

## COOPERATION AND ENTREPRENEURSHIP

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**Development of Russian agricultural consumer cooperation in the trend of modern directions of state support. P. 9-26.**

**Abstract.** One of the promising targets to ensure national economic security is the development of the agricultural sector of the economy, including by small farms: farming and cooperative societies. The purpose of this study was the analytical evaluation of development of agricultural consumer cooperation in the face of rising public support, expanding its target areas, which are catalysts of the cooperative movement in the agricultural economy and contributing to sustainable development of rural territories of the country. The study was conducted using a range of methods: analysis of normative and legal base for the collection and processing of statistical data, constructing a time series, structural and comparative analysis, logical modelling, graphical visualization of information, ranking of objects of comparison (regions), and competitive analysis. The study reveals the types, the conditions for obtaining and directions of utilization of grant support of small forms of business in agrarian sector of the economy defined by current policy documents, taking into account innovations in 2018; compiles a "top 10" regions in terms of means of the Federal budget – a "single grant" for the grant support of cooperatives; characterizes types of agricultural consumer cooperatives in terms of their functional specialization, the dynamics of cooperative development in Russia and the Belgorod Oblast; and singles out the main competitive advantages of agricultural cooperatives, which provide for the improvement of their competitiveness.

**Keywords:** agricultural cooperation, agricultural consumer cooperatives, grant support of cooperatives, competitive advantages of agricultural cooperatives.

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**Formation and development of statistical indices system of Russian cooperatives activities in the aspect of «green» economy. 27-38.**

**Abstract.** The general principles of the formation and development of the system of indicators of cooperatives, taken into account in statistical reporting, for the possibility of their use in assessing the "green growth" of the country's economy are not defined. This makes it necessary to improve the

statistical reporting of cooperative organizations. To date, there is no general reporting format for all organizations of the cooperative sector of the Russian economy. Therefore, they do not have a single structure and content, which makes it difficult to analyze analytically the data and form a general conclusion about the activities of the country's cooperatives. In addition, existing forms of statistical reporting do not contain environmental indicators, so it is not currently possible to analyze the activities of cooperatives in the "green economy" aspect. In this regard, the study of problems in reporting and evaluation methods of socio-ecological and economic indicators of the activities of Russian cooperatives is relevant and requires a balanced approach that takes into account world experience and domestic specifics. The purpose of this study is to develop general principles for the formation and development of a system of performance indicators of cooperative organizations, recorded in statistical reporting, for the possibility of their use in assessing current trends in the development of the country's economy.

**Keywords:** "green" economy, statistical indicators, statistical reporting of cooperative organizations, cooperatives, agricultural cooperatives, credit cooperatives, consumer cooperatives, production cooperatives.

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**Enhancing global economic relations and development opportunities for cooperatives. P. 39-51.**

**Abstract.** The purpose of this article is to provide a comprehensive description of the features and advantages of consumer cooperation and to show the possibilities of its preservation and development through the improvement of global economic ties. At the same time, the main emphasis is on the basic link – the cooperative and on the territory of its functioning – the region. The scientific novelty of the approach of authors is that the possibilities of the cooperative as a subject of the network economy are studied on the basis of the structuring of its multifunctional essence, which manifests itself in various forms depending on the status: a legal entity that carries out entrepreneurial activities for the generation of revenues and profits; an association of shareholders who have come together to improve their well-being; the subject (member) of consumer cooperation, where the cooperative identity is preserved; the subject of the cooperative sector of the economy, which recognizes the social responsibility for the state of the environment, the level and quality of life of the served population; the subject of the territorial economy participating in the formation and development of the regional market of consumer goods; the subject of the global economy, the historically established cooperative trade business network. In the process of research, the following methods were used: the method of logical presentation of the object; system – the direction of the methodology of scientific knowledge, which is based on the consideration of the object as an element of the network economy; and integral approach - analysis and synthesis of a single model of management. The conducted study allowed to conclude that the cooperative continues to be the main link in the system of consumer cooperation, there is no isolation; all components of the status should remain elements of management, but ranked by importance in another sequence: the subject of consumer cooperation, which preserves cooperative identity; a legal entity that carries out entrepreneurial activities;

Association of Shareholders, carrying out activities in the interests of members; the subject of the cooperative sector of the economy; subject of regional economy; the subject of the global economy. The article is devoted to the world economic relations, the improvement of which in a complex will allow to achieve the preservation of the cooperative identity, stability and sustainability of development not only of the cooperative itself, but also of consumer cooperation as a system.

