



15th EBES CONFERENCE - LISBON

JANUARY 8-10, 2015

LISBON, PORTUGAL



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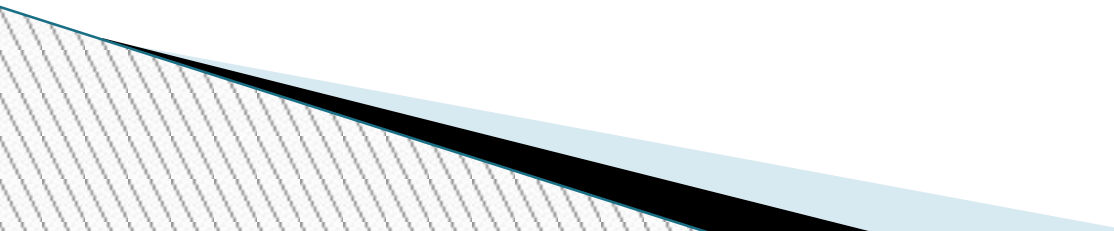
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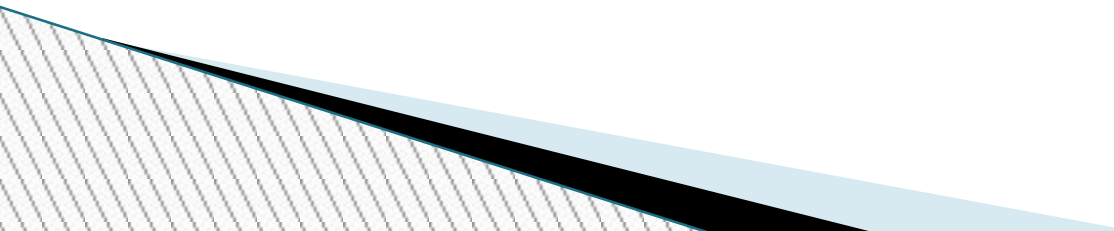
Istanbul Economic Research Association

ebes@ebesweb.org

Немного об организаторе

- ▶ **EBES**
 - ▶ **Eurasia Business and Economics Society**
 - ▶ *EBES* is a scholarly association for scholars involved in the practice and study of economics, finance, and business worldwide.
 - ▶ EBES was founded in 2008 with the purpose of not only promoting academic research in the field of business and economics, but also encouraging the intellectual development of scholars.
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Возможности публикации

- ▶ Since 2011, EBES has been publishing two academic journals.
 - ▶ *Eurasian Business Review – EBR* (industry and business)
 - ▶ *Eurasian Economic Review – EER* (economics and finance)
 - ▶ Have been published by *Springer* since 2014 bi-annually
 - ▶ .indexed in the *EconLit*, *Google Scholar*, *EBSCO*, *ProQuest* ...
 - ▶ In 2011 ...also started to publish the *EBES Anthology* (with an ISBN number)
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Возможности публикации

- ▶ Since 2014 Springer has started to publish a new conference proceedings series (*Eurasian Studies in Business and Economics*) which includes selected papers from the EBES conferences.
- ▶ The 10th, 11th and 12th EBES Conference Proceedings have already been accepted for inclusion in the Thompson Reuters' *Conference Proceedings Citation Index* and subsequent conference proceedings are in progress

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ISCTE EDIFÍCIO 2

RECEÇÃO	000
BIBLIOTECA	001
GRANDE AUDITÓRIO	002
OUTROS AUDITÓRIOS	003
ZONA DE EXPOSIÇÕES	004
LABORATÓRIOS TIC'S	005

Доклады сгруппированы по тематическим сессиям

FINANCE	ACCOUNTING & AUDIT	ECONOMICS OF INNOVATION
CORPORATE GOVERNANCE	FOREIGN DIRECT INVESTMENT	HUMAN RESOURCES
MARKETING	MANAGEMENT	REGIONAL STUDIES
ENTREPRENEURSHIP	INTERNATIONAL TRADE	POLITICAL ECONOMY
MONETARY ECONOMICS & INFLATION	EMPIRICAL STUDIES ON EMERGING ECONOMIES	BANKING
SMALL AND MEDIUM-SIZED ENTERPRISES	GROWTH & DEVELOPMENT	RISK MANAGEMENT
LABOR ECONOMICS	MIS	TOURISM
ENERGY STUDIES	EDUCATION	BEHAVIORAL FINANCE



