ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

UDC 334.012.42+346.26

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«ENTEPRENEURSHIP» AS A KEY CATEGORY OF ECONOMIC LAW AND ECONOMIC SCIENCES: RESEARCH THROUGH THE PRISM OF COMPARATIVE ANALYSIS

Urgency of the research. *The relative share of products manufacturing accrues namely to entrepreneurship, and given that notable importance of the entrepreneurship institution for the society, state and economy as a whole is quite obvious.*

Target setting. *The article representing an attempt of comparative economic and legal analysis of the "entrepreneurship" category.*

Actual scientific researches and issues analysis. *Issues considered in this paper have been analyzed in the economic and legal science quite well.*

Uninvestigated parts of general matters defining. *In economic and legal sciences there is no unity of concepts concerning understanding of the "entrepreneurship" category, so the relevant issue requires complex economic and legal comparative study.*

The research objective. *The article representing the comparative economic and legal characteristic of the "entrepreneurship" category.*

The statement of basic materials. *The economic and law approaches to the understanding of the entrepreneurship essentially differ by their content. Economic approaches develop the economic essence of entrepreneurship as a special kind of economic activity and indicate its creative, businesslike, innovative, fresh, profitable and risky nature. Law approaches to understanding of entrepreneurship is aimed to determine, define and enshrine the legal aspects of entrepreneurship on the grounds of the law purpose in general.*

Conclusions. *The determination differences of economic and law theories of entrepreneurship serve as proof of the fact that entrepreneurship has a complex nature and various sides, including economic and legal ones. Moreover, upon comprehending of the "entrepreneurial activity" category it is necessary to consider all aspects of its nature and content, which will give a possibility to provide the view complexity, and, therefore, a comprehensive learning of the nature of the corresponding category.*

Keywords: *entrepreneurship, economy; economic law; legal science; economic science.*

DOI: *10.25140/2410-9576-2017-1-3(11)-111-116*

УДК 334.012.42+346.26

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«ПІДПРИЄМНИЦТВО» ЯК КЛЮЧОВА КАТЕГОРІЯ ГОСПОДАРСЬКО-ПРАВОВОЇ ТА ЕКОНОМІЧНОЇ НАУК: ДОСЛІДЖЕННЯ У ПРИЗМІ ПОРІВНЯЛЬНОГО АНАЛІЗУ

Актуальність теми дослідження. *На підприємництво припадає питома вага обсягу виробництва продукції, з огляду на що вагоме значення інституту підприємництва для суспільства, держави та економіки в цілому є досить очевидним.*

Постановка проблеми. *У статті відображена спроба здійснення порівняльного економіко-правового аналізу категорії «підприємництво».*

Аналіз останніх досліджень і публікацій. *Аналітиці розглядуваних у цій роботі питань присвячується значна увага в економічній та юридичній науці.*

Виділення недосліджених частин загальної проблеми. *В економічній та юридичній науках відсутня єдність думок щодо суті підприємництва, а тому це питання потребує комплексного економіко-правового порівняльного дослідження.*

Постановка завдання. *В роботі відображена порівняльна економіко-правова характеристика підприємництва.*

Виклад основного матеріалу. *Економічні та правові підходи до розуміння підприємництва істотно різняться за своїм змістом. Економічні розкривають економічну сутність підприємництва як особливого виду економічної діяльності та вказують на його творчий, діловий, інноваційний, оригінальний, прибутковий і ризиковий характер. Правові підходи до розуміння підприємництва спрямовані на вияв, розкриття та закріплення юридичних аспектів підприємництва, виходячи із призначення права взагалі.*

Висновки. *Виявлення істотних відмінностей економічної та правової теорій підприємництва слугують підтвердженням тієї обставини, що підприємництво має складну природу та різні сторони, у т.ч. економічні та юридичні. При цьому при осмисленні категорії «підприємницька діяльність» є необхідним враховувати всі аспекти його сутності та змісту, що дозволить забезпечити комплексність погляду, а тому й всебічне пізнання природи відповідної категорії.*

Ключові слова: *підприємництво; економіка; господарське право; юридична наука; економічна наука.*

Urgency of the research. Now the relative share of products (goods, works and services) manufacturing accrues namely to entrepreneurship, and given that notable importance of the entrepreneurship institution for the society, state and economy as a whole is quite obvious.

