

# Table of contents:

	Page
<b>Introduction</b> . . . . .	3
<b>Chapter 1: The term ‘entrepreneurship’</b> . . . . .	5
1.1. Definition approach . . . . .	5
1.2. Types of entrepreneurship . . . . .	6
1.3. Small business – definition issues . . . . .	14
<b>Chapter 2: Entrepreneur</b> . . . . .	17
2.1. Entrepreneur in the economic thought . . . . .	21
2.2. Entrepreneur and small business owner . . . . .	23
<b>Chapter 3: Role of innovation at an enterprise</b> . . . . .	26
<b>Chapter 4: Legal forms of conducting economic activity</b> . . . . .	31
4.1. Sole proprietorship . . . . .	33
4.2. Civil law partnership . . . . .	33
4.3. Registered partnership . . . . .	34
4.4. Professional partnership . . . . .	35
4.5. Limited partnership . . . . .	35
4.6. Limited joint-stock partnership . . . . .	36
4.7. Limited liability company (LLC) . . . . .	37
4.8. Joint-stock company (PLC) . . . . .	48
4.9. Choice of the legal forms of business . . . . .	39
<b>Chapter 5: Sources of financing a new business</b> . . . . .	40
5.1. Own funds for business financing . . . . .	40
5.2. External funds for business financing . . . . .	41
5.3. Choice of sources of financing in practice . . . . .	48
<b>Chapter 6: Regulatory liabilities for the state budget</b> . . . . .	50
6.1. Forms of taxation by income tax . . . . .	50
6.2. Taxation with goods and services tax (VAT) . . . . .	61
6.3. Charges on account of obligatory insurance contributions . . . . .	63
<b>Bibliography</b> . . . . .	67