

Economics and Management in Branches and Spheres of Activity

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Development of critical thinking as a factor of scientific knowledge and entrepreneurial competences formation. P. 9-27.

Abstract. The aim of the study was to identify the essence and theoretical aspects of the development of critical thinking, to establish the relationship between the principles of scientific and critical thinking and the principles of mastering entrepreneurial competencies. To achieve the goal of the study, the problem was considered in two aspects: from the perspective of the development of critical thinking among teachers in order to deepen scientific knowledge and develop innovative activities; from positions of development of critical thinking at students for the purpose of training specialists with the necessary knowledge, skills and skills in the field of entrepreneurial competencies and in demand on the labor market. The research used general scientific and special economic methods of research. With the use of general scientific methods within the framework of the logical approach, methods of synthesis, induction and deduction were applied consistently. In the article the essence, stages of formation of critical thinking and basic steps of critical thinking in the field of economy are studied. The article defines the principles of scientific thinking, which are correlated with critical thinking; the role of critical thinking is shown to deepen scientific knowledge among teachers in order to develop innovative activity; the necessity of developing critical thinking among students in the process of forming entrepreneurial competencies is grounded. The article reveals the advantages of dialogue as an effective form of disclosing the potential of the student audience; and shows the directions that contribute to the formation of entrepreneurial competencies among students on the basis of critical thinking; given the characteristics of strategies that allow developing critical thinking.

Keywords: critical thinking; scientific thinking principles, entrepreneur's competences, development of entrepreneurial competences.

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Public catering as an indicator of living standards. P. 28-40.

Abstract. The aim of the paper is to assess public catering market development level in the Belgorod Oblast and determine the interconnection of the branch development indicators and living standard in the Oblast. The article examines the key parameters of public catering and their impact on the standard of living of the population of the country and the region in recent years. The research involves general scientific, economic-mathematical and other research methods, uses comparative analysis, as well as correlation analysis, on the basis of which the assessment of the relationship between public catering and the standard of living of the population was given. The article also describes the public catering market in the Belgorod region, the dynamics of public catering turnover, turnover of public catering per capita, the problems of the provision of public catering services in the Belgorod region are considered and the interrelation between the dynamics of the main indicators of the industry and the standard of living of the population is shown. The analysis of money incomes of the population for the period from 2010 to 2016 year was made as a factor forming the activity of public catering enterprises. Based on the results of the research, the problems of the industry development were revealed, as well as the prospects for the development of public catering in the Belgorod region and the country.

Keywords: public catering, public catering turnover, public catering per capita turnover, per capita income, living standards, seats, prosperity of the population.

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Import substitution and exports in the context of food security of the country and region. P. 41-57.

Abstract. The aim of the research is the study of the foreign trade turnover of the Russian Federation (RF) and the Belgorod region (BO) of food products and agricultural raw materials for their production, and identification of factors of reduction of import and increase of export potential in the framework of food security of the country. This objective is achieved on the basis of the results of the analysis and evaluation of exports and imports of the Russian Federation and BO food products and agricultural raw materials for their production, food independence of the country, rational norms of food consumption and their economic

availability. The basis of the research were scientific methods applied to theoretical positions in food security. The study of food security of the country was carried out using the methods of abstract-logical and comparative analysis and statistical grouping. The study revealed a number of factors for the reduction of import and increase of export potential of domestic agricultural and fishery products, such as the introduction of a ban on the import into Russia of certain agricultural products, raw materials and the threshold of food security achievement of the Food Security Doctrine of the Russian Federation [the Doctrine of the Russian Federation) on most items with positive dynamics of the consumption of certain types of food products per capita, the saturation of the domestic market and sales in the foreign market. However, achieving and exceeding the limit of rational norms of food consumption of the Russian citizen irrespective of his place of residence and regardless of the level of per capita disposable resources leads to accelerated growth of production, but does not exclude their imports. Besides this, it is necessary to take into account close dependence between the level of population incomes and consumption levels of food products reflecting the achievement and maintenance of economic accessibility for every Russian citizen of food products in the volumes and range, corresponding to the prescribed rational norms of consumption.

Keywords: goods exports, goods imports, import substitution, food security, foodstuffs, agricultural products, raw materials and foodstuffs.

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Analysis of pricing factors influencing the cost of residential premises (apartments). P. 58-71.

