

ECONOMICS AND MANAGEMENT IN BRANCHES AND SPHERES OF ACTIVITY

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Risk management as effective instrument of ensuring economic safety of hotel business enterprise structures. P. 9-19.

Abstract. The purpose of the research is to study modern approaches to managing business structures of hotel business in conditions of risk and uncertainty. The functioning of the business structures of the hotel business is accompanied by risks that are characterized by decision-making in conditions of insufficient information and uncertainty. The main property of risk in the hotel business takes place only in relation to the future and is continuously associated with the adoption of management decisions. The approach to the development of a mechanism for managing the business structures of a hotel business in conditions of risk and uncertainty is the need to anticipate, identify, and evaluate the development trends of business structures as socio-economic systems that take into account possible risks and their impact on the content of problems and the ways to solve them. To increase the level of security of the hotel business enterprises, it is necessary to timely audit and monitor the functioning of the economic security system and have the possibility of eliminating risks; to develop a mechanism for managing the security of an enterprise based on controlling, as well as to analyze threats to the internal and external environment, which makes it possible to comprehensively characterize all possible negative aspects of the activity of the hotel business enterprises and is one of the conditions for the formation of an effective system of economic security for the subjects of management.

Keywords: hotel business, risk and uncertainty conditions, management of business structures.

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Anti-crisis management as a factor for ensuring economic safety of enterprises. P. 20-30.

Abstract. In a market economy, the economic activity of an enterprise is affected by unfavorable conditions caused by both external macroeconomic, sectoral, socio-political factors and by factors of the internal environment. Symptoms of unfavorable effects are: a decrease in liquidity, loss of profitability (profitability), increased financial instability, rising costs, a decrease in market share, a decline in the competitive position in the market of goods and services, etc. To overcome these negative phenomena, it is necessary to implement anti-crisis management, which is a factor in ensuring the economic security of an enterprise. The purpose of this study is to substantiate theoretically the essence and content of the economic security of an economic entity and determine the role of anti-crisis management in ensuring the economic security of an enterprise. The research used general scientific dialectic methods (analysis and synthesis, deduction and induction, detailing and generalization, analogy and modeling, systemic and complex approaches), the main provisions of economic analysis (analysis of financial and

economic activities of the enterprise) as applied sciences, as well as laws and principles of formal logic. Based on the results of the research, conclusions are drawn that confirm theoretical and practical value of the results obtained.

Key words: crisis management, tasks of anti-crisis management, anti-crisis program, economic security, crisis phenomena, destabilizing factors, negative impact on the activities of an enterprise.

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Current situation and key prospects of wholesale development in zabaikalsky krai consumer market in the conditions of retail chain. P. 31-44.

Abstract: The purpose of the article is to study the situation and development of basic wholesale trade directions in the consumer market in terms of retail network. The consumer market in Zabaikalsky Krai is selected as the object of monitoring. History, culture, trends and prospects for trade in Zabaikalsky Krai have fundamental differences; the region is unique in many aspects (location, trade relations, the mentality of goods and services consumers, great, but unrealized potential), which makes it a kind of "testing ground" for implementation of wholesale trade development directions, suggested by the authors. The article studies the issues and problems of the situation in the wholesale trade in Zabaikalsky Krai, concludes that there exists a significant backlog of wholesale for-profit sector from current trends and requests of retail network. The peculiarity of the authors' approach is to justify the necessity of reforms in the wholesale trade, adequate modern infrastructure, technology, trade networks and the need to achieve regional competitiveness. The authors suggest as the main directions of development of wholesale for-profit sector sales to the consumer market in Zabaikalsky Krai: development of the wholesale platform infrastructure on a multivariate basis; construction of a modern wholesale trade format, taking into account territorial organization of the consumer market (the differentiation of the consumer market in urban and rural segments); strengthening integration of business interactions in the regional reproduction, and priority of commercial business networks.

Keywords: chain retail, wholesale trade, consumer market, Zabaikalsky Krai, wholesale trade formats, trade business chains.

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Mapping technology to optimize the territorial zoning of local agricultural commodity markets. P. 45-52.

