COOPERATIVE MOVEMENT: THEORY AND PRACTICE

Nagovitsyna E. V., Candidate of Science (PhD) in Economics, Associate Professor, Department of Accounting and Finance, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch buh@sibupk.nsk.su

Control System in Consumer Cooperation: Advantages and Disadvantages. P. 3.

The article aims to show the relationship between the control system and the performance in consumer cooperatives. The author characterizes traditional forms of control, showing their advantages and disadvantages and highlighting that the main weakness is a complete lack of social performance control. It is recommended to supplement the existing control system with the social audit and its main function which is the identification of organizations and assessment of their compliance with the cooperative status.

Key words: control system, cooperative member control, social audit, identification audit.

Chistiakova V. I., Candidate of Science (PhD) in Economics, Associate Professor, Department of Management, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch_meneg@sibupk.nsk.su

Nesterova E. A., Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Improving the Development Strategy in Consumer Cooperatives of the Novosibirsk Region (Kolyvan District Consumer Society). P. 9.

Improving the strategy of the Kolyvan District Consumer Society should be based on making the best use of its and opportunities while eliminating weaknesses and preventing threats. This will allow the consumer society to take a strong position on the market and to operate successfully in conditions of competitive environment and internal problems. The strategy as an action plan to achieve challenging long-term goals is an effective business management tool. The author makes recommendations to the Kolyvan District Consumer Society to use – depending on the type of activity – a strategy of concentrated, integrated or diversified growth.

Key words: consumer cooperation, growth strategy, strategic management, competitiveness, market position.

TOPICAL ECONOMIC ISSUES

Zaytseva O. P., Doctor of Science (PhD) in Economics, Professor, Department of Accounting and Finance, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch_buh@sibupk.nsk.su

Shakhova Yu. P., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Information Model of the Internal Control in Agricultural Organizations. P. 16.

The necessity and relevance of control in the conditions of increased economic instability is indisputable. Its insufficient development, weakness of internal control systems causes organizational and financial problems. However, little research has been found on the information model of internal control in agricultural organizations.

The authors define the concept of internal control in agricultural organizations; describe technologies to use, the system of factors, and an approach to the formation of the information model. The state of the internal control is assessed; the main features and typical shortcomings of the accounting and reporting system are highlighted. The authors make recommendations aimed at

2016, № 3–4

improving the information support of internal control, which is of practical interest for the development of this management function in agricultural organizations.

Key words: internal control, agricultural organizations, financial accounting and reporting system, information model.

Chernyakov M. K., Doctor of Science (PhD) in Economics, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: mkacadem@mail.ru

Chernyakova M. M., Candidate of Science (PhD) in Economics, Associate Professor, Siberian Institute of Management, Novosibirsk, Russia, e-mail: mariamix@mail.ru

Innovative Diversification Strategy of Small Businesses in Crisis. P. 25.

The article is devoted to the innovative diversification of small businesses. The authors offer a new term – innodiversification; analyze the difficulties small businesses face in the conditions of economic crisis and sanctions; recommend most small and medium-sized businesses to use the strategy of innodiversification.

Key words: crisis, small business, diversification, diversification, strategy of innodiversification.

Lishchuk E. N., Candidate of Science (PhD) in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: nir@sibupk.nsk.su

Prokopova E. V., Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Outsourcing Accounting Services: Advantages and Disadvantages. P. 30.

The article is devoted to outsourcing accounting services. The authors provide data on the cost of such services on the market of Novosibirsk; raise questions about the advantages and disadvantages of outsourcing; show the relevance of the using such services in small businesses, as well as in companies operating in trade and service market.

Key words: outsourcing services, market, business, outsourcer, minimizing costs,

Kapelyuk S. D., Candidate of Science (PhD) in Economics, Professor, Department of Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: skapelyuk@bk.ru

Impact of Minimum Wage on Poverty Gap and Severity of Poverty in Russia. P. 36.

This article estimates an impact of the regional minimum wage in Russia on poverty indicators. For empirical analysis this study uses the data from the Russia Longitudinal Monitoring Survey of Higher School of Economics (RLMS-HSE). The results indicate that the increase in the minimum wage results in the decrease of the poverty gap and the severity of poverty. However, this decrease is not substantial.

Key words: minimum wage, regional minimum wage, poverty, poverty gap, poverty rate, poverty gap index, severity of poverty, RLMS

Pershikov V. A., Candidate of Science (PhD) in Economics, Associate Professor, Department of Accounting and Finance, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch_buh@sibupk.nsk.su

Considering the Multiplier Effect in the Assessment of Investment Projects Efficiency. P. 50.

The paper will focus on the assessment of investment projects. The author notes that assessing the projects supported by the state it is necessary to evaluate and take into account social return on investment. The multiplier effect can be used as an integrated index for such assessment. Reducing the tax burden on social return on investment will stimulate investment.

