

### TOPICAL ECONOMIC ISSUES

*Litsenberg I. I., Candidate of Science in Economics, Associate Professor, Transbaikal Institute of Entrepreneurship, Siberian University of Consumer Cooperation, Chita, Russia, e-mail: litsenberg2017@yandex.ru*

#### **The Basic Trends of Trade Development in the Digital Economy. P. 3.**

Building up electronic economic environment is one of the priority directions of economic development in many countries, including Russia. In the light of the globalization of competition, intensification of crisis phenomena, changes in consumer behavior, scientific and technical achievements and Federal initiatives in the regulation of production and trade, issues of innovation are of particular relevance for trade enterprises. The article deals with the key directions of progressive changes in retail in the aspect of the digital economy.

**Key words:** digital economy, electronic commerce, radio frequency identification, digital goods, automation and robotization of trade.

*Lishchuk E. N., Candidate of Science in Economics, Associate Professor, Department of Accounting and Finance, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: nir@sibupk.nsk.su*

*Romanenko N. A., Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia*

#### **Audit of Merchandise Accounts in Wholesale Organizations: Methodological and Practical Aspects. P. 9.**

The article considers the main audit procedures that are implemented during the audit of merchandise accounts in wholesale organizations. The authors provide statistical data on wholesale trade indicators in the Siberian Federal District, including using Ruslana database. The authors develop and propose the forms of audit documents containing the evidence obtained during the audit.

**Key words:** audit, accounting, control, audit evidence, merchandise accounts, documentation, wholesale.

*Astrakhantseva E. A., Candidate of Science in Economics, Associate Professor, Financial Accounting Department, Kazan Federal University, Kazan, Russia, e-mail: astra\_hanzeva@mail.ru*

#### **Mutual Non-Payments as Loss of Economic Security and Risk of Bankruptcy Factor. P. 18.**

The article focuses on the need to monitor the payment discipline in an organization in order to ensure its economic security and prevent bankruptcy.

**Key words:** accounts receivable, accounts payable, accounting, economic security, bankruptcy, non-payments, losses, risks, information.

### TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

*Stepanova E. N., Candidate of Tech. Science, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: enstepanova@yandex.ru*

*Tabatorovich A. N., Candidate of Tech. Science, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

*Golub O. V., Doctor of Tech. Science, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

*Glushchenko A. Yu., Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

**Increasing the Pastille Products Range: Current Trends. P. 22.**

The article discusses modern directions of expanding the range of pastille products on the basis of research of scientific information and patent legal documentation. It is revealed that currently the assortment is expanded through the use of non-traditional, little used raw materials; renewal of forgotten old recipes; development of products meeting the requirements of the responsible policy of healthy nutrition; development of new product forms; use of new packaging types.

**Key words:** pastille products, marshmallow, pastille, assortment.

*Aleshkov A. V., Candidate of Tech. Science, Associate Professor, Khabarovsk State University of Economics and Law, Khabarovsk Russia, e-mail: aleshkovalexey@gmail.com*

*Ivakhnishina T. V., Student, Khabarovsk State University of Economics and Law, Khabarovsk Russia.*

**The Assortment Analysis and Expertise of the Foodstuff Analogs, Substitutes and Imitations (On the Example of Crabsticks). P. 27.**

The research is devoted to classification of traditional food product substitutes, analogs and imitations, and contains a short description of them in the food industry branches. The authors examine food product substitutes, in particular crabsticks sold in the Khabarovsk retail.

**Key words:** analogs, imitations, substitutes, food, classification.

*Kupchak D. V., Candidate of Tech. Science, Associate Professor, Khabarovsk State University of Economics and Law, Khabarovsk Russia, e-mail: daria-kup@rambler.ru*

*Potapenya V. I., Student, Khabarovsk State University of Economics and Law, Khabarovsk Russia.*

**Biotechnology Development and Quality Evaluation of Soy and Vegetable Products. P. 31.**

The paper presents the results of the research on developing biotechnology and assessing the quality of new soy and vegetable components, rich in bioactive substances, used in food production.

