финансовой ответственности и контроллинг направлений деятельности, бюджетирование и проведение анализа отклонений от бюджетов компании, управление прямыми и накладными расходами, подготовка внутренней управленческой отчетности, информационная поддержка решений в области управления рисками и проектами компании, определение ключевых кост-драйверов себестоимости и прибыльности производимых продуктов, оказываемых услуг, оценка инвестиционных возможностей компании на основе использования соответствующих методик оценки инвестиционных проектов, также будет способствовать улучшению выполнения бухгалтерами управленческого учета функций синхронизации бизнес-процессов и проектов компании, а также учетно-аналитической поддержки принятия управленческих решений менеджментом компании на основе прогнозных сценариев.

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UNIVERSITY 3.0 MODEL AS A SIGNIFICANT FACTOR OF ECONOMIC GROWTH AND ITS IMPLEMENTATION IN BELARUS

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In light of the changes taking place around the globe and the demands put forth by the modern market, universities have undergone several transformations in order to stay relevant in the ever – changing business environment. As many businesses are faced with the highly severe competition on the local as well as global scale, the main aspect necessary to observe is the newly emerged role of innovation and modern technologies. Ever since the realization of the fact that knowledge and technologies became an inextricable part of success on the battlefield of business deals and negotiations, the education system has mostly been or should have been adjusted to the challenges present. The evolution of such adjustments can

easily be seen when looking at the university models which will be touched upon in this article.

Conventional wisdom states there is no other purpose for the university than education and, possibly, research for science's sake. However, since we have entered market economy, the ever – present need for innovations based on technological breakthroughs and knowledge has grown so significant that it is nearly impossible to overlook, even for a devoted theory – leaning conservative. Here is what happened. In the mid – 20th century, higher education was losing its elitist positions. The emergence of global economy, engineering and technology expansion, growth and economic importance of knowledge production transformed higher education into a mass phenomenon directly responsible for society development. In order to elaborate, I believe it would be appropriate to bring in some statistics from those times.

In 1940, about 15% of American young people aged 18–21 studied at colleges and universities; their number increased up to 40% by 1963. Subsequently, in 1968 the fast – growing sector of public education covered about two – thirds of students who studied at colleges and universities. In Europe, mass higher professional education was established 20 years later. In 1960s, European universities covered only 4–5% of a relevant age group; as of today – 40–50%. For example, by the end of 1990s, over 30% of young people at this age studied at German and Britain universities. In early 1960s, one lecturer provided services to eight students, and 40 years later – to 21 students. Doubling the ratio from 9:1 to 17:1 occurred within the period from 1980 to 1999. However, the number of students was growing faster compared to the number of lecturers. For example, in Germany, the number of students increased by 232% from 1975 to 1995, while the number of academic positions only by 130% [1, p. 355].

As we can see from the paragraph written above, the end of the 20th century gave away the evidence of changes in socioeconomic functions of university. It became an industry by starting to resemble a firm whose main goal was to gain as much revenue as possible; however, judging by the number of students, which was increasing, this revelation was rather subtle and nobody paid much attention to it. Naturally, as every profit – oriented firm strives to do, universities were seeking to increase their incomes by widening the range of tasks they performed. As a result, a rapidly growing area of economic activity arose near to its conventional education and scientific missions. The new field of activities at the university now covers such aspects as technology development and transfer, commercialization of academia products and their entry into the market, creation of new businesses, management of intellectual property with the aim of profit – making.

Not surprisingly, the results came in rather quickly and were as satisfying as possible for the economy, which we shall see from the example of the USA. After adoption of the Bayh – Dole Act in 1980, in a few years, universities established more than 2000 companies that were engaged in comercialization of technologies. To be precise, before the Act, all universities in the country recorded only 250 patents per year; in 1982 their number was 1500, and in 2010 – 4500. Within the time span of 1 year (1989–1990), universities received license sales revenue equal to the astounding figure of 82 million dollars and in 2009 – more than 1,5 billion dollars. In fact, the Bayh – Dole act prompted the institutionalizing the American entrepreneurial university model. It is assumed that a major part of leading industries in the USA, perhaps more than 80%, is but a result of discoveries in American universities [1, p. 354].

Nowadays, a successful university should be able to present itself as a creative, networking, as well as fully capable business organization. The university model with these features is also commonly defined as the University 3.0. The digit in its name stands for the number of goals pursued: 1.0 – only educational mission; 2.0 – education and research; 3.0 – commercialization of knowledge is added. As we can see, the latter feature seems to be of great significance for the economy and also the reason for those universities being called the drivers of the economic growth. According to Etzkowitz, science and knowledge play specific role in global competition; it has emerged as an alternative engine of economic growth to the classic triumvirate of land, labor and capital [2, p. 19]. This statement is consistent with the point of view of the creators of Human Capital theory, Gary Becker and Theodore Shultz, who believed that the most important resource in any economy is human capital (experience, skills, abilities, etc.) [2, p. 16].

Obviously, the bottom line here is that universities indulging in commercialization of knowledge apart from education and research quickly gain advantages over those who don't; the statistics above confirmed it. They include additional income, funds from government, inflow of new students and, more importantly, competent educators who value their time and profession. In this regard, it would be also appropriate to enumerate some advantages that such endeavor as establishing University 3.0 model can deliver for the economy. The advantages are as follows [1]:

1. Under the conditions of intense competition, we are looking now at the great need for innovative breakthroughs. Commercialization of knowledge is prompted by the same forces that Adam Smith described as «the invisible hand», which means such institutions will strive to deliver results or make way for their competitors. It will give a serious incentive to put a lot of effort into scientific work.

2. Commercialization of knowledge and research can also partly alleviate financial pressure on universities. It will enhance quality of education that such institutions deliver and help raise wages for those who work there, which nearly always results into higher quality level of skills given to students.

3. Another aspect to consider would be seeing 3.0 universities as ideas and solutions generators to every problem within the spectrum they specialize in. As no distinction between private firms and education institutions exists anymore, there is a great possibility for many CEOs and managers to turn to universities in search of outsourcing services.

4. As a part of establishing 3.0 University model can be considered the promoting of international relationships between universities and colleges, for it helps to set up a more appealing environment for collaboration and partnership in terms of scientific work.

Some scientists point out that, while there are certainly a number of advantages to such a model, it doesn't exonerate it from negative aspects that show up from time to time. As the greatest plague here is considered the fact that many university institutions have little to nothing to do with market needs, especially when industrial companies are reluctant to provide research funds for inventions and innovative processes. If truth be told, in developed countries, this problem has mostly been overcome, which isn't true in case of, for example, Belarus. There are some reasons as to why such a model may be rendered useless or deliver fewer results if we attempt to widely establish it in the country, and among them, according to the Belarussian economist Baynov V.F., we can highlight the following [3]:

1. The economic environment doesn't favor innovative processes, which manifests in relatively low interest to fund projects if there is even an ounce of uncertainty as regards the outcome;

2. Not enough companies to disseminate innovative inventions. It simply doesn't pay to sell your invention here; you would be better off selling it abroad and cashing in all the money;

3. The interest rate is too high, which is a major turn – off for entrepreneurs to try innovative activities in Belarus. It just doesn't seem lucrative to risk and found a new company or firm with innovative approach;

4. The establishing of 3.0 University requires a lot of government funding at the early stages of development. That much money is extremely hard to get.

To some degree, it is possible to assert that certain Belarusian universities may be providing services like the ones described above, but the question is whether this option is mature enough to become a stable source of income and a factor of economy growth. The answer seems to be of ambivalent kind, meaning we still have to do a lot. For example, if we consider such

3.0 universities as Harvard, Stanford, Cambridge, Kyoto, Singapore, etc., the first thing that comes to mind is the environment they find themselves in. As it happens, the economy itself allows for such ventures, so companies are willing to risk and pay for founding, research, hiring, etc. The universities are thriving because they are in demand, not only as a source of education for employees, but also as private firms providing scientific and innovation – oriented services. That is the reason why we can't expect such degree of success in Belarus by implementation University 3.0 model. But what can be done about it? The solutions might be the following:

1. To create more favorable environment for small businesses by cutting taxes and alleviating limitations, for small business is the first step to lifting economy and creating massive corporations;
2. Reducing interest rate for those who take loans in order to start business or develop an innovative approach to running it;
3. Establishing closer relationships with developed countries in order to share experience in business and science alike.

In conclusion, it would be appropriate to stress the importance of making it possible to implement University 3.0 model in Belarus to its fullest, meaning with maximal results. Not only will it bring the advantages described above, but also it will boost the importance of education in general and image of those who teach at universities and colleges as well as conducting scientific research for a living. Since it has become so common to attain a degree, what we need is some competition between education institutions in order to enhance the level of training of potential specialists in various fields, be it business or science. As of today, there are some effective measures being taken in order to improve the innovative environment in Belarus, namely [4]:

1. With the aim of contributing to innovative development of the country, a pilot program has been set into motion. This program includes several universities that are the following: BSU, BNTU, BSUIR, BSTU, BSEU, as well as GRSU. The central purpose here is to implement new approaches to developing of scientific, educational, and business infrastructure of the universities mentioned above.
2. In order to successfully carry out scientific research and support innovative development, there has been created an infrastructure that is carefully designed to spur on further research and transfer activities in universities. This infrastructure includes at least six high – tech parks and 15 technology transfer centers.
3. In 2017, the country's first personal business development center was founded. It is primarily focused on students' development and future business prospects, being designed to support promising innovative projects and their further transfer to the market.

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ИСПОЛЬЗОВАНИЕ КОММУНИКАТИВНОГО МЕТОДА В ОБУЧЕНИИ ГРАММАТИКЕ ИНОСТРАННОГО ЯЗЫКА СТУДЕНТОВ БИЗНЕС-СПЕЦИАЛЬНОСТЕЙ

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Особенность обучения студентов бизнес-специальностей иностранному языку заключается, в первую очередь, в необходимости развития коммуникативных компетенций, которые подразумевают «умение воспринимать речь на слух, умение обрабатывать полученную информацию, умение принимать быстрые и оптимальные решения, умение организовывать свою и чужую деятельность, целеустремленность и т. д.» [1]. Необходимо подготовить студентов к реализации их коммуникативных компетенций в ситуациях, характеризующихся высоким уровнем стресса и спонтанности, например, во время переговоров, деловых встреч и собраний. Наиболее эффективным методом в достижении данной цели является, на наш взгляд, коммуникативный, так как, по словам Е.И. Пассова, сущность коммуникативного обучения заключается в том, что «процесс обучения является моделью процесса общения» [2]. Умение общаться на иностранном языке невозможно без прочной грамматической базы, построение которой должно проходить с активным привлечением принципов коммуникативного метода.

Коммуникативный метод в обучении иностранным языкам зародился в 60-х гг. прошлого столетия и пришел на смену грамматико-