

Резервы могут быть сформированы и в бухгалтерском и в налоговом учете, если включить в настройках кнопку по формированию этих резервов. В отчете по резервам по сомнительным долгам можно будет посмотреть список клиентов, имеющих задолженность перед предприятием, ее сумму, срок, просрочка. Таким образом формирование различных фондов может происходить автоматически, как показано на примере формирования резервов по сомнительным долгам.

При добавлении нескольких вкладов работа значительно упрощается. Бухгалтеру представляется возможность видеть покупателей с задолженностью и владеть необходимой информацией о данных операциях. Знать даты заключения договора, когда платеж стал просрочен, сумму платежа и сумму, поступившую в резерв по сомнительным долгам.

Таким образом, креативный учет предполагает осуществление учетных операций с использованием профессиональных суждений, в электронной среде в соответствии с действующим законодательством и возможностями цифровой экономики. Его использование в учетно-аналитическом обеспечении бизнес-процессов является обоснованным и целесообразным.

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ANALYSIS AS A BASIS FOR MANAGEMENT DECISION-MAKING

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Businesses recently have been undergoing changes everywhere, which forces managers to make different management decisions based on a thorough analysis. Most entrepreneurs are often focused on lowering marketing costs, forgetting that high-quality marketing plans can stabilize falling indicators like revenue, profitability, and market share. The marketing campaign stimulates demand, creates an efficient system of product distribution, and allows for the study and prediction of market state and development, as well as the retention of customers during difficult business times.

The aim of this report is to determine the importance of marketing analysis as a base of making further management decisions

Within the framework of the article, would be set up following researches objectives:

- o determine the meaning of IMC planning,
- to prove the importance of marketing analysis on the success of the company,
- to understand how to do control marketing costs.

Marketing costs depend on the scale and specialization of the company, therefore, large companies such as Tom Ford, Gazprom, and Mercedes have a budget allocated for the implementation of promotion of several million dollars. Generally, analysis is used in the marketing process, which includes understanding the environment surrounding the company (consumer, company, competition), developing marketing strategy, and implementing the marketing mix. The development of the company directly depends on the quality of the marketing strategy. Businesses do not operate in a vacuum. Rather, it operates in a very complicated environment: macro environment, micro environment, internal environment.

Marketers make up the IMC (integrated marketing communication) planning which takes into account all the features (figure 1) [3]. As an example, I would like to tell you about the IMC planning of the «Pacsafe» company, which produces travel products using eco-friendly materials with anti-theft protection [4]. It is an innovative, transnational and premium brand, which has over 180 registered patents [1]. To begin with external analysis, which includes Snapshot, SWOT, PEST, for making sense of a brand's complicated environment. According to LinkedIn data. Since Pacsafe is a private company, revenue and profit data are not publicly available. According to signalhire.com, Pacsafe's annual revenue is estimated to be within the \$5-25 million range. While this is still a broad range, it shows that Pacsafe is a relatively small company. For example, competitor Samsonite has an estimated revenue of \$2 billion [2]. Of course, Samsonite has a much broader product portfolio and is not only focused on anti-theft travel products. It's impossible to find the exact market size of Pacsafe since the anti-theft market is a niche market.



Figure 1 – IMC planning process

As a result, the strengths and weaknesses of the company, opportunities and factors that we can't influence have been identified. The internal analysis of this brand was in the evaluation of customers, competitors, suppliers, and the public. Thus, to begin with identifying groups of people (segments) who would be interested in the benefits provided by the business' product/service. Pacsafe has two different groups in its segmentation [1].

- To some extent price insensitive
- Middle class and up
- Female/Male
- Environmentally conscious
18-34 y/o (46,96 %)
- Buying behavior → Adventure traveling
- Potentially backpackers
- Gap year
35+ y/o (53,04 %)
- Buying behavior → Leisure
- Why → The need for safety through traveling

After segmentation, people focus on available resources and the marketing mix on these segments via a set of marketing actions – product, place, promotion, prices (i.e., the marketing mix). This process is called targeting. Thus, there is a strong purchasing power from the 25–34 y/o mostly equally divided between women and men, which means it would be more lucrative for Pacsafe to

increase awareness in this segment, regarding 80/20 rule and make use of the 86,53 % organic traffic, transfer it into social marketing channels and reach the target market.

The main part of the information about competitors is obtained from reaching competitors' innovation and composing Perceptual Map, by which the information of Pacsafe competitors was given (figure 2) [5].

