

based on the analysis of the main areas of business of industrial organization and timely accounting of them will identify strengths and weaknesses in the commercial activities of the organization, from the procurement stage to marketing. After receiving reliable information under the guidance of the research directions basic ways of improvement of commercial effectiveness can be determined. The advantage of this technique is its complexity while the disadvantage is the complexity of the calculation.

Approbation of the proposed methodology for assessing the effectiveness of the commercial business is hampered by the lack of performance indicators of logistics and marketing activities. Most production companies do not expect these groups of indicators, which does not allow to comprehensively assess the commercial activity and efficiency. Further research involves the collection of information on all the blocks of indicators evaluating business efficiency on a real example of a business entity. This will allow for the full approbation of the developed method.

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UDC 338

### CONCEPTUAL APPROACH TO THE DEVELOPMENT OF ENTERPRISES OF ANY OWNERSHIP IN MODERN CONDITIONS OF ECONOMIC DEVELOPMENT

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*Key words: social production, problems, market, economic mechanism, restructuring.*

*Abstract. At the present stage of development of economy of Republic of Belarus restructuring of social production is the main condition of creation of the market relations which provides functioning of highly effective productions. The restructuring purpose is the production of competitive products by entities of various*

*forms of ownership in the conditions of formation of market economy. The article outlines a conceptual view of the authors on the development of enterprises of all forms of ownership in the current conditions of the economy development.*

The central problem of social production at the present stage of development of economy of the Republic of Belarus is the formation of a new socio-economic system that determines the solution to the problem of production efficiency increase. This unusual market prospects are defined by the theoretical and practical relevance of research in this area. The market system does not arise from scratch, it does not deny public administration of the enterprise and its operational units in general, it is built taking into account the existing practices of management, which is the most important factor hindering the development of the enterprise, it will improve it.

When building a market economy it is necessary to reorganize the work of the company in accordance with customer requests, with the aim of creating an economic mechanism to ensure the functioning and development of the enterprise in the conditions of the market and competition.

Practical implementation of the status of the structural divisions of the enterprise is the level of their commercial independence, which requires the strengthening of the economic rights, including the financial responsibility and the system of material incentives for division employees. Strengthening the commercial independence of structural divisions of the enterprise requires working out a system of relations between the operational units and the enterprise as a whole, between the specific performer and labor collective in which he works. The relationship must be based on a "goods - money - goods" scheme, for which each unit should (conditionally) "sell" the product to its labor subcontractors on the established internal production (transfer) prices and "buy" the product of their labor. The specified scheme is implemented by forming transfer prices relationship for products (services rendered, work performed) of internal production departments, which currently are not used at this level.

It is necessary to estimate a real contribution of divisions and individuals to the company income as the prevailing practice is based solely on the subjective-administrative approach, the possibility of structural subdivisions independence, which is characterized by the existence of the account, obtaining credit, the decision making about the distribution of income received by them. Administrative system of internal production relations is a source of subjective distribution of the income, gained by the divisions. Market enterprise orientation involves economic income distribution tool, taking into account the objective contribution of each division to receiving this income. In this regard, considerable attention must be paid to the formation of pricing systems and distribution of profit for internal production units, as the existing pricing tools and profit used at their level very slightly. A particular problem is the question of establishing the share of income for most small units, such as the site, the team, the employees directly involved in the manufacturing of products.

Ensuring the financial rights and responsibility of internal production divisions associated with a number of organizational measures of industrial relations, i.e. with

the restructuring. Economic actions aimed to enterprises restructuring requires improvement of their organizational structure.

Currently, scientists in Economics define restructuring as the structural (legal), organizational, managerial and financial adaptation of companies to market economy conditions, i.e. - an essential change in business strategy, and (or) the financial structure of the enterprise. All restructuring processes are generally classified into two groups: the current (short-term) and strategic (long-term) ones.

The aim of the restructuring is to create business entities of different ownership, capable to turn out competitive products and to operate effectively in a market economy. Therefore, the process of restructuring of production can be defined as a set of measures aimed at restoring a sustainable technical, economic and financial life of enterprises using the most interesting foreign concepts of "minimalist" and "perfect enterprise" based on human capital for the domestic enterprises.

The main activities for the restructuring of industrial enterprises in the Republic of Belarus currently include: definition of the main areas of production and economic activities of enterprises, their eligibility; the liquidation of the structural units which don't create value added, exit of divisions from the enterprises; the creation of affiliates; implementation of innovation processes; development of new products; creating profit centers; assignment of personnel and responsible persons for each division; sale or lease of fixed assets and their commercial use and others.

Belarusian companies are going through a difficult stage of its development. In the conditions of economic changes the experience of the marketplace accumulated, privatization, restructuring and searching for new market niches and efficient production management mechanisms are processing. In these conditions experience of the countries which development happens within so-called model of social market economy is of great importance.

Studying of foreign experience of restructuring of the enterprises gives the grounds for stage-by-stage adaptation of the most priority ways of improvement of the domestic production management. Including: the introduction of net-like structure of the enterprise management; business process engineering and reengineering; the use of flexible manufacturing systems; application of total quality management (TQM); implementing the concept of "mobile" and "virtual" enterprises using GALS-technologies; the use of leasing relations, controlling, logistics, "just in time" system (JIT), budget management method, advanced cost accounting methods: standard-costing, direct-costing, target-costing, activity-based costing (ABC), strategic cost analysis (SCA), transfer pricing; employee engagement in management and profit sharing, the creation of common information space (CIS)), etc.

The set of theoretical and practical recommendations presented allows to create a mechanism of industrial relations of enterprises of different ownership, featuring by innovative character in accordance with the existing in the country and abroad theory and practice of the studied problem.