

SUMMARY

URGENT PROBLEMS OF ECONOMY

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Pasechko V.V., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Methodological Approaches Improvement to Consumer Cooperation Organizations Competitive Position Assessment in Consumer Market. P. 5–13.

The paper dwells on the methods of organization's competitive position in the market; opportunities for their adaptation for the organizations of consumer cooperation and provides the assessment of the position of consumer cooperatives in Kursk Region.

Key words: competitive position, matrix methods, market competitive map formation matrix, BCG matrix.

Tarasova E.E., Ph.D. in Economics, Professor, First Vice-Rector for Research, Belgorod University of Cooperation, Economics and Law

Boichenko N.A., Junior Researcher, Research Center, Belgorod University of Cooperation, Economics and Law

Main Directions of Marketing Strategy Realization of Internet Promotion of Goods and Services P. 14–22.

The paper substantiates the main directions of marketing strategy of intranet promotion of goods and services; shows the advantages of web-site usage for its realization; provides the characteristics of a company's web-site creation, determines its goals and objectives; substantiates the use of mobile marketing for the realization of a company's strategy.

Key words: marketing strategy, Internet promotion of goods and services, web-site, mobile marketing.

Sergejev I.V., Ph.D. in Economics, Professor, Head of the Chair of Finance and Credit, Belgorod University of Cooperation, Economics and Law

Veretennikova I.I., Ph.D. in Economics, Professor, Head of the Chair of Economic Analysis and Audit, Belgorod University of Cooperation, Economics and Law

Peculiarities of Real and Portfolio Investments Influence on Company's Financial Position. P. 23–28.

The paper discloses the peculiarities and influence mechanism of real and portfolio investments on the financial results of for-profit companies activities and their financial position; provides the analysis of the composition and structure of real and portfolio investments; reveals the shortages in their implementation and suggests the directions of their efficiency improvement.

Key words: investments, real investment, portfolio investments, dividends, profitability, investments efficiency.

Troshikhin V.V., Ph.D. in Philosophy, Professor, Head of the Chair of Humanitarian and Socio-Economic Studies, Belgorod University of Cooperation, Economics and Law

Philosophical and Methodological Problems of Economic Science. P. 29–33.

The paper discloses the content of philosophical and methodological problems of economic science, substantiates the concept that its development is carried out and described in space from the position of two strategic research programs: naturalistic, gravitating to natural science knowledge and cultural-centrist oriented at social and humanitarian knowledge depending on the subject, goals and aims, time and concrete situation economic science solves its problems using methodology of the two research paradigms.

Key words: naturalistic paradigm, cultural-centrist methodology, social capital, ideal type, spirit of capitalism.

Teplova L.E., Ph.D. in Economics, Professor, Head of the Chair of Theory and History of Cooperative Movement, Belgorod University of Cooperation, Economics and Law

On the Question of Organizational Culture Management Problems in Consumer Cooperation. P. 34–38.

The paper attempts to comprehend organizational culture management problems in consumer cooperation; preservation of value and social foundations of the system; self-governance potential of consumer societies' members.

Key words: organizational culture, cooperative corporate culture, cooperative values, cooperative principles, consumer cooperation system, social basis of consumer cooperatives, shareholders' self-governance organs, legal basis for the formation and development of organizational culture.

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Assessment Criteria Definition in Audit of Municipal Resources Application Efficiency. P. 39–46.

The paper from the point of view of state resources efficiency and result improvement at municipal level dwells on the main methodical approaches to the definition of municipal resources application assessment criteria with efficiency audit carrying out.

Key words: municipal resources, state (municipal) resources management, state spending efficiency, economic efficiency, performance, transparency and accountability of executive power organs, efficiency audit, efficiency audit methodics, goals, subject, scale, efficiency audit object, efficiency audit criteria, efficiency audit procedure, assessment ranking.

Prokushev E.F., Ph.D. in Economics, Professor, Chair of Customs Studies, Belgorod University of Cooperation, Economics and Law

Prokushev Y.E., Ph.D. in Economics, Associate Professor, Chair of Information Protection Technology and Organization, Belgorod University of Cooperation, Economics and Law

Personality Life Scenarios Theory Application while Forming and Developing Collectives. P. 47–52.

The paper studies the peculiarities of the recording of the essence and role of four personality life scenarios according to E. Burn in the formation and development of work collectives. The authors suggest practical recommendations on the application of personality scenarios when building an organization.