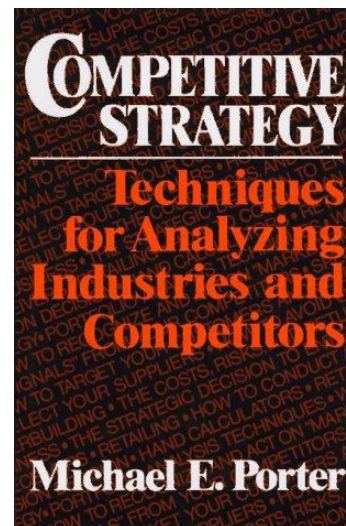
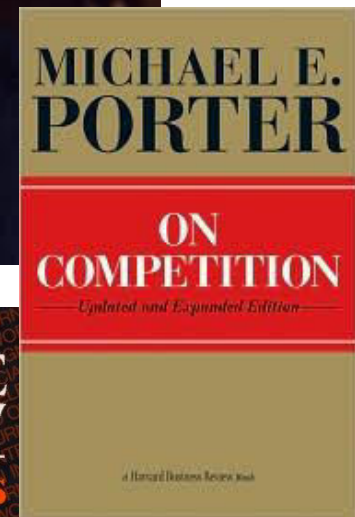
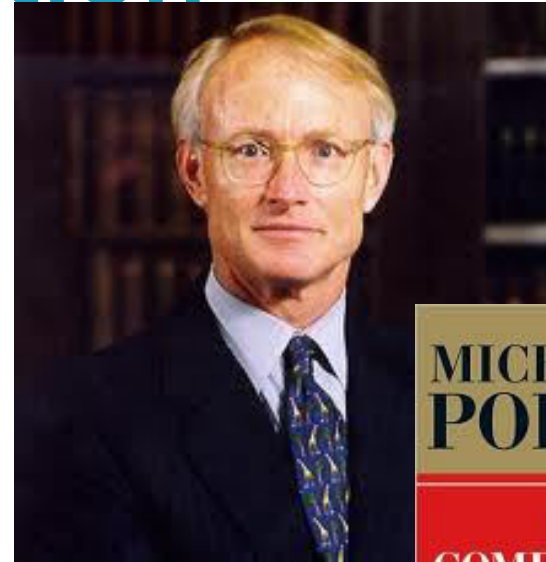
Strategic Decision-Making in the Bakery Market: Experience of SMEs in Kazakhstan

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Almaty, Kazakhstan

15th EBES Conference. January 8-10, 2015, Lisbon, Portugal

Baking enterprises are not an exception

Basic competitive strategy of M.Porter (1980) creates a theoretical basis for development of practical recommendations on adoption of strategic decisions since the moment of their publication.