Abstract. Agriculture and the agribusiness sector, despite a slight positive dynamics of gross production, continue to experience a number of difficulties in the distribution of products, identification of promising commodity markets, determination of target segments, etc. The article uses marketing segmentation and mapping technologies, graphical research methods that allow conducting situational analysis of the development of commodity and raw materials markets for agricultural products. The level

of product competitiveness determines the sales area of the product area. The purpose of the study is to justify the application of technologies of "functional maps" in the part of optimizing the territorial distribution of the commodity markets of the agro-industrial complex. The application of the mapping method makes it possible to visualize the localization of the main raw agricultural zones of the Altai Territory: raw materials are located in the north and west of the region, processing enterprises are represented in all zones of the Altai Territory, which is reflected in the level of availability of agricultural raw materials for industrial processing. Mapping zoning of local markets allows to draw a conclusion about the level and directions of raw materials flows and the localization of processing capacities, as well as to develop recommendations for optimizing and rationalizing the functioning, local commodity markets of the Altai Territory: construction of logistic complexes for storage of agricultural products intended for transit dispatch.

Keywords: market, products, agro industrial complex, mapping, zoning, localization.

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**Role of the state in the formation of innovative economy institutional foundations.
P. 53-65.**

Abstract. Institutional changes in the economy in a number of prerequisites for the development of innovation require mandatory state participation in their implementation. The aim of this work was to substantiate the tendency of strengthening the state as an initiator of innovation processes in the economy, creating a favorable institutional environment for the development of innovation activities of economic entities. The study implements methods of analysis of cause-and-effect relationships between institutional changes in the economy and the effectiveness of its innovative development; identification of causes and factors that accelerate and restrain the dynamics of the process; international comparisons on indicators of innovative development of the economy; benchmarking of state participation in the development of innovative economies of leading countries. Taking the USA and Japan as a case study, the difference of approaches to determining the degree of state participation in the innovative development of the economy is justified. The leading role of the state in initiating the development of fundamental science is proved and the factors limiting the participation of large businesses in solving this problem are highlighted. The article reveals the reasons that determine the need to improve the institutional foundations of the innovation economy in Russia. An international comparison of the share of research and development costs in the GDP of a number of countries was made. The problems characteristic to the Russian pledge legislation as an economic institution of regulation of long-term investments in innovative development of economy are allocated. The composition of institutional factors that require state participation in the construction of an innovative economy is defined.

Keywords: innovative economy, institutional foundations of innovative development, state regulation of innovative economic development.

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**Economic and mathematical modelling as a tool of management decisions selection.
P. 66-74.**

Abstract. In modern economic conditions, one of the factors of sustainable development of enterprises is the effective management of their activities. In this connection, the importance of the use of economic and mathematical modelling tools for assessing the state of an economic entity and a reasonable choice of management decisions is increasing. The use of mathematical methods and models in the decision making process makes it possible to evaluate the result obtained, and also to analyze the relationship between the results obtained in the modelling process and the specified parameters. The importance of such an analysis is primarily due to the fact that many parameters of this activity (parameters of the corresponding mathematical models) are of a probabilistic nature and can often be determined only approximately. The use of information technologies applying modelling methods ensures the implementation of a fundamentally new technology for making managerial decisions in the process of economic activity: creating a model that allows for an effective analysis of the situation, modelling of various scenarios for the development of events, choosing the most acceptable scenario, taking into account accepted criteria, making informed decisions. The article provides an analysis of existing methods and the possibility of using one or another technique for assessing the efficiency of decisions made.

Keywords: economic and mathematical modelling of economic phenomena, methods, models, criteria, optimal solutions.

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State economic policy factors systematization. P. 75-86.

