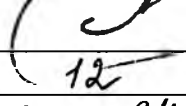


Educational institution  
«Belarus State Economic University»

**APPROVED BY**

Rector of Educational Institution  
«Belarus State Economic University»

 A.V. Egorov  
«19» 12 2024  
Registration № 6434-24

**ORGANIZATION AND MANAGEMENT OF ENTREPRENEURIAL  
ACTIVITY**

The curriculum of the Educational Institution of the higher education  
in the academic discipline for the major  
7-06-0311-01 «Economics»

The curriculum is based on the educational standard for advanced higher education OSVO 7-06-0311-01-2023 and curriculum in the major 7-06-0311-01 «Economics» (profiling «State regulation of national and regional economy»).

**COMPILERS:**

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**REVIEWERS:**

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**RECOMMENDED FOR APPROVAL BY:**

Department of National Economy and Public Administration of Educational Institution «Belarus State Economics University»  
(protocol № 4 from 14.11.2024).

Methodological commission on majors «National Economics», «Public administration», «Public Administration and Economics», «Economics » (profiling «State regulation of national and regional economy») of Educational Institution «Belarus State Economics University»  
(protocol № 3 from 28.11.2024).

Scientific and methodological council of Educational Institution «Belarus State Economics University»  
(protocol № 2 from 18.12.2024).

## EXPLANATORY NOTE

The curriculum in the academic discipline «Organization and management of entrepreneurial activity» is aimed at researching and systematizing the problems, limitations, and contradictions of entrepreneurial (economic and commercial) activity development, as well as the fundamentals of legal regulation for doing business in the Republic of Belarus. This is particularly important for training highly qualified specialists in economic process management.

**The purpose** of teaching the academic discipline «Organization and management of entrepreneurial activity» is to equip undergraduate students with a theoretical understanding of the legislative basis for doing business, an insight into real socio-economic processes, and the legal regulation of entrepreneurship. The course also aims to develop skills and abilities in the development and implementation of a business strategy to support the growth of an organization in a highly competitive and dynamic environment.

Achieving this goal involves solving the following **tasks**:

master the theoretical and legal foundations of business organization and understand the current practices of entrepreneurial activity in Belarus;

acquire the skills needed to analyze socio-economic, organizational, and technical aspects of entrepreneurship;

study the legal regulations governing business in Belarus and explore international experiences in entrepreneurship development;

understand the Belarusian tax system and learn how to calculate the main taxes associated with business activities.

As a result of studying the academic discipline «Organization and management of entrepreneurial activity», the following **specialized competence** is formed:

**universal:**

Provide communication, demonstrate leadership skills, be able of team building and developing strategic goals and objectives;

**specialized:**

To be oriented in the issues of organizing business relations and conducting business, to assess the economic and financial condition of the enterprise (organization), to make effective managerial decisions.

As a result of studying the academic discipline, the student must:

**know:**

– legal and economic foundations of the organization of entrepreneurial activity

– theoretical foundations of the formation of the entrepreneurial environment in the Republic of Belarus

– the main directions and content of state policy aimed at the development of entrepreneurship, the emancipation of business initiative and doing business;

– the main categories of the tax legislation of the Republic of Belarus, the methodology for calculating basic taxes, fees (duties) and the application of special tax regimes;

– methods of processing economic information, the sequence of conducting an

assessment of entrepreneurial activity and analyzing the financial results of doing business.

***be able to:***

- determine the strategic direction of business growth and development, taking into account external and internal factors;
- analyze the legal framework for the establishment and operation of the business;
- assess the financial performance and economic viability of the venture;
- apply appropriate methodologies for calculating key taxes and fees, considering the specific requirements of tax regulations;
- explore innovative organizational solutions and make informed decisions based on a comparative analysis of alternative strategies for improving business performance;
- implement best practices from other successful entrepreneurs in the industry.

***have the skill to:***

- independent, creative and critical understanding of the problems of modern theory and practice of entrepreneurial activity;
- research on the content, structure and main trends in the development of national and global business;
- search for the necessary information to replenish professional knowledge in the field of entrepreneurship, research and work with regulatory information;
- application of the main categories of the tax legislation of the Republic of Belarus, the methodology for calculating basic taxes, fees (duties);
- conducting an assessment of entrepreneurial activity and analyzing the financial results of doing business.

As part of the educational process in this academic discipline, the student must acquire not only theoretical and practical knowledge, skills and abilities in the specialty, but also develop his value-personal, spiritual potential, form the qualities of a patriot and a citizen ready to actively participate in the economic, industrial, socio-cultural and public life of the country.

