TRADE CO-OPERATIVE UNIVERSITY OF MOLDOVA

ISSN 2345-1424
E-ISSN 2345-1483

Journal of Research
on Trade, Management and Economic Development

VOLUME 4, ISSUE 1(7)/2017

Chisinau - 2017

The *Journal of Research on Trade, Management and Economic Development* comprises articles related to various topics of economy, commerce and management, focusing on the relationship between trade and economic development at national and international levels.

This volume contains the results of research conducted within the institutional applied research Project „Domestic trade and consumer cooperatives development in the context of economic integration of the Republic of Moldova in the European Community” (code 15.817.06.28A).

The electronic version is available at http://jrtmed.uccm.md/index.php/en.

Scientific publication in the field, Type C

CIP Description of the National Book Chamber

Trade Co-operative University of Moldova. Journal of Research on Trade, Management and Economic Development/MOLDCOOP. Larisa Savga (Editor-in-Chief). – Chisinau: UCCM, 2017. Volume 4, Issue 1(7). – 2017. – 107 p.

ISSN 2345-1424, E-ISSN 2345-1483

Text: in English, Romanian and Russian.
Abstract and keywords: in English, Romanian and Russian.

Responsibility for the content of printed materials lies entirely with the authors.

In the hope of a lasting fruitful cooperation, the Editorial Board gratefully thanks the partner institutions and persons who contributed to the publication of this volume.

ISSN 2345-1424
E-ISSN 2345-1483

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

Board of Advisors

Welcome to the Journal of Research on Trade, Management and Economic Development

The Journal of Research on Trade, Management and Economic Development (JRTMED) focuses on theoretical, applied, interdisciplinary and methodological researches in all areas of economics, trade, management and, more significantly, on various interrelationships between trade and economic development at national and international levels.

JRTMED was set out to promote research and to publish information on the achievements in all areas mentioned above and to provide a way for researchers, academics, policy makers, business practitioners and representatives of co-operatives to exchange views and share information and new ideas.

The goal of JRTMED is to disseminate knowledge, to promote innovative thinking, intellectual discussions, research analyses and pragmatic studies including critiques regarding a wide area of economic sciences, as well as to facilitate communication between academics, research experts, policy makers, business practitioners, members of co-operatives, government agencies and executive decision makers.

JRTMED Editorial Board is inviting researchers, doctoral students, teaching staff and professionals from the real sector of economy to collaboration, exchange of experience and dissemination of the achieved research results.

Editorial Board

More information about the Journal of Research on Trade, Management and Economic Development can be found on the journal’s homepage http://jrtmed.uccm.md/index.php/en.

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

Contents

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

ANALYSIS OF THE REGULATORY FRAMEWORK REGARDING COMPETITION IN THE EUROPEAN UNION

Simion MORARU, Assoc. Prof., PhD,
Trade Co-operative University of Moldova
E-mail: moraru42@mail.ru

Irina RAEVSKAIA, PhD student,
Trade Co-operative University of Moldova
E-mail: irinaraevskaia@gmail.com

Victoria MORARU, Master of Economics,
Trade Co-operative University of Moldova
E-mail: vsmoraru@yahoo.com

JEL classification: F02, F15, K19, K33

Abstract

Competition, in general, is a rivalry (driven by economic means of the economic freedom) between competitors to seize markets for the sale of goods, services, and purchases of factors of production (by removing the rivals). The competitors' rivalry is caused by the fact that they all want the same result and the market resources at each period are limited.

Competition is one of the objective conditions necessary to ensure an adequate development of technical and economic progress, of the prosperity of the population. The market and stigma competition with destructive force for some competitors ultimately ensures a general balance by creating a system of interdependence of the economic sectors so that any activity in a certain sector is correlated with activities in the other sectors. Disparities, with some state interventions, ensure a proportional distribution of resources, motivate producers to invest in performing technologies, in human capital, which through creativity ensures a high productivity, efficiency and excellent product quality. Businesses that have achieved such results provide a long-lasting high revenue.

Competitiveness is the ability of a manufacturer to successfully pass the competitive test on the domestic as well as the external market, ensuring a superior revenue from production factors' capitalization. The significance of this market economy is binomial: competition and competitiveness are growing in the context of deepening the processes of globalization of the world economy at the current stage. The purpose of this article is to study and generalize the European legal basis and competition policy. The European experience of over 60 years in this field, and especially, the economic results are of particular interest to the transition economy of the Republic of Moldova.

***Keywords**: competition, competitiveness, rivalry, economic freedom, market, purchase market.*

1. Introduction

European competition policy is essential in the formation of the single intra-community market and competition within this market contributes decisively to the integration process and achievement of economic objectives of the European Union (EU).

The objectives of EU competition policy can be determined in the following way:

- Create free, real, open, loyal competition to all participants in transactions across the entire intra-community market according to the rules of the European Union Treaties, regulating the market behavior of economic agents in order to avoid distortions, constraints of small producers, use of anticompetition and extra-economic means of

penetrating and maintaining the market from an advantageous position;
- Ensure the unity of the intra-community market;
- Not to allow governments of Member States or municipal bodies to grant subsidies to public or private enterprises that may harm a fair competition;
- Monitor mergers, concerts of companies, firms, companies, which at a certain level are discussed and subject to the approval of the European Commission in order not to allow the monopolization of certain market segments or a certain market, or groups of commodities;
- To exclude concerted arrangements (agreements) between producers of goods and services regarding the price regulation, inlcuding establishment of the fixed pricing, or to occupy the dominant positions in the market and exploit such positions.