Abstract. The article is devoted to the study of the conceptual foundations of the state economic policy development. The purpose of the article is the theoretical systematization of the state economic policy factors. The author used in the work the following methods: method of analysis and synthesis, the system approach, and the graphical method. Analysis of the conceptual and categorical tools among economists has made it possible to identify four approaches to understanding the essence of the state economic policy. These were systemic, functional, restrictive and institutional approaches. It is noted that the dialectical connection between theory and practice actualizes the study of the theory of state economic policy formation. In particular, the author suggested a differentiation into the main stages of its elaboration. It is emphasized the importance of the basic stage – an adequate assessment of the economic reality, which should be based on factor analysis. The author emphasizes the importance of preliminary factor diagnostics in the process of applied factor analysis. The author proposed the systematization of factors for the elaboration of the state economic policy by key criteria: the nature of influence, the possibility of control, the duration of action, the form of influence, the source of origin, the scope of action, the course of action. The proposed theoretical systematization of factors with the help of existing modern methods is designed to contribute to the most effective applied factor analysis of state economic policy.

Keywords: state economic policy, policy formation stages, economic policy factors, systematization of factors, factor diagnostics.

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Innovative development of ecologically pure food production: potential of technological platforms. P. 87-96.

Abstract. The aim of the article is the development of theoretical and methodological provisions related to the identification of tools for innovative development of organic food production. General scientific methods of studying economic phenomena and processes are used. From the position of the systemic approach, the innovative development of ecologically clean food production implies the existence of a managing and controlled subsystems, goals, methods and tools for their achievement. Deduction, logical method, analysis, scientific abstraction, analogy method are applied. It is substantiated that the instruments for the development of ecologically clean food production should unite the efforts of business, science and the state (the "triple helix" model). As a tool of the federal level, a technology

platform has been chosen, which is determined by its focus, objectives and resource potential. The conclusion is made that the presence of distinctive features in the development of ecologically clean foodstuffs production indicates the need to allocate the same strategic direction in the existing technological platform «Technologies of food and processing industry of agro-industrial complex - healthy food products». At the same time, the technology platform can be considered as one of the tools for supporting the innovative development of environmentally friendly production both at the regional level on the basis of close interaction with the participants of clusters through the coordination of interests and topics of scientific research, the formation of a single segment of the intellectual property market, and innovations.

Keywords: agriculture, food products, state, instrument, technology, platform, innovations, innovative development.

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Mathematical estimation of innovations' development and consumption potential of the krasnodar territory. P. 97-108.

Abstract. The present stage of economy modernisation creates preconditions for development of innovative activity of regions for the purpose of realisation of their competitive advantages in the conditions of a difficult geopolitical situation of the country. Thus, the problem of regional innovative system economic potential use as a basic resource of regional development becomes now especially actual. The estimation of potentials of development and consumption of innovations in the region, structures of economic potential of regional innovative system participating in formation, in aggregate will give representation about a condition of economic potential of regional innovative system as a whole. The aim of this research was the mathematical estimation of a condition of potentials of innovations' development and consumption of the Krasnodar Territory, carried out on the basis of authors' technique. At the same time dynamics of change of their condition during 2008-2013 is presented, which choice is caused by studying of escalating and development of considered potentials in internal crisis of Russia. Research was done with use of a complex of methods: gathering and processing of statistical data, the structural and comparative analysis, economic-mathematical methods and expert estimations. Results of the carried out research will allow to open prospects of development of the region, and also to develop subsequently corresponding strategy of regional innovative development.

Keywords: economic potential, innovations' development potential, innovations' consumption potential, regional innovative system, region, methodical approach.

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Conceptual context of interaction policies of higher schools and business communities. P. 109-118.

Abstract. Formation of a new socio-economic environment, development of the service economy, reorientation of the strategy of development of higher education institutions on the client – oriented model determines the need to build fundamentally new trajectories of higher education institutions aimed at the formation of a joint policy of universities and a business community. The purpose of this study was an analytical assessment of the interaction of universities and business communities in the region. The research was carried out using a set of methods: empirical research method – questionnaire based on a survey of a significant number of respondents and used for obtaining information; methods of situational, structural and functional analysis, economic and statistical analysis, tabular and graphical interpretation of data. This article presents the results of sociological research among the employers of the Belgorod region as representatives of the business community, aimed at the study of topical problems and prospects. It is indicated that the main areas of mutual activities of universities and business community can become systematic monitoring request of internal and external customers to the organizational culture of the university, the interaction through the involvement of employers in educational process of the university, organizing various meetings and events with university students, the institutionalization of representatives of the business community for a specific Department. The authors propose conceptual directions of a possible joint policy of universities and regional business communities, contributing to the competitiveness of the university in the market of educational services, on the one hand, and a graduate of higher education in the labor market, on the other hand. The involvement of employers in the process of training a qualified specialist will provide a balance of qualitative and quantitative indicators of the university, and in turn will form the professional personality of the graduate initially, taking into account the needs of consumers of the university "product" – a graduate.

