

и (или) участия в них (п. 1 ст. 55, абз. 7 п. 1 ст. 1 Закона Республики Беларусь от 04.01.2014 № 125-З «О физической культуре и спорте»), в то время как в массовом спорте все расходы по занятию физической культурой и спортом возлагаются на самого человека, за исключением тех случаев, когда государство предоставляет услуги бесплатно. Таким образом, формируя систему массового спорта, следует учитывать потребности населения, чтобы вклад в развитие массового спорта был рационален и востребован у населения, и также стоит обратить внимание на соответствие стоимости предлагаемых услуг в рамках массового спорта доходу населения.

В указанных случаях возможно применение механизма ГЧП, где для реализации проекта будет привлечен частный партнер, который сможет оценить потребности населения в соответствующих услугах в массовом спорте, которыми оно активно будет пользоваться. В то же время государство, являясь социальным, со своей стороны, будет регулировать цены на соответствующие услуги в сфере физической культуры и спорта.

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Gai Zepeng

FEATURES OF LEGAL REGULATION OF STATE ENTREPRENEURSHIP (FISCAL ECONOMIC ACTIVITY) IN VARIOUS COUNTRIES OF THE WORLD

Gai Zepeng, master student at the faculty of law

Belarusian State University, 4 Niezaliežnasci Avenue, Minsk 220030, Belarus

State-owned enterprises are an indispensable and important part of the economic structure of all countries in the world. These state-owned enterprises play an irreplaceable role in many aspects such as making up for the shortcomings of the market economy, smoothing the impact of economic cyclical fluctuations, improving the government's ability to macro-control the economy, providing employment opportunities, and promoting technological progress. Because of their special mission, state-owned enterprises are different from other enterprises' goal of simply pursuing profit maximization, and state-owned enterprises also need to consider the issue of social benefits.

Therefore, how to effectively supervise state-owned enterprises and achieve the optimal combination of economic and social benefits of state-owned enterprises has been the focus of long-term attention of all countries and economic circles in the world.

This article objectively analyzes the characteristics and regulatory systems of state-owned enterprises in China, the United States and Japan, hoping to provide some reference for formulating a state-owned enterprise regulatory system that suits China's characteristics based on China's national conditions 1.

The management system of Japanese state-owned enterprises is based on centralized management. It implements «government-enterprise integration» for state-owned enterprises. The government directly controls enterprises, and enterprises have little autonomy, and the power is mainly concentrated in government departments. Japan is a modern market economy country with private enterprises as the main body. The number of state-owned enterprises is relatively small, accounting for a small proportion in the entire national economy. However, most of Japan's state-owned enterprises are concentrated in the infrastructure sector and important basic industry sectors. Therefore, state-owned enterprises play an important supplementary role in the development of private enterprises and are an indispensable part of the national economy. For government enterprises, the National Congress is the most important management body.

The National Congress has the right to vote on the enterprise's budget, final accounts, fund raising, and profit processing, and supervises and guides them. Inspections and audits by the Procuratorate and the Inspection Bureau of the General Affairs Office. For public legal persons, they are subject to the same management as government enterprises from the legislative and administrative departments 1.

Because the ownership and management rights of public legal persons are separated, the operators of public legal persons have a certain degree of autonomy in operation, and the scope of supervision and guidance they accept be smaller. For joint-stock companies, apart from being managed by the competent government departments, the management from other government departments has been largely reduced, and the management of them by Congress has been canceled in principle, and Congress only retains the authority to investigate them.

The state-owned enterprises in the United States (the US) are based on the management system of decentralization. The basic content of this management system is that state-owned enterprises follow laws and regulations as the criterion, are market-oriented, aim at profit, use competition as the means, operate independently, and be responsible for their own profits and losses. Judging from the practice of the U.S. government in managing state-owned enterprises, it mainly focuses on the following two aspects:

First, the appointment and dismissal of personnel. In government companies wholly owned by the government, the board of directors is mostly appointed by the president and submitted to the Senate for approval, and the minister in charge is an ex-officio director of the company concerned. In government corporations with mixed public-private ownership, the president and competent ministers appoint

only some of the directors, and the rest are elected by shareholders, thus forming a mixed corporate board consisting of attorneys representing public interests and attorneys representing private interests.

Second, the financial control of government companies. The U.S. government's financial control over various government companies mainly focuses on budget appropriations, employee salaries, financial audits, and fund raising. In terms of budget appropriation, before government companies receive budget appropriations from Congress, they must submit budget reports including profit prospects, lack of fixed capital and working capital, and repayment of funds. Payment required. In terms of corporate financing, in addition to government appropriations, certain government companies sometimes have a certain amount of borrowing rights and the right to issue bonds.

China's state-owned enterprises, as the main body of the public sector of the economy, define the socialist nature of the Chinese economy and also bear the hope of re-emerging the Chinese economy. With the establishment of the socialist market economic system as the goal of economic system reform, state-owned enterprises, on the one hand, as the core elements of the basic socialist economic system, ensure the socialist characteristics of the socialist market economic system; on the other hand, accept market regulation.

State-owned enterprises should be in an intermediary position in the socialist market economic system, that is, the intermediary between the government and the market. State-owned enterprises, as an intermediary, must accept market regulation, on the one hand, and their operation must comply with market rules and implement market rules; on the other hand, they must cooperate with the government to achieve economic stability, assume more social responsibilities and stabilize the economy.

Western state-owned enterprises have the characteristics of capitalist countries in terms of their nature, mode of action, and management methods 1. Some common laws of socialized mass production and market economy.

Therefore, starting from China's national conditions, carefully comparing, analyzing, researching and drawing on the experience of Western state-owned enterprise management and reform, it is necessary for my country to establish a developed market economic system, a good capital and financial market, a sound political and legal system, and a developed social security system. It is of great practical significance to deepen the stock reform and incremental reform of state-owned enterprises and to establish a modern enterprise system.

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