

SUMMARY

URGENT PROBLEMS OF ECONOMY

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Personnel security in the system of economic security of enterprise. P. 9–23.

Abstract. Socio-economic development of the enterprises is carried out in the conditions of external and internal risks and threats, in particular those related to staff, which can be not only a source of success, but also the main source of threats to economic security of enterprises. The purpose of the study was theoretical substantiation of the scientific and methodical approaches to the creation of a mechanism to ensure the safety of personnel in the system of economic security of enterprise and the development of practical recommendations on its improvement. The authors clarify the concept of «economic security», «enterprise economic security», «system of economic security», «personnel security», define the standard risks and threats to personnel security, organizational principles of the mechanism for ensuring this. The basis for the evaluation of personnel security is the methodology of determination of its level, which is the result of three main parameters (for the period): indicators of level of personnel security in the process of recruitment and adaptation of personnel, level of personnel security in development and monitoring of staff, in indicators of level of personnel security in the process of motivation and the formation of loyalty staff; we identify indicators that form the basis of calculation of these groups of indicators. The algorithm for estimating the level of personnel security according to the proposed method is as follows: the decomposition of the indicators of personnel security, the definition of the weight of the individual components in shaping the parameters using the method of expert evaluations, the evaluation according to the chosen parameters on the quantitative scale, the calculation of the integral indicator of the level of personnel security. The authors proposed model of personnel security in the system of economic security of the enterprise, which includes: the subjects and objects of personnel security; organizational principles and the main stages of personnel security; risk and threat to personnel safety, means of their prevention and minimization; indicators of personnel security; the hierarchical levels of personnel security. The model shows the main functional elements of the mechanism of personnel security and implements a comprehensive approach to its study

Keywords: economic security, economic security system, personnel security, risks, threats to personnel security.

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Study of methodical approaches to trade service quality assessment: advantages and disadvantages. P. 24–37.

Abstract. Under competition, retailers are paying special attention to the quality of the shopping service. Improving the quality of sales service in retail outlets, ensuring consistency of expectations of the customers will increase their competitiveness and customer loyalty. In this regard, it becomes urgent both scientific and practical necessity of implementing research on the assessment of the quality of sales service in retail outlets. The article deals with methodological approaches to assessing the quality of service offered in the economic literature, reveals their advantages and disadvantages. The aim of the article is the study of methodical approaches to assessment of quality of trade service, identifying their advantages and disadvantages, study of experience of application in practice, the definition of indicators to quickly assess taking into account the specifics of retail trade enterprises functioning. The study used general scientific methods (observation, comparison); economic-statistical methods of data processing (grouping, comparison); methods of sociological research (a survey). The study identified the advantages and disadvantages suggested in economic literature, methodological approaches to the assessment of trade service quality, identified indicators, allowing to draw a conclusion about the quality of merchant service and of the performance of retailers.

Keywords: trade in services, service quality assessment, retailers.

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Application of customs transit procedures for short haul: peculiarities and simplifications. P. 38–47.

Abstract. The purpose of the study is to study the peculiarities of application of the customs transit procedure for carriage of goods over short distances and the development of proposals for its simplification. The achievement of this goal is supported by the results of a critical analysis of the use of the customs transit procedure, which is the basis for the development of proposals aimed at implementation of the proposed simplifications when moving foreign goods over short distances through the customs territory of the Customs Union, which would contribute to increasing the capacity of border crossings, reduce operational and technological burden on officials of customs bodies, reduction of costs of participants of foreign trade activities, further development of ancillary infrastructure. When conducting scientific research as scientific and educational tools and techniques we used general scientific methods such as systematic, logical, comparative, and methods of analysis and synthesis. The article reveals the role of the customs transit procedure in foreign trade activities of the member states of the EurAzES, the main measures of legislative, organizational and informational nature, which, according to the authors, are necessary to implement the work of the customs authorities to apply the simplified customs transit procedure, the interrelation between the introduction of a simplified application of the customs transit procedure for carriage of goods over short distances and reduce the burden on the customs authorities, as well as the reduction of material costs of participants of foreign trade activities, the participants stressed the importance of this customs procedure, as evidenced by its widespread use in the implementation of foreign trade transactions. In the result of the study it is established that simplification of the use of the customs transit procedure should be associated with the improvement of customs monitoring, to simplify the procedure for customs escort, modification of the rules of transit declarations

application, the use of insurance as a measure to ensure compliance with customs transit the necessity of improving the application of the customs transit procedure for carriage of goods at short distances by the introduction in practice of customs bodies activity of the respective simplifications.

