

## SUMMARY

### URGENT PROBLEMS OF ECONOMY

*Dakhov I.G., Ph.D. in Economics, Professor, Chairperson, Union of Municipal Control and Accounting organs of the Auditing Chamber of the Russian Federation;*

*Teplov V.I., Ph.D. in Economics, Professor, Rector, Belgorod University of Consumer Cooperatives*

**Innovation Model of Economic Development and Opportunities for Cooperatives in its Implementation. P. 5–12.**

The paper reveals the essence of the inertial and innovation model of economic development, substantiates that in the conditions of global financial crisis minimization of its consequences is possible through the development of the cooperative sector of the economy, singles out main tasks to develop genuine multi sectoral economy, directions for creation of favorable entrepreneurial and investment climate. A special attention is given to the prospective directions of the economic activities of consumer cooperatives from the positions of their participation in the implementation of the innovation model of economic development.

Key words: economic development model, state regulation of economy, state economic policy, cooperative movement, consumer cooperatives.

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

*Kostin A.A., Ph.D. in Economics, Associate Professor, Chair of Customs Studies, Belgorod University of Consumer Cooperatives*

**Border Trade as a Factor of Social and Economic Development of Russian Regions. P. 13–19.**

The paper dwells on the peculiarities of the functional development of border trade as a factor for using the potential of border territories, legal foundations and border trade mechanism.

Key words: border trade, social and economic development of regions, border trade mechanism.

*Isajenko 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*

**Study of Consumer Cooperation Organizations Business Activity Efficiency. P. 20–23.**

The paper provides characteristics of the economic efficiency assessment of organizations business activity using the principle of systemic approach, dwells on the application of matrix method while carrying out apprehensive evaluation of the activity efficiency, offers calculation of the aggregate indicator of efficiency and application of factor analysis on the basis of matrix model.

Key words: business efficiency, consumer cooperation, economic efficiency assessment.

*Teplova L.E., Ph.D. in Economics, Professor, Head of the Chair of the Theory and History of Cooperative Movement, Belgorod University of Consumer Cooperatives;*

*Igolkina V.V., Ph.D. in Economics, Senior Teacher, Chair of Accounting, Belgorod University of Consumer Cooperatives*

**Peculiarities and Mechanism of Functioning of Domestic Credit Consumer Cooperatives of Citizens. P. 24–30.**

The paper substantiates the reasons for rapid development of domestic credit consumer

co-operatives of citizens on the example of such a cooperative named “Shchit” (Shield), and analyzes the mechanism of credit cooperatives functioning.

Key words: credit cooperative, credit consumer cooperative of citizens, loan, savings.

*Prizhigalinskaya T.N., Ph.D. in Economics, Professor, Head of the Correspondence Education Department, Belgorod University of Consumer Cooperatives;*

*Andrukhova Y.V., Assistant, Belgorod University of Consumer Cooperatives*

**Instrument of Comprehensive Assessment of Costs for Implementation of Consumer Cooperation Organizations Social Mission. P. 31–35.**

The paper offers the instruments for measuring costs for the implementation of consumer cooperation organizations social mission, covering sets of qualitative and quantitative indicators of costs, provides the approbation of the recommended indicators on the example of the Belgorod Regional Consumer Union activity.

Key words: costs for the implementation of the social mission, assessment instruments.

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

*Korolyov A.V., Assistant, Chair of Service and Tourism, Belgorod University of Consumer Cooperatives*

**Approaches to Quality Assessment at Public Catering Units. P. 36–41.**

The paper dwells on the notion of service quality and main approaches, worked both by Russian and foreign researchers to the assessment of quality of service at public catering units.

Key words: quality of service, service quality indicator, models and methods of quality assessment, approaches to the assessment of service quality.

*Troshikhin V.V. Ph.D. in Philosophy, Professor, Head of the Chair of Humanitarian, Social and Economic Studies, Belgorod University of Consumer Cooperatives;*

*Ukolova L.V., Ph.D. in Economics, Associate Professor, Chair of Theory and History of Cooperative Movement, Belgorod University of Consumer Cooperatives*

**Strategy and Tactics of Personnel Management in the Conditions of Systemic Social and Economic Crisis. P. 42–52.**

The paper on the basis of systemic apprehension dwells on the strategy and tactics of personnel management in the conditions of social and economic crisis, discloses the content of personnel policy and substantiates program and target approach to organize the activity of anti-crisis manager.

Key words: management culture, personnel policy, social and economic crisis, anti-crisis management.

*Rozdolskaya I.V., Ph.D. in Economics, Professor, Head of the Chair of Marketing and Management, Belgorod University of Consumer Cooperatives;*

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

**Functional Content and Application Practice of Businesses Market Potential Algorithm Assessment. P. 53–61.**

The paper provides grounds for the necessity of the analysis of the market potential of the organization, its assessment of the concrete case study (PLC “Belgorodsky Khladokombinat”) with the view of disclosing its weakest components and working out major directions on their elimination.

Key words: organization’s market potential, market potential structure, potential

components, influence on market potential blocks, tools, management, resources, market development dynamics, market potential assessment methodics.