Abstract. This article is devoted to the main pricing factors affecting the cost of premises (apartments) and it discusses the main types of value: market, liquidation, inventory, investment. When assessing residential premises (apartments) in most cases, the market value is used, which is understood as the most probable price at which a given object of evaluation may be alienated in the open market in a competitive environment, when parties to a transaction act reasonably, having all necessary information, and the value of the transaction does not reflect any extraordinary circumstances. As a rule, the market value of residential premises depends on a number of factors. The purpose of this study is to identify the main factors affecting the market value of residential premises. The authors use general scientific methods of research, which was carried out by applying, under a logical approach, methods of induction, deduction, synthesis. The study identifies the key factors influencing the market value of residential property, such as location, type (layout), total area (factor of scale), floor location, the material of the walls of the apartment building, the condition of the premises, the physical condition of the building, the

presence of fenced areas (with limited access), specific characteristics of the premises (apartments). The most important factor is the location of the object is the region where the property is located and also the location in a particular place of settlement. The least influential is such a factor as specific characteristics of the object, namely the views, which may be a courtyard or bustling street.

Keywords: market value, pricing factors, the object of evaluation.

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Peculiarities of formation of the strategy for socio-economic development of the city. P. 72-81.

Abstract. The article is devoted to the problems questions of socio-economic strategy development formation of the city. The research topic is relevant because strategic management as a concept and strategy as the core element of strategic management, have proven effective and popular management tool. Authorities need to provide deep and thorough development of promising and multifaceted socio-economic development areas of the city. A strategy for socio-economic development allows the city to mobilize possible potentials to a genuine partnership with community groups, target groups of the population, to involve citizens in the management of the city and to create a basis for sustainable development. The purpose of this article is to determine the features and basic stages of forming the strategy of socio-economic development of the city. To achieve the goal the author used methods of abstract thinking, monographic sociological approaches; decomposition, comparative and systems analysis, structural and functional approach to the study of conceptual foundations. The analysis of scientific works and publications in the field of strategic management has allowed to determine the status of the strategy. As part of the determination of the main stages of socio-economic development strategy formation of the city the author presents key elements of a comprehensive strategic launch analysis to develop strategy as well as the factors affecting the determination of strategic objectives and development strategy of the city. It is determined that cities of the Russian Federation are now actively developing the concepts and strategies of development, which complete the vertical external priorities that are important to each individual city when developing the strategic plan in key areas. The most important stages of the development strategy of the city is starting a comprehensive strategic analysis, setting strategic objectives and accounting vertical priorities, the top of which is linked to the global trends of urbanization; then the vertical covers the main strategic objectives of development and strategy for the area, the region in which the city is located.

Keywords: strategic management, strategy, strategy of social and economic development of the city, comprehensive strategic start-up analysis, strategic goals, factors affecting the definition of strategic goals and the formation of a city development strategy.

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Corporate social responsibility implementation concepts. P. 82-97.

Abstract. This paper considers corporate social responsibility (CSR) as the impact of companies on society, in which CSR operates in compliance with ethical principles when caring for the external and internal environments, and especially for society. The paper defines the main advantages of CSR: establishing contacts with representatives of the government and formation of investment attractiveness. Alongside with the advantages the paper defines the main disadvantage: the distraction from the real mission of the organization in favor of the state committees and the World Business Council for Sustainable Development (WBCSD). The proposed theoretical concepts of CSR are the purpose of the work. As the main methods of research we used comparative analysis and deduction, with which on the basis of studying domestic and foreign literature, we suggested study of the concept of CSR, which can be used by companies. The author defines the following concepts: 1) without the participation of the state in which the investors directly invest in the company, passing the costs of implementation of CSR; 2) effective interaction with objects and subjects of corporate relations, where investors directly invest in the company, bypassing the costs of implementing CSR; 3) the interaction between the companies, the bank and the government; 4) cooperation of small companies with the object of corporate social responsibility without state participation; cooperation of small companies with the object of corporate social responsibility through non-profit organizations with state participation, which are the most optimal variants among the mentioned concepts of CSR implementation. As a conclusion, the article identifies the essence of CSR as a regulator, provided that the officials without breaking the law, by their decision may violate ethical social norms.

Keywords: corporate social responsibility, corporate governance, social responsibility.

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To the question of strategic planning management technology. P. 98-107.