Keywords: customs procedure customs transit, simplifications, customs union, customs support, enforcement of the customs union.

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Hotel service as the object of marketing focused on consumer: genesis of essential content and strategy development features. P. 48–63.

Abstract. The purpose of the study is the implementation of the genesis of the essential content of hotel services as objects of marketing, consumer-centric and identifying the features of marketing strategy formation. The validity and reliability of research results is based on the use of scientific methods (dialectic, analysis, synthesis, consistency, complexity). Currently, manufacturers of hotel services offer a wide range of services to meet the diverse needs of consumers. Therefore, there is a modernization of the content of the concept «hotel service», which is to improve its qualitative characteristics, which requires examination of the genesis of its essential content as the object of consumer oriented marketing. The study found that hotel service is organized by the interaction of consumer and producer of hotel services, continuously affecting it throughout its duration. This service exists only during the stay of the consumer, and at this time there is a dialogue between the consumer and the manufacturer of hotel services, it is impossible to program or create a standard or algorithm service. Therefore, hotel service in each specific case becomes personified. The authors have elaborated the content marketing of user-oriented hotel services, and specified the goals and objectives of its development strategy, implemented in the framework of a conceptual approach combining traditional, internal and interactive marketing.

Keywords: hotel service, marketing object, customer focus, strategy formation.

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Risk management system adaptation model at the enterprises of small and medium business. P. 64–72.

Abstract. Enterprises of small and medium business are affected by numerous risks from external and internal environment. In this regard, there increases the relevance of the implementation at the said enterprises of risk management system, representing a specific mechanism of action for the management of risky situations. The purpose of this article is the formation of adaptive model of the risk management system, specifying the object and subject of management, objectives of risk management, methods of monitoring and evaluating its effectiveness. The paper provides the description of the controlled and managing subsystems. In the process of working on the problem of developing the adaptation model of the risk management system we used a variety of methods, including: generalization, abstraction, form utilization, the axiomatic method, analysis, synthesis, induction, deduction, analogy, hypothetical method of cognition, the historical method of cognition, idealization, system methods. It is established that the main purpose of the management system in small and medium-sized enterprises is the establishment and implementation of an evidence-based approach to the construction of the risk strategy of the company, which are organically combined in the structure of small and medium-sized businesses and contribute to balancing of risk and return. The authors suggest an adaptive model of risk management system for the enterprises of small and medium business, which would minimize the negative impact of volatile external environment and ensure sustainable development of the enterprises of small and average business in modern conditions.

Keywords: small and medium business, management, risk, risk management, adaptive model.

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Evaluation of the factors forming the products sales dynamics of JSC «Factory of packing materials «Belgorodskiy». P. 73–86.

Abstract. Complication occurred in the macroeconomic environment has caused increased competition of economic entities «for the consumer», actualized the problem of estimating the competitive position of their portfolio in the target market. Market practice shows that from the point of view of influence on the dynamics of sales of such assessment should not be confined to the immediate commodity nomenclature. Evaluation requires the extension of the substantive scope of its implementation in the areas of assessment of customer satisfaction partnerships with industrial organizations and the importance of factors in choice of product provider. The article proves the distinction of the author's approach to the assessment of the factors forming the dynamics of sales of products of JSC «Factory of packing materials «Belgorodskiy», according to which the results of the analysis of structural distribution of product types by sales volume in natural and monetary terms; similar structural distribution of consumers of polypropylene bags, produced by JSC «Factory of packing materials, «Belgorodskiy» for specific weights in the total volume of sales in natural and monetary terms. Given the results of consumers survey to determine satisfaction of partnership with the company and the results of expert assessment of importance of factors in supplier selection. The evaluation of the factors forming the dynamics of sales formulated general conclusions and gave the task of improving the methodological tools of evaluation in the specified subject area.

Keywords: sale of products, the factors forming sales dynamics, production organizations, product consumers, specific product range.

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Planning and forecasting of wholesale trade enterprises activity as a tool of marketing strategy. P. 87–98.