Target setting. Taking into account the fact that economic relations in society arise and deploy in the course of organization and implementation of economic (business) activity, it can be claimed that the economic activity is one of the major categories of economics and economic science. Upon this one of the key types of economic activities is entrepreneurship, which in terms of growth and development of market economy in Ukraine has become the main way of economic activity. So now the relative share of products (goods, works and services) manufacturing accrues namely to entrepre-

neurship, and given that notable importance of the entrepreneurship institution for the society, state and economy as a whole is quite obvious.

In addition to economics and economic theory, the entrepreneurship category is quite widely used in other spheres of social life and other social sciences. The legal science and law in general are no exception from this rule, within which business relations that in this case named as economic ones, acquire special legal regulation by norms of economic law and economic legislation.

So it seems quite interesting and topical to explore the economic and juridical (law) approaches to understanding of the "entrepreneurship" concept that, as it seems, will have a beneficial effect on the improvement of scientific approaches in understanding of the basic categories of economic and law sciences, as well as will contribute to eliminate contradictions and inconsistencies existing between them. The topicality of such research is especially increased by the importance of the place and value of the law and economy as a whole, which they have in a social life, as well as by the fact that the "entrepreneurship" category is multi aspect and is not covered exclusively by the subject of economic law science and/or economic theory, and so the complex and inter-branch research of this category can provide a finding of new aspects of the nature and patterns of development.

Actual scientific researches and issues analysis. Both lawyers and experts in the sphere of economic theory pay significant attention to the issue under consideration. However, usually their opinions on the matter have narrowed nature, as related to the comprehension and understanding of the "entrepreneurship" category's essence only from economic or law point of view, that indicating a lack of complexity in the scientific view. So the issue under consideration needs further complex inter-branch economic and law comparative study.

Uninvestigated parts of general matters defining. In economic and legal sciences there is no unity of concepts concerning understanding of the "entrepreneurship" category, so the relevant issue requires complex economic and legal comparative study.

The research objective. The article meaningfully representing the comparative economic and legal characteristic of the "entrepreneurship" category.

The statement of basic materials. So we should start with that entrepreneurship as an economic activity in general plays a crucial role in various social institutions, in particular: for the state, because such activities in the most general context is aimed to ensure its financial and economic stability, as well as efficient social and economic development; for various groups of people (public associations, juridical entities, etc.) and particular individuals (entrepreneurs, consumers, etc.), because such activities ensures the implementation of private economic and other interests and needs (satisfaction of economic and other needs, profit earning, etc). Additionally, within their content the mentioned activities, as it was rightly stressed in law literature, lay in the transformation of natural resources, converting production facilities to material and other benefits to meet social and own needs of the producers themselves, and the activities' goal is creating of material and social benefits necessary to meet the growing needs of society [1, p. 11].

It is obvious that the relations developing between people in the course of production, distribution, exchange and consumption of material goods are economic by their nature. At the same time, to ensure the regularity, protection and development of corresponding relations they fall within the regulatory provisions of law and justice, which, based on the content of economic and other aspects of various economic phenomena and processes, enshrine in the legislation the legal mechanisms of adjustment and development of economic relations. So, there is a need to clarify the essence of entrepreneurship, proceeding primarily from its economic base (as an economic category), and then to consider law (juridical) approach in this issue. We should immediately note that in its content the entrepreneurship is rather complicated and multi aspect category that was quite clearly reflected in the comparison of its law and economic understanding. In this regard V.S. Bilykh noted that "…the entrepreneurship can be seen in various aspects, such as: organizational, economic, legal and more. As a type of human activity in general, entrepreneurship is not limited just to the common set of actions, but consists of sequential economic measures (actions), operations and acts aimed at a single target concerning the production and sale of goods, which has demand and that makes profit, as well as at achievement of other goals" [2, p. 19].

