

співробітники, але якщо стався успіх, то він став можливий завдяки особистим зусиллям керівника.

Ця проблема свідчить про невміння розділяти успіх зі своїми співробітниками. Через недостатню кількість досвідчених менеджерів на ринку праці та недовіру на найманих менеджерів з боку власників підприємств ускладнюється делегування повноважень.

По-четверте – недовірливе та упереджене ставлення до консалтингу та консалтингових фірм.

На Заході консалтинг є пріоритетним напрямом діяльності. Іноді краще скористатися думкою професіонала, щоб досягти більшої ефективності свого бізнесу. Власникам підприємств потрібен об'єктивний аналіз ефективності їх роботи, «погляд збоку». Це зумовлює об'єктивну потребу підприємств у зовнішньому аудиті та консалтингу.

По-п'яте - недосконалість організаційних структур, відсутність чіткої структури управління компанією, низька гнучкість організаційних структур, формалізованої ієрархії, відсутність чітких посадових зобов'язань, формалізації функціональних та інформаційних зв'язків на підприємстві; занадто глибокі вертикальні зв'язки.

Наслідком цього є необґрунтована бюрократизації компанії, коли всі рішення приймаються на верхньому рівні; відсутність чітких посадових зобов'язань, формалізації функціональних та інформаційних зв'язків на підприємстві; недостатність та несвоєчасність забезпечення управлінців якісною інформацією для прийняття управлінського рішення .

Таким чином, менеджмент являє собою область знань і професійної діяльності, спрямованих на формування і забезпечення досягнення цілей організації шляхом розсудливого використання певних ресурсів.

В діяльності організації присутні значні проблеми, пов'язані з управлінням підлеглими, але для вирішення є багато шляхів для їх рішень.

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#### THE “ARTIST BUSINESS” AS A MODEL FOR PROFESSIONAL DEVELOPMENT («БІЗНЕС ХУДОЖНИКА» ЯК МОДЕЛЬ ДЛЯ ПРОФЕСІЙНОГО РОЗВИТКУ)

What is the relationship between art making and running a business? And how can artists become economically sustainable? An important part of starting an art business is making sure that you are set up to deal with the unexpected. We all wish we could stay in the studio and live in a bubble of making forever, but in order to cover your bases, you need to set up the foundation of your business with a formal business model.

While we recommend professional legal counsel before making any legal decision for your art business, we have some basic steps to get you started.

You may have already opened an online store, started selling on Artwork Archive, or sold your work to family or friends. At this point, the government considers you a “sole proprietor”. You can continue selling in this way without legal repercussions or without filing for a business formation, but you are not protected from any potential liabilities.

Setting up a business identity and formation will depend on what you need for liability protection and what to consider for tax purposes.

There are a few popular business structures that artists usually use when they are setting up their art business. For the purpose of art-specific needs, we will be covering the following five US-based business structures: sole proprietorships, partnerships, LLCs, cooperatives, and corporations.

A lot of artists opt for a business structure such as an LLC, which separates your personal assets from your business assets. Without separation of your assets, if you are sued as part of your business, you would be personally liable and your personal assets would be used to pay for the damages.

If you have already set your business up as an LLC and you happen to be fined or taken to court, the courts can only take from your business assets and bank accounts – they cannot use your personal assets such as your car or home to help settle the damages.

Sole proprietorship for artists – it's just you, your artwork, and a dream. You are likely already, technically, a sole proprietor. This means that both your business and your personal assets are tied. When tax time comes around, all the income you have earned from your artwork is reported on your personal filings. Again, this means that you are personally responsible for all potential liabilities.

There are also some tax implications that you should be aware of when you are a sole proprietor. You will likely have to pay self-employment taxes and estimated quarterly taxes. In addition to your annual return, you will need to file quarterly. You will likely use a Schedule C and 1040 return but always consult with a personal accountant to make sure you are in compliance.

While that sounds like a bit of a pain, sole proprietorship is a relatively simple business model and is inexpensive to run and set up. Additionally, you only have to file on return and the tax rates are generally low. That said, you have the estimated quarterly taxes and are still personally liable for any misfortunes.

If you have a collaborator in your art business or you are an art collective where more than one artist owns part of the business, you may want to look into a partnership for your art business.

There are few ways you can do this. You can establish a general partnership (where everything is divided equally), a limited partnership, or a limited liability partnership.

While a partnership is not technically a taxable entity, you will still need to file an annual return – but you will each be taxed on the income through your individual tax returns. There are some benefits to the partnership model, like sharing the financial burden of a new business and not paying income taxes on that partnership. However, you are personally liable for the other's debt and have to trust your partners in paying their portion.

An LLC (limited liability company) is a popular business entity for artists that, as discussed above, provides enhanced liability protection for you as the owner – as well as the tax benefits of a partnership. In order to establish an LLC, you will need to file in your particular state. Similar to a partnership, you can have multiple owners and will “pass the profits (or losses) through” your LLC to the owners who then will file that money on their individual tax returns.

Again, business structures such as an LLC are most common because they separate your personal assets from your business assets whereas working under a DBA you don't have any separation – meaning if you get sued, your personal assets could be on the line.

A DBA translates to "doing business as". A DBA can be any registered name that you sell your artwork under that isn't your legal business name. A DBA isn't a legal business structure and does not provide you with personal liability protection like an LLC, meaning if you're sued for anything involving your business, a court could allocate your personal assets to pay damages. Being a professional artist involves more than being skilled with paints or clay – you actually become a small business owner!

The relationship between art and business is not an obvious one. It requires a careful understanding of artists' individual needs and how they practically operate. The artist business is a concept that has been offering us new perspectives on art making and the artistic profession. It's not about the commercialization and profitability of artists' work but rather about re-thinking its economic value along with its cultural and social one. Artists nowadays are supported to reflect on what can make them sustainable and autonomous economically while still remaining true to their practice.