Abstract. The dwells on the basic principles of planning and forecasting turnover of wholesale trade enterprises with the use of analytical performances of two levels – base and chain. The main analytical indicators of changes in levels of the series for some periods include: absolute growth, growth rate, gain rate and the absolute value of one percent growth. The formulas predict levels of a number of dynamics using the average absolute growth and average growth rate of turnover. Application of the extrapolation method showed that the trend of trade growth for the future will not undergo any changes. However, the crisis events in the country make adjustments to the calculation of turnover. The aim of the study is the choice of planning strategy of wholesale trade enterprises activity volumes related to the development of a range of products, expand markets and make active use of communication policy. Turnover strategy prediction is conducted according to the methodology using the analysis ToolPak in MS Excel for the medium term. The paper analyzes results of the company's operations for seven years to determine projections for the medium term, and plot the dynamics of turnover in terms of the advancing growth of enterprise activity in the conditions of decrease in volumes of activity during the recession of the economy in the country. The study showed that the application of the method of extrapolation is based on the trends of economic phenomena in the country. The final forecast takes into account all the existing background and hypotheses for the further development of socio-economic phenomena in the country.

Keywords: turnover, marketing strategy and methods of forecasting, positioning, analytical indicators, economic situation in the country.

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Products quality and safety management in the consumer cooperation baking enterprises. P. 99–111.

Abstract. Intense competition among manufacturers of bakery products in regional markets necessitates ensuring the stability of production, quality of finished product, and its competitiveness. The purpose of scientific work is the introduction of the HACCP system in the bakery enterprises of consumer cooperation. Baking industry of consumer cooperation, including a large number of large and small bakeries needs the introduction of new approaches in products quality control. The study used methods of analysis, synthesis and standardized IU-ODS for risk analysis. A survey of all stages of the technological process of production of bread and bakery products quality management system was carried out at the bakery LLS «Orbita» of the Rakityanskiy district consumer society of the Belgorod Oblast with the purpose of development, implementation and maintenance of HACCP system in the enterprise. The conducted survey helped to identify the critical control points at the facility to ensure control and timely implementation of correcting actions. As a result of the work we established general requirements for documentation for implementation of the HACCP system, developed model documents for bakeries and prepared an implementation plan that can be used in the implementation of the HACCP system to newly introduced bakery enterprises.

Keywords: HACCP system, dangerous factor, risk, initial information, critical control points, pre-events program, HACCP working sheet.

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Altai krai economy recreational cluster formation and prospects of its development. P. 112–128.

Abstract. The present study had the objective of the Altai Territory economy development trends establishment, confirming the formation of its independent cluster, specializing in the provision of recreational services to the population, and definition of its development prospects. The study used the methods of studying the regulatory framework, structural, investment, marketing analysis level of decomposition of the economic system, establishment and evaluation of trends of its development. The paper analyzes the infrastructure of the recreational services market in the Altai Territory, the volume and structure of investment in tourism during the crisis period by the sources of financing of investment projects; provides the results of analysis of marketing conditions, development of tourism and recreational services: the target consumers, carried out marketing campaigns, organization of branded tourist routes, the impact of participation of constituent entities of the Altai Territory in international tourism fairs and national competitions. The paper substantiates the position on further decomposition of the recreational cluster of the regional economy by concentrating its subjects within the framework of the specially created tourist and recreational clusters and special economic zones; provides the characteristics of the clusters and zones according to their object composition, attendance by tourists, destinations, funding sources and prospects of development and formulates generalizing trends, confirming the presence of objective marketing prerequisites for increasing the contribution of the recreational cluster in the sustainable economic development of the Altai Territory and improvement of its competitiveness in the domestic market of recreational services.

Keywords: recreational services, tourism, tourism and recreation cluster, regional economy clustering.

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Regional investment strategy development problems. P. 129–141.

Abstract. The objective of this research is the analysis and assessment of the strategy of the Novosibirsk Oblast development from the position of increasing its investment attractiveness and development of suggestions for its improvement. For achievement of an effective objective the article states the main objectives, tasks and the mechanism of the Novosibirsk Oblast investment strategy implementation, specifies the used technique of assessment of investment

attractiveness, and the main advantages and shortcomings. Implementation of the tasks is reached by methods of comparison, the analysis and synthesis, and also confirmation of a hypothesis that the Novosibirsk Oblast development strategy from the position of increasing its investment attractiveness not fully uses domestic and foreign techniques of assessment of an investment potential and doesn't reflect the actual potential of development of the region. The result of the research is the offer on creation of a better and effective technique of assessment of the regional investment attractiveness allowing to reveal potential of not only the region but also those city districts and municipalities of which it consists and each of which has the features of development and a point of growth and which can be used as the tool for increase in cumulative capacity of the region.

