

## SUMMARY

### URGENT PROBLEMS OF ECONOMY

*Tarasova E.E., Ph.D. in Economics, Professor, Vice-Rector for Research, Belgorod University of Consumer Cooperatives;*

*Voronin Y.M., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

#### **Role of Internet Advertising in Marketing Communications System. P. 5–14.**

The paper studies the essence and importance of marketing communications in the activity of companies, defines the essence and offers the model of integrated marketing communications, determines favorable and unfavorable factors for their use, singles out the advantages of internet advertising in comparison with the traditional types of advertising, defines the place of internet advertising in the system of marketing communications and determines the principles of the marketing strategy development in the internet.

*Isaenko E.V., Ph.D. in Economics, Professor, Vice-Rector for Academic Affairs, Belgorod University of Consumer Cooperatives;*

*Skripchenko T.L., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

#### **Improvement of the Organization Financial Position Stability as the Basis of Con-sumer Cooperation Financial Strategy. P. 15–20.**

The paper dwells on the essence and types of financial position stability, indicators of its measurement, factors influencing the stability, types of stability, provides characteristics of carrying out the analysis of the financial situation and certain directions for improving financial situation stability of consumer cooperation organizations.

*Doroshenko Y.A., Ph.D. in Economics, Professor, Director, Institute of Economics and Management, Head of the Chair of Strategic Management, Belgorod State Technological University named after V.G. Shukhov;*

*Golikov P.G., Post-Graduate Student, Belgorod State Technological University named after V.G. Shukhov*

#### **Investment Projects Coordination and management at the Regional Level. P. 21–25.**

The paper dwells on the economic aspects of investing at the regional level, highlights questions of selection, assessment and technical and economic substantiation of investment projects and other problems connected with the management and coordination, provides investment models and recommendations on the development of the prospective projects for the region.

*Saliy V.V., Ph.D. in Economics, Professor, Head of the Chair of Marketing, Sibirsky University of Consumer Cooperatives;*

*Sokolova E.A., Associate Professor, Chair of the Equipment of Trade and Public Catering Companies, Sibirsky University of Consumer Cooperatives*

#### **Marketing Aspect of Public Catering Services Quality Management. P. 26–30.**

The paper substantiates the place of marketing in the quality management system (QMS) of public catering services, discloses its role as a key process in QMS, in the characteristics of services quality instability, in marketing studies of the main processes, in the advertising aspect of public catering services certification in accordance with the requirements of ISO 9001:2000.

*Bautin V.M., Ph.D. in Economics, Professor, Chair of Branch Economy and Production organization, Voronezh State Technological Academy;*

*Kushcheva E.A., Post-Graduate Student, Voronezh State Technological Academy;*  
*Shatalov M.A., Post-Graduate Student, Voronezh State Technological Academy;*  
*Morozov A.I., Post-Graduate Student, Voronezh State Technological Academy*

**Development of Efficient Organizational Structures and Management Structures of Large Companies. P. 31–34.**

The paper dwells on the improvement of the company management organization efficiency, substantiates the necessity of the continuous improvement of the organizational and management structures of large companies as a factor of their sustainable development and comes to the conclusion on divisional and product system of management as the most efficient for large companies.

*Bogomolova I.P., Ph.D. in Economics, Professor, Head of the Chair of Branch Economy and Production Organization, Voronezh State Technological Academy;*

*Gavrilova Z. V., Post-Graduate Student, Voronezh State Technological Academy*

**Competitiveness Improvement Through the System of Identification Branding (on the example of JSC “Voronezhrosagro”). P. 35–41.**

The paper provides different definitions of the notions “branding” and “brand”, describes the system of identification branding, which can be used to improve the company competitiveness and characterizes the elements of the said system.

*Isajenko A.V., Ph.D. in Economics, Professor, Belgorod University of Consumer Cooperatives;*

*Bulgakova N.V., Senior Specialist, Academic Affairs Department, Belgorod University of Consumer Cooperatives*

**Problems of the Development of Sowing and Knitted Goods Market. P. 42–49.**

The paper dwells on the problems of the sowing and knitted goods market development, reveals the problems of the producers and sellers of sowing and knitted goods in the transition period.

*Bogomolova I.P., Ph.D. in Economics, Professor, Head of the Chair of Branch Economy and Production Organization, Voronezh State Technological Academy;*

*Trunova E.B., Post-Graduate Student, Russian State University of Trade and Economy*

**Concept of the Formation of the Flour Milling Companies Sustainable Development Mechanisms on the Basis of Their Activity Planning Improvement. P. 50–54.**

The paper dwells on the principles of the approach to the development of the flour milling companies development for medium term prospects, which ensure their sustainable growth.

*Snimshchikova I.V., Ph.D. in Economics, Professor, Chair of Economic Theory, All-Russia Correspondence Institute of Finance and Economy;*

*Vlaskov A.S., Ph.D. in Economics, Professor, Chair of Economics, Accounting and Auditing, Krasnodar University of MI of Russia*

**Peculiarities of the Building Goods Competitiveness Assurance and Their Influence of the Building Corporation Competitive Advantages Formation. P. 55–58.**

The paper dwells on the urgent problems of ensuring the competitiveness of building goods from the position of necessity of increasing its quality first of all. Practically competitiveness of building goods is one of the main factors ensuring the most stable competitive advantages of a building corporation.

*Bakaeva V.V., Ph.D. in Economics, Professor, Head of the Chair of Commerce, Sibirsky*

*University of Consumer Cooperatives;*

**Terentjev Yu. V., Scientific Degree Applicant, Sibirsky University of Consumer Cooperatives**  
**Integrated Positioning of Trade Mark. P. 59–68.**

The paper analyzes the situation with trade mark positioning in the structure of branding, dwells on possible strategic mistakes in the process of the trade mark transition in branding.

**Matvejeva O.P., Ph.D. in Economics, Associate Professor, Head of the Chair of Customs Studies, Belgorod University of Consumer Cooperatives**

**Methodical Approaches to the Assessment of Quality and Efficiency of Customs Services. P. 69–79.**

The paper dwells on the reasonability of the assessment of the quality and efficiency of services provision to the participants of foreign trade activities in the process of customs formalities on the basis of the efficient customs control according to the indicators, which reflect scales and results of services provision to the participants of the said activity.

**Vorontsova O.M., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives**

**On the Reasonability of Special Tax Tools Application in Tax Planning. P. 80–82.**

The paper dwells on the possibility of the application of the simplified system of taxation and single tax on the imputed profit for separate kinds of activities in tax planning, provides the assessment of the efficiency of special tax tools application, enumerates factors influencing the choice of special tax tools.

**Alyokhina E.S., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives**

**Modern Trends of Russian Insurance Market Development. P. 83–86.**

Insurance market is an important element of the national market economy, which ensures continuity of the process of reproduction providing for the improvement of the social stability of the society, participating in the formation of internal investment resources, stimulating scientific and technological progress. The paper analyzes modern condition of Russian insurance market and discloses its problems and prospects of its development.

**Makarova G.V., Ph.D. in Economics, Associate Professor, Chair Customs Studies, Belgorod University of Consumer Cooperatives;**

**Pakhomova N.G., Assistant, Chair of Goods Expertise and Technology Studies, Lipetsk Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives**

**Concept of Goods Distribution in Retail Trade. P. 87–94.**

The paper provides the goal and tasks of the goods distribution development as one of the services of retail trade in consumer cooperation shops, discloses main directions of its implementation, influencing the growth of social and economic indicators of the consumer cooperation organizations activities.

**Tedejeva R.A., Ph.D. in Economics, Associate Professor, Chair of Economics, Belgorod University of Consumer Cooperatives;**

**Padalko A.I., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives**  
**Development of Retail Trade of Belgorod Region in the Conditions of the Country's Economy Stabilization. P. 95–98.**

Retail trade is an important sphere of life assurance of the population and the source of money means for the budgets of different levels, trade ensures financial stability of the state and at

present is a stable branch of the country's economy. The paper dwells on the major trends in the development of trade units of the Belgorod Region.

*Syroizhko V.V., Ph.D. in Economics, Associate Professor, Chair of Accounting, Audit and Finance, Voronezh Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives*

**Role of Budgeting with Market Self Regulation of the Development of Organization. P. 99–103.**

The paper substantiates changes in the role of budgeting with its application as a economic tool of market self regulation in the development of the organization, singles out factors, which provide for the growth of the role of budgeting as an economic tool and discloses their manifestations from the standpoint of their influence on the self regulation of the organization.

*Syroizhko V.V., Ph.D. in Economics, Associate Professor, Chair of Accounting, Audit and Finance, Voronezh Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives;*

*Goncharova M.A., Assistant, Chair of Accounting, Audit and Finance, Voronezh Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives;*

*Krutsikh N.S., Assistant, Chair of Accounting, Audit and Finance, Voronezh Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives*

**Organization Activity Analysis Methodology as Economic Tool of Market Self Regulation. P. 104–111.**

Activity analysis in modern conditions should not be regarded as a method of economic events and processes study, taking place in the organization but as economic tool of its self regulation. It means that organization activity analysis methodology should provide the latter with systemic vision of the prospects of strategic development of those directions of activity, which in retrospective had higher positive dynamics, ensured growth of competitiveness of the organization and led to the efficiency improvement of its functioning in the market environment.

*Bondarev S.A., Director for Finance, JSC “Novaya Vysota”;*

*Cheglakov A.L., Ph.D. in Economics, Associate Professor, Chair of Information Systems and Technologies, Belgorod University of Consumer Cooperatives*

**Application of the Real Options Theory for the Assessment of the Power Generating Companies Profitability. P. 112–116.**

The paper dwells on the assessment method of the investment and operational efficiency of power generating companies on the basis of the theory of real options and describes the algorithm of the assessment for the optimization of the operational strategy with the application of dynamic stochastic programming.

*Belyakov O.A., Ph.D. in Economics, Associate Professor, Chair of Accounting and Taxation, Sibirsky University of Consumer Cooperatives*

**Leasing: Economic Advantages and Development Factors. P. 117–123.**

The paper studies the problem of leasing and offers recommendations to be considered while making managerial decisions.

*Komarova G.B., Ph.D. in Economics, Associate Professor, Tajik State University of Commerce*

**Role of Tajikistan Consumer Cooperation in the Realization of Social Policy. P. 124–127.**

The paper reveals the role of consumer cooperation in the Republic of Tajikistan in the realization of the state social policy, discloses the specificity of the activity of cooperative organizations, provides practical results of its functioning, substantiates that in the given social and economic conditions of the development of the republic of Tajikistan consumer cooperation possesses considerable reserves for increasing its participation in the realization of state social policy.

*Aminov I., Ph.D. in Economics, Associate Professor, Tajik State University of Commerce*  
**Personnel Assurance of Trade Entrepreneurship in the Republic of Tajikistan. P. 128–131.**

The paper provides brief results of the development of trade entrepreneurship in the Republic of Tajikistan. It substantiates that one of the main problems of the development of trade and public catering is the lack of qualified personnel, discloses the reasons of its emergence and shows the abilities of educational institutions with trade economic profile in the solution of the said problems.

*Petrov V.S., Ph.D. in Economics, Director General, Managing Company “Ingosstrakh-Investitsy”*

**Information Analysis as a Tool of Intellectual Investment Studies while Forming Investment Strategies. P. 132–140.**

The paper dwells on the information analysis as a tool of intellectual investment studies while forming investment strategies. The foundation of information analysis is the application of artificial intellect technologies, which make it possible to solve questions of the integration of the data with different nature with the view of increasing the validity of the suppositions on the real condition of investment situations and variants of their further development.

*Chuev S.V., Post-Graduate Student, Starooskolsky Technological Institute (Affiliation), Moscow State Institute of Steel and Alloys;*

*Zueva L.I., Ph.D. in Economics, Professor, Chair of Economics and Management, Starooskolsky Technological Institute (Affiliation), Moscow State Institute of Steel and Alloys*

**Methodics of Consulting Assessment of the Mortgage System Financial Development. P. 141–143.**

The paper dwells on the mortgage system as the market of financial services at its starting stage to provide credits for the population to buy homes. The strategy of the mortgage business formation should be built on the consulting assessment, which will make it possible to more efficiently provide federal aid and adapt foreign experience.

*Prushkovskaya E.E., Senior Teacher, Chair of Customs Studies, Belgorod University of Consumer Cooperatives*

**On the Question of the Essence and Methodology of Merchandising. P. 144–149.**

The paper studies the essence and principles of merchandising, dwells on the conditions of its application in retail trade, singles out major blocks of merchandising tasks, determined by the peculiarities of the trading and technological process in the shop and the necessity of attracting clients, provides characteristics of the separate major elements of merchandising.

*Boichenko N.A., Junior Researcher, Research Center, Belgorod University of Consumer Cooperatives*

**Place and Role of Marketing Studies in the Marketing Technologies Management System. P. 150–154.**

The paper defines principles and tasks of the marketing technologies management at a

company; substantiates the role of the initial marketing research in the Internet in the system of marketing technologies management.

*Ivanitskaya T.Yu., Senior Teacher, Chair of Service and Tourism, Belgorod University of Consumer Cooperatives*

**Reasonability of Investment Attraction in Tourist and Recreation Complex. P. 155–157.**

The paper provides main factors influencing the activity of investments in the tourist business, principles of investment activity in the sphere of tourism, sources of attraction of additional financial means for investment needs and their brief characteristics, main tasks of the state in the sphere of investments in tourism in the subjects of the Russian Federation.

*Khryuchkina E.A., Senior Teacher, Chair of Goods Expertise and Technological Studies, Lipetsk Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives*

**Methodical Approaches to the Assessment of the Organization Economic Potential Use Efficiency. P. 158–167.**

Economic potential as quantitative and qualitative expression of the aggregate opportunities and capabilities of the organization ensuring the goals of its functioning; it should be assessed by the complex system of indicators, reflecting the efficiency of the use of both economic potential as a whole and its separate elements.

*Shishkina E.I., Senior Teacher, Chair of Accounting, Analysis and Audit, Arsamas Affiliation, Russian University of Cooperation*

**Model of Internal Accountancy of a Cooperative organization in Public Catering Sphere. P. 168–170.**

The paper dwells on the problems of the development of the efficient model of internal accountancy for the sphere of public catering of the consumer cooperation system.

*Chistaykova O.A., Senior Teacher, Chair of Accounting, Sibirsky University of Consumer Cooperatives*

**Formation of the Accounting Policy of Consumer Cooperation Organizations Through Budgeting. P. 171–175.**

The paper provides an approach to the formation of the accounting policy of the consumer cooperation organizations through budgeting in conformity with the regulations of ISA, shows connection between the formation of accounting policy and budgeting application in companies.

*Senetskaya L.B., Senior Teacher, Chair of Management, Commerce, Marketing and Advertising, Murmansk State Technical University*

**Quantitative Assessment of the Company in Unstable Condition. P. 176–180.**

The paper studies the behavior of a fish processing company as a stochastic non-linear dynamic system, dwells on the structure of microeconomic system instability sphere, provides quantitative assessment of the values of indicators characterizing the situation of the company at which the restoration of solvency is highly questionable.

*Naumenko B.V., Senior Teacher, Chair of Management, Commerce, Marketing and Advertising, Murmansk State Technical University*

**Reform and Regulatory Risks in Russian Power Energy. P. 181–184.**

The paper dwells on the reform in power energy from the point of view of the recent adoption of the laws on reforms in interconnection with financial and non-financial risks. The main attention of the author is given to non-financial risks, which are expressed in inertial resistance to

the reforms by social and political environment.

*Lavrova T.V., Head of Research and Methodical Center, Voronezh State Industrial and Humanitarian College*

**Contradictions of Economic Interests of a Household. P. 185–188.**

The paper substantiates objective and subjective nature of economic interests, dwells on the peculiarities of the said interests, which are characteristic of different forms of households (functionally dependent, limited, unstable, economically responsible), discloses the essence of a household contradictions.

*Radzievskaya A.V., Economist, Voronezh Region Administration*

**Improvement of the State Regulation of Russian Economy. P. 189–193.**

The paper provides the model of the enlarged scheme of the state regulation process of business system in market conditions as well as principles and main directions of the improvement of Russian economy state regulation.

*Andrejeva O.N., Assistant, Belgorod Mechanical and Technological College*

**Company Liability Management in the Conditions of Budgeting. P. 194–196.**

One of the most important goals of company management is the assurance of its solvency. The paper analyzes the situation with debit and credit liability of food industry companies in Belgorod Region.

*Karputova I.G., Senior Teacher, Chair of Accounting, Sibirsky University of Consumer Cooperatives*

**Development of Approaches to the Assessment of Importance in Auditing. P. 197–202.**

The paper provides the study results of the category of “importance” according to the existing rules on accounting and auditing, formulates their critical assessment, discloses the draw-backs of the existing traditional approaches to the spread of the single level of importance and offers the methodics of its spread, based on the application of the systemic analysis analytical methods.

*Kopteva K.V., Assistant, Kursk State Agricultural Academy named after Professor I.I. Ivanov*  
**Economic Substantiation of Kursk Region Sustainable Development Directions. P. 203–206.**

The paper comprehensively analyzes the development of Kursk Region and discloses the main directions of the sustainable development of the said region.

*Ryazantsev V.I., Assistant, Chair of Humanitarian, Social and Economic Studies, Belgorod University of Consumer Cooperatives*

**Accounting Systems for the Purposes of the Output (Works, Services) Self Cost Calculation. P. 207–210.**

The paper analyzes approaches to the definition of the notions of cost accounting and calculation of the output self cost by the leading researchers, provides variants of the correlation of the categories “accounting” and “calculation” and describes each of them from the point of view of managerial and financial accounting.

*Verkhovenko T.V., Assistant, Chair of Economics, Belgorod University of Consumer Cooperatives*

**Outsourcing as a Tool of the Efficient Management of Goods Stocks in Consumer**

**Cooperation Organizations. P. 211–214.**

The paper dwells on one of the aspects of the organizational and business development improvement in the consumer cooperation organizations in the sphere of goods stock management – introduction of outsourcing.

*Pakhomova N.G., Assistant, Chair of Goods Expertise and Technology Studies, Lipetsk Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives*

**Merchandising as the Foundation of Retail Trade Services Organization. P. 215–222.**

The paper discloses the essence and content of merchandising as the prospective trade marketing and services providing for the growth of sales and results of the business activity of retail trade enterprises.

*Mesentseva E.V., Scientific Degree Applicant, Rostov State University of Railways*

**Modern Entrepreneurship Development Analysis in Krasnodar Krai. P. 223–226.**

The paper analyzes entrepreneurship potential in particular youth one, the scope of the entrepreneurial activity, discloses factors hampering the development of modern entrepreneurship.

*Korotkova M.V., Assistant, Ulyanovsk State Pedagogical University*

**Questions of the Investment Activity Improvement of Russian Stock Market. P. 227–233.**

The paper dwells on the modern stock market analyzes the list of the most capitalized emitters, focusing on its leaders.

*Novichenko A.S., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Substantiation of the Necessity of the Joint Use of Strategic Planning and Prognosis. P. 234–239.**

The necessity of the models of joint use of strategic planning and prognosis, taking into account various factors, determination, possibility and uncertainty while making prognosis in decision making is of paramount importance at present. The suggested models and situation analyzed in them make it possible to more systematically approach the question of the strategies formation when planning and making prognosis and take into account multiple factors at the stages of the formation of strategies and forecasts of the applied strategies consequences.

*Tkachenko S.N., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Factor Analysis of the Business Processes Management Results of Consumer Co-operation Organizations Commerce Activity. P. 240–246.**

The paper provides factors influencing the results of business processes of commerce activity, reveals the dependence of the retail trade turnover on the said factors, analyzes their influence on the retail trade turnover of consumer unions in the Central Federal Region with the application of the chain substitution technique.

*Milyukin D.N., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Retail Trade Development of Russia and Belgorod Region. P. 247–256.**

The paper dwells on the dynamics of the general volume of retail trade in the existing and compared prices, dynamics of the turnover per capita, changes in the structure of retail trade turnover according to types of property, types of trade and goods group. The study covers both Russia and Belgorod Region during 2000-2007.

*Demchuk A.G., Post-Graduate Student, Belgorod University of Consumer Cooperatives*



**Model of the Labor Market Functioning Mechanism Development on the Basis of Broader Population Employment in the Economy. P. 257–267.**

The paper substantiates the necessity of the development and reveals the content of the model of the labor functioning mechanism development on the basis of the broader population employment in the economy, singles out major directions of the state employment policy and systemizes state regulation methods of the labor market functioning.

*Zhornik L.V., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Theoretical Aspects of a Company Money Means Management. P. 268–272.**

In modern conditions the problem of money means management in the company remains in-sufficiently studied so the paper dwells on the main theoretical aspects of money means management, which should be of major concern for the company finance manager.

*Azyavin P.N., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Methodical Aspects of Assets Accounting in Accordance with ISA. P. 273–278.**

The paper dwells on the methodics of the company assets accounting in accordance with ISA.

*Aleksandrova O.N., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Factoring, its Essence, Importance and Prospects of Development in Banking Sphere. P. 279–285.**

Factoring is a financial service necessary for any company seeking to ensure the growth of sale, liquidate cash gaps and increase working capital. At present factoring is becoming a rather important business both for banks and clients. The paper dwells on the questions of the activity of banks in the market of factoring services, tariff policy, applied during the said transactions and possible schemes of factoring services provision.

*Klikushina E.G., Junior Researcher, Chair of Natural Resources Economics, Moscow State University named after M.V. Lomonosov*

**Environment Pollution Aggregate and Specific Volumes Analysis and Social Eco-logical and Economic Development of the Society. P. 286–296.**

The paper dwells on the urgent problem of environment pollution, analyzes aggregate and specific volumes of polluting substances emissions in the atmosphere, discharge of sewage wa-ters into natural water reservoirs and accumulation of industrial and domestic waste; substanti-ates that results of the analysis of environment pollution together with the prognosis of its changes by all means should be taken into account in the process of the development of produc-tion.

*Zenkova N.Yu., 1st rate Specialist, Novosibirsk Statistics Bureau*  
**Regional Goods Market Potential Assessment Method. P. 297–302.**

Study of the regional goods markets is one of the priority directions of modern economic activity. In the conditions of economic openness and independence of the subjects of the Russian Federation study of the potential goods markets acquires special importance. The paper dwells on the potential assessment method of the regional goods market.

*Kudryavtsev K.A., Post-Graduate Student, Mariysky State University*

**Analysis of the Financial Situation and Investment Attractiveness of a Company. P. 303–305.**

Investment attractiveness plays an important role in the successful functioning and development of a company as its investment attractiveness directly depends on its financial sustain-ability.

*Loktionova Y.N., Post-Graduate Student, Russian State Social University*

**Increasing the Efficiency of Organizational and Economic Mechanism of Food Market Formation and Development. P. 306–309.**

In modern conditions sustainable development of food market is one of the main factors of the country's economy growth as it provides to the optimization of the correlation between production and consumption, interstate relations connected with agricultural produce, its distribution, including business ties.

*Kobchenko A.S., Post-Graduate Student, Kursk State Agricultural Academy*

**Peculiarities of Agricultural Machinery Reproduction in Kursk Region. P. 310–313.**

The paper analyzes possible variants of the agricultural machinery reproduction in the region and suggests ways of the improvement of the organization of the said reproduction.

*Mbalai Zh.M., Post-Graduate Student, Vladimir State University*

**Strategy Development Process Analysis. P. 314–319.**

The paper analyzes the process of industrial companies strategy development and dwells on the notion of strategy and the process of its development. In the frameworks of the said process the author suggests the approach to the development of the strategy depending on the criteria of efficient strategies assessment.

*Apalkova M.V., Post-Graduate Student, Kursk State Technical University*

**Foreign Experience of Bookkeeping and Taxation Harmonization. P. 320–324.**

They distinguish two concepts of bookkeeping and taxation interaction: continental and Anglo-American. The reasons for the difference of the accounting systems of different countries are social, economic, political and geographical factors. Evaluating the experience of foreign countries, taking into account the strategy of the development of accounting in Russia it is advisable to state the necessity of the restructuring of Russian model of co-existence of bookkeeping and taxation with the view of improving its information level and transparency.

*Anokhina G.I., Scinetific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Improvement of the Tax Planning Organization at a Company. P. 325–329.**

The paper defines the essence, goals, tasks and major stages of the tax planning at a company in the conditions of market economy, provides the system of indicators for the assessment of the results of the organizational activity on tax planning and reveals main directions of its improvement.

*Khomyakova E.E., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Study of Factors Influencing Sale Activity of Companies. P. 330–333.**

The paper dwells on the questions concerning sale activity of companies, logistic and mar-keting approaches to the management of sale activity, analyzes factors, influencing sale activity of companies and determines their influence on the financial and economic indicators of the company's activity.

## **FOREIGN EXPERIENCE**

*Iain Macdonald, Director General, International Cooperative Alliance*

**Convenience and Scope of Social Responsibility as Public Policy. P. 334–342**

The paper reveals the role of the corporate social responsibility in the development of business and society, substantiates the differences between cooperative social responsibility and corporate one, discloses basic provisions of the cooperative project Global 300 and basic notions of cooperative social responsibility: human potential of shareholders, products, principles, environment, community, democracy and development.