

Contents

1	Key terms.....	5
1.1	Introduction.....	5
1.2	Definition of Small Business.....	6
1.3	History of SMEs in the Czech Republic.....	9
1.4	Position and Function of SMEs in the Economy	10
2	Small-business Support	13
2.1	Introduction.....	13
2.2	Rules for Public Subvention Rendering.....	14
2.3	A Brief Survey of SME's Development Conception 2007/ 2013	17
3	Basic Steps in the Entrepreneurial Activity.....	20
3.1	Evaluation of Potential Interested Persons for Small Business	20
3.2	Business Plan	22
4	The Forms of Business Activities.....	25
4.1	Introduction.....	25
4.2	Trade Companies.....	25
4.3	Business Authorization	28
4.4	Business Subject – FRANCHISA	36
5	Small Business Aspects of Operation and Technique	41
5.1	Placement of Operating Units.....	41
6	Enterprise Growth.....	46
7	Small Business - Market Aspects.....	54
7.1	Basic Definitions.....	54
7.2	Market Analysis	58
7.3	Marketing Plan	60
8	Small Business Economic Aspects	62
8.1	Company Finances.....	62
8.2	Finance and Accountancy Reports.....	65
8.3	Enterprise Financial Resources	68
8.4	Prices, Price Policy.....	70
9	Dissolution	74
9.1	Insolvency	74
9.2	Enterprise Liquidation	75
10	Entrepreneurship Tax Aspects, Joining the EU.....	78
10.1	Harmonization with EU Legislation.....	78
10.2	Small Business Position within the EU.....	79
10.3	Taxes Influencing Every Small Businessman	80
11	Seminars	83
11.1	Package 1: Feasibility study.....	87

Management	98
11.2 Package II: Selection of Business Entity.....	101
11.3 Package III: Business Plan.....	103
12 References	112