About Kazakhstan

**For the last five years
Kazakhstan takes the seventh
place in the world on grain
export.**



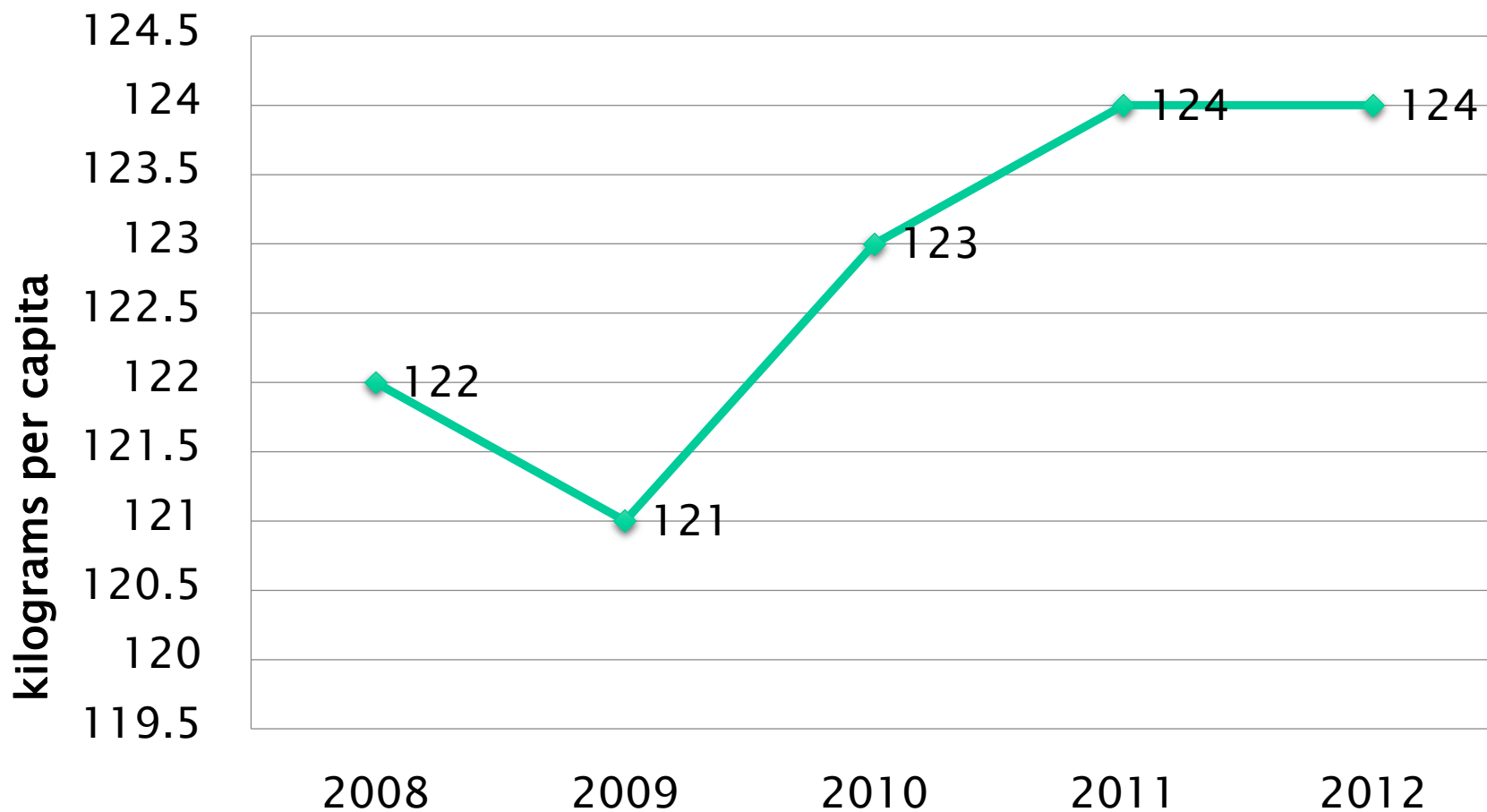
About Kazakhstan

Its share in the world market of wheat makes about 5%.