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

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

**Internet Marketing: Problems and Directions of Development. P. 62–67.**

The paper substantiates application of Internet marketing while carrying out business activities of business subjects; discloses advantages and problems of Internet technologies application and their influence on the possibilities and functions of marketing information system; de-fines criteria of the Internet resources analysis and provides their characteristics.

Key words: Internet marketing, e-commerce, Internet resources, marketing information system.

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

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

**Theoretical Aspects of the Retail Trade Units Market Activity Study. P. 68–73.**

The paper dwells on the notion of activity, view points of researchers on market activity and its structure, and their opinions on certain types of activity as well as the author's point of view on the market activity of retail trade units and its structure.

Key words: action, activity, market activity, retail trade unit market activity, market activity structure.

*Meshechkina R.P., Ph.D. in Economics, Professor, Head of the Customs Department, Belgorod University of Consumer Cooperatives*

**Problems and Prospects of IT Service Market Development in Russia. P. 74–79.**

The paper dwells on the types, structure and peculiarities of the It services market development in Russia, analyzes its dynamics and makes prognosis on the It services sphere development.

Key words: IT services, IT outsourcing, It service life cycle management, structure of Russian market of IT services, infrastructure services, consulting, IT out sourcing model, It companies market capacities.

*Veretennikova I.I., Ph.D. in Economics, Associate Professor, Head of the Chair of Economic Analysis and Audit, Belgorod University of Consumer Cooperatives;*

*Kovaleva T.N., Senior Teacher, Chair of Bookkeeping, Belgorod State Technological University named after V.G. Shukhov;*

*Goryainova N.A., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Social Investments: Essence, Importance and Certain Methodical Aspects of Their Efficiency Assessment. P. 80–83.**

The paper dwells on the mechanisms of investments influence on the efficiency of the economy functioning, higher standards of living of the population, reveals components of the effects from social investments and provides methodics of their assessment.

Key words: social investments, influence mechanism, concept, social responsibility, effect, efficiency.

*Alaybieva M.V., Ph.D. in Economics, Professor, Chair of Economics, Belgorod University of*

*Consumer Cooperatives;*

*Dorenskaya I.N., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Peculiarities of Process Approach to Management and Composition of Business Processes of Trading Companies. P. 84–88.**

The paper dwells on the peculiarities of the process approach to management, provides grounds for the necessity of its application in trading companies, analyzes points of views of separate authors on the category “business process” and formulates authors’ definition of the business process.

Key words: business processes, trading companies, organization management, processes management scheme, major and auxiliary business processes.

*Glaz V.N., Ph.D. in Economics, Professor, Director, Stavropol Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives;*

*Goryainova N.A., Post-Graduate Student, Belgorod University of Consumer Cooperatives;*

*Kovalyov T.N., Senior Teacher, Chair of Bookkeeping and Auditing, Belgorod State Technological University named after V.G. Shukhov*

**Mechanism of the Influence of Budget System Resources on the Level of Investment Activities. P. 89–92.**

The level of economic and social development of states to a great extent is determined by the level of the investment activity of the population and business subjects. On the other hand the state through its budget resources can be an active participant in the investment process. The paper discloses the mechanisms of the influence of the budget system from the point of view of capital expenditure and efficiency of its use on the scale of investment activity.

Key words: investment activity, budget, budget system, state regulation, capital expenditure, influence mechanism.

*Khairullina M.V., Ph.D. in Economics, Professor, Vice-Rector for Regional Ties and Post-Diploma Training, Sibirsky University of Consumer Cooperatives;*

*Zayats T.I., Assistant, Chair of Consumer Cooperation Economy, Sibirsky University of Consumer Cooperatives*

**City Consumer Market: On the Question of Mutual Influence of the Structure and Institutional Environment. P. 93–101.**

In modern conditions on the consumer market there occur qualitative changes, requiring different ratio of market and state regulators. The given paper contains a fragment of express studies the given problem, concerning the structure and institutional environment of the consumer market of the city of Novosibirsk.

Key words: consumer market, consumer market classification, structure, institutional environment, matrix of consumer market structuring, regulation of the market.

*Dzhurabajev K.T., Ph.D. in Economics, Professor, Chair of the Production Organization, Novosibirsky State Technical University;*

*Neustroyeva N.N., Novosibirsky State Technical University*

**Mechanism of the Improvement of a Trade Company Competitive Advantages in the Conditions of Market Competition. P. 102–107.**

At present in the conditions of market competition there emerges sharp necessity in the improvement of the level of competitiveness of business subjects. The paper offers the mechanism of improving competitive advantages of a trade company.

Key words: competition, competitiveness of a trade company, concentration capital concentration level, concentration of sellers and buyers, quantitative and qualitative indicators of

competitive advantages, mechanism of the improvement of competitive advantages.

