#### TOPICAL ECONOMIC ISSUES

Nagovitsyna L. P., Doctor of Science in Economics, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: eccooper@sibupk.nsk.su

Keys to Success of Consumer Cooperatives: Case of the Krasnoyarsk Regional Union of Consumer Cooperatives. P. 3.

The purpose of the article is to show that, even in times of crisis, consumer cooperatives can work successfully if they make use of success factors corresponding to the strategic positions of the territory. The author studies the case of the dynamically developing Krasnoyarsk Regional Union of Consumer Cooperatives (Krasnoyarsk Kraypotrebsoyuz); identifies activities and measures aimed at strategic development and considered as success factors of the organization. The author believes that these success factors can be applied in any cooperative. The experience of the Krasnoyarsk Kraypotrebsoyuz will help cooperative organizations to determine drivers of growth based on the resources of the territory and the economic potential of the organization.

**Key words:** success factors, growth drivers, commercial partnership, procurement and production complex, autonomy and independence.

**Ukhov V. G.**, Candidate of Science in Pedagogics, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ukhov@academ.org

Communication Management of Foreign Marketing Programs: Yesterday, Today and Tomorrow. P. 11.

The article is based on the analysis of foreign economic thought and widely applied practices, and presents a sequence of evolutionary changes in approaches to marketing activities, from classical to modern ones. The author considers the change of concepts and dominant marketing practices as a result of creative management of communication interaction, the effect of interaction in the system of relations «seller-lobbyist-consumer».

The practical importance of the research is based on the application of foreign experience, its adaptation to the marketing in Russia, as well as using it in university courses for Marketing students.

**Key words:** communication management, marketing techniques and tools, emotional factor.

**Denisenko E. B.,** Candidate of Science in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch\_buh@sibupk.nsk.su

Mavlina I. N., Candidate of Science in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia

Churikova A. A., Candidate of Science in Economics, Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia

## Business Evaluation of Agricultural Enterprises: Accounting and Managerial Aspect. P. 24.

The current Russian state policy in the sphere of basic national industries, especially connected with import substitution, has resulted in changes in the domestic market, increased production and competition in agriculture. Despite the high risks inherent in the agricultural sector of the economy, it is attractive enough for investors. Stronger competition and higher investment attractiveness of agriculture encourages purchasing and selling agricultural assets, so the importance of their valuation is growing.

The valuation methodology is regulated by the relevant legislation; however, the particular industry can have a significant impact on the methods of valuation, the data used and the result ob-

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tained. The article examines the sectoral features of agricultural enterprises reflected in accounting and reporting and having a significant impact on the value of an enterprise.

The development of specific assessment methods, taking into account the sectoral features of the agro-enterprises, will increase the objectivity and validity of the estimates.

**Key words:** agriculture, valuation, specific features of agribusiness, approaches to valuation, accounting objects.

Vershinina G. N., Candidate of Science in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: demidova\_lig @mail.ru

Vershinina N. V., Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ch\_buh@sibupk.nsk.su

## Authorized Accounting Department in the Organizational Structure for Adaptive Accounting. P. 30.

The article outlines the need for adaptive accounting in catering enterprises in small and remote settlements of the consumer cooperative system. The authors suggest setting up the Center for Science and Practice in the Siberian University of Consumer Cooperation. The University is located close to the unions of consumer societies (regional, republican) of the Urals, Siberia and the Far East of Russia, and it can provide professional accounting services and support to them. The authors describe an Authorized Accounting Department in the organizational structure of the Center for adaptive accounting. The article continues a series of publications based on the results of the research «Adaptive accounting in the public catering of consumer cooperation of the Republic of Tyva» [1–3].

**Key words:** consumer cooperation, small and remote settlements, catering, adaptive accounting, Center for Science and Practice, authorized accounting.

# Filipenko S. G., Lawyer, LLC «Universal-Service» Law Firm, e-mail: brichey@mail.ru Basics of Early Static Balance-Sheet Theory. P. 34.

The article analyzes the fundamentals of the early static balance-sheet theory and the possibility of its application in the liquidation of an organization. The author formulates the basic requirements of static accounting theory.

**Key words:** accounting theory, static balance-sheet theory, accounting methodology, accounting requirements.

**Petrushenko O. N.,** Candidate of Science in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: dean\_econom@sibupk.nsk.su

# Evolution of the Russian Economy Model: from the «National Champions» Concept to the Digital Development Strategy. P. 41.

The article reviews the nationalization processes in the Russian economy and the activities of state-owned corporations established in 2007. The author's analysis is of great importance because of the common features of the «national champions» concept and the forthcoming digitalization of the country. The author assesses the prospects for extensive use of digital technologies in view of institutional and structural transformations, enhancement of human capital assets and accumulation of social capital.

**Key words:** digital economy model, state-owned corporations, competition, nationalization of the Russian economy.

Vasileva T. O., Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: managem@sibupk.nsk.su

**Krasilov V. M.,** Candidate of Science in Economics, Chairman of the Board, the Altai Regional Union of Consumer Societies

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## Labor Potential and Forms of Employment of Rural Population in the Novosibirsk Region. P. 47.

The article studies the labor potential and forms of employment of the rural population of the Novosibirsk region. The research is based on microdata of a sample survey of the rural workforce for the years 2010–2015.