**Key words:** soy and vegetable products, probiotic compositions.

*Nurgalieva A. R., Candidate of Science in Biology, Kazan Cooperative Institute, Russian University of Cooperation, Kazan, Russia, e-mail: alinya1@rambler.ru*

*Ignateva A. V., Student, Kazan Cooperative Institute, Russian University of Cooperation, Kazan, Russia.*

**Assessment of the Quality and Competitiveness of Technical Means of Rehabilitation. P. 35.**

Technical means of rehabilitation is the general term for the means used to facilitate the everyday life of disabled people so that they could move and self-service. Poor product technology, inappropriate storage and other reasons can lead to a decrease in the product quality. Thus, studies to assess the quality of technical means of rehabilitation are quite relevant.

**Key words:** quality, competitiveness, technical means of rehabilitation.

*Potapova A. V., Candidate of Science in Chemistry, Associate Professor, Kazan Cooperative Institute, Russian University of Cooperation, Kazan, Russia, e-mail: albinka88-kazan@mail.ru*

*Dmitrieva Yu. Yu., Student, Kazan Cooperative Institute, Russian University of Cooperation, Kazan, Russia.*

**Assessment of the Quality and Competitiveness of Construction Materials. P. 40.**

The article presents the results of the evaluation of the quality and competitiveness of paints sold at the market of Kazan. Assessing the labeling, organoleptic, physical and chemical indicators, retail price and assortment allowed the authors to determine the best enamel – «Tikkurila» PF-115.

**Key words:** paints, enamel, quality, competitiveness.

*Roshchyna E. V., Candidate of Tech. Science, Associate Professor, Belarusian Trade and Economics University of Consumer Cooperation, Gomel, Belarus, e-mail: ewas2005@rambler.ru*  
*Starovoytova G. A., Student, Belarusian Trade and Economics University of Consumer Cooperation, Gomel, Belarus.*

**Assessment of Competitive Advantages of Canned Fish Products. P. 45.**

The article shows the methodological approaches to the assessment of competitive advantages of products, in particular, canned fish. The authors provide the results of the comparative analysis of samples and their competitive advantages.

**Key words:** competitive advantages, canned fish, algorithm, consumer parameters, economic parameters, rating.

*Tabala E. B., Candidate of Tech. Science, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: expertis@sibupk.nsk.su*

*Mitina E. Yu., Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

**Quality Assessment of Organoleptic Indicators of Coffee Beans Sold In Novosibirsk. P. 52.**

The article presents the results of the comparative evaluation of labeling, organoleptic quality indicators of roasted coffee beans sold in the «Coffee Shop on the Krasny» in Novosibirsk. It is established that the parameters of the coffee beans under analysis meet the requirements of regulatory documents. The most common types of coffee beans defects are determined.

**Key words:** coffee, quality assessment, organoleptic characteristics, labeling.

*Tamashevich S. E., Candidate of Tech. Science, Reserach Center for Foodstuffs of the National Academy of Science of Belarus, Minsk, Belarus, e-mail: sv\_tomash@mail.ru*

*Melnikova L. A., Candidate of Science in Biology, Belarusian State Economics University, Minsk, Belarus, e-mail: lamelnikova@bk.ru*

*Selivanova M. S., Student, Belarusian State Economics University, Minsk, Belarus.*

**Expertise and Quality Evaluation of Marshmallow with Fillings Sold in the Market of the Republic of Belarus. P. 56.**

The article presents the results of the expertise of the quality of marshmallow with fillings for organoleptic, physical and chemical indicators and rheological properties; the results of the evaluation of marshmallow using the point method and the descriptor profile analysis method. The authors develop a descriptors panel for analyzing the sensory perception of marshmallow with fillings, comparative profiles of the "ideal product" taste and the taste of marshmallow samples.

**Key words:** marshmallow with fillings, marking, quality indicators, point scale, descriptor profile analysis, descriptors panel.