Abstract. The purpose of this article, based on the analysis of key concepts of strategic management, is to identify a theoretical and methodological approach to establish effective managerial technology of business entity strategic planning. Theoretical basis of research were the works of the classics of strategic management, as well as the works of contemporary Russian and foreign scientists in the field of strategic planning. The analytical basis for the study was the authors' observations in the framework of consultancy practices and training seminars on development strategy of commercial and budget enterprises. The analysis of theoretical sources and the implementation of strategic planning techniques in the consulting practice justifies a methodological approach to the strategic planning management technologies, where the underlying factor is a company's intra policy. The authors define strategic planning in line with this approach as a process based on systematic analysis of a business entity activities, which determines its further development on the basis of company's internal policies and synchronized

goals. The paper highlights two key aspects of management technologies strategic planning implementation in the framework of the chosen methodological approach: the rationale for developing the strategy through the analysis of crisis development of the enterprise and conformity (obedience) of company's strategic goals to its intra politics; identifies seven principles that allow to implement the proposed strategic planning technology in the practice of management consulting. The result of this theoretical and methodological approach in practice is a strategic planning management technology to bridge the gap between strategic and operational levels of management.

Keywords: strategy, strategic management, strategic planning, strategic planning management technology, internal policy.

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To the development of the social infrastructure terminology and determination of its object composition. P. 108-116.

Abstract. The purpose of this study is to prove the incompleteness of the social infrastructure terminology development and alternative views on its objective structure through content analysis of interpretations of the nature of social infrastructure, approaches to its classification and its objects structure definition. The research was conducted with the study of methods of terminological analysis of scientific controversy, abstract thinking, review, compilation and processing of information, classification, and logical reasoning. The authors assert that due to the relative novelty of the phenomenon of social infrastructure as a subject of scientific works of domestic researchers, the formation of its terminology is a work in progress. Theoretical justification of the social infrastructure is characterized by alternative points of view on the branch division and the composition of its objects. The authors have formed and reasoned composition of specific features of social infrastructure: intangible nature of the product, strict personification of consumer demand for the product, functional non-changeability of object and product, the absolute non-transportability of object and product, territorial localization of objects placement, creating objects, regardless of the factor of product consumer density, and highlighted the systemic characteristics of social infrastructure: strict intended use, the diversity of species composition, asynchrony development, multi-institutional composition of owners, and the dependence of the rate of development on the economic growth rates of owners.

Keywords: social infrastructure, infrastructural objects, infrastructural product, properties of social infrastructure and its objects.

Economy of Labor and Labor Relations

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Effectiveness assessment model substantiation of trade enterprise personnel labor. P. 117-128.

Abstract. The concept of human resources management of an enterprise must include the development and implementation of the approach to the formation of motivation mechanism aimed at improving performance. In this context of paramount importance is evaluation of the impact of motivational mechanism and justification of approaches to its improvement, as well as development of ways to strengthen the system of staff motivation of the enterprise. The article defines the structure of the system of employees' labor stimulation, suggests algorithmic implementation of a combined model of trade enterprises personnel stimulation, consisting in the allocation of key functions for the performer or a group, the choice of evaluation criteria, and determining values of key performance indicators (KPI). The authors define the basic types of key performance indicators of the employees' stimulation system and indicate stages of evaluating the effectiveness of the simulation system. The author's approach to the assessment of the achieved level of labor stimulation effectiveness system is based on the use of the matrix, where the evaluation criterion is proposed to use an integral index, defined by the unification of the SMART criteria and key performance indicators. The degree of their influence on the performance of the developed system of work stimulation is evaluated by the expert method. It is suggested to use the Time-bound indicator as a dynamics criterion.

Keywords: company's personnel, labor stimulation, performance appraisal model, grading, SMART criteria, key performance indicators.

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HR analytics and digital technologies use in transition to network Digital economy. P. 129-143.

Abstract. This study is aimed at finding solutions to problems of HR analytics and digital technologies resource use in the transition to a networked digital economy that ultimately determines the performance of economic entities. The main goal of this article is the proposal and justification of the structural construction of HR analytics and digital technologies use in order to optimize the work in personnel management, improving HR numbers, change