Key words: collective, life scenario, social integration, personnel, staff, employees.

Nagovitsina L.P., Ph.D. in Economics, Professor, Sibirsky University of Consumer Cooperatives

Gorodkova S.A., Ph. D. in Economics, Associate Professor, Chair of Economics, Zabaikalsky Institute of Entrepreneurship, Sibirsky University of Consumer Cooperatives

Service Indication in Costs Management Paradigm in Consumer Cooperative Organizations. P. 53–62.

The paper provides the results of the study forming new paradigm of costs management based on the methodology of *service*; offers managerial model of influencing costs by the flow

of consumer value creation and business processes cycle efficiency; singles out the peculiarity of the offered approach from the quantitative and qualitative sides.

Key words: costs management, service methodology, value creation flow, processes cycle efficiency, hidden costs, overhead costs, costs utility.

Kapelyuk Z.A., Ph.D. in Economics, Professor, Vice-Rector for Academic Affairs, Sibirsky University of Consumer Cooperatives

Kapelyuk S.D., Ph.D. in Economics, Associate Professor, Chair of Consumer Cooperation Economy, Sibirsky University of Consumer Cooperatives

Consumer Cooperation in Rural Labor Market: Realization of Social Mission or Discrimination? P. 63–75.

On the basis of economic and mathematical methods the paper studies the differences in the wages and salaries of consumer cooperatives employees and other sectors of economy; states that the average salary of a cooperative sector employee is less than that of the other sectors employees; determines that the said gap cannot be explained by the differences in the employment structure and it is not the consequence of employees' discrimination on the part of cooperative organizations.

Key words: consumer cooperation, rural labor market, inter-sector gap, Oaksaki-Blinder decomposition, discrimination in wages.

Egorov V.G., Ph.D. in Economics, Professor, Head of the Chair of Cooperative Theory and Practice, Russian State University of Trade and Economy

Consumer Cooperatives: Contradictions and Sources of Development. P.76–88.

The paper singles out and reasons contradictions characteristic of modern stage of world cooperative movement development; provides the experience of cooperative reforms in European countries and substantiates their social importance for the society.

Key words: consumer cooperation, contradiction as development, socialization of cooperative movement.

Itsenkov O.O., Ph.D. in Economics, Associate Professor, Sibirsky University of Consumer Cooperatives

Consumer Cooperation Risks Analysis in the Sphere of Services. P. 89–93.

The paper provides the materials on the application and adaptation of cooperative organization's risks assessment model in the sphere of services; the analysis of Z-model bankruptcy risks assessment and formulates basic rules limitations connected with the application of the said model in business activities of consumer cooperation organizations.

Key words: rating number, risk assessment Z-model, insolvency risk, sphere of services, entrepreneurial activity, market environment, competitive environment, bankruptcy, own capital profitability, assets profitability, management coefficient, risk scale, risk measure, cooperative organization.

Ovchinnikova O.P., Ph.D. in Economics, Professor, Vice-Rector for Research, Head of the Chair of Economics and Finance, Orel Regional Academy of Civil Service

Dynnikova E.A., Post-Graduate Student, Belgorod State University

Bank Management Efficiency Improvement as a Credit Organization Stability Factor. P. 94–101.

In the conditions of market economy bank management acquires ever greater importance in order to ensure banking system stability. The given statement is proved by the events which took place during the recent financial crises (1997-1998 and 2007-2008) showing how unskilled actions of bank management could lead to irreversible consequences for bank and loss of deposits to the clients. The paper provides the author's offers on improving the efficiency of bank management in the sphere of risks management and marketing measures assessment.

Key words: credit organization stability, bank management, risks management, bank marketing.

Bunejeva R.I., Ph.D. in Economics, Professor, Director, Lipetsk Cooperative Institute (Affiliate), Belgorod University of Cooperation, Economics and Law

On the Problem of Theoretical Comprehension of Organization's Economic Mechanism Essence. P. 102–107.

Emergence of any economic category and its fixation in scientific sphere is characterized by the prehistory. The paper analyzes the existing points of view on the interpretation of the concept *economic mechanism*, offers and provides arguments for the author's understanding of the said category.

Key words: economic mechanism, business subject, economy.

Alieva Z.M., Ph. D. in Economics, Director, Dagestan Cooperative Institute (Affiliate), Belgorod University of Cooperation, Economics and Law

Organization's Transaction Costs in Relations Marketing. P. 108–112.