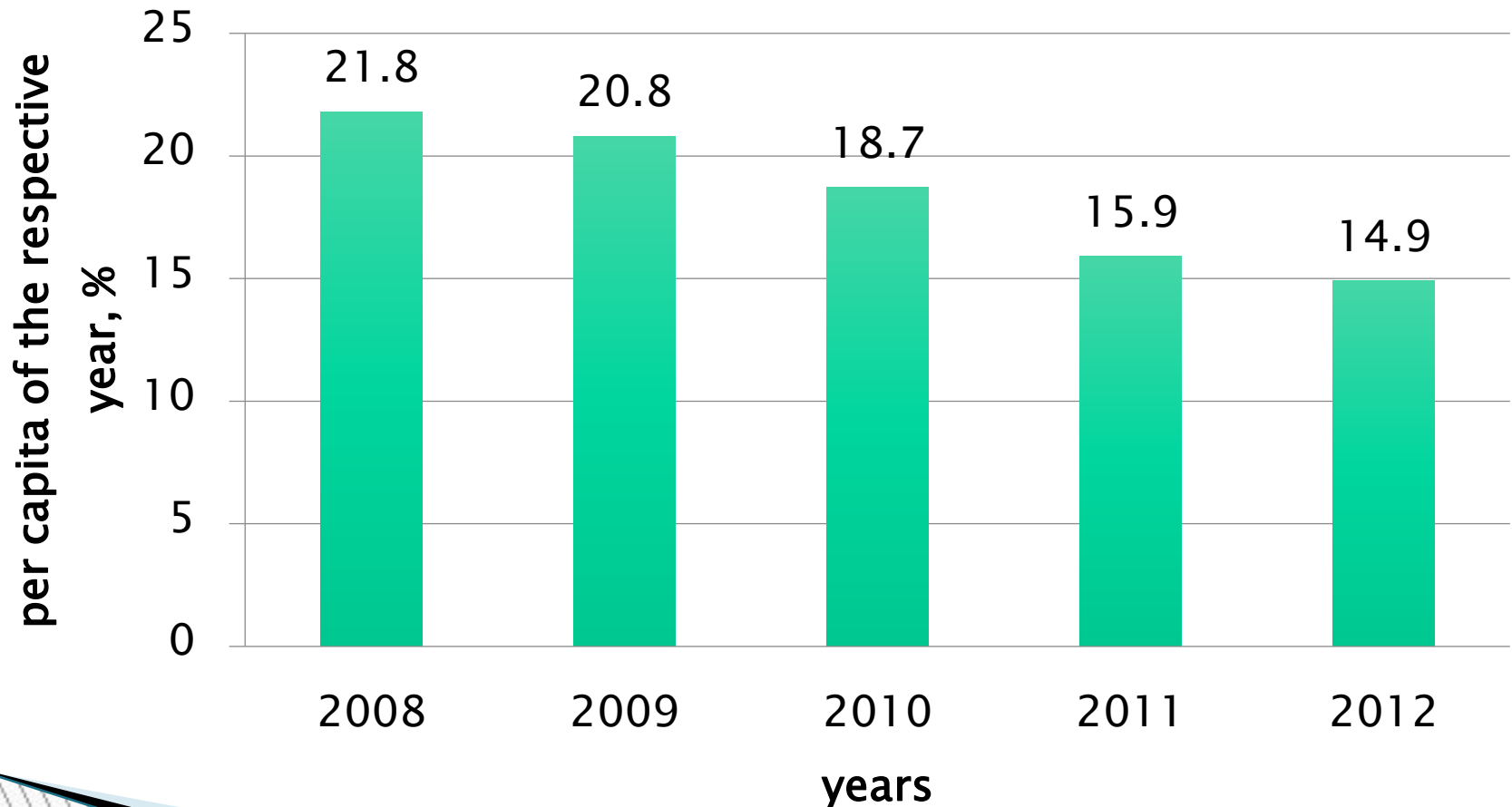


Therefore not incidentally consumption of bread traditionally is at high level in Kazakhstan.