**Keywords:** cooperative, cooperative identity, cooperative status, global economic relations.

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**Modern state and ways of improving the efficiency of Kursk region consumer cooperation procurement activities. P. 52-63.**

**Abstract.** The article considers the peculiarities of Kursk Regional Consumer Union procurement activities development of in 2010-2016. The main purpose of the study was to develop a set of measures to improve its effectiveness. The topic of the study is actual because of the fact that the participation of the enterprises of consumer cooperation in the procurement of agricultural products produced in small enterprises, peasant (farmer) farms and households of Kursk region acquires special interest because of the increased attention to the problem of food security of the Russian Federation. The methodological basis of the study was both special and general scientific methods. The paper substantiates the importance of the consumer in shaping food self-sufficiency of the region. During the analysis of procurement sector of the Kursk Regional Consumer Union was taken into account not only the contribution of each of the consumer society in total, but the procurement of raw materials by type. Based on the obtained data, the authors suggest to use a systematic approach in the development of agricultural products procurement, which would contribute in the increase in resource potential and strengthen the competitive position of consumer cooperative societies.

**Keywords:** procurement, agricultural products, consumer society, food security, consumer cooperation.

## **ECONOMICS AND MANAGEMENT IN BRANCHES AND SPHERES OF ACTIVITY**

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**Review of methodical instrumentation of social infrastructure regional development assessment. P. 64-74.**

**Abstract.** Due to the wide component composition of the social infrastructure, the diversity of approaches to its study, the multiplicity of factors influencing development and the well-known asymmetry of this process in the regions, researchers have not yet developed a unified position on the methodological tools for its evaluation. The purpose of this study was to review the methodologies presented in the economic literature that their developers claimed to use to assess the development of social infrastructure in a regional context, to establish the adequacy of their content to the subject areas of the assessment process, and to formulate a reasoned conclusion about the applied value of methodologies for analytical practice. The study implemented a set of general scientific methods, in particular, goal-setting, the formation of a selective set of the object of research, substantive analysis, logical reasoning, the argumentation of the evidence base, and the conduct of scientific polemics. The article contains the results of a review of the contents of the five methodologies recommended for use in assessing the regional development of social infrastructure: assessing the organizational and managerial component of the social infrastructure in the region; measuring the quality of life of the population in the context of its relationship with the social infrastructure; analysis of the state and sustainability of the development of regional socio-economic systems; forecasting the level of social and economic development of the regions. Based on the analysis of the contents of the methodologies, reasoned conclusions are drawn about their acceptability for assessing the regional development of the social infrastructure.

**Keywords:** assessment of social infrastructure, regional development of social infrastructure, assessment techniques.

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**Conceptual framework for improving the customs control of goods transported by individuals across the customs border of the EAU. P. 75-87.**

**Abstract.** The purpose of the study is to justify proposals aimed at improving and increasing the effectiveness of customs control of goods transported by individuals across the customs border of the Eurasian Economic Union. The study of the organization of customs control of goods transported by individuals was conducted using logical analysis methods, tabular method of processing and analysis of statistical data, graphic representation, scientific abstraction. In the course of the study, there were revealed tendencies of the arrival of physical persons moving goods in the accompanying luggage, the dynamics of the number of migrants and their geographical structure, which made it necessary and expedient to focus on the problems of customs operations and customs control of transported goods by persons who do not speak Russian and other languages of the international communication. Insufficient level of possession

of a foreign language or its absence makes it difficult for officials of customs bodies to communicate with foreign citizens arriving from the CIS and far abroad countries when carrying through customs control goods moved in escorted luggage with concealment from customs control, restricted or prohibited for importation into the customs territory EAEC, undeclared or unreliable goods, which is a violation of the customs legislation of the EAEC, and in some cases, it is a criminal offense for the movement of goods being smuggled. To solve this problem, it is advisable to provide for one of the qualification requirements for applicants for filling the vacant position of the customs inspector of the department of special customs procedures with the knowledge of a foreign language, as well as the identification of specific customs or checkpoints that are borderline for specific countries and recommended for simplified relocation of residents citizens. Officials of these checkpoints carrying out customs control operations must know the national language of foreign citizens crossing the customs border in the region.