Keywords: customer orientation, competitiveness, higher education, business community, system.

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Regions' positioning methodology by dynamics of social infrastructure complex development. P. 119-130.

Abstract. Due to a broad component composition of social infrastructure, variety of approaches to its study, multiplicity of factors influencing its development the researchers until now haven't elaborated a common position on the methodological set of tools for the evaluation of the said process. In the regional aspect, the development of social infrastructure, by definition, can not be carried out at an equal pace because of the well-known differentiation of socio-economic dynamics. The purpose of this study was the development, justification and approbation of an alternative author's methodology that allows to assess the positions of the regions in the dynamics of the integrated development of social infrastructure to identify the regions-leaders and disseminate their best practices in other regions of the country. The methodological basis for the development of the methodology is the method of using the infrastructure advantages of the territory, with the addition of rating methods using distance techniques, the analysis of time series, the construction of an integral indicator based on the multiplicative model in terms of geometric mean, comparative analysis. The technique is represented by four composite blocks, each of which is detailed by its operations. Approbation of the methodology was carried out according to official statistical data of the Federal State Statistics Service, on the example of the regions included in the Central Federal Territory, for 2010–2106. Based on the results of the approbation, general conclusions are formulated, which confirm the applied value of the methodology.

Keywords: social infrastructure, comprehensive development of social infrastructure, regions' positioning.

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Evaluation of the use of human capital in the regional economy in parameters of its innovative and technological development. P. 131-144.

Abstract. Regional asymmetry of economic development is determined by a complex of objective and subjective reasons, the leading place among which is the different effectiveness of the use of human capital in the regional economy. The purpose of this study was to assess the economic results of

the use of human capital in the economy of Russian regions in the trend of its inherent prospective development trends - innovation and manufacturability. In the process of research, a set of economic and statistical methods was realized: the collection, generalization and analysis of information, statistical groupings, graphic data visualization, index, structural analysis, logical reasoning. The author's position and understanding of the mechanism of dependence of economic dynamics on the use of human capital in the economy are revealed. The indicators of the estimation of the use of human capital in the regional economy, corresponding to the innovative and technological direction of its development, are singled out. The indicators of the estimation of the use of human capital in the regional economy, corresponding to the innovative and technological direction of its development, are singled out. The dynamics of indicators in the regional aspect for 2012-2016 is analyzed, the main trends of their changes are revealed, indicating the reasons that caused them. The statistical distribution of regions by the specific weight of innovative products, the specific weight of high-tech and science-intensive industries, and the labor productivity index has been carried out. Argued conclusions about the objective complexities of interregional comparisons on the parameters of the productive use of human capital in the economy are formulated.

Keywords: human capital, regional economy, innovative and technological development.

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Main problems of small innovative enterprises at universities in Russian economy. P. 145-156.

Abstract. The article contains a multifaceted study and identifies the main problems of small innovative enterprises at universities, at the stages of setting up an enterprise and its functioning. The research was carried out from two directions: the indicators of small innovative enterprises in general and the accounting reporting of small enterprises at universities. The study of problems is carried out using statistical information, and shows the development trends of small innovative enterprises in Russia. On the basis of the research carried out in the article, the following main problems are identified: a long period of registration of the IIP, a biased assessment of the value of intellectual property included in the IIP's authorized capital, various financing difficulties, and personnel problems. Based on the results of the study, conclusions were drawn on the results of the analysis. The relevance of the research topic is conditioned by the fact that in modern conditions there are still many problems that small innovative enterprises face at universities, due to which they experience difficulties that hamper the development of innovative entrepreneurship in Russia. The aim of the research was to identify and systematize the main problems of innovative enterprises at HEIs for their further solution. The article uses general scientific and statistical research methods, as well as the method of system analysis.