The paper formulates the problems actualizing the development of relations marketing and substantiating the formation of organizational economy; discloses the importance of transaction costs in the formation of inter organizations' relations; characterizes the peculiarities of models and tools of relationships contracts realization; defines types of transaction costs corresponding to them.

Key words: relations marketing, relationship contracts, transaction costs.

Matvejeva O.P., Ph.D. in Economics, Associate Professor, Head of the Chair of Customs Studies, Belgorod University of Cooperation, Economics and Law

Ivanitskaya T.Yu., Ph.D. in Economics, Senior Lecturer, Chair of Services and Tourism, Belgorod University of Cooperation, Economics and Law

Regional Tourist Product Promotion System Development in Domestic and World Tourist Markets. P. 113–120.

The paper provides recommendations on the promotion of a tourist product in domestic and world tourist markets through the creation of tourist product promotion office at the Department of Physical Training, Sports and Tourism of the region as well as the marketing office of travel operator and marketing officer of the travel agency.

Key words: tourist resources, tourist product, tourist market, promotion system, sales promotion, administrative resources, travel agency.

Kravchenko N.N., Assistant, Chair of Economics, Accounting, Finance and Management, Aleksejevsky Affiliate, Belgorod University of Cooperation, Economics and Law

Oil-Yielding Crops Market Formation in Belgorod Region. P. 121–127.

The paper presents principles of oil-yielding crops market formation in Belgorod Region; analyzes the channels of sunflower distribution produced at agricultural companies of Belgorod Region; provides comparative analysis of own raw materials supply for sunflower oil production.

Key words: oil-yielding crops market, sunflower, analysis.

Glebova N.M., Ph.D. in Economics, Associate Professor, Chair of Economics and Marketing, Vice-Rector for Research and International Cooperation, Omsk Institute of Economy

Marketing Concepts Development: Focuses Shift in Production and Consumption. P. 128–134.

The author studies main stages of marketing concepts formation; provides their brief characteristics from the angle of viewpoints shifts at the most important components of production and consumption – *product* and *consumer*; as a result of analysis singles out main

approaches (models) in marketing management, which are grouped in a matrix taking into account focuses shift in matter of exchange and subject of interaction.

Key words: marketing, marketing concept, market, consumer.

Sorokina I.E., Ph. D. in Economics, Associate Professor, Head of the Chair of Goods Study and Commerce, Vologodsky Institute of Business

On the Transformational Impact of Cooperation on Globalizing Economy. P. 135–141.

The paper substantiates the fact that cooperative sector of economy in the majority countries of the world is one of the most important. Efficient activities of cooperatives improvement of their competitiveness transformational influence the globalizing economy, provide for the elimination of contradictions emerging on labor, production, exchange and service markets.

Key words: globalization, cooperative sector of economy, cooperative movement.

Komarova A.V., Ph.D. in Economics, Associate Professor, Head of the Chair of Finance and Accounting, Lipetsk Cooperative Institute (Affiliate), Belgorod University of Cooperation, Economics and Law

Federal Treasury Role Mainstreaming in Administrative Reform Through Budget Resources Innovative Methods Introduction. P. 142–148.

The ongoing administrative reforms aimed at improving budget resources management efficiency require active participation of all government bodies especially those, which directly carry out planning, organization of execution, and control over budget resources use. Budget resources management efficiency in executive bodies can be improved through convergence of methods and tools of financial management applied in public and private sectors. However, application of the said methods should not distort the main purpose of the public sector – meeting the needs of citizens and distribution of public services in accordance with the requirements of social justice and national economic performance.

Key words: Budget Process Reforming Concept, Administrative Reform Concept and Russian government Program on Improving the Efficiency of Budget Spending, performance management, result-oriented budgeting, program-targeted methods of budget planning, the Federal Treasury, projects management, risk audit, investment analysis, management recording and analysis, total quality management, controlling, key performance indicators, public sector, social justice, national economic efficiency.

Chalova A.A., Ph.D. in Economics, Associate Professor, Head of the Chair of Bookkeeping, Analysis and Audit, Stavropolsky Institute of Cooperation (Affiliate), Belgorod University of Cooperation, Economics and Law

Tarasov A.S., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Integrated Approach to Advertising Campaign Efficiency Assessment. P. 149–154.

