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The third approach defines the implicit costs as cash payments that a company could gain through a better use of resources belonging to it.

The fourth approach considers the interpretation of the concept "implicit costs" as factors and services costs that are used in the production process, but not for buying (due to the use of a company's own resources).

As a result of our analysis, we propose the following definition of "implicit costs." Under the implicit costs we understand internal costs for raw materials and factors of production that are not paid because they belong to the owners of production.

Thus, we make a conclusion that the implicit costs are a part of the logistical costs because we can find them everywhere wherever it is necessary to make a rational decision and there is a need to choose between the available variants.

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FEATURES OF THE DEVELOPMENT STRATEGY OF A TRANSPORT ENTERPRISE

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In acute competition the problem of improving competitiveness is central to the country's economic policy, and it applies to all levels of its hierarchy. Of special importance is a company's competitiveness as the main component of the economy. To develop a strategy for an enterprise means to determine the general direction of development in order to achieve long-term competitive advantage and other corporate purposes. That strategy sets the direction of a company: growth, stabilization, reduction or combination of options; decisions about specific products and markets for channeling financial and human resources, the definition of the type of competitive advantage.

Corporate strategy is a collection of its main objectives and the main ways of achieving them. It is mostly formulated and developed at the level of top management, but its implementation will involve all levels of government.

Logistics strategy is a plan detailing the financial and human resources allocated for the operation of physical distribution, logistics and procurement of production (supply). The strategic plan should include the statement of operational policies and provide power distribution equipment and functional systems that can achieve business goals at the lowest cost [2].

Strategy can be viewed as a detailed comprehensive and integrated plan aimed at achieving the mission and goals of a company with maximum efficiency. The main objective of this plan is to provide innovations and changes in an organization in accordance with changes in the environment [3, p.234].

The purpose of competitive strategy is to conduct organization's business ethically in relation to competitors, to achieve a competitive advantage in the market and create a circle of loyal customers. Competitive strategy should include short-term tactical moves for an immediate response to changing situations and long-term actions that affect the future competitive opportunities for an organization and its position in the market [4, p.27].

To implement the opportunities that a company can have and which involve the external environment, as a rule, there are many ways to achieve goals. Therefore, an enterprise should:

- 1) take account of all possible strategies that can help achieve the objectives;
- 2) appreciate the chance that it can be realized in view of external factors and internal capacities, i.e. assess the degree of implementation of selected targets;
- 3) choose a strategy to achieve the objectives quickly and with the least risk.

Domestic enterprises are following the basic strategies such as:

– a survival strategy, which is used in the context of economic crisis, instability, inflation. This is an attempt to adapt to market conditions of management. This strategy is used when the financial and economic performance of an enterprise becomes a steady trend towards deterioration;

– a stabilization strategy (or limited growth) used in conditions of stability in sales and the resulting profits. It is used mainly in the sectors of a company with a stable technology, where management is generally satisfied with the position of an enterprise;

– a development strategy (or growth), which expresses the desire of an enterprise to increase sales, profits, improve profitability and other indicators of efficiency. This strategy is most often used in dynamic industries with rapidly changing technology.

In the framework of this basic strategies there can be implemented various strategic alternatives presented in the Table 1.

Table 1. – Matrix of strategic alternatives

Basic Strategy	Strategic Alternatives
1. Survival Strategy	1.1 Organizational sanitation 1.2 Economic and financial reorganization 1.3 Marketing sanitation 1.4 Social sanitation
2. The strategy of stabilization (limited growth)	2.1 Saving costs 2.2 Continuous adaptation of economic activities to the environment 2.3 Preservation of scientific, technical and human capacity
3. Development Strategy (growth)	3.1 Diversification 3.2 The intensification with account of market conditions 3.3 Technical and technological development 3.4 Integration

Source: compiled and developed by the author based on the data [1, p. 46].

All considered strategic alternatives that implement the basic strategy of a company, are being developed by the relevant services of an enterprise and can be grouped generally into functional strategies: marketing, organizational, technical, financial, economic, social and environmental (Figure 1).



Fig. 1. Functional strategy of an enterprise

Source: compiled and developed by the author

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With the help of functional strategies areas of activity of a particular functional service are designated within the overall development strategy. For this purpose marketing strategy is fundamental; and along with the corresponding changes in the market namely this strategy gives strategic guidance to all other functional strategies.

The choice of strategy is limited to external and internal conditions and depends on the resources of transport enterprise and risk, which its management is ready to face.

After a positive decision with respect to a particular strategy an organization is faced with the task of implementation.

Implementation of a strategy is the organization of strategy implementation process, its management and coordination. The organization of a strategy is a set of management and production processes for the implementation of strategic plans.

The Strategic Plan includes a vision and mission, common goals that define the place of an organization in the future, the selected strategy. An integral part of the strategic plan is the policy of a company. It consists of a global program of an organization [5, p. 257].

It is a strategic plan that gives a company confidence and at the same time individuality. Strategic plan should be developed sufficiently flexible to meet the needs of the market, if necessary, to carry out modifications and, if necessary, re-orientation to produce other products.

In Belarusian experience of strategic planning its level is significantly lower than in the West, for several reasons: the lack of a sufficient number of qualified personnel, poor corporate culture, low predictability, and predictability of economic development in general, etc. However, the number of examples of the introduction of strategic planning activities elements of Belarusian companies multiplied.

