

SUMMARY

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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The Effectiveness of Membership in Credit Consumer Cooperation. P. 3.

The article analyses the necessity and the possibility of assessing the effect and effectiveness of economic participation of citizens in credit consumer cooperatives. The authors offer indicators of membership effect and effectiveness.

Key words: methods and forms of economic participation, effect and effectiveness, membership.

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Entrepreneurial Type of Organizational Behavior in Consumer Cooperation. P. 10.

In the conditions of changing external and internal environment the survival rates of organizations that are constantly developing are much higher. Entrepreneurial leaders can ensure such development, which is especially acute for consumer cooperation as it still has to overcome the negative performance trends. The entrepreneurial style of leadership is characterized by the successful development and introduction of new ideas that allow an organization to grow and stay competitive.

Key words: manager, consumer cooperation, entrepreneurial style of management, incremental type of leadership, changing external and internal environment, development, decline.

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Improving the Management of Inventory in Consumer Co-operatives. P. 15.

The paper describes the methodology of integrated assessment of innovation potential. The author analyses inventory on the basis of combining ABC and XYZ analyses; provides recommendations on the grounds of the analysis conducted.

Key words: innovation potential, inventory, inventory turnover, ABC-XYZ analysis.

TOPICAL ECONOMIC ISSUES

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Examination of the Taxation Systems of Interconnected Organizations for Performing the Audit of Receivables. P. 22.

The article presents the results of the research on the impact of the taxation systems of interconnected organizations on developing a pool of data on receivables. Choosing the taxation systems and their possible combinations allows the organizations to carry out the audit of receivables, which is reflected in the individual and aggregate (consolidated) accounts of interconnected organizations.

Key words: audit of receivables, interconnected organizations, taxation system.

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Ethics, Religion and Economy: Interrelation in the Context of Current Social and Economic Issues. P. 28.

The author of the paper analyzes various approaches to assessing the interrelation of economic activities, ethics and religion ranging from complete denial to acknowledging ethics and religion as factors that affect economic activities. For analysis the author uses the following theoretical and methodological concepts: Weber's sociology of religion, Inglehart's theory of intergenerational shift in the values in the post-industrial society, Koslowsky's ethical economy, and theories of Corporate Social Responsibility (CSR).

Key words: business ethics, Corporate Social Responsibility, post-materialist values, work ethos, economic ethics, ethical economy.

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Methods of Building Marketing Innovation Models. P. 36.

The development of the innovation economy leads to an increase and improvement of marketing methods used by organizations. In the paper the authors systemize the methods of innovation modelling.

Key words: methods of building marketing innovation models, classification of marketing methods, verbal and formal description, semantic and analytical model, enhancing intuition and experience, formalizing tasks.

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Socialization of an Individual in the Ontogenesis Process as a Factor of Building Consumer Loyalty. P. 48.

In the article the issue of socialization of an individual in the process of ontogenesis is discussed in terms of developing purchasing behavior and the factors affecting it. A new notion – “field of socialization” – is introduced; it allows estimating the depth and stability of behavioral reactions to external stimulus in the purchasing process. The authors develop a hierarchical system of the main factors affecting consumer loyalty building in the process of socialization.

Key words: socialization, ontogenesis, consumer behavior, norms, reference group, family, an individual, state, religion, nationality.

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Operational Audit in the System of Management Audit and Consulting. P. 53.

The paper provides insights into the modern type of audit which is management-oriented. The authors look at the operational audit as a part of management audit and a type of consulting service in the modern economy.

Key words: operational audit, management audit, consulting, management-oriented audit.

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Audit Evidence: Theoretical Aspect. P. 60.

The paper examines the nature and the main characteristics of audit evidence, the steps of the evidence-gathering process. The authors substantiate the need for developing a model for assessing sufficiency and accuracy of audit evidence.

Key words: audit, audit evidence, audit evidence assessment, audit sampling, audit risk, materiality level, audit opinion, reliability of accounting statement.

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Building Work Motivation as a Condition of Improving the Quality of Life. P. 67.

The paper summarizes the author's views on work motivation factors. Building and sustaining high-level motivation at work is seen as a prerequisite for improving the quality of life of the population. The author identifies motivation factors at the macro, meso, and micro levels and analyses the impact of these factors on building and enhancing employee motivation.

Key words: quality of life, work motivation, impact factors, effectiveness.

EDUCATION ISSUES

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Factors Ensuring the Quality of Higher Education. P. 76.

The article deals with the issue of evaluation of higher education quality in the light of current changes in society needs and education system opportunities. The author analyses the factors of education quality assurance on the basis of a more efficient use of classroom time and optimizing the speed of knowledge transfer. Special attention is given to developing educational techniques based on the model of incremental learning.

Key words: quality of education, speed of knowledge transfer, educational techniques.

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Student Character Development in the Context of Higher Education Reforms. P. 82.

The paper highlights the importance of character development at the university level in conditions of the current education reforms. Special attention is given to developing a pro-active approach to life, responsibility and patriotism, moral values.

Key words: character development, moral principles, active citizenship, competence, modernization.

MATHEMATICAL METHODS IN ECONOMICS

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The Concept of Developing Investment Policy without a Retrospective Account. P. 89.

The paper offers an approach to developing investment policy which implies two possible versions for a company to choose from. The choice of the optimal investment policy is based on a proposed criterion. The methodology is demonstrated on the example of a particular company.

Key words: investment policy, optimal investment structure, resource potential, synergetic effect.

TECHNOLOGY, QUALITY AND SAFETY OF CONSUMER GOODS

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Detection of Vegetable Oil Adulteration Using the Method of Chromatography. P. 98.

The paper deals with the issue of detection of food products adulteration using the method of chromatography. It shows the efficiency of adulteration detection based on the number of certain fatty acids in oils. The authors analyze the amount of gamma-linolenic acid to prove the cedar oil adulteration. They give an example of making a new fat product with high functional value on the basis of sunflower refined oil.

Key words: detection, adulteration, chromatography, mass-spectrometry, fatty acids, balanced fatty acid composition.

LEGAL ISSUES IN A MODERN SOCIETY

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Forensic Video Use in Judicial Proceedings: Legal Regulation. P. 102.

The article analyses the issue of improving legal regulation of using video in the administrative, arbitration, civil and criminal proceedings. The author studies the interaction of public and private law as well as the methods, tools, principles and techniques of legal regulation of using video in the judicial proceedings.

Key words: camera, video, public and private law, regulation, the use of video, evidence, human rights, administrative law; arbitration, civil and criminal proceedings.