The academic discipline «Organization and management of entrepreneurial activity» belongs to the module «State and regional governance» of the educational institution component and is one of the important disciplines that forms the professional competence of specialists in the field of economics and management (in general and in individual areas), state regulation of national and regional economy.

«Organization and management of entrepreneurial activity» is a comprehensive academic discipline based on the knowledge gained from studying the following disciplines: «Economic Theory», «Macroeconomics», «National Economy of Belarus», «Regional Economics and Management», «Regional Economics», etc. Mastering the discipline «Organization and management of entrepreneurial activity» is especially important for studying the disciplines «Economic growth and development», «State innovation policy», «Regional economics and policy» etc.

Form of education: full-time.

In accordance with the university curriculum in the specialty 7-06-0311-01 «Economics» full-time higher education for the study of the academic discipline «Organization and management of entrepreneurial activity» is assigned to:

Total amount of Academic load – 108, Classroom hours – 36, of which lectures – 18, seminars – 18 hours.

Year and Semester Distribution:

2 semester – lectures – 18, seminars – 18 hours;

Student's independent work – 72 hours.

Labor intensity – 3 c.

Interim certification form – exam.

## CONTENT OF TRAINING MATERIAL

### **Topic 1. Basic concepts of entrepreneurial activity, entrepreneurship in a market economy.**

The market is an environment for entrepreneurs. The formation of a market economy in the Republic of Belarus. External, internal business environment and economic freedom.

Entrepreneurial goals and their implementation. The motives of formation and conditions for the development of entrepreneurship. An entrepreneurial idea: the essence, the order of development. The main qualities of an entrepreneur.

Entrepreneurship is a special form of economic activity. The modern interpretation of the category of "entrepreneurship". Signs, subjects and objects of entrepreneurship.

Types of entrepreneurial activity and types of entrepreneurship. Classification of forms of entrepreneurial activity. The functions of entrepreneurship. The rights, duties and responsibilities of entrepreneurs in the Republic of Belarus.

### **Topic 2. Legal status of small and medium-sized businesses**

Commercial organizations as subjects of entrepreneurial activity. The concept and forms of entrepreneurial activity. Business entities. Characteristics of the main organizational and legal forms of enterprises and organizations.

The legal status of business entities without the formation of a legal entity. The legal status of business entities with the formation of a legal entity. Legal regulation of reorganization and liquidation (termination of activity) of business entities. The legal status of associations of business entities. The legal status of the structural divisions of business organizations, representative offices and branches.

### **Topic 3. Development of entrepreneurship in the Republic of Belarus**

Factors contributing to the development of entrepreneurship in the Republic of Belarus. The role of entrepreneurship in the economy. The essence, criteria for determining and the main economic indicators of the activities of small and medium-sized businesses in the Republic of Belarus. Problems of small business development. Types, forms and mechanisms of state support for entrepreneurship in the Republic of Belarus. Improving the business climate for all business entities. State and municipal programs to support small businesses in the Republic of Belarus.

### **Topic 4. Tax system of the Republic of Belarus, taxation of entrepreneurial activity**

The economic essence of taxes and fees. Signs of tax payments, the difference between taxes and fees. The functions of taxes and the economic nature of modern

taxes. The tax system and the principles of its construction. Legislative bases of taxation of entrepreneurial activity. Subjects of tax relations, their rights and obligations. Tax classification: republican and local, direct and indirect, regulatory and fixed taxes, the structure of the budget classification. The purpose and types of special taxation regimes. Taxation of certain categories of payers. Social payments.

### **Topic 5. History of business development and foreign business experience**

Philosophical and economic approaches in classical economic theories: Theories of the 18th-19th centuries. Richard Cantillon, M. Peters, A. Smith, J.B. Say. The development of business studies in the 20th century – F. Hayek, J. Schumpeter, P. Drucker. Economic approaches to the implementation of the main business goals, achieving efficiency and ensuring competitiveness.

State regulation of entrepreneurship in countries with developed market economies. Small business is the backbone of the U.S. economy. The policy of the European Union countries in relation to the development of entrepreneurial activity. Features of the development of entrepreneurship in Russia and other countries of the world.

