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**EVALUATION AND SUBSTANTIATION OF
DIRECTIONS OF IMPROVING COMMERCIAL
EFFICIENCY**

**ОЦЕНКА И ОБОСНОВАНИЕ НАПРАВЛЕНИЙ
ПОВЫШЕНИЯ КОММЕРЧЕСКОЙ
ЭФФЕКТИВНОСТИ**

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Ключевые слова: Коммерческая эффективность, устойчивость, методы оценки коммерческой эффективности, оценка коммерческой эффективности, методика оценки

Abstract. The article formulated and systematized the main approaches to the definition of the concept of commercial efficiency, approved the author's methodology for assessing commercial efficiency on the example of a particular organization, and also determined the reserves for its increase.

Реферат. В статье сформулированы и систематизированы основные подходы к определению понятия коммерческой эффективности, апробирована авторская методика оценки коммерческой эффективности на примере конкретной организации, а также определены резервы ее повышения.

Over time, commercial activities are increasingly relevant to the production process, as it covers the processes of supply, production and marketing.

It is also worth noting that at present, commerce has gone beyond trade concepts or simply the process of buying and selling. There were commercial organizations, commercial activities, commercial sustainability, commercial efficiency, there was a transition from economic calculation to commercial, etc.

Analyzing the work of scientists, we can conclude that commercial activity is a broad concept, including such concepts as marketing, logistics, sales activities and sustainability. Estimation of the efficiency of commercial activity can not be given without taking into account all these factors, as in the aggregate they assume "commercial efficiency".

After the transition of organizations from economic calculation to commercial, the question arises of assessing the effectiveness of the organization. Earlier it was revealed that at present any organization is considered as commercial. Thus, an important condition for the study of existing approaches to the evaluation of commercial efficiency is the analysis of approaches to assessing the economic activity of the organization, since the directions and objectives of the analysis will overlap or coincide. So marketing directly affects the process of supply and marketing of products (market analysis, channel search, analysis of competitors' products, study of demand for own products, etc.), as well as logistics (inventory control, work with suppliers, construction of optimal routes for delivering products, optimizing the operation of storage facilities, etc.).

Having studied the work of domestic scientists, we can build the following table, reflecting the current directions of analysis of the commercial effectiveness of the organization:

Table 1 – Directions of analysis of commercial efficiency

Author	Direction of analysis
Савицкая Г.В., Шеремет А.Д., Гиляровская Л.Т., Лысенко Д.В., Ендовицкий Д.А.	<ul style="list-style-type: none"> – Analysis of marketing activities – Analysis of sales, as a direction of analysis of production and sales of products – Analysis of general financial indicators as an integral part of the analysis of financial performance of the organization
Сосненко Л.С., Свиридова Е.Н., Кивелиус И.Н, Стражев В.И.	<ul style="list-style-type: none"> – Analysis of general financial indicators as an integral part of the analysis of financial performance of the organization
Алексеева А.И., Васильев Ю.В., Малеева А.В., Ушвицкий Л.И.	<ul style="list-style-type: none"> – Analysis of marketing activities – Analysis of sales, as a direction of analysis of production and sales of products
Любушин Н.П.	<ul style="list-style-type: none"> – Analysis of marketing activities – Analysis of general financial indicators as an integral part of the analysis of financial performance of the organization
Пласкова Н.С., Ермолович Л.Л., Ковалев В.В., Волкова О.Н., Бариленко В.И.	<ul style="list-style-type: none"> – Analysis of general financial indicators as an integral part of the analysis of financial performance of the organization – Analysis of sales, as a direction of analysis of production and sales of products

Made by author

Currently, the analysis of selected indicators of the evaluation of commercial efficiency makes it difficult that most of the industrial organizations do not analyze or keep records of the whole set of selected indicators in their activities. This is primarily due to the specifics of the activity, as well as the approaches to conducting its activities, which does not involve the use of all methods and tools of marketing. At the same time, the calculation of indicators and evaluation of logistics activities make it difficult for companies to use the services of third-party transport companies in the vast majority of their activities. Thus, the approbation of the developed methodology will be carried out according to the indicators available for evaluation

The second stage of the analysis of commercial performance is the analysis of the dynamics of selected indicators. As indicators, generally accepted indicators of dynamics such as growth rate, growth rate and absolute deviation will be used.

The object of research is the JSC “Vitebsk Carpets”:

Table 2 – Analysis of the dynamics of generalizing indicators of commercial efficiency of JSC Vitebsk Carpets for 2014-2015

Indicator	Year		Change	Growth rate,%
	2014	2015		
Coefficient of turnover of circulating assets	2.94	3.103	0.163	105.54
Sales ratio	1.0261	0.988	-0.0381	96.29
Profitability of sales by net profit,%	0.23	0.13	-0.1	56.5
Profitability of sales on profit from sales,%	6.81	8.61	1.8	126.43
Net profit, mln.rub.	1507	977	-530	64.83

Made by author

Based on the analysis of commercial efficiency, the main reserves of increasing the commercial efficiency of JSC “Vitebsk Carpets” were identified:

1. Reserve growth in the sales ratio due to increased demand for products, as well as the holding of a marketing company.

2. Reserve growth in profitability of sales on net profit and on profit from sales due to lower cost of produced and sold products, as well as costs per unit of output, as in the reporting period, these figures increased.

3. Reserve growth in sales in foreign markets through the use of more advanced technology and technology, as well as through marketing research and companies.

4. Reserve for improving commercial efficiency by increasing the set of analyzed indicators of marketing and logistics activities.

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**THE PRESENT STATE AND PROSPECTS OF THE
DEVELOPMENT OF EXCHANGE TRADE IN THE
REPUBLIC OF BELARUS**

**СОВРЕМЕННОЕ СОСТОЯНИЕ И
ПЕРСПЕКТИВЫ РАЗВИТИЯ БИРЖЕВОЙ
ТОРГОВЛИ В РЕСПУБЛИКЕ БЕЛАРУСЬ**

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Key words: *exchange commodity, exchange section, exchange trade.*

Ключевые слова: *биржа: биржевой товар, биржевая секция, биржевая торговля.*

Abstract. The article deals with the theoretical aspects and parameters of the identification of an exchange commodity. A detailed evaluation of the characteristic features of the exchange commodity is given, current trends in the transformation of the exchange portfolio are highlighted. The analysis of the state of exchange trade for 2015-2016 is given. Negative trends that prevent the development of exchange trade in goods in the Republic of Belarus are determined.

Аннотация. В статье рассматриваются теоретические аспекты и параметры идентификации биржевого товара. Дается развернутая оценка характерных черт биржевого товара, выделяются современные тенденции трансформации биржевого портфеля. Приведен анализ состояния биржевой торговли за 2015-2016 год. Определены негативные тенденции, препятствующие развитию биржевой торговли товарами в Республике Беларусь.

In Belarus, according to the law "On Commodity Exchanges," an exchange commodity is anything that is determined by generic attributes not withdrawn from turnover, as well as property rights, unless otherwise provided by this Law and (or) the President of the Republic of Belarus, admitted by the commodity exchange to