It is to be stressed that „laisse faire" economic policy creates multiple opportunities for producers of goods and services to violate competition rules, in the present case by understanding or by the power of economic power of gigantic enterprises that can secure a dominant position, or to undertake excessive concertation and centralization, or to conclude agreements of concerted practices between firms, State aid to public and private enterprises, which may distort the competition.

In order for market mechanisms to function properly, as closely as possible with the terms of the Treaties, the above objectives as well as the whole competition policy in the European Union lie within the responsibility of the European Commission and, in the present case, the Directorate General for Competition investigates market situations, penalizes those who violate the rules up to 10% of the enterprise's revenue, cooperates with the national authorities of the member countries. The European Court of Justice is an arbitrator between market operators and the Commission. The Court is empowered to determine whether the Commission's work falls within the legal limits.

This monitoring and intervention in the intra-community market of the European Commission together with nationally-funded national bodies with constant competences in the field is not an end in itself, but necessary for the market to evolve normally by establishing a „regime to ensure the fact that in the single market competition is not distorted" (Article 3(f) of the EC Treaty in the new Article 3(g) of the European Union Treaty). Under the conditions of maintaining the market in a competitive, fierce, real, open, and loyal situation, goods and services tend to low marginal costs and minimizing of producers' profits, which ensures the welfare of the population.

2. Methodology

Undeclared market economy mechanisms are an integral part of economic science, and therefore the research methods coincide or are the same. Competition and competitiveness are complex concepts, they contain a wide range of features requiring knowledge from multiple categories of market economy, commodity production. In addition, the effects of these categories in everyday practice are interconnected with multiple economic relationships, being inextricably linked to the ability of enterprises, firms, national and transnational corporations, national and regional economies to maintain their competition first on a local, national, then international levels. In economic science competition, competitiveness was studied and discussed by economists around the world for hundreds of years with the emergence of a market economy. For example, the concept of „competitiveness" has so far been of interest to specialists, managers, the general public, not only as a complex concept, but also as interactions between them and other economic concepts and relationships. Prices, labor productivity, quality of the goods exposed to the realization, benefits, wages and material incentives of the employees are linked with the competitiveness at the enterprise level. National competitiveness is correlated with the volume of GDP (including, per capita), country's competitiveness coefficient, level of labor productivity, and the well-being of the population.

In conclusion, in order to investigate these categories of market economy, the scientific abstraction method is used, whereby the phenomena (objects) are researched by removing secondary less important features to accentuate the most significant, dominant, content characteristics. Its definition abstracts all these connections, it is the essence, the core of this concept: the ability of an enterprise to maintain a dominant position in the market either because of the superior quality of the goods produced or at a lower price than the competitors, and with it to ensure a high profitability in the long term. The result of experiments in physics and chemistry laboratories in the economy is replaced by the power of abstraction, wrote K. Marx.

Other methods have been used to study these problems. The historical method has allowed us to analyze the notion of competition since its appearance in the intra-community market in 1952 (when the European Coal and Steel Community Treaty came into force), and then its development to date. The method of unity between analysis and synthesis, the logical method, the systemic method are also used in this article.

3. The degree of investigating the problem

The notions of competition, competitiveness, demand, supply, market, trade have undergone a conceptual evolution until their current definition. Throughout their evolution, these notions have been enriched with new valences, principles, features, and functions that allow us to reflect fairly and fully on reality. (As it is well known, the first interpretations of the determinant role of trade in the economic life of the states on which the representatives of the mercantiles (T. Man, A. Moncretien) formulated the theory of the accumulation of gold and other precious metals in the country as one of the main functions of by overcoming the import of goods exports. This conception occurs with the emergence of market economy. After that, the theory of „free trade" developed by the classics of the English political economy - A. Smith, D. Ricardo, J. S. Mill and so on. Thus all the forces and mechanisms of the market economy have developed a sustained development over the years).

At the end of the XIX century major oil enterprises, banks, and railroad owners in the United States of America have embarked on concerted agreements and practices, reaching the level that not only affected the trade, but also the entire United States economic and political system. In reaction, the Sherman Anitrust Act (first legislation) was enacted by the United States Congress (1890) to curb concentrations of power that interfere with trade and reduce economic competition.

In the XX century, especially after the World War II, the anti-trust laws were implemented in the economic and monetary reforms in the countries of Western Europe and Japan. The European Cole and Steal Community (ECSC) Treaty signed in 1951 on the creation of the ECSC also provided for the rule of control over the concentration, centralization and merger processes of the major coal and steel producers.

As the integration process developed between the member countries, they also cumulatively assessed the competition policy by expanding and deepening the monitoring and increasing the intensity of interventions on market mechanisms by the Community and national authorities. The Treaty of Rome (1957) on the creation of the European Economic Community has taken over what has been developed by ECSC and has been confirmed by everyday practice, adding new regulations, provisions, principles to create a market free and uniform intra-community system without discrimination and distortion not only for coal and steel, but also for all goods.

In the 1950s - early 1960s the Competition Policy was marked by the control of concentrations of coal and metal companies as well as by restrictions. Implementation of the provisions of the European Econimic Community (EEC) Treaty on competition has encountered dissatisfaction in some countries that until then they did not have such stricter practice and legislation. In 1962 the procedural rules for the implementation of the rules of the EEC Treaty were adopted. The 1973 oil (energy) crisis began, and within 1 year the price of oil and oil products has jumped 4 times. External and internal factors have imposed a centralized preventive control on the European common market. The ’70s influenced the antitrust policies of the European Commision in the ’80s and ’90s to 2000 through the expansion of control in various sectors, and monitoring of concentrations, cartels, concerted market agreements, mergers and state aids.

