

3. Учитывая бурное развитие социальноответственного маркетинга, хорошей и узнаваемости среди населения поможет добиться организация общественно-полезной деятельности, участие в спонсорстве различных спортивных мероприятий. Это даст возможность для повышения уровня узнаваемости фирмы, выделит её среди конкурентов, т.к. ещё ни одна фирма в данной сфере не подходит к планированию своей маркетинговой деятельности настолько всесторонне.

4. Особое внимание следует уделить подбору персонала, в том числе интернет-магазинов. Учитывая, что большинство спортсменов прислушиваются к мнению тренера, правильно будет привлекать людей с опытом работы в данной области, а также специальным образованием.

Таким образом, рынок спортивного питания Беларуси является ненасыщенным, что даёт больше возможности развития потенциальным игрокам, в тоже время его «взросление» потребует использования более эффективных, таргетированных маркетинговых программ.

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MANAGEMENT OF SMALL BUSINESS ENTERPRISES IN LATVIA

Nowadays the small-sized business of Latvia is in need in applying of modern administrative technologies adapted for this kind of business and assisting in management process improvement, hence in business competitiveness growth.

For the survival and development of the enterprises, especially small and medium-sized, they must adapt not only to rapidly changing environmental conditions, but also to the speed of changes. The tasks that solve the enterprises related to strategic changes and renewal of production, finding of new markets and good sales channels, cost management and cost reduction, alternative strategies development and competitiveness. Solving these problems requires from the manager of the enterprise the strategic competence and awareness of the need for change.

Therefore the management of the companies is in need in relevant mechanisms of information and analytical support of the necessary system information to manage the business almost online. Therefore the management of enterprises must pay attention to the latest concepts of business management where the controlling plays a key role.

The foreign practice suggests that in the current period of economic development without the controlling tools applying the enterprises can not compete with those enterprises that have used its successfully. Controlling services of foreign companies provide systematic data collection, processing and analysis of information across all the departments of the company, determine its compliance with the adopted strategy of development, prepare constructive proposals for governance and management for effective problems solving in a timely manner. It should be noted that initially only large enterprises began to apply the system of controlling, but today it is possible to say that this concept is not longer the prerogative of big business. Certainly, this concept application by small enterprises requires appropriate methods and regulatory procedures developing taking into account the size and complexity of enterprise business processes. Obviously, that small business needs in the application of innovative management techniques to create the management system in small

enterprises, which would be take into account the specific needs of small businesses in Latvia.

Controlling can provide accomplishment all administrative functions together, each separately and in their various combinations. Running a business based on the concept of controlling can create a real picture of the current and future state of the enterprise and market situation, to identify the key trends and the dynamics of changes as well. Moreover, these provide an opportunity for the enterprise's management in a timely and adequately respond to changing market situations and quickly making effective management decisions on perspective oriented.

The unstable and briefly changeable state of modern economics asks for immediate and adequate changes in business processes taking corrective or preventive actions. The control process is never finished and even enterprise managers accept the necessity to implement new methods for timely feedback sensitivity to changes both in external and internal environment. Consequently the balance between control and flexibility becomes the main point in the modern controlling process.

Prompt analysis of economic reports given by enterprises coordinated with management result account and informative management help to improve the performance standards and to make guide-lines in forecasts of perspective development. To achieve such goals non-stop process of prognoses, monitoring, control, identification of new problems leading to taking correctives into actual performances of enterprise in whole and its departments particularly is necessary.

Accounting data making base for management's information unfortunately is useless for immediate management solution purposes because of its delay in preceding taxation period. Management result accounting is mostly connected with financial categories. As a result the performed control is limited to comparison of prognoses and actual parameters.

To elaborate and later implement a controlling system, it is necessary to perform a series of interconnected steps changing the whole management system of enterprise. Controlling represents the direction of economic activities of the enterprise standing apart others and realizing "managing of management" function. It is done by means of system-forming and system-connecting co-ordination of enterprise' structure including synthesis of managing tasks, such as planning, measuring, control and informative supply.

Controlling could carry out the control process over achieving both strategic and operative goals of enterprise activities. Consequently according to goals formulated, time span and measure of tasks to be solved, operative or strategic controlling could be chosen.

Both strategic and operative controlling has similar goals of improvement the solution should be chosen, but they differ in modeling used for said purposes. They also differ in tasks and apply tools according.

Strategic controlling is a management activity that comprises the planning, testing, implementation and monitoring of strategies analyzing: internal and external environment; competition policy, main factors (clues) of success, strategic portfolio forming, analysis of strategic plans and parameters of performance assessment available, analysis of chain of values, analysis of strategic statement, analysis of costs, connecting with basic factors. Operative controlling is a management activity that comprises the fixing of objectives, budgeting and controlling in the middle-term, its goal is the creation of adequate management system and it also tries to make the proportion costs/ profit optimum. Operative controlling leads to short-term effectiveness, it controls profit margin, costs, liquidity and productiveness.[3]

Adequate assessment of the state of economic stability of the company and reporting actual improvements preventing emergencies depends on precise identification of threats and risks of crisis, sequentially, it depends on system of parameters chosen for monitoring purposes. When financial conditions are unstable and competition becomes acute, usage of controlling as an entirety system becomes a real advantage in competition.