**CONTENT OF EDUCATIONAL MATERIAL EDUCATIONAL AND METHODOLOGICAL MAP OF ACADEMIC DISCIPLINE**  
**«ORGANIZATION AND MANAGEMENT OF ENTREPRENEURIAL ACTIVITY»**  
 Full-time form of receiving advanced higher education

Section number, topic	Title of section, topic	Amount of Academic load							Literature	Knowledge control form
		Lectons	Workshops	Seminars	Laboratories	Amount of hours SIW				
						Lectons	Workshops	Seminars		
1	2	3	4	5	6	7	8	9	11	12
2 semester										
Topic 1	Basic concepts of entrepreneurial activity, entrepreneurship in a market economy.	2							[1, 3, 4, 5, 6, 11]	survey, discussion
	Seminar (Basic concepts of entrepreneurial activity, entrepreneurship in a market economy.)			2					[1, 3, 4, 5, 6, 11] [22 – 25]	survey, discussion
Topic 2	Legal status of small and medium-sized businesses.	2							[ 3, 4, 7, 11] [22 – 25]	survey, discussion
	Seminar (The legal status of small and medium-sized businesses).			2					[ 3, 4, 7, 11] [22 – 25]	survey, discussion
Topic 3	Development of entrepreneurship in the Republic of Belarus.	2				4			[ 2] [4 – 25]	survey, discussion
	Seminar (Development of entrepreneurship in the Republic of Belarus).			2				4	[ 2] [4 – 25]	survey, discussion
Topic 4	Tax system of the Republic of Belarus, taxation of entrepreneurial activity.	2							[2, 4, 10 , 25]	survey, tests on topics
	Seminar (Tax system of the Republic of Belarus, taxation of entrepreneurial activity).			2					[2, 4, 10, 25]	survey, tests on topics
Topic 5	History of business development and foreign business experience.	2				4			[1,3, 22]	discussion
	Seminar (History of business development and foreign business experience).			2				4	[1,3, 22]	presentations, discussion
Total 2 semester		10		10		8		8		Exam
Amount of hours		10		10		8		8		



## INFORMATIONAL AND METHODOLOGICAL PART

### Literature

#### Main:

1. The history of entrepreneurship : a manual / [et al.]; edited by N. I. Poletaeva. – Minsk : Ecoprospectiva, 2022. – 240 p.
2. Taxes and taxation: a textbook for students of higher education institutions in the group of specialties "Economics and management" / [E. F. Kireeva et al.]; edited by E. F. Kireeva. – Minsk : BSEU, 2019. – 438 p. : ill.
3. Fundamentals of entrepreneurial activity: a textbook for students of higher education institutions in non-economic specialties / [V. L. Klyunya et al.]; edited by V. L. Klyunya, N. V. Borodacheva; [Belarusian State University]. - Minsk : Publishing Center of BSU, 2019. – 308 p. : ill.

#### Additional:

4. Belyavskaya, S. L. Organization and management of entrepreneurial activity : an electronic educational and methodological complex for undergraduates of specialty 1-25 80 01 "Economics" / S. L. Belyavskaya // The BSEU Electronic Library. – URL: <http://edoc.bseu.by:8080/handle/edoc/80367> / Access date 10.05.2024
5. Ilyin, A. B. Organization of entrepreneurial activity : textbook / A. B. Ilyin, L. S. Leontieva. – M. : KnoRus, 2023. – 340 p. – ISBN 978-5-406-11100-0. – URL: <https://book.ru/book/947531> (date of application: 04.11.2024). – Text: electronic.
6. Kabanov, V. N. Organization of entrepreneurial activity: tutorial : textbook / V. N. Kabanov. – M. : Rusains, 2024. – 301 p. – ISBN 978-5-466-03881-1. – URL: <https://book.ru/book/951756> (date of application: 04.11.2024). – Text : electronic.
7. Legal regulation of economic activity : an educational and methodological manual / [author.-comp.: G.V. Govzich, I.S. Tibets]; Ministry of Education Rep. Belarus, Belarus. state economy. un-T. – Minsk : BSEU, 2023. – 90, [1] p.

#### Normative legal acts

8. The Civil Code of the Republic of Belarus: The Law of the Republic of Belarus. Belarus, 7 Dec. 1998, No. 218-Z (with amendments and additions) // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National legal Information Center. Rep. Belarus. – Minsk, 2024.
9. Directive of the President of the Republic of Belarus dated December 31, 2010 No. 4 "On the development of entrepreneurial initiative and stimulation of business activity in the Republic of Belarus" // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National legal Information Center. Rep. Belarus. – Minsk, 2024.
10. The Tax Code of the Republic of Belarus (General and Special parts): The Law of the Republic of Belarus on December 29, 2009, No. 71-Z (with amendments and additional) // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National Center for Legal Information. Rep. Belarus. – Minsk, 2024.