Analysis of selected sources of economic literature provides enough grounds to claim that in the context of economic science the "entrepreneurship" category is seen as a special kind of human activity that has a number of purely economic particularities, such as: creativity, innovation, freshness of behavior, businesslike nature, focus on profit-making, riskiness and so on.

For example, according to some experts in the economic sphere, entrepreneurship is an economic activity of separate market economy entity concerning the use of limited resources for the organization, development, production and sale of goods in order to meet social demand and make profit. Such approach considers independence and innovation as the main features of entrepreneurship, and as its major content defines innovation aimed at the manufacturing of new products, adoption of new technologies, finding and taking of new markets, etc. [3, p. 136-137].

According to opinion of other scientists of economic direction of the professional activity, entrepreneurship should be understood as a type of entrepreneurs' economic behavior concerning the development, production and sale of goods, aimed at achievement of profit and social effect. Additionally it is noted that the essence of entrepreneurship is manifested in initiative, innovative and independent activity [4, p. 236-240].

Some economic sources contain the interpretation of entrepreneurship through the prism of its content, in particular as a category of economic science, as a method of management and as a type of economic thought, including the following:

- as an economic category entrepreneurship expressing a certain relations developing between participants of social production;
- as a method of managing entrepreneurship is characterized by economic and legal autonomy, personal responsibility and economic risk;
- as an entrepreneurial mindset entrepreneurship differs from the traditional one by new views and approaches to decision making and their implementation [5, p. 120-121].

Similar approaches to understanding of the entrepreneurship meaning is quite often can be found in economic literature sources, although upon this they can take various forms of terminological interpretations. For example, K. S. Bazylevych consider entrepreneurship as an economic category, as a type of economic behavior, as a method of economic thinking and as economic art. In his opinion signs of entrepreneurship include: independence, innovation, initiative, creativity, risk, economic and social responsibility, broad-scale thinking and businesslike nature [6, p. 268-269].

Some scholars, using in their works official regulatory (enshrined in law) definition of entrepreneurship, emphasize that this particular activity implies that entrepreneurs should have a certain way of thinking, a special style and type of economic behavior, manifested in a special creative approach to the matter, free display of initiative, constant drive to innovation, search of unconventional solutions and opportunities, expansion of activities' scale and scope, and, more importantly, constant readiness to take risks and find ways to overcome it [7, p. 9].

Apparently, the outlined economic approaches to understanding of entrepreneurship clearly reflect some aspects of the historical development of this institution of economics and society's sociopsychological attitude on it at a certain stage of society's development. In particular, in the context of selected aspects (positive ones) related to understanding of entrepreneurship at some stage of social development (along with that, in certain periods of various civilizations' development negative attitudes towards an initiative entrepreneur and this person's business activities were encountered), we should mention the doctrine of English economist R. Cantillon who linked entrepreneurship to buying a thing and its subsequent resale at a higher price with the presence of unfavorable consequences risk; or works of French economist J.-B. Say, the content of which linked entrepreneurship to the organization of people within the production unit, and the entrepreneur is seen as an economic agent, which being in the center of the production process and distribution theory combines factors of production (land, capital, labor, etc.); or opinion of British economist A. Marshall, who particularly stressed the innovative moment and active (management) role of the entrepreneur personally in the use of new machines and technologic processes [8, p. 20-22]. On the same subject we also should mention Austrian American economist and sociologist J. Schumpeter, who grounded the entrepreneurial function as the implementation of organizational and economic innovations, namely "new combinations of production

factors", which play a major role in economic development, ensuring its growth. According to J. Schumpeter, innovation is not only making a new product and adoption of new technologies, but also the development of new distribution markets, new sources of raw materials, new forms of industrial organization [8, p. 22; 9, p. 54].