**Keywords:** goods, customs control, physical persons, declaration, customs territory, checkpoint, foreign citizens.

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**Ecologic and economic problems of Russian economy development and the ways of their solution. P. 88-98.**

**Abstract.** The article deals with the main ecological and economic problems of the development of the Russian economy. It is revealed that these problems arise in connection with the different directions of environmental and economic interests of society. Economic interests are mainly aimed at expanding the scale of the activities of enterprises to meet the ever growing needs of the population, and environmental – to preserve the human environment. The authors identify areas, in which environmental and economic problems are most acute: the agrarian sector of the economy, energy, air and water. The basic directions of the solution of the ecological and economic problems are determined, allowing to reduce a negative influence of the consequences of the accepted economic decisions on ecological safety of a society. The article has developed the main directions of environmental management at enterprises, and determined the need for its implementation. It is proved that the timely finding of ways to solve environmental and economic problems will reduce the impact of negative economic factors and processes on the environment, will contribute to the effective development of the Russian economy and ensure its environmental and economic security. In general, the article focuses on the fact that in modern conditions a development paradigm is needed that can ensure the welfare of society without excessive pressure on nature. Research methods: general scientific methods of dialectics, analysis and synthesis, induction and deduction, abstraction, comparison, complexity, and others. Results of the research: development of conceptual directions for solving environmental and economic problems in the agrarian sector, energy, water and air pollution. It is concluded that the recommendations developed in the article will be the basis for making

competent management decisions in the field of reducing the environmental and economic problems of the development of society.

**Keywords:** environmental and economic problems, ecological and economic security, environmental protection, environmental management.

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**Small and medium enterprises management in the framework of «Lean region» concept. P. 99-106.**

**Abstract.** Managers and specialists of small and medium businesses underestimate modern scientific approaches to solving problems in the field of business management, as a result, control system cannot achieve possible efficiency levels. The aim of the study was to develop recommendations for the management of small and medium business in the framework of "lean region" concept. The main base of the research was theoretical development, scientific literature, statistics and Internet resources. Conceptual and methodological novelty of the idea of the application of lean technology is the recognition of the ability of the organization's management system for self-development not only due to the influx of energy, information, finance from outside, but also through the use of its internal resources. For business lean production techniques are necessary in the absence of the organization's potential for growth and development. However, small and medium businesses have a number of advantages, which allow to accelerate the process of implementation of lean production techniques. The article presents a strategy for the implementation of lean technologies, and determine the purpose and strategic objectives. It is noted that the purpose of the implementation of the lean production system is the development of technology and the creation of a culture of continuous improvement of organization's economic activities through the strategic objectives. The author proposes the introduction of lean production techniques in the context of interaction of system and process approaches in integrated management system, implemented within the framework of the Kaizen system. It was revealed that Kaizen system elements are well suited to optimize performance of managers and specialists of small and medium businesses as they represent a simple solution that would allow to see the possibilities of improvements, significantly reduce certain losses, and improve range of business processes to obtain significant economic effect.

**Keywords:** lean production, small and medium business, concept, strategy, Kaizen system.

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**Socio-economic aspects of organizational loyalty development. P. 107-115.**

**Abstract.** In modern conditions the development of organizational loyalty based on socio-economic aspects depends on a number of factors and points of view considered in the article. Initially, the article presents the analysis of conditions, factors and tools for building loyalty from the position of the motivational and behavioral approaches, subject to the policies and philosophies of the organization. The authors determined the significance of socio-economic aspects of organizational loyalty development, including the struggle for leadership in the global competition. The paper singles out objective indicators of organizational loyalty, presents the tools of loyalty development, including the development corruption free system of material and immaterial incentives, the retention of valuable employees, talent management, models of formation of different types of attachment and emotional ties in the organization, communication and engagement (including emotional) in the affairs of the organization, personal motivation, development of personal potential, leadership, team building events, rituals, traditions, myths, corporate and socio-technological culture, value management, the ratio of personal values and company philosophy, objective, social security, the improvement of the conditions and mode of work, regular monitoring of job satisfaction, consideration of possible disloyalty in the selection of personnel, development of loyalty programs, and realization. The paper suggests the conditions for staff loyalty improvement of and a modern vision on building a system of effective employee motivation in companies and concludes that intangible factors, first of all, make the staff motivated, increase the involvement of employees.

**Keywords:** organizational loyalty, motivation, talent management, engagement factors, organizational culture.

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**«Digit» as a fulcrum. P. 116-131.**

**Abstract.** The purpose of this study is to analyze cross-country differences by the pace of development of the digital economy, identifying, and justifying the constraints for the implementation of the digital capacity of countries with developing recommendations for reducing their impact on economic development. Methodological basis of the research identified methods for the study of the genesis of economic phenomena, analysis of causal relationships between economic phenomena and factors determining them, cross-country comparisons, groupings, ratings, index, and graphical visualization of the results of the study. The paper studies the prehistory of the formation of the digital economy and analyzes the distribution of countries by the digital evolution index. The paper singles out and justifies limitations for the implementation of digital economic development potential, which are grouped in the following areas: harmonization of e-commerce, investing in innovation, educating risk tolerance and the

development of ecosystems, the migration policy reform; identifies and justifies the leading directions of business development to ensure the removal of restrictions on the implementation of the digital capacity of the countries that catalyze their economic development: the expansion of the service portfolio to meet the growing needs of customers, integrated into digital processes; improvement of products based on digital solutions; the development of innovation cooperation in the industrial (B2B) markets using digital networks to create ecosystems; and the restructuring of organizational forms of companies management based on digital technology.

