

Current Issues of Consumer Cooperatives

Tsaryk V.,

Kapshtyk A.

Self-government in Consumer Cooperatives: the Essence, Importance, and Development 3

The article carries out the appraisal of the importance of self-government in consumer cooperatives, reveals its essence, specifies the structure and interaction of self-government with international cooperative values and principles, in particular, with democracy and democratic governance. Scientific definition of the bodies of self-government in consumer cooperatives is given, and foreign experience of their efficient functioning is estimated in the article.

Key words: consumer cooperatives; management system; democracy; democratic governance; self-government; bodies of self-government; cooperative principles; shareholders.

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Marketing Strategies Selection of Cooperative Organizations through the Method of Hierarchy Analysis 9

The article presents the authors' system of common and alternative strategies of Gomel Oblpotreboyuz organizations. The efficiency of strategies based on the method of hierarchy analysis is estimated and the set of criteria for the selection of strategies is suggested in the article.

Key words: strategy; method of hierarchy analysis; diversified organization; strategic objective; marketing environment.

Macroeconomic Issues of the Development of Society

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Finances, Social and Economic Development of Belarus 16

The article considers the role of finances in the social and economic development of Belarus, in the improvement of taxation system, and the effective use of labour, material and financial resources.

Key words: finances; financial resources; economic mechanism; financial mechanism; productive efficiency; taxation system.

Dvorkina M.

Differentiation of «Indicator» and «Index» for the Purpose of Investigating of Foreign Economic Security of the Republic of Belarus..... 22

The author makes differentiation between "indicator" and "index", identifies the principles that indexes should meet, in order to be named as indicators. The requirements for insertion of indicators into the circle of study, as well as the place and role of the system of their thresholds when assessing the foreign economic security of the Republic of Belarus are substantiated in the article.

Key words: foreign economic security; index; indicator; threshold; National Security Concept of the Republic of Belarus; national interests.

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Uses of Renewable and Alternative Energy Sources in the Republic of Belarus 27

The article highlights the challenges and priority directions of renewable and alternative energy sources in the Republic of Belarus based on the study of domestic and foreign experience.

Key words: energy resources; energy; energy savings; renewable sources; wind power energy; solar batteries; biogas units; fuel pellets.

Accounting, Analysis and Audit

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Current Developments in Management Accounting of Overhead Costs..... 33

The article presents the modern methods of management accounting of overhead costs in organizations of industry of the Republic of Belarus. The mechanism of overhead costs distribution with the use of the ABC method is considered. That allows making reasonable management decisions in pricing and ensures finding of overhead costs to be reduced. The presented developments in the sphere of management accounting of overhead costs are based on the methodical approaches found in economic literature and practical activity of the organizations of economically developed countries.

Key words: overhead costs; distribution; the ABC method; fixed costs; variable costs.

Bova I.

State and Development of Methods of Fixed Assets Depreciation Accounting under Present Conditions..... 39

The expedience of an application of the static-dynamic model of depreciation accounting is grounded in the article in the capacity of the improvement of the method of fixed assets depreciation accounting, acting in the republic of Belarus. In contrast to the existing method of using the fixed assets depreciation accounting as regulator of their value, the proposed improved method allows to adjust the financial result depending on the organization's needs for investment resources. It also helps to bring technical state assessment to the reality, and increase the level of provision of enterprises with the own reproductive resources in the form of depreciation charges.

Key words: depreciation; static-dynamic model; fixed assets depreciation accounting; estimated depreciation; financial depreciation; depreciation reserve.

Sytsko V.

Quality Assessment and Competitiveness of Perfumes 44

The article presents the results of assessment of the competitiveness ratio of perfumes sold by the Gomel district consumer society. The problem of consumer goods competitiveness is becoming particularly critical. This is due to an increase in consumer demand for better quality products within the country as well as to the expansion of economic ties in the domestic and foreign markets. The problems associated with the purchase and selling of competitive goods and being ignored by trade organizations objectively leads to a decrease in demand for products and fall in profits.

Key words: assortment; quality; demand; competitiveness; perfumes; consumer properties.

Punkevich D.,

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Quality Level Assessment of Waterproof Materials..... 50

On the basis of the analysis of literature the quality indicators and their nominal values are defined in the article. The author grounds the methods and the quality level assessment of waterproof membrane materials. Some recommendations for the application of materials with different way of microporous polyurethane coating are given in the article.

Key words: membrane materials; waterproof clothing; the way of coating; quality level.

Semenjuta A.,

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Some Issues of Expert Systems Usage in Commodity Research 55

The article considers the use of computer expert systems for the decision-making in assessment of conformity of the goods to standard.

Key words: expert system; expert; decision-making; conformity to standard.

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Study of Biochemical Processes during Ripening in Cheese Produced with the Use of Propionic Acid Bacteria and Additional Starter Cultures..... 59

The article describes the change in the degree of proteolysis (maturity) during ripening, the accumulation of free amino acids and the formation of the sensory characteristics of cheese produced with a low temperature of the second heat and the use of propionic acid bacteria, and additional starter cultures. It is ascertained that the use of additional cultures of *Lactobacillus* enhances proteolytic processes during ripening and allows creating different flavor characteristics of the product.

Key words: cheese; proteolysis; amino acids; ripening; biochemical processes; additional starter culture.

Education. Training of Specialists

Romanenko N.

Issues of Fuzzy Mathematical Style of Economic Thinking and its Formation at Higher Educational Establishments..... 66

The bases of fuzzy mathematical style of economic thinking are developed in the article. We consider different aspects of its development and usage in the economic research, and its formation in the establishments of higher education.

Key words: fuzzy mathematical style of thinking; economic thinking; fuzzy logic; computer model; formation of thinking.

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Modernization of Seminars on Social and Humanitarian Sciences at Higher Educational Establishments 70

The article deals with the features of the seminars on "Philosophy" at higher educational establishments. Some social and cultural factors that affect the modern educational process are mentioned. Innovative methods used at the seminars and proved to be productive and expedient are analyzed in the article.

Key words: philosophy; higher education; seminars; essay; method of variant modeling; logical and hermeneutical methods.

Abroad

Lavrov R.

Organization of Credit Activity of Banks in the Ukrainian Agrarian Market..... 75

The article considers the features of the formation of banks' credit policy when serving the entities of the agrarian sector, and presents recommended practices concerning the minimization of the effect of credit risks on the commercial bank activity.

Key words: credit policy; bank crediting; credit risks; entities of agrarian sector.

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