Given historical and legal aspects of the formation and development of entrepreneurship, as well as mentioned approaches in understanding of this category by its content and nature, have economic essence and discover the economic nature of entrepreneurship as a special kind of human activity that has creative, business, innovative, unique, profitable and risk-related nature. However, as it was rightly stressed in researches of V. S. Bilykh, any given understanding of business reflects certain historical and economic theory of entrepreneurship, such as:

- a theory based on the recognition of "risk" as the main attribute of entrepreneurship;
- a theory based on the emphasizing of "innovation" as main feature of entrepreneurship;
- theory of recognition as the fundamental characteristics of an entrepreneur his/her personal traits (such as: ability to respond to changes of social and economic situations, discretionary decision-making, etc.);
- theory of modernity, the essence of which lies in the shift of main emphasis to management function of entrepreneurship [2, p. 20].

Apart from the economic context, the entrepreneurship institution become the subject of learning, research, analysis and description of law and legal science. However, within the latter there are also various approaches to the definition and understanding of entrepreneurial activities essence. For example, V. F. Popondopulo defines entrepreneurial activities as complex of lawful voluntary actions taken professionally, systematically and at own risk by a person registered as an entrepreneur, for the purpose of profit-making [10, p. 20]. On A. V. Busyhin opinion, entrepreneurship is a special form of economic activity based on an innovative self-reliant approach to production and supply of goods on the market, which brings to the entrepreneur income and awareness of own importance as a person [11, p. 7-8]. From the perspective of V. K. Mamutov, entrepreneurship should be understood as a special management mode aimed at profit-making [12, p. 82]. In this context H. V. Smolyn stands the ground, according to which the definition of "entrepreneurship" concept should be based on the economic nature of this phenomenon, which lies in that its premise is the divergence between supply and demand in the goods market. This divergence, according to the mentioned scientist, leads to the definition of strategy, oriented to the production of material values and service provision, as well as to buying of someone else's goods at certain prices and selling them at higher prices in order to meet social needs and make profit [13, p. 20-21].

In that context it should be especially noted that the entrepreneurship concept is acquired its definition in the current legislation of Ukraine as well, and that is fully logical, because Ukraine, after proclaiming in 1991 its independence and economic self-reliance, coordinated its efforts on the development within its territory legal, social, and democratic Ukrainian nationhood in which social life would be based on the principles of political, economic and ideological diversity. In addition the key emphasis on the issue of the economic system development of Ukraine was shifted to the plane of evolution and development the very market economy and private enterprise. In the same regard we should note that already in 1990-1991 in Ukraine as the basic principles, on which the solving of issue of entrepreneurship development should be based, have been recognized, in the first place, granting legal guarantees of free entrepreneurship, including rights to property, manufactured products, free choice of partners in direct relations, export and import operations, self-reliant use of profit (income); and secondly, creation of equal opportunities for development of all types of entrepreneurial activity, based on various forms of ownership. These particular key principles, being the grounds for the development of regulatory and legal basis for the administration of this sphere, including the current Commercial Code of Ukraine, become crucial for evolution and development of entrepreneurship in Ukraine.

In the Art. 42 of the Commercial Code of Ukraine [14, p. 144] entrepreneurship is defined as an independent, initiative, systematic economic activity, carried out by economic entities (entrepreneurs) at their own risk in order to achieve economic and social benefits and make profit. The definition of similar content, given concerning the "entrepreneurial activity" concept, is provided in sub-paragraph 2.4.2

of section 2.4 of state 2 of the "Classification of Legal Forms of Management" State Classifier of Ukraine. Consequently, the "entrepreneurship" and "entrepreneurial activity" concepts should be understood as identical.

It is characteristic that most lawyers, defining entrepreneurship as a form of economic activity and pointing out at the focus of its goal on profit-making, give in their researches its legislative definition, enshrined by the legislator in the abovementioned Art. 42 of the Commercial Code of Ukraine.