Keywords: small innovative enterprises at universities, results of intellectual activity, statistics, problems.

ECONOMY OF LABOR AND LABOR RELATIONS

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Problematics of construction and implementation of professional competence development system as a factor of improving municipal employees motivation level. P. 157-167.

Abstract. The article explores the main forms of competence development for municipal employees, substantiates the relationship between the professional development of municipal employees and their motivation for work, and suggests the direction of the formation of a system of professional competencies that go beyond the official regulations provided by the municipal service. The purpose of the article is to identify the problems of building a system for developing the professional competencies of municipal employees as a factor in increasing their level of motivation and searching for possible options for implementing this system, taking into account specific features of professional development of municipal employees. The research used a methodology based on the use of systemic, structural approaches, as well as comparative theoretical analysis and analysis of normative documents. The article deals with the tasks of determining the specifics of the motivation of municipal services employees, identifying and substantiating the relationship between motivation and professional development of municipal employees, researching the basic forms and stages of training and development of municipal employees, and taking into account the regulatory framework. During the research, key competencies of municipal employees were revealed within the framework of the official regulations, a general profile of the competencies of municipal employees at various levels of management was drawn up, which went beyond job descriptions and regulations, and developed a system for developing the professional competencies of municipal employees as a factor in increasing motivation for work.

Keywords: motivation, competence of municipal employees, training and development, competence profile, interrelation of motivation and development of municipal employees, competency development system.

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Transformation of factors to increase labor productivity in the questions of optimizing expenditures of resource-supporting companies. P. 168-185.

Abstract. The purpose of the presented work is to develop practical recommendations on the optimization of wage costs, allowing to improve labor productivity, reduce irrationally used labor to increase labor productivity of employees of resource companies. To achieve this goal, the following tasks were solved: the study of local legal acts in the field of remuneration of the company of water supply and sewage facilities, photos of the working day, study of job responsibilities, and assessment of daily workload of staff. In the present publication the research of the system of awarding and stimulation of work of employees existing in the organization is carried out. In writing the article were used methods of analysis and synthesis, on the basis of which were formulated modern principles of motivation of employees in relation to the sphere of public utilities. In order to improve the efficiency of the company's operation and improve the efficiency of labor, taking into account the specifics of the industry, differentiated mechanisms for stimulating labor with an increase in the salaries of employees and simultaneous optimization of the company's expenses are proposed. On the basis of the carried-out analysis the improved principle of the organization of work directed at highly effective functioning of the company is offered. The use of new methodological approaches to the organization of work of individual employees will allow to achieve a more rational expenditure of the payroll and effective personnel management of the company.

Keywords: labor productivity, premium controlling, premium gratification, the system of bonus bonuses, inspection of metering device, water supply and sanitation, inspector, controller, specialist, optimization.

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Personnel security as an element of organization's economic safety. P. 186-197.

Abstract. Market conditions generate a variety of external and internal threats and risks, the negative impact of which undermines the economic security of domestic economic entities, the most

important element of which is human security. The aim of the study was the generalization and systematization of theoretical provision and the development of a framework of personnel security as part of the economic security of the organization. The research was conducted using general scientific methods (dialectical logic, synthesis and analysis, theoretical observation, systematization and generalization) and empirical research methods (observation and comparison). The article suggests on the basis of the conducted research of the existing approaches to the definition of the essence of economic security of the organization the author's interpretation of this concept. The paper specifies the concept and defines the place of personnel safety of the organization among other functional components of organization's economic safety elements; highlights features of establishing commonality and differences between the concepts of "human risks" and "threats of personnel security", and systematizes and refines the classification criteria that define the types and forms of threats to organization's personnel security. The structure of the personnel security system is proposed, functional elements should be considered in the context of the traditional stages of work with personnel, which will ensure a high level of organization's economic security as a whole.

