

SUMMARY

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

Amanzholova B.A., PhD in Economics, Professor, Department of Audit, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail bibiqu1@mail.ru

Shishova Y.A., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Theoretical and Methodological Basis of Social Audit for Consumer Cooperation Enterprises. P.

The paper reports the results of a study in managing social activity of co-operatives. The authors offer applying the methods of social audit as an effective instrument of social activity management. The authors are the first to determine the subject area of social audit research with respect to the activities of consumer societies and their unions. They develop a methodology based on the integration of the methods of performance audit, compliance audit and strategic audit.

Keywords: social audit, consumer cooperation, methodical basis, performance audit, compliance audit, strategic audit, analytical procedures.

Zaytseva O.P., PhD in Economics, Professor, Head of Department, Department of Audit, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail audit@sibupk.nsk.su

Dedkova N.A., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Stocks in Retail Chains: Methodology for Analysis and Management Principles. P.

The article substantiates the necessity of marketing and logistics approaches to the analysis of commodity stocks. The paper explains the authors' methodology for analysis, describes the role of stocks in retail chains development in consumer cooperation, and identifies stock management principles in the conditions of intense competition.

Key words: retail, retail chains, commodity stocks, stock analysis and management.

Nagovitsyna L.P., PhD in Economics, Professor, Siberian University of Consumer Cooperatives

Ugryumova E.V., PhD in Economics, Chief Taxation Consultant, Rus-Alko, Kemerovo, Russia, e-mail ugryumova-ra@yandex.ru

Diagnosing the Quality of Realizing Property Use Relationship in the Russian Consumer Co-operation. P.

The paper highlights the need for a methodology allowing consumer societies and unions to assess the quality of realizing property use relationship. Such a methodology is offered by the author.

Key words: diagnostics, quality of realizing property use relationship, preservation of immovable property, efficiency of use.

Gorodkova S.A., PhD in Economics, Associate Professor, Department of Economics, Zabaikalsky Entrepreneurship Institute, Siberian University of Consumer Cooperation, Chita, Russia, e-mail gorsa77@mail.ru

Methodology of Motivational Cost Management in Co-operative Enterprises. P.

The article provides a model of optimum motivational cost management in cooperative enterprises. The model is based on the analytical methods of system analysis, on the reserves of hidden costs and priority directions of the low-cost activities potential growth.

Keywords: cost management system, potential of cost reduction, sources of losses, thrift factors.

Voronina N. I., PhD in Economics, Associate Professor, Department of Accounting and Taxation, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail taxation@sibupk.nsk.su

Retrospective Analysis of the Chart of Accounts in Consumer Cooperatives. P.

The paper examines the evolution of the chart of accounts in financial and economic activity of consumer cooperatives. The author identifies the reasons for and stresses the importance of structural changes.

Key words: chart of accounts, accounting, business operations, cooperation, correspondence of accounts, stages of development.

Solovyova V.N., PhD in Economics, Associate Professor, Department of Economic Theory, Regional and International Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail worldec@sibupk.nsk.su

Co-operation under the Crisis Conditions and in Gradually Developing Economy. P.

The article deals with the role of cooperation under the crisis conditions and in a gradually developing economy. The cooperative principles and values of doing business are still the basis of their social and economic activities. Cooperation is really able to solve a lot of problems and is always ready to share its solutions.

Key words: cooperation, principles and values, crisis, co-operative business model, International Cooperative Alliance.

Sergienko O. A., PhD in Economics, Associate Professor, Department of Accounting, Kazan Institute of Cooperation, Russian University of Cooperation, Kazan, Russia, e-mail sergienko_kki@mail.ru

Credit Co-operatives as Financial Intermediaries. P.

Rural credit co-operatives can turn into financial pyramids due to legal regulation in this field.

Key words: credit co-operative, rural credit co-operative, finance intermediary.

TOPICAL ECONOMIC ISSUES

Novosyolov Y.A., PhD in Economics, Professor, Department of Management, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail nea333@mail.ru

Novosyolova E.A., PhD in Economics, Lecturer, Department of Management, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Modeling Predictive Indicators of Municipal Economy Development. P.

