Таким образом, функциональная информационная система, внедренная на реальном производстве, позволяет принимать эффективные и обоснованные управленческие решения в отношении:

- *минимизации издержек и оптимизации затрат*, поскольку реальная картина издержек позволяет точно определять виды затрат, нуждающиеся в оптимизации;
- *ценовой политики*, благодаря точному отнесению затрат на объекты калькулирования и определения нижней границы цены, дальнейшее снижение которой ведет к убыткам;
- *товарно-ассортиментной политики* в отношении того или иного продукта (снятие с производства, оптимизация издержек, поддержание текущего уровня);
- *оценки стоимости конкретных операций*, которая позволит определить целесообразность передачи некоторых функций подрядчикам или необходимости внедрения организационных преобразований.

## ЛИТЕРАТУРА

- 1. Юрьева Л.В., Илышева Н.Н. Стратегический управленческий учет для бизнеса. М.: Инфра-М, 2013.
- 2. Иванова Н.Ю. Абсорбшен- и директ-костинг // Справочник экономиста. 2008. №11.
  - 3. Лысенко Д.В. Бухгалтерский управленческий учет. М.: Инфра-М, 2009.
  - 4. Соколов Я.В. Управленческий учет. М.:Магистр Инфра-М, 2013.
  - 5. Суйц В.П. Управленческий учет. М.: Высшее образование, 2007.

## ИНФОРМАЦИОННЫЕ ТЕХНОЛОГИИ КАК ОСНОВА ДЛЯ ВЕДЕНИЯ БИЗНЕСА В СОВРЕМЕННОЙ ЭКОНОМИКЕ

В.А.Баканова

(г.Томск, Томский политехнический университет)

# INFORMATION TECHNOLOGIES AS A FOUNDATION FOR DOING BUSINESS IN A MODERN ECONOMY

### V.A.Bakanova

(c. Tomsk, Tomsk Polytechnic University)

The CEO as architect of the business strategy MUST play a more active role in alleging the IT strategy and direction to the business strategy. There are far too many new technologies that offer major improvements in business and in completely new ways that need to be considered.

IT, mobile devices, social media, big data, videoconferencing, internet, blogs, tweets...

The list of technologies that could offer companies big-time benefits, or lead to big-time disasters, is daunting. So daunting, in fact, that top management might be tempted to throw up their hands and let lower-level managers referee the debate over information technology.

But that is exactly what they shouldn't do.

In a digital economy, IT is the foundation for doing business. This is easy to see at born-digital companies like Amazon.com and Google. But companies of all types are discovering that how they manage IT is crucial to their competitiveness. It determines whether the company's dealings with customers and suppliers are efficient, scalable and timely; whether employees have

the information they need to do their jobs; and whether employees throughout the company see technology as a tool to move forward, or an anchor that keeps them running in place.[2]

This doesn't mean that top executives should review every IT investment proposal and decision. But it does mean that senior management must define how the company as a whole will do business in a digital economy. It means they must lead the IT initiatives that cut across all business lines. And it means they must resolve issues that local interests cannot resolve—like what data and processes will be standardized companywide.

Unfortunately, too many CEOs and other top executives often don't even know where to begin when it comes to managing IT. To that end, we offer the four IT questions that every CEO needs to think about—and answer.

Ouestion No. 1

Are we using technology to transform our business, or are we just adding bells and whistles to existing processes? [1]

There are all sorts of possibilities for, say, inserting new technologies into existing processes. But most of these improvements are incremental. They are worth doing; in fact, they may be necessary for survival. No self-respecting airline, for instance, could do without an application that lets you download your boarding pass to your mobile telephone. It saves paper, can't get lost and customers want it.

What is far more lasting—and much more difficult—is for companies to rethink how they deliver core customer services. The starting point for such a rethinking isn't asking, "How do I use technology strategically?" It's, "What would be the ideal way to interact with and serve my customers?"

