

WORKING CAPITAL OF THE ENTERPRISE

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Summary – The article is devoted to the working capital of the enterprise, describes the phases that pass the working capital. The question of providing the company with working capital is being considered, that is, determining the sources of replenishment of the working capital of an economic entity.

Резюме – Статья посвящена оборотным средствам предприятия, описываются фазы которые проходят оборотные средства. Рассматривается вопрос по обеспечению фирмы оборотными средствами, то есть определить источники пополнения оборотных средств хозяйствующего субъекта.

Introduction. A prerequisite for the enterprise business is the availability of working capital: working capital, current assets.

Main part. The company's own working capital is the stock of financial stability that allows an economic entity to carry out business without fear for its financial position even in the most critical situation. The organization of working capital includes: determining the composition and structure of working capital; establishing the needs of the enterprise in working capital; determination of sources of working capital; disposal and maneuvering of working capital; responsibility for the safety and effective use of working capital.

Current assets of the enterprise go through three phases and change their natural-material form. In the first phase, circulating assets that are initially in the form of cash are converted into inventories, that is, they are transferred from the sphere of circulation to the sphere of production. In the second phase current assets are involved directly in the production process and take the form of work in progress, semi-finished products and finished products. The third phase of the working capital cycle takes place again in the sphere of circulation. As a result of the sale of finished products, working capital again takes the form of cash. Thus, making a complete cycle, working capital functions at all stages simultaneously, which ensures the continuity of the process of production and circulation.

Circulation of working capital is an organic unity of its three phases. The most important element of working capital management is their reasonable rationing. The rate of working capital - is a relative value corresponding to the minimum, economically reasonable amount of stocks of inventory. The norm of working capital is the minimum required amount of cash that provides business activities of the enterprise. Rationing of working capital in stocks of raw materials, basic materials and purchased semi-finished products is calculated on the basis of their average consumption and average stock rate in days. The company is interested in reducing nonnormable working capital, as it accelerates the turnover of working capital in the sphere of circulation, contributes to their more efficient use. In addition, a reduction in the size of accounts receivable improves the performance of supply under contracts, profits and profitability. Accounts receivable indicates a temporary diversion of funds from the turnover of the enterprise, which causes an additional need for resources. In this case, the receivables are due to the current system of payments for the sale of products.

The main factors affecting the size and speed of turnover of working capital of the enterprise are: the scale of the enterprise; the nature of the business or activity, that is, the sectoral identity of the enterprise; the duration of the production cycle; the number and variety of consumed types of resources; geography of consumers of products, suppliers and suppliers; customer solvency; quality of banking services; growth rates of production and sales of products; accounting policies of the company; the share of value added in the price of the product; inflation. Circulating funds operate in only one production cycle and fully transfer their value to the newly manufactured product.

Conclusion. In the system of measures aimed at improving the efficiency of the enterprise and strengthening its financial condition, an important place is occupied by the issues of rational use of working capital.

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TRANSPORTING DANGEROUS GOODS

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Summary – currently, logistics is becoming more advanced. Those things that previously seemed unreal are now being actively implemented thanks to the development of this industry. Namely, we will consider the most safe transportation of goods so that the costs are minimal.

Резюме – В настоящее время логистика становится всё более продвинутой. Те вещи, которые ранее казались нереальными, сейчас активно осуществляются благодаря развитию этой отрасли. А именно, рассмотрим наиболее безопасную перевозку грузов, чтобы затраты были минимальные.

Introduction. Currently, the market is characterized by rapidly rising levels of competition. Customers are becoming more demanding in their choice of goods or services, and they prioritize a pleasant shopping environment in addition to a wide range of high-quality goods. In such conditions, attracting the customer's attention becomes a challenging task, even for already established market players. In modern conditions, retail branding plays an increasingly important role.

Main part. The environmental factor of transporting dangerous goods plays an important role. The influence of hazardous substances transported by various types of transport on the environment can lead to irreversible changes and even to the loss of flora and fauna. The most noticeable deviations from the ecological balance that cause accidents are incidents (accidents) with dangerous goods. For example, pollution of rivers and coastal zones during oil spills, diseases or even the extinction of animals when chemically hazardous substances enter the sewage, the destruction of forests due to fires caused by the transport of flammable liquids, etc.

In addition, as a result of accidents during the transport of dangerous goods, people are dying and falling ill, causing irreversible damage to the environment, and destroying buildings, industrial facilities, roads. That is why the government of many countries began to develop various systems of organizational measures to eliminate such emergencies during the transport of dangerous goods. To prevent possible damage from the transport of dangerous goods, it is necessary to solve problems such as:

- 1) proper organization of the transportation process,
- 2) precise motion control,
- 3) transportation management.

Dangerous goods - substances, materials, waste, possessing properties, the manifestation of which can cause a fire (explosion), death (diseases, injuries, etc.) of people (animals), ecosystem disturbances. At their own risk cargoes are divided into the following classes:

- Class 1 Explosives
- Class 2 Gases
- Class 3 Flammable Liquids
- Class 4 Flammable solids; substances liable to spontaneous combustion; substances which, in contact with water, emit flammable gases
- Class 5 Oxidizing substances and organic peroxides
- Class 6 Toxic and Infectious substances
- Class 7 Radioactive material
- Class 8 Corrosive substances
- Class 9 Miscellaneous dangerous substances and articles, including environmentally hazardous substances

Transportation of dangerous goods requires serviceable and / or sealed containers. Also the container must be securely fastened. Transportation routes should not intersect with major cities, if this is not possible, the road should not be close to educational institutions, gas stations, industrial zones, parking lots and recreation areas.

Requirements for the company that provides the following transportation:

- 1) Availability of licenses confirming permission to organize the transport of dangerous goods;
- 2) Special transport that meets the requirements of the law;
- 3) Specialists who have certificates of training for work and transportation of dangerous goods.

Conclusion. Transportation of dangerous goods is both profitable and dangerous business. To avoid the costs of accidents, you should follow all safety rules.

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