Gained world experience shows that the mechanical application of standardized procedures for strategic planning in the specific conditions of business enterprises is ineffective. Transport companies need to modify structure of the strategic plan related to the orientation of active marketing, with a reorientation to external problems with the formation of a new organizational culture of production, ensuring the effective implementation of the chosen strategy for a transport company.

In today's world the concept of "strategy" due to its many aspects and ambiguity, has gained a lot of definitions. But in business strategy it is most often defined as the "Plan", i.e. a set of well-defined and planned events, based on the established principles and objectives. Enterprise strategy can reconcile the views of the owners and employees, prioritize and make a company more attractive.

Strategic Development Plan of a transport company should be a comprehensive program of all industrial, economic and social activities of an enterprise aimed at achieving key strategic objectives in the most complete and efficient use of material, labor, financial and natural resources. It should aim at ensuring a high level of customer service at the most efficient use of vehicles.

The chosen strategy is evaluated in the analysis of accuracy and adequacy of accounting when selecting the main factors determining the feasibility of the strategy. The entire evaluation procedure is ultimately subordinated to one thing: whether the chosen strategy will lead to its goals. This is the main criterion for evaluation. If the strategy meets the objectives of a company, then its further evaluation is conducted in the following areas:

- compliance of the chosen strategy and requirements of the environment. We check to what extent the strategy is related to the requirements of the main subjects of the environment, to what extent the factors of market dynamics and product life cycle dynamics are taken into account, whether the implementation of the strategy will lead to the emergence of new competitive advantages, etc.

- compliance of the chosen strategy and a company's potential and opportunities. In this case, we estimate how the chosen strategy is linked to other strategies, whether the strategy corresponds to the ability of staff, whether the existing structure allows to successfully implement a strategy, whether the strategy implementation program is verified in time, and so on.

- the acceptability of risk inherent in the strategy. We evaluate whether the risk is justified within the three areas: feasibility of assumptions underlying the choice of strategy; negative consequences for a company that are caused by failure of the strategy; whether the potential result justifies the risk caused by failure to implement the strategy.

The strategy may be useless if a company does not create a mechanism for its implementation. This is a separate big issue, which includes the construction of adequate strategies of organizational structures, functional strategies funding, selection of managers who have leadership qualities, creating a corporate culture that enables all employees to reveal their best qualities.

It is necessary to indicate that in the transition to a market economy each economic entity independently assesses the competitive situation and makes decisions. As international experience shows, the leading position in modern competition acquires the one who is competent in the field of logistics, knows its methods.

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DEVELOPMENT OF THE BIOLOGICAL ASSETS ESTIMATION IN BEEKEEPING

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The article deals with development of the biological assets estimation in beekeeping according to the current legislation and IFRS. The proposal on a bees assessment on fair value proceeding from their weight is made.

There is an unresolved problem of the Belarusian and international methodological approaches unification to cost determination of biological resources and techniques of their account at the present stage of rapprochement of the national account with requirements of IFRS still. Growth of social and economic and ecological value of beekeeping and need for its foreign investment causes special relevance in active transition to the international standards of the beekeeping organizations accounting. Thus, it is required to develop new methodological approach to a biological assets assessment, their cost reflection in the account and the reporting which has to meet the international standards requirements for the unified indicators formation.

The question of an assessment is the most difficult and inconsistent question in accounting methodology which was considered throughout history by scientists of the different countries. The assessment serves in accounting, first of all, for cost assets determination and obligations for the purpose of drawing up the external and internal reporting establishing a real property condition of the organization. Therefore, it is offered to understand as the concept "assessment" - "value terms method of the account object for its high-quality and quantitative changes purpose reflection in the account, in internal and external financial statements".

For today methodological approach to main beekeeping categories assessment in Republic of Belarus, such as "bee", "biotransformation of bees", "agricultural production" considerably differs from cost determination techniques in IFRS that demands approaches improvement to an assessment taking into account features of beekeeping production functioning.

Unique signs of agro-industrial complex branches productions and, in particular, beekeeping - typical branch of agricultural production, are application in bees production.

By the results of production economic essence research, bees correspond to the indispensable conditions provided by IFRS for recognition of assets as biological. Therefore for the purpose of approaches unification to indicators formation of the reporting beekeeping farms with the account international practice requirements it is recommended to consider bees as biological assets that will allow to estimate bees according to provisions of IFRS 41 "Agriculture" and to form information adapted for the international standards in the current account and accounting reports.

In spite of the fact that the beehive, a cellular or package, a forage for bees and a uterus are a necessary condition for maintenance of bees activity, they don't give in to biotransformation, and carry out a role only of the operating factors capable to regulate biotransformation of bees with a uterus, and aren't actually biological assets. Therefore to be accounted as biological assets there have to be accepted only natural set of a queen bee, the working bees and drones forming the functioning bee family capable to biotransformation and the making agricultural production and additional biological assets.

According to the current legislation, at initial recognition the bought bees as stocks, are estimated at acquisition cost, and grown up on an apiary as finished goods, - at standard and expected prime cost with bringing in the end of the year to actual cost which pays off by division "costs of the expenses falling on new bees for quantity of bees". At the same time, considering complex nature of production in beekeeping when along with bees on an apiary receive a big variety of agricultural production it is impossible, to determine the exact size of the expenses carried directly on new bees. In the acting accounting practice this issue is resolved by introduction of actual bees cost conditional dependence on honey actual cost that doesn't correspond to real market conditions.