**Galkin L.G.**, Ph.D. in Economics, Head of the Chair of Economy and Enterprise Affiliation, Affiliation of Saint-Petersburg State Engineering and Economic University in Belgorod, Professor, Chair of the Theory and Methodology of Science, Belgorod State Technological University named after V.G. Shukhov;

**Zalaeva S.Sh.**, Ph.D. in Economics, Associate Professor, Chair of Life Activity Safety, Belgorod State Technological University named after V.G. Shukhov;

**Savatejeva O.I.**, Ph.D. in Economics, Associate Professor, Chair of Accounting and Auditing, Belgorod State Agricultural Academy;

**Dudenko I.I.**, Scientific Degree Applicant, Belgorod State Technological University named after V.G. Shukhov;

**Prostenko A.N.**, Scientific Degree Applicant, Belgorod State Technological University named after V.G. Shukhov

**Evolution of Social and Labor Relations and Economic Growth. P. 108–116.**

The paper describes the results of the study of the interrelation evolution of social and labor and economic relations in the conditions of the formation of the socially oriented market economy.

Key words: social, ecological and economic development, economic growth, social and labor relations, social and economic dynamics, evolutionary form of development.

**Shalanov N.V.**, Ph.D. in Economics, Professor, Head of the Chair of Statistics and Economic Prognosis, Sibirsky University of Consumer Cooperatives;

**Shalanov V.O.**, Post-Graduate Student, Novosibirsky State Technical University

**Company Sustainable Development Self-Organization Mechanism. P. 117–122.**

Synergy makes it possible to find ways to create conditions for the sustainable development of complex systems, which include a company. In this case synergy in broad meaning is manifested as self-organization of complex system.

Key words: mechanism of self-organization, sustainable development, strategy.

**Shchetinina E.D.**, Ph.D. in Economics, Professor, Head of the Chair of Marketing, Belgorod State Technological University named after V.G. Shukhov;

**Kucheryavenko S.A.**, Assistant, Chair of Bookkeeping and Auditing, Belgorod State University

**Methodical Aspects of Expenditure Management. P. 123–126.**

The paper provides tools for the expenditure management at manufacturing companies. As one of the instruments of expenditure management it offers to “use the chain of expenditure emergence according to the type of business relations” as well as classification of expenditure worked out on its basis.

Key words: expenditures, expenditures management, expenditures management tools, expenditures emergence chain, business relations, operational management of expenditures.

**Panin A.U.**, Ph.D. in Economics, Professor, Chair of the Economy of Companies, Voronezh Affiliation, Russian State University of Trade and Economy;

**Semenenko S.V.**, Ph.D. in Science, Associate Professor, Director of Voronezh Cooperative Institute (Affiliation), Belgorod University of Consumer Cooperatives;

**Baklanova V.I.**, Inspector, Department of Banking Operations, CBSB SB RF

**Social and Economic Potential as a Necessary Factor of the Organization Competitiveness. P. 127–130.**

The paper analyzes social and economic potential of the organization as a necessary factor of

its competitiveness and offers pentagram of the interactivity of the main factors of production and business processes.

Key words: potential, social and economic potential, competitiveness of the organization.

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

*Komov I.V., Scientific Degree Applicant, Voronezh State Technological Academy*

**Development of Integration Processes in Grain and Foodstuffs Complex on the Basis of the Improvement of Internal Regional Interactivity of Businesses (Voronezh Region). P. 131–135.**

The paper singles out internal regional differences in the level of the economic development of grain and foodstuffs complex and offers main directions on the development of the integration processes of the said complex in the Voronezh Region on the basis of the improvement of internal regional interactivity of businesses.

Key words: development of integration processes in grain and foodstuffs complex, internal regional interactivity.

*Tyunyukova E.V., Ph.D. in Economics, Professor, Head of the Chair of Advertising, Sibirsky University of Consumer Cooperatives*

**Marketing Study of Communications Activities of Organizations. P. 136–140.**

The paper analyzes an approach to marketing study of communications activities of organizations, which makes it possible to translate qualitative indicators of the marketing complex communications components into quantitative ones and build on their basis an efficient communications complex of the organization.

Key words: communications, advertising, public relations, communication strategy, target community, optimization, approach, component, model.

*Fomina A.V., Ph. D. in Pharmaceutics, Professor, Russian University of Peoples Friendship*

**Application of Social Marketing Principles in the Activity of the Pharmaceutical Market Subjects. P. 141–143.**

The paper provides characteristics of socially oriented marketing strategy, which could be used by retail pharmaceutical units, makes analysis of the choice of strategy for the development of pharmaceutical organizations depending on the sustainable types of consumption.

Key words: social marketing, social marketing strategy, marketing model, chemist's shops.

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

*Ikonnikova M.V., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Peculiarities of the Retail Trade Network Development of the Belgorod Consumer Union Cooperative Organizations. P. 144–149.**

The paper dwells on the advantages of the functioning of retail trade networks as well as the peculiarities and specificity of the consumer organizations retail trade network development.

Key words: retail trade network, chain trade, shop, retail trade unit, consumer market of goods and services, consumer cooperation, cooperative organization, goods assortment, speed, quality and culture of trade services, self-service.

*Korobtsov E.V., Engineer, PLC “Belregiongas”;*

*Kupriyanov S.V., Ph.D. in Economics, Professor, Head of the Chair of Management and Foreign Economic activities, Belgorod State Technological University named after V.G. Shukhov*

**Prospects of the Development of Business Mechanism of the Belgorod Region Natural Gas Market. P. 150–155.**

The paper dwells on the notion of such economic category as “business mechanism” and in particular “business mechanism of the regional natural gas market”. It studies the Belgorod Region natural gas market and provides the evaluation of the business mechanism of the regional natural gas market.