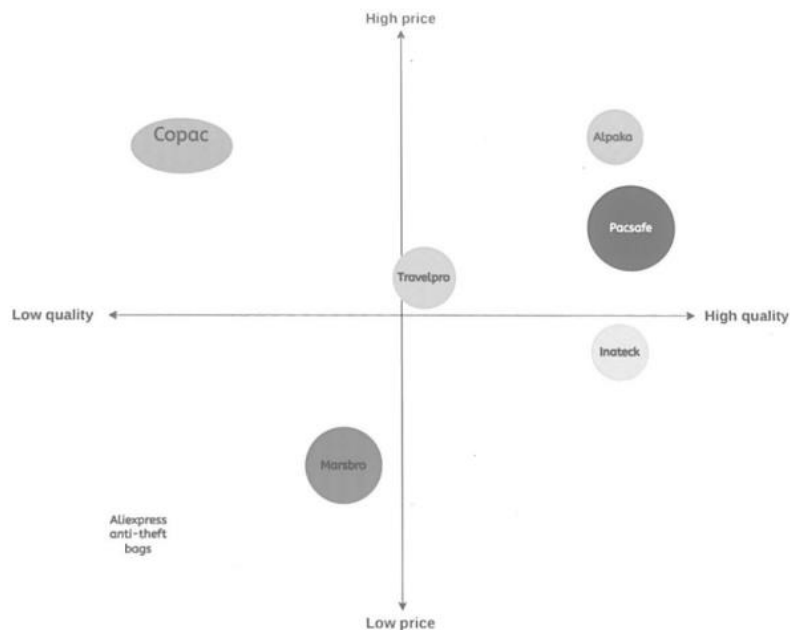


Figure 2 – Perceptual Map of Pacsaf.

Most of Pacsafe's competitors have a broader product portfolio of travel and luggage products, not only anti-theft. This positions Pacsafe as the premium brand when it comes to anti-theft travel gear. A focus on sustainability and brand recognition are the main differentiators for Pacsafe, allowing the company to charge a higher price than its competitors. Additionally, Pacsafe is able to leverage innovation awards and obtain patents, leading to increased perceived customer value.

Having received information about the macro and micro environment around the Pacsafe. Specialists proceed to the compilation of Marketing strategy and Integrated Marketing. According to the above analysis, one of the key marketing objectives for Pacsafe will be to increase retail revenue by 15 % by the end of 2023. Creative strategy and execution is to tell consumers how the brand cares about the environment and especially turtles, and increase brand awareness. The marketing communication objective is to increase the awareness for Pacsafe through showcasing products at unique locations. Pacsafe's products could be located in seaquarium around the world near the turtles' aquariums. It could be a medium glass cube with a Pacsafe backpack, photos and stories telling customers how the company has already helped many turtles inside this one. It's an example of digital outdoor advertising. It's a good place for visiting potential customers and engaging new ones. As a result, more people will know about the brand from the attractive side, which could increase market share and price of private labels, as well as gross profit of the company.

The analysis of marketing costs consists of the following stages:

- analysis of expenditure levels for ordinary items. During the analysis, possible cost items and the distribution of financial resources are determined.
- analysis of functional items of expenditure. This analysis allows you to determine the costs carried out by individual marketing functions
- analysis of functional cost items in the distribution according to various marketing classifications. Functional costs are distributed by goods, sales methods, trading territories, sales channels, sales personnel, consumers and other marketing classification.

Unfortunately, it is complicated to control marketing costs as well as their distribution because marketing functions are extremely inaccurate. Economists also agree that this inaccuracy leads to unjustified expenses that are difficult to assess in terms of their expediency and effectiveness for the organization's economic activities. Therefore, each company should define its specific functions and goals of marketing. Thus, based on them, the management accounting structure will be created, which helps to

- Keep all operations in front of your eyes and monitor their progress.
- Understand all the factors that affect the final price.
- Make a strategic decision on further development of the company with the CEO

To sum up, marketing managers make numerous strategic and tactical decisions in the process of identifying and meeting customer needs. They make decisions on potential opportunities, target market selection, market segmentation, planning and implementation of the four marketing mix components, effectiveness, and control of existing company influence in the minds of customers. The objective of marketing analysis is to provide management with up-to-date, and reliable information. The analysis of the Pacsafe company is a proof of above statement, because the solutions giving the maximum benefits for the firm have been identified. For improving control over marketing costs, company must clearly assess the necessary of them and fix in managing accounting structure.

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ПОКАЗАТЕЛЬ EVA: ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ ПРИМЕНЕНИЯ В ПРАКТИКЕ БЕЛОРУССКИХ ОРГАНИЗАЦИЙ

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В настоящее время в рамках оценки функционирования бизнеса наибольшее распространение набирает концепция экономической добавленной стоимости (Economic Value Added, EVA). Применение стоимостного подхода в оценке деятельности национального бизнеса вызывает ряд проблем, прежде всего касающихся имеющегося информационного обеспечения, а также котировки акций на бирже.

Концепция экономической добавленной стоимости (EVA – Economic Value Addet) была разработана специалистами консалтинговой компании Stern Stewart & Co (авторы Джоэл Стерн и Беннетт Стюарт) на базе теоретических разработок Ф. Модильяни и М. Миллера и широко применялась в середине 1990-х гг. Проведенные в это время исследования показали,