The paper shows the purpose of advertising, singles out the stages of advertising campaign; substantiates methodical approaches to the said campaign; singles out terms of the advertising campaign efficiency carrying out, reasons of the efficiency decrease; substantiates the directions of its efficiency improvement.

Key words: advertising campaign, integrated approach, efficiency assessment, advertising appeal, advertising medium.

Tinitskaya O.V., Ph.D. in Economics, Associate Professor, Chair of Customs Studies, Belgorod University of Cooperation, Economics and Law

Kazmina E.N., Senior Lecturer, Chair of Customs Studies, Belgorod University of Cooperation, Economics and Law

Environment Factors of Customs Representative Functioning as a Subject of Customs Services Market. P. 155–161.

The paper studies main factors of external (macro and micro environment) and internal environment of customs representative functioning in customs services market; discloses their essence concerning the sphere of activities of customs representative taking into account the provisions of the existing customs laws of a customs union and Russian Federation.

Key words: macro environment, micro environment, external environment, customs representative, declaring, customs operations, customs bodies.

Tukhkanen T.N., Ph.D. in Economics, Associate Professor, Chair of Economic Subjects, Rostov Affiliate, Belgorod University of Cooperation, Economics and Law

Consumer Cooperative Organizations Activity Development Trends Study in Rostov Region. P. 162–170.

The paper using Rostov region as a case study examines the dynamics of the main indicators of consumer cooperative organizations activity in post crisis period and defines development trends.

Key words: consumer cooperation, cooperative organizations activity volume indicators, development trends.

Tinitsky V.M., Ph.D. in Economics, Associate Professor, Chair of Finance and Credit, Belgorod University of Cooperation, Economics and Law

Semenchenko E.N., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

On Equalization of Russian Federation Subjects Budget Provision. P. 171–176.

The paper analyzes the existing methodics of subsidies distribution from the federal budget to equalize budget provision of the regions; suggests the variant of subsidies distribution at the level of budget insecurity (endowment).

Key words: investments, investment analysis, capital investments, macro level, investment analysis stages, investment activities indicators.

Gorodkova S.A., Ph.D. in Economics, Associate Professor, Chair of Economics, Zabaikalsky Institute of Entrepreneurship, Sibirsky University of Consumer Cooperatives

Consumer Cooperation Organizations' Expenses Management According to the Principle of Time, Living and Embodied Labor Losses Elimination. P. 177–183.

The paper provides the results of research forming a different principle of expenses management in the period of the new stage of economy development and factors of competitiveness; suggests managerial model taking into account the concepts of hidden costs; scientific classification of expenses is added with the property of participation in the formation of consumer value; singles out the main sources of losses characteristic of the nature of consumer cooperation activities; works out the system of indicators to describe the factors of expenses thriftiness and shows their synergetic influence.

Key words: expenses management, sources of non-productive costs, hidden costs, consumer value, thriftiness factors.

Burnasheva N.I., Ph.D. in History, Associate Professor, Chair of Russian History, North-Eastern Federal University named after M.K. Ammosov

Non-Governmental Forms of Trade Activities in Socialist Economy (Yakut historical material case study). P. 184–188.

The paper reveals main stages of non-governmental trade forms development in the conditions of Soviet economy; dwells on the state policy on supporting Yakut consumer cooperation system, which especially increased during fight against private trader. During the

given period consumer cooperative activities were considerably limited to providing trade services to the rural population.

Key words: cooperation, cooperative trade, private trade, consumer cooperation.

Zolotarev S.N., Ph.D. in Economics, Associate Professor, Orel State Technological University

Financial Planning Theory Evolution. P. 189–194.

The paper studies the periods of financial planning theory transformation from administrative command economy to modern situation in Russian companies.

Key words: planning, financial planning.

Bezugly E.A., Ph.D. in Economics, Associate Professor, Chair of Foodstuffs Technologies and Service Sphere, Belgorod State University

Investments Influence on Business (Company) Value. P. 195–198.

The paper reveals economic importance of business value growth; mechanism of investments impact on business value gain and methodological approaches of its determination.

Key words: investment, business value, business value gain.

Bazarova L.A., Ph.D. in Social Science, Associate Professor, Chair of Management, Belgorod Affiliate, Modern Humanitarian Academy

Manufacturing Company Sustainable Development Concept. P. 199–204.

