

лизации маркетинговой политики представляет собой механизм управления маркетингом. Взаимосвязанное применение экономических и организационных методов в управлении маркетингом обеспечивает наиболее эффективное влияние маркетинговой политики на хозяйственную деятельность и финансовое состояние предприятия.

Теоретический анализ и опыт показывают, что на механизм, применяемый в управлении маркетингом, оказывают влияние следующие факторы: характеристики внешней среды (уровень однородности, многообразие контрагентов потребления продукции, стабильность и определенность связей с потребителями, объем маркетингового обслуживания внешними организациями), производственно-сбытовые параметры системы (тип организации производства, характер и номенклатура продукции, размер предприятия, пространственное размещение посреднических подразделений), элементы и закономерности системы управления маркетингом (количество и комплексность целей, кадровый состав маркетинговых служб, технические и программные средства обеспечения, степень централизации процесса принятия решений). Изменения данных параметров одновременно выступают и как факторы формирования требований к механизму, задавая критерии выбора возможных организационных форм и методов управления маркетингом.

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FORECASTING METHODS IN BUSINESS MANAGEMENT

A wide variety of forecasting methods, insufficient awareness of the necessity of forecasting among businessmen, and the complexity of the forecasting techniques hinder their practical application in small and medium-sized enterprises.

Such external environment forces as new technologies, products, processes, and global competition, constantly dictate competition conditions on the market under which a company

should operate. The main factors that determine the competitiveness of the enterprise are quality and cost. A successful production planning reduces stocks and increases labour productivity, reduces production time, improves the utilisation of the equipment and employees. Consequently, the cost is cut down and the quality and elasticity of production are improved responding to changes in market requirements.

Production planning in a company usually covers several stages. At each stage of production planning, a demand of a different aggregation level is forecasted, with a whole complex of methods and techniques employed for this purpose.

The data collected during the survey of the market situation and the analysis of these data help to predict the future development of the market and to develop forecasts of market demand. As a rule, forecasting is primarily carried out on the basis of the sales tendencies in the past, as the principal dependencies and tendencies are expected to repeat themselves in the future. This does not always prove correct. However, such a forecast is valuable as the departure point for the planning process, which provides the initial objective data and stimulates the study of the factors that influence the company's sales. In this respect, quantitative techniques are widely used. Subjective methods, such as surveys and team work, are also used for the purposes of forecasting, because the evaluation provided by experienced professionals with a well-developed intuition frequently turns out to be more accurate than the mathematical processing of historical data.

Paper deals with the forecasting methods are applied most frequently. More-over, the advantages and disadvantages of the use of each of them are pointed out.

The market conditions force businesses to constantly experience the shortage of data, which is compensated by the results of a forecast. Therefore, properly selected forecasting methods and their adaptation to a company's specific conditions are a highly important strategy of the company's top management people. The skill to determine the company's prospects and to take a reasonable risk on the basis of the entire available data paves the way to success.

The forecasting methods recommended for a demand forecast are as follows:

- Quantitative methods: time series smoothing (the methods of moving averages and weighted moving averages, exponential smoothing), trend extrapolation, regression analysis;

- Qualitative methods: juries of executive opinion, expert judgement, sales force composites. A forecast based on the results of a consumer survey can be applied when it is required to prepare a sales forecast for durable products or industrial goods.

Even though the application of qualitative forecasting methods is frequently viewed rather sceptically due to the considerable subjectivity of these techniques, they are very useful when a large number of the factors which from the expert point of view are of crucial importance to the sales level cannot be expressed quantitatively or when available data are an insufficient basis for a quantitative evaluation. Sales forecasting with the help of qualitative methods is especially important for longer-range marketing planning, because in this case the assumptions which are the basis for sales forecasts, such as the assumption that the influence of the factors that decide the market conditions and demand for the company's products will not change, cannot be applied.

The combination of qualitative and quantitative, or objective and subjective, forecasting techniques helps to arrive at an exhaustive description of the future development of demand, which in its turn will help the company to plan its future activity on a firm basis and to develop a marketing strategy.

Sales forecasting is a continuous process. At the end of a forecast cycle, the most recent sales data are obtained. It is important to compare the actual demand figures with the forecasted ones and to determine the differences that have manifested themselves as well as the reasons for the appearance of such differences. Having evaluated economic changes in the country under discussion, changes in demand as regards a specific company, the sales tendencies which manifested themselves during the forecast period, the appearance of new sales-determining factors, and, finally, the change of their impact on the sales, management start a new cycle of sales forecasting, whereby the sales forecast necessary for the company's customers, suppliers, and intermediaries is developed. Moreover, a continuous sales forecasting helps enterprises to

reduce the risk linked to the dynamic nature and volatility of the market conditions.

The problem of the selection of the appropriate sales forecasting method and the question of the accuracy of different forecasting techniques are especially topical for businessmen due to the dynamic nature and volatility of the country's corporate environment and market processes. The development of the information society creates preconditions for a broad application of quantitative methods of market research, which include different forecasting techniques.

When selecting forecasting methods for the purposes of their practical application, the factors of utmost importance are the degree of their complexity, costs, and accuracy.

The forecasting methods that are recommended to use in corporate practice include trend extrapolation, smoothing techniques, regression analysis as well as the interviews of different specialists are relatively simple and implemented with the help of standard software (MS Excel). In order to ensure the accuracy, an integrated forecast is developed on the basis of a number of forecasting methods. The integrated forecast is more accurate than any method taken separately. Two simple measures that help to evaluate forecasting accuracy, namely, the mean coefficient of error and the mean square deviation of an integrated forecast, are presented.

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ЦЕНЫ, ЗАТРАТЫ, НАЛОГИ ОРГАНИЗАЦИИ: ПРОБЛЕМЫ И НАПРАВЛЕНИЯ РЕШЕНИЯ В РОССИЙСКОЙ ФЕДЕРАЦИИ

Взаимосвязь налогов и цен обусловлена ролью этих двух экономических категорий в воспроизводственном процессе. Если цена отражает стоимость всех произведенных товаров, выполненных работ и оказанных услуг, то налог — часть этой стоимости, один из элементов ее перераспределения. По