The text of the Regulations contains many references to the housing legislation, living area and so on. Accordingly, it is possible to take the risk to register a condominium object in non-residential stock by the mentioned Regulation.

Thus, the Legislation of the Republic of Kazakhstan has established the concept of condominium, referred it to the joint property in the form of common ownership, added a possibility to register the condominium as for Housing and Non-residential stock (yet this opportunity is problematic for the latter) and stopped at a detailed settlement of relations only in the residential sector by the Law "About the housing relations".

What to do with condominiums in non-residential stock? The earlier owner enforces this issue, the more likely to build a condominium management system in the most optimal manner. In this case, the primary owner's intent to manage as he pleases is excluded. The main thing is to make this structure more stable, legitimate and less a subject to criticise.

An owner (developer) should worry about it in advance. As early as the project is designed, registered, the land is shared the following must be properly taken into account:

– the location of the neighbouring areas which are planned to be built and the location of existing buildings;

– how to divide the plot concerning to a building on the same area;

– whether to apply an easement in reference to the land and parts of buildings ;

– what exactly will be included in a condominium in each building (in a part of a premise) – it will also help to calculate the cost of the project and future payments for services;

– which system is better to transfer the management of public services, and which divide the entrances,

– separate buildings, etc.

But how to act if the problem of condominium object management in Non-residential stock have to be solved immediately because the building is already built and all documents have been drawn without these details?

According to the civil law in Kazakhstan, the most obvious solution would be to set a contract between the existing owners. The terms of such agreement, the parties may prescribe in detail and as much detail as they deem necessary. But, we must remember that the resulting "Condominium contract" (or whatever it is named), may not be registered with the authorized state structures. Lawyers have to take some tricks within legal boundaries in order to register such an agreement. That means, they take all existing forms and create their form of "Condominium contract".

In spite of Condominium forms of contracts such agreement may be terminated or declared invalid, or not signed, because this is a "contract".

To solve the issue of common property management in Non-residential multifunctional building, can be considered the following possible forms: contractual relations, the creation of commercial and non-profit entities in the transfer of management of foreign funds, etc. These options have their advantages and disadvantages. And in each case should be an option that minimizes the disadvantages and will ensure the interests of owners.

REFERENCES

1. Закон Республики Казахстан «О жилищных отношениях» (с изменениями и дополнениями по состоянию на 13.06.2013) [Электронный ресурс] О жилищных отношениях Закон Республики Казахстан / Режим доступа: http://www.unesco.kz/. Дата доступа: 03.01.2014.
2. Гражданский кодекс Республики Казахстан (с изменениями и дополнениями по состоянию на 03.07.2013) [Электронный ресурс] Гражданский кодекс Республики Казахстан / Режим доступа: http://www.online.zakon.kz/. Дата доступа: 18.12.2013.
3. «Правила государственной регистрации объекта кондоминиума» (от 24.07.2007 №241) [Электронный ресурс] Об утверждении правил государственной регистрации кондоминиума / Режим доступа: http://www.adilet.zan.kz/. Дата доступа: 14.01.14.

UDC 658.152

THE MODELING OF THE LOGISTICS BUSINESS PROCESSES AND ITS IMPORTANCE FOR AN ENTERPRISE

ANASTASIA SHUVANOVICH, BANZEKULIVAHO MUHIZI JOHN
Polotsk State University, Belarus

The relevance of this research is determined by the fact that the modern enterprises are forced to be constantly engaged in the improvement of the activity. This requires the development of new technologies and techniques of business dealing and, of course, introduction of new methods of the management, promoting more effective planning and the organization of activity of the enterprises. Having the model of the business operation, all its logistical business processes focused on achievement of a specific goal, it is possible to reveal the possibility of its enhancement and provision of its competitiveness. Analysis of an enterprise as a model is a convenient way to answer the question of what is necessary and sufficient to achieve the specific objective.

The logistics at the enterprises is an important source of efficiency increase of their work and non-productive costs reduction, and also the losses associated with the occurrence of the problematic situations. The performance evaluation, identification of problematic situations and the search for effective management decisions, require research of processes in the dynamics. Simulation modelling is the basic tool of the analysis of dynamics of economic systems, including logistics systems of the enterprises and supply chain businesses.

The objective of modeling is to systematize the knowledge of the enterprise and its business processes in the evident graphical form, more convenient for analytical processing of the acquired information. The model should reflect the structure of the logistical business processes of the organization, the details of their accomplishment and sequence of document circulation.

The idea of modeling of logistical business process is already a sign of the fact that for the modern manager and all employees of the enterprise need a clear vision of all activity and, most importantly, its final result is necessary.

By means of modeling both internal and external, logistics of the enterprise can be studied. Moving the objects on the whole territory of the enterprise or in its separate divisions concerns internal logistics in. To solve the tasks of internal logistics the following kinds of models are traditionally created:

• models of transportation systems of cargoes on the territory of the enterprise through mobile means (lift trucks, trailers, etc.);

• models of stationary floor and pendant transportation systems of cargoes (cranes and conveyors of various designs);

• models of processes in warehouses: cargo reception, moving of cargoes to zones of storage area and back, selection, picking, packing and sending of cargoes;

• models of production lines and assembly conveyors.

External logistics deals with transportation of cargoes and the goods between various geographical points with application of usual means of transport: automobile, railway, river, sea and air. More often models of processes of internal and external logistics are created and researched separately from each other, but in certain cases complex models are also created. For example, at the wholesale trade enterprise (in distribution center of the goods) to the external logistics concerns the supply of goods to the warehouses of the enterprise, the transport of goods between warehouses of the enterprise, and also from enterprise warehouses to clients. Processes of handling of the goods at the enterprise warehouses should be considered as processes of internal logistics [2, p.28].