In conclusion it is necessary to mention that the development of the intra-community market along with the disappearance of quotas and customs duties in the trade relations between the Member States has changed the focus of the Commission's activities. When the market segments were formed by a large mass of participants without special economic powers, and because of maintained technical barriers between member countries, there was an increase of demand for the standardization of goods and services. In such way the market created equal opportunities for the large mass of producers and consumers to prevent possibilities for some of them to use their economic power to constrain the competitors.

In the 1970s the external factors have emerged (the energy crisis, the foreign direct investment of TransNational Corporations (TNCs)). Internal factors were related to the appearance of areas (including in the large metropolis) and industrialized regions – once developed and prosperous, now deserted and devastated. The European Union developed the regional and rural development policy aimed at reducing disparities, the gaps between the levels of development of these regions through structural funds. Community sectoral policies (in agriculture, industry, transport, energy) were growing. Member States made more often attempts to grant subsidies, other privileged treatments to economically and socially significant enterprises, or to postpone their payments to the budget, facilitate lending, etc. The Commission planned such subsidies, intensified control over the abuse of power, mergers, concerts of production capacities, etc.

4. Analysis and Results

4.1. Competition, competitiveness - imperative necessity for a market economy

The notion of competition encompasses a wide range of issues that enclose the knowledge from multiple mechanisms of a market economy. In the context of the globalization of the world economy the processes have deepened.

Integration of markets, the significance of the concept of competition is growing. Free, loyal, transparent competition in a representative relevant market requires material goods manufacturers to perfect the technologies and management, optimize raw and energy consumption, increase labor productivity, finished product quality so that these goods are competitive on both, the national market as well as the intra-community market. In such conditions, manufacturers produce their material assets and realize their own interest.

In turn, the level of development of market mechanisms determines the possibilities for self-regulation of the national economy. State bodies intervene in the economy only when it's needed to protect the consumers and prevent a distorted competition environment.

In the dictionary of Economics the competion is determined as „relationships among all those acting on the same market to achieve their own interests in conditions of economic freedom" [4]. The rivalries between economic entities appear in direct competition on the market with economic means, the concern of each is to obtain their own interest - the expected profit, which becomes contradictory due to the limited resources at each given period. Private property, the competitive struggle between producers, intermediary traders, oligopolies, monopolies for the markets for the sale of their own products in order to obtain the desired profit creates the basis of the economic market relations.

The Explanatory Dictionary of the Romanian Language determines competition as a 1) „Commercial rivalry, struggle with economic means between industrialists, traders, monopolies, countries, etc. to seize the market, to sell products, to secure the clientele, and to get as much profit as possible; 2) ... it is a rivalry, a race in a field of activity, taking the same purpose" [1].

If the market is the place of the intersections of all participants in the transaction, then the competition is an inseparable, embedded and materialized relationship with market demand and supply with market transactions and serves as:

A. an incentive for economic entities to perfect the technologies and business management in order to increase the production volumes and the quality of the produced goods;
B. such organization of the economic relations through which producers, suppliers, consumers and their activities are organized in a market economy according to the pre-established rules;
C. the fundamental criterion in production-consumption, supply-demand correlations is the economic efficiency, the profitability of these activities. Unefficient production can not survive in a coherent and comprehensive market economy;
D. a mechanism for distribution of income between economic entities. Manufacturers with more advanced technologies get the higher profits.

Under the commercial law the competition can be loyal or unfair. Fair competition means the unhindered operation of the supply and demand law, free and non-discriminatory access of economic agents to commercial buying and selling, to market competition in order to achieve their own interests. Unfair competition occurs when some of the economic agents operate on the market contrary to pre-established legal regulations using extra-economic means. By penetrating into the market these economic agents maintain favorable positions, distorting competition, establishing unequal conditions for other competitors.

Only a stable legal framework and a systemic and coherent policy create equal conditions for all participants in the transaction, ensure the attractiveness of the given market, but not the perfect competition, which basically does not exist.

As noted by the Austrian economist Peter Schifko, „In modern theory, competition coexists with monopolistic elements, it is therefore multiform, because it is not only manifested in pricing, but also in the way of manufacturing, through product quality through sales policy and poli-competition is imperfect and by its very nature it is dynamic and efficient” [10].

Given that private property generates the free initiative on the basis of which demand and supply are manifested, and the economic equilibrium is ensured by the market mechanism, competitive advantage was determined by Adam Smith and David Ricardo, namely: some economic agents will receive the absolute comparative advantage, others - the relative one. Some economic agents know the market well by studying the volume and structure of supply and demand, others have higher capacities and production levels - the goods are of superior quality or at a lower price compared to other competitors. These participants ensure an appropriate behavior on the market, which leads to an imperfect, unequal competition with the others.

European economic and monetary integration is first and foremost the integration of the national markets of the Member States into a single intra-community market in which the free movement of goods and services and the factors of production: capital and labor are ensured. These four freedoms form the foundation on which the European integration process is built. Economies or some national components no longer have customs and technical barriers associating activity with structures in other countries that allow them to achieve maximum effect results. In addition to the dynamics of productive processes, consumers advocate a free trade system that fundamentally allows the market to expand. The consumer has a wide choice of offers that allows him to buy goods at the lowest cost or to buy goods that incorporate large amounts of intelligence and creativity, concept goods. These goods provide manufacturers with performance, competitiveness and viability. Such goods are competitive due to the ability to create higher usage values for consumers who are able and willing to pay prices at the level of quality.

