

SUMMARY

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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Improvement of Internal Control in Consumer Cooperatives. P. 3–9.

The paper examines the main stages in the development of internal control in consumer cooperation. The authors identify the drawbacks in the current system of control and substantiate the necessity to use analytical procedures in the system of internal control of cash flows.

Key words: consumer cooperation, system of internal control, auditing committee, cash flow, analytical procedure.

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Marketing in Consumer Cooperation. P. 10–14.

The article studies the main approaches to applying different marketing techniques in consumer cooperatives. The author suggests using marketing based on building relationship rather than marketing oriented on sales. The paper states that cooperatives should develop a system of offers to customers that are described with regard to the multisectoral activities of cooperatives.

Key words: marketing, merchandising, market, consumer cooperation, promotion of goods and services, advertising, relationship marketing.

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Improvement of Marketing Management in Consumer Cooperation of the Republic of Sakha (Yakutia). P. 15–20.

The paper presents the results of research and suggests the ways of improvement of marketing management in the system of consumer cooperation of the Republic of Sakha (Yakutia) which are necessary for increasing competitiveness and customer retention.

Key words: consumer cooperation, marketing research, marketing management, process and system of marketing management.

TOPICAL ECONOMIC ISSUES

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The Development of Chain Retailing: Factor Integration. P. 21–25.

The article examines the integration of development factors in retail trade, identifies the problems in retail trade and offers their solutions.

Key words: retail trade, factors of development, integration, diversification, remote trade, strategic planning, retail chain.

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Statistical Analysis of the Labor Market of the Novosibirsk Region. P. 26–31.

The labor market is analyzed with regard to social, economic and legal relationships in the society using microeconomic and macroeconomic approaches. The paper determines the role and place of the Novosibirsk region in the labor market of the Russian Federation and Siberian Federal District. The authors state that a decrease in the unemployment rate in 2009-2013 shows that a system of employment management in the region has stabilized after the economic downturn. The authors estimate that in 2015-2017 the labor resources will increase with positive migration balance, employment rate and economic activity rates taken into account.

Key words: statistics, labor, labor market, labor resources, employment rate, unemployment rate.

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Control of Receivables in Food Producing Organizations. P. 32–36.

The paper identifies the current problems in developing the system of control of receivables in food production industry and offers their solutions.

Key words: receivables, monitoring, internal control.

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Economic Conditions for Meeting the Needs of the Russian Population. P. 37–43.

The article examines economic conditions necessary to ensure the economic welfare of the Russian population in the light of competitive import substitution and with the need for technological advancement in the economy taken into account.

Key words: safety, competitive import substitution, development potential, technological modes, innovative activity, organization model of innovation process, development of interaction models.

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Organizational and Methodological Aspects of Accounting Import Operations. P. 44–50.

The article presents the results of a study analyzing the influence of the organization and methods of accounting import operations on financial statements figures. The author describes the specific features of import operations and examines the options of accounting policy of a company which allow assessing balance sheet items in different ways.

Key words: accounting import operations, foreign trade contract, cost of imported goods, accounting policies, VAT, financial statements.

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Audit of Accounts Receivable: Methodological and Practical Aspects. P. 51–59.

The article studies approaches to auditing accounts receivable. The classification of accounts receivable that influences the algorithm of performing an audit is provided in the paper. The authors offer the methodology of auditing accounts receivable based on procedures performed in accordance with the planned directions of an audit.

Key words: audit, audit evidence, auditing accounts receivable, audit directions and procedures, financial statements.

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Evaluation of Financial Resources in Domestic Joint-Stock Companies. P. 60–68.

The methodology of the financial resources evaluation in a joint-stock company on emerging financial markets is described. The cost of equity and debt capital for a joint-stock enterprise is estimated. The weighted average cost of capital for the enterprise is calculated.

Key words: company cost evaluation, capital asset pricing model, cost of capital.

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Capital Requirements for the National Banks: Passing the Next Milestone. P. 69–74.

The authors analyze the readiness of domestic commercial banks to meet minimum capital requirement of 300 mln. rubles from January 1, 2015. They consider the ways the situation can change after 01.01.2015 as well as the risks of Deposit Insurance Agency after the requirement of bank capital increase comes into force.

Key words: bank, bank capital, equity bank capital.

EDUCATION ISSUES

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Developments in the Scientific and Educational Sphere as a Prerequisite for Full Employment of University Graduates in Siberian Federal District. P. 75–79.

The article examines the best practices of leading higher educational institutions of Siberia in assisting their graduates in employment. One of the effective means of achieving full employment of graduates is improving the scientific and educational activities of universities. An important strategic task for universities in the region is collaboration with enterprises in doing research. Developing knowledge-intensive and hi-tech industries provided with qualified labor resources is vital for economic growth and modernization.

Key words: full employment, employment of graduates, interaction of universities and labor market, strategy of social and economic development of Siberia, subsidizing universities, international competitiveness of Siberian universities, Ministry of Education and Science.

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Developing Patriotism as a Part of Moral Culture of Students. P. 80–88.

The paper highlights the importance of patriotism development at the university as a part of moral culture of students. Special attention is given to developing a pro-active civic position of young patriots of the country.

Key words: reform, moral culture, ethics, patriotism, upbringing, power.

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Competency Building Approach in Education as a Prerequisite for Developing a Competitive Personality. P. 89–93.

The author states that applying competency building approach for developing a competitive personality is possible in conditions of effective teacher-students communication. The paper shows the role of education environment in personality resocialization with regard to psychophysiological and social characteristics of modern students.

Key words: education, competency, pedagogic communication, pedagogic interaction, competitiveness, underdevelopment, teacher behavior.

TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

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Product Attributes of Compact Luminescent and LED Lamps in the Operation Process. P. 94–100.

The paper includes results of researching light and color characteristics of compact luminescent and LED lamps in the process of operation.

Key words: compact luminescent lamps, LED lamps, operating life, light flux, color temperature, fault.

LEGAL ISSUES IN A MODERN SOCIETY

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The Concept, Proprietary and Non-Proprietary Nature of the Secondary Rights. P. 101–104.

Property and non-property rights

The article analyzes scientific approaches to the concept of secondary right, the nature of proprietary and non-proprietary secondary rights.

Key words: secondary rights, proprietary and non-proprietary secondary rights.

MATHEMATICAL METHODS IN ECONOMICS

Shalanov N. V., Doctor of Science (PhD) in Economics, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ec_progn@sibupk.nsk.su

The Methodology of Determining a Company's Marginal Tax Burden. P. 105–108.

The paper offers a methodology of determining a company's marginal tax burden ensuring reproductive performance of a business. Tax burden rate is defined as the proportion of tax in revenue.

Key words: tax burden, tax burden rate, marginal rate, revenue.