Modeling of logistical business processes in the enterprise can be directed to the solution of a great number of different tasks:

– to specify precisely the result of a logistical business process and to estimate its value for the business;

– to specify action repertoire which constitutes a logistical business process. A clear determination of a set of tasks and actions which is necessary for executing, it is extremely important for a detailed understanding of the process;

– to specify an order of accomplishment of actions. Actions within the limits of one logistical business process can be carried out both in succession, and in parallel. It is obvious that parallel execution if it is admissible, allows to reduce a general lead time of the process and, hence, to raise its efficiency;

– to produce a division of zones of responsibility: to specify, and then to trace, which employee or enterprise division bears responsibility for the accomplishment of this or that action or process as a whole;

– to specify the resources consumed by the logistical business process. Precisely knowing, who uses what resource and for what operations, it is possible to raise efficiency of resource utilization by means of planning and optimization;

– to understand the essence of interactions between employees participating in process and divisions of the enterprise and to estimate, and then to raise the efficiency of communications between them;

– to see the dynamics of documents during the process. The logistical business processes produce and consume various documents (in the paper or electronic form). It is important to understand, whence and where the documents or information flow, and to specify, whether their movement is optimum and whether all of them are necessary;

– to specify potential bottlenecks and possibilities for improvement of process which will be used later for its optimization;

– to implement more effectively the quality management standards, for example ISO 9000, and to come certification off;

– to use models of the logistical business processes as a guide for new employees;

– to make effective automation of the logistical business processes in whole or their separate steps, including the automation of interaction with the environment – clients, suppliers, partners;

– having understood in the aggregate of logistical business processes of the enterprise, to understand and describe the activity of the enterprise in whole [1, p.56].

The model of logistical business process is the simplified representation of the real object in the form of the graphical, tabular, text, symbolical description of logistical business process, or their interconnected set.

The models of logistical business processes are applied by enterprises for various purposes, what determines the type of the model being developed. The graphical model of logistical business process in the form of the evident, widely understood diagrams can be used to train new employees their functions, coordination of actions between the structural units of the enterprise, selection or development of components of information system and so on. The description by means of models of existing and target logistical business processes is used for optimization and enhancement of activity of the enterprise, by elimination of bottlenecks, duplication of functions and other. Simulation models of logistical business processes allow to estimate their efficiency and to see how the process with the input data which have never occurred in real work of the enterprise will be carried out. Performed models of logistical business processes can be started on the special software for process automation directly on model [3, p.96].

The model allows to carry out the all-round analysis, to view from divergent angles, to see what, probably, all the employees of the enterprise, including a management don't see.

Today in the market of computer technologies several special programs are presented, allowing to survey the enterprise and to construct a model. The choice of methodology and tools with the help of which a modeling of logistical business processes is conducted, has no basic value. There are standardized, time-tested methodologies and tool means with the help of which it is possible to examine the enterprise and to construct its model. Their main advantages are simplicity and accessibility to mastering.

The most known and widespread technique is the methodology of structural analysis SADT (Structured Analysis and Design Technique). On the basis of this methodology the standard of modeling of business processes IDEF (Icam DEFinition for Function Modeling, where «ICAM» is an acronym for Integrated Computer Aided Manufacturing) has been adopted. IDEF accepted as the standard in the several international organizations, including the NATO (North Atlantic Treaty Organization) and the IMF (International Monetary Fund). BPwin (Logic Work) is the tool means completely supporting the standard IDEF.

In the conclusion it is necessary to emphasize that the main advantage of the idea of the logistical business processes analysis of the enterprise by means of creation of its model is its universality. First, the modeling of logistical business processes is the answer to practically all questions, concerning enhancement of activity of the enterprise and increase of its competitiveness. Secondly, a manager or management of an enterprise which has implemented this methodology will have the information which will allow to improve independently activity of the enterprise and to make a forecast of its future.

REFERENCES

1. Kaljanov, G.N. Modeling, analysis, reorganization and automation of business processes: the manual / G.N. Kaljanov. – Moscow: Finance and statistics, 2009. – 240 p.
2. Modeling and simulation of logistical systems. Course of lectures / J.I. Toluev, S.I. Plankovsky. – Kiev: «Millennium», 2009. – 85 p.
3. Business Process Reengineering: textbook / N.M. Abdikeev, T.P. Danko, S.V. Ildemenov, A.D. Kiselyov; under the editorship of N.M. Abdikeeva, T.P. Danko. – 2nd ed., rev. – Moscow: Penguin Books, 2009. – 592 p.

UDC 658.174

ANALYSIS OF THE EXISTING METHODS FOR ACCOUNTING COST AND PRICE COST

ALEKSANDRA HENINA, EKATERINA PETROVA
Polotsk State University, Belarus

Nowadays cost and cost price are the main indicators of efficiency of enterprise activity, that is why there are multiple methods for calculation cost and cost price. Some of them are used in our country, while others are used in world practice.

In condition of dynamic development of modern market economy importance of cost price term as a main index of activity of an enterprise has increased. Analysis of production cost allows to evaluate operation if the enterprise, to determine trend of this index changing and also to reveal a number of factors, having influence on changes of cost value. Also thanks to this analysis determination of production profitableness, calculation of national revenue of the country technology are carried out. Of course, cost price term is closely connected with cost term. According to E.L. Koller just cost accounting makes up basis of accounting, but for a long time cost accounting and cost price calculation were under evaluated among accounting officers.

Needs of developing economics of industries countries formed at the end of XIX century – at the beginning of XX century , made to draw more closed attention to the problem of cost accounting an cost price calculation. The founders of scientific approach to cost and cost price accounting were economists J.M. Fells and E. Garke, who in 1887 presented the first edition of the theoretical work "Production account: principles and