

Проанализировав работу программы Quick Sales 2, а также деятельность компаний, которые уже используют CRM-систему, можно обозначить результаты применения CRM системы Quick Sales 2 на предприятии:

- менеджеры по продажам смогут работать одновременно с 200-500 клиентами, поддерживая постоянные контакты с каждым из них;
- значительно сократятся временные затраты на поиск информации о нужном клиенте, истории его взаимоотношений с компанией и его потребностях;
- снизится процент потерь клиентов, с которыми менеджер или сотрудники других подразделений компании забыли вовремя связаться, в результате чего клиент сделал покупку у конкурентов;
- повысится качество обслуживания, что приведет к увеличению числа постоянных клиентов;
- снизится фактически до нуля время на составление отчетов о проделанной работе [3].

CRM-технологии направлены, прежде всего, не на снижение издержек, а на увеличение прибыли. Следовательно, затраты на CRM-проект следует рассматривать не только как вложения в оптимизацию издержек, но и как инвестиции в расширение бизнеса.

Как показывают данные зарубежных и российских информационных агентств, предприятия, использующие CRM-системы, могут добиться весьма значительных результатов, например таких как:

- снижение операционных и управленческих затрат на 15 - 20%;
- экономия оборотных средств на 3 - 5%;
- сокращение цикла реализации продукции на 25 - 30%;
- снижение коммерческих затрат на 30 - 35%;
- уменьшение дебиторской задолженности на 10 - 15% [3].

Основные категории эффектов от внедрения CRM можно разделить на две группы: увеличение доходов; сокращение расходов.

Список использованных источников

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USING OF CONTRACT LEGAL ASPECTS IN IFRS FORMAT REPORTING

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As is known, a contract is an agreement between two or more parties that creates enforceable rights and obligations. New *IFRS 15 Revenue from contracts with customers* has established a separate transaction (as a part of a contract) as the object of accounting (with rare exceptions), but not a whole contract as a set of rights and obligations to determine the income of the organization.

Thus it was emphasized the importance of taking into account the legal nature of the specific obligation on a par with its economic content for the transaction price assessment.

Consequently, the legal nature of the obligation is not important only for the statement of comprehensive income, but is important for the statement of financial position also.

However, in the context of IAS 15 the legal nature of the contract must be taken into account by the seller. But the contract has at least two parties. Consequently, the legal side of the contract must be taken into account by the other party, I mean the customer.

From our point of view, the legal characteristics of contracts should be taken into account in the presentation of assets and liabilities in financial reporting also. The performance obligations is related to the transfer the goods or services. At the same time the performance obligation is accompanied by the emergence, change and termination of specific property rights.

Therefore, it is impossible to present correctly assets and liabilities in the financial statements and on the accounts without legal identification of the specific contract and its constituent obligations, and without legal identification of arise and terminate property rights.

In our view, the legal identification of the obligation type and form of property rights is to establish for each contract:

1. What type of the contract (i.e. supply, sale, barter, etc.) is the performance of an obligation?
2. What is an enterprise agreement party? It is, is the company a seller or customer, lessor or lessee, etc?
3. What are the property rights arisen or terminated as a result of performance obligations (ownership, real rights, right of possession, right to dispose of, right to use, etc. etc.)?

4. What assets or property rights are acquired or transferred from the agreement parties? What any property obligations are arisen or terminated under the terms of the contract from the agreement parties?
5. Which accounts should be used to reflect unambiguously the assets transfer, as well as the emergence, change and termination of the agreement party's property rights?

The legal nature of the contract in the accounting methodology can be correctly reflected by using the following methodological principles.

Principle of non-reflection of one kind of property in the both agreement parties of the contract financial statements. The performance obligations are accompanied by the emergence of some rights to the assets obtained. At the same time, another agreement party may have some property rights to the transferred assets or services also. In such cases, the transferred and received assets cannot be recorded as a property of one kind in the statements of financial position of all the agreement parties. For example, line article Property, plant and equipment cannot be reflected both in the financial statements of the lessor and the lessee under the lease agreement. Hence there is the need for the implementation of a second principle - the **principle of the benefits of ownership**. Property owned by one agreement party, should be recorded in this party reporting only (for example, goods purchased under a contract). In another agreement party financial reporting reflects the assets of other items (e.g., trade receivables). Unfortunately, this principle is not always applied in the IFRS (for example, under a leasing agreement).

The principle of revenue. The transfer of goods and services to the buyer and the rights to it, but with the preservation of the seller certain property rights, is not the basis for revenue recognition and reporting. Therefore, such transaction should not record in the revenue accounting. The assets and services are must considered sold after the transfer of all property rights to the customer only. Only after such transfer the revenue is recognized in the seller's financial statements. For example, the transfer of goods by the commission principal to the commission agent cannot be considered as revenue. The commission principal will have all grounds to record the revenue in financial statements after the goods will be sold by the commission to the buyer.

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SOME ISSUES OF STUDENT MOBILITY IN THE GLOBAL KNOWLEDGE ECONOMY

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This article is about how the international mobility of students, programs, and institutions of higher education evolved over time, and the ways in which it is occurring in today's global knowledge economy and textile industry. Students and scholars leaving their homes to get education and knowledge is not a new phenomenon; neither are the transplantation of educational institutions, and the transfer of the textbooks from one culture to another.

In medieval Europe, for example, there were times when foreigners accounted for about 10 percent of the student enrollment across the continent. This figure is much higher than the share of foreign students in higher education enrollment worldwide today. However, the number of foreign students today is a staggering 2.5 million worldwide, compared to a few hundred in medieval Europe. At that time, students traveled to other places simply because there were no institutions where they lived. Today, there are over seventeen thousand institutions of higher education in the world, and opportunities for access have been vastly improved for people since then. The question then is, what has caused this expansion? In other words, what are the rationales, on the part of students and their families, the governments of their countries of origin, and the institutions and countries hosting them, that are driving this expansion? Furthermore, student mobility, although the biggest part, is just one component of the international higher education scene in today's world. More than one rationale is at work, and a multitude of modalities and opportunities exist, which are expanding academic mobility today, and they are all interdependent.

This article is an attempt to survey this complex phenomenon. Academic mobility, in its various forms, is and has been an important aspect of the process of globalization throughout history. Rapid technological developments have made and are making it much easier and faster today.

Nevertheless, this is only part of the situation, even when analyzed in a historical perspective. Any attempt to study academic mobility without linking it to the evolution of institutions, governance, structures, functions, systems, administration, and financing of higher education throughout history would be incomplete. Developments in higher education worldwide that have taken place in the second half of the twentieth century, particularly those that have been paralleling the wave of the global knowledge economy, are particularly relative to the topic we are dealing with.

Throughout history, knowledge, as both technical expertise and any kind of information, has been important to humankind for improving the standard of life. However the characteristics and the quality of knowledge, the relative importance of science as its source, the methods by which it is created, stored, accessed, transmitted, acquired, and retrieved, its relative importance as a production factor, and the level of education and training required in the workforce have changed over centuries. Information and communication technologies involve innovations in computing (hardware and software), microelectronics, and telecommunications, in an integrated and interactive manner. Thus, these technologies, collectively abbreviated as ICT, enable the processing, storage, and transmission of and access to enormous amounts of data through communication networks. The ICT revolution is transforming the "industrial society" into the "knowledge society."