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Trade and Public Catering

Shkabarina A.

The main trends of trade development in the Republic of Belarus3

The article describes the state of the wholesale and retail trade market in the Republic of Belarus on the basis of open public statistical information. The relationship between the dynamics of real incomes of the population and the dynamics of retail trade turnover is being investigated. In the formulated conclusions, in addition to general economic factors due to the increased competition, the introduction of digitalization into the management process, attention is drawn to the behavioral characteristics of consumers caused by the pandemic and other factors.

Key words: wholesale; retail; development trends; international comparison.

Consumer Market

Pomaz I.

The article contains material reflecting the current state of the service sector and its impact on the economy of the Republic of Belarus, provides performance indicators for individual sectors of the service sector, identifies priority trends of developing the service sector as an innovative component of the modern economy ensuring the high quality of life of the population.

Key words: service; service market; economy; gross domestic product; gross value added; employment; export; import; development; quality of life; innovation; efficiency.

Baibardina T., Makrinova E., Burtseva O., Romanyuk A.

Methodological aspects of forming soft drinks products brand......14

The article discusses the main methodological aspects of brand forming based on the focal objects method. The methodology of assessing the phonosymbolic (psychoemotional) meaning of soft drinks names has been reflected. The results of the phonetic significance analysis of displaying the names of soft drinks, taking into account their expert assessment, have been given. The relevance of soft drinks brands development for the consumer cooperatives system to gain the competitive positions in the domestic and foreign markets has been revealed.

Key words: brand; branding; naming; consumers; consumer preferences; marketing; monitoring; soft drinks.

Management and Marketing

Krayenkova K.

Corporate social responsibility in the Republic of Belarus:	
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The concept of corporate social responsibility is considered to be one of the progressive forms of business development, its principles go beyond the obligation established by law to comply with general rules and suggest effective activity for improving the quality of life of workers and their families, as well as the local community and society as a whole. Changes of living conditions, social inequality, the difficulty of employing certain categories of citizens, the depreciation of cultural traditions on the one hand, and the digitalization of public life and business, on the other hand, have led to the manifestation of various forms of corporate social responsibility (CSR), this study being relevant in modern conditions. The aim of the investigation is to determine the essence of CSR and distinguish business entities with CSR among other related business entities. The tasks to be solved are: studing the concept of CSR; proposing a classification and approach to identifying organizations applying CSR; testing the proposed approach.

Key words: corporate social responsibility; socially responsible business; social entrepreneurship.

Accounting, Analysis and Audit

Shevlukov A.

In the article the applied aspects of stratification of verification objects when auditing settlings with the suppliers and buyers are being disclosed. The author describes the methods of determining the average quadratic deviation for the apportioned submultiplicities, sampling scope on the basis of population stratification and its allocation among stratums. Great attention is given to getting generalized notion about the range of errors and its comparison with the tolerable level. The extrapolation of the revealed errors for all the population taking into account the anomalous ones has been considered in the article.

Key words: stratification of population; representative scope of sampling; optimization of sampling scope; stratum; scope of sampling; first element of sampling; variation sign; extrapolation of revealed errors; testing of inside control; misstatement ratio; anomalous error.

Konchakov O.

Information model of cost accounting for strategic management purposes......36

The article deals with the modern approaches to the forming the cost accounting system on the basis of up-to-date information technologies and the cost management technique — Target-Costing. The information model of costs as the basis for the strategic management solutions to optimize the level of costs in the consumer cooperatives of the Republic of Belarus has been given.

Key words: costs; expenses; target cost; accounting; information model.

Modern Technologies

The article describes the results of monitoring the employment and the fixability of the graduates of the higher educational establishment "Belarusian Trade and Economics University of Consumer Cooperatives" in consumer cooperatives organizations after the end of the compulsory term of working out, suggests measures for strengthening the fixability of young specialists.

Key words: university graduate; employment; consumer cooperatives; fixability of specialists.

Okrut K.

Challenges of develop	ing teacher brand in	the Republic of Belarus	5 52

The Internet is constantly developing, and today it is one of the best means of information and offering goods and services. Nowardays many world universities, such as Harvard University, Massachusetts Institute of Technology, Stanford University, Cambridge University and other, are vivid examples of the "digital economy". Due to the high quality of educational services provided by highly qualified teaching staff, as well as the correct management strategy of the organization, the dissemination of their brands in the digital environment has increased the value of the provided services. This means that for Belarusian universities brand development in accordance with the trends of society is a key task of increasing the entrepreneurial and research roles of higher school, which determines the relevance of this article.

Key words: brand; teacher brand; digital brand; high school; university; LinkedIn; rating; competition.

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