Key words: investment, the multiplier effect, an investment project, subsidies, taxes.

126 Вестник СибУПК

Ponomareva S. P., Candidate of Science (PhD) in Economics, Associate Professor, Department of Accounting and Finance, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch_buh@sibupk.nsk.su

Development Trends on the Financial Market and Its Infrastructure. P. 55.

The development of the Russian financial market and its infrastructure is one of the priorities of the Bank of Russia. But there is an ambiguity in the approaches not only to understanding and segmentation of the financial market, but also its infrastructure, so the paper identifies common trends in the development of global financial markets: the creation of the money market, credit market, and stock market, the improvement of exchange and payment system, evolution of national payment systems. The author examines the weaknesses of the Russian financial market and offers the ways of its improvement. Economic growth cannot be achieved without the access of the country's economy to the financial market instruments.

Key words: financial market, financial market infrastructure, money market, credit market, stock market, the National Payment System (NPS), retail payment systems, the Bank of Russia, cryptocurrency, bitcoins, stability, national system of plastic cards.

Solovyova V. N., Candidate of Science (PhD) in Economics, Associate Professor, Department of Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: eccooper@sibupk.nsk.su

ASEAN Economic Community: Cooperation for Development. P. 62.

The article deals with the creation of the ASEAN Economic Community, which should lead to complete economic integration and become the basis for economic growth in Southeast Asia. In many countries of the Community the growth of the co-operative movement reflects the real needs of the state; it is a reflection of the country's economic growth, when the number of co-operatives increases along with a rise in GDP per capita. In the declaration «ASEAN Vision 2025» the co-operative sector is not sufficiently presented. An important role of cooperatives in transforming the social and economic life of the people in ASEAN countries makes it essential to include and highlight co-operatives in the Concept of the Economic Community.

Key words: economic integration, ASEAN Economic Community, co-operatives, co-operative sector, cooperation, liberalization.

EDUCATION ISSUES

Drozdova M. I., Doctor of Science (PhD) in Economics, Professor, Department of Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: dromi2404@mail.ru

Nagovitsyna L. P., Doctor of Science (PhD) in Economics, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: eccooper@sibupk.nsk.su

Traditions and Challenges of Cooperative Education. P. 74.

The purpose of the paper is to research cooperative education traditions, revealing contemporary issues and develop recommendations for its improvement. The authors examine the history of cooperative education, especially educational outreach activity and vocational training; consider their compliance with the principles and values of the international cooperative movement.

The negative impact of the commercialization of cooperative education in educational institutions is highlighted. It is necessary to distinguish between students who are not connected with cooperation and pay tuition fees and students who plan to work in the system of cooperation. The authors offer a mechanism of co-operative education which implies centralized order and targeted funding provided by the founders of cooperative educational institutions in order to train specialists and managers for the co-operative system with relevant knowledge and skills.

Key words: cooperative education; educational outreach activity, cooperative educational organizations, mechanism of cooperative education, target order and funding.

2016, № 3–4

Vostrikov V. N., Candidate of Science (PhD) in History, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: philos@sibupk.nsk.su

Using Interactive Methods of Teaching in Organizing the Independent Work of Students. P. 82.

The article examines the levels and types of independent work, the teacher's role in its organization. The author considers interactive teaching methods and their impact on the self-study of students; identifies motives influencing and maximizing student independent learning.

Key words: motivation, self-study, independent work, interactive, innovative teaching methods.

Zvyagintsev V. V., Candidate of Science (PhD) in Sociology, Associate Professor, Department of Pedagogy, Psychology and Sociology, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: pedagog@sibupk.nsk.su

Drygina B. A., Ismailova O. O., Suslov Y. O., Students, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Adaptation of Students of Secondary Vocational Education in the University. P. 89.

The article analyses the results of the study on the adaptation of students of Secondary Vocational Education (SVE) in the Siberian University of Consumer Cooperation. The authors describe the process of adaptation, identify problem areas, and evaluate the success of adaptation. The data presented in the paper can be used to develop certain measures for managing the adaptation of students.

Key words: adaptation, adaptability, marginal status, communication style.

Moroz O. N., Candidate of Science (PhD) in Economics, Associate Professor, Management and Entrepreneurship Department, Siberian State University of Geosystems and Technologies, Novosibirsk, Russia, e-mail: ksenijasib@mail.ru

Nityago I. V. Candidate of Science (PhD) in Economics, Associate Professor, Management and Entrepreneurship Department, Siberian State University of Geosystems and Technologies, Novosibirsk, Russia

Factors of Assessing Management Education. P. 93.