The paper describes the choice of indicator system to assess municipal economy development. The authors estimate interrelations and interactions of development indicators. Economic and mathematical models of indicator forecasting are developed and tested.

Keywords: predictive indicators, socioeconomic development, economic and mathematical model, correlation, regression, forecasting.

Goncharova A. V., PhD in Economics, Associate Professor, Department of Marketing and Advertising, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail naumav@yandex.ru

The Influence of Advertising on Consumer Loyalty. P.

The loyalty of consumers to a particular brand is frequently considered in terms of repeat buying. The author introduces a new concept of “informational loyalty” which is built with the help of advertising and forms informational and motivational background for making buying decisions. Using the concept of informational loyalty one can assess the intention to purchase a product or a service of a certain brand in quantitative terms.

Key words: consumer loyalty, classification of consumers based on loyalty levels, loyalty program, repeat buying, methods of measuring loyalty, informational loyalty.

Astrahantseva E.A., PhD in Economics, Associate Professor, Head of Accounting Department, Kazan Institute of Cooperation, Russian University of Cooperation, Kazan, Russia, e-mail astrahantseva_kki@mail.ru

Provision of Accounting Registers for Financial Rehabilitation Procedure. P.

The author proposes forms of accounting registers needed for financial rehabilitation procedure during an enterprise crisis. The information provided in the forms is indispensable for the owners, creditors and receivers appointed.

Keywords: bankruptcy, financial rehabilitation, accounting, account registers.

Vershynina G.N., Ph. D in Economics, Associate Professor, Head of Accounting Department, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail account@sibupk.nsk.su

Vershynina N.V, Lecturer, Department of Accounting, Siberian University of Consumer Cooperation

Document Flow in Small (Medium-sized) Public Catering Businesses. P.

The article presents the results of the examination of the source accounting records used by small (medium-sized) public catering businesses. The authors offer a theme-based schedule of document flow and forms for source and consolidated accounting documents.

Key words: small (medium-sized) businesses, public catering, theme-based schedule of document flow.

Shnorr J.P., PhD in Economics, Associate Professor, Zabaikalsky Entrepreneurship Institute, Siberian University of Consumer Cooperation, Chita, Russia, e-mail shnorr75@mail.ru

Retail Formats: Concept, Types and Their Characteristics. P.

The paper examines retail formats, their types and characteristics. The author offers a definition of a retail format, provides a comparative characteristic of traditional types of stores and modern retail formats. The author examines retail practices in Russia and abroad to summarize characteristics of retail formats.

Key words: retail, retail formats, types of stores, retail chains, retail format characteristics.

Borisova E.S., Lecturer, Department of Marketing and Advertising, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail market@sibupk.nsk.su

Topical Research Issues in Marketing of Territories. P.

Marketing of territories is a modern type of marketing which has been studied in Russia for about twenty years. Increased competition among countries, cities and regions for consumers, capital and investment makes it the issue of the day. The paper presents the findings of the research conducted with the purpose of identifying the main criteria used by various groups of consumers when choosing a city to live, to study and to do business in.

Keywords: marketing of territories, communication potential, attributes of promotion.

Dementyev V. V., Chief Accountant, Novosibirsk Regional Fund for Science and Innovation, Novosibirsk, Russia, e-mail vdementiev@yandex.ru

Accounting for Non-Profit Organizations: Problems and Solutions. P.

This article describes a number of topical issues on accounting of assets and liabilities in non-profit organizations. These include accounting of purpose financing, fixed assets, depreciation of property. A wide variety of forms and types of non-profit organizations requires their grouping, differentiation, reliable and comparable accounting and reporting. The author finds it necessary to conduct research on specific groups of non-profit organizations in order to streamline the regulatory framework governing their activities, accounting and reporting.

Keywords: law, nonprofit organizations, chart of accounts, fixed assets, expenses, purpose financing.

Kudrina Y.V., Post-Graduate Student, Siberian University of Consumer Co-operatives, Director of Accounting Department, BCS Financial Group, Cyprus, e-mail naumav@yandex.ru

Corporate Bank Branding. P.

