

the role of small business is appear in the fact that its development contributes to: the creation of new jobs; the introduction of new products and services on the market; to meet the needs of large enterprises; providing the population with specialized goods and services.

The creation of new jobs is the most important factor contributing to the development of small business and the stabilization of the situation in society, since it provides a livelihood for a significant part of the population. Another important side of small enterprises is the introduction of new products and services. The achievements of small businesses in this area have affected the production of electronic watches, helicopters, stainless steel, copiers and much more. Besides to the fact that small businesses introduce new products and provide jobs, they play an important role in the activities of large corporations, selling their products, services and supplies.

From Article 1 of the Law of the Republic of Belarus on Entrepreneurship, it follows that entrepreneurial activity can be carried out in the form of individual worker activity, as well as in various organizational and legal forms of enterprises. The newly established and operating enterprises belong to small enterprises in the Republic of Belarus: in construction and industry with up to 200 employees; in science and scientific services with up to 100 employees; in other areas of the production sector with up to 50 employees; in non-production sectors with up to 25 employees; in retail trade with up to 15 employees. Small businesses can include both individuals and legal entities. According to the forms of business activities discern private, collective, contract. In accordance with the forms of ownership in small business, the following enterprises may operate: state, collective, private, joint, mixed, foreign. Thus, summing up, we can say that entrepreneurship is a special form of economic activity based on an innovative, independent access to the production, supply to the market of goods that bring the entrepreneur income and awareness of their importance as an individual [2].

By supporting small businesses, the state solves the general problems of raising the level of welfare of the population and increasing the percentage of the middle class in the state. Tax revenues from small businesses to a large extent contribute to the replenishment of the budget of the countries with developed economies. Organizations of small businesses for 2018 in the region paid to the budget 391.2 million rubles, individual entrepreneurs 502.2 million rubles. Compared to 2017, revenues in actual prices increased by 10.6% or 37.3 million in actual terms. The share of participation of small businesses in the formation of the regional budget was 10.2%, including individual entrepreneurs 13%. In addition, small business allows you to increase competition, economic initiative and the activity of citizens of the state.

There is a lot of talk about the problems of small business in Belarus, some of them are solved, for example, by measures of the State program for supporting small and average sized businesses in the Republic of Belarus. Most of the failures of small firms are due to a lack of management experience or professional incompetence of owners of small and average sized enterprises. Despite significant shortcomings, there are many advantages of small business development: the formation of a middle class; a growing share of the economically active population, which increases the incomes of citizens and smoothes disproportions in the welfare of various social groups; development and introduction of technological, technical and organisational innovations and etc. [1].

At present, small business pays considerable attention to the Republic of Belarus: appropriate laws have been adopted, state support programs are being developed at the republican and regional levels, business centers and funds have been created, a number of unique economic zones, science and technology parks and innovation centers have been created.

On January 1, 2019, the number of small business organizations was 31.7 thousand payers. Since 2013, the country has been implementing a state program to support small and average sized businesses. The number of jobs created by small and average enterprises, according to economists, will increase to almost two million.

Conclusion. From the above, we conclude that the creation and development of small business is one of the most important tasks facing the countries in transition, including the Republic of Belarus. Small business is important for the economy, as small businesses create a multitude of goods and services and are the basis of a market economy. And no matter how insignificant they seem, their activity increases the GDP. However, the state can influence the pace of development of this sector of the economy, the quality characteristics of the created business entities and the degree of their contribution to regional economic development.

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CONTROLLING AS A TOOL FOR OPTIMIZATION OF ENTERPRISE LOGISTICS SYSTEM

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Resume – Controlling assumes a complex approach towards an enterprise, so as to detect bottlenecks in time, design methods to eliminate them and, in the case of deviations from the planned volumes, to suggest the

correction activities. A significant of controlling is the preparation of information adjusted to the recipient, whereas profitability is the main condition. The most important tools of controlling are the integrated planning of the enterprise activity and the actual deviation analyses.

Резюме – Контроллинг предполагает комплексный подход к предприятию, чтобы своевременно выявлять узкие места, разрабатывать методы их устранения и, в случае отклонений от запланированных объемов, предлагать корректирующие действия. Важным в контроле является подготовка информации, адаптированной к получателю, тогда как прибыльность является основным условием. Важнейшими инструментами контроллинга являются комплексное планирование деятельности предприятия и анализ фактических отклонений.

Introduction. When creating a new enterprise, its founders set themselves priorities and goals, the main of which is to maximize profits. To achieve these goals, the company, in turn, should work effectively, and that means with maximum profit and minimum losses. That is why in the course of its activities, to maintain its successful performance and productivity, organizations use various methods to improve their efficiency. In the implementation of the plans involved various units with different levels of tasks. In this regard, there may be a discrepancy between the final goals of the units and the final goal of the entire enterprise. For example: the Purchasing department wants to purchase high-quality raw materials, which is quite expensive, and the task of the Finance department is to reduce costs, etc. In such cases, you can use a management system such as controlling.

Main part. Controlling itself is an idea of enterprise management based on the system of control, planning and management of the process of achieving the final goals of the enterprise.

The causes of controlling are such factors as:

1. Increasing the instability of the environment and the introduction of new requirements for the enterprise management system.

2. Shift the focus from the control of the past to the analysis of the future.

3. Increased response to changes in the environment.

4. There is an urgent need for constant monitoring of all changes occurring outside the enterprise.

5. The need for the reasonableness of further tactics of the enterprise in order to avoid crisis situations.

There are several types of controlling: strategic, operational, financial, personnel.