Competitiveness derives from the word „competition” and is one of the most used, accepted and controversial economic notions with a significance to achieve relative performance as a result of a competition with other competitors. The ability of an enterprise to produce a good that can compete with other manufacturers’ goods and thereby obtain a favorable position on the representative market, significant revenue over a long period is competitive.

According to Robert Carbaugh, a Washington University professor, „a company is competitive if it produces goods and services of superior quality or at a lower price than its domestic or foreign competitors” [12].

Experts from the Organisation for Economic Co-operation and Development (OECD) define competitiveness in the following way: „Competitiveness is the ability of internationally competing firms, sectors, regions, states or supranational bodies to consistently secure a relatively high income from capitalizing on production factors and a higher revenue from the labor activities” [2].

In turn, the European Commission's Directorate General for Economic and Financial Affairs defines competitiveness by a wide range of variable factors - technological innovations, investment in human and physical capital, labor productivity, national and external factors.

In conclusion, it is worth mentioning that in the literature we can find a multitude of definitions, concepts, delimitations on competitiveness. Generalizing, we can mention the following definition, which is similar to what the various authors have said [4]. A country can produce goods and services (in a free market) that perform the test of external competition while simultaneously maintaining and expanding the real domestic income. The European Competitiveness Reports and the United States of America Competitiveness Policy Council define this notion in terms of ensuring a high and rising livelihood for a nation at the lowest possible level of involuntary unemployment on a sustainable basis [8].

4.2. Competition policy and European Union legislation in the field

In order to create and develop a functional and efficient commercial environment at the continental level, a competitive policy of the European community was developed, aiming at a legislative and institutional framework. The legislative framework is a set of normative acts, provisions and terms in the ECSC Treaty, Rome, Maastricht, Amsterdam, Nice, the European Union Constitutional Treaty, the Single European Act, as well as the recommendations, the provisions of the Council of Ministers and the European Commission at the base of the common commercial policy, competition policy, and the consumer protection policy. The institutional framework is made up of specialized bodies and empowered by national governments, representatives of the governments of the member countries, participating in the intra-community meetings, and by the European community - the Council of Ministers, the European Commission, the Court of Justice. The European Parliament assesses the Commission's annual report on competition.

The European Commission has the obligation to implement Community laws and regulations, to implement competition policy principles, to set up a system of regulation among the large number of participants, so that none can distort market functionality by maintaining the transparency of transactions on the market and the freedom to act for both, producers and consumers.

The Court of Justice, as a Community judicial body, examines the legality of Community acts, ensures their correct interpretation and uniform application throughout the European Union, arbitrates disputes arising in the course of commercial business.

Competition policy in European specialized literature is treated as an activity that has crossed national borders and is carried out uniformly throughout the continental market. The legal and institutional framework put in place by national and community authorities ensures a free, loyal, transparent competition, offering equal conditions for all participants in commercial transactions.

Competition policy prohibits anticompetitive practices, and thus creates a system that does not allow economic operators to take restrictive measures, to impose different barriers, including barriers created by public authorities for its businesses, which may hinder access and free participation in market exchanges by the other economic agents. In order to maintain and develop a uniform and efficient market, the European Commission implements a static and systematic competition policy that ensures the unity of the intra-community market, the transparency and freedom of all market participants, does not allow non-competitive behavior that affects real competition.

The practical activity of the national and community liability factors for the implementation and monitoring of the competition policy is manifested by the relevant measures regulating the ways of activity and behavior of the enterprises on the market for observing the norms in force and the buying-selling transactions under the most appropriate terms with the terms of the European Union Treaties. In the present time, the significance of competition policy has increased due to trade liberalization trends, increased cross-border circulation of large enterprises, foreign direct investment in anti-competitive policies through the formation of oligopolies and /or monopolies, or other types of barriers that impose prices to the detriment of small and medium-sized domestic enterprises. Under such conditions, only an appropriate competition policy framework and effective operational measures by the governments of the Member States, as well as by the Community authorities can liquidate or at least diminish anti-competitive policies.

In order for the Member States and the Community authorities to achieve a transparent market economy based on the principles of real and fair competition, the European Union is keeping under the control of: a) mergers between separate enterprises or groups of enterprises that allow the real market dominance in a given activity field; b) public financial aid to enterprises, requiring restructuring and upgrading, which potentially create inequalities between economic agents, disturbances on the Community market; c) agreements between producers, intermediaries and traders on the pricing of certain groups of commodities or market segments; d) agreements between producers and cartel providers on certain market segments that practically eliminate competition; e) understandings between economic entities in the market to occupy dominant positions that create distortions and derogations from the competitive principles.

An important part of the competition policy is played by the demonopolization of some economic sectors that have formed over the years as dominant and then- as monopolies. This refers to the production and transport of electricity, rail transport, extraction, transportation and distribution of natural gas, oil, telecommunications, etc.

The high authority of the European Community since the beginning of its work has taken the necessary steps to discourage and liquidate the restrictive practices that have begun to take place in the coal and steel market. The ECSC Treaty (Articles 65 and 66) prohibits association agreements, the economic concentration of coal and steel enterprises, other than those accepted and authorized by the European Commission.

These rules were taken over by the Treaty of Rome Article 81 (ex. 85), which prohibits agreements between economic agents or groups of agents, which ensure them concerted behavior that enables them to constrain or avoid free competition and transparency on the market and art. 82 (ex. 86) concerning the enterprises with a dominant position on certain groups of goods or on certain market segments, which are abusive to the other participants. These basic pillars of the competition policy determined by the art. 81 and 82 come to realize the principle determined by art. 3(f) of the EEC Treaty, which is updated by art. 3(g) of the Maastricht Treaty, according to which „competition at the level of the Common Market is not distorted", which is why all the measures, rules and decisions of the European Community will create „a system that ensures free competition in the internal market".