Annual average consumption of bakeries and cereal products



Share of expenses related to bread and bakeries in consumer expenses on foodstuffs



Strategy ...is determined by peculiarities of bakery products market in Kazakhstan

Firstly, this market is represented by domestic producers

Secondly, threat of replacement in this segment is minimal

Thirdly, the level of a barrier when entering the branch is estimated as below average value

Fourthly, concentration of manufacturing capacities in large bread-baking plants and, at the same time, existence of a large number of SMEs

The factorial analysis of ROA for Alma–Nan Ltd

Indicators	2012	2013	Change
1. Net profit	444124	450114	+5990
2. Revenue	2813450	2855040	+41590
3. Average annual value of assets	979892	1150062	+170170
4. ROA, % (item 1 / item 3)	45,3238	39,1381	-6,1857
5. AT, turnovers, (item 2 / item 3)	2,8711	2,4825	-0,3886
6. ROS, % (item 1 / item 2)	15,7857	15,7656	-0,0201

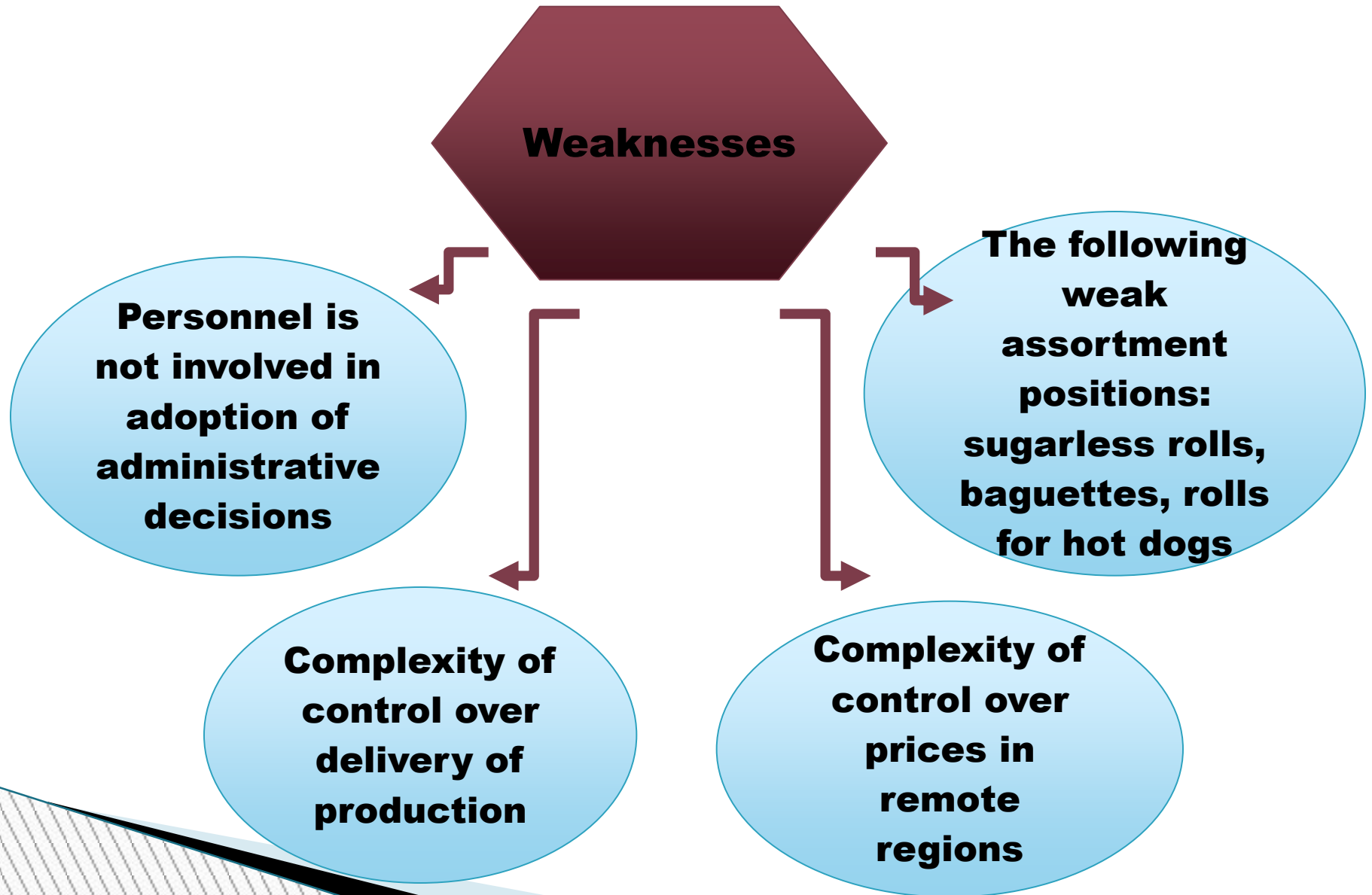
The change of ROA due to:

