

СЕКЦИЯ D

DOING BUSINESS IN MODERN WORLD ECONOMY

УДК 659.1.013

VIRAL MARKETING AS AN EFFECTIVE ADVERTISING TOOL

*Грицук А. А., Сморгович Д. А., студентки группы 10508115 ФММП БНТУ
научный руководитель – старший преподаватель Н. И. Шумская*

The article contains methods of the impact of viral advertising on a person. There are main advantages, and the rules for creating an effective viral advertising.

Статья содержит способы воздействия вирусной рекламы на человека. Приводятся основные преимущества, а также правила создания эффективной вирусной рекламы.

One of the most effective advertising tools is viral marketing. Currently, this advertising tool is gaining increasing popularity.

Viral marketing is a psychological influence on the target audience in order to popularize and promote a particular product or service, and as a result, to stimulate sales. The main task is to create an advertising product that will be interesting for the potential consumer with a high SNP (Social Networking Potential) and inspire him to share this information with others. It is a well-known fact that in order to force a person to purchase a product or service, it is enough to convince him of the existence of a need. If advertising information refers to the sphere of interests and needs of the target person, then it can be surely argued that advertising will be widely distributed. Usually this type of advertising is presented as a video, photo, game, creative action, which is perceived not as an obsessive advertisement, but as entertainment.

The main advantages of viral marketing are the absence of censorship and restrictions, the economic advantage and the high duration of the existence of viral advertising. Due to the absence of restrictions, viral advertising is the most perspective area of product promotion. Another advantage, high duration of the existence of viral advertising, undoubtedly can be named as the most significant. Usually TV ads are broadcast to the appropriate time for the target audience. Unlike advertising on TV, information on the Internet usually spreads without certain time limits. Therefore, this information can be saved for further viewing.

Of course, viral marketing is an excellent type of product promotion, but it requires careful planning and organization. In order for viral marketing to bring the greatest benefit, you need to know and use some rules:

1. It is important to create conditions in which a person doesn't need to perform many actions to view the content. For example, there is no need to register on the site.

2. Regular content updates are one of the fundamental rules of viral marketing. You need to take into consideration the fact, that viral advertising «shoots» only once.

3. During the research, marketers concluded that viral advertising has only a few days for spreading. That's why, in some situations, it is necessary to take additional steps to speed up its spread. For example, it is appropriate to attract influential media people.

Viral marketing is the subject to multiple criticism. This suggests that more than one marketing technique cannot be universal. The future of advertising should be based on the integration of traditional and alternative methods of advertising.

REFERENCES

1. Вирусный маркетинг [Электронный ресурс]. Режим доступа: <https://wiki.rookee.ru/virusnyj-marketing/> – Дата доступа: 19.05.2019.

2. Вирусный маркетинг [Электронный документ]. – Режим доступа: <https://www.polylog.ru/ru/help/viral-marketing> – Дата доступа: 19.04.2019.

3. Демидов В.Е. Сущность рекламы и психология её восприятия. – М, 2001.

УДК 658.155

FORMATION OF PROFIT ON THE EXAMPLE OF ENTERPRISES OF THE REPUBLIC OF BELARUS

*В. А. Долганова, студентка группы 10502217 ФММП БНТУ
научный руководитель – преподаватель И. И. Пасовец*

Summary – the article is devoted to the analysis of existing mechanisms for the formation of profit on the example of enterprises. In the process of work, the value, types and sources of profit formation, profit management

systems are also taken into account. The recommendations on the modernization of the profit distribution mechanisms in order to increase the final financial result of the enterprise are stated.

Резюме – статья посвящена формированию прибыли на примере предприятий. В процессе работы также учтено значение, виды и источники формирования прибыли, системы управления прибылью. Изложены рекомендации по модернизированию механизмов распределения прибыли с целью повышения итогового финансового результата предприятия.

Economic changes are emerging in the Republic of Belarus; therefore, the state is aimed at universal processes of world development. As a result, the market economy determines the activities of enterprises, that is, they aim at increasing demand and the need for bargaining, at the wishes of specific consumers, but only issuing those types of products that are in demand and have every chance to give the company maximum profit. So in the new economic situation, the profit received a different meaning. Being the main driving force of a market economy, profit indicates a range of interests of the country, owners and personnel of the enterprise.

Profit - one of the key signs of economic activity of the enterprise, which is used in assessing its effectiveness. Also, profits affect the strengthening of the method of management, based on the comparison of costs and benefits, increasing the size of production through the use of more efficient means of production in any enterprise [1]. Although in the process of his next consideration, the unity of opinions is not observed either in theory or in practice.

Following separate theories, profits can only be on the basis of damage to the market balance due to increased development of external situations or the necessary innovation (more efficient production methods, cost reduction, and so on). Therefore, in the remaining events, competition creates a market in the condition of equilibrium with zero profitability. For example, what remains with the owners of enterprises after the repayment of all expenses is recommended to consider the income of the entrepreneur, such as the salary of the head of the results of labor. A part of the theory considers profit as payment for a possible entrepreneurial loss, its own efficiency and the use of capital. As can be seen, for practical understanding of the issue, one should not seriously delve into economic theory, one has only to understand and know some concepts encountered.

For highly effective profit management (and, as a result, personal capital), the main thing is the types of profit and the factors affecting any of them. Types of profit show the various degrees of management of operations of its formation, distribution and use, in addition to the interests of the subjects of distribution relations. There are also many types of profit sharing. We will analyze in more detail only those that are formed for tax accounting. In Belarus, this aspect of accounting is regulated by the Tax Code of the Republic of Belarus and other legislative acts.