**Keywords:** digital economy, digital evolution, digital potential, ecosystem, startup, digital economic decisions.

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**Use of budgeting techniques when constructing organization's personnel controlling system. P. 132-142.**

**Abstract.** Personnel controlling is a relatively new direction in the system of modern management, used to assess labor indicators to identify the reserves of the most effective use of labor, improve social and labor relations in the work collective and increase the productivity of the organization as a whole. The main purpose of the article is to study the use of budgeting techniques to improve the reliability of the personnel controlling system and make informed decisions on personnel management of the organization. In the article the authors set the following tasks: to justify the urgency and necessity of using personnel controlling in the management of the organization and the formation of a strategy for its development; determine the importance of budgeting as a tool for controlling staff; to investigate the technology for the development of the budget for personnel costs by the example of a particular organization; identify the types of budgets necessary for the development of the organization in order to form an effective system of personnel controlling. In the course of research and substantiation of theoretical provisions and development of practical recommendations, the systemic approach was used as a scientific method of cognition in solving the problem of using methods of budgeting in the construction of organization's personnel controlling system. When processing materials of practical activities were used such research methods as grouping, comparative analysis, synthesis, and others. The article on the concrete organization's example examines approaches to the use of methods of budgeting in the system of personnel controlling, which will facilitate more detailed analysis and forecasting of the labor force, will develop recommendations on personnel management, and increase the efficiency of socio-labor and economic activities of the organization as a whole. Thus, budgeting can act as a tool of controlling, allowing to monitor compliance with financial discipline and to plan activities both in terms of personnel management, and management of the organization as a whole.

**Keywords:** personnel audit, budgeting, personnel controlling, personnel management.

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**Development of corporate forms of management in agro-industrial complex. P. 143-149.**

**Abstract.** The state and development of the agro-industrial complex is one of the most important key moments determining the pace of economic development of the state. Hence the urgent need for a complex analysis of current trends and problems of corporate management development in the agro-industrial complex of the Kyrgyz Republic. The relevance of this study is also determined by the fact that the achievement of major changes in the national economy largely depends on the rational choice of an effective management system for agro-industrial production. In this regard, the definition of the right direction of the management system of agro-industrial production becomes particularly important. The article studies and summarizes theoretical perspectives on the nature and content of the management system of agro-industrial complex of the Kyrgyz Republic, the problems, deficiencies and achievement of management in realization of economic reforms and the possibility of its use in the Republic. The article regards the development of agro-industrial complex based on the study of the interaction of the management bodies; develops a mechanism for improving the interaction between the control system and determines the factors influencing the competitiveness of the functioning of corporate management to identify practical approaches to the solution of management problems in agriculture in the implementation of economic policy.

**Keywords:** competitiveness, corporate management, agro-industrial complex, integrative growth, efficiency, transaction, specialization.

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**Specifics of Belgorod state university innovational potential. P. 150-158.**

**Abstract.** The article is focused on describing the conditions of the University participation in sustainable socio-economic and technical development of the region, as well as on increasing its presence as a basic component of the regional innovation system and a leader in building a solidary society in Belgorod region, being its spiritual and socio-cultural center. The study considers the dynamics of the development of the multiprofile innovational University infrastructure at the Belgorod State National Research University, which will contribute to a

further development of a complete innovation cycle, from searching and supporting promising research projects to making science-intensive market products, by means of creating favorable conditions for the integration of science, education and industry in the regional economy. The Belgorod State National Research University today is a major research university doing breakthrough research and developments of a national and global scale in the fields of Material study, Live systems, state-of-the-art IT and telecommunication technologies; it is one of the leading educational centers in Russia, which trains highly-skilled professionals and research workers, pursuing the interests of the socio-economic development of the region and of the whole country; it has built up a reputation for being an innovational site of the Belgorod region focused on an effective transfer of research findings into real economy, in the first place, by means of developing a project integration in the "Nation-University-Business" triad.

**Keywords:** innovative potential of higher education establishment, element of regional innovative system, university ecosystem, development of full innovative cycle starting from search and support of perspective Research and Advanced Development till the knowledge-intensive product.