$$\text{AT} \quad -0,3886 \times 15,7857 = -6,1343$$

$$\text{ROS} \quad 2,4825 \times (-0,0201) = \underline{-0,0499}$$

$$-6,1842$$

SWOT Analysis Matrix: Weaknesses



A hand is shown placing a red puzzle piece into a larger red puzzle that spells out the word 'STRATEGY'. The puzzle pieces are red with white outlines, and the word 'STRATEGY' is written in large, white, sans-serif capital letters across the center of the puzzle. The background is a plain, light-colored surface.

In conclusion...

The main conclusion is that **Strategic Decision-Making** in the bakery market demands close attention to studying of behavior of buyers, their tastes, desires and preferences, which means that continuous differentiation of assortment is required.

Growth of incomes of population, reorientation of consumer demand to other foodstuffs replacing bread, and also promotion of healthy lifestyle can be classified as factors influencing change of a consumer's behavior.

Несколько слов о Лиссабоне

- ▶ Является самой западной столицей в Европе и расположен на юго-западном побережье Пиренейского полуострова, на западном берегу бухты Мар да Палья, всего в 15 км от Атлантического океана.



Из истории Лиссабона

- ▶ Город уникальной "кружевной" архитектуры и рекордного количества лестниц будто стекал с семи холмов к мраморной набережной.
- ▶ Все изменилось за 6 минут в День всех Святых, утром 1 ноября 1755 г.
- ▶ Страшное землетрясение, а вслед за ним цунами, а за ним и пожар превратили цветущий город в руины и унесли более 100 тыс. жизней.
- ▶ Знаменитые дворцы, библиотеки и соборы, 70 тыс. томов и манускриптов, творения Рубенса, Тициана и Караваджо, дневники Васко да Гама были безвозвратно потеряны.
- ▶ От "старого" Лиссабона остался только район Алфама с узкими кривыми улочками, построенный еще маврами.

ENVIRONMENTAL ACCOUNTING AS INFORMATION SUPPORT FOR ECOLOGICAL CONTROLLING



In making strategic decisions, taking into account the natural factor, important role is given to accounting.

Until the late 1980's
of twentieth century



accountants



protection of environment



ENVIRONMENTAL ACCOUNTING



GNP

ENVIRONMENTAL ACCOUNTING

macroeconomic
indicators

ecological financial accounting

ecological management accounting

activate practical environment
oriented work

carry out information support
for ecological controlling



Initial stage

environmental
accounting

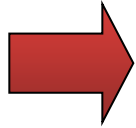


examples for using
the system

RULE FOR ECOLOGICAL MANAGEMENT

20% of industrial enterprises carry on the responsibility for the 80 % of environmental costs

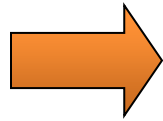
Large companies which mine and process natural resources and fulfill the requirements of multiple number of laws and instructions in the field of environmental protection



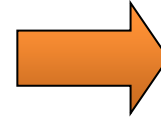
the systems of environmental accounting have to become mandatory