management and large-scale projects, ROI growth, in HR, and the competitiveness of human capital. The authors set the following tasks: to justify the importance, necessity and value of creating new HR systems in order to inform and improve all administrative, commercial and personnel decisions; to identify and reveal the purpose of analytical measurements and research; to identify the main types of companies with different strategies for development of analytical capabilities within HR and justify the role of each in solving the problem of increasing the efficiency of development of domestic enterprises; to investigate the trend in recent years of HR-digital, which is manifested in the positioning of new thinking, and a new approach to all processes of interaction with staff. The study used a methodology based on the use of systemic, structural and process approaches as scientific methods of cognition. Working with primary sources and statistics relied on the use of methods of comparative analysis and synthesis. The article presents fragmentary structural construction of HR analytics. We identified three major types of companies with different strategies for development of analytical functions in HR. The attention is focused on the system of HR metrics, serving as a tool for evaluating the effectiveness of the company's development strategy. Attention is drawn to the adoption of new, advanced and affordable digital solutions. According to the authors, the process of digitalization of the recruitment will gain momentum and power in the future. The authors show the importance and wide application of Big Data technologies in HR. Thus, in order to ensure efficient and effective development of domestic enterprises it is necessary to create and constantly improve the information and analytical data systems and on the personnel status and development.

Keywords: digital technology, HR management, HR analytics, digital tools, Big Data technology.

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Evolution of theoretical views on the nature of human capital in the concept of its performance use in the regional economy. P. 144-158.

Abstract. The present study is aimed at studying the genesis of the theory of human capital, formed under the influence of the evolution of economic thought, reflecting the historical context of understanding the nature of capital, transforming its positions into an explanation of the "capital" nature of man in the concept of its productive use in a regional economy. The main directions of the economic theory (mercantilism, physiocratism, classicism, neoclassicism, marginalism, monetarism) were the methodological basis of the study. The study was carried out using the methods of historical genetic analysis, cognition of the essence and nature of economic phenomena, logical thinking, deduction and induction of scientific knowledge. The paper highlights the key ideas of economic theories explaining the "capital" nature of a man; sets forth the theory of human capital with emphasis on its contribution to the development of the economy; specifies essential characteristics of human capital as an economic category; sets the

signs of its similarities and differences with physical capital in the context of their use in the regional economy; constructs and substantiates a scheme of the relationship of structural component of the productive use of human capital in the regional economy: population, migration, investment, labor, information, physical, intellectual, innovative, productive. The paper substantiates the position about the extension of the content of productive labor because of its intellectualization and changes of approaches to assessing effectiveness in the use of human capital in the economy.

Keywords: human capital, regional economy, productive use of human capital, structural components of human capital.

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Formation and development of different level state innovative systems. P. 150-178.

Abstract. During the studies the author of this research aims to support research and reinterpretation of theoretical approaches to understanding innovation systems and their role in the economy, as well as the generalization of domestic and foreign experience of formation and development of innovative systems. As a method of knowledge of process of forming and development of various level state innovative systems we used both theoretical methods (the analysis, synthesis, classification, formalization, deduction, analogy, generalization, system approach and a structurally functional method), and practical ones (a method of observation and high-quality comparison). In the practical part of an analysis of the Russian national innovation system state, we highlighted factors and barriers of its formation and development, and developed recommendations to address the effectiveness of the Russian state innovation systems at various levels. The large-scale project of modernization and changeover to innovation type of development at imperfect institutional surrounding can be successfully realized only in trusting environment and acculturation of innovation in the whole. At this, the interactive control within innovation systems would provide involving the representatives of almost all branches and institutes into the process of strategies formulation and realization. The practical implication of our research is determined by the task of developing the possibilities and procedures of founding and developing the state innovation system, as well as formation of complex of measures regarding its developing, based upon the results of territorial integration innovation potential analysis, its place and function in national economy system. The work draws the conclusion on reasonable need of the state participation in creation of territorial innovative systems and a measure of the state intervention in their functioning.

Keywords: innovative system, innovative development, innovation strategy, state innovation policy.

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Study of commuting labor migration in urban agglomerations. P. 179-193.

The study was done with the financial support of the RFFI and the Republic of Bashkortostan in the frameworks of the research project № 16-12-02015 «Transformation of the space and economic landscape of the territory in the conditions of agglomeration processes acceleration»

