

To the 50 Years of BTEU

Researcher, tutor, innovator, supervisor 3

Naumchik A.,

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Tendency to use of resource potential of procurement sector of consumer cooperatives of the Republic of Belarus 6

Procurement sector of consumer cooperatives of the Republic of Belarus, being the integral cluster in the area of agricultural production and raw materials circulation, is considered in the article. Tendencies of the use of resource potential of consumer cooperatives' procurement sector were defined on the basis of structural and dynamic analysis. The article was prepared according the results of execution of research theme №ГР20122393 "To research organizational and administrative processes of procurement and processing activities of consumer cooperatives of the Republic of Belarus, and to develop methodic recommendations for their rationalization". The article is meant for students, trainees of post-graduate educational institutions, practitioners of procurement sector of consumer cooperatives.

Key words: consumer cooperatives; procurement sector; procurement; selling; commodity resources; agricultural products; wild products.

Kozyreva N.

Prioritizing the influence of procurement sector of consumer cooperatives on development of individual sector of agrarian economic sector 16

The article examines mutual impact of lines of consumer cooperatives' procurement sector development and production activity of private farms of citizens who actively participate in agriproducts market saturation with provisions. Priorities of development of regional procurement sector focused on uptick in the procurement of agricultural products from inhabitants with the aim of support and expansion of production of basic food in republican private farms and their sustainable development were identified with using methods of sorting, grouping and correlation analysis of different data 118 region-wise.

Key words: sustainable development of agroindustrial complex; private sector of agrarian economics; recourse potential; private farms; development of private farms' product procurement; agriproducts market.

Korobkin A. Z.

Innovative approaches to efficiency assessment of draft on fixed assets in organizations of consumer cooperative 22

The article presents the results of the work of transport sector of consumer cooperatives of the Republic of Belarus for 2006-2011, the problems and priorities for its improvement proposed in the sectoral development program of consumer cooperatives and opinions of the authors are highlighted.

Key words: transport services; infrastructure of transport sector; low-tonnage, heavy hauler and special vehicles, yield on the line, information service, shippers and consignees, satellite controlling, monitoring, satellite navigation, route of delivery, the cost of transportation, car park, diagnostics, dispatching regulation, telecommunication systems, international transportation, logistics approaches.

Bondarenko V. S.

Consumer Cooperatives system as object of regional and economics research 32

System of consumer cooperatives is introduced in the article as an object of regional and economic researches. Limitedness of sectorial and microeconomic approaches is indicated. Terms “cluster” and “territorial production complex” (TPC) are considered; factors of a higher economic efficiency of TPC and clusters are shown. Basic areas of optimization modeling of TPC and areas of practical use of these models in the system of consumer cooperatives are shown. The basic areas of participation of consumer cooperative’s regional organizations (district consumers societies and oblast consumers’ associations) in different programs of EU focused on sustainable development of the region were given.

Key words: cluster; territorial production complex; regional business climate; optimal development models of TPC; regional marketing and sustainable development of the region; consumer cooperatives.

Petrov-Rudakovskij A. P.

Methodological approaches to export potential assessment of non-wood forest resources of the Republic of Belarus 37

The non-wood forest resources have an important export potential for Republic of Belarus. To appreciate it, author gives in this article an efficient structure’s estimation of those resources and proposes his own definition for them. There are also the methods to estimate some component of export potential, and some problem moments are emphasized here.

Key words: non-wood forest resources, export potential; classification; methods of assessment; integral index.

Korop B. N.

Cross-border cooperation as a tool of attain the UNO Millennium Development Goals (case study of Chernivtsi Region) 41

The article is devoted to consideration the role of cross-border cooperation to achieve the UNO Millennium Development Goals. The object of the research is Chernivtsi region as the leader in Ukraine by the index of regional human development. There has been analyzed the correlation between ENPI “Romania – Ukraine – Republic of Moldova 2007 – 2013” and the progress of the UNO Millennium Development Goals.

Key words: sustainable development; cross-border cooperation; millennium development goals; population’s quality of living; social integration.

Yakubenko G. A.

Management of taxable income in organizations of consumer cooperatives using mechanism of depreciation bonus 47

The article deals with the ways to optimize taxation of profit of consumer cooperatives organization by the use of depreciation policy. For effective use of depreciation policy it is necessary to choose the method of calculation of depreciation properly. The use of depreciation bonus leads to reduction of tax payments in a current year.

Key words: depreciation bonus; depreciated cost; straight-line method of depreciation calculation; non-straight-line method of depreciation calculation; reducible balance method; direct method of the years’ sum; inverse method of the years’ sum; productive way of depreciation; accelerated depreciation; taxable timing difference; deferred tax obligation; taxable profit; profit tax.

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Tax registers as a tool of tax accounting of organizations..... 58

In the modern conditions of tax system functioning of the Republic of Belarus, importance of tax liabilities fulfillment by taxpayers intensifies towards the State. Profit taxation is the most important element of tax politics of any state. It plays an important part in forming of revenue side of the consolidated budget. Profit tax takes the second place after VAT in tax profits of consolidated budget. That's why it's important to calculate profits and expenses properly and promptly for the aims of taxation and tax computation, as well as for full comply of taxes for the state. For that matter registers of tax accounting by profit tax.

Key words: accounting; non-sale income; non-sale expenses; profits; costs; tax declaration; tax basis; profit tax; tax accounting; expenses; register; profit.

Education. Training of Specialists

Popov E. M.,

Popova T. E.

**Methodic aspects of economic disciplines trainings in modern conditions:
problems theories and practices 64**

The article deals with problems of training of specialists in the field of economics, finance and accounting in modern conditions, the ways of problem solutions are proposed.

Key words: fixed assets; fixed funds, long term assets; current activity; yield of capital investments; capital-labor ratio; capital-output ratio; profit.

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