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**Economic perspectives of remote banking services technology usage. P. 159-167.**

**Abstract.** The purpose of this article is analysis of development prospects of remote banking systems on the territory of the Russian Federation. The risks analysis of using remote banking systems, and perspectives of economic development in Russia are considered. The article identifies the main risks and threats, which can arise during the remote banking services usage, and suggests a number of measures to neutralize them. The arguments proving expediency of application of protective measures in remote bank service systems are given. Additional services on equipment optimization are presented and substantiated when implementing measures to improve the safety of remote banking services systems. The tendencies of transformation of the Internet banking market are considered and variants of its most optimal and beneficial development are suggested. During the research were used general scientific methods (observation, comparison); economic and statistical methods of data processing (grouping, comparison, analysis of the impact on business (BIA)), analysis of causes and effects, maintenance, aimed at ensuring reliability. The result of the research is analytical comparison of the share of risks and economic benefits of using remote banking services systems, the rationale for the economic feasibility of their application in perspective.

**Keywords:** information security; economic risks; payment terminal; instant payments; remote banking systems; Internet banking.

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**Iterative methods of business processes simulation at business subjects. P. 168-178.**

**Abstract.** The aim of the research is to consider interactive methods of business processes modeling in business entities. The methodological basis of the research was made by general scientific methods: generalization, observation, comparison, grouping, classification and others. Modern realities cover a huge range of specialized software for modeling business processes aimed at examining the enterprise and building the model itself, based on this, one can analyze the work of the enterprise as a whole, the process of interaction with external organizations, customers and suppliers and the general sense of organization of the enterprise, that in the future can contribute to the optimization of the enterprise. Modeling of business processes can be carried out through the description of business processes and data flows, which will allow estimating the financial and time costs for making managerial decisions, waiting and implementing actions in the business process. Based on this aspect, the article presents the main components of business process modeling, examines approaches to describing and modeling business processes of economic entities, and describes the characteristics of business process modeling notations and the tools for their implementation. The article focuses on the modern tool "Business Studio", gives the characteristics of notations implemented in this application solution and presents an approximate scheme of the process in the BPMN notation, which indicates the application of the iterative method of modeling business processes of economic entities.

**Keywords:** process, business process, modeling of business processes, approaches to business process modeling, modeling notation, interactive methods.

## **ECONOMY OF LABOR AND LABOR RELATIONS**

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**Main problems of improving labor resources use efficiency in modern conditions. P. 179-190.**

**Abstract.** The aim of this article was to study the effectiveness of the use of labor resources, conditions and problems of its increase in Russia in modern conditions. The value of

the efficiency of the use of labor resources in the economy is crucial for shaping the conditions for economic growth. As an indicator of the effectiveness of labor, the indicator of labor productivity is most often used. When looking for ways to increase labor productivity, the main difficulty lies in the lack of objectivity in the evaluation of labor productivity, which is a consequence of using an approach that applies generalizing indicators, as well as subjectivity in conducting a comparative assessment of both macro- and micro-levels. In the interest of the study the goal was to identify the causes hindering the growth of labor productivity in Russia. To achieve the study purpose were used special techniques, including dialectical, systemic and integrated approaches to the study of economic phenomena and processes, general scientific methods (observation, analysis, synthesis, comparison), which helped to ensure the validity and reliability of findings. In this study we studied the nature and value of human resources. On the basis of statistical data we made a comparative analysis of the level of labor productivity in Russia and other countries. The paper reveals comparative dynamics of labor productivity and examines the factors hindering the growth of labor productivity in Russia and the reasons of their formation.

**Keywords:** labor resources, labor resources use efficiency, labor productivity, labor technicality, labor remuneration.

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**Peculiarities of human resource audit in modern organizations. P. 191-209.**

This publication is prepared in the framework of a study on the topic:

"Problems of development of the labor market in the regions of the Siberian Federal Territory, supported by a grant from the Government of the Novosibirsk Oblast to young scientists in 2017

**Abstract.** This article is dedicated to one of the areas of managerial audit focused on the management – personnel audit. The purpose of this article is to identify major areas of personnel audit, to offer the consistency of its procedures and tools. The article underlines the relevance of HR audit in organizations and the reasons for its uptake and development in the modern market of consulting services. The authors cite statistics on major categories of problems in terms of compliance with labor legislation of the Russian Federation. The authors used general scientific and special research methods, which allowed to analyze, draw conclusions, generalize results and achieve the objectives of the research. Along with this, the article discusses approaches to the development of methodology of HR audit, highlights the types and directions of HR audit, the combination of which is aimed at improving personnel policies and HR processes; ensure the sustainable development of the organization. The study revealed insufficiently developed methodological question in the field of personnel audit, and also insufficient use in the methods of audit of economic and mathematical methods. In addition, modern methods of auditing need to take into account the requirements of professional standards and focus on the assessment of conformity to them. Therefore, the development of methodological support of HR audit, as well

as the need for justification and the implementation in practice of the managerial audit is an important problem in activity of modern organizations.

**Keywords:** personnel audit, personnel record keeping audit, personnel potential audit, labor inspection, wages, personnel, labor resources, labor, enterprise management, consulting services.

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**Theoretical aspects of human capital rent evaluation. P. 210-219.**

**Abstract.** Slowdown of Russian economy requires determination of new ways, new optimum in the strategy of economic development. It might be necessary to change the funding of education, healthcare, considering what result it can bring. Evaluation of the effectiveness and appropriateness of costs and investments in education, healthcare, impacting economic development is one of the urgent problems of the modern economy. The increasing role of skilled labor in economic development requires new approaches to the assessment of both the impact and investment in education, health as human capital components. To solve the above issues, this study applied such methods as synthesis and analysis, induction, deduction, and graphical method. In the result of the application of the above methods the authors have developed a graphical model describing regularities in respect of human capital rent and organization's labor costs, depending on labor productivity. Lines curve and their shape can be described mathematically in future study. Using the graphical model the following situations were revealed: unskilled labor, personnel development, "overqualified" employees. For each identified situation, the description as a whole and the actions of the investor in human capital has been made. To determine the size of human capital rent in the Russian Federation in practice, we developed several formulas. With their help it is possible to determine the size of human capital rent both at the level of the state, organization and individual. The results, graphical model, and the formulas mentioned above, should be taken as a hypothesis that requires confirmation in practical calculations with real data. The main difficulty in this case is receiving and data aggregation of organizations in the country, and the region. However, even in the case of a successful verification of the results of the present work, they can be applied in practical research in the field of human capital rent assessment and human capital investments effectiveness evaluation at the level of the state, region, and organization.

**Keywords:** human capital; human capital rent of; human capital investment; equilibrium labor price, labor productivity.

## MARKETING, COMMERCE AND LOGISTICS

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**System of indicators of regional educational portal functioning quality estimation.  
P. 220-230.**

The study was carried out with the financial support of the RGNF. Project "Development of a program for the development of marketing activities of educational institutions of higher education in the Belgorod Oblast based on the use of Internet technologies"

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**Abstract.** The aim of the study is to develop a system of indicators to measure the quality of functioning of the educational portal of the region. The study used the following research methods: abstraction, analysis and synthesis, and ascent from the abstract to the concrete. The article suggests the methodical approach to evaluating marketing activities of universities through the use of Internet technologies and develops a modified system of indicators to measure the quality of functioning of the educational portal of the region, allowing assessment of users/experts selected components: technical, informational, functional, marketing, as well as ease of use and appearance. In addition, the assessment of the quality of the educational portal is suggested on the basis of indicators of analytical systems for technical and marketing components. The article provides the description of the main components (blocks) allocated to assess the quality of the educational portal; a characteristic of each indicator for the selected component in the evaluation of the functioning of the educational portal of the region by the users /experts, and the valuation conducted on the basis of indicators of analytical systems. The use of the proposed methodological approach to assessing the quality of functioning of the educational portal of the region and modified system of assessment indicators will allow to prove the basic directions of improvement of marketing activities of universities in the Internet to attract students and interaction with subjects of the market of educational services

**Keywords:** region's educational portal, site functioning quality assessment indicators, higher schools' marketing activity.

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**Interaction of marketing offline and online-strategies as an innovative tool for strengthening competitive positions in the interactive environment of enterprise's functioning. P. 231-240.**

**Abstract.** This article sets out the theoretical material on the problem of development and application of marketing offline and online strategies as an innovative tool used to strengthen the competitive position of the enterprise functioning at the present stage of development of the digital transformations. The aim of this work is to explore marketing online and offline strategies, show their interaction and demonstrate their purpose as innovative tools for strengthening the competitive position in an interactive environment functioning of the enterprise. Implementation of research objectives was achieved through the application of system analysis of the object using comparative review, compilation and processing of information, classification and logical reasoning. The result of this study was to identify the most relevant and important for modern enterprises functioning in the face of the rise of the digital economy strategies of development. Through the analysis of theoretical material and consideration of practical examples there was formulated the concept of essential content of offline marketing; revealed basic offline marketing strategy recommended for implementation in the activities of the enterprise; attention is drawn to digital marketing as an important part of the marketing strategy of the enterprise; systematized the basic tools of digital marketing through which the company would be able to keep in close touch with consumers. The applied aspect of research problem can be implemented in strategic management on modern enterprises by using functional strategies – marketing offline and online strategies.

