

SUMMARY

EDUCATION ISSUES

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Development of University Science and Innovation at the Period of Education Reforms. P. 3.

The paper analyzes the results and prospects of strategic development of scientific research and innovation at the Siberian University of Consumer Cooperation.

Key words: higher education, innovation, science, research, publication activity.

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Tribute to the First Rector. P. 13.

The author of the paper, who was a student of the first university course, recollects the first rector of the Siberian University of Consumer Cooperation N.N. Protopopov. The university owes its successful development to the first rector's efforts as he set up humanist traditions that brought up a few generations of educators, scientists, professional specialists in many fields. The graduates of the university remain loyal to it.

Key words: university, rector, school of life, responsibility, care, traditions, national tolerance.

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Traditions of Accounting Education in the Consumer Cooperation System. P. 17.

The paper systematizes the characteristic features of the cooperative education in accounting, control and analysis. The author analyzes the development of accounting education in the second half of the 20th century and identifies some prospects for the revival of traditions in the modern conditions of higher education reforms.

Key words: system of cooperative education, accounting, performance analysis, education standards.

COOPERATIVE MOVEMENT: THEORY AND PRACTICE

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Development Prospects of Consumer Cooperation Depend on Investment in Innovation. P. 23.

The article gives a brief history of consumer cooperation of the Krasnoyarsk region; characterizes the current state of co-operative business, the innovative development in harvesting, production, service sector, foreign trade activities. It is shown that success has been achieved in the economy due to improving technical equipment and introducing new technologies. New technological solutions made it possible to increase the turnover in all spheres and industries, to improve the quality of purchased, manufactured and sold goods, enter new markets, and ensure the sustainability of development. It is proved that the development prospects are realistic and fully correspond to the financial possibilities.

Key words: cooperative business, innovation, investment, development prospects.

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100-Year History of Irkutsk Regional Union of Consumer Societies. P. 29.

The article is devoted to the emergence and development of consumer cooperatives in the Irkutsk region, as well as the 100th anniversary of Irkutsk Regional Union of Consumer Societies as an integrator in the cooperative movement of the Eastern Siberia. The author characterizes the current state in the cooperation of the region, achievements in rural population service.

Key words: history of cooperation, livelihood of rural population, quality of service, regional union of consumer societies, integrator.

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Development of the Theory and Practice of Economic Analysis in Consumer Cooperation. P. 34.

The role and the content matters of the economic analysis at different stages of development of the consumer cooperation system in Russia are discussed in the article. A special attention is paid to the problems and practices of economic analysis in the first Siberian union of the cooperatives «Zakupsbyt».

The author discusses the contribution of the leading researchers of the cooperative universities, including the Siberian University of Consumer Cooperation, to the development of up-to-date methodology of economic analysis and describes its future prospects and trends.

Key words: economic analysis, consumer cooperation, analysis methodology.

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Adaptive Accounting in the Developing Public Catering Industry of Consumer Cooperation. P. 42.

The article examines development trends of public catering in consumer cooperation taking into account local features and different business forms. The author considers that adaptive accounting should be organized through a shared communication center (Centre of science and practice). The author describes the nature of adaptive accounting and proposes a module «Document circulation in a public catering enterprise in the consumer cooperation system».

Key words: public catering, consumer cooperation system, small and remote inhabited localities, small business, shared communication center, center of science and practice, system of adaptive accounting.

TOPICAL ECONOMIC ISSUES

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Standard Of Living: Review of Articles Published In Russian Academic Journals. P. 47.

This paper presents the results of a survey of 876 articles published in Russian academic journals from 2009 to 2012. Journals, institutions and authors who published the majority of articles about standard of living are identified according to the data of the national library Elibrary.ru. Also the authors of the paper investigate the most popular keywords in these articles and the cita-

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tion of articles; compare the results of the analysis with the results of an identical search in the database of foreign journals EconLit. It is revealed that Russian articles in this field have very few citations; many articles do not increase the scientific knowledge in this field. The authors of the paper single out popular themes that are widely discussed in foreign journals, but hardly examined by Russian researchers. The results of this review are useful for the future research in this field.

Key words: standard of living, quality of life, review, academic journals, economics, economics in Russia, citation, scientific electronic library, eLibrary.ru, EconLit.

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BAM and Surrounding Territories: Lessons and Prospects of Development. P. 57.