Keywords: region, investment strategy, development technique assessment, investment attractiveness, development potential.

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Regulation mechanisms improvement of research and innovation activities at the regional level. P. 142–151.

Abstract. The aim of the study is the development of mechanisms of scientific and innovative regulation activity at the regional level. In the process of studies of the innovative activity regulation mechanisms we used the method of systematization and generalization of facts and concepts, analysis of normative documents, functional analysis, forecasting, method of expert evaluations. To achieve this goal we studied the mechanisms of institutionalization of innovation management in regional economic systems; showed the formation of institutions of innovation development in the form of a network of innovation infrastructure in the Republic of Tatarstan. We marked structure indicators and the predicted values of the target macroeconomic reference points of innovative development of the region; identified structural components of research activity in the research sphere and the real sector of the economy; pointed out the promising sources of research capacity within administrative units; showed the productivity of postgraduate and doctoral studies of higher educational institutions and scientific organizations; indicated coefficient of protection of dissertations by graduates, postgraduate and doctoral programs of various organizations; suggested managerial tools for the promotion of research on the example of the administrative resources of the Republic of Tatarstan; provided the analysis of the current state and prospects of development of innovative institutions of all levels and activities. The study revealed the relationship between research funding and patenting activity of researchers; the dependence of efficiency of innovative projects from the mechanisms of infrastructural and institutional support for innovation activities; pointed out the promising directions of development of innovative institutions, their specifics and peculiarities of formation in conditions of differentiation of the regional environment.

Keywords: innovation policy, research, management, patent activity, research and development.

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Morphological analysis of the concept of organizational culture: history and present time. P. 152–160.

Abstract. The article aims to define more exactly the concept of organizational culture. The methods of comparative and morphological analysis were used while writing the article. The conducted comparative analysis let to emphasize four stages in history of development of organizational culture as the social and economic phenomena in different periods of time. The first stage covers the period from the 20's to 50's of the 20th century. This period is characterized by the fact that is confirmed by the existence of the organizational culture in the organization. The second stage covers the period from 60's to 80's of the 20th century. This stage is characterized by the formation of a phenomenological approach to organizational culture, a description of its structural elements, features and options. The third stage covers the period from the 80's to 90's. This period is characterized by the formation of rational and pragmatic approach to organizational culture: organizational culture is considered as a factor of economic efficiency of the organization, social and economic phenomenon, which needs to be managed. The fourth stage covers the period from 90's to the present time. This period is characterized by the fact that the organizational culture is considered to be a factor of differentiation for the enterprises while forming a unique competitive advantage. The conducted morphological analysis of the concept of organizational culture helped to order a number of definitions of the concept by the keywords: the phenomenon, the way, the totality, the system. The author's interpretation of the concept of organizational culture is offered on the basis of this study.

Key words: organizational culture, the transformation of the concept of «organizational culture», comparative analysis, morphological analysis.

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Goods temporary storage improvement aimed at customs control quality improving. P. 161–172.

Abstract. The aim of the research is to study, identify problems of temporary storage of goods and the development directions of its improvement aimed at improving the quality of application of such forms of customs control as customs inspection of premises and territories, customs supervision, inspection of the system of accounting and reporting, accounting of goods under customs control. This objective is achieved based on the results of the critical analysis of goods temporary storage in the region of the Belgorod Customs. In the process of the study we used general scientific and special methods of economic research. When using scientific methods within a logical approach we consistently applied methods of analysis and synthesis, induction and deduction. A study of the organization and the storage of goods at temporary storage warehouses (TSW) in the region of Belgorod Customs allowed us to stay ahead of a number of measures to improve temporary storage of goods: the development of the material base and technical equipment of bonded warehouses; improvement of accounting and reporting of the owner of the bonded warehouses before the customs authority in terms of goods and vehicles; development of a system to designate and control specific consignment in temporary storage; a specification determining the liability of the owner of temporary storage warehouse for goods entering bonded warehouses surrounding area; the modernization of the technology of remote release subject to inspection for the issuance and registration of the goods Declaration, without placing goods in temporary storage.

Keywords: goods temporary storage, temporary storage warehouses, temporary storage warehouse owner, customs organs, customs control conducting quality.

