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**BUSINESS IN UKRAINE, REGIONAL DEVELOPMENT  
AND INTEGRATION PERSPECTIVES**

**Introduction.** The level of overall business development in the country influences the efficiency of business entities both on the level of the regions and on the country level. Small and medium-sized enterprises create opportunities not only for solving the economic and social problems, but also help to meet the needs of internal and external markets.

**Purpose.** In this article the researcher will highlight the problems of entrepreneurship development in Ukraine basing on the needs of society and the social and economic situation in Europe, Ukraine and Sumy region.

**Results.** In the article the relevant problems of the situation of business in Ukraine in general and in the context of the groups of business entities are discussed. The researcher traces the path of development of business as a separate element of the market economy and shows the influence of the business development on the structural economic changes at the regional and country levels. The problem of formation and development of the small entrepreneurship in Ukraine and in the Sumy region is discussed. The researcher analyses the dynamics of number of enterprises by their size in Sumy region and Ukraine in the period of 2010-2013 years. The activity of the population in 2014 is another question discussed in the article. The author proposes to form the informational base that at present is considered "a language of business" and has its own characteristics reflecting business transactions of every business entity.

**Conclusion.** Implementing of the proposed ways of business development improvement will facilitate the release of small business in Ukraine to European levels of development, improve the business climate and strengthen the position of small business in the structure of Ukrainian economy. Modernization in the sphere of small entrepreneurship will cause the increase of the positive influence of it on the social-economic development of the country. The proposed ways of improvement will increase the efficiency of the activity of small business through the introduction of the effective accounting policies.

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