**Keywords:** marketing strategy, offline marketing, online marketing, digital marketing.

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**Peculiarities and technology of internal benchmarking in the enterprise. P. 241-247.**

**Abstract.** The article discusses the essence of internal benchmarking as a source for the acquisition and implementation of innovative ideas at existing best practices, to reduce the risk of losses, and advanced technologies database creation. The purpose of the study is to summarize theoretical developments and practical experience, identifying peculiarities, setting objectives of internal benchmarking, and the rationale for the sequence and content of stages of its implementation in enterprises. The authors defined peculiarities of benchmarking in contrast to the traditional technologies of management and marketing. To select the option of use of benchmarking it is important to classify its types by the elements of the business environment

(internal and external), depending on reference (competitive, sectoral, cross-sectoral, global), according to the subject of the research (process, functional and benchmarking performance). The article substantiates the advantages and disadvantages of internal benchmarking development and defines its objectives. The technology of internal benchmarking is a process consisting of successive stages in the Deming cycle. According to the results of the research the authors suggest model stages of internal benchmarking technology for domestic enterprises: planning, research, monitoring and information gathering, analysis, adaptation, and improvement. The authors define the principles, objectives and results of each stage of internal benchmarking technology.

**Keywords:** internal benchmarking, Deming cycle, business process, innovations, strategy.

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**Internet marketing conceptual approaches to sustainable rural development. P. 248-264.**

**Abstract.** The authors consider the marketing of sustainable development of rural territories as a market-oriented management concept aimed at providing economically sound, environmentally safe, socially-oriented extended reproduction, and improving the quality of life of the rural population. The purpose of the study is to increase the effectiveness of promoting the concept of sustainable development of rural areas. The authors used analytical, monographic, expert assessments, systemic approach methods. In the article the authors suggest conceptual approaches to Internet marketing of sustainable development of rural areas: the main goal, the object of management, the management system, the ways of achieving the goal, the functions, the promotion tools and the main purpose of their application, the paradigm, the main stakeholders, key strategic resources, the principles of system-wide and the main, the criterion of effectiveness. According to the authors, the information and communication revolution enabled the creation of the Internet environment where part of interactions between stakeholders takes place. For this reason new tools of promoting projects have emerged and, with them, the opportunity to promote the concept of sustainable development of rural areas by means of the Internet. The authors singled out Internet marketing tools for sustainable rural development projects. They are as follows: search engine marketing, contextual advertising, promotion in social networks, banner and media advertising, e-mail newsletters, online games, viral marketing. A comparative analysis of the means of Internet promotion of projects is made depending on their format, coverage and confidence of the audience, the period of obtaining the results, the duration of the effect, manageability, targeting by districts, suitability for the promotion of a new project, efficiency zone, cost. The results allow municipal authorities to

make effective decisions to promote sustainable development projects in rural areas, selecting the right tools depending on the specifics of the project.

**Keywords:** sustainable development, rural territories sustainable development concept, marketing, Internet marketing of rural territories sustainable development, promotion, Internet promotion tools.

## **ACCOUNTING, FINANCE AND STATISTICS**

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**Heat supply costs formation and their accounting at public catering units. P. 265-271.**

**Abstract.** The article examines the main provisions and requirements for documenting the costs of heat supply to the public catering units and order of their reflection in accounting. Special attention is paid to the order of formation of information on the supply of heating services in the primary accounting documents in paper or electronic media; definition and further change in the value of tariffs for the services provided; the reflection of produced utility costs in accounting. Research and a substantiation of theoretical provisions in this article was carried out with the use of such scientific methods as detailing and summarizing, grouping, and comparing, classification, etc. The purpose of this article is to summarize the practical experience of different organisational structures of public catering units for formation of the heat supply costs and in this regard the development of accounting utility costs and development of recommendations for effective and efficient use of resources through expanding the public supply and the changing regulatory framework. Legislative materials and regulatory documents have been studied and used in the article in the result of the study. The information basis was the research data of Russian scientists in the field of accounting of expenses for production maintenance of public catering units.

**Keywords:** legal regulation, pricing, tariffs, costs, expenses, public catering, catering, organization's accounting policy.