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State social policy: main directions and development trends. P. 173–181.

Abstract. The aim of the research is generalization of theoretical and methodological provisions and developing recommendations on improving social policy. The study established that social policy is understood as the activity of the state, public organizations and charities related to the needs of the population, which can be implemented through the social sphere. The study detailed the nature of the socio-labor sphere, which consists of the following sectors: education, health, culture, sport, tourism, housing and communal sector; labor market, employment, unemployment; social partnership; social protection; social insurance; social security system. Important attention is paid to the peculiarities of the state social policy at present. The paper studies trends of development of state social policy, main directions and problems of its implementation in Russia; gives significant consideration to the functions and principles of social policy implementation with the importance given to the analysis of labor market trends in recent years; unemployment, its causes, and changes in the demographic policy.

Keywords: social policy, social policy subjects, factors influencing social policy, population policy, labor market, unemployment, living standard of the population.

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Benefits of using IT-tools in enterprises' information systems risk management. P. 182–192.

Abstract. Of particular importance in the current economic conditions is the need to manage risks effectively. It can be argued that the risk is always present there, where it operates, as the result of any enterprise activity is affected by the situation. The article discusses the issue of risk management, stages of risk management, methods of risk management, implemented through it. The aim of the research is the substantiation of expediency of application of IT tools in managing risk and determining the chances of enterprise success. Achieving this goal involves solving a number of problems: allocation stages of the study risk scenarios, risk management, implementation of it methodologies to the integrated risk management system. The main methods of risk research are: observation techniques, causal analysis, and structured scenario analysis method «what if?» (SWIFT), the analysis of human factor impact analysis the business impact (BIA), analysis of causes and effects, maintenance, aimed at ensuring reliability. As an example of integrated risk management system (CRMS) we identified the benefits of using IT tools in risk management. In the result we can say that the benefits of a risk management methodology (MSF) is in the fixture and the possibility of taking into account feedbacks that

allows you to use IT tools in multi-functional companies with complex technological infrastructures in a changing business environment.

Keywords: risk, risk management, risk strategy, risk matrix, risk management techniques, IT tools of risk management.

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Computer calculation of sectoral financial ratios for large US companies. P. 193–200.

Abstract. The article describes a method of computer calculation and comparison of industries' financial ratios for large US companies from SP500 index, based on free data sources. The aim of the study was to develop a methodology for calculating industries' financial ratios and their statistical comparison. To achieve the goal several tasks were performed: the technique of loading and preprocessing data from free sources was developed, the problem of null values in the source data was solved, the industries' financial ratios were calculated, statistical distributions of financial ratios were assessed, and statistical tests were conducted to compare the ratios of different industries. Tables of key financial ratios have been downloaded from Morningstar website and combined into a single data frame. Undefined values were filled with zeros. Statistics of industries' financial ratios were calculated: minimum, 0.25-quantile, median, average, 0.75-quantile, maximum, standard deviation, skewness, kurtosis, Jarque-Bera statistic. Statistical Welch-tests for every financial indicator for each pair of branches were conducted. Welch-tests have shown that even for large diversified companies the industry-specific discrepancies are very important and specific industry ratios should be used for comparison. Industries like Industrials and Consumer Discretionary are most similar; they have maximum number of statistically equal financial ratios (54%). Other industries have small similarity, only 19.4% of industry averages are statistically equal. Distributions of all financial ratios are not normal, strongly skewed and have fat tails, so the median and inter-quartile range were recommended for using instead of averages of financial ratios.

Keywords: industry financial ratios, financial analysis.

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Evaluation of investment attractiveness based on analysis of the validity of fixed assets reproduction at the stage of their operation, disposal and replacement. P. 201–206.

Abstract. In the process of enterprise investment attractiveness research, in our opinion, the important point is to assess the economic feasibility of the reproduction of the existing fixed assets of the enterprise and the efficiency of their use. The methodology of this assessment should be presented as a set of indicators, covering the stages of the life cycle of fixed assets: the stage of formation, stage of operation and the stage of disposal. In this context, the aim of this study is to develop a technique of evaluation of investment attractiveness of enterprise on the basis of the analysis of the validity of the fixed assets reproduction at the stage of their operation, disposal and replacement. In the process of study, the authors believe that the maintenance

period of fixed assets is advisable to explore from the standpoint of efficiency of their use through assessment of general indicators of profitability, impact and capacity and the stage of disposal and replacement of the basic production assets should be explored from the standpoint of identifying the consistency of decisions through comparative analysis of the key economic parameters before and after change. The study in the framework of the indicated algorithm suggests the technique, taking into account such factors as the relative growth rate components of capital productivity, potential profit growth in the case of replacement, the payback period of the replacement cost of the equipment. The use of this technique would expand the scope of content process of research of investment attractiveness, and identify problems in planning fixed assets of the enterprise that, ultimately, is intended to prevent potential problems in the future.