Types of profits:

1) Gross profit is one of the main indicators that characterize the results of operations of the company. At the same time, the Resolution of the Ministry of Finance of the Republic of Belarus of February 14, 2008. No. 19 gross profit is calculated as the difference between the proceeds from the sale of goods (less value added tax, excise taxes and similar mandatory payments) and the cost of goods sold.

2) Profit from sales will be the main capital resource of any company. Also, defined as the difference between gross profit and the cost of selling products. Meanwhile, the profit from sales, taken as the sum of the profits from the sale of products (goods, works, and services), investment and financial activities, is the profit before tax.

3) Net profit is the profit that remains after the payment of taxes or other obligatory payments to the budget [2, p. 209]. It is defined as the balance of income after the payment of taxes, but rather the costs.

Legislatively, the distribution of profits is managed in its part, which goes to the budgets of various levels of taxes and the remaining mandatory payments. Determining the direction of profit expenses remaining at the disposal of the enterprise, the structure of its use items is in the competence of the enterprise. In the Republic of Belarus, the composition and rates of taxes, the procedure for their calculation and contributions to the budget are established by law. Part of the profit is regulated by the enterprise remaining in its possession after paying taxes and other obligatory payments, covering losses of the current periods, formed due to the fault of the company itself, and deductions to the funds of this company.

Profit functions:

- controlling. Profit characterizes the economic effect resulting from the activities of the enterprise;
- formation of budgets of different levels. Profit for the state falls into the necessary budgets like taxes and fees, the rates of which cannot be arbitrarily adjusted;
- stimulating. The profit at the disposal of the enterprise, first of all, goes to accumulation, which will ensure its future development process, and the other part goes to consumption [3].

The essence of entrepreneurial activity is the main source of profit, because the most important thing for an entrepreneur is to make a profit. The company makes a profit, if the amount of revenue above cost. If the revenue is equal to the cost price, then it turns out to return only the costs of production and sales of products, because of this profit does not exist. In the event that costs are higher than revenue, the company takes a loss, that is, a critical financial result, which puts it in a difficult financial situation, not excluding bankruptcy.

There are three main resource profit acquisition.

The first resource appears as a result of the monopoly of the enterprise, that is, in the issuance of any product or product, for example, to say that this product has a certain sign, which is not from a competing company. Keeping this resource at its peak height implies a continuous product development. It is necessary to take into account, for example, the opposing forces, as a country's anti-monopoly strategy and increased competition from other enterprises.

The second resource directly relates to industrial and entrepreneurial work. This resource affects all organizations. In this resource, it all comes down to the appropriate marketing. Therefore, the amount of profit in this case depends on:

1) The choice of the direction of the product of the organization (the choice of goods that are in full or high demand);

2) On the conditions of competitiveness of products (selling price, image or fame of the organization, promotion of sales (sales) of the goods using the system of discounts and so on);

3) From quantitative changes: production volumes and financial resources, equipment operation time;

4) From reducing the cost of production.

The third resource is characterized by modern innovations of the enterprise, which implies constant change, improving the quality of products, improving its competitiveness, increasing sales volumes and increasing the mass of profits [4, p. 208].

Today, in order to assign the greatest profit, it is necessary to follow in general the named resources so that the organization has the highest efficiency of production and manufacturing of products. Therefore, the main boss needs to distribute income in such a way that neither the state would be losing (rely on production growth and, accordingly, an increase in tax deductions to the state budget), or the labor collective (employees want a salary that corresponds to the completed work), or the superiors organization (the authorities are trying to create a high reserve fund, so that later they can be used to increase the production of the product).

In this article it was considered that the profit will be the main and important sign of the activity of each organization, because the device of its formation, distribution and use concerns all types of relations: the state, the owners of the company, senior management and workers, as well as the interests of shareholders, partners and various lenders. For any commercial organization, the value of profit lies in the fact that, being the final material result of its activities, in the conditions of the market is the main source of subsidies for the expanded reproduction of resources, that is, its production and social development.

In today's conditions, domestic enterprises have not formed a suitable situation with respect to profit indicators. These kinds of circumstances problems of profit management will be the most profitable.

REFERENCES

1. Wikipedia [Electronic resource]. – Mode of access: [https://en.wikipedia.org/wiki/Profit_\(accounting\)](https://en.wikipedia.org/wiki/Profit_(accounting)) – Date of access: 14.03.2019

2. Law of the Republic of Belarus On Economic Societies Article 96. Distribution of profits of a limited liability company among its members [Electronic resource]. – Mode of access: https://kodeksy-by.com/zakon_rb_o_hozyajstvennyh_obwestvah/96.htm (accounting) – Date of access: 15.03.2019

3. Myfin.by [Electronic resource]. – Mode of access: <https://myfin.by/wiki/term/pribyl> (accounting) – Date of access: 10.03.2019

4. Balashevich, M.I. Small business economics: study guide / M.I. Balashevich. – Minsk: BSEU, 2005. – 208 p.

УДК 330

CREATING A BUSINESS EQUALS TO A PERSONAL GROWTH

*А. Н. Дульцева, студентка группы 10508115 ФММП БНТУ
научный руководитель – старший преподаватель Н. И. Шумская*

Summary – Creating a business is always associated with many difficulties and risks, but this does not mean that you can't try to do something.

Резюме - Создание своего дела всегда связано со множеством сложностей и рисков, но это не значит, что можно и не пробовать что-то сделать.

Introduction. Nowadays, talking about creating an own business is becoming more and more popular. This is because of the fact that people have more time and money to realize their hobbies and ideas, for example, the confectionary business.

Main part. The production of home-made confectionery is a very fast developing business. It is difficult to correlate it with the catering market, after all, it's more like food production and delivery. And for both B2B and B2C. Homemade pastry are developing all over the world.