http://edoc.bseu.by:8080

The European Commission (2002) highlighted a close relation between the company and the society, by defining CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Corporate Social Responsibility, 2002). After which, the World Business Council for Sustainable Development (2008) defined CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large". Up until 2016, whereby A. Al Am, a researcher in management in Lebanon, specified that CSR enhances the company's reputation which automatically increases the loyalty of its products and services and therefore, its profitability (Am, 2016). Thus, it is certain that CSR does not have the same definition for every company.

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VIRTUAL SUPPLY CHAINS AS A BUSINESS FUNCTION SYSTEM

Тенденции экономического развития основаны на новом технологическом укладе и связаны с переходом от традиционных подходов к управлению цепями поставок к виртуальным — интегрированным и функционирующим в едином информационнокоммуникационном пространстве, что позволяет сократить время организационноуправленческого цикла и, следовательно, повысить эффективность бизнеса.

Introduction. A characteristic feature of the current stage of economic development is the new economic relations based on the cooperation of producers, suppliers and consumers. The aim is to maintain and improve the competitiveness of business organizations in a dynamically changing marketplace. In this regard, the core activity focuses on the formation of virtual supply chains, which are based on the creation and operation of a unified information and communication system between the participants — channel partners [1].

Key part. The economic essence of logistics has to be considered not only as the management system for organization and optimization of the economic flow processes (material, informational, service, financial, social) of producers' economic activities, but as an infrastructure of the system of the socio-economic reproduction as well. Currently the development of logistics involves the active use of innovative forms of organization and management.

Functional areas of logistics add the process of organizing and managing of the economic flows the certain usefulness, have forming a cumulative utility for the consumer, which is characterized by the following components:

• the utility of the form (which is created in the process of transforming the economic flow into a demanded product);

• the utility of the place and time (which are created as the result of the delivery (transportation and moving) of the economic flows, that meet the needs of consumers with timely replenishment of stocks, information, service);

• the utility of owning (which is formed as the result of attracting consumers to the product, creating demand (customers' needs and wants) and stimulating desire for the acquisition of goods).

In this regard, the "chain of the full cost" is formed as a set of materialized labor, the result of which is "the total (gross) utility".

The global virtual (information and communication) logistics space — the world strategic business-coalescence, consisting of several "virtual" logistics systems, the purpose of which is to implement the strategy of joint entrepreneurship (strategy of common business within the framework of the concept "Collaborative Business" or "c-business") is actively developing. It is connected with the use of integrated management systems of "end-to-end" business processes at all stages of economic flows, based on the creation and development of inter-production cooperative relations (between business partners) and unified information channels "supplier — customer" in the supply chains. The introduction of the concept of "Supply Chain Management" (SCM) allows to optimize the economic development of business structures [2].

Trends of the economy are based on a new technological order and are associated with the transition from traditional approaches to supply chain management to virtual-integrated in a common (single) information and communication space (Virtual Supply Chain Management), which reduces the time of the organizational and management cycle and, therefore, improve business efficiency.

The essence of the virtual organization is to create an information space in which supply chains could be promptly formed for a specific customer order. In this connection any member of the supply chain can be the focal point (coordinator) in a virtual organization. The composition of partners (organizational structure of the supply chain) is different and is formed for each project in the virtual organization.

Dominant characteristics of the virtual organization of supply chains are:

• decentralization;

• structural and functional allocation and distinction;

• the availability of the flexible mechanisms of the formation of new organizational structures;

• coordination and interaction within the partners' agreement connected with the management of business processes and resources [3, p. 424–444].

In general, the development of virtual supply chains is predetermined by the processes of specialization and cooperation, resulting in a synergetic effect of strategic interaction. Virtual integration of participants in logistics activities, that have using information and telecommunication technologies, allows to achieve coordination of planning, decisionmaking and controlling processes; coordination of actions throughout the supply chain (based on corporate responsibility and close interaction of chain links in the performance of basic logistics operations). United on the principles of cooperation within the framework of a single information (virtual) space, the participants of the logistics chain (autonomous economic entities) on the basis of cooperation and joint using of parts of their resources achieve their goals as a result of the implementation of a common task.

Innovative logistics system should be based on the practical application of new technologies as a mechanism of self-development and evolution, which implies a system of flexible relations and forms associated with the real time of sale and consumption of goods. The time, accuracy and speed of logistics operations directly affect the "chain of the full cost", the quality and, as a consequence, the "the total (aggregate) utility".

Conclusion. Thus, the development of the concept of virtual supply chain management requires:

1. Development and implementation of new organizational and economic systems of interaction of business entities. This could improve the efficiency of business processes and the competitiveness of producers of goods and services

2. Development of new information technologies: first, it has to be cheaper (because medium and small businesses operate in certain niches); second, it has to be freely integrated with a wide range of related information and communication technology systems. This would enable to activate penetration into international supply chains.

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ВОЗМОЖНОСТИ РАЗРАБОТКИ И ВНЕДРЕНИЯ СИСТЕМЫ КРІ

Основные трудности реализации КРІ возникают на этапе непосредственной разработки самих показателей КРІ. Во-первых, количество плановых показателей должно быть рациональным, т.е. работнику трудно правильно координировать свою работу, если количество ключевых показателей превышает семь. Во-вторых, значения плановых показателей должны быть рассчитаны на основе отчетной аналитической документации за прошедшие периоды, чтобы их достижение было реально для работника либо чтобы установленные показатели не были заниженными. В целом неправильная разработка показателей повлечет за собой демотивацию сотрудника, что противоречит целям внедрения системы ключевых показателей деятельности. В-третьих, показатели должны быть сбалансированы между собой. В противном случае возможны некие махинации сотрудников для достижения более высокого уровня показателя. Однако, как бы тесно ни