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

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Innovations in commercial activities. P. 198-209.

Abstract. The aim of the research is to systematize the innovations of commercial activities of trade organizations in accordance with the main business processes - purchases and sales and on this basis the identification of the advantages of their use in retail trade. The article shows the dynamics of the main indicators of innovation in Russia, as well as the innovative activity of organizations in the subjects of the Russian Federation; the structure of innovations in the commercial activity directed on perfection of processes of purchase and sale of goods is offered. The basis for the research of innovations in commercial activities were general scientific methods, principles of comparative analysis and a systematic approach to the study of the process of buying and selling goods. In the course of the study, dialectical, systemic and complex approaches, statistical methods of analysis were used. The scheme of innovations in commercial activity consisting of two blocks is offered: innovations in purchases and innovations in sales. Innovations in procurement include modern types of procurement software, such as Galaktika, Folio, Oracle, BEST Pro, Avacco, "X-ART" and "TRADE X". Innovations in sales are proposed to be considered in two aspects: facilitating the activities of traders and facilitating the purchase process. In the course of the study, the characteristics of innovations in procurement and in the sale of goods are given. The application of innovations in the commercial activities of trade organizations will increase the efficiency of purchases and sales of goods, as well as the quality of merchant customer service.

Keywords: commercial activity, innovative activity, technological, organizational, marketing innovations.

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Factors of retailer leadership in the russian market of children's goods in conditions of modern model of developed competition. P. 210-223.

Abstract. Economic instability and political tensions inherent in this stage of world economy development make it necessary to study new conditions of competition in commodity markets, to determine the features of functioning of the branch economies in these conditions and to identify key success factors that allow organizations to succeed in a new format of competition as was the goal of this scientific work. To implement the stated goal, general scientific, qualitative and quantitative methods were used. In the course of the study, the authors identified the main characteristics of modern competition in the retail market, which has a shade of both perfect and imperfect models. The condition of one of the developing and promising segments of retail trade in Russia – children's goods market – is analyzed and its market assessment is presented. The factors determining the development trends of this market are determined and the dominance of the demographic factor is proved, its forecast for 2018 is drawn up. Particular emphasis is placed on the competitive analysis of the children's goods market, within the framework of which the fact of the presence of a modern model of developed competition and the tendency of growth of competition intensification were established. The calculations carried out by the authors made it possible to determine the market of children's goods as unconcentrated. Based on the construction of the strategic matrix, it is determined that PJSC "Detsky Mir" occupies the strongest competitive position among retailers. The authors singled out the key factors for the success of this company and outlined the priority areas of its business processes, allowing to lead in the conditions of a new format of competition.

Keywords: market of children's goods, retailers, models of market structures, modern model of developed competition, competitive analysis, strategic matrix, priority areas of business processes, key success factors.

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Modern ice cream market in russia: position and development directions. P. 224-239.

Abstract. The most important problem of the domestic ice cream market is insufficient supply of the population with this high quality and useful product. The level of ice cream consumption in Russia is 2-3 times lower than in Europe and America. Even the fact that Russia opened its market for foreign manufacturers and suppliers, it did not change the situation. The working hypothesis of the research is an objective necessity and the need to study the range of issues associated with the production and consumption of ice cream in Russia and the influence on them of external and internal factors. The author of this article has set personal goal to explore the question: why Russia, having a long tradition of production and consumption of ice cream, insufficiently uses available production capacity while countries with similar climatic conditions actively develop their ice cream market. It is established that ice cream market in Russia is dominated by domestic manufacturers, however, in the part of certain types of raw materials, packaging and equipment our companies are largely dependent on imports. The growth of prices for domestic sugar, milk and butter, as well as imported raw materials imports lead to an increase in the cost of the final product (ice cream). This circumstance, as well as the decline in effective demand of consumers, will inevitably cause a decline in production of ice cream and thus its consumption in the future. The latter fact must be considered by the managers and owners of enterprises manufacturers of ice cream.