The article focuses on the concept of a corporate brand. The author develops the concept by defining and examining the corporate brand of a bank. The process of bank branding, its principles and special characteristics are described.

Key words: corporate brand, corporate branding, bank image, reputation of a bank, corporate brand management, brand strength.

EDUCATION ISSUES

Degtyaryeva N.V., PhD in Pedagogy, Associate Professor, Pedagogy and Psychology Department, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail socman@sibupk.nsk.su

Applying New Education Technologies in Teaching Undergraduates Majoring in Pedagogy and Psychology. P.

An education technology «Model enterprise» is considered one of the methodological approaches to organizing and carrying out an educational process for bachelors of Pedagogy and Psychology. There is a possibility of organizing teaching practicum in a model enterprise. A model enterprise simulates the conditions of an educational organization. This allows to develop the future teachers' relevant professional expertise.

Key words: educational technology «Model enterprise», vocational teacher education, professional competence, business games, training project, new information technologies, educational process, educational process modeling, didactic principles, psychological and pedagogical principles, simulation approaches.

Deyneko E. A., Lecturer, Department of Informatics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail compsys@sibupk.nsk.su

Melnikova I.A., Lecturer, Department of Informatics, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Distance Education: Opportunities and Challenges. P.

The article analyzes general problems, features and prospects of distance learning technologies. It also describes the way distance learning system Moodle is used in the education process of Siberian University of Consumer Co-operatives.

Keywords: distance education technology, aspects of distance education, distance learning platform, Course Management System Moodle, communicative competence.

Khudyshkina E.N., Lecturer, Tyumen Branch of the Siberian University of Consumer Cooperation, Tyumen, Russia, e-mail miass71@mail.ru

Competence-based approach in providing the continuity of pedagogical education. P.

Various approaches to developing professional competences of pedagogical staff for providing competitiveness of a modern educational institution are considered in the article; distinctions between the terms "competence" and "competency" are also defined. The paper analyzes experience of well-known foreign and local managers and economists who studied the influence of a resource approach on the competitiveness of an organizations.

Key words: competitive environment, competitiveness, competitive advantages, competence-based approach, competency, competence, pedagogical skill, acmeology.

MATHEMATICAL METHODS IN ECONOMICS

Shalanov N.V., PhD in Economics, Professor, Head of Statistics and Mathematics Department, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail ec_progn@sibupk.nsk.su

Analytical Methods of System Analysis. P.

The paper focuses on the quantitative methods of system analysis based on the principles of classical mathematics. It also examines the application of these methods to structure a problem of an enterprise development.

Key words: system analysis, analytical methods, structuring a problem, reference model.

TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

Berezovikova I.P., PhD in Biology, Professor, Head of Department, Department of Catering Technology and Organization, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail equippit@sibupk.nsk.su

Pavlov N.A., Post- Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Koroteeva E.A., PhD in Technical Sciences, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia

The Impact of «Cook & Chill» Technology on the Quality and Safety of Fish, Poultry and Cereal Culinary Products. P.

The paper looks at the technological modes of producing culinary products (casseroles) from minced fish, chicken and rice using an innovative technology «Cook & Chill». It examines organoleptic, physical, chemical and microbiological parameters of semi-finished and finished products. The authors conclude the following: the optimal mode of cooking casseroles in combi oven is a combined convection. Analyzing the example of fish casseroles the authors demonstrate the possibility of extending the shelf life of culinary products produced with the help of «Cook & Chill» technology.

Key words: «Cook & Chill» technology, cooking in combi oven, blast cooling, regeneration, extending the shelf life, quality indicators, microbiological safety.

LEGAL ISSUES IN A MODERN SOCIETY

Oshchukov S.G., Post-Graduate Student, Department of Constitutional and International Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail sergo123@academ.org

Rights to Personal and Professional Secrets as Components of the Institute of Privacy. P.

The constitutional right to privacy is seen as a complex composite of rights. This article analyzes the main issues concerning the rights to various secrets. The author highlights the need to improve constitutional and legal regulations of relationship in the sphere of ensuring the right to privacy.

Keywords: constitution, privacy, personal secret, family secret, professional secret.