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*Yemelyanova T.,
Severin S.*

On retail trade development in the Republic of Belarus 3

In the article some aspects of retail trade development of the Republic of Belarus which caused changes of its infrastructure, retail goods turnover, structure of the consumer market participants, trade contribution to national economy are considered.

Key words: retail trade development; consumer market; FMCG market; indicators for measuring retail trade development in the country.

Timoshenko M.

International migration of population in demographic processes of the Republic of Belarus 14

The aim of the research is to analyze trends in international population migration of the Republic of Belarus in the context of the demographic development. The basis of the research was the methods of studying the genesis of demographic processes, the analysis of data from the National Statistical Committee of the Republic of Belarus, identifying cause-effect relationships, comparison of the obtained results. Quantitative estimates of inbound and outbound flows of international migration in Belarus are supplemented by qualitative characteristics of external territorial movements of the population. This allows us to identify the opportunities and threats for the economic development of the country formed by the migration situation, necessary to substantiate decisions in the sphere of regulating the territorial mobility of labour resources at the national and regional levels.

Key words: population of Belarus; labour resources; international migration; migratory process.

Misnikova L.

The decent work assessment by individual occupation groups..... 22

In the article attempt is made to study the indicators of decent work for certain types of occupation. In particular, the indicators of the average hourly wages by types of occupation are analyzed and compared with the indicators of the average wages by types of activity. The gender characteristics of decent work indicators by occupation groups are reflected.

Key words: indicators of decent work; occupations; types of activities; employment; quality of life; average hourly wages.

Kikot I.

The investment project implementation monitoring: mechanism and indicators of development financial diagnostics..... 26

The article discusses the components of the project implementation monitoring mechanism, its types, elements, tasks and goals. The indicators of prompt detection of deviations of the achieved efficiency from planned values and the possibilities of monitoring the financial stability of an investment project are proposed.

Key words: monitoring; financial monitoring; monitoring of the project implementation; economic profit; added value, derived from cash flow; risk indicators; variable project parameters.

Kovaleva N.

The methods of financial risks estimating and the possibilities of their application in modern economic conditions 34

In modern conditions totally new possibilities of financial analysis are of special interest, in which the estimation of financial risk is an important part of financial management. One of the most important aspects of financial risk estimating is the choice of the proper analytic method of estimating of the concrete risk type for defining the degree of operation riskiness. The methods of financial risk estimating and the possibilities of their application in modern economic conditions are described.

Key words: financial risk; estimating; method; sphere of application; focused targeting; analytic tool; description; classification; analysis; management.

Zatolgutskaya N.

The managerial aspects of operational and accounting calculations with counteragents, formation of accounting information on calculation status 39

This article describes the management aspects and the procedure of forming accounting information about the status of calculation with debtors and creditors in consumer cooperation organizations. In the managerial accounting system the data about debit and credit debts enable to accumulate the information about calculations for their managing.

Key words: internal managerial reporting; operational accounting; payment calendar; managerial accounting.

Schemeleva E.

The concept of forming the system of managerial accounting of market assets 44

The article substantiates the insufficiency of the information in the financial reporting system of an organization for reliable assessment of the current value of market assets formed by marketing activities. The current practice does not fully satisfy the demand of management for information and reduces the quality of management decisions. The approaches to the forming a management accounting system of market assets are proposed, marketing accounts being the key element. The methodological basis is valuation models for assumptions of the assets value and professional judgments of marketers.

Key words: market-based assets; marketing activities; reporting; management accounting; marketing accounts; value; valuation models; assumptions; liability; professional judgments.

*Baibardina T.,
Burtseva O.*

**The priorities of the domestic higher school in training masters
in Marketing speciality 50**

The article reflects the main trends and priorities of the domestic higher school in training masters. The assessment of the state and dynamics of the educational services market development in the Republic of Belarus is given. The main aspects of Masters training in Marketing speciality at the educational institution “Belarusian Trade and Economic University of Consumer Cooperatives” are considered, the main tasks of its improvement at the present stage of the educational services market development are identified.

Key words: market of educational services; educational process; organization of training; Magistracy; Master; marketer; highly qualified specialists; competencies.

Aksenov A.

**Belcoopsoyuz, BRYU (Belarusian Republican Youth Union), BTEU:
the historical experience of cooperation on qualification upgrading
of youth personnel in the system of consumer cooperatives..... 60**

The experience of cooperation between the Belcoopsoyuz and the largest public association of the Republic of Belarus – BRSM – on the implementation of the state youth policy in the system of consumer cooperatives of the republic, including the organization of training and improving the qualification of youth leaders at the Faculty of Qualification Upgrading and Retraining of BTEU is considered in the article.

Key words: state youth policy; Belcoopsoyuz; BRYU; youth; qualification upgrading; BTEU; national and state ideology; traditions and values of cooperative movement.