Article 92 of the Treaty of Rome refers to State aid to bankrupt companies or other actions that may distort free and transparent competition. The Maastricht Treaty, by means of Articles 31 (ex. 37) and 86 (ex. 90), determines the „antitrust rules" concerning the activity of monopolies on the community market.

Considering that the Treaty of Rome has set the task of creating a European common market as a fundamental condition for economic integration - a project as immense and as complex. The community institutions empowered in the field in line with the governments of the Member States have developed and implemented a set of regulations and decisions aimed at removing barriers that hindered the formation of the common market. One of these tasks was also to create a free and transparent community competition system without discrimination and distortion.

In 1962 the European Commission took the decision requiring enterprises participating in stand-alone transactions to communicate about the activities of companies that practice anticompetitive policy in any form. In 1970 a position was taken on inter-enterprise agreements which did not have a particular impact on the community market, the rules on stimulating the SMEs and the promotion of their competitiveness were determined in 1978 (Small Business Act - this project was revived in 2008 on a Period until 2013, then prolonged until 2020) and in 1983-1984 the regulations on agreements on the distribution of goods, encouragement of innovations, research, tests, licenses, etc. were elaborated - all on the basis of the rules laid down in the ECSC, EEC, European Union Treaties.

In 1985 the European Council meeting in Milan endorsed the White Paper containing 300 measures, regulations, modifications, improvements in the intra-community Internal Market activity, called the European Single Market Programme, which was then reduced to 282 and finally to 250 positions.

The implementation of this program led to completion of creation of the Single Market in 1992 and the assurance of the four freedoms of movement of goods, services, capital and people.

The intensity of competition on the single market determines the conditions for the participation of economic entities in commercial transactions, their freedom of movement, transparency of transactions, competitive loyalty, and finally, the efficiency of the business environment in the European Union. I. Pelkmans, is characterized this situation by the following: „the more advanced is the removal of obstacles between states in the internal market, the less obliged is the competition policy to intervene in order to promote or restore competition" [9].

The European Institutions have developed and implemented a set of decisions and regulations on the prohibition of agreements between competing enterprises, the emergence of dominant positions, constraints of any kind of competition, monopolization of the market, etc. The European Commission monitors how economic agents maintain good-practice rules, and takes appropriate action if the competition rules are violated.

In intra-community trade practice, there are instances of agreements between economic agents on commodity quotas and certain market segments where pre-established prices or agreements between economic entities are pricing below production costs through anti-dumping policies leading to monopolization of the market and the elimination of competition. There are exclusive reciprocal practices of economic agents in certain market segments or groups of goods and services. Some of the field experts mentioned commercial transactions through which goods are purchased and sold at reduced pre-established prices on markets that are jointly owned by the economic agents.

Anticompetitive practices by import and export cartels that exclude business with foreign competitors and do not allow the free movement of goods from other countries, the distribution of the markets in the participating countries, as well as the pricing of international cartels. The patronage markets are monitored by the European Commission and the official authorities of the Member States, whose task is not only to detect anti-competitive policies but also to enforce the rules of Community law in the field.

The Commission also concentrates its efforts on Member State aid granted to public enterprises as well as to private companies in the form of public financial grants or generally advantageous loans under the pretext of restructuring and refurbishments, exemptions, reductions or deferrals of taxes, the granting of preferences in case of participation in public aquisitions, etc.

In the terms of the Treaties, subsidies to public enterprises and fiscal facilities are only forbidden if they have an impact on the intra-community market and are contrary to the competition rules. The Treaty of Rome in Art. 88 and 89 determine the rules and conditions when public aid may lead to anti-competitive practices.

Restructuring and recovery plans of enterprises under the 1994 Directive were submitted to the European Commission for examination and control to determine whether the expected safeguards are real and can really improve their economic situation, but the result will have a limited impact on community market.

The Commission is in favor of public aid for enterprises under the following conditions:

a) when placed in less-favored areas;
b) when the object of their activity is the protection and preservation of the environment or the professional training of the personnel according to the requirements of the local market;
c) when the edifices of these enterprises are part of the national patrimony;
d) where these are small and medium-sized enterprises with the ability to concentrate up to a certain level, which does not enable them to occupy a dominant position in the intra-community market.

5. Conclusions

1. As trade relations have crossed the national borders and intra-community trade has started, the role of competition has increased significantly. Respectively, the competition policy was based on an intra-community legislative and institutional framework. The competition policy takes into account all significant competition measures and regulates market behavior of economic operators in order to avoid trade restrictions and distortions, to equate all market competitors, regardless of where they come from.

2. The legal basis for competition policy is mainly the Treaties of Rome, Maastricht, Amsterdam, the White Paper (1985), Completing the Internal Market, the Regulations and Directives adopted by the European Union Council and the European Commission.

A. From the Treaty of Rome, we highlight the following articles relating to competition:

- ✓ Article 85 deals with restrictive practices - agreements between competitors, concerted practices according to which the parties adopt behavior that avoids the rules of free competition;
- ✓ Article 86 refers to the dominant position of some economic entities in some market segments, or on a certain market or on some groups of commodities;
- ✓ Article 92 concerns state or publicly competent bodies that grant subsidies or other forms of support to state or private enterprises that may affect the free competition.

