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**COMPARATIVE ANALYSIS OF accounting FEATURES of small businesses IN UKRAINE and SOME EU COUNTRIES**

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***Research methodology.*** *The research is based on a systematic approach to: the study of specific economic events, the fundamental provisions of the accounting of small business entities, economic analysis. In the process of research we have used a set of general and specific scientific methods of knowledge, logical synthesis, analysis and comparison.*

***Results.****The scientific work is devoted to theoretical and practical approaches to study the best practices of the EU and their use in the development of small and micro businesses in Ukraine.*

***Novelty.****The analysis shows that the state’s influence on the process of entre­preneurship is clearly insufficient. In particular, issues due to poor regulations hinder the promotion of foreign economic activity of small businesses; development of innovation in business structures; training and retraining of personnel employed in the small business; improving information and legal support of entrepreneurs in small business and so on.*

***The practical significance.*** *Suggestions and recommendations have been proposed in the study, designed to facilitate the creation of new small businesses in Ukraine, improve the taxation under a simplified system and in particular, enhance their performance as a whole. The results of the study can be implemented in the educational process of Ukrainian Academy of Printing as a higher educational institution.*