The article considers developing the mechanisms of management assessment as a condition for the improvement of innovation climate. The authors examine the methods of performance assessment; identify the factors characterizing the efficiency of a modern manager; provide recommendations on career planning and development for managers. The paper presents the scale of factors for the assessment of managerial potential; describes the differences in the rating of top managers and middle managers; considers the stages in the assessment of a manager's performance.

Key words: factors of improvement, quality, manager, market, managerial potential, career planning, performance assessment, systematic approach, system of vocational education, career, management education, investment climate.

LEGAL ISSUES IN A MODERN SOCIETY

Minster M. V., Candidate of Science (PhD) in Law, Associate Professor, Novosibirsk Law Institute (branch), National Research Tomsk State University, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: mminster1@yandex.ru

Jail Visitation Rights of Female Convicts: Legal Regulations and Practice. P. 98.

The author analyses international standards and best practices of treatment of prisoners, criminal and correctional legislation of Russia, prosecutor's citation, and the results of the survey on the implementation of jail visitation rights. The analysis shows that special rights of convicted

128 Вестник СибУПК

women to be put in prison close to their home and communicate with their families are violated/ which complicates the process of re-socialization and adaptation after jail delivery.

The author concludes that it is essential to help convicted women not to break social ties; therefore restrictions on jail visitation rights should not be imposed; prisons and colonies should be provided with rooms for meetings. Practical implementation of the Penal Code (Part 1, Article 73) shows the efficiency of application of penal legislation norms.

Key words: imprisonment, convicted women, penal law, penal colony, inmates ' rights, re-socialization of convicts.

Shmygina O. V., Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: criminal@sibupk.nsk.su

Special Aspects of Interpreting the Term «Violence». P. 103.

The article deals with controversial issues of defining the terms «violence», «physical violence», «mental violence». It is noted that this terminology is not used be legislators in criminal legal norms; however, in some dispositions of the Criminal Code articles one can identify violence or the threat of violence.

Key words: violence, physical violence, psychological violence, threat.

Milsky A. S., Post-Graduate Student, Moscow State Law University, Moscow, Russia, e-mail: e-mail: asmilsky@yandex.ru

Administrative and Legal Status of Advertisers. P. 107.

The article analyzes the peculiarities of the legal status of advertising entities. The author studied the problems state executive authorities face when assigning organizations to a certain type of advertising entity, specifically named in the Russian legislation. The paper concludes that there is a need for changing the legal definition of the term «advertiser» because it is controversial and makes it possible for the rights of economic entities to be violated. It is concluded that the advertising agency is an independent advertising entity, which is not named as such in the legislation.

Key words: advertiser, advertising producer, advertising distributor, advertised object, advertising agency.

Kosova A. D., Master's Program Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: conlaw@sibupk.nsk.su

The Judicial Reform of 1864 and the Development of Legal Language of Russia. P. 113.

On the basis of new approaches and methods of research developed in legal linguistics, the paper studies the impact of the Judicial reform of 1864 on the development of the Russian legal language. It is proved that the reform became a fundamentally new stage in the development of the judicial system and legal proceedings in Russia, which is reflected in the development of the legal language. First of all, it led to the formation of a relatively independent judiciary branch. The Statute «On the Establishment of the Judicial Institutions» provided a legal definition of this concept. The judicial statutes established the principles of competition, publicity and oral nature of judicial proceedings. The implementation of these principles had a significant impact on the development of judicial public speaking skills, political and legal culture of Russia.

Key words: Russian Empire, Judicial reform of 1864, language of law, public speaking skill.

Linenko L. A., Assistant Lecturer, Civil Law Department, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: civillaw@sibupk.nsk.su

The Concept «Constitution» in the Constitutional Drafts of the Russian Empire in XVIII to Early XX Centuries. P. 117.

The article analyzes the emergence of the concept «constitution» in the legal language of the Russian empire in XVIII – early XX centuries. It is established that it appears for the first time 2016, Ne 3-4

in the Russian language at the beginning of the XVIII century. This category was used in the modern meaning during the reign of Alexander I. However, the reluctance to limit the absolute power of the monarch led to the fact that the authors of the constitutional drafts used instead of the category «constitution» such terms as «code», «articles», «charter», «indispensable laws», «indigenous laws», «basic laws» and others.

Key words: Russian Empire, constitutional drafts, term «constitution».

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

Shalanova O. N., Candidate of Science (PhD) in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Peshkova M. N., Candidate of Science (PhD) in Economics, Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Shegurova G. I., Candidate of Science (PhD) in Mathematics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Modeling of Food Security of the Region. P. 121.

The article describes approaches for the agribusiness industry to use in order to achieve a balanced provision of the population of the region with agricultural products at the level of effective demand.

Key words: balance, food security, supply, demand, optimal plan.

130 Вестник СибУПК