B. The Treaties of Maastricht and Amsterdam reflect the following legal aspects of competition policy:

- ✓ Article 3(f), in the new version 3(g), refers to the need to ensure a system that ensures free competition on the intra-community market;
- ✓ Art. 31 (37), art. 86 (90) concerns monopolies, dominant positions, specialties;
- ✓ Articles 85, 86 and 92, in the new art. 81, 82 and 87 on the prohibition of abuses of dominant positions, aid by state-owned bodies to undertakings, agreements and agreements between operators that lead to special market behavior resulting in smaller competitors being constrained.

Current competition rules can be found in Art. 81 to 89 of the Maastricht Treaty.

3. In order for the day-to-day competition practice to be in tune with the terms of the above mentioned Treaties, the European Union Council and the European Commission shall develop and implement as necessary the relevant Regulations and Directives. This is how the Council Regulation 17/1962 on the application of Articles 85 and 86 of the EC Treaty has emerged; Merger Regulation, 406/1980, Group Exemption Regulations, etc. In 2005, the Commission set out a 5-year reform plan for a state aid. In the coming years, the national authorities monitored the situation on the intra-community market in order to maintain a true open market economy according to the market economy principles.

REFERENCES

1. Romanian Academy Institute of Linguistics „Iorgu Iordan”. DEX, 2nd edition, cd. „Univers enciclopedic”. Bucharest, 1996.
2. Annual Competitiveness Report, OECD, 1999.
3. DOBRITĂ, N. Economics Dictionary, coordonator Nită Dobrită. - Bucharest, Ed. Economica, 1999. 543 p.
4. REINERT, E. Competitiveness and its predecessors - a 500-year cross-national perspective, STEP report R-03, 1994, Paper prepared for the Business History Conference, Williamsburg, Virginia, March 11-13, 1994. [online]. https://mpra.ub.uni-muenchen.de/48155/1/MPRA_paper_48155.pdf
5. FERREOL, G. Dictionary of the european union.- Iași, Ed. Polirom, 2001.288p. ISBN 973-683-727-0
6. GLAIS, M. Economie industrielle, laes strategies concurrentielles des firmes.- Paris, Ed. Litec, 2002.
7. IORDAN, G., RĂPAN, D. Trilingval explanatory dictionary of the european union. - Iași, Ed. Polirom, 2009.
8. GRILO I., KOOPMANIN, G. J. Productivity and Microeconomic Reform și Strengthening EU Competitivness. Journal of Industrial Competitivness and Trade, 2006, No. 6, pp. 67-84. E-ISSN 1573-7012.
9. PELKMANS, I. European Integration. Methods and Economic Analysis. - London, Ed. Longman, 1997. 188 p. ISBN-13: 978-0273694496.
10. SCHIFKO, P. Langage economique, Service. Wien, 1989. 210 p.
11. PRISECARU, P., MIRON, D. Industrial policy and competition in the european union, Collection „European Policies”, 2000. ISBN 978-606-647-801-4.
12. CARBAUGH, R. International Economics. South-Western College Publishing Co., 1995. 26 p. ISBN-13: 978-1285854359.
13. http://www.eurostat.com/ (vizited 16.03.2017)

ANALIZA CADRULUI LEGISLATIV-NORMATIV REFERITOR LA CONCURENȚĂ ÎN UNIUNEA EUROPEANĂ

1. Introducere

Politica europeană în domeniul concurenței este esențială în formarea pieței unice intracomunitare, iar concurența împreună cu piața contribuie decisiv în realizarea obiectivelor integraționiste și economice ale Uniunii Europene.

Obiectivele politicii în domeniul concurenței pot fi determinate în felul următor:

- Să creeze o concurență liberă, reală, deschisă, loială față de toți participanții la tranzacții, pe întreaga piață intracomunitară conform normelor prevăzute de Tratatele UE, reglementând comportamentul pe piață a agenților economici pentru a evita distorsiunile, constrângerile micilor producători, folosirea politicilor anticoncurențiale ale unor producători, utilizarea mijloacelor extraeconomice de pătrundere și menținere pe piață de pe o poziție avantajoasă;
- Să asigure unitatea pieții intracomunitare;
- Să nu permită guvernelor statelor membre sau organelor municipale să acorde subvenții întreprinderilor publice sau private care pot aduce atingere concurenței loiale;
- Să monitorizeze fuziunile, concertările de întreprinderi, firme, companii, care de la un anumit nivel sunt discutate și supuse aprobării de Comisia Europeană pentru a nu permite monopolizarea unor segmente de piață ori o anumită piață sau unele grupuri de mărfuri;
- Să excludă înțelegerile (acordurile) concertate între producătorii de bunuri și servicii privind reglementările de prețuri sau fixarea lor, sau pentru a ocupa poziții dominante pe piață și a exploata asemenea poziții.

Se cere de subliniat că, politica economică „laisse faire” creează multiple oportunități producătorilor de bunuri și servicii pentru a încălca regulile concurențiale, în speță, prin înțelegere sau prin puterea forței economice a întreprinderilor gigantice ce pot să-și asigure o poziție dominantă, ori să întreprindă exces de concertări și centralizări, sau să încheie acorduri între firme de practici concertate, ajutoarele de stat acordate întreprinderilor publice și private, care pot distorsiona concurența. Pentru ca mecanismele pieții să funcționeze corect, cât mai conform cu termenii tratatelor, obiectivele mai sus menționate, precum și întreaga politică de concurență în UE se găsesc în responsabilitatea Comisiei Europene și, în speță, a Direcției Generale pentru Concurență care investighează situațiile de pe piață, penalizează pe cei ce încalcă regulile până la 10% din veniturile întreprinderii, colaborează cu organele abilitate naționale din țările membre. Curtea Europeană de Justiție este un arbitru între operatorii pieței și Comisiei. Curtea este împuternicită să determine dacă activitatea Comisiei se încadrează în limitele legale.

