

SUMMARY

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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Opportunities of Using the Potential of the Russian Consumer Cooperation in the Provision of the Extreme North Population with Food Products. P. 3.

It is suggested in this paper that there is a definite need for developing a system of government orders for the provision of the population of the Arctic Region, Siberia and the Far East with food products. The article describes the best practices of the Russian consumer cooperation in preschedule delivery of goods to the Extreme North. The authors characterize the economy of the consumer cooperation of the Siberian Federal District, its potential in participating in the system of government orders to supply food to the population of the Arctic regions. The system of mechanisms is proposed to optimize the relationship among suppliers.

Key words: government order of food for the Arctic Region, preschedule delivery of food products, consumer cooperation, supply mechanism.

TOPICAL ECONOMIC ISSUES

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The Management Analysis of Performance of Railway Passenger Transport Enterprises. P. 11.

This paper seeks to address the issue of development of the management analysis of indicators and factors having an impact on passenger traffic: volume and structure. Reforming railway transport depends on how the system of management accounting and analysis is organized. The subsystem of management analysis and its methods are being developed and integrated with the subsystem of management accounting into one system which is adapted to the industry.

Extensive management analysis is essential as a basis for making management decisions and identifying internal reserves for improving the performance of railway passenger transport enterprises. The paper examines the management analysis of passenger traffic as a major indicator of the volume and efficiency of passenger transportation, the trends and factors influencing it. The authors propose measures to increase passenger traffic.

Key words: management analysis, railway transport, system of indicators, passenger traffic.

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Applying the Method of Management by Objectives in an Organization's Management System. P. 19.

This paper presents the results of the research conducted on applying the method of management by objectives in an organization's management system. On the basis of the objective tree

constructed the authors developed the tree of an organization's strategies. The paper describes the strategy of addressing acute problems of managing an organization. The authors suggest applying the method of management by objectives for developing an effective marketing strategy, finance and accounting policy and motivated HR management.

Key words: management by objectives, objective tree, strategy, algorithm.

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Review of Minimum Wage Setting in the Russian Regions. P. 23.

Since 2007, after the Russian Federation Labor Code amendments, regions were permitted to establish the regional minimum wage that could not be lower than the federal minimum wage. During the following years, many regions took this advantage to set the specific minimum wage. In the current study, the author collected the database for all of the regional minimum wages from 2007 to 2015. The author revealed substantial differences between Russian regions in level, dynamics, and type of the minimum wage.

Key words: minimum wage, regional minimum wage, national minimum wage, regional agreements, Russia.

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«Operating Chart of Accounts» Module: Accounting in Public Catering Enterprises. P. 35.

The article deals with the contents of an operating chart of accounts, its importance for the formation of elements of the main forms of accounting statements of an economic entity. Particular attention is paid to the rules of work with the accounts in terms of gathering information for the income statement of catering consumer cooperatives. With due consideration of current economic and legal conditions as well as the recommendations of international financial reporting standards the authors present a module "Operating chart of accounts" which is an algorithm for registering and collecting data on income and expenditures of the main activities of an enterprises in the system of adaptive accounting. The author's approach to the accounting of catering services is based on the adaptation of accounting to external and internal economic conditions and intra-enterprise activities of a firm. The module "Operating chart of accounts" proposed by the authors determines the sequence of actions of an accountant and ensures the relevance of statements that improves management in public catering consumer cooperatives.

Key words: catering, consumer cooperative system, adaptive accounting, module «Operating chart of accounts», accounting financial statements, income statement.

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Audit of Reward Management: Theory and Methodology. P. 40.

The paper examines an acute issue in management audit: the audit of reward management, its description, guidelines and approaches. The authors present the results of a comparative analysis of rewards systems and methods in Russia and western countries.

Key words: audit, rewards system, motivation, remuneration principles, remuneration approaches, regulation of tariff remuneration, assessment of motivational environment.

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The Choice of Investment Projects by Farm Enterprises. P. 49.

This paper seeks to address the issue of choosing alternative investment projects by farm enterprises. The paper attempts to show that there is no universal system for assessing investment projects; however, there are factors of particular importance in the projects. The author suggests using an indicator of labor hours per unit of output if an enterprise is profitable.

Key words: efficiency, net income, investment project, labor hours per unit of output.

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Accounting in the Construction Industry of Russia in the Conditions of the Economic Crisis. P. 53.

This paper will focus on functioning of an accounting system in the construction industry in the conditions of economic instability. The author attempts to show that organizational and technological aspects of the construction industry have an impact on the accounting in this field and describes this impact. The author makes suggestions how to overcome economic crisis and create an efficient accounting system in the construction industry.

Key words: construction industry, accounting system, economic crisis.

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The Methodology of Determining an Object of Integration. P. 58.

