

Actual Problems of Consumer Cooperatives

Tsarik V.,

Kapshtyk A.

The status of consumer cooperatives shareholders in terms of international integration 3

The article assesses the importance and the role of shareholders as the social basis of consumer cooperation. The analysis of the cooperative legislation of the Eurasian Economic Union countries in terms of economic status of members of the consumer cooperatives has been realized in order to determine the main directions of increasing the social base and popularity of consumer cooperatives with shareholders

Key words: consumer cooperation; consumer cooperative; cooperative legislation; a member of a consumer cooperative; a shareholder; the social base of consumer cooperatives.

Pigunova O.

The status and trends of retail network development as the basis for trade of consumer cooperatives of the Republic of Belarus 8

The article reviews the status of retail network of consumer cooperation of Belarus for 2000-2014 on the basis of the official statistics data. The author examines the advantages and disadvantages of the trade sector of consumer cooperatives. The advantages are the well-developed retail network, an increasing number of retail facilities, introduction and application of modern methods of trade. The main disadvantages are absence of a strategic approach to planning the development of the trade sector and the lack of competence in the field of strategic management of business processes.

Key words: retail trade; retail network; dynamics of development; advantages and disadvantages; strategic planning; strategy.

Snytkova N.,

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The possibilities of application of flexible pay systems of commercial service workers in consumer cooperation organizations 15

The functional responsibilities of commercial services of consumer cooperatives have specific features connected with organization of goods procurement and goods realization in retail trade. The author points out the lack of connection between the efficiency of their work and the results of trade facilities activity. To develop an effective incentive system it is relevant to establish a close connection between the results of work of employees and payment for their work. This goal is successfully implemented by means of application of flexible pay systems.

Key words: commission systems; commission remuneration; commission payments; bonuses; time-based system with commission payments; labour motivation.

Trifuntov A.

The approaches to optimization of logistics costs in the supply chain of the district consumer society 21

The article examines the approaches to cost management organization according to cost centers and logistics processes. The characteristic of methods that help to organize cost management in a supply chain is given. The criteria for allocation of cost centers are singled out. The approaches to the cost calculation and cost management in supply chains are suggested.

Key words: costs; logistics costs; cost center; supply chain; logistics process; cost management.

Regional Economy

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The prospects for the development of tourism potential of Gomel region 25

The article examines development of tourist potential of Gomel region as an important strategic resource for strengthening the image of the Republic of Belarus, analyzes the state of tourist potential of Gomel region, defines the basic problems of its functioning and the main trends of its development.

Key words: tourism potential; tourism; tourism infrastructure; tourist destinations; farm tourism; travel services, image of the country.

Practice, Problems

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Improvement of the infrastructure of housing and communal services in the Russian Federation 32

The article deals with the experience of the Russian Federation in shaping the infrastructure of housing and communal services (HCS) in the region, creation of new institutions of utilities infrastructure, keeping interests of companies of the region requiring the development of its innovative potential.

Key words: utilities infrastructure; the innovative potential of the region; the institutions of utilities infrastructure of the region; improvement of the innovation implementation efficiency.

Accounting, Analysis, Audit

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Development of a predictive analysis of tax payments of a business entity in conditions of uncertainty 36

The article proposes a method of predictive analysis of tax payments in conditions of uncertainty on the basis of financial statements data of the organization for the use of the amounts received for the forecast cash flow in the development of a business plan for the next fiscal year.

Key words: the business plan of development; tax payments; conditional permanent tax payments; semi-variable tax payments; predictive analysis; coefficient of elasticity; CVP-analysis; expert method.

Lipskaya A.

Development of the system of organization equity motion estimation..... 41

The article provides a critical analysis of the approaches presented in the economic literature to the explanation of the system of indicators characterizing the movement of the components of the organization equity. On the basis of the analysis the recommendations were formulated to expand the set of estimation indicators for the purpose of a more detailed investigation of the existent quantitative and qualitative changes in equity.

Key words: equity; accumulated and reinvested capital; processes of internal capital formation; sustainable economic growth.

Modern Technologies

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Chugunova O.

The problem of celiac disease in the Russian Federation and production of gluten-free kinds of bread 47

The article is devoted to modeling recipes of gluten-free kinds of bread for patients with celiac disease. In the article the results of the review of the market of gluten-free products in Russia and in the world are provided, the basic problems of production of gluten-free kinds of bread are systematized, the recipes and the basic principles of modeling a flavoring "portrait" of the gluten-free bread from a mixture of corn, rice, amaranth flour are suggested. The results of the tasting expertise of the developed model samples are presented.

Key words: gluten-free bread; modeling; composition; celiac disease.

Konovalov K.

Prediction of durability of work shoes soles 53

The article is devoted to durability forecasting of work shoes soles from polyurethane foam using statistical methods based on the results of experimental wearing. Also, the analysis of defects appeared in work footwear during use is presented.

Key words: forecasting of shoe properties; experimental wearing; statistical methods in manufacture of footwear; work shoes; wear; operational defects.

Education. Training specialists

Tselikova L.

The modern problems and ways of improving the quality of education in the trade-economic institution of higher education..... 59

This article describes the problems and ways of improvement of the quality of higher education in a trade educational institution. Innovative educational activity of educational institutions should include updated training content according to the standards of basic and additional educational services; updated pedagogical technologies, methods and forms of work; a combination of self-examination, self-control, self-concept and expert review. The result of high quality of education is competitiveness which is the main element of professional and social success of a person. It is provided by the level of education and the degree of demonstration of personal qualities by a future specialist.

Key words: higher education; educational services; quality of education; a learner; educational service market; labour market; innovative educational activity; updating of pedagogical technologies; methods and forms of work; self-examination; self-control; self-concept; expert review; creativity; mobility; competence; a graduate; problems; trends; competition.

*Bykova N.,
Rakitskaya O.*

The methodical approaches to teaching of economic disciplines in the Ukrainian and Belarusian educational institutions: a comparative analysis and ways of improvement 66

The article examines the methodical approaches to the teaching of economic disciplines in the Ukrainian and Belarusian educational institutions. The forms of lectures, seminars, practical classes, laboratory work classes, students' independent work are analyzed. The ways of improvement of methodical approaches for the two countries are suggested.

Key words: a methodical approach; a classic lecture; a problem lecture; a lecture-visualization; a dual lecture; a lecture-discussion; a problematic seminar; a thematic seminar; the case method; a business game; brainstorming.

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