

– *trend analysis* - analysis of the dynamics of data from previous periods in order to identify dependencies, on the basis of which it is possible to make assumptions about future trends, as well as to predict the most likely course of events;

– *factor analysis* - analysis of the individual factors' influence on the resulting indicator using deterministic or stochastic methods of research. Factor analysis can be direct (analysis itself), in which a resulting indicator is decomposed into its components, and inverse (synthesis), in which a resulting indicator is formed from individual elements;

– *analysis of relative indicators (ratios)* - identifying the interconnections of indicators by evaluating the relations between individual positions of financial statements.

The choice of method depends on the qualifications, experience and professionalism of the auditor, the amount of input information, the analysis' level of detail, the quality of the statements provided, the goals and objectives of the audit.

**Conclusion.** Evolution of the audit is manifested in a steady trend of increasing the analytical services' share in the activities of audit firms, which improves the quality of the audit as a whole. At the present time an important task of the audit is to assist the specialists of the enterprises in improving the formulation of accounting and reporting, increasing the economic feasibility in making management decisions. Periodic audit is being replaced by the continuous internal one, which is able to cover a much larger percentage of the company's data and control business processes. Rapid response to changes in the environment is necessary for a real-time economy. The ongoing monitoring of business procedures helps identify sudden changes and leads to discovering of additional opportunities for the company. The traditional audit planning process has limited value in assessing risks in today's destructive environment. Continuous monitoring, assessment and tracking of risks can help internal audit direct resources to where they are most needed. The use of business analysis tools helps to organize money flow into the most vulnerable areas for each company individually. This approach can change the concept of relationship with stakeholders, allowing internal audit to predict risks and give advice to the management more effectively. The auditor should aim not only at identifying individual errors and deliberate distortion in accounting, but rather at finding systematic mistakes in accounting, from the analyst's point of view.

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#### INDUSTRIAL MARKETING: ARE BELARUSIAN ENTERPRISES ABLE TO USE THIS TOOL?

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*Resume - Industry is one of the leading sectors of the economy of the Republic of Belarus. However, there is much to develop even in the leading industry. Competent use of industrial marketing is an effective way of marketing products used in production by industrial enterprises. Sales volumes of Belarusian industrial products are small in comparison to Western countries where industrial marketing is developed at the highest level. That is why the issue of using industrial marketing at Belarusian industrial enterprises is actual than ever.*

*Резюме - Промышленность является одним из ведущих секторов экономики Республики Беларусь. Однако даже ведущей отрасли страны есть куда развиваться. Грамотное использование промышленного маркетинга является эффективным способом сбыта продукции, используемой в производстве промышленными предприятиями. Объемы сбыта белорусской промышленной продукции малы в сравнении с западными странами, в которых промышленный маркетинг развит на высочайшем уровне. Именно поэтому вопрос использования промышленного маркетинга на белорусских промышленных предприятиях актуален как никогда.*

**Introduction.** Industrial sector in Belarus includes 16 major sub-sectors: fuel, electric power, ferrous and non-ferrous metallurgy, chemical industry, timber, woodworking, pulp and paper, engineering, food, light and

others [2]. Each sub-sector needs in marketing researches that will contribute to achieve goals by fixing data for specific periods and for each specific market and its segments.

**Industrial marketing.** The concept of industrial marketing first appeared in Western literature in the 1920s. Initially, it was considered solely in terms of sales policy and advertising [1]. Unfortunately, the vision of industrial marketing has not changed since 1920s at Belarusian industrial enterprises, as the introduction of marketing structures at Belarusian enterprises was carried out, basically, by reorganizing (even simple renaming) sales and commercial departments.

Industrial marketing is the promotion of products that are used in production by industrial enterprises. Such products include raw materials and components. The most important feature of industrial marketing is the idea that country's economy is the union of three large economic blocks of national economy's sectors: extractive industries, manufacturing industry and consuming industries. Therefore, industrial marketing can be qualified as business relations in the market of industrial goods for technical purposes, aimed at promoting these goods (business services) from enterprises that produce them to those organizations and firms that acquire them for subsequent use in production of a certain product or for resale without change.

According to the researchers, marketing researches provide up to 80% of market success, but on condition that all managers' decisions are carried out on their basis. Competent, professional conduct of marketing researches allows enterprises to assess their market opportunities objectively and select those areas of activity in which the achievement of goals becomes possible with minimal risk and more certainty.

The current level of marketing use at Belarusian enterprises is not satisfactory. Only 20-25% of enterprises have full-fledged marketing services that are engaged in active market researches and provide information to heads of enterprises that allow them to adapt production to market requirements. The practice of marketing development at Belarusian enterprises has revealed following problems preventing its use [3]:

- conditions of domestic market's formation: marketing is perceived, above all, as means of survival aimed at the use of existing production, financial, labor potential to meet consumers' needs;

- nature of developing business relationships: current developing has a tendency toward centralism, in which management misunderstand the importance of marketing. That is why not all marketing tools are widely used at Belarusian enterprises, some uses of marketing activities, as a rule, are one-time in nature. Most of them characterize marketing as advertising and knowledge of their consumers. The most attractive is the use of price. At the present stage, the price makes it possible, without attracting other means, to get an immediate effect. Creating a marketing department, an enterprise hopes to get additional consumers and ensure the sale of its products. But if an enterprise wants to achieve such goals, it mustn't look at marketing as a system of product promotion and knowledge of their consumers, but also the system of interaction of an enterprise with external environment, involving the coordinated functioning of product and pricing policies, marketing activities, market researches and management itself;

- competitive environment: it is characterized by the dictates of a manufacturer, especially in the field of raw materials and strategic resources;

- orientation to direct economic benefits: enterprises do not take into account the impact of activities on the environment;

- chronic lack of funds for development of marketing at enterprises: many enterprises barely have enough funds to support their current activities, not to mention additional sources for enterprises and development of marketing services.

**Conclusion.** The problems described above can be solved if enterprises clearly understand and fulfill the functions of industrial marketing, which will contribute to increase product sales, increase competitiveness and also win new market segments. Problems will be solved - the remaining 75-80% of Belarusian enterprises will become more successful both in the domestic and foreign markets.

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