The article sums up the construction of the Baikal-Amur Mainline experience, analyzes the reasons why it was unfinished and why its exploitation is lossmaking. We show that the tunnels were not only essential for transportation, they were a large testing ground for new domestic and foreign mining operation practices, new technologies in drilling under permafrost and soil stabilization techniques. New construction technologies developed and tested at the BAM today help to masterfully build roads, tunnels and ports in extreme climatic conditions. Excessive staff turnover was due to mistakes made in the mainline construction project. As a result, today's villages along the BAM consist primarily of old and dilapidated houses. We draw a conclusion that state protectionist policy is required to effectively develop large-scale projects in the BAM area; the BAM will never be profitable if territories surrounding the railroad are not economically exploited. The paper demonstrated which circumstances are favorable for the BAM to specialize in handling heavy-tonnage trains and for the Trans-Siberian Railway to handle special-purpose trains.

Key words: Trans-Siberian Railway, Baikal-Amur Mainline, North-Siberian Railroad, construction of BAM, BAM area exploitation, development prospects, problems of transit traffic.

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E-commerce and Its Development in Modern Conditions. P. 67.

The article considers the peculiarities of development of e-commerce in Russia and identifies its development trends and prospects taking into account the experience of foreign countries. The author substantiates the need for using e-commerce format in consumer cooperatives in order to increase their competitiveness.

Key words: e-commerce, consumer market, consumer cooperation, competitiveness.

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Accessibility of Food for the Population of Russia: Problems of Assessment. P. 72.

The paper presents the results of the analysis of food consumption in the Russian Federation. The analysis is done to identify changes in the volume and structure of consumption of basic food products; to assess the accessibility of food for the population and the extent to which rational consumption norms are met; to model production and consumption indicators for certain food products. The research made it possible to identify problems in the availability and economic accessibility (affordability) of food for the population of Russia.

Key words: food security, economic accessibility of food, income of population, food consumption, sustainable consumption patterns, food resources balance.

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On the Optimization of Business Taxation in Economic Entities. P. 79.

The article outlines the main approaches to the optimization of business taxation in economic entities within the legal framework in current economic conditions.

Key words: taxation, optimization, entrepreneurship, economic entities.

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The Role of Economic Strategies in the Formation of Agglomerations. P. 84.

The paper examines the role of economic strategies, in particular diversification strategy, in the formation of agglomerations as a new stage of economic development of large Russian cities.

Key words: agglomeration, diversification, consumer cooperation, economic strategies.

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Chain Integration in Trade. P. 88.

The article discusses chain integration in trade in the forms of retail business chains, transformations in wholesale trade. The authors stress the need for social trade chains having a positive impact on the livelihood of the population, the need to use cluster approach in the chain formation, including the agricultural market segment of consumer goods. It is stated that the industry is going through a new stage of integration of retailing and wholesaling and it should be taken into account when correcting the project of Novosibirsk agglomeration.

Key words: chain integration, cluster approach, transformation of types, rural consumer market.

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Financial Management of a Company's Stabilization, Restructuring and Liquidation: Current Issues. P. 92.

The article raises some issues of improving the economic mechanisms of managing a company in crisis and its bankruptcy. Improving the tools of the financial management of stabilization, restructuring and liquidation of a company is becoming particularly urgent in the light of the federal initiatives in the regulation of the financial status of an organization.

Key words: financial management, stabilization tools, development tools, economic mechanisms, regulatory instruments, government regulation.

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Territory-Oriented Development of Trade in Domestic Consumer Market: Methods of Assessment. P. 99.

The paper considers methodical approaches to the assessment of territory-oriented development of trade in the domestic consumer market. The methods include integrated assessment and

a development model of trade from the standpoint of the economic attractiveness of the segments of domestic consumer market.

Key words: trade, domestic consumer market, economic attractiveness, segment of consumer market, territorial organization.

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Development of Meet Horse Breeding in the Import Substitution Policy in the Republic of Sakha (Yakutia). P. 106.

To restore the livestock of herd horses, the Law of the Republic of Sakha (Yakutia) «On the horse breeding in the Republic of Sakha (Yakutia)» was adopted in 1998, followed by a number of government programs and activities on the federal and republic levels. It led to the growth of livestock of herd horses and productive horse breeding. The article shows the role of productive horse breeding in the policy of import substitution of meat products.

Key words: herd horse breeding in the Republic of Sakha (Yakutia), rural development, accelerated development of livestock husbandry.

