

THE ROLE OF CUSTOMER CAPITAL FOR SME SUSTAINABLE DEVELOPMENT

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Article covers the importance of enterprise customer capital as the element of intellectual capital in the situation of economic recession. Authors emphasize exactly the problems of small and medium enterprises in relation with customer capital management and they provide an outline of parameters that form the customer capital value in polygraph industry. Customer capital is influenced by the flows of commodities, finances and information the management of which determines financial results of the enterprise. Authors offer to use the cash flow generated by customers as a characteristic quantity of customer capital. Changes and trends of customer capital values in polygraph industry can be studied by using the analysis of production assortment ordered by customers with the applied Pareto principle.

Key words: SME, intellectual capital, customer capital, debtors, cash flow, polygraphy, Pareto principle

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