Această monitorizare și intervenție în piața intracomunitară a Comisiei Europene împreună cu organele naționale investite cu competențe în domeniu în mod constant nu este un scop în sine, ci necesare pentru ca piața să evolueze normal, instaurând un „regim care să asigure faptul că în cadrul pieții unice, concurența nu este distorsionată” (Art. 3 (f) a Tratatului CE, în noua redacție Art. 3 (g) al Tratatului UE). În condițiile menținerii pieții în situație concurențială, acerbă, reală, deschisă, liberă, loială, mărfurile și serviciile tind către costuri marginale, iar profiturile producătorilor către minimizare ceea ce asigură bunăstarea populației.

Uniunea Europeană are peste 500 milioane de consumatori şi o piaţă unică bazată pe norme comune. Fiind cel mai mare exportator din lume, UE totodată reprezintă şi o piaţă de export pentru ţările terţe. UE are competenţă exclusivă de a legifera în materie de comerţ şi de a încheia acorduri comerciale internaţionale, în baza normelor Organizaţiei Mondiale a Comerţului, în numele celor 28 de state membre ale sale. UE este cea mai mare economie din lume, primul exportator și importator mondial, principalul investitor și destinatar al investițiilor străine, precum și cel mai important donator mondial. Deși reprezintă doar 7% din populația mondială, UE deține peste un sfert din bogăția mondială, măsurată prin produsul intern brut (PIB), adică valoarea totală a bunurilor și serviciilor produse.

Acordul de Asociere conține mai multe prevederi care stabilesc cooperarea părților în scopul îmbunătățirii continue a relațiilor economice și comerțului. De asemenea, se instituie progresiv o zonă de liber schimb, pe parcursul unei perioade de tranziție de maximum zece ani de la intrarea în vigoare a Acordului de Asociere, în conformitate cu prevederile Acordului dar și ale art. XXIV din Acordul General pentru Tarife și Comerț 1994.

2. Metodologia

Mecanismele economiei de piață indubitabil fac parte integrată a științei economice și, de aceea, metodele de cercetare coincid sau sunt aceleași. Concurență, competiție, competitivitate sunt concepții complexe, cuprind o gamă largă de trăsături ce necesită cunoștințe din multiple categorii ale economiei de piață, producției de mărfuri. În plus la aceasta, efectele acestor categorii, în practica de toate zilele, sunt interconectate cu multiple relații economice, fiind indisolubil legate cu capacitatea întreprinderilor, firmelor, corporațiilor naționale și transnaționale, economiilor naționale, regionale de a se menține în competiția derulată mai întâi la nivel local, național, apoi la cel internațional. În știința economică, concurența, competitivitatea sunt studiate, discutate de economiști din întreaga lume, de sute de ani, odată cu apariția economiei de piață. De pildă, conceptul „competitivitate" prezintă interes până în prezent pentru specialiști, manageri, publicul larg, nu numai că este un concept complex, dar și pentru interacțiunile dintre acestea și alte concepte și relații economice. Cu competitivitatea este legat la nivel de întreprindere prețurile de cost, productivitatea muncii, nivelul calității bunurilor expuse pentru realizare, beneficiile, salariile și stimulentele materiale ale angajaților. Competitivitatea națională este în corelație cu volumul PIB obținut, inclusiv și pe cap de locuitor, coeficientul competitivității țării, nivelul productivității muncii, bunăstarea populației.

În concluzie, pentru a cerceta aceste categorii ale economiei de piață se folosește *metoda abstracției științifice,* prin care fenomenele (obiectele) sunt cercetate înlăturând trăsături secundare, mai puțin importante pentru a accentua caracteristicile cele mai semnificative, dominante, de conținut. Definiția acesteia face abstracție de toate aceste conexiuni, ea redă esența, nucleul acestui concept: capabilitatea unei întreprinderi să-și mențină o poziție dominantă pe piață, fie datorită calității superioare a bunurilor produse, fie la un preț mai mic decât concurenții, și cu aceasta asigură profitabilitatea înaltă pe termen lung. Rezultatul experimentelor din laboratoarele de fizică și chimie în economie sunt înlocuite cu puterea abstracției, scria K. Marx.

Pe parcursul studierii problemelor date au fost folosite și alte metode. *Metoda istorică* ne-a permis să analizăm noțiunea de concurență de la apariția ei în piața intracomunitară în 1952 (când Tratatul CECO a intrat în vigoare), apoi evoluția ei în dezvoltare până în prezent. În lucrare sunt, de asemenea, folosite *metoda unității dintre analiză și sinteză, metoda logică, metoda sistemică.*

3. Gradul de investigare a problemei

Noțiunile de concurență, competitivitate, cerere, ofertă, piață, comerț au trecut o evoluție conceptuală până la definirea lor actuală. Pe parcursul evoluției lor, aceste noțiuni au fost îmbogățite cu noi valențe, principii, caracteristici, funcții, care permit să reflecte just și din plin realitatea. realitatea. (După cum este bine cunoscut, primele interpretări ale rolului determinant al comerțului în viața economică a statelor în baza căruia reprezentanții mercantiliștilor (T. Man, A.

Moncretien) au formulat teoria acumulării aurului și a altor metale prețioase în țară ca una din funcțiile principale ale statului, prin depășirea importului de exporturile mărfurilor. Această concepție apare odată cu apariția economiei de piață. După aceasta apare teoria „comerțului liber" elaborat de clasicii economiei politice engleze A. Smith, D. Ricardo, D. S. Mill, ș. a. m. d. În așa mod toate forțele și mecanismele economiei de piață capătă o dezvoltare susținută de-a lungul anilor.)

