

### COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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#### **Interaction of Cooperative Movement in Sustainable Development. P. 3.**

The article discusses the increasing debate about Sustainable Development Goals after the year 2015 and their positive impact on the strengthening of cooperation between the International Labour Organization and the cooperative business model. Cooperatives in all sectors of the economy substantially contribute to achieving Sustainable Development Goals. They do not seek to maximize profits, and have long-term prospects of sustainable economic growth, social development and environmental responsibility. It is necessary to take advantage of numerous benefits of the cooperative business model in order to reach the objective of a decent life for all citizens.

**Key words:** cooperation, the Millennium Development Goals, cooperative principles and values.

### TOPICAL ECONOMIC ISSUES

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#### **Crisis and Bankruptcy Diagnostics as a «Bridge» Between Macro – and Microeconomics. P. 10.**

The article is devoted to the scientific heritage of the Honored Economist of Russia, Professor R.M. Guseynov, namely to the analysis of macroeconomic crises and instruments of cycles regulation. The approaches to crises forecasting are considered in interrelation with the modern methods of bankruptcy diagnostics, bankruptcy being an acute form of crisis manifestation at the microeconomic level. Qualitative models of bankruptcy diagnostics are necessary to increase the efficiency of crisis response solutions. The author analyzes the predictive opportunities of bankruptcy diagnostics models and provides recommendations on their improvement.

**Key words:** crisis, anti-crisis management, bankruptcy diagnostics.

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#### **Influence of Professional Ethics of an Accountant on the Economic Security of an Enterprise. P. 20.**

The article focuses on the need for staffing an enterprise with highly professional and ethical accounting personnel, who ensure to the large extent the economic security of an enterprise.

**Key words:** accounting, economic security, professional ethics, code of ethics, risks, information.

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**Motivation Audit as a Tool of Managing the Staff Remuneration System. P. 24.**

The article examines motivation audit as a part of management audit and its role in managing the staff remuneration systems of companies.

**Key words:** motivation audit, management audit, remuneration systems, consulting services (consulting), salary, material and non-material rewards.

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**Public Procurement Instruments for Ensuring Fair Competition. P. 31.**

The article discusses the main issues of public procurement system in Russia, the use of public procurement instruments to combat unfair competition. The transformation of public procurement institution is aimed at radical changes in the procurement system, but most innovations have not yet proved to be efficient. The author states that the changes, such as establishment of federal purchasing system, have not brought solutions of the key problems, such as competition and information transparency in the public procurement market, and the efficiency of its functioning. Using public procurement instruments to ensure fair competition is favorable for the state sector of the economy but can have a negative impact on other businesses. The author provides recommendations on improving the efficiency of the public procurement institution in Russian.

**Key words:** federal contract system, public procurement, the institution of public procurement, bids, tender, procurement tools.

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**Audit of Accounting Estimates in the Audit of Financial (Accounting) Statements. P. 38.**

The article describes approaches to the audit of accounting estimates. The author offers the methodology of accounting estimates audit, which is based on the implementation of procedures in accordance with the audit areas determined by the author.

**Key words:** audit, audit stages, audit evidence, audit estimates, financial (accounting) reports, professional auditor's judgment.

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**The Market of Educational Services: Current Trends and Development Issues. P. 42.**

At present a new type of economy is developing: the knowledge economy. It is based on high-quality multi-level continuing education in general and its vocational component in particular. Vocational training should meet the labor market requirements and employ cutting-edge achievements in science. A cluster approach is one of the most promising approaches to be used achieve these objectives. The article describes the current trends and acute issues of the education system, and substantiates the use of the cluster approach in this area.

**Key words:** education, educational services market, public education management, education system, problems of vocational education, educational cluster.

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**Financial Planning in State-Financed Health Institutions: Management Accounting. P. 52.**

The article describes the key aspects of financial planning in state-financed health institutions aimed at improving their performance. The authors analyzed the performance of the Federal Service on Surveillance in Healthcare and Social Development of Russian Federation in the Magadan region. The authors suggested using the elements of management accounting, in particular result-oriented budgeting, in planning the budget estimates of institutions.

**Key words:** health care institutions, financial planning in state-financed institutions, budget planning, budgeting, result-oriented.

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**Methodological Approach to the Development of the National Strategy of the Pharmaceutical Industry in the Republic of Kazakhstan. P. 61.**

The paper presents the theoretical provisions and state programs for the development of the national pharmaceutical industry in the Republic of Kazakhstan. The author suggests using state regulation instruments, reveals the need for strengthening the role of state in the pharmaceutical industry as it will guarantee to provision of the population with high-quality medicines. It is shown in the paper that the development of the national pharmaceutical industry of the Republic of Kazakhstan should be synchronized with the directions of the state industrial policy.

The research conducted makes it possible to conclude that the author's suggestions on the system of state regulation and approaches to the development of the national pharmaceutical industry will enhance its competitiveness and the provision of the population with safe and high-quality medicines produced in the domestic market.

**Key words:** pharmaceutical industry of the Republic of Kazakhstan, methodological tools, government regulation, government industrial policy, competitiveness, provision of population with medicines.

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**Problems of Reforming the Tax Systems in Kazakhstan and Russia. P. 66.**

The paper discusses the issues of reforming the tax systems of Kazakhstan and Russia in the conditions of market economy; describes the key reform stages and the efficiency of their implementation. The author analyses the impact of tax controls on the country's economic growth and provides the results of this analysis.

**Key words:** tax system, reforming tax systems, Kazakhstan, Russia, regression analysis, fiscal instruments, economic growth.

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**Public-Private Partnership in the Russian Economy. P. 76.**

The paper discusses the topical issues of partnership between the state and the private sector in the economy, describes the basic concepts, forms and components of the partnership, formulates problems and proposes solutions.

**Key words:** private investment, state ownership, allocation of risks and responsibilities, the mechanism of public-private partnership.

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**Food Security of an Industrial Region (the Kemerovo Region). P. 81.**

The current economic situation is characterized by a significant number of challenges for the Russian economy, and as a result the issues of economic security at all levels of management are becoming ever more relevant. The article examines food security of industrial regions, assesses food availability and affordability.

**Key words:** food security, food market, industrial region.

## **TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS**

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**Technology of Harvesting and Salting Burdock Stalks. P. 88.**

The author provides recommendations on gathering stalks of burdock growing in Siberia: time for harvesting, technology of cutting burdock stalks. The author also describes organoleptic and physico-chemical requirements for this raw material and salted semi-finished product.

**Key words:** wild burdock, timing of harvesting, guidelines for harvesting and salting, organoleptic and physico-chemical characteristics of raw materials and semi-finished product.

## **MATHEMATICAL METHODS IN ECONOMICS**

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**Methods of Predicting Non-Stationary Random Processes. P. 92.**

The article describes the difference between a non-stationary random process and a stationary one. The authors propose a number of methods of forecasting a non-stationary random process providing certain examples.

**Key words:** random process, stationary random process, the non-stationary random process, transition matrix, value of indicators.