The paper suggests the concept of company sustainability, which systemizes the ways, directions and driving forces of its development; provides the definition, directions, factors, stages, methods, and indicators of a manufacturing company sustainable development.

Key words: sustainable development, criteria and indicators of sustainable development, manufacturing company development factors.

Samsonov E.A., Ph.D. in Economics, Senior Lecturer, Irkutsk State University of Railways

Direct and Indirect Costs Formation and Distribution Methodics in Fiscal Accounting of Manufacturing Companies. P. 205–211.

The paper provides the methodics of products self-cost calculation in fiscal and bookkeeping accounting, which would make it possible for companies' economists to choose the method of costs recording for the optimization of taxation base for income tax; contains detailed clarifications concerning the methodology and income tax calculation procedure.

Key words: fiscal accounting, self-cost calculation methodics, tax treatment of costs.

Kalashnik A.N., Ph.D. in Economics, Senior Lecturer, Chair of Company Economy and Management(city utilities), Belgorod State University

Rysikova I.V., Ph.D. in Economics, Chair of Economics, Accounting and Management, Aleksejevsky Affiliate, Belgorod State University

Dairy Sector Company Effective Sales Strategy Development on the Basis of Perspective Products Types Introduction. P. 212–218.

The paper studies perspective directions of sales activities in the dairy sector with one of the Belgorod Region companies taken as a case study.

Key words: competition, dairy industry, sales strategy, investment project, economic efficiency.

Kochetkov S.I., Ph.D. in Economics, Associate Professor, Chair of Marketing and Management, Belgorod University of Cooperation, Economics and Law

New Economy: Innovative Platform of Construction. P. 219–223.

The paper dwells on the innovative economy functioning mechanism, which includes the formation of research results and achievements database formation, realization of the innovative capacity of real economy, creation of the system which ensures the results of innovations application with the innovative potential acting as the mechanism of launching a new economy in this country.

Key words: innovative economy, innovative capacity, system insuring innovation application results, innovative economy functioning mechanism, innovative safety.

Tkachenko G.A., Post-Graduate Student, V.G Shukhov State Technological University
Domozhirova O.V., Ph.D. in Economics, Associate Professor, Chair of Economics and Production Organization, V.G Shukhov State Technological University

Budgeting as a Company Management Integrated Tool. P. 224–227.

The paper dwells on the review of company management modern tools; provides the suggestion on budgeting process as integrated tool of company management and the schemes of management process on the basis of the said suggestion.

Key words: budgeting, budgeting tools, system of balanced indicators, controlling, company virtual model, quality management system.

Shandakova N.N., Senior Lecturer, Chair of Finance and Credit, Belgorod University of Cooperation, Economics and Law

Problems and Prospects of Insurance Development in Construction Sector at Present Stage in Russia. P. 228–233.

The paper provides the author's interpretation of the concept *insurance in construction sector*; discloses the peculiarities of risks insurance in the given sector in Russia at the present stage, shows possible interaction between construction process subjects and insurance industry; reveals problems in this type of insurance.

Key words: construction sector insurance, voluntary insurance of construction risks, liability insurance in self-regulatory companies.

Kurlykina T.A., Post-Graduate Student, Chair of Economics, Belgorod University of Cooperation, Economics and Law

Gladyshev V.P., Post-Graduate Student, Chair of Economics, Belgorod University of Cooperation, Economics and Law

Methodical Foundations of Budgeting as a System of Consumer Cooperative Organizations Activities Efficient Management. P. 234–241.

The paper determines the urgency of budgeting implementation in the system of consumer cooperative organizations activities management in modern market conditions; discloses the methodology of budgeting system development in accordance with the multifunctional activities of consumer cooperative system organizations.

Key words: budgeting, labor, financial responsibility center, management cycle, budget functions, general budget, operational budget, dynamic (flexible) budget.

Zheleznyakova M.A., Assistant, Chair of Accounting, Prof. I.I. Ivanov's Kursk State Agricultural Academy

Amortization Influence on Companies Fixed Assets Reproduction. P. 242–244.

The paper defines the main tasks of fixed assets reproduction and the sources of their financing and studies misuse of amortization fund.

Key words: fixed assets, amortization, reproduction, amortization policy.

Mukhina M.G., Assistant, Chair of Services and Tourism, Belgorod University of Cooperation, Economics and Law

Personnel Auditing as Administrative Staff Assessment Efficiency Improvement in Consumer Cooperation Organizations. P. 245–251.