Key words: business mechanism, business mechanism elements, regional natural gas market, regional natural gas market management systems, competition forming factors of the regional natural gas market.

*Korolyov V.I., Ph.D. in Economics, Professor, Head of the Chair of Management and Marketing, All-Russia Academy of Foreign Trade, Ministry of Economic Development of the Russian Federation;*

*Krushinsky A.A., Deputy General Director, JSC “Belaya Ptitsa”*

**Indicative Assessment of the Bankruptcy Risk of Manufacturing Companies. P. 156–162.**

In modern economy indicative assessment will make it possible to timely react on the changes in the functioning of the company in order to prevent unfavorable consequences and determine the directions of the improvement of economic potential at manufacturing companies.

Key words: indicator, indicative assessment, bankruptcy risk, bankruptcy prognosis.

*Fliginskikh T.N., Ph.D. in Economics, Professor, Chair of Finance and Credit, Belgorod State University;*

*Solovieva N.E., Assistant, Chair of Taxes and Taxation, Belgorod State University*

**Peculiarities of the State Support of Regional Agrileasing. P. 163–169.**

The paper attempts at providing substantiation for the necessity of the state support for the development of the regional agrileasing, dwells on the procedure of the efficiency of state regulation in the development of agrileasing in AIC.

Key words: development of AIC programs, state support, development of agrileasing, support of agrileasing.

*Burobkin I.N., Associate Member of the Russian Academy of Agricultural Sciences, Ph.D. in Economics, Professor, Head of the Sector, State Research Organization, All-Russia Research Institute of Economy, Labor and Management in Agriculture;*

*Naslednikova M.A., Post-Graduate Student, State Research Organization, All-Russia Research Institute of Economy, Labor and Management in Agriculture*

**Intensification as the Basis for Small-Scale Pork Production. P. 170–176.**

The paper dwells on the problems facing home production of pork and offers major directions of its development.

Key words: intensification of pig breeding, foodstuffs safety, state regulation, management levels, pig breeding development program, development of small-scale pork production.

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

*Smirnova A.B., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Indicators of Customs Control State Diagnostics in the Process of Providing Services to the Foreign Trade Activity Participants. P. 177–184.**

The paper dwells on the indicators of customs control state diagnostics: providing for the acceleration of the foreign trade turnover of goods, reduction of the time for customs formalities,

reduction of logistics costs of the foreign trade participants, reduction of the costs of Customs organs, quantitative and prospective law enforcement efficiency, complete collection of customs payments (economic effect).

Key words: indicators of diagnostics, customs clearance, customs control, foreign trade participant, customs services, customs payments, customs organs, customs system, foreign trade, risks management system, effect, efficiency.

*Tedejeva R.A., Ph.D. in Economics, Associate Professor, Head of the Department of Secondary Professional Education, Belgorod University of Consumer Cooperatives;*

*Ustinova E.M., Senior Teacher, Chair of Economic Analysis and Audit, Belgorod University of Consumer Cooperatives*

**Personnel Labor Assessment: Essence, Importance, Methods. P. 185–191.**

The paper substantiates the urgency and practical importance of the personnel labor assessment in consumer cooperatives and offers the methodics of the comprehensive personnel assessment.

Key words: labor assessment, personnel potential, motivation, labor efficiency.

*Yanovsky V.V., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives;*

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

**Classification of Investment Project Risks and Improvement of the Approaches to Their Assessment. P. 192–195.**

The paper dwells on the notion of investment risks, provides their classification and methods of the assessment.

Key words: project risk, risks classification, risks assessment methods, imitation modeling, net discounted revenue variation.

*Abakumov R.G., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives*

**Main Capital Reproduction Management Through Leasing: Importance, Advantages, Condition, Problems and Prospects. P. 196–202.**

The paper dwells on the importance and the situation in the main capital reproduction management through leasing, analyzes the situation on the leasing services market, defines priority directions of the main capital reproduction management improvement through leasing.

Key words: reproduction management, main capital, leasing, advantages of leasing, leasing problems, leasing prospects.

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

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

**Budgeting Process Technological Aspects in the Conditions of Market Self-Regulation. P. 203–209.**

The paper substantiates the necessity of the development of budgeting technology with the view of improving methodical tools of market self-regulation of the organization development.

Key words: algorithm, budgeting technology, system of budgets, organizational structure, subjects and objects of budgeting, responsibility centers.



*Igolkina V.V., Ph.D. in Economics, Senior Teacher, Chair of Accounting, Belgorod University of Consumer Cooperatives*

**Distinctive Features and Advantages of Credit Cooperatives Over Other Financial and Credit Institutions. P. 210–215.**

The paper substantiates basic advantages of credit cooperatives over other financial institutions in the light of recent changes in the legislature and economic trends in the development of the country; studies the composition of factors, influencing their development.

Key words: credit cooperative, financial and credit institution.

