

SUMMARY

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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Economic Potential of the Procurement Activities of Consumer Cooperation. P. 3.

The article describes the economic potential of the procurement activities of consumer cooperation, the features that distinguish it from businesses of other legal forms. The authors consider components of the economic potential – material and technical, labor, social and economic, financial – and characterize the dynamics of their development.

Key words: economic potential, material and technical potential, labor potential, social and economic potential, financial potential, consumer cooperation.

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New Guidelines on Statistics of Cooperatives. P. 11.

The dual nature of cooperatives is manifested in the fact that they are established to solve not only economic, but also social problems. There is still no single database for cooperative statistics. The new Guidelines on Statistics of Cooperatives adopted in 2018 by the 20th International Conference of Labor Statisticians are aimed at monitoring the economic indicators and social impacts of cooperatives. Statistical data collected in accordance with the new guidelines will ensure better understanding and recognition of the contribution of cooperatives to the development of the world community.

Key words: cooperatives, statistics of cooperatives, types of cooperatives, Guidelines on Statistics of Cooperatives.

TOPICAL ECONOMIC ISSUES

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What Is a Company Mission Statement and Why Is It Important? (Case of Sovcombank). P. 19.

The article considers improving external and internal communications of a bank aimed at implementing its strategic development program. The author examines a company mission statement, its significance for an organization and identifies a close relationship between the mission and the success of a commercial bank in the financial market.

Key words: market, competition, commercial bank, communications, bank mission, loan portfolio, bank strategy.

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Human Capital in the Agricultural Sector of the Economy: Problems and Factors Influencing It in the Novosibirsk Region. P. 34.

The article analyzes the rural labor market as the basis of human capital in the agricultural sector of the Novosibirsk Region, shows the dynamics of the rural population, and considers the factors affecting the migration flows of the economically active population in rural areas.

Key words: labor market, rural employment, agricultural sector, rural emigration, human capital.

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The Essence and Content of the Public Non-Financial Reporting of Russian Companies. P. 40.

The article highlights the prerequisites for the development and the goals of public non-financial reporting, analyzes the previous studies and approaches to non-financial reporting of corporations, identifies its differences from integrated reporting.

The authors indicate the difficulties associated with the development of public non-financial reporting. They are insufficient legal regulation; additional financial burden due to reforming the current management accounting system and verifying the quality of reporting; the lack of industry-specific guidelines containing the procedure for calculating and interpreting certain industry indicators.

Key words: public non-financial reporting, integrated reporting, management accounting, social responsibility, financial reporting.

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Main Trends of Population Employment in Rural Areas. P. 45.

The article analyzes the employment of the rural population, and presents the dynamics of employment indicators for 2012–2018. The authors identify a trend towards a decrease in the employment of the rural population since 2013, which is intensified by the general reduction and aging of the rural population. Moreover, there is a change in the employment structure in the analyzed period with a sharp fall in the share of people employed in agriculture and a rise in the number of employed in trade, manufacturing and other industries.

The study is carried out with the financial support of the Russian Foundation for Basic Research and the Government of the Novosibirsk Region as part of scientific project No. 19-410-540003.

Key words: employment, labor market, agricultural machinery, demechanization.

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Accounting in Service Sector Enterprises: Special Characteristics. P. 55.

The article deals with organizing accounting in a hotel that has specific characteristics inherent in the hotel business. The legislation regulating accounting in this business is imperfect and does not provide an exact definition of the organizational basis for accounting and tax accounting, leaving the possibility of forming a professional judgment of specialists in each particular case.

Key words: service sector, hotel services, cost of services, accounts payable, automated accounting.

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Formation of Budget Expenditures: Development of Budget Laws. P. 61.

The article discusses the development of budget legislation of the Russian Federation in the formation of budget expenditures. The author considers the transition to a methodology based on the dependence of the budget expenses on the powers of the corresponding public law entities.

Key words: budget, budget expenditures, expenditure obligations, powers of public law entities.

TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

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Research on Local Berry Raw Materials for Production of Fermented Beverages. P. 66.

The paper shows the possibility of making a non-alcoholic fermented drink based on the combined use of grain (barley, soy and wheat malt) and berry raw materials (lingonberry extract). The authors develop the recipe and technology of drinks; determine the basic technological parameters, and the blending of components for the drink before its fermentation. Finally, the paper describes the quality indicators and tasting characteristics of drinks.

Key words: malt drinks, berry drinks, lingonberry extract, quality indicators of fermented drinks, technology of malt and berry drinks.

EDUCATION ISSUES

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Russian Higher Education in the Labyrinths of Innovative Development. P. 72.

The article considers innovative ways of developing higher education in Russia. The authors determine the goals and trends in innovation: student-centered education, research and other methods of development. The paper discusses the willingness of teachers to innovate and substantiate the need for creating a university environment aimed at educating and bringing up students.

Key words: reforms, modernization, higher education, innovative processes, research approach, educational environment.

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Using Project-Based Modular Learning in Secondary Vocational Education. P. 78.

The article discusses the basic principles of project-based modular learning, which is focused on improving the learning outcomes and motivating students of secondary vocational education to acquire and enhance their knowledge in Astronomy.

Key words: astronomy, modular training, project-based modular training, secondary vocational education.