Keywords: investment attractiveness, fixed assets, fixed assets reproduction.

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Fiscal component analysis of the regional taxes in the budget of a constituent entity of the Russian Federation (Belgorod region as a case study). P. 207–217.

Abstract. The aim of the research is to study the impact of regional taxes to the budgets of constituent entities of the Russian Federation. When performing scientific work, we used methods of vertical and horizontal analysis and other economic and statistical methods, as well as scientific methods of research such as complexity, consistency, induction, deduction, analysis and synthesis. The results of the study of analytical data allowed to conclude that the revenues of the regional budget of the Belgorod Oblast to a greater extent form the following taxes: tax on income of physical persons (personal income tax), tax on profit of organizations and regional taxes. Moreover, revenues from regional taxes are characterized by a growth trend not only in dynamics but also in structure, indicating the increasing role of regional taxes in formation of tax incomes of the Belgorod Oblast. In the structure of revenues of regional taxes in the regional budget of the Belgorod Oblast the largest share belongs to the property tax of the organizations, the increase in revenues from this tax is due to the general growth of the tax base, which indicates the expansion and modernization of material and technical base of the region. The transport tax the main tax burden falls on individuals. Noteworthy is also the high level of tax benefits on regional taxes established by public authorities of the Russian Federation subject.

Keywords: income tax; regional taxes; tax on organizations' property; transport tax.

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Modern trends of Russian deposits market development. P. 218–226.

Abstract. The aim of the study is to conduct analysis of the current state of the Russian deposits market, identification of trends and prospects of its development. The study was based on the use of a systematic approach, covering the methods of induction, deduction, abstraction,

analogies, constructing time series, comparison, analysis and synthesis. The article analyses dynamics and structure of deposits of the population of Russia on monetary basis and in terms of the timing of their involvement for the period from 2012 to 2015, the share of deposits in liabilities of the banking sector of the national economy, as well as the results of a survey by the National Agency for Financial Studies regarding their savings. The study found that currently, there is expansion of the market of deposits of the Russian population, while reducing the share of deposits in liabilities of the banking sector of the economy; the largest share in the structure of deposits is denominated medium and long-term deposits; increase the proportion of the population with savings and savings; 50% of Russians keep their money in term deposits or demand deposits. It is concluded that the Russian market of household deposits is sufficiently developed and has potential reserves growth. However, the increase in demand from the population for savings products is only possible when living standards improve and differentiation of incomes reduces.

Keywords: deposits, deposit market, development trends.

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Problems and challenges of national financial market integration with the global standards of reporting and accounting. P. 227–233.

Abstract. The article discusses a number of issues related to the transition of non-banking financial organizations on international standards of accounting and financial reporting. As a result of the study we examined regulatory documents disclosing the structure of the chart of accounts, description of the basic sections and principles of their construction. The new industry standards on accounting and reporting in accordance with international financial reporting standards are presented. Research and a substantiation of theoretical provisions are carried out using such scientific methods as detailing and synthesis, grouping and comparison, systematization and classification, etc. Information basis was the research data of domestic scientists in the areas of accounting and financial reporting. The purpose of this article is generalization and development of integration processes in the field of accounting and reporting under the current reporting and forecast models, and development of recommendations aimed at smooth transition of non-banking financial institutions on industry accounting standards and financial reporting. The authors concluded that the introduction of a unified chart of accounts for all participants in the financial sector would enable the Bank of Russia to more effectively monitor and prevent violations of accounting information in the financial market.

Keywords: non-banking financial organization, prudential supervision system, modernization and unification of the rules of accounting and financial statements, uniform chart of accounts.

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Cross-border tourist route as a spatial form of international economic integration in tourism. P. 234–243.

Abstract. The aim of the study is to develop a tour program «Historic homestead» on the route Belgorod-Kursk-Bryansk-Gomel as a cross-border tourist route, a spatial form of international economic integration in tourism. For the solution of the stated goals were used general scientific and special research methods. The article considers the problems and ways of development of cross-border relations between Russia and Belarus, the formation of cross-border routes; determined the hierarchical levels of the regions involved in cross-border route; proposed definitions of «border areas» and «transboundary regions». It was revealed that the development and introduction to the tourism market of new cross-border routes on the territory of Russia and Belarus has not received sufficient attention from the allied States, despite the presence of a huge tourist and recreational, historical and cultural potential for development of historical tourism. The authors argue that the transformation of the regional tourism potential in demanded tourist services involves the establishment of certain conditions on the route, which would allow to organize cross-border route in a single integrated system. The development of cross-border routes is considered by the authors as an innovative technology, which highlights the potential of the territory; specifies that hidden potential of the territory is a combination of natural, cultural and historical features of the territory. An important condition for the development of cross-border tourist products for different categories of the population is creating and promoting a favorable image of the claimed route regions as regions favorable for tourism, comfortable environment for tourists. The result of the research is the development of the transboundary tour «Historic homesteads» on route Belgorod-Kursk-Bryansk-Gomel.

Keywords: cross-border cooperation, cross-border route, border region, tourist and recreational complex.

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Implementation of innovative solutions in the university educational process. P. 244–254.

Abstract. The article presents theoretical foundations and practical aspects of the implementation of innovative solutions in the organization of educational process in high school (KNRTU-KAI named after A.N. Tupolev, Kazan, as a case study). The relevance of the article is that it studies the significance of innovative educational technologies for students. The purpose of the article is to determine the nature and value of the use of innovative technologies in the educational process, and the main task of the work is the formation of conclusions on the use in the educational process of learning management system LMS Blackboard Learn and analyze the views of students on the subject. A significant role in the innovative development of the educational system plays a transformation of educational technology as the primary factor that ensures the formation of competitiveness, as the innovative potential of the modern economy is directly dependent on the quality of human capital, in turn, is largely determined by the degree of innovation of the educational system. One of the conditions of its achievement appears to create an environment of support e-learning, carried out by means of various systems, including the

LMS Blackboard Learn learning management system. The article examined various aspects of the use of trainees learning management system LMS Blackboard Learn, and presents the results and conclusions of research carried out with the theoretical and practical application.

Keywords: innovation processes, information technology, educational technology, higher education, learning management system.

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Exhibition activities in communicative site format as a qualitative and multi-functional goods promotion means. P. 255–265.

Abstract. Exhibition activity in the modern world is a form of communication. The purpose of the research is to study the main directions of the exhibition events, which are the marketing tools that act as effective and versatile means of moving goods to optimize the trade, economic, scientific, technical and investment cooperation. Research and substantiation of theoretical provisions were carried out using such research methods as: generalization, grouping, comparison, systemization, and classification etc. we have analyzed definitions of the concepts "exhibition activities", "conferences and exhibitions", "exhibitions", "fairs"; deeply researched, analyzed and summarized the views of various scholars on the issue that defines the role of exhibitions in the market and organizational space. The article shows the essence and content characteristics of exhibition activities, the necessity of its use in practical activities of businesses. The attention is focused on the classification of exhibition events and their positive impact on the economy of the region. We show the analysis of statistical data of RUEF exhibition activity and investigate the market of exhibition activities of the Belgorod Oblast. We draw attention to the promising areas of exhibition activities at the regional level; underline the importance of a criterion of exhibitions for visitors. The circumstances determined the relevance of the research topic, explain its theoretical and practical significance, which is increasing in modern conditions.

Keywords: exhibition, exhibition activities, congress activities, communication platform, marketing communications.

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Event marketing as an effective mechanism of catering services promotion. P. 266–278.