The paper provides the classification of audit tasks of administrative staff on the objects of assessment and main approaches to the introduction of personnel auditing in consumer cooperation organizations.

Key words: audit, administrative staff, assessment objects, approaches.

Kadatskaya D.V., Post-Graduate Student, Assistant, Chair of Commerce Activities and Advertising, Belgorod University of Cooperation, Economics and Law

Retail Trade Development Trends in the Russian Federation. P. 252–260.

The paper dwells on the main trends of the retail trade development in the Russian Federation during 2005-2009; analyzes the structure of retail trade turnover; discloses the main changes in commodity groups; determines the place of retail trade in the economy of the country.

Key words: retail trade, retail trade turnover, trade subject.

Ryndina Yu.A., Junior Researcher, Institute of Theoretical and Applied Problems of Consumer Cooperation, Belgorod University of Cooperation, Economics and Law

Methodical Aspect of Employees Quantity Regulation. P. 261–265.

The paper substantiates the urgency of employees quantity regulation increased due to the global economic crisis; singles out and characterizes the stages of employees quantity regulation; provides the essence of methodical approaches to its realization.

Key words: employees quantity regulation, employees quantity regulation stages, methodical aspects.

Kuzminova Yu.V., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Marketing Communications Complex Information Influence in Management System. P. 266–272.

The paper studies the concepts of marketing communications and information; substantiates the necessity of using marketing communications complex means in the companies; reflects the influence of information provision on the marketing communications complex activities in the management system.

Key words: marketing communications, marketing communications complex, information, information field, information provision

Kazantsev A.V., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Results of Analysis of Chain Business Development Factors and Conditions in Russian Retail Trade. P. 273–279.

At present Russian retail trade has entered the stage of maturity characterized by the growth of competition as a result of trade chains dynamic development. The paper singles out characteristic of the said process problems and analytically proves the reasons determining their emergence.

Key words: retail trade, trade chains, trade formats.

Toropov V.V., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Methodical Approaches to Trading Company Distribution Costs Analysis. P. 280–283.

While trading companies recognize the importance of the formation of distribution costs decrease mechanism methodical approaches to their analysis are not sufficiently developed. In the conditions of economic crisis when the main direction of anti-crisis policy becomes

distribution costs decrease the information basis of supporting and achieving higher results is the data of distribution costs comprehensive analysis. In this respect an urgent task becomes the solution of the problem of methodical assurance of trading companies distribution costs analysis implementation.

Key words: distribution costs, distribution costs decrease mechanism, distribution costs economic analysis.

Baryshev M.A., Post-Graduate Student, Chair of Branch Economy, Kuzbass State Technical University

Discount Rate for Investment Project Assessment: Concept, Necessity of Application and Calculation Methods. P. 284–287.

The paper dwells on the substantiation of the necessity of discount method application while investment projects efficiency assessing; studies the most widespread approaches to discount rate calculation.

Key words: cash flow, discounting, investment project, cumulative method.

Vanin V.N., Post-Graduate Student, Moscow State University of Economics, Statistics and Informatics

Game-Theoretic Model of Electric Power Wholesale Market. P. 288–294.

The paper dwells on the technique of creating game-theoretic model of electric power wholesale market with the main attention paid to the peculiarities of the said market and its sectors, Cournot oligopoly model modification; selection of methodics and means of modeling, practical implementation of imitation model and interpretation of the results. The described model is implemented in the system of simulation modeling *Pilgrim*.

Key words: wholesale electric power market, Cournot model, game-theoretic model, oligopoly market, *Pilgrim* simulation system, equilibrium price.

Kostyunin D.S., Post-Graduate Student, University of Finance under RF Government

Multi Standard Accounting Model for Preparation of Financial Statements According to Different GAAPS. P. 295–303.

The paper describes multi standard accounting model allowing users to make accounting according to different GAAPs using integrated accounting register and integrated chart of accounts; provides detailed description of possible differences between GAAPs: temporary, evaluative, and classifying; studies types of reflection of emerging differences in standard chronological accounting register with multi standard accounting model application.

Key words: financial statements, instrumental tools.

Kornilova E.Yu., Post-Graduate Student, Belgorod University of Cooperation, Economics and Law

Integrated Approach to the Development of New Banking Product. P. 304–310.