Abstract. The aim of this study is to explore the concept, methodology for assessing the commuting labor migration, as well as identify opportunities and the basic directions of its regulation in urban agglomerations. An analysis of existing approaches to the concept of commuting labor migration has been carried out, existing methods and sources of statistical data for assessing the location of commuting labor migration in the region have been investigated. The method of calculating its size by determining the proportion of unaccounted population in the total number of employable population is proposed. Methods of aggregation of primary information, deduction, induction, synthesis and generalization of the results obtained were used to assess the commuting labor migration. The information base of the scientific research was the statistical materials of the State Statistics Committee of Russia and its territorial body in the Republic of Bashkortostan. The size of the flows of commuting labor migrants is determined on the basis of data on the individual categories of the population in the Bashkortostan Republic municipalities. The spatial distribution of commuting labor migration in the region is presented. The authors found that the largest size of the unregistered employable population is characteristic for the municipal areas adjacent to the large and economically developed urban districts of the Bashkortostan Republic and neighboring regions. In addition, the nuclei of potential urban agglomerations of the republic were identified with the aid of the obtained results and the definition of "growth points" of the region, attractive for migrants. As a result, the main directions for stimulating and regulating commuting labor migration in urban agglomerations are proposed.

Keywords: region, municipality, urban agglomeration, migration, labor, commuting labor migration, assessment, regulation.

Marketing, Commerce and Logistics

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Economic and marketing analysis as a condition for ensuring company's economic security. P. 194-204.

Abstract. The article discusses the importance of economic and marketing analysis in the activity of economic entities. The paper identifies objective reasons for the selection of economic analysis in an independent field research; proves that economic analysis is essential in the system of economic security of any enterprise. The article presents the principles and objectives of economic analysis in the sphere of ensuring economic safety of the enterprise and refines objects for marketing analysis of the company. Attention is paid to the development of the economic

analysis indicators system that would comprehensively cover all the main aspects of activity of an enterprise (production, financial, and social). The paper identifies criteria for the enterprise to be referred to one or the other category according to the level of economic security, depending on the results of the conducted economic analysis. The article also identifies a system of indicators to improve marketing analysis. Research methods: general scientific methods of dialectics, analysis and synthesis, induction and deduction, abstraction, comparisons, complexity and others. The results of the study are the following: development of theoretical and methodological guidelines for economic and marketing analysis of the activity of an enterprise and definition of an integrated system of indicators for the economic and marketing analysis of the company. It is concluded that the economic and marketing analysis would allow to make sound management decisions and increase the economic security of an enterprise.

Keywords: economic analysis, marketing analysis, direction and objectives of analysis, scorecard analysis, economic security.

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Influence of reputation component on modern organizations' sustainable functioning. P. 205-221.

Abstract. The article is devoted to the study of the phenomenon of business reputation in the context of improving the personnel policy of organizations. The article considers the essence of business reputation as the most important intangible asset and the factor of ensuring the competitiveness of organizations, and justifies the necessity of managing the reputation of organizations is. The purpose of the study is to determine and justify the influence of the reputation component on the sustainability of the functioning of modern organizations. To solve this goal, the research was carried out using general scientific methods of research, among which methods of comparative and logical analysis, generalization, synthesis, induction and deduction. The article describes, analyzes and summarizes the points of view of domestic scientists, as well as practitioners in the field of researching the business reputation of organizations. Reputation management is seen as a new kind of social management, which arose in connection with the transition of the market economy to a new business paradigm, when this type of intangible assets of the organization as its business reputation becomes the main competitive advantage and the most important condition for its stable development. The authors of the article pay particular attention to the analysis of the reasons for the negative reputation of domestic business both in Russian society and in the global business community. The article systematizes the conceptual apparatus of the category "business reputation" and

summarizes the principles of managing the business reputation of the organization. Particular attention is paid to the structure of the business reputation of the organization, a comparative characteristic of positive and negative business reputation is given, stages of development of a strategy for managing the business reputation of the organization are determined. It is proved that the management of business reputation is based on the development of the strategy and its implementation. Attention is focused on the need to manage business reputation as the most important management function that should be built into the overall management concept of the organization.

Keywords: reputation, good will, image, non-material asset, reputation management, reputation risks.

Accounting, Finance and Statistics

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The takaful fund for smes: participatory finance serving sme. P. 222-239.

Abstract. In a difficult economic context at both national and international scale, the SME is exposed to several factors hindering its development during its life cycle. In fact, access to traditional bank credit has become difficult due to the hardening of Basel laws, which prevents SMEs from having the resources for a serene start. On the other hand, and during its development phase, the SME is facing a lack of liquidity linked to the current economic situation and the lack of short-term financing products on reasonable terms. In the extreme case where an SME is in trouble, there is no bailout from the state or banks especially for high value-added projects.