The purpose of the study is to assess the labor potential and employment patterns of the rural population in the Novosibirsk region, and identify the current trends. It was found that the transformations of the agricultural sector and increased urbanization in the region resulted in a decrease in rural employment in agriculture, emergence of an informal employment sector and various forms of self-employment of the population.

Key words: rural area, employment, labor market, labor potential, forms of employment.

Kapelyuk S. D., Candidate of Science in Economics, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: skapelyuk@bk.ru

**Pogrebnyak E. V.,** Student, Novosibirsk State University, e-mail: katyapogr@gmail.com **Old-Age Pensioners, Working And Leaving the Workforce: Who Are They? P. 58.** 

The article studies the characteristics of groups of old-aged pensioners who continue their work after receiving pension benefits and those who retire. The analysis is carried out using the panel data of the Russia Longitudinal Monitoring Survey - Higher School of Economics (RLMS-HSE).

The groups under consideration are described according to a number of social, economic and political characteristics that can be used in making decisions about further labor market participation of pensioners.

**Key words:** retirement, old-age pension, full employment, characteristics of groups by parameters.

Rachmetova A. M., Doctor of Science in Economics, Associate Professor, Karaganda Economics University of Kazpotrebsoyuz, Karaganda, Kazakhstan

**Syzdykbekov E. S.,** Doctoral Student, Karaganda Economics University of Kazpotrebso-yuz, Karaganda, Kazakhstan, e-mail: syzdykbekov.yer@mail.ru

#### External Labor Migration as a Factor of Economic Security of Kazakhstan. P. 65.

The authors analyze the dynamics of external labor migration as a factor of Kazakhstan economic security, and forecast the dynamics of the external migration balance using a mathematical model. The article also examines the main problems and threats to economic security arising from the impact of external labor migration, as well as possible solutions.

**Key words:** external labor migration, diaspora, labor market, export of capital, threats to economic security.

Ulakov N. S., Candidate of Science in Economics, Associate Professor, Karaganda Economics University of Kazpotrebsoyuz, Karaganda, Kazakhstan

Mamalinova N. G., Master's Program Student, Karaganda Economics University of Kazpotrebsoyuz, Karaganda, Kazakhstan, e-mail: nazym\_mamalinova@bk.ru

### Analysis of the Development Factors of Special Economic Zones. P. 70.

The purpose of the study is to analyze the factors of development and operation of special economic zones. The mechanism of creating special economic zones is widely used in developed and developing countries for diversifying regional economies and development. The authors identify the development factors and the current problems of Special Economic Zones operating in the economy of Kazakhstan.

**Key words:** special economic zones, investments.

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#### **EDUCATION ISSUES**

**Babanova E. V.,** Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: babanova-ekaterina@mail.ru

Komissarov V. V., Candidate of Science in Physics and Mathematics, Associate Professor, Novosibirsk State Technical University, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: ec\_progn@sibupk.nsk.su

## Using Information Technologies in Education for Teaching the Methods of Economic Mathematical Modeling. P. 74.

The article deals with economic and mathematical modeling, in particular, determining the parameters of the production function. An important aspect is the principle of variation in the choice of the method for solving the problem. Information technologies used are computers and modern computer applications. The role of interdisciplinary communication for a competent approach in creating a modeling environment is emphasized.

**Key words:** information technologies in education, optimization methods, economic mathematical modeling, production function.

**Vostrikov V. N.**, Candidate of Science in History, Associate Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: philos@sibupk.nsk.su

## Patriotic Education for the Development of Scientific Worldview of Students. P. 81.

The article discusses the methods of developing students' scientific outlook, pro-active attitude to life of modern youth, the goals and tasks of patriotic education.

**Key words:** scientific worldview, pro-active life position, patriotism, liberalism.

#### LEGAL ISSUES IN A MODERN SOCIETY

Shmygina O. V., Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: olga78an1r@srambler.ru

Sivov V. V., Candidate of Science in Law, Judge, the West Siberian Military Court, Novosibirsk, Russia

#### Some Aspects of Classifying Extortion. P. 87.

The article examines some aspects of classifying the crimes set by art. 163 of the Criminal Code of the Russian Federation, carries out a criminal legal analysis of objective features of the extortion offense, describes the essential characteristics of claims and threats.

**Key words:** extortion, psychological violence, threat, blackmail, property threat.

Kozlova N. V., Senior Lecturer, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: constitut@sibupk.nsk.su

Maltseva S. V., Master's Program Student, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: s-malceva@list.ru

### Legal Regulation of Relations in Consumer Protection. P. 91.

The judicial practice has developed in such a way that the most common means of protecting consumer rights are compensation for moral harm, compensation for losses, termination of legal relations and recovery of damages. As the consumer is a more vulnerable party in dealing with entrepreneurs, the means of protection need to be improved.

**Key words:** consumer contract, dispute settlement, legal protection, compensation for moral harm.

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### TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

Golub O. V., Doctor of Tech. Science, Professor, Siberian University of Consumer Cooperation, Novosibirsk, Russia, e-mail: expertis@sibupk.nsk.su

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

### Production Labeling of Vegetable Sauces. P. 96.

The article analyzes the labeling information of vegetable sauces sold in the retail market in Novosibirsk. The authors examine its compliance with the requirements of Russian regulatory documentation that guarantees the consumers' rights to reliable information and prevents misleading consumers about the characteristics of goods.

**Key words:** production labeling, vegetable sauces, merchandise information.

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