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

**Retrospective Analysis of the Situation in Mandatory Social Insurance System of the Russian Federation. P. 216–222.**

The paper analyzes the formation process of the system of mandatory social insurance in the Russian Federation, situation in the said system during 1992-2006, singles out modern problems and the factors determining them.

Key words: mandatory social insurance system, extra budgetary funds, problems.

*Gunter I.N., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives*

**Problems and Prospect of Mobile Banking Development in the Russian Federation. P. 223–226.**

The paper dwells on the questions of mobile banking use in the Russian Federation, reveals its essence, peculiarities of its application in the said country, advantages over other modern systems of settlement.

Key words: mobile banking, SMS-banking, SMS-card, bank, client, account.

*Vishnevskaya E.V., Ph.D. in Economics, Senior Teacher, Chair of Economics and Enterprise Management (Town Utilities), Belgorod State University;*

*Vaganova O.V., Ph.D. in Economics, Associate Professor, Head of the Chair of Economics and Enterprise Management (Town Utilities), Belgorod State University*

**Property and Land Complex Formation Stages in Order to Set Up Home Owners Partnership. P. 227–234.**

The methodics offered in the paper makes it possible to form property and land complexes followed by their further organization on the basis of home owners partnership.

Key words: home fund, property and land complex, property and land complex formation process, home fund amortization, land plots.

*Klimova T.B., Ph.D. in Economics, Senior Teacher, Chair of Economics and Enterprise Management (Town Utilities), Belgorod State University;*

*Vaganova O.V., Ph.D. in Economics, Associate Professor, Head of the Chair of Economics and Enterprise Management (Town Utilities), Belgorod State University*

**Methodical Approaches to Innovation Processes Efficiency Assessment in Meso Level Economic Systems. P. 235–239.**

The paper dwells on the methodical approaches to the assessment of innovation processes efficiency in the region, offers stage by stage diagnostics of the situation in innovation activities as a resulting criterion of the intensity of innovation activities in the region.

Key words: innovation process, innovation activity diagnostics, methodical tools of innovation activity assessment, region positioning, innovation infrastructure, innovation space,

innovation activity integral indicator, system of indicators, characterizing innovation activity of the region.

*Itkulov S.G., Council Chairperson, Kemerovsky Regional Consumer Union*

**Information Technologies in Cooperative Organizations Management. P. 240–244.**

The paper dwells on the results of the study on the application of modern information technologies, analyzes managerial tasks requiring information assurance, types of information systems including integrated ones.

Key words: cooperative sector of economy, management process information support system, expert and geo-information systems.

*Itkulov S.G., Council Chairperson, Kemerovsky Regional Consumer Union*

**Integration Processes in Cooperation. P. 245–249.**

The paper dwells on certain problems in the integration of the activities of organizations and enterprises of different forms of cooperation.

Key words: consumer cooperation, integration, integration processes, integration formations, agricultural consumer cooperatives, regional consumer union, cooperative.

*Leshchinskaya Y.V., Ph.D. in Economics, Senior Teacher, Chair of Economy and Statistics, Belgorod State University*

**Economic Mechanism of Company Restructuring. P. 250–252.**

The paper dwells on the major problems connected with the reorganization and development of business in Russia at present.

Key words: restructuring of a company, merger, take-over, solvency, bankruptcy

*Ustinova E.M., Senior Teacher, Chair of Economic Analysis and Audit, Belgorod University of Consumer Cooperatives*

**Methodical Approaches to the Diagnostics of Consumer Cooperation Employees Labor Motivation. P. 253–258.**

The paper substantiates the urgency and practical importance of the consumer cooperation employees labor assessment and dwells on the methodics of the labor motivation diagnostics.

Key words: labor efficiency, motivation, stimulation, organization's motivation politics.

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

**Methodical Approaches to Assessment of Behavioral Merchandising in Consumer Cooperation Organizations. P. 259–263.**

The paper studies separate aspects of the behavioral merchandising assessment; offers to apply ABS-analysis to use merchandising methodology in cooperative retail units and life strategies theory application to assess behavior of consumers.

Key words: behavioral merchandising, consumer cooperation, life strategies, consumer behavior.

*Chub V.A., Senior Teacher, Chair of Finance and Credit, Belgorod University of Consumer Cooperatives*

**Comparative Analysis of Methodical Approaches to Tax Burden Assessment. P. 264–267.**

The paper summarizes the materials relating to the methodics determining the weight of the tax burden, dwells on the positive and negative aspects of applying different methodics, offers

criteria for determining the indicator of the tax burden weight.

Key words: taxes, tax burden, tax influence, tax costs.

*Andrukhova Y.V., Assistant, Belgorod University of Consumer Cooperatives*

**Assessment of External Factors Influence on the Consumer Cooperation Organizations Activity Results Formation. P. 268–272.**

The paper defines the main factors of external environment and spheres of their manifestation in the process of ensuring the results of consumer cooperation organizations activity, offers the methodics of quantitative assessment of external factors influence on assuring the results of social and economic activity of businesses of the system.

Key words: external factors, activity results, assessment.