Doing this means you'll have to change existing systems, processes, roles and technology. In other words, you'll have to change everything—and you'll have to do it in stages over several years. But companies get better each step of the way. And over time they can build a huge advantage over companies that are simply inserting technology into the way they've been doing business for years.

Question No. 2

Are you ignoring important business differences as you standardize processes across the company?

One tenet of the digital economy is that standardizing business processes is a no-brainer: It allows a company to operate the same way, everywhere, and creates a reliable, consistent experience for the customer.

The problem, though, is that at some companies, senior management believes that if some standardization is good, more is always better. And it isn't.

So, for instance, say a consumer-product company that has created a digital system for its biggest customer—Wal-Mart.[1] What happens when those processes are forced on the company's distribution centers that service local convenience stores? Here global standardization is a naive impediment to local business effectiveness.

Ouestion No. 3

Who is making sure the company's digital strategy is being implemented?

If a telecommunications company wanted to become more competitive by improving customer service, top managers might bring together the heads of the company's regions, product lines and functions and ask them to identify how their individual units could work together to improve service for global business customers.

These leaders might identify new companywide technology systems that could make the company more efficient and better serve key customers. Good idea.

But senior management might then be inclined to rely on that committee to implement those enterprise processes. Bad idea.

Many managers assume that a good technology can ensure effective execution. It can't. That's because most managers work within a business unit, function, region or product line. Companywide systems, by definition, are executed across organizational units. Local managers can't take responsibility for the design or improvement of such enterprise processes.

Somebody needs to own this responsibility. Thus, top executives must name an executive who will be accountable for every enterprise process, and who has the political clout to overcome resistance. A committee is not capable of such oversight.

Ouestion No. 4

Is electronic data empowering your people or controlling them?

For most companies, the great advantage of the digital revolution is the data they can now collect. They know the minute-by-minute electricity usage and the names and buying patterns of shoppers who buy diapers; they know how much more soup gets sold if they drop the price by 10 cents, or what arguments work best when a life-insurance agent cold-calls a prospective customer.

All that data can lead companies down two very different paths. First, it can help push decision making down to front-line employees. Alternatively, it can be used to centralize decision making and monitor employee performance.

Evidence indicates that the former approach offers benefits for both companies and employees.

When companies use data to control people, the assumption is that all the good thinking happens at the top of the organization. By contrast, relying more on operating-level people to make fact-based decisions creates smarter, more innovative organizations.

The digital revolution is not just text book theory or industry hype - it is a real and present force that is already transforming the way that we conduct business and the way that we live, and we are just at the beginning...

#### ЛИТЕРАТУРА

- 1. GuyKawasaki.RealityCheck:TheIrreverentGuidetoOutsmarting,Outmanaging,andOutmarketingYourCompetition.-PortfolioTrade;Reprintedition,2012.ISBN-13:978-1591843948.—496p.
- 2. Turban,Efraim/Volonino,Linda/Wood,GregoryR.InformationTechnologyforManagemen t:AdvancingSustainable,ProfitableBusinessGrowth.-JohnWiley&SonsInc,2013.ISBN-13:978-1118357040.-438p.

## СИСТЕМЫ ERP В УПРАВЛЕНИИ ПРЕДПРИЯТИЯМИ МАЛОГО БИЗНЕСА

К. Е. Дайбова, И. Н. Долгих (г. Томск, Томский политехнический университет)

#### ERP SYSTEMS IN MANAGEMENT SMALL BUSINESSES

K. E. Daybova, I.N.Dolgikh (c.Tomsk, Tomsk Polytechnic University)

The increase in efficiency of small businesses leads to automatization of all management processes, and, as a result, introduction of ERP system. Meanwhile the questions of cost of this system, terms of its introduction and its profitability are arising.

Enterprise Resource Planning System (ERP) - система управления ресурсами компании, которая внедряется для того, чтобы объединить все подразделения компании, все управленческие функции и рабочие процессы в одной корпоративной компьютерной