Keywords: ice cream, production and consumption of ice cream, ice cream market, domestic food market, import and export of ice cream.

ACCOUNTING, FINANCE AND STATISTICS

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Necessity of customs income evaluation system formation to provide their growth. P. 240-254.

Abstract. The purpose of the study is to propose a system of indicators for assessing revenue generation, which are administered by the Federal Customs Service (FCS of Russia), aimed at their growth, provided, on the one hand, compliance by the participants in foreign trade activities (FTA) with customs tariff regulation of foreign trade in goods, and another, ensuring their compliance with customs authorities when moving goods across the customs border. This goal is achieved on the basis of the analysis and assessment of customs revenues formation sources and their structure, as well as the identified factors that have caused both their growth and reduction. The study was conducted using general scientific methods applied to the theoretical provisions of customs revenues, and their evaluation was carried out using abstract and logical and comparative analysis methods, as well as statistical groupings. The suggested system of indicators for assessing the formation of customs revenues, providing for compliance with customs and tariff regulation measures by FTA participants, and aimed at increasing the profitability of foreign trade in goods, includes two groups of indicators: the effectiveness of the formation of customs revenues, the basis of which is the assessment of the sources of their formation depending on the structure of foreign trade turnover of goods; the effectiveness of monitoring the sources of formation of customs revenues both in customs declaration of goods and after its release. At the same time, the dominant feature of the federal budget revenue growth is the quality of control over the classification and the country of origin of the goods, their customs value, the applied rate of customs duties, the tariff preferences and tariff benefits provided.

Keywords: customs revenues, foreign trade in goods, customs and tariff regulation measures, customs payments, import customs duties, export customs duties, export of goods, import of goods.

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Online pay-devices and aspects of their accounting for small business enterprises in modern conditions. P. 255-261.

Abstract. This article discusses the legal aspects of the introduction of the new online pay-devices, the main provisions and requirements for documenting the costs of their acquisition and the order of reflection in accounting procedures of their commissioning. Special attention is paid to the order of formation of information in the primary accounting documents in paper or electronic media; reflection in financial accounting of the moments of receiving and recording revenue. 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 the various organizations, which started applying online cash since July 1, 2017, and in this regard, the development of accounting of costs in their application and use in light of the changed regulatory framework. The article has studied and used the materials of legislative and regulatory documents. The information basis was also critical of the research of Russian scientists in the field of accounting of expenses on service of cash registers in businesses and organizations of different ownership forms.

Keywords: legislative regulation, online pay-boxes, accounting, cash, fiscal data.

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Business idea of the investment project: from beginning to financial and economic substantiation. P. 262-271.

Abstract. The emergence of a business idea is essentially a creative process, but only flight of fantasy is not enough. The idea, or rather the final product from its implementation, should find its consumer, and the financial and economic result from the implementation of the business idea should meet the expectations of the initiators of the project and investors. As part of the management of investment projects, the stage of elaborating a business idea takes place in the so-called pre-investment phase, the final result of which is the development of a business plan or feasibility study. The article considers possible approaches to the justification of the business idea of the capital investment project, reflects recommendations on the evaluation of the appropriateness of capital investments on the basis of indicators allocated in the economic literature, as well as suggests a methodological tool that can be used in the rapid assessment of the economic feasibility of capital investments in fixed assets. Also in the article some features of the practical application of the indicator "net discounted income" are considered. To ensure the necessary functionality of the proposed approach, the evaluation algorithm is proposed to be distinguished depending on the stage of the life cycle of a particular line of business or the enterprise itself. The proposed methodological approach is of an applied nature and can prove to be a sufficiently useful analytical tool in the rapid assessment of the economic feasibility of capital investments.

Keywords: capital investments, economic justification of the investment project.

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Reliability of financial reporting from the positions of piotrovski fscore application. P. 272-285.