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

**Methodical Approaches to the Formation of Comprehensive Assessment of Inventories Management Efficiency of Consumer Cooperation Organizations. P. 273–277.**

The paper dwells on the approach of the formation of indicators system for complex assessment of inventories on the basis of two blocks of indicators: condition indicators and use indicators.

Key words: inventories, inventory management, inventory condition indicators, inventory use indicators.

*Mikhailova N.S., Senior Teacher, Chair of Finance and Management, Zabaikalsky Institute of Entrepreneurship, Sibirsky University of Consumer Cooperatives*

**Typological Grouping of Zabaikalsky Krai Districts According to the Level of Social Sphere Development. P. 278–281.**

The paper offers the methodics of the positioning of municipal organizations in the Zabaikalsky Krai, which makes it possible to develop the procedure of their classification according to the level of social sphere development.

Key words: social sphere, social development, cluster analysis, typological grouping, indicative planning, monitoring.

*Avilova M.G., Senior Teacher, Chair of Bookkeeping and Audit, Belgorod State Technological University named after V.G. Shukhov*

**Personnel Costs Management. P. 282–289.**

The paper dwells on the methodical approaches to the analysis and assessment of the costs on the personnel management.

Key words: personnel, personnel costs, personnel quantity, stability, flexibility.

*Dadalova M.V., Senior Teacher, Chair of Marketing, Belgorod State Technological University named after V.G. Shukhov*

**Production Capacity Management Problems in Processing Industry. P. 290–294.**

The paper dwells on the importance and urgency of finding the solutions for the problems on the production capacity management in processing industry.

Key words: production capacity, processing industry, investment capacities of industrial branches, capacity potential, production capacity load ration, state support of the investment potential of the processing industry companies, reorientation of banking capital, processing sector of industry.

*Belyaeva T.A., Senior Teacher, Chair of Economics and Management, Kursk State*

*Technical University;*

*Skulova G.G., Teacher, Chair of Economics and Management, Kursk State Technical University*

**Study and Regulation of Transformation Processes in the Economy of the Region. P. 295–302.**

The paper discloses the directions of the regional economy structure transformation, offers methods of improving structural diagnostics and regulating transformation processes, substantiates the necessity of ensuring adequacy of management system structure to the structure of the economy.

Key words: transformation processes, branch and organization management structures, economy management system, transformation of structures, stratification method, systemic formations.

*Titova T.V., Senior Teacher, Chair of Finance and Tax Policy, Novosibirsk State Technical University*

**Approach to the Assessment of the Complex of Systemic Innovations in Marketing. P. 303–306.**

The use of the complex of systemic innovations in marketing is based on continuous acquiring of knowledge on consumers through interactive communications in order to ensure long-term relations with them. The paper dwells on the approach to the assessment of innovations system in marketing with the help of the models of short-term and long-term actions.

Key words: complex of systemic innovations in marketing, systemic innovations concept, models directed at consumers' activity; operational and dynamic models of planning important success criteria.

*Tanicheva T.S., Senior Teacher, Gubkinsky Affiliation, Belgorod State Technological University, named after V.G. Shukhov*

**Small Business: Governance in the Region. P. 307–314.**

The paper provides analysis of the major directions on the improvement of the small business governance system; the author underlines the necessity of interaction of the federal organs of power, organs of the state power of the RF subjects and local self-governance in order to achieve sustainable functioning and development of small business.

Key words: efficiency, governance system, small business, economic factors and mechanism, region, interaction of federal and local organs of power.

*Shakhtomirova L.M., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Theoretical Aspects of the Company Potential Property Formation. P. 315–233.**

The paper defines the role of property as an important economic category, as one of the main conditions of any business functioning, studies the essence of the company property from different points of view (law, accounting and economy) and reveals their interconnection.

Key words: property, potential, company property, company property potential.

*Mastikhina O.Y., Post-Graduate Student, Belgorod University of Consumer Cooperatives*

**Classification of Costs and Calculation Methods in the Sphere of Every Day Services of Consumer Cooperation Organizations. P. 234–331.**

The paper dwells on the notions of costs, expenditure and directions of costs classification and calculation methods in the sphere of every day services.

Key words: sphere of every day services, costs, expenditure, classification of costs, calculation methods.

*Marchenko Y.I., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Marketing Diagnostics as the Basis of the Market Strategy Formation for the Development of Travel Organizations. P. 332–337.**

The paper substantiates the necessity of marketing diagnostics of travel companies while developing marketing strategy, offers major directions of travel companies marketing strategy implementation.

Key words: marketing strategy, marketing diagnostics, mass marketing strategy, differentiation strategy, target marketing strategy.

*Bykova V.V., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Peculiarities and Factors of Development of Dry Building Mixtures Market. P. 338–342.**

The paper dwells on the changes occurring in Russia on the market of dry building materials, analyzes the said market, defines factors for the choice of dry building mixtures by juridical and individual consumers.

Key words: dry building mixtures, import, producers, consumers, assortment, process, market, trade.

*Korolyova N.A., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Development of Tax Record Keeping at the Modern Stage. P. 343–345.**

The paper dwells on the peculiarities of the tax record keeping development, its interconnection with financial and managerial record keeping, defines positive and negative sides for singling out tax record keeping in the independent direction of accounting activities.

