

Perspective of Consumer Cooperatives Development

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Current State of an Individual Sector of Agricultural Economics of the Republic of Belarus 3

The article considers the development and current state of an individual sector of agricultural economics of the Republic of Belarus in the context of certain agricultural products and regions for the period from 1990 to 2011. The contribution of this sector of agricultural economics to the overall production was defined; the regions of the country with the presence of livestock were allocated. These will allow the regional cooperative procurement organisations to develop their development programs, taking into account the resource potential of personal subsidiary plot.

Key words: personal subsidiary plot, sustainable development, individual agricultural sector of economics, consumer cooperatives, priorities of sustainable development of individual agrarian-industrial sector.

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The Tendencies of Resource Potential Development by Procurement Sector of Consumer Cooperatives of the Republic of Belarus..... 11

The article considers the procurement sector of consumer cooperatives of the Republic of Belarus, the activities of which, on the one hand, are closely associated with the development of agricultural products, and on the other hand, with the creation of the resource base for the costumers of its products. On the basis of economic analysis the trends of development of the resource potential in the procurement sector of consumer cooperatives were determined. This article is prepared on the results of the research topic № ГР20122393 "To examine organizational and management processes of procurement and processing activities of consumer cooperatives of the Republic of Belarus. To develop guidelines for their rationalization" and is intended for students, students of institutions of postgraduate education, industry practitioners procurement of consumer cooperatives.

Key words: consumer cooperatives, procurement, agricultural products, wild products, degree of development, gross resources

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Problems and Priority Directions of the Development of Transport Sector of the Consumer Cooperatives System of the Republic of Belarus..... 28

The article presents the results of the work of transport sector of consumer cooperatives of the Republic of Belarus for 2006-2011, the problems and priorities for its improvement proposed in the sectoral development program of consumer cooperatives and opinions of the authors are highlighted.

Key words: transport services; infrastructure of transport sector; low-tonnage, heavy hauler and special vehicles, yield on the line, information service, shippers and consignees, satellite controlling, monitoring, satellite navigation, route of delivery, the cost of transportation, car park, diagnostics, dispatching regulation, telecommunication systems, international transportation, logistics approaches.

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Assessment of the possibility of using the term “flexible wage system” is given. The author’s point of view for the commission system of remuneration is presented. The types of piece rates for commission system of remuneration are considered.

Key words: remuneration of labour, time wage, efficiency wage, flexible wage systems, commission system of remuneration, piece-rate, remuneration of vendors’ labour, flexibility in remuneration of labour.

Sushkevich I.

Economic and Stimulating Mechanism of Renewable Energy Sources in the Republic of Belarus: State and ways of Improvement 38

The article examines the main instruments and methods of government stimulation of renewable energy sources used in different countries and in the Republic of Belarus, in particular. Data about leader-countries in using of renewables in 2011 is given. The complex of legal acts concerning the regulation of Belarusian «green» energy is analyzed. Conclusions concerning the choice of a particular model of renewable energy development stimulation in the Republic of Belarus are given.

Key words: renewable energetics, renewable energy sources, economic and stimulating mechanism, tariff policy, reduced tariff, differentiation of tariffs, degression of tariffs, bonus system

Management and Marketing

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The Choice of Management Decision with the Use Decision-Making Support System 49

In this article it is proposed to use computerized support system of decision-making Expert Choice in choosing ways of growth turnover of the catering organisation.

Key words: support system of decision-making, method of hierarchy analysis, alternative, criterion, hierarchy, paired comparison, local priority, global priority, decision-making.

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Impact Evaluation of Geopolitical Situation of the Republic of Belarus on the Development of Roadside Service 55

The article deals with the geopolitical situation of the Republic of Belarus and the impact of its main components (geographic situation, population size, composition and the standard of living of the population, political situation, state of the economy, international situation) was revealed on the state and development of the socio-economic phenomena such as roadside service.

Key words: geopolitical situation, geographical situation, tourism, transit, transportation corridors, demographic factor, export-oriented government, Customs Union.

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Accounting and Control of Calculations, their Role in Normalization of Payment Discipline 60

In the current economic conditions the responsibility and independence of the organisations increases in the development and decision-making to ensure the effective and smooth payment transactions. The article gives a set of activities to strengthen the monitoring of receivables and payables and to create a system of operational and management accounting of calculations for the purpose of payment discipline.

Key words: calculations, suppliers, buyers, allowance for doubtful accounts, cash-payment discipline, receivables, payables, payments, debts, liquidity.

Vinokurova T.

The Technique of Tax Risk Assessment of Economic Subject of Consumer Cooperatives on the Base of Financial Statements 64

The article studies the technique of tax risk assessment of economic subject of consumer cooperatives where financial statements are the source of information. The results of the study of tax risk by the proposed method allow to draw attention to the "narrow" places in tax policy of the organisation and to develop appropriate internal policy within the risk management.

Key words: risk, tax risk, the degree of tax risk, assessment, monitoring, reporting, evaluation criteria, tax audit, tax assets, tax liabilities

Bova I.

Amortization of Fixed Assets: Heads of Expenditure, Tax Concession, Amortization or Fund 70

The article analyzes the category content "amortization of fixed assets". Four aspects of the interpretation of the category "amortization" are highlighted: amortization - renovation fund; amortization - part of the cost, amortization - regulative, reflecting amortization of fixed assets, amortization - tax concession. For the first time, the use of static and dynamic model of amortization accounting is proposed. This model will allow organizations to create financial resources needed for the expanded reproduction of fixed assets and will ensure the integrity of their evaluation at the macrolevel. The objects of the account in the static-dynamic model of amortization are such kinds of amortization as financial, evaluative, tax and reproductive.

Key words: amortization, deterioration, depreciation, heads of expenditure, amortization fund, amortization policy, tax concession, static and dynamic model of amortization accounting.

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The Content and Change of Biologically Active Substance in Brown Strain of Champignons during the Storage 74

The content of immunoglobulin and β -glucan in cream and brown strain of champignons depending on cap diameter was investigated. The change of their content during the storage in normal and modified gas environment was established.

Key words: champignons, cream and brown strain, storage, gas environment, globulin, immunoglobulin, β -glucan.

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Study of Antioxidant Properties of Natural Food Additive 78

This article analyzes the achievements of scientists in the use of herbal antioxidants. The influence on the shelf life of the lipid fraction of pastry natural antioxidant supplements was investigated.

Key words: non-traditional raw materials; antioxidant properties; peroxide, acid and benzidine number; antioxidant activity; anti-oxidant addition; inhibitory properties, stabilizing effect.

To the 50 Years of BTEU

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**Contribution of the scientists of Belarusian Trade and Economics University
of Consumer Cooperatives to socio-economic development of the Republic of Belarus 83**

The article considers the main achievements in training, methodical and research activities of professors of the Belarusian Trade and Economics University of Consumer Cooperatives who were awarded by the personal prize of the President of the Republic of Belarus for outstanding input to the social and economic development of the country.

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