*Lyubimova O. I., Senior Lecturer, Khabarovsk State University of Economics and Law, Khabarovsk, Russia, e-mail: lub.ol@mail.ru*

*Mogilev A. K., Student, Khabarovsk State University of Economics and Law, Khabarovsk, Russia.*

**Improvement of Technology of Chocolate Products. P. 61.**

The article is devoted to the improvement of the technology of chocolate products changing its recipe composition. The authors analyze literature; carry out marketing research of consumer preferences; research the chocolate market in the Far Eastern regions, develop the number of chocolate recipes based on sugar substitutes; examine the organoleptic characteristics, chemical composition and energy value of new products.

**Key words:** chocolate, sugar substitutes, stevioside, isomalt, organoleptic indicators, energy value.

## LEGAL ISSUES IN A MODERN SOCIETY

*Cheltsova M. G., Candidate of Science in Pedagogics, Associate Professor, Department of Employment and Land Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: marn99@mail.ru*

*Cheltsov M. V., Candidate of Science in Pedagogics, Associate Professor, Novosibirsk State Pedagogical University, Novosibirsk, Russia, e-mail: miki7575@mail.ru*

### **Legal Regulation for Children Support in Social Services Organizations in Modern Russia. P. 66.**

The article analyzes regulatory documents and the mechanisms of organizing assistance to children social services organizations. The authors discuss the effectiveness of legislation in the field of social services. There is a large number of documents regulating the provision of social assistance to minors, their analysis should take into account the needs of children.

**Key words:** laws and regulation in the social sphere, legal support for minors, social service institutions.

*Stepanova V. V., Lecturer, Department of Constitutional and International Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: S.V.V.WORK@yandex.ru*

### **Public Control as a Step towards an Open Government. P. 74.**

The article deals with the concept of an open government, describes the historical background of the development of this doctrine in the Russian Federation and analyzes the effectiveness of public control as an integral element of this concept.

**Key words:** public control, open government, civil society.

*Kuleshova N. V., Candidate of Science in Law, Associate Professor, Department of Constitutional and International Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: kosova-gelya@mail.ru*

*Kosova A. D., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

### **Development of the Institute of Constitutional Legal Responsibility of Federal and Regional State Authorities in Russia. P. 78.**

The article deals with the mechanisms of constitutional and legal responsibility of state authorities of the Russian Federation, as well as state authorities of the subjects of the Russian Federation. The authors consider in detail the grounds for impeachment to the President of the Russian Federation, as well as the political and legal responsibility of the Government of the Russian Federation; the procedure of dismissal of an official of the subject of the Russian Federation.

**Key words:** constitutional and legal responsibility, state power in the Russian Federation, state power of the constituent entities of the Russian Federation, non-confidence to the Government of the Russian Federation, higher official of the subject of the Russian Federation, legislative (representative) body of the subject of the Russian Federation, President of the Russian Federation.

*Kuleshova N. V., Candidate of Science in Law, Associate Professor, Department of Constitutional and International Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: nedosigaem@mail.ru*

*Kuzkin M. A., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia.*

### **The Constitutional Right to Education in the System of Fundamental Human and Civil Rights and Freedoms. P. 84.**

The article deals with the constitutional right to education from two aspects: firstly, through the system of fundamental human and civil rights and freedoms, and secondly, through the scope of

this right. The author analyzes the relationship of the right to education with other constitutional human and civil rights and freedoms. The constitutional right to education is regarded as a social right with a cultural dimension, which is one of the fundamental human and civil rights and freedoms.

**Key words:** constitutional right to education, the scope of the system of rights and freedoms.

***Tereshchenko V. A.**, Associate Professor, Department for Civil Law, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: tereshchenko.regina.54@yandex.ru*

***Grushkin A. A.**, Post-Graduate Student, Novosibirsk State University of Economics and Management, Novosibirsk, Russia, e-mail: sansangru@mail.ru*

**Types of Fraud in the Field of Lending Money. P. 89.**

The article discusses typical ways of committing fraud in the sphere of lending money. Deception in the criminal law is one of the ways of committing fraud and forms the objective side of this crime. The study of this legal category has not only theoretical, but also practical significance.

**Key words:** type, deception, fraud, lending.