The paper presents the results of the research carried out in 18 agricultural enterprises and farms in the Novosibirsk region. The author provides a comparative analysis of choosing investment policy by an object of integration. The methodology proposed shows that breakthrough policy is aimed at achieving target indicators, however, performance has an impact on the use of investment capital. Stabilization policy is calculated on the basis of data on performance including prior period. Calculations show that stabilization policy is preferable as it allows accumulating and using investment resources and other resources of territories effectively which can lead to an increase in the output of foodstuffs, in the profitability of the integration process participants, in the number of jobs for the population and their welfare.

Key words: model of integration SIM, breakthrough policy, stabilization policy, choice of integration direction, territory development.

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Regional Economy of the Buryat Republic: Developing Northern Territories. P. 73.

The paper seeks to remedy the problems of disproportionate development of the municipal economies in the regions equated to the Far North territories. Despite the positive prospects for the territories arising due to the development of extracting and processing industries, the amount of population able to work is reducing. Migration outflow is caused by a few reasons: noncompetitive enterprises are closing down, municipal revenues are decreasing, and expenditure on the social sphere is being cut. In these conditions enterprises have to use a rotation system for workers, which leads to even larger asymmetry. The solution of the problems of the northern territories, according to the author, is implementing state programs, public-private partnership investment projects, industry diversification of the municipal economies.

Key words: regions of the Far North, extracting and processing industries, a rotation system, diversification, the Hiagdinskoye field, the Orekitkanskye field.

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Development of Regional Social Infrastructure: Problems and Prospects of Providing Population with Housing and Utilities. P. 77.

The paper examines economic changes having an impact on the development of regional social infrastructure, particularly providing the population with housing.

On the one hand, an increase in supply as well as reduction of prices in primary and secondary housing markets allow certain categories of the population to satisfy their housing needs. At the same time a decrease in the level of real incomes in the conditions of the economic crisis causes deferred demand for housing, has a negative impact on the profitability, investment potential and development prospects in the construction industry.

It should be noted that due to multiplication effect the development of the construction industry provides solutions of social problems (providing the population with housing) as well as economic problems of the region: an increase in GRP, in the number of jobs and the level of incomes of the population, etc. Therefore improving the state management of the construction industry is essential.

At present the state provides support by financing federal and regional target programs for the population, subsidizing for mortgage interest rates. In the long term the state strategic planning of the field of housing development is required. The author argues that the regional social infrastructure can develop if the interests of the population and the industry are balanced.

Key words: social infrastructure, providing the population with housing, state support, Strategy of the innovative development of construction industry.

LEGAL ISSUES IN A MODERN SOCIETY

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Innovative Entrepreneurship: Modern Concept of Technology Commercialization. P. 83.

The article deals with some issues in enforcing legislation regulating innovation in the field of entrepreneurship, discusses the idea of the innovation development of the economy. Particular attention is paid to the support of innovative activity of small businesses in technology parks. Technology parks are an environment to support the most talented entrepreneurs.

Key words: commercialization of scientific research, innovation infrastructure, technology park, business incubator, innovation, entrepreneurship.

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The Role of Law in Shaping the Legally Approved Behavior of Young People in a Modern Society. P. 88.

The article discusses the issue of legal rights in education, considers the role of law in the upbringing of the younger generation, challenging problems and their solutions in this field. The authors focus on the concept of “legal culture”; examine the possibilities of using law in shaping the behavior of young citizens (teenagers and the youth) in a modern society.

Key words: law, legal culture, law in education, upbringing, citizens, youth, teenagers, legal education.

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Private Pension Funds as a Social Institution in Modern Russia. P. 93.

The article traces the origins and development of private pension funds in Russia. In recent years, there has been an increasing interest in improving the instruments of formation and development of private pension funds. The author analyzed the nature of non-state pension funds, their role in the system of public authorities, tracing their origins, development and examining the current legislation.

The conclusion is made that the legal nature of non-state pension funds unambiguously distinguishes them from financial institutions; the social nature of non-state pension funds is also described. The author emphasizes the importance of non-state pension funds as they form the basis of defined contribution pension system in Russia. The author also argues that non-state pension funds should preserve the status of non-profit organizations with distinct social role which can ensure transparency of their activity and promote their steady development.

Key words: non-state pension funds, social function, social institution, social security law.

EDUCATION ISSUES

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Teaching Economic Disciplines in a Cooperative Educational Institution. P. 98.

The paper studies distinctive features of consumer cooperation, its potential advantages which should be highlighted in teaching economic disciplines to students of cooperative educational institutions. The authors substantiate the need for considering the dual nature of cooperation, the property relations and participation economy as an element of social economy. The paper contains methodology proposed by authors on conducting the analysis of the efficiency of cooperative shareholder relations, cooperative property usage and preservation.

Key words: dual nature of cooperation, economy of participation, property relations, analysis of property usage and preservation.

MATHEMATICAL METHODS IN ECONOMICS

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Methodology of the Assessment of a Company Strategy. P. 104.

The authors propose the methodological approach to be used in order to assess the potential of the strategy developed and formed by the company. The basic strategy is considered to be the strategy implemented at the time of the research. The authors determine the angle between development vectors demonstrating the basic strategy and the strategy developed and formed by the company.

Key words: development vector, purpose vector, strategy, strategy potential.