N. Pakhomova, A. Andres
K. Richter, S. Panova

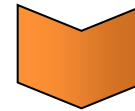
ENVIRONMENTAL
ACCOUNTING



information
support



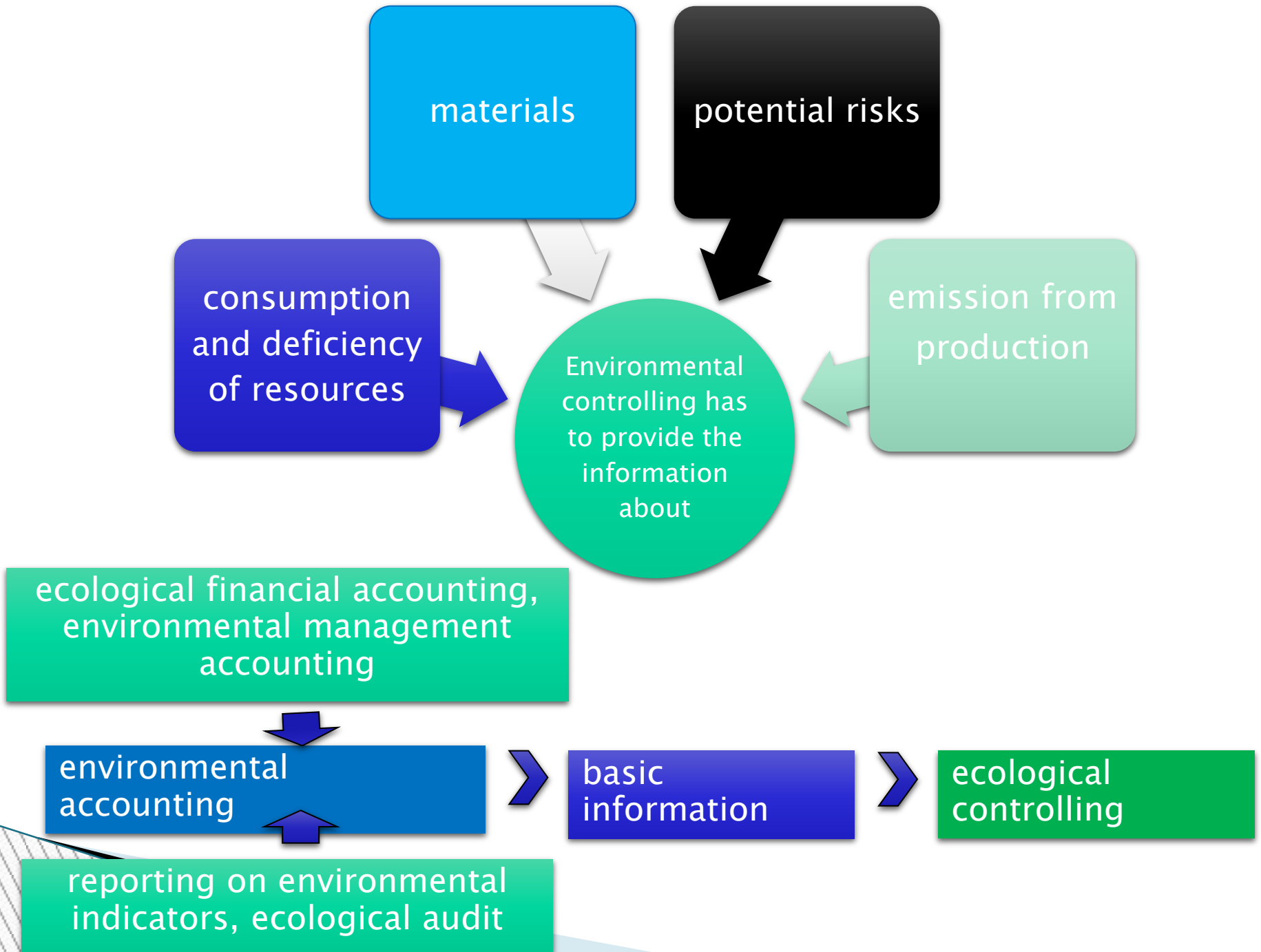
ECOLOGICAL
CONTROLLING



development of controlling functions
in the practice of business
management

the necessity to integrate and systemize
different information flows which can be
used in the system of ecological
management, as well as in search for
adequate tools and mechanisms

Most experts define ecological controlling as the system for managing process
of achieving the end goals and results for environment security of the
companies



***THANK YOU
FOR YOUR ATTENTION!***

