

Trade and Public Catering

Emelianova T.,

Kugaeva V.

The application of the price strategy of periodic discounts in retail trade 3

This article describes the objectives of usage of differentiated price strategies, calculation algorithms for substantiation of promotions in usage of periodical discounts by retail agents.

Key words: retail trade; price promotion; periodical discounts strategy; price and discount management.

Babosov E.

Network effects in the development of electronic commerce 11

The essence and importance of e-commerce in qualitative and quantitative satisfaction of requests and needs of various socio-demographic groups of the population are revealed. The main network effects in the development of e-commerce, their increasing responsiveness to the requests, wishes and needs of the citizens of Belarus are characterized.

Key words: e-commerce; network effects; consumers' requests; population needs.

Bondarenko O.

External factors of functioning of rural trade of the Republic of Belarus as an information resource for the development of its infrastructure 16

The article presents the author's system of factors of the external environment for the development of rural commerce in the Republic of Belarus, the tendencies of changing the indicators characterizing them for 2000–2016 are revealed. The directions of development of the trade infrastructure of normative documents regulating trade activity in the republic are systematized, and aspects of its management are highlighted. The reasons for the reduction of rural trade and measures to stimulate its development have been determined.

Key words: environmental factors; rural trade; rural settlement; trends in indicators; causes; measures.

Andreev V.

Features of the organization and ensuring the effectiveness of the internal control system of tax risks 25

The article is devoted to topical issues of internal tax control. On the basis of the analysis the key risk factors are identified, a systematic approach to tax risk management, methods of the tax burden analysis are offered.

Key words: internal tax control; tax risks; elements of system of internal tax control; tax risks management; principles of internal tax control; tax burden analysis.

Shutova A.,

Kurian E.

The normative method of accounting for production costs as the basis for the organization of controlling in production organizations 32

The article considers the possibility of applying the normative method of accounting for production costs in order to organize control over the use of material resources at production organizations.

Key words: controlling; normative calculation; accounting and analysis of deviations; “standard-cost”; cost price.

Kikot I.

Methods of management of accounts receivable 38

In the article the directions of estimation of the maximum value of accounts receivable and terms of deferred payments taking into account the possible risk of their non-payment are offered. The indicators of assessing the state of accounts receivable used in the process of monitoring its condition are proposed.

Key words: accounts receivable; non-payment risk; indicators of state of accounts receivable; integrated indicator of state of accounts receivable; limit of accounts receivable.

Bondareva T.

The main problems of innovative development of Belarusian industry 43

In this article, the author made an attempt to present a comprehensive assessment of the main problems that have a negative impact on the implementation of the strategic objectives of innovative development of the production complex of the Republic of Belarus, as defined by state and departmental programs until 2030.

Key words: innovative processes; scientific and technical priorities; high-tech products; transformation of scientific knowledge into innovation; investments; innovative infrastructure; technological structure; Hi-tech; integration of science into production; industrial clusters; IT-technology.

*Roshchina E.,
Kostukevich V.,
Nesterova V.*

**Scientific and practical aspects of improving the assortment of bakery products,
developing by consumer cooperatives organizations..... 51**

The article shows the need to improve the assortment of bakery products of increased nutritional value produced by the branch of the Pruzhany Raipo “Combine of the Cooperative Industry”. The view of the bakery product and the raw material composition is substantiated. Ginger is suggested as a promising, natural and enriching ingredient. Its functional properties are considered. The recipes for bread crumbs were developed and their practical approbation was carried out. The quality of developed bread crumbs by organoleptic, physicochemical and microbiological indices is investigated.

Key words: assortment; bread crumbs; nutritional value; natural ingredient; ginger; recipes; technology; quality.

*Vishnevetskaya L.,
Shablovskaya T.,
Protopopov A.*

**The activity of bodies of student’s self-management of the Belarusian trade
and economics University of Consumer Cooperatives and the directions
of its improvement 56**

In the article the essence of the notion of student self-government is specified; the structure and content of the activity of bodies of student self-government of Belarusian and European universities have been analyzed; the functioning of the bodies of student self-government of the Belarusian Trade and Economics University of Consumer Cooperatives is studied and the directions of its improvement are determined.

Key words: Bologna process; bodies of student self-government; socially significant activity of students.

History and Theory of Consumer Cooperatives

Aksenov A.

I. I. Gorbachevsky – the revolutionary-decembrist, the founder of the first consumer cooperative of Russian empire, a symbolic figure of the East Slavic history..... 61

January 9, 2019 marks 150 years since the death of Ivan Ivanovich Horbachevsky, left a significant mark, not only in the political and economic history of the Russian Empire, but also in the history of three brotherly East Slavic peoples. The article in question is not just about enough researched and well-known landmarks of life and Horbachevsky, related to his participation in the Decembrist uprising of 1825 and the establishment during the period of reference in Eastern Siberia in the Russian Empire’s first cooperative consumers, dubbed “the big gang” and which count Tsentrosoyuz history and consumer cooperatives in modern Russia. The author expressed her view that socio-political activities of I. Horbachevsky and his contribution to cooperative housing should be considered as the heritage of the three East Slavic peoples: Russians, Belarusians and Ukrainians. Horbachevsky born and served in Ukraine, grew and evolved as a person in Belarus Vitebsk region, spent most of his life in Petrovsky Factory distant Transbaikal, where he died. Particular attention is drawn to the “Vitebsk period” life of I. Horbachevsky, the socio-political situation in the region, the economic conditions of residence of his family that was undoubtedly influenced by his further journey.

Key words: Decembrist revolt; consumer cooperative; Russian Empire; link; cooperative housing; heritage; socio-economic conditions.

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