11. On the fight against corruption: The Law of the Republic. Belarus, July 15, 2015 No.305 – Z // Consultant plus: Belarus [Electronic resource] LLC "YurSpektr", National Center for Legal Information. Rep. Belarus. – Minsk, 2024.

12. On state registration and liquidation (termination of activity) of business entities: Decree of the President of the Republic of Kazakhstan. Belarus, January 16, 2009, No. 1 (with amendments and additions) // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National legal Information Center. Rep. Belarus. – Minsk, 2024.

13. On public-private partnership: The Law of Rep. Belarus, December 30, 2015, No.345 – Z // Consultant Plus: Belarus [Electronic resource] / YurSpektr LLC, National legal Information Center. Rep. Belarus. – Minsk, 2024.

14. On licensing of certain types of activities: Decree of the President of the Republic. Belarus, November 26, 2015, No. 475 // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National Center for Legal Information. Rep. Belarus. – Minsk, 2024.

15. On the regulation of entrepreneurial activity and the sale of goods by individual entrepreneurs and other individuals: Decree of the President of the Republic of Belarus. Belarus, May 16, 2014, No.222 (as amended and additional) // Consultant Plus: Belarus [Electronic resource] / YurSpektr LLC, National Center for Legal Information. Rep. Belarus. – Minsk, 2024.

16. On the support of small and medium-sized enterprises: The Law of Rep. Belarus, July 1, 2010, No. 148-Z (with amendments and additions) // Consultant Plus: Belarus [Electron. resource] / YurSpektr LLC, National legal Information Center. Rep. Belarus. – Minsk, 2024.

17. Strategy for the development of small and medium-sized enterprises "Belarus is a country of successful entrepreneurship" for the period up to 2030 // Resolution of the Council of Ministers of the Republic of Belarus No. 743 was approved on 17.10.2018 [Electronic resource] – Access mode: – <http://www.government.by/upload/docs/file6aec29e3f635aae3.PDF> / Access date 10.05.2024.

18. List of state programs for implementation in 2021-2025: Resolution of the Council of Ministers of the Republic of Belarus No. 759 on 24.12.2020 // National Legal Internet Portal of the Republic of Belarus [Electronic resource] / <https://pravo.by/upload/docs/op.pdf> – Access date: 10.11.2024.

19. The main provisions of the draft program of socio-economic development of the Republic of Belarus for 2021-2025 // SB Belarus Today [Electronic resource] / <https://www.sb.by/articles/osnovnye-polozeniya-proekta-programmy-sotsialno-ekonomicheskogo-razvitiya-respubliki-belarus-na-202.html> – Access date: 10.11.2024.

### **Online resources**

1. The Belarusian Union of Entrepreneurs is a republican public association of representatives of large, medium and small private businesses / <http://belsp.com> .

2. Business portal / <http://bel.biz> .

3. Minsk Union of Entrepreneurs and Employers / <http://www.allminsk.biz> .

4. National Legal Internet portal of the Republic of Belarus / [www.pravo.by](http://www.pravo.by) .

5. On the activities of the Belarusian Fund for Financial Support of Entrepreneurs // Official website of the Ministry of Economy of the Republic of Belarus [Electronic resource] – Access mode: – <http://nalog.by>

6. On the state of development of small and medium-sized enterprises in the Republic of Belarus // Official website of the Ministry of Economy of the Republic of Belarus – [Electronic resource] - Access mode: – <http://nalog.by>

## **List of questions for exam**

1. The establishment of a market-based economy in the Republic of Belarus and the business environment, as well as economic freedom.
2. The market as an environment for business and the conditions for the growth of entrepreneurship.
3. Entrepreneurship as a specific form of economic activity and its modern interpretation.
4. Characteristics, subjects, and objects of entrepreneurship, as well as functions, types, and categories of this activity, along with a classification of forms of business activity.
5. Legal foundations for the advancement and support of entrepreneurial endeavors in Belarus, including business entities.
6. Determinants and circumstances that initiate the initiation of entrepreneurial activities, encompassing objectives, subjects, functions, and forms.
7. Phases of entrepreneurial development in Belarus, featuring distinctive characteristics and socio-economic evaluation.
8. Assessment of the key economic indicators of small and medium-sized enterprises in Belarus over the last five years.
9. Major challenges in the development of SMEs (small and medium enterprises) in Belarus.
10. Regional and Minsk-level entrepreneurial activity.
11. International experience in state regulation and support for small businesses.
12. SMEs' involvement in agro-ecotourism.
13. Enhancing the competitiveness of SME products on the global market.
14. Social enterprise in Belarus.
15. Infrastructure support for SMEs.
16. Choosing the optimal business structure and characteristics of entrepreneurial entities.
17. State registration procedures for businesses and post-registration activities.
18. Taxation System: The Economic Essence of Taxes and Fees, and the Legal Basis of Taxation
19. Classification, Types, and Basic Tax Rates
20. Key Measures of Tax Policy, Tax Burden, and Budget Revenue Structure
21. Value-Added Tax: Calculation and Payment Procedures in Belarus
22. Personal Income Tax: Calculation and Payment in Belarus
23. Corporate Income Tax: Procedure and Payment in the Republic of Belarus
24. Special Tax Regime for Small and Medium-Sized Businesses in Belarus
25. Simplified Taxation System for Individual Entrepreneurs and Other Individuals: Calculation and Payment
26. Self-Employment and Artisan Activity in Belarus: Implementation and Taxation Procedures
27. Specific Features of Tax Payments by Individual Entrepreneurs
28. Business Development History and Foreign Business Experience

