of entrepreneur's services (98.5%); education (97.2%); in activities of hotels and restaurants (96.3%), in trade, cars repair; home appliances and goods of personal use (96.7%) (Table 4).

Table 4

Dynamics of quantity the small social business in Ukraine in 2007-2014 years [6; 7, p.51; 8]

(in % to the total enterprises of relevant activities)

Economic activity	2007	2008	2009	2010	2011	2012	2013	2014
<i>Trade, cars repair, home appliances and personal use</i>	95.9	95.1	95.9	94.9	95.2	96	96.5	96.7
<i>Activity of hotels and restaurants</i>	95.5	95.2	95.7	95.3	95.4	95.2	95.7	96.3
<i>Transport and communications</i>	92.2	91.9	92.5	91.9	92.4	91.4	92.1	92.3
<i>Operations with real estate, renting, engineering and provision of services to entrepreneurs</i>	96.6	96.2	96.7	96.3	96.5	97.8	98.3	98.5
<i>Education</i>	94.9	94.5	95	95.2	95.8	96.4	97.1	97.2
<i>Health care and social assistance</i>	93.9	93.8	94.2	93.5	93.9	93.9	94.6	95.0
<i>Provision of communal and individual services; culture and sports activities</i>	93.8	92.5	93.5	92.8	93.1	93.2	95.3	94.9
Total in Ukraine	93.7	93.3	94.3	93.6	93.7	94.3	95.0	95.2

Indicators of employment at small enterprises of transport and communications increased from 384.5 thous. people to 762.3 thous. people; in health care and social assistance increased from 54.7 thous. people to 67.7 thous. people. Over the study period the proportion of employed workers of small enterprises of social sphere in total employment varied depending on the type of economic activity. Thus, the share of workers employed in small enterprises of trade, cars repair, home appliances and goods of personal use, decreased from 44.5% to 40.0%; in activities of hotels and restaurants - from 51.8% to 49.9%; in provision of

communal and individual services, culture and sports activities - from 43.7% to 30.4% (table 5).

Table 5
The proportion of workers employed in small business of the social sphere in Ukraine in 2007-2014 years [6; 7, p.57; 8]

(In % to the total number of employed workers)

Economic activity	2007	2008	2009	2010	2011	2012	2013	2014
<i>Trade, cars repair, home appliances and goods of personal use</i>	44.5	42.3	44	43.2	42.7	42.2	40.9	40.0
<i>Activity of hotels and restaurants</i>	51.8	51.5	51.3	51.7	51	47.9	46.3	49.9
<i>Transport and communications</i>	11.1	11.5	11.5	11.5	12	12.2	12.2	8.4
<i>Operations with real estate, renting, engineering and provision of services to entrepreneurs</i>	52.4	53.5	49.9	52.3	52.2	68.3	71.9	74.4
<i>Education</i>	41.8	42.9	44.7	49	52.3	14.9	60	60.7
<i>Health care and the provision of social assistance</i>	36	37	37.2	37.2	41.8	40	43.7	39.2
<i>Provision of communal and individual services activities, culture and sports</i>	43.7	39.9	41.1	44.3	43.1	10.9	28.5	30.4
Total in Ukraine	25.1	25.6	26.7	27	26.6	26.7	27.1	26.0

At the same time, the share of employed workers increased in education (from 41.8% to 60.7%), health care and social assistance (from 36% to 39.2%), real estate, renting, engineering and provision of entrepreneur's services (from 52.4% to 74.4%), and decreased in the transport and communications activities (from 11.1% to 8.4%). The quantity of enterprises in trade, cars repair, home appliances and goods of personal use decreased every year, but is still dominated in the total number of enterprises at level of 33.1% (Fig. 2).

A comprehensive analysis of the state and development of small businesses, including social sphere in Ukraine for 2007-2014 years provided an opportunity to estimate the activity of small businesses and make the conclusion that small enterprises dominate in all spheres of economic activity. These figures exceed 90%, while the share of large and medium enterprises do not reach only 1%. However, despite this small business as a form of economic development of the social sphere, does not take appropriate place in the structure of modern economy of Ukraine. It can't comply fully its economic and social functions.

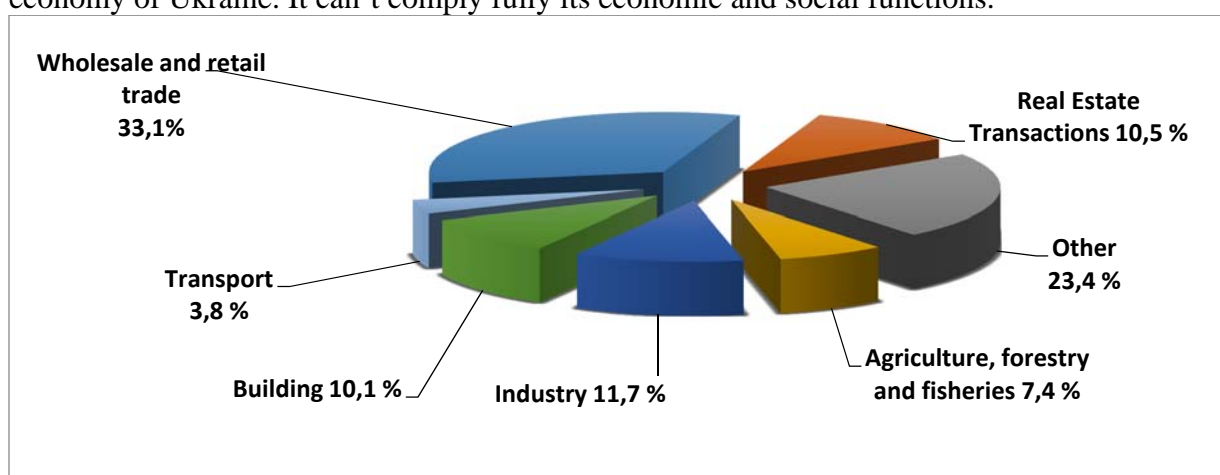


Fig. 2. The structure of small business by economic activity in 2013 [10]

In Ukraine the state of social sphere, the role of small business in its development, as well as living standards are not always available for detailed analysis, modeling and forecasting. Many economic and social processes are still not sufficiently studied and

justified, and making decisions is possible only using the economic-mathematical methods and models. We believe that development of the social sphere needs first of all, an increase in the volume of capital investments in small business of the social sphere. It is proved, that small business of social sphere is the fastest growing sector of the Ukrainian economy. But its continued active development requires a favourable external environment and increasing social prestige of the entrepreneur, social motivation of business, government and non-government support for interdependent development of small business and social sphere.

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