In late 2014, Morocco has finally agreed on the law authorizing the establishment of participatory banking. This is a finance with different products than the banking services currently available for Moroccan companies and especially SME. This study highlights objectively the characteristics of this new finance recently adopted by Morocco.

Keywords: SME Financing, Participatory Finance, Takaful, conjuncture.

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Methodological aspect of a commercial organization's financial technologies management usage to ensure its economic sustainability. P. 240-251.

Abstract. The purpose of this study was the specification of certain methodological provisions in the field of applied use of modern financial management technologies, proceeding from its strategic focus on ensuring the economic stability of a commercial organization. The

research was carried out on the basis of a strategic approach, using financial engineering methods, financial controlling, financial benchmarking, simulation modeling, calculation of the main financial indicators of the commercial organization. The author substantiates the provision that in the context of the crisis of the economic system, the growth of the level of various risks affecting the economic activity of commercial organizations, the task of ensuring economic sustainability has been actualized, and it is required to expand the practice of using modern technologies for financial management: financial engineering, financial controlling, and financial benchmarking. The simulation model of the financial strategy of a commercial organization (in the concept of technology of financial engineering) is proposed. A tool for integrated financial controlling has been developed, adapted to the specifics of financial management in the small business sector (in the concept of financial controlling technology). Methodical methods of calculating the main financial indicators of the commercial organization (in the concept of financial benchmarking technology) are revealed, explaining their economic meaning and the direction of their impact on achieving the strategic goal of financial management – economic sustainability.

Keywords: financial management, financial engineering, financial controlling, financial benchmarking, financial indicators, commercial organization.

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The priority criteria for evaluation of companies implementing lean manufacturing. P. 252-264.

Abstract. One of the relatively new modern management concepts is lean manufacturing. The philosophy of lean manufacturing is to change the views on business and focus on reducing costs by eliminating various losses. The purpose of this article is to determine the assessment criteria of organizations, which introduce lean manufacturing. Lean manufacturing is being implemented by many Russian and foreign companies, because it meets basic requirements of modern business and it is focused on satisfying the interests of consumers and the opportunities for rapid reconfiguration of manufacturing. This article discusses the definition of the hierarchy of the evaluation criteria of companies that implement lean manufacturing. The authors define the objectives, sub-objectives and justified evaluation criteria, the achievement of which will increase company's value. The study of theoretical positions was carried out through the application of methods such as collection, generalization, systematization, the method of peer review, etc. As a result of the study of the most important evaluation indicators, the authors assigned at the top level: making profits, increasing cash flow. Lower level includes the following criteria: 1) created value, sales, productivity, customer satisfaction; 2) net cash flow, turnover current assets and EBITDA; 3) the amount of receivables, acceleration of time from

receipt of order to receipt of the money, expansion of dealer network; 4) reduction of losses, reduction of indirect costs, reduction of inventory. Conclusion: each of the indicators is important for economic actors, but they cannot be achieved simultaneously, so you need their gradual achievement.

Keywords: lean manufacturing, evaluation, created value, net cash flow, current asset turnover.

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Problems of introducing budgeting into the practice of the commercial organization's management and methods their automated solution. P. 265-275.

Abstract. The purpose of the execution of the study was the isolation and proof of the problems inherent in the introduction of budgeting into practice of financial planning of commercial organizations, defining ways of their solution based on the creation of an automated budgeting system. The foundation of this research is based on methods of goal setting in financial management, financial planning, budgeting, identifying problems and developing adequate solutions, support of management decisions through the use of modern software products. The author asserts that the economic turbulence requires from commercial organizations continual upgrading of the financial mechanism in all the substantive areas of its operation, including in the field of financial planning. The paper specifies areas of improving financial performance and objectives of financial services of commercial organizations, reveals the role and benefits of budgeting in financial planning, and highlights problems impeding the introduction of budgeting into practice of financial management of the organization. It is proved that their solution requires the creation of an automated budgeting system allocated to structural units. The paper designates the areas of effect formation due to the budget planning process automation for the financial management of a commercial organization and achievement of the main goal of its activity - maximization of financial results.

Keywords: budgeting, financial mechanism, financial planning, financial management, commercial organization.

Cooperation and Entrepreneurship

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Trading stations as an entrepreneurial activity of consumer cooperatives in the northern territories of Russia. P. 276-283.