SOCIAL INTERACTIONS IN THE MODERN WORLD

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Tyva – The Territory of Civil Peace and Agreement. P. 113.

The article is devoted to the most urgent issue of our time – achievement of civil peace, harmony between people, regardless of nationality, religion, mentality. The paper emphasizes the uniqueness of the Russian culture in which many nations preserve their identity, language, enrich one another, integrate into a single Russian culture community, which allows them to be heard all over the world.

Cross-ethnic relations in the Republic of Tyva are traditionally characterized as stable, as there are conditions for the preservation and development of cultural values, protection of the spiritual and cultural identity of 120 nationalities living in the republic.

At the same time there exist some threats of extremism and nationalism caused by the intensification of migration processes. It is recommended to fight these threats without exaggerating or diminishing their scale. The author proposes a mechanism for developing positive cross-ethnic relations and inter-religious respect in young people.

Key words: civil peace, national culture, identity, cross-ethnic relations.

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Competitive Culture – Result of the Educational Forces and Advocacy Policy. P. 117.

Enabling effective competition is possible not only through the enforcement by a competition authority within the limits of competition law, but also by pursuing wide-ranging efforts towards creating competition culture.

The paper analyses diversified actions, mechanisms and instruments that form a broad front of measures implemented by various social institutions under the framework of competition advocacy policy.

Key words: competition policy, advocacy, competitive culture, antimonopoly authority, business, society, education.

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Russian Middle Class as a Potential Agent of Reforms. P. 121.

The article examines the processes that have taken place over the past 15 years in the field of small business development and the formation of middle class. Prospects of reforms continuation are estimated taking into account the existing institutional environment and system of values. The author reveals the special characteristics of the Russian middle class and the conditions for its transformation into a driving force of modernization.

Key words: middle class, modernization, small and middle business.

MANAGEMENT AND LEGAL ISSUES

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The Problems of Formation of the Budget of Trans-Baikal Territory. P. 126.

In the article the attention is focused on the problems of formation of the regional budget from the position of the analysis of macroeconomic indicators. The author analyzes the structure of budget tax revenues, employment rates of the population, efficiency of use of the labour force, and also financial performance indicators of the Trans-Baikal Territory. The factors of administrative impact of the budgetary process are identified.

Key words: factors of the regional budget, taxable base, macroeconomic indicators, state regulation.

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«New Public Management»: Use of Projects of Public-Private Partnership in Social Infrastructure Industries. P. 131.

Internal and external business environment challenges require public authorities and local governments to use new approaches to the activities of governing bodies, the theory and practice based on the concepts of «New Public Management» towards decentralization and interaction with the private sector. The adoption in 2015 of the federal law on public-private, municipal and private partnership can significantly extend the practice of using public-private partnership (PPP) in social infrastructure sectors.

Key words: new public management, public-private partnership (PPP), social infrastructure sector.

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Municipal Economy. P. 135.

The article raises some problematic issues of the definition of municipal economy; considers the complexity and diversity of interests of population living together; determination of municipal borders and their coincidence with economic boundaries. Some features of the northern territories are also examined.

Key words: municipal economy, municipal board governance, municipality, local government, territory, the dual nature of local government.

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The Signature List as a Means to Reflect the Will of the Voters. P. 143.

This article analyzes the court practice in the cases related to the verification of lists of candidates and signatures collected to support the nomination of candidates. The author concludes that mistakes in the form the signature list, if they do not contradict its basic purpose, is not the proper grounds for denying registration. Special attention should be paid to the compliance with the rules of filling in information about voters and persons engaged in collecting signatures. The author makes suggestions for improving the Russian legislation.

Key words: electoral right, election law, elections, state, subjects of election law, election commissions, bodies of state and municipal government.

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Governance in the migration sphere: administration and law aspect. P. 151.

The article deals with the specifics of the administrative reform in the immigration field. For a long time the state's task while regulating state administration was to solve the problems of economic development. As a result of this the procedures of legalization of foreign citizens in the Russian territory were simplified, and a category of highly skilled professionals appeared. The problem lies in the underestimation of the supervisory functions of the state. It is concluded that the administrative reform should ensure a balance between regulatory and protective functions of the state in the field of immigration.

Key words: administrative law, administrative reform, foreign citizens, public services, executive authorities, administrative supervision, administrative expulsion, deportation.