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**Modern approaches to banking risks regulation and management. P. 272-281.**

**Abstract.** The aim of the study is to study contemporary approaches to banking risk regulation and management. The methodological framework of this study is general scientific

methods of research. The use of scientific methods of research was carried out by applying, under a logical approach methods of induction, deduction, and synthesis. The article provides a systematic classification of banking risks on the following criteria: sphere of influence, nature of account, means of regulation, method of accounting, types of banking operations. This paper studied the dynamics of key risk indicators of the Russian banking sector: stability of funding, interest rate risk, credit risk, bank runs, mass conversion of rubles into foreign currency, and the shortage of collateral. The makes the conclusion on the increase of credit risk in the banking sector of the Russian Federation. The authors have studied the dynamics of interest rates on unsecured loans of the Russian banking sector in 2015–2017. The factors with the greatest impact on the study of the dynamics of interest rates were revealed. In this paper, we examine trends in the proportion of "bad" loans in the breakdown by types of credit institutions of the Russian Federation. It is concluded that state-owned banks have the least credit risk. The authors suggest basic methods and tools for regulation and control of credit risk, interest rate risk and market risk.

**Keywords:** banking risks, credit risk, liquidity risk, market risks, interest rate, consumer credit.

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**Problems and prospects of new money type appearing in Russia – cryptuals. P. 282-289.**

**Abstract.** The article discusses the range of issues devoted to the currency of the new generation of crypto currency. Crypto-money is a kind of digital currency which is created through cryptographic methods. The paper provides general characteristics, corresponding to all virtual money and also presents all advantages and disadvantages of new money – crypto coins. Research and a substantiation of theoretical provisions is carried out using such scientific methods, like detailing and summarizing, grouping, and comparing, ordering and classifying, etc. Introduction to financial turnover of crypto money, according to its creators, will help to solve some problems of the financial market, as the cryptocurrency is currently in the Internet and it is a worthy competitor of fiat money (government currency), and in the future will be able altogether to dislodge them from the sphere of electronic payments. In addition, the turnover of cryptocurrency is convenient and beneficial to all participants of settlements. The purpose of this article is the generalization and the absoluteness of the development of monetary regulation in the country, recognition by the Central Bank of the Russian Federation (Bank of Russia) of the emergence of new types of funds and easy way to incorporate it into domestic regulation.

**Keywords:** electronic money, virtual money, electronic purse, crypto currency, fiat money, fiduciary money, bitcoin, mining.

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**Modern instruments of attracting investments in the enterprise sector of the republic of Tajikistan. P. 290-300.**

**Abstract.** In recent years, the Republic of Tajikistan has increasingly resorted to the help of international financial institutions to solve its social and economic problems. In accordance with the world practice of lending and assistance, we are forced to fulfil many difficult to achieve conditions of compliance in order to receive approval of such assistance. It is known that significant investment resources are needed to solve the tasks of the country's social and economic development. However, we still occupy one of the last places in attracting foreign direct investment. Based on the priority goals and objectives set by the President before the government in the National Development Strategy until 2030 (NDS-2030), an important condition for future development is the further development of a mixed economy in the country, the development of which stimulates private entrepreneurship and investment activity. State investment policy to date has been designed for strategic investors and has not contributed to the development of the portfolio investment market. The problems of formation and development of the stock market in Tajikistan, as the basis for carrying out structural reforms are considered in isolation from the investment process. The role of the stock market as a mechanism for the transformation of free financial resources into productive investments in the economy of the Republic of Tajikistan is disclosed mainly in the production plan. The possibilities of the IPO market for attracting and accumulating private national and foreign capital and savings of the population have been poorly studied. In this connection, the article considers some actual problems of attracting investment resources, and it is suggested to pay attention to investment tools that can significantly increase the access of households and the business sector of Tajikistan to external financing of investments. It is from raising the level of financial literacy of economic entities that the main economic indicators are largely predetermined.

**Keywords:** financial literacy, portfolio investments, investment instruments.

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**Market policy marketing planning peculiarities of services sphere organizations. P. 301-310.**

**Abstract.** Marketing planning is an essential part of any organization. In a rapidly changing economic environment it is impossible to achieve positive results, without paying due attention to the marketing planning of the organization. The article substantiates the importance

and necessity of market policy marketing planning of service sphere organizations. The aim of the research is generalization of theoretical and methodological positions and development of methodical recommendations of market policy marketing planning of service sphere organizations. For the study of issues related to the study of market-oriented policies marketing planning, we used the following scientific methods: dialectics, analysis, synthesis, consistency, and complexity. The authors have developed and proposed marketing tools used in the process of market policy marketing planning of service sphere organizations. The article describes the main characteristics of the market policy marketing planning, of service sphere organizations, singles out the conditions that impede and facilitate effective use of marketing planning. The study found that market policy marketing planning of service sphere organizations allows organizations to more efficiently distribute the available resources, reduce material and financial losses, and increase the effectiveness of the organization as a whole, whereby the goal will be achieved.

**Keywords:** service sphere, marketing planning, market policy.