At present the quantity of bank services and offers in the market is rather limited but without new exclusive projects it is not possible to obtain competitive advantages. The paper dwells on how to outrun competitors, find out and implement the idea of the creation of *the right product*, which would bring profit and be demanded by a client using the said integrated approach to the innovative process in general.

Key words: differentiation of services, market segmentation, *brainstorm* method, brain rating, *reverse brainstorm*, lateral marketing, benchmarking, innovation pyramid.

Kostenko D.I., Post-Graduate Student, Moscow State University of Economics, Statistics and Computer Science

Certain Peculiarities of Cumulative Income Report Formation Technique for Building Organizations. P. 311–317.

The paper studies the changes introduced into the international financial reporting standards during 2010; provides calculations on the formation of the cumulative income report of a building organization applying the technique *on the basis of expenses* and *on the basis of incomes*; shows the essential difference in the obtained values, which arises with a choice of this or that technique of total financial result calculation.

Key words: International Financial Reporting Standards, cumulative income report, according to expenses method, according to incomes method, total financial result, recognized revenue, recognized expenses, percent of work completeness under the Contract, building industry organization.

Belousova A.M., Assistant, Chair of Services and Commerce Activities organization, Novosibirsk State University of Economics and Management

Communication Component Priority of Tourist Marketing. P. 318–325.

Active development of tourist services market, commercialization of tourist activities led to the necessity of broad introduction of marketing principles in tourism sphere organizations. The paper substantiates specificities of tourist marketing, based on special characteristics of services and specificity of a tourist product as well as the importance of communications in the improvement of the efficiency of tourist organizations activities.

Key words: tourist marketing, tourist organization, communications.

Nikonorova A.V., Post-Graduate Student, Chair of Marketing, All-Russia Correspondence Institute of Finance and Economics

Assortment Policy and its Optimization as a Tool of Efficient Marketing. P. 326–329.

The paper studies the questions concerning the improvement of companies' marketing activities through the optimization of a company's assortment policy; analyzes the peculiarities of assortment adaptation to consumers' needs and its importance for organization's development; studies the interconnection between the assortment policy and company's competitiveness.

Key words: assortment policy, efficient marketing, goods assortment, product policy, goods properties, modification, product mix, competitiveness.

Savelieva L.A., Post-Graduate Student, Sibirsky University of Consumer Cooperatives

Goods Circulation Factor Analysis at Consumer Cooperation organizations in Novosibirsk Region. P. 330–336.

The paper discloses the dependence between trading organizations activities indicators and goods turnover as well as the ways of increasing trading activities efficiency of consumer cooperation organizations.

Key words: activity indicators, commodity circulation, stock-in-trade management, activity efficiency.

Pisarev D.V., Treasurer of Expenses Office, Department of Federal Treasury in Voronezh Region

Substantiation of Approaches to Economic Entities Participation Efficiency Analysis in Investment and Construction Project. P. 337–345.

The author of the paper offers an approach to define the indicators for potential investors participation efficiency assessment in investment and construction projects and studies investors' decisions made in the conditions of uncertainty of exact amounts of deposits and required return rates.

Key words: investment activity, economic analysis, internal return rate, rental payment.

Ryabtseva I.F., Scientific Degree Applicant, South-Western State University, Economist Plc Planeta+

Technical Peculiarities of Labor Productivity Growth with Various Market Conditions. P. 346–350.

The paper dwells on labor productivity growth variants depending on demand and supply ratio and corresponding choice of equipment.

Key words: labor productivity, technical policy, equipment selection.

Zolotaryov S.V., Scientific Degree Applicant, South-Western State University

Prognostication and Programming in Sustainable Regional Development Management System. P. 351–356.

The paper studies systems of prognostication and programming as the main tools of sustainable regional development management; discloses the essence of the main forms of scientific foreseeing; characterizes genetic and teleological approaches to prognostication; provides the technology of comprehensive prognostication of the regional development; offers the technology for regional development program working out.

Key words: region, scientific foreseeing, prognostication, genetic and teleological prognosis, scenario, programming, sustainable development, dynamic standard.

Sazonova N.A., Assistant, Kursk State Agricultural Academy named after I.I. Ivanov

State Incentives for AIC Development (Kursk Region case study). P. 357–360.

The paper dwells on the problems of agrarian industry development; determines the purpose of state regulation; analyzes the conditions of state support to the AIC development through federal and regional budgets; provides the directions of state economic policy in AIC.

Key words: AIC state regulation, agro-industrial complex, state support.