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Shevlyukov A.

Assessment of the materiality level of distortions in the financial statements of organisations 3

The article presents methodological approaches to assessing the qualitative and quantitative characteristic of the materiality of distortions in financial statements. The author pays considerable attention to the distribution of a single materiality level between the debit and credit turnovers of individual accounts, as well as the actions of the auditor in identifying significant distortions in financial statements.

Key words: assessment of materiality level; financial reporting distortion; distribution of a single materiality level; quantitative characteristic of materiality; initial index of materiality level; value of shares; single materiality level; maximum allowable size of erroneous amount; scope of audit procedures; overall share of selected accounts in total turnover; the share of turnover of a particular account.

Astafieva V.

Accounting in the context of the digitalization of the economy: methodological and methodical aspects 8

The article provides an assessment of preconditions and reveals the need to change the accounting paradigm, develop accounting methodology and its elements in the context of the formation of the digital economy.

Key words: accounting; digital economy; accounting concept; methodology; accounting form; accounting method; chart of accounts; accounting automation.

Zatolgutskaya N.

Improvement of managerial accounting calculations and the mechanism for managing settlements of an organization 14

On the basis of a single integrated information flow concerning settlement operations, the control of their legal support and the status of receivables and payables is strengthening. For the development of managerial accounting calculations, the article presents the features of reflecting information about them in financial statements in foreign practice. The forms of internal reporting for improving the quality of information support about settlements and forming an appropriate basis for managing the settlement and payment discipline of the organization are proposed.

Key words: internal reporting; international financial reporting standards; calculations; managerial accounting.

Kikot I.

Assessment of the weighted average cost of capital and its application in calculating the effectiveness of investment projects 20

The approaches on weighted average cost of capital modeling WACC and their application in investment analysis have been considered in the article. The possibility of WACC assessment in the conditions of changing capital structure and applying the market and behavioral concept of capital formation has been given. The method of cost of capital assessment within the WACC model for business entities with non-shared equity has been suggested.

Key words: weighted average cost; capital; discount rate; cost of capital; capital structure.

*Misnikova L.,
Kurylenko V.*

On price formation in the waste collection of electronic and electrical equipment..... 30

The modern Belarusian society annually leaves about 3 million tons of household waste, which negatively affects natural resources. The article is devoted to the issue of establishing purchase prices for electronic and electrical equipment waste, taking into account the amount of compensation in order to develop a business for the collection of consumer waste.

Key words: waste of electronic and electrical equipment; purchase prices for waste; reimbursement of waste collection costs; large-size equipment.

*Sytsko V.,
Kuzmenkova N.,
Viten A.*

Consumer preferences as the basis for the formation of competitive range of dry building mixes 37

The article studies consumer preferences for dry building mixes. To conduct the study a questionnaire method was used. Based on the results of the study, recommendations were formed for the formation of a competitive range of dry building mixes sold through the trading network of CJSC “Torgovye Ryady”, Baranovichi.

Key words: dry building mixes; consumer preferences; range.

Education. Specialists Training

*Kazushchik A.,
Bashlak M.*

Specific features of the marketing strategies development of higher education institutions in the information economy 44

The article discusses the problems of the marketing strategy development of a higher education institution. The advantages of information technologies application in educational marketing are outlined; the toolkit for positioning the brand of a higher education institution in the Internet is considered.

Key words: marketing strategy of a higher education institution; information economy; brand promotion; communication channels.

Pages of History

Aksenov A.

Competition of Belarusian cooperators of the Soviet period: origin and development 51

The article is devoted to one of the bright and ambiguously perceived in modern conditions pages of the history of the Belarus consumer cooperatives of the Soviet period – the organization and conduct of the socialist competition, as well as closely related rationalization activity, invention, research and dissemination of best practices. The period 1929–1965 is under consideration.

Key words: socialist competition; indicators; five-year plan; Belkoopsojuz; consumer cooperatives; shareholders; strike brigades; communist labour; passing the Red Banner; rationalization activity; invention; best practices; socialist obligations.

Phedortsova Y.

To the 100th anniversary of A. Makayonko, I. Shemyakin, I. Melezh at the Belarusian Trade and Economics University of Consumer Cooperatives* 60

The article considers the educative and scientific-research events held in the academic year 2020–2021 with the participation of students of Belarusian Trade and Economics University of Consumer Cooperatives. The events were dedicated to the anniversaries of the Belarusian literature classics A. Makayonok, I. Shamyakin, I. Melezh who were born in the Gomel region.

Key words: anniversary; Belarusian literature classics; A. Makayonok; I. Shamyakin; I. Melezh; students; events; conference.

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