

TOPICAL ECONOMIC ISSUES

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Territory-Oriented Trade Development in the Conditions of Globalization. P. 3.

The article deals with organizational, economic and spatial forms of integration of trade structures in three levels: international (global), inter-regional and intraregional.

The conclusion is made about the interrelation of intraregional forms of integration (clusters of consumer markets and trade business networks) with the territorial organization of the consumer market on the basis of the network approach.

It is noted that consumer markets are characterized by the process of transformation of classical trade chains into trade business networks, which is caused by increasingly complex nature of modern economic integration, transition to its higher level – quasi-integration.

Trade business networks are recommended for the development of trade in the context of the expansion of global and federal chains. Trade business networks are oriented not only towards achieving the economy of scale, but towards the synergetic effect from the interaction of its participants, including all subjects of regional reproduction in the consumer market regardless of the form of ownership.

The cluster basis of trade business networks emphasizes their focus on the social and economic development of the regions and is recommended for the consumer market in modern conditions.

Key words: trade, globalization, classical trade chains, trade business networks, clusters of consumer markets, network approach.

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Conceptual Model of Accounting Based on Parallel Accounting in Public Interest Entities of the Republic of Belarus. P. 11.

The article examines the methodological basis for the convergence of the national accounting system with the functional provisions of international financial reporting standards for disclosure of information by commercial organizations. Considerable attention is paid to the digraphic method of making adjustments.

Key words: public interest entities, international financial reporting standard, transformation of financial reporting, translation chart of accounts, conversion of financial reporting, adjustment of financial result, digraphic method of making transformational adjustment.

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Integrated Approach to Risk Management in Consumer Cooperation. P. 19.

The specific nature of consumer cooperation causes the fact that its activities are associated with the risks that companies of other industries do not incur. These risks are determined by the mission of consumer cooperation, its multi-sectoral structure, therefore risk management in consumer cooperation is of high importance

Key words: risks, risk factors, risk management, integrated approach, stages of risk management.

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Modern Approaches to Assessing the Quality of Public Financial Management at the Regional Level. P. 24.

The article deals with the methods of assessing the quality of the public financial management used in Russia. The authors are critical of the existing experience, supporting the thesis of the need for further research; put forward ideas about the lack of ongoing monitoring of the financial budget management and provide proposals for its improvement.

Key words: management of public finance, regional level, assessing the quality of management, budget, budget process, public financial management.

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Regulatory Impact Assessment in Regions: Tools of Increasing Trust to Public Authorities. P. 30.

Regulatory impact assessment (RIA) is an efficient tool of increasing the quality of regional regulatory policy that considers the balance of interests of public authorities, community and business. The author states that the potential of RIA can be efficiently used only if business community trusts this institute and regional public authorities. The article analyzes the best practices of the involvement of businesspersons and experts in RIA; the practices can be used by the authorities of the regions of the Russian Federation.

Key words: regulatory impact assessment, regulatory impact assessment in regions, regional economy, regional regulatory policy, public authority and business community, best practices.

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Risk-Oriented Tools for Analyzing the Turnover of Retail Merchandise in the Conditions of Crisis Economic Processes. P. 35.

The article considers the factor analysis of retail merchandise turnover in consumer cooperatives. The article considers the main threats and risks in the retail sector of consumer cooperation in the Republic of Belarus. The author provides suggestions on improving the tools for analyzing and forecasting retail turnover with the account of the impact of internal environment factors.

Key words: turnover of retail merchandise, threats, risks, trade, consumer cooperation.

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Purchasing Activities of Consumer Cooperatives in Russia: The History of Development. P. 40.

The article examines the stages of procurement and purchasing activities of consumer cooperatives, shows the trends and priorities of their development in the pre-market period of the Russian economy, and characterizes the features of each stage of this period of its development.

Key words: consumer cooperation, purchasing activity, type of economic activity.

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Modernizing Air-Transport Infrastructure in the Republic Of Crimea for Ensuring Transport Accessibility of the Tourist Destination. P. 45.

The paper deals with improving and building new air transport infrastructure in the Republic of Crimea as one of the most important components of providing transport accessibility of the tourist destination and achieving the economic and social indicators of the Federal Target Program.

Key words: Republic of Crimea, air transport infrastructure, Federal Target Program, air terminal complex, tourist destination.

EDUCATION ISSUES

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Inter-University Cooperation and Networking in the International Educational Space. P. 52.

The article is devoted to the creation of the UNESCO university department in the Siberian University of Consumer Cooperation (SUCC). The authors provide a brief description of the UNITWIN program, its goals, objectives, results, territorial distribution in the Russian Federation. The activities of the UNESCO university department in the SUCC are mainly oriented on the interaction with universities of the countries of the Shanghai Cooperation Organization and the Trans-Urals universities.

The UNESCO university department (SUCC) is engaged in research on cooperation: the role of consumer cooperation in developing labor resources through education, merchandise resources for providing the population living in extreme conditions of the North. A new direction of research is proposed: the study of possibilities of integrating agricultural and consumer cooperation. It is concluded that the format of the UNESCO university department in implementing the UNITWIN program allows universities to integrate into the international educational space and achieve a new level in their development.

Key words: UNESCO university department, UNITWIN program, education for sustainable development of cooperatives, integration into the international educational space.

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Adaptation and Language Integration of Children of Migrants in the Cultural Field of the Russian Federation. P. 58.

The article considers teaching Russian as a non-native language to migrant children and provides an overview of the methods that make it more efficient and accessible for migrants. The study of the official language of the Russian Federation ensures the socialization of children through the system education.

Key words: socialization, language competence, social cultural competence, speech competence, social cultural component.

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Geographical Literacy: Why Is It Necessary for a Modern Man? P. 65.

The article examines geographical knowledge of students previously they get in schools. The authors present the results of the questionnaire on physical and economic geography and analyze the level of geographical literacy of undergraduate and college students. The paper substantiates the need for knowledge in geography for economists and provides suggestions on increasing the importance of geographical disciplines at the Economics Departments of higher education institutions and colleges.

Key words: a new type of person, geographical literacy, questionnaire, geographic education, integrated lessons, excursions.

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Organizational and Pedagogical Conditions for Developing Management Competences of Specialists in the System of Secondary Vocational Education. P. 70.

The article deals with the problems of developing management competencies of specialists in the system of secondary vocational education, organizing independent work of students as an organizational and pedagogical condition for the development of students.

Key words: organizational and pedagogical conditions, training of qualified personnel, secondary vocational education system, independent work of students, management competencies.