Key words: tax record keeping, financial record keeping, managerial record keeping.

*Bezgina N.A., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Peculiarities of the Working Capital Structure Formation of Trade Organizations. P. 346–349.**

The paper dwells on the peculiarities of the working capital structure formation of trade organizations at the regional level, reveals trends in the changes of the working capital, analyzes factors, which determine average size of separate components of the working capital.

Key words: working capital, stocks, composition and structure of working capital, debit liabilities, money means.

*Shvaryova E.V., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Role of the Services Sphere in the Economy from the Point of View on the Definition of Labor Character. P. 350–353.**

The paper dwells on the nature of the productive and non-productive labor, on the limits of material production and non-production sphere, discloses the essence of the main concepts of the services sphere development.

Key words: wealth, material production, need, sphere of services, labor, economy, efficiency.

*Fomin B.B., Post-Graduate Student, Belgorod University of Consumer Cooperatives*  
**Approaches to the Assessment of Investments Efficiency in Creation of Techno Parks in the Sphere of Information Technologies. P. 354–358.**

The paper dwells on techno parks in the sphere of information technologies (IT techno parks) as the mechanism of development of hi-tech branches, analyzes the efficiency of expenditure to

develop techno parks and offers corresponding methodics on the basis of the assessment of the branch share in gross regional product “before” and “after” and the assessment of the general level of the said branch competitiveness in the region.

Key words: techno park in the sphere of information technologies, hi-tech branches, state policy, investment efficiency, competitiveness index, infrastructure.

*Baidina O.V., Post-Graduate Student, Belgorod State Technological University named after V.G. Shukhov;*

*Ruiz Aluar Pedro Xavier, Post-Graduate Student, Belgorod State University*

**Conceptual Foundations for the Formation of Structural and Investment Policy in the Region. P. 359–364.**

The paper provides conceptual foundations for the formation of structural and investment police in modern region, dwells on macro and meso economic determinants of the regions development in the Russian Federation in the conditions of globalization taking into account branch specificity.

Key words: structural and investment policy, investments, innovations, regional economy, branch structure, investment potential.

*Mikhailov V.A., Director General, JSC Company “Ofis-Profi”*

**Creation of Trade Marks and Their Influence on Price Policy of the Company. P. 365–368.**

The paper dwells on the influence of trade mark on the price policy of the company, in particular analyzes the system of the formation of trade mark “Magnetoplan”, which later became a strong brand on the market of office products.

Key words: trade mark, price policy, mono-brand and multi-brand goods, self-cost of products, brand loyalty, associations, perceptible quality, awareness about brand

*Kucheryavenko S.A., Assistant, Chair of Bookkeeping and Audit, Belgorod State University*

**Situation and Characteristics of Bread Baking Products Market in Belgorod Region. P. 369–374.**

The paper analyzes the market of bread baking products in Belgorod Region, defines its peculiarities and specificity of the branch, studies the factors hampering the development of the branch.

Key words: bread baking sector, bread baking production, grains, bread, bread baking products, competition, horizontal integration, cost management, self-cost.

*Merinov A.Y., Post-Graduate Student, Russian Academy of Economy named after G.V. Plekhanov*

**Peculiarities of Internal Control Goals. P. 375–380.**

The paper deals on the problems of internal control, which is absolutely necessary to ensure proper management in the company.

Key words: internal control, internal control goals, COSO concept, legislative basis of internal control goals, owners’ interests, division of the competences of internal control subjects according to goals.

*Tamozhnikov V.V., Post-Graduate Student, Moscow State University named after M.V. Lomonosov*

**Possible Directions of the International Reserve Assets Management System Improvement in the Russian Federation. P. 381–389.**

The paper dwells on the existing procedure and main principles of the international reserve assets management by the Bank of Russia, describes the system of decision making in the said sphere, points out possibilities and limitations of Russian gold and currency reserves management in the conditions of modern world economy, provides grounds for the transition to active management of the existing reserves.

Key words: international reserve assets, gold and currency reserves, investment directions, the Bank of Russia, reserve currencies, financial tools, investment portfolio management.

*Astakhov Y.V., Scientific Degree Applicant, Belgorod State University*

**Certain Economic Aspects of the Social Study Results “Regulation of Personnel Technologies in the Municipal Service System”. P. 390–395.**

The paper provides the results of the sociological poll of the municipal employees on the personnel situation in the municipal organizations of the Belgorod Region.

Key words: sociological study, personnel situation assessment, personnel technologies, attitude to work, satisfaction with professional activities, psychological compensation effect, factors, determining attitude to work, material influence factors, demand for employees.

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

**Innovation Activity Costs Governance as a Function of Innovation Management. P. 396–399.**

The paper dwells on the approaches to the costs management, relating to innovation activities, analyzes costs forming factors, types of different costs and directions of their optimization.

Key words: innovation activities, cost, cost forming factors of innovation activities, trans-action costs.

*Krivoshapov S.A., Post-Graduate Student, Belgorod State Technological University named after V.G. Shukhov*

**Improvement of Approaches to Export Activity Management of the Belgorod Region Organizations. P. 400–406.**

The paper dwells on the methods of new department formation at any stage of the company development, describes auxiliary formulas for export department, which make it possible to correctly solve different problems.