La sfârșitul sec. XIX, marii proprietari în domeniul petrolului, băncilor, căilor ferate din SUA au pornit pe calea înțelegerilor și practicilor concertate, atingând nivelul care afecta nu numai relațiile comerciale, ci periclita întregul sistem economic și politic al SUA și ,ca reacție, în 1890, au fost legiferate primele reguli concurențiale prin US Sherman Act. În sec. XX, și, în speță, după al Doilea Război Mondial, în procesele reformelor economice și monetare în SUA și țările Europei Occidentale, Japonia, au fost implementate legi anti-trust. Tratatul CECO, semnat în 1951, privind crearea Comunității Europene a Cărbunelui și Oțelului, de asemenea, prevede norma de stabilire a controlului asupra proceselor de concentrare, centralizare, fuziune a marilor producători de cărbune și oțel.

Pe măsura dezvoltării procesului integraționist între țările membre, au evaluat cumulativ și politica concurențială prin extinderea și aprofundarea monitorizării, creșterii intensității intervențiilor asupra mecanismelor de piață din partea organelor abilitate comunitare și cele naționale. Tratatul de la Roma, (1957) privind crearea CEE, a preluat ceea ce a elaborat CECO și a fost confirmat prin practica de toate zilele, adăugând noi reglementări, prevederi, principii (în detalii pe parcursul lucrării), pentru a crea o piață intracomunitară liberă și uniformă, fără discriminări și distorsiuni, nu numai pentru cărbune și oțel, ci și pentru toate mărfurile.

În anii '50, începutul anilor '60, politica concurențială s-a remarcat prin controlul concentrărilor întreprinderilor de cărbune și metale precum și a restricțiilor intervenite. Implementarea prevederilor Tratatului CEE privind concurența, a întâlnit nemulțumiri în unele țări care până atunci nu dispuneau de o practică și o legislație atât de strictă. În 1962 au fost adoptate regulile procedurale pentru implementarea normelor Tratatului CEE. În 1973 a început criza în domeniul energetic, și, în speță, în industria petrolieră. Factorii interni și factorii externi au impus aplicarea unui control centralizat preventiv. Anii '70 s-au evidențiat prin politicile anti-monopol, anii '80 - '90 - 2000 s-au reliefat prin extinderea controlului în diferite sectoare, monitorizării concentrărilor, cartelurilor, înțelegerilor concertate pe piață, fuziunilor și ajutoarelor de stat.

În concluzie, se cere a fi menționat că pe măsura dezvoltării pieții intracomunitare, odată cu dispariția cotelor și taxelor vamale în relațiile comerciale dintre statele membre se schimbă și accentul activității Comisiei. Au rămas barierele tehnice. Se cerea o standardizare a bunurilor, a început crearea autonomia producătorilor și consumatorilor, când segmentele pieții deveneau formate de o masă mare de participanți fără puteri economice deosebite, pentru a-și impune puterea și ai constrânge pe ceilalți competitori.

În anii '70 au apărut factori externi (criza energetică, s-au intensificat investițiile străine directe a CTN). Din factori interni se remarcă apariția zonelor (inclusiv și în marele metropole) și regiuni cândva industrial - dezvoltate și prospere, în prezent părăsite, devastate. UE elaborează politica de dezvoltare regională și rurală ce vizează reducerea disparităților, decalajelor dintre nivelurile de dezvoltare a acestor regiuni prin fonduri structurale. Iau amploare politicile intracomunitare sectoriale (agricolă, industrie, transport, energetic). Tot mai des apar tentativele din partea statelor membre de a acorda subvenții, alte tratamente privilegiate unor întreprinderi cândva semnificative din punct de vedere economic și social, sau de a le amâna plățile în buget, facilita creditarea, etc. Comisia plafonează asemenea subvenții, intensifică controlul asupra abuzului de putere, fuziunilor, concertărilor capacităților de producție, etc.

4. Analize și rezultate

4.1. Concurența, competitivitatea – necesitate imperativă pentru o economie de piață

Noțiunea de concurență cuprinde un cerc larg de probleme ce înglobează cunoștințe din multiplele mecanisme ale economiei de piață. În contextul globalizării economiei mondiale aprofundării proceselor integraționiste al piețelor, semnificația conceptului de concurență crește. Concurența liberă, loială, transparentă pe o piață relevantă reprezentativă impune producătorii de bunuri materiale să perfecteze tehnologiile și managementul, să optimizeze consumul materiei prime și de energie, să crească nivelul productivității muncii, calității produselor finite, astfel ca aceste bunuri să fie competitive atât pe piața națională că și pe cea intracomunitară. În asemenea condiții producătorii își realizează bunurile materiale și propriul interes.

La rândul său nivelul dezvoltării mecanismelor de piață determină posibilitățile de autoreglare în linii generale a economiei naționale. Organele de stat intervin în economie numai la nevoie pentru protecția consumatorilor și prevenirii unui mediu concurențial distorsionat.

Dicționarul de economie determină concurența ca: „relații dintre toți cei care acționează pe aceeași piață pentru realizarea propriilor interese în condiții de libertate economică” [4]. Rivalitățile dintre entitățile economice apar în concurență directă pe piață cu mijloace economice, preocupările fiecăruia fiind obținerea propriului interes – a profitului scontat, care devin contradictorii cauzate de resursele limitate la fiecare perioadă dată. Proprietatea privată, lupta concurențială între producători, comercianți intermediari, oligopoluri, monopoluri pentru piețele de desfacere a propriilor produse