Abstract. Turbulence of the Russian socio-economic development and unclear long-term prospects for sustainable economic growth is determined by the fact that the requirements of existing and potential investors and creditors to the financial condition of domestic companies has been steadily expanding. In addition, the introduction in the Russian banking system of methodological instruments of banking regulation - Basel III has forced many banks to substantially revise, deepen and tighten their requirements regarding the policy of lending to legal entities. As a result, the revealing of the facts of the alleged manipulation by the companies of their financial statements indicators is extremely topical and important. This article is devoted to the analysis of the Piotrovski FSCORE indicator in relation to the reporting of Russian companies. Simplicity of implementation in the absence of specific requirements to the initial financial data for the implementation of analytical assessments, makes it possible to calculate Piotrovski FSCORE on the basis of the main forms of the company's financial statements. The purpose of this article is to verify the applicability of Piotrovski FSCORE for assessing the reliability of financial statements of Russian companies. Verification is carried out through the promotion of a research hypothesis: the higher Piotrovski FSCORE, the less the company is inclined to manipulate its financial statements in order to be investment attractive. The hypothesis testing is realized through a statistical check of the real aggregate financial statements of 266 companies compiled under RAS. The data indicate stability of Piotrovski FSCORE predictive strength for reporting companies, prepared according to RAS.

Keywords: manipulation of financial statements, Piotrovski FSCORE.

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Investment and innovation projects: financing and evaluation. P. 286-296.

Abstract. The aim of this paper is the development of methodological bases for the evaluation of innovation and investment projects for their selection with the purpose of financing in the context of the priority tasks of the region's economy development. Analysis and synthesis, comparative analysis and economic-statistical method, weighting method were used as the research methods. To achieve the research objectives, we set the following tasks: to generalize the concepts of innovation and investment projects; to offer an integrated approach to the evaluation of innovative investment projects for the purpose of financing; to analyze the investment opportunities of the Tomsk region. During the study of scientific literature, the concepts of investment and innovation projects were generalized. An approach to project evaluation that takes into account innovation and investment priorities at the regional level was proposed. An assessment of the Siberian Federal District regions' potential in the field of implementation of the projects was given. This assessment showed the availability of conditions for their successful implementation and obtaining returns in the competitive industries of the Tomsk region. Also, a SWOT analysis of the investment environment of the Tomsk region was made. According to the results of the SWOT analysis, the priorities for the development of the innovation and investment sphere of the Tomsk region were determined. The analysis showed that the innovative and investment project activity in the Tomsk region is aimed at the structural improvement of the economy, development of high-tech manufacturing sectors that determine the competitiveness of the region.

Keywords: innovative projects, investment projects, evaluation, region, priorities, potential, criteria, financing, investments.

COOPERATION AND ENTREPRENEURSHIP

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Social entrepreneurship in russia: development and evaluation. P. 297-309.

Abstract. Currently, Russia is increasingly developing social entrepreneurship. All entrepreneurs engaged in socially significant activities contribute to the development of business and expand its geographical boundaries. Representatives of social entrepreneurship actively share their knowledge, experience and proven methods of work with those who are ready to work in this direction. In this sense, social entrepreneurship has become a focal points for the development of civil society and its activity. An increasing number of businessmen and entrepreneurs are imbued with ideas of philanthropy and become active participants in socially useful activities. Many small companies regularly make donations to charity, some of the business representatives offer special rates for low-income citizens, other firms are involved in charitable projects and actions. Thus, on the one hand, it can be stated that the ideas of social entrepreneurship become a trend in entrepreneurial activity of citizens of Russia, on the other hand, the concept of "social entrepreneur" is not legally enshrined in Russia, which, in our opinion, makes it difficult to provide targeted support measures to representatives of this type of business. And, it should be noted that currently there is only the concept of "social entrepreneurship", but activities or evaluation criteria, according to which the business structure could be attributed to this status is still no. The article describes the characteristics of social entrepreneurship, evaluation of its social ideas used by enterprises

in practice. The authors of the article paid special attention to flexible methods of evaluation of social entrepreneurship in Russia in the present conditions of management.

Keywords: social entrepreneurship, evaluation methods, not-for-profit organization, start up, crowd funding, cost-effectiveness analysis, cost-benefit analysis.