So, in turn, strategic controlling involves tracking the impact of certain actions on the enterprise itself. Thus, it is possible to find out in a timely manner whether this or that action leads to the assigned goal of the company or, on the contrary, distances from it.

The task of operational controlling is to make timely decisions that will bring the company closer to achieving the goal and comply with the management system inherent in this company. Also, the task of operational controlling can be an achievement of short-term goals of the enterprise: increasing productivity, profitability, etc.

Financial controlling in the company is aimed at the analysis of profit and loss, and the factors affecting their increase or decrease. It identifies the sources of enterprise success through profit controlling.

Personnel controlling analyzes the structure of the personnel of the enterprise, the effectiveness of funds invested in training, staff development, the impact of social development of the team, productivity, wage costs and the dynamics of its increase. Within the framework of this controlling, dismissal, search and hiring of specialists, relocation, additional training of specialists and other procedures are carried out.

The term "controlling" itself is derived from English to control (control, regulate, manage). In the US and the UK, the term "management accounting" is much more commonly used.

Conducting a comparative characteristic between the American and German controlling models can reveal a lot of differences. Controlling in English-speaking countries mostly understood as the management and accounting. The differences can also be seen in the nature of the tasks performed by controlling. The purpose of the American controlling model is to focus on external users (Supervisory authorities, investors, etc.), here controlling is more closely related to management, more focused on market requirements and customer needs. If we consider the German model of controlling, here the theoretical development of this system is considered first, while the solution to problems is taken into consideration as secondary.

With regard to logistics controlling – it is an ordered, if possible, continuous process of processing data on the logistics system in order to detect deviations between the planned and actual values of material flow indicators, as well as analysis of these deviations to identify the causes of discrepancies.

The advantages of controlling implementation increase the efficiency of enterprise management, its costs, increasing profitability, reducing the time of management decisions, in other words, achieving goals and objectives with minimal losses.

Unfortunately, on the way of controlling implementation, as well as an introduction of any innovations, there are problems. The main problem is an ambiguity of understanding of controlling the openness of the question of interaction of controlling and management, a lack of sufficiently developed methods of controlling.

If we talk about Belarusian enterprises, we can pay attention to how controlling is gradually introduced into the company's management systems. For example, using operational controlling and fulfilling short-term goals: the export of trucks, the Minsk Automobile Plant in a short time was able to fulfill the sales plan, thereby ensuring the maximum amount of profit in the minimum amount of time. Looking at the example of the Minsk Auto-

mobile Plant, we can say with confidence that there is a prospect of controlling development at the industrial enterprises of Belarus. Gradually introducing and mastering the types of controlling, soon a much larger number of enterprises will be able to function more effectively and build their activities in such a way as to simplify the planning and control processes.

Conclusion. Summing up, I would like to note that the introduction of controlling in domestic enterprises will be able to provide managers with reliable data on the results of the implementation of the planned plans, to increase the level of validity of management decisions. Controlling is the key to successful management, in addition, creates favorable conditions for improving the efficiency of the enterprise and economic growth in the long term.

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NEUROMARKETING AS A TOOL FOR SALES

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Resume – The article points out that neuromarketing is a completely new and effective tool for increasing the sales level of a different products and argues about the need to implement and using its methods in Belarus practice in order to make products more competitive and popular among consumers.

Резюме – В данной статье рассматривается нейромаркетинг как абсолютно новый и эффективный инструмент для увеличения объёма продаж различных продуктов и подтверждает необходимость использования его методов в Беларуси с целью сделать товар более конкурентным и популярным среди потребителей.

Introduction. Neuromarketing is a new field of marketing to explore the brain's responses to marketing stimuli by using medical technologies (such a Magnetic Resonance Imaging). This science tells to the marketers what the consumer reacts to, whether it was the sound a box makes when open or the color of the packaging of this box [7].

Main article. Contemporary neuroscience allows not only to explain thought processes of consumer, but also successfully influence on them. It increases effectiveness of marketing companies and amount of sales at a lower cost. Researches of human brain have shown that 95% of all emotions and thought beginning to appear before the human aware it. The basic goal of neuromarketing is to understand a real reaction of consumer to a special marketing influence and to develop an effective marketing campaign based on the data received [1].

Also, neuromarketers use well-established methods [6]:

- 1) eye tracking (following the eye movement of participants of the experiment);
- 2) facial coding (used to „read faces” with a very high precision);
- 3) electroencephalogram of functional MRIs (reading the electromagnetic activity of brain);
- 4) sensory marketing (through smell, sound and touch);
- 5) neuromarketing mind tricks (psychological neuromarketing techniques).

The main task of neuromarketer is to appeal to consumers readiness to buy a certain good by using specific smell, image, symbols, sounds and tactile sensation [3]. The most successful marketing strategies encompass all five senses of the human. According to Martin Lindstrom, brands, that appeal to several senses are more successful than the ones that appeal to one or two. Smells also influence on actions of buyers. Test that was held in casino has showed: consumers left in fruit machines 45% more money when they were feeling pleasant aroma. There should not be too saturated. It is important to point out the fact that aroma should harmonize with the environment and situation. Aroma of caramel in butcher shop will decrease desire of the consumer to buy a meat product [1].

Studies have shown that three systems are responsible for the work of the human brain [8]:

- 1) reticular brain (instincts);
- 2) limbic system (learning, managing emotions, short-term and long-term memory);
- 3) neocortex (integrated thinking, logic, development of writing skills).

When a person begins to think actively, the neocortex is activated and up to 25% of the body's entire energy is consumed, which is a lot. That is why the brain tends to work at the level of instincts, using the reticular brain and the limbic system spending around 10% of energy [8].

Neuromarketing is able to explain the following [8]: