

Как видно на рисунке, последний этап включает в себя применение D&M модель. На основе целевых ориентиров компании финансовым отделом определяется количество показателей, которое будет рассчитано, выбирается формат предоставления отчетной информации. Если проводится фундаментальная диагностика организации, то по результатам ее проведения вырисовывается общая картина финансовых результатов компании за год и определяются тенденции, которые имеют место быть на предприятия, вследствие чего принимаются соответствующие объективно обоснованные управленческие решения и планируются новые KPI. Если же это мониторинг, то фактические значения сопоставляются с плановыми уровнями (желаемыми, допустимыми и критическими), принимаются текущие решения, основанные на оперативном и тактическом планировании.

Внедрение D&M модели на предприятии не требует существенных финансовых и трудовых затрат. Эффект от использования данной финансовой модели весьма значителен, в частности, применение данной модели на предприятии позволило бы своевременно обнаружить резкое увеличение периода оборачиваемости краткосрочных активов на 24 дня за счет увеличения суммы дебиторской задолженности на 65 %. Что в свою очередь, не потребовало бы дополнительного вовлечения заемного капитала в размере 4 млрд. руб. в текущем году.

Модель позволит усовершенствовать существующую систему финансового контроля, повысит качество принимаемых решений и улучшит финансовое здоровье бизнеса в целом.

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SBMT OF BSU ON ITS WAY TO BECOME THE LEADING BUSINESS SCHOOL IN THE REGION. THE STUDENTS' PERSPECTIVE

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Starting next fall the School of Business and Management of Technology of Belarusian State University offers full-time Bachelor of Business

Administration program taught in English. More than 70 young individuals who want to obtain knowledge and skills required for working in business not only on local, but on international level as well, will be able to take this chance. Programm will consist of 40 courses (over 4 years of study), including all main management disciplines such as Strategic Management, Finance and Economics, Marketing, Human Resource Management, Statistics and Law, Accounting and so on. [2; 3].

According to Vladimir Apanasovich, the Director of SBMT of BSU: «This program will lead to more diversity and multiculturalism in the classroom and will facilitate the development of tolerance and ability to establish friendly ties with people from different countries, religions and cultures». [1]

There is no doubt that the launch of this program is an asset for students. There'll be no more need for them to go abroad in search of programs taught in English. But in my view, from the current student's perspective, there are still some other aspects, which can be changed to help SBMT to become the leading business school in the region.

The purpose of this paper is to share the students' ideas of future university's development.

1. TIME MANAGEMENT AND FLOATING TIMETABLE AT SCHOOL... IS THAT «PRACTICE-ORIENTED»?

It's a known fact that time is our only limited resource. That is why one of the most valuable skills for future businessman is the ability to manage time efficiently –time management. In the modern world time can be one of your most precious assets. The effective time management involves planning the amount of time you spend on all of the tasks of running a business and your personal life to get things done in the most effective and productive manner.

At SBMT of course, we are taught a lot about the necessity of planning in advance to be as effective as possible in all our activities. But at the same time the studies timetable we have at the School is unfixed, which means that every week only late Friday evening students get to know what lectures and seminars they are going to have on Monday. As far as timetable is the most important part of student's dayplanner this, of course, prevents everyone from doing effective long-term planning. So this means that when talking about time management the things we are being taught does not go along with those we have in our real university life. How can we plan in advance? The opinion survey in sociology class made among 2nd year students of SBMT this year showed that 84 % of those asked are not satisfied with the current timetable system. [4]

2. INTEGRATION OF IT-SYSTEM, E-LEARNING PORTAL AND TIMETABLE ACCESS.

It is true that SBMT Marketing Department does a great job. While we have one of the best faculty web-sites at BSU, our school also has its own official pages in such a social networks like Instagram, Facebook, vk.com and so on. However, the internet issue described in this part of my paper is not about marketing, it is all about our E-learning.

Nowadays SBMT e-learning system is based on three most popular functions students need: checking timetable, taking online tests and assignments, and getting their results and study materials.

The problem is that all of those functions can be performed only on different websites. Tests and assignments are available at the E-learning portal – <http://cdesbmt.by/>, while to get the timetable and to see the grades you will need to type <http://it.sbmt.by/> (By the way to access the grades you will need your login and password, which are different from those at the E-learning). But the problems aren't only the different links. You can ask any student at SBMT and he will tell you that it is almost impossible to get any test successfully done, if there will be more than 2 study groups assigned for the test at the same time. The website is just not able to take even this load of users and crashes down. Also all the study materials available on this website can't be opened properly on the mobile devices, which are actually the most popular among students to study with on campus.

The problem with IT-system is simple – it just doesn't work. No one is able to see their grades online for a few months already. And there is no any explanation or note there why does it happens so. Today this site is only useful for checking the timetable, but even though it's hard to do that from mobile devices as well.

In my view, the solution is creating the one integrated page, which will have all those functions in it, with one link and one login for student. Also in the modern world it is necessary to have the mobile SBMT application for iOS and Android systems or at least site's mobile version with the user-friendly access to tests, grades and timetables.

Such kind of integrated systems exist in the business schools all over the world. For example for a few years they are being used in the partner universities of our school: at ISM University of Management and Economics in Vilnius and SSE in Riga. [5]

This will not only make students' life easier, but will save money, which school pays for additional internet address <http://cdesbmt.by/>.

3. STUDENT-FRIENDLY CAMPUS

This April SBMT celebrated its 18th birthday in the new campus located at Moskovskaya Street. The building is very nice and has a good transport

connection being located in 7 minutes walk from city centre and the central bus and railway stations. At the opening ceremony SBMT Student Union asked a few students about the things they'd like to see at the new campus. The most popular answer was bicycle parking facility for students. This will encourage students to do sports on a daily basis during the season and will also make the transportation even better.

Also students told that they want to have the high-speed Wi-Fi connection at the campus with the passwords available not only to administration and professors, but to students as well. In my view, providing that is very important, especially if using e-learning methods in the education process. [4]

Also it is just impossible to talk about the launch of any program in English for foreigners if the university administration and staff won't be fluent English speakers and won't be able to deal with documentations and letters in this language. So hope that they'll also do through additional training and testing.

Briefly summarizing this article I want to say that SBMT makes its every effort to keep the leading positions on the Belarusian business education market.

But the only thing School forgets to do is to follow the opinion of current students. Only they know the university from its inner side and can give the ideas for the significant improvements.

In this paper I just mentioned a small part of the most evident ideas for the SBMT's development on its way to become the leading business school in the region. Thus more marketing research, focus groups and surveys should take place in order to achieve this goal.

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