In spite of the existence of a broad range of researches covering the problem of controlling development and implementing, published by international authors, this problem still lacks an interest both in the Latvian industry and the scientific society. No complex view on progressive controlling implementation into management of Latvian industry has formed, even though it could become the tool transforming industrial map of Latvia and increasing industrial effectiveness according to function in modern market oriented society.

The need for controlling is especially intense for medium size and small business purposes, it needs goal oriented planning and management. Controlling is a meaningful innovative managing technology, helping to acquire and build the future for small companies. Implementing of controlling could certainly rebuild the whole system of company including optimization of its documents turnover – both in the area of economic and finances. Controlling could create the new system for the flow of information, and it would also facilitate: to foresee the results of activities,

to make planning in improving the effectiveness of resources; to get precise information necessity for purposes of making management decision; to apply tax planning effectively.

Intensifying of competition on the Latvian market arisen by International companies and connected to accession to the European Unit has increased the interest of our business and its representatives towards planning, budgeting, effective management of cost allocations and made the questions of improved managing especially topical.

Therefore elaboration of theories into the field of management purposes for small and medium size enterprises, helping them and based on ideas of controlling, including features and specific character of business, could increase the effectiveness of each company, thereby providing the long-term function of company. It is one of the most significant tasks for business prosperity and development in Latvia. Development of business activities in Latvia is based on the necessity of increasing personal actions and increasing of competitive abilities also. States – participants of the European Unit form their economic and social politics accordingly such principles, they apply complexes of concrete measures stimulating the growth of economic. They also help to solve a wide range of social problems – including unequal allocation of monetary income, unemployment, low activity of society into economic processes of state.

Development of business activities is in accordance with economic priorities of state, formulated into the frames of long- term strategy of economic of Latvia, such as: creating of enabling economic conditions;

stimulating of effective and competitive structure of economic dectors;

diminishing of disproportions and risks in the sphere of social politics and economics.

Medium size and small enterprises play a significant role in creating both of Gross Domestic Product (GDP) and of the Employment Market. According to data provided by the Latvian Central Statistics Department in 2009, there were 71 thousand of commerce persons and commercial societies active in economy (not including farmers, fishers and self-employed persons), of which 99,5% belonged to the category of SMEs. The distribution of economically active SMEs in Latvia is the following: micro enterprises -82,6%, small enterprises - 14,0%, medium-sized enterprises-2,9%. [9]

Currently our state takes a complex of specific measures increasing the part of small and medium-sized business into Latvian economics, therefore being deeply interested in stable growth of their number and the quality of management. It is necessary to create flexible organization structures, capable to perform management purposes and improving actual performance based on the firms objectives. It is necessary also to increase the responsibility of each person in the business at every level of activity. Insofar the management should provide the size of profit, the level of liquidity and financial stability in the short and long-term perspective. Opportunities of enlarging the sphere of activities should be included also.

Small business development in Latvia creates enabling conditions for improvement of economics, the competitive environments progresses, new additional places of employment arise; transformation of business is accelerated, consumer sector enlarges, but monopolistic tendencies of market decrease.[10] Small business sector of economy creates necessary atmosphere of competition; it is acceptable to take correctives in accordance with swift changes of market conjunction. It could fulfill places created into the sphere of consummation and is itself a tool for generating a middle-class. In fact, small business helps to enlarge the social basis of reforms, necessary for states purposes.[11]

In short, businessmen in the frame of market economy take a risk of being responsible for their own main solutions applying to choice of activity area, methods and trends. Specific of successes in the area chosen is based on multitasking activities of owner of a business, who took a risk of creating his own business, controlling his or her responsibility. For small business the owner often could be the manager at the same time, but unfortunately sometimes any lucky businessmen could possess only average manager's characteristics. On the other hand, successful professional manager could perform effective changes complementary to market. When business environment conditions are unstable, the advanced managing quality practice of small and medium size enterprises leaders is necessary. Such progress could be advanced adapting to Latvian conditions German system of controlling.

Both small and medium size business all over the world uses a lack of high, qualified managers because of their professional preferences to work for more stable and broad company. Accordingly the enterprises of small and medium size business are forced to create systems for staff's teaching purposes during realization of manufacturing tasks. Implementation of controlling system needs a solution to wide range of performance problems. As a result, a full transformation of planning system, control and accounting simultaneously with conceptions of enterprise managing should be realized. Stage process of controlling implementation and its content (for small and medium size enterprises) is presented into Table 1. Duration of spans and quantity of controlling elements to be implemented is defined (on the first stage) - by strict requirements of resource economy, amount of turnover capital and financial potentialities of founders; by amount of profits received - on the following stages. When the solution of controlling implementation has been accepted, the necessary condition is to make the analysis of probable future effect - comparing implementing costs and profit available at each stage, including the prognosis of further controlling effectiveness. During the first stage of controlling implementation it is necessary to propose goals, mutual to the enterprise in general; also tasks of corresponding management and direct objectives of controlling should be made out.

Organization of management's accountancy and organization of planning is realized on the second and the third stages of implementing. It is necessary to determine the system of parameters describing effectiveness of management.

Small businesses in Latvia have their own characteristics, which cannot be ignored in the implementation of controlling. Relatively short period of the Latvian business formation has an impact on the mentality of Latvian enterprises owners; currently, most small business owners consider their businesses as a mean for achieving short-term goals, and therefore, do not apply the modern techniques and management tools, regarding their complex and costly, often without evidence of these methods effectiveness; blurring of the strategic perspectives for small businesses in the face of uncertainty; the small enterprises plan their activities for a period not exceeding two or three years, usually the strategic forecasting for these enterprises does not exist, therefore such enterprises don't possess the necessary information technology base and well - qualified staff; the need for professional management staff.

Application of controlling, using modern tools for enterprise strategy management's purposes, developing of the system of interrelated controlling indicators contribute to implementing the strategy, and hence the achievement of business goals. The solution of this problem in our mind lies in the dosed application of controlling elements, and limited quantity of selected tools, producing the adaptation of the western concept of controlling to Latvian conditions.

According to the author, there are the objective reasons reflecting the needs in using the controlling in Latvian enterprises. The instability increasing of the external environment, which force the enterprise management system to re- orientate its activities from control of the existing state of the system to the analysis of the future development, to monitor continuously the changes of both external and internal enterprise's environment, to increase the speed of reaction to these changes, and to develop a coherent program to ensure the enterprise survival and avoid the crisis situations. The complication of the enterprise management system requires the coordination mechanism within the system. The increasing of significant information flows at the enterprise while reducing the relevant information requires the elaboration of the special system of management information support. Complication of the whole process of enterprise management, occurring as a result of the controlling applied, presents the synthesis and integration around these problem different (not only economic) areas of knowledge and human activities.

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ОСОБЕННОСТИ БИЗНЕС - МИГРАЦИИ В СТРАНАХ ЕС

Вступившие в силу с 1-го июля 2010-го года поправки к закону Латвийской Республики «Об иммиграции», существенно изменили порядок въезда в Латвию иностранцев и расширили возможности получения ими вида на жительство. Одновременно с поправками к закону вступили в силу шесть новых правил Кабинета министров ЛР, способствующие экономической иммиграции с целью привлечения зарубежного капитала и улучшения экономического климата в стране.

Законодательство регламентирует три новых основания получения вида на жительство в Латвии:

1. *В качестве владельца компании.* Иностранец должен вложить не менее 25 000 латов в основной капитал зарегистрированного в Латвии предприятия;

2. *В качестве совладельца банка.* Иностранец должен инвестировать в кредитное учреждение Латвии не менее 200 000 латов в виде субординированного капитала. При этом важно, что срок сделки не может быть меньше 5 лет, без права ее расторжения в течение этого времени;

3. *В качестве собственника недвижимости.* Иностранец должен приобрести в Латвии недвижимость на сумму не менее 100 000 латов в Риге, Рижском регионе, Даугавпилсе, Елгаве, Екабпилсе, Юрмале, Лиенае, Резекне, Валмиере, Вентспилсе либо на сумму не менее 50 000 латов в других местах. Самое главное условие сделки – оплата производится безналичным путем. Оформляя вид на жительство, иностранец должен предъявить договор покупки недвижимости и документ, подтверждающий оплату безналичным путем. При выдаче вида на жительство принимается во внимание именно сумма сделки, а не размер кадастровой стоимости недвижимости.

В соответствии с новым порядком, получивший временный вид на жительство иностранец может находиться за пределами Латвии неограниченное время, но не более 12 месяцев непрерывно, за исключением случаев отсутствия по уважительной причине, не зависящей от воли лица, или на время получения образования.

Иностранец не сможет получить постоянный вид на жительство, если он в течение последних пяти лет не был в Латвии дольше, чем 6 месяцев подряд или один год с перерывами. Надо подчеркнуть, что вид на жительство не гарантирует в дальнейшем получение гражданства. Выданный вид на жительство может быть аннулирован государством, либо в продлении его срока может быть отказано, если изменились или более не существуют условия, послужившие основанием для его получения.

В соответствии с иммиграционным законом, иностранцы с временным видом на жительство из стран, не входящих в ЕС, ЕЭЗ или Швейцарии, могут работать в Латвии