Abstract. The aim of the research is to study aspects of event marketing and its role in the promotion of catering services. The paper shows the urgency, degree of scientific elaboration of problems, goal/objectives/working hypotheses and research methods. The task is to examine the factors that influence event marketing and possibilities of application at the territorial and regional level, as well as specifics of application of the event-marketing by business entities of the Belgorod Oblast. On the basis of systematization and generalization of theoretical and practical experience of event management and taking into account the specifics of the catering market the paper considers factors of influence on this sphere of activity; provides characteristic of the gastronomic events, identifies the main groups and activities, and defines their role in socio-economic development of the region. The success of the public catering development is dependent on the existing system of events strategic planning. Each event requires efficient organization and conduct. An important task is the search for efficient forms of interaction between different market actors with the aim to create attractive products, given the potential of

the territory. Proper organization and consolidation of efforts of all actors would contribute to the successful solution of problems of the region's image formation. A larger number of Russian and foreign companies use the method of delivering communication messages to customers, business partners and even employees through special events. So today, event marketing is an integral system of planning, organizing, conducting, analyzing events and shows of different nature and scale and is a promising direction of development of public catering enterprises in the Belgorod Oblast.

Keywords: public catering, gastronomic events, marketing communications, event marketing.

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Strategic directions of regional domestic tourism development (North-West Federal Territory as a case study). P. 279–287.

Abstract. Tourism is an industry that has a significant impact on the socio-economic development of territories. This type of national economic activity is characterized by a multiplier effect, generating the formation of income in related sectors of the economy. Among the types of tourism is of particular importance, domestic tourism as the main source of financial income from other directions of tourist activity. In the regions of the Russian Federation, domestic tourism is poorly developed, due to the imperfect infrastructure of the sector, lack of prices for the tourism products, their quality, and a lack of qualified personnel. In recent time particular significance in this field has acquired influence of external factors – the turbulent geopolitical situation in some countries, the crisis phenomena in the economy, the prohibition of the departure of the Russians on foreign resorts. The study of the influence of tourism on the economy at the regional level are reflected in the works of T.N. Grigorenko, L.N. Kazmina, V.I. Kruzhalina, K.V. Kruzhalin, N.V. Shabalina, T.V. Uskova and other authors. The purpose of this article is to identify the strategic directions of domestic tourism in the North-West Federal Territory, capable in the short term to enhance the development of the industry. This objective was based on general scientific research methods of comparison, generalization, analysis, synthesis. In the process of the study we applied the method of PEST analysis and expert survey. In the result of the analysis of domestic tourism in the region it was determined that the greatest influence on the development of domestic tourism have technological and economic factors. In conclusion, we selected strategic areas that contribute to the revitalization of domestic tourism in the region.

Keywords: tourism, domestic tourism, North-West Federal Territory, PEST analysis.

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Enterprise's intangible assets management mechanism. P. 288–293.

Abstract. The aim of the study is to examine the process of management of special categories of non-current assets, namely intangible assets and the development of the algorithm of a comprehensive assessment of assets management methods. The study presents the characteristic of intangible assets, considers the basic directions, in which there increases the efficiency of the facility management of intangible assets in the course of business, suggests the rational management of intangible assets, which can help the organization. To improve the efficiency of intangible assets usage in business activities the paper suggests sustained actions allowing carrying out a comprehensive assessment of the intangible assets management methods. To conduct a comprehensive evaluation we have developed a classification, in which the intangible assets are divided according to the principle of selection of management actions

variants. Classification of intangible assets consists of the rules and regulations for the management of intangible assets that operate in the Russian Federation. It is concluded that a realistic assessment and management of intangible assets in a result improves the productivity of these assets in the economic turnover of the company and as a result of would boost the efficiency of the business entity as a whole.

Keywords: mechanism, intangible assets, assessment, management, effectiveness.

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Intellectual property as a basis category of kreatosfera. P. 294–301.

Abstract. This article focuses on the issues of intellectual property content and defines its place in kreatosfera concept (theory of creative economy). The purpose of research is the study of socio-economic nature of the intellectual property from the perspective of kreatosfera concept. The methodological basis was the method of dialectical cognition of phenomena and processes based on the principles of deduction, induction, system analysis and synthesis. Modern realities of economic life testify to the change of ownership of content: intellectual property of the product is converted into an internal element of human capital, identical employment creation. That labor is a source of creative production of new knowledge, defining the competitive advantages of business entities in the modern market economy. Along with economic regulation work requires the creation of fundamentally new social relations based on the principles of harmony, respect, trust, fairness, i.e. "Socialization" of the market economy and its reorientation to person. IP Broadcast on the level of employment confirms its socio-economic nature. Presented in the article definition of intellectual property content (based on the identification with the work of labor) corresponds to the basic provisions of the creative economy and the key role of employment creation in kreatosfera theory.

Keywords: intellectual property, human capital, kreatosfera, creative economy.