

Current Problems in Consumer Cooperatives

Doroshko V.

Innovations in managing the business reputation of consumer cooperatives..... 3

The article presents and analyzes the problems of managing and assessing the business reputation of the consumer cooperatives in the Republic of Belarus. The procedure for the formation of the reputation projecting mechanism is also described in the article.

Key words: business reputation; assessment; management; intangible assets; competition.

Finance

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The financial policy of the republic of Belarus: the principles of construction, directions for improvement 8

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Discount for accelerated payment as a tool for improving the financial performance of an organization 14

The article proposes a methodology for calculating the funds release from receivables as a result of applying a discount for speeding up of payment for shipped goods as a way of accelerating the collection of receivables and a factor influencing the financial performance of the organization.

Key words: receivables, discount for speeding up of payment, net income, turnover, financial performance.

Andreev V.

Risks of financial reporting, methods for identifying and preventing during auditing 18

The article considers the essence of the risk-oriented audit of the financial reporting and the most significant risks arising in its compilation. Risk factors, methods of falsifying financial reporting, financial indicators as a tool for detecting fraud are disclosed. The stages, main tasks and procedures for risk-oriented audit of financial reporting are presented.

Key words: signs of falsifying financial reporting; risk factors of financial reporting; ways of veiling and falsifying financial reporting; audit methods and procedures; financial reporting analysis in the audit process.

Tolkacheva E.

Improvement of the retail turnover analysis methodology of organizations of consumer cooperatives 24

The article considers the main threats and risks in the trade of consumer cooperatives of the Republic of Belarus. The proposals on the improvement of the analysis tools and forecasting retail turnover, subject to the impact of environmental factors, are given in the article.

Key words: retail trade turnover; threats; risks; trade; consumer cooperatives.

Kovalchuk V.

Improvement of the accounting records of currency operations in the organization: choice of methods, optimization of taxation..... 28

The article considers the possibilities of strengthening the financial performance of the organization by accounting with fixed assets purchased for foreign currency. The effect of methods of recording exchange rates differences set out in the accounting policies on the change in the value of imported fixed assets and the strengthening of the financial position of the organization is determined in the article.

Key words: foreign exchange operations; assets; liabilities; exchange rate differences; accounting policy; import; fixed assets; income; expenses; profit tax; optimization; financial performance.

Economic Security

Pugacheva O.

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The basic tendencies of information security in business and modern problems of ensuring corporate information security are examined. The threats revealed and prospects of ensuring information security in the sphere under consideration are analyzed in the article.

Key words: information security; cyber security; threats; information protection; business.

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The october revolution of 1917 and cooperative construction in Belarus 42

The article examines the impact of the events of the October Revolution of 1917 on the process of cooperative construction in Belarus and analyzes the pre-October and post-October periods in the history of consumer cooperatives of our country. The complex and contradictory character of the post-revolutionary development of the Belkoopsoyuz system, its role and place in the formation of the economic and political system of the Soviet Union and national-state construction are given in the article.

Key words: consumer cooperatives; Belkoopsoyuz; the October Revolution; state; New Economic Policy (NEP); Socialist Construction; Soviet power; cooperative; decree, cooperative ideology.

Point of View

Zlotnikov A.

Pension system and ensuring demographic security of the Republic of Belarus..... 47

The article analyzes the state of demographic processes in the Republic of Belarus and the impact of changes in the pension system on the current reproductive situation in Belarus. The results of demographic monitoring carried out under the State Program of Scientific Research “Economics and Humanitarian Development of the Belarusian Society” for 2016–2020 are outlined. Innovative approaches for overcoming depopulation processes in Belarus are grounded in the article.

Key words: demographic processes; demographic development prospects; depopulation processes; reproductive situation; pension system; sociological monitoring; innovative approaches.

Abroad

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Identification characteristics of middle class and socio-economic factors, causing its appearance in China..... 55

The characteristics of the middle class that are relevant to the West are undergoing serious changes when they attempt to describe a similar phenomenon in Chinese reality. First of all, this is due to the large incomes differentiation in the administrative units of the PRC and the problem of the education system coverage. This actually requires considering the income of the population and education as the secondary conditions for Chinese social stratification. Within the framework of this paper, the social insurance mechanism is analyzed as one of the main factors, namely, the population involvement in the social insurance system and, as a consequence, the provision of social guarantees.

Key words: China; middle class; middle class; social stratification; social insurance.

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Fedortsova E.

Realization of the theory of speech efforts saving in economic vocabulary in the Russian and Belarusian languages..... 62

This article presents the results of the linguistic research of the comparative nature of the Russian and Belarusian vocabulary. The economic terms of the Russian and Belarusian literary languages are the object of investigation. General and specific, identical and distinctive patterns of manifestation of the theory of speech efforts saving in lexeme-analogues of the Russian and Belarusian languages at different linguistic levels are determined by the author.

Key words: theory of speech efforts saving; language saving; Russian language; Belarusian language; lexeme-analogues; economic terms; adjective terms; noun terms; verb terms.

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