From the analysis of the abovementioned legislative definition of entrepreneurship logically derive its main features characterizing entrepreneurship from a juristic point of view. In particular, they are the following:

- independence – it is an opportunity at own free choice to render a decision about the initiation and carrying on the entrepreneurial activity regardless of the will and initiative of any other entities, which is based on the freedom of entrepreneurial activity. The said feature reflects the essence of entrepreneurship as a rather broad sphere of economic freedom and economic opportunities of a person;
- initiativity – it reflects the active nature of entrepreneurship, related to the need of an entrepreneur to display an active behavior in an effort to achieve the stated results. The abovementioned feature of entrepreneurship also points to its creative and innovative nature;
- systematicity – it is constant repetition of entrepreneurial operations over time, which indicates an active and dynamic nature of entrepreneurship as a specific process of economic activity;
- riskiness – it is carrying out of entrepreneurial activities with a sufficiently high probability of its negative final result;
- profit as the ultimate goal – the entrepreneur's motivation for the achievement of a positive difference between the incurred in the course of entrepreneurial activities administrative, labor and other costs, on the one hand, and the final income on the sales of goods, on the other hand;
- achieving of economic and social results (socially responsible nature) – it is the entrepreneur's need to take the public interest into account in his/her activities, namely they are: interests of society, the state, etc. (filling of the budget with taxes, manufacturing of production and proper satisfaction of customers needs, job creation, etc.).

In addition, we can name the essential features of economic activity characteristic to entrepreneurship, the definition of which, by the way, was also enshrined in the Commercial Code of Ukraine [14, art. 144]: "economic activity is an activity of economic entities in the sphere of social production aimed at manufacturing and sale of goods, execution of works or provision of services of value character that have price definition". Therefore, as a type of economic activity entrepreneurship also has the following inherent features:

- it is public and private, as it is carried out in the sphere of social production, and therefore requires taking into account not only entrepreneurs' private interests, but also a number of public interests (of a consumer, of the state, etc.);
- this activity is related to the manufacture of products and its sale, provision of services, execution of works, that meaningfully develops entrepreneurship directions;
- entrepreneurship has a special subject structure, that is economic entities (individual entrepreneurs and juridical persons of a certain organizational form and ownership);
- this activity continues in time constantly, as a comparative analysis of "activity" and "action" categories gives reason to claim that "economic activity", as well as "entrepreneurship", is systematic;
- it is the value character of economic activities results (price definition), which means that the entrepreneurial activity results (products, works, services) provided with a cost and have a price definition at the sale.

Conclusions. Summarizing the economic and law (legal) approaches to the understanding of the entrepreneurship outlined in this paper, we should emphasize that they essentially differ in content. In particular, the first approaches (economic ones) develop the economic essence of entrepreneurship as a special kind of economic activity and indicate its creative, businesslike, innovative, fresh, profitable and risky nature. Furthermore, an economic activity itself, underlying the entrepreneurship, is seen as being aimed at ensuring the production, distribution, exchange and consumption of benefits created in the process of its organization to meet the corresponding needs of society. The said approach is

quite logical from the point of the economic view, because the economy serves to find, develop and improve economic methods and means for making of benefits, needed for the existence and development (progress) of society.

At the same time, law (legal) and regulatory approaches to understanding of entrepreneurship is aimed to determine, define and enshrine the legal (law) aspects of entrepreneurship on the grounds of the law purpose in general. In particular, it is aimed at regulation, providing of security and protection for economic relations of entrepreneurship by the implementation of regulatory function of law.

The results of the analysis conducted in this paper and, accordingly, determination in this regard significant by its content differences of economic and law theories of entrepreneurship serve as proof of the fact that in modern conditions entrepreneurship has a complex nature and various sides, including economic and legal ones. Moreover, as it seems, upon comprehending of the "entrepreneurial activity" category it is necessary to consider all aspects of its nature and content, which will give a possibility to provide the view complexity, and, therefore, a comprehensive learning of the nature of the corresponding category. This approach will also facilitate the disclosure of new aspects of the nature of the "entrepreneurship" economic category.

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Received for publication 15.03.2017

Бібліографічний опис для цитування:

Aparov, A. M. «Entrepreneurship» as a key category of economic law and economic sciences: research through the prism of comparative analysis / A. M. Aparov // Науковий вісник Полісся. – 2017. – № 3 (11). Ч. 1. – С. 111-116.