## **An approximate list of tasks for students' guided independent work in an academic discipline**

1. Characteristics of the stages of development of small and medium-sized enterprises in Belarus.
2. Historical and economic aspects of development (prerequisites, characteristics of stages, factors and conditions for business and entrepreneurship development).
3. Entrepreneurial activity at the regional and Minsk levels.
4. Social entrepreneurship in Belarus.
5. Infrastructure to support small and medium-sized businesses.
6. The contribution of small and medium-sized enterprises to the scientific, technical and innovative development of the Republic of Belarus.
7. Peculiarities of taxation of entrepreneurial activity of the Republic of Belarus.
8. Peculiarities of tax payment by individual entrepreneurs.
9. Simplified taxation system in the Republic of Belarus.
10. The implementation of activities by self-employed and artisans in Belarus.
11. The history of business development (philosophical and economic approaches in classical economic theories).
12. Foreign experience of state regulation and support of small businesses.
13. Priority areas and main problems of development, state support and regulation of small business in Belarus.
14. Directions of development, implementation of the strategy for the development of small and medium-sized enterprises "Belarus is a country of successful entrepreneurship" for the period up to 2030 (Post. Council of Ministers of the Republic of Belarus No. 743 on 17.10.2018).

### **Organization of independent work of students**

To obtain competencies in an academic discipline, an important stage is the independent work of students.

72 hours are allotted for independent work of a full-time student receiving advanced higher education in specialty 7-06-0311-01 «Economics».

The content of students' independent work includes all topics of the academic discipline from the «Content of educational material» section.

When studying an academic discipline, the following forms of independent work are used:

- solving individual problems in the classroom during practical classes under the supervision of a teacher in accordance with the training schedule;
- in-depth study of sections, topics, individual issues, concepts;
- preparation for practical classes, including preparation of messages, thematic reports, information and demonstration materials, abstracts, presentations, essays, etc.;
- work with educational, reference, analytical and other literature and materials;
- compiling a review of scientific (scientific and technical) literature on a given topic;
- preparation for passing the intermediate certification.

## **Quality control of knowledge acquisition**

Diagnosis of the quality of knowledge acquisition is carried out as part of ongoing monitoring and intermediate certification.

*Current* control activities are carried out throughout the semester and include the following forms of control:

- test;
- express survey in classroom sessions;
- survey;
- abstract;
- educational task;
- report on the implementation of research and creative tasks;
- other forms.

The current certification in the academic discipline, module is carried out three times a semester. There are no comments or suggestions

The result of ongoing monitoring for the semester is assessed by a mark on a ten-point scale and is derived based on the marks given during ongoing monitoring activities during the semester.

### Requirements for students when passing intermediate certification.


Students are admitted to intermediate certification in an academic discipline, subject to successful completion of the current certification (implementation of ongoing control measures) in the academic discipline provided for in the current semester by this curriculum.

Interim certification is carried out in the form of an exam.

### **Methodology for forming a grade in an academic discipline**

Grades for the academic discipline are formed in accordance with the Regulations on the rating system for assessing the knowledge, skills and abilities of BSEU students.

**THE PROTOCOL OF THE COORDINATION OF THE CURRICULUM  
FOR THE STUDIED ACADEMIC DISCIPLINE WITH OTHER DISCIPLINES OF  
THE MAJOR**

Title of the academic discipline with the current discipline should be endorse	Department	Suggestions about changes in the content of the curriculum institutions of higher discipline education	The decision taken by the department that developed the curriculum (indicating the date and protocol numbers)
1	2	3	4
Quantitative methods of business analysis	Department of Mathematical Methods in Economics	There are no comments or suggestions  H.O. // Parqueba	