Abstract. The purpose of the article is to characterize the trading stations as a traditional form of entrepreneurial activity of cooperative organizations operating in the regions of the Arctic North of the Russian Federation. The article shows the historical aspects of the development of the trading stations, their transformation into cooperative trading stations, which

were a transitory form to consumer cooperatives, peculiarities of trading stations as a way of spatial organization of the consumer market of sparsely populated northern territories and the socialization of indigenous and small peoples of the North, and the possibility of their creation in other regions of the country. The development, functioning, state support and organization of trading stations is regulated at the federal level by the "Concept of sustainable development of indigenous small-numbered peoples of the North, Siberia and the Far East of the Russian Federation", at the regional level - by the laws of the subjects of the Federation located in the Far North and equivalent areas. In the process of research, in addition to general scientific methods of cognition (dialectical, induction and deduction, analysis and synthesis), a method of synergy, logical generalizations were used. Information sources on the activity of the trading stations in the Yamalo-Nenets and Khanty-Mansiysk Autonomous Territories, the Republic of Sakha (Yakutia) and other regions, posted on the Internet, were used as information sources.

Keywords: trading station, consumer cooperation, spatial organization of consumer market, organizational innovations.

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Evaluation of consumer cooperation competitiveness: contemporary aspect. P. 284-293.

Abstract. The purpose of the study is to assess the competitiveness of consumer cooperation as a system in general, taking into account the fact that this is the infrastructural element of the market environment, which is the main force in the formation of the republic's turnover, and a multi-sectoral subject of market relations that takes into account social and economic characteristics of consumer cooperation. The following methods of research were used: systematization and logical generalization, grouping, comparison, analysis, generalization. Results. It is established that a leading aspect of consumer cooperation is the improvement of trading service of the rural population, the increase in retail trade with the aim to consolidate its status as one of the leading commercial systems of the country. Trade is generalized integrated model for assessment of competitiveness, in general, and all other sectors of the system work on its maintenance, forming a significant amount of commodity resources at the expense of own production and procurement. The transforming results of their activities are reflected in retail turnover of consumer cooperation, as their products find their recognition among buyers, that is, in the sphere of exchange trade. The competitiveness of consumer cooperation should be assessed through the trading activities. And for its calculation it is necessary to use the indicators characterizing the final results of the trading activities (rates of resource and market component). This approach is quite new for such an open multifunctional and macrological system, which is consumer cooperation. Conclusions. Currently, the system of consumer cooperatives, as a whole, has a satisfactory level of competitiveness with emerging downward trend. To assess its competitiveness with the features and social functions it is necessary to use special methodology and system of indicators, taking into account not only economic and market aspect of their trading activities, but the joint contribution of all sectors of the system in the end results management, their multiplication or synergistic effect. All this is a landmark in the development

of management decisions on the part of investors, authorities and control of market counter-agents, etc., in the development of effective strategies for operation and management.

Keywords: competitiveness, market, activities, consumer cooperation, indicator, management, assessment, result, strategy.

Scientific Reviews

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Analysis of the publication activity of the Belgorod university of cooperation, economics and law academia on the development of the cooperative sector of the economy. P. 294-310.

Abstract. The purpose of this study was to provide a comprehensive overview of scientific papers in the field of cooperative problems published by the lecturers of the Belgorod University of Cooperation, Economics and Law for 2014-2016, and an analysis of their structural distribution according to the selected criteria, with the definition of "top-6" teachers in the number of publications in this area of research. The research was conducted on the basis of methods of logical structuring of the subject matter and evaluation of the adequacy of scientific publications to the current trends in the development of the Russian and international cooperative movement; definition of analytical criteria; selective observation; quantitative and qualitative assessment; constructing the series of dynamics; comparative and structural analysis; graphic visualization of research results. The author substantiates the proposition that the growth of scientific interest in the study of the problems of the cooperative sector of the economy is caused by the need to search for domestic sources of the country's economic development in conditions of current sanctions restrictions. A sample of scientific publications of teachers of the Belgorod University of Cooperation, Economics and Law for 2014-2016 devoted to cooperative problems was formed. Quantitative and qualitative criteria for the analysis of scientific publications have been determined, according to which, based on the results of the study of the content of scientific papers, their structuring has been carried out in the subject areas of research: types of cooperation, including the types of economic activity of consumer cooperation; aspects and areas of research. According to the results of the analysis, the rating of "top 6" university teachers is determined by the number of published scientific papers dealing with the development of the cooperative sector of the economy.

Keywords: cooperation, cooperative movement, cooperative sector of the economy, scientific publications, publication activity.