Key words: foreign economic activity, export, import, foreign economic activity management, export efficiency.

*Anisimov A.Y., Post-Graduate Student, Kursk State Technical University*

**Synchronization of Money Flows as one of the Directions of the Companies Innovation Development Funding of Kursk Region. P. 407–411.**

The paper dwells on the urgent for Russian regional companies problem of money flows synchronization. According to the author correctly developed mechanism of money flows management oriented at their synchronization would ensure not only the liquidity and solvency of the companies but also provide them with the opportunity of quicker innovation development.

Key words: money flows synchronization, innovation potential, innovation development, Kursk Region.

*Trofimova N.A., Post-Graduate Student, Sibirsky University of Consumer Cooperatives*

**Record Keeping of Inflation Differences on Non-Material Assets According to ISA. P.**

**412–415.**

The paper dwells on the methodics formation of inflation differences record on non-material assets and can be use by both organizations, keeping their records according to ISA and students majoring in Economics.

Key words: inflation difference, inflation revenue, inflation expenditure, non-material assets.

*Evgraphova R.N., Scientific Degree Applicant, Sibirsky University of Consumer Cooperatives*

**Methodological Approaches to Classification of Services. P. 416–421.**

The paper provides main approaches to the understanding of the essence of service and analyzes variants of their classification according to different grounds.

Key words: sphere of services, service, theory of services, classification, classification indicator, classification criteria.

*Barmin P.N., Post-Graduate Student, Institute of International management, Tomsky Polytechnic University*

**Experience of Cooperation Between Universities and Business. P. 422–427.**

The paper dwells on the foreign experience of mutually beneficial cooperation between universities and business communities and opportunities of its application in Russia. Adjustment of foreign experience to Russian conditions will make it possible for the universities to obtain new sources of funding and for business – new opportunities for growth and development.

Key words: university, business, innovation activity, intellectual property, high-tech parks.

*Goloshchapov D.N., Post-Graduate Student, Voronezh State University*

**Importance of Imported Inflation in the Formation of the General Dynamics of Prices Growth. P. 428–434.**

The paper studies the process of transmission of international inflation in the national economy; the given problem acquires additional importance in the conditions of growing openness of the economy and progressing dynamics of prices growth.

Key words: prices growth dynamics, imported inflation, elasticity of demand.

*Padalko A.I., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Directions of Consumer Cooperation Organizations Restructuring. P. 435–441.**

The paper studies the content of the notions “restructuring”, “reforming”, “reorganization”, defines the goals and strategy of restructuring; studies the dynamics of mergers and take-overs in the system of consumer cooperation, discloses the problems of disintegration and determines the main directions of consumer cooperation organizations restructuring, providing for the improvement of the efficiency of its social and economic activity.

Key words: restructuring, reforming, reorganization, consumer cooperation organizations.

*Pasechko V.V., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives*

**Positioning of Consumer Cooperation Enterprises in the Market. P. 442–448.**

The paper discloses the essence of the organization positioning, provides characteristics of the positioning strategy, defines tasks of consumer cooperation organizations positioning, recommend the use competition map of the market and BCC matrix (Boston Consulting Corporation) for the analysis of the strategic positions of the organization.

Key words: positioning, positioning strategy, market competition market, consumer cooperation organizations.



***Petrov M.K., Scientific Degree Applicant, Belgorod University of Consumer Cooperatives***  
**State Regulation of Imports and Food Safety Assurance of Russia. P. 449–455.**

The paper provides grounds for the possibility and necessity of the state regulation of food-stuffs imports on the territory of the Russian Federation, reveals the importance of customs tariffs and non-tariff regulation means application for the development of Russian agricultural and foodstuffs market and provides characteristics of the said regulations, the role of WTO in the solution of the questions of Russian agricultural producers.

Key words: limitations, bans, state regulation, quoting, imports, agricultural produce, market, food safety.

***Mezentseva E.V., Scientific Degree Applicant, Assistant, Chair of Economy and Entrepreneurship, Rostov State University of Railways***

**Assessment and Prognosis of Social and Economic Development of Youth Entrepreneurship in the Region. P. 456–461.**

The paper provides methodics for the assessment of social and economic development of modern entrepreneurship of the youth.

Key words: youth entrepreneurship, system of indicators, prognosis, social and economic assessment.

## **FOREIGN EXPERIENCE**

***Hagen Genrý, Privatdozent, Dr.i ur., Manager of EMP/COO the Cooperative Programme of the ILO***

**International Cooperative Legislation: Problems and Prospects of Development. P. 462–469.**

The paper dwells on the directions of cooperation of the International Labor Organization with cooperatives in the sphere of the improvement of cooperative legislation, substantiates the differences between cooperatives and other types of companies, gives details on the peculiarities of cooperative legislation of several European countries, discloses possible threats for cooperatives determined by the trend of rapprochement of cooperative legislation with the law on companies, defines and discloses separate direction for the harmonization of the international cooperative legislation.

Key words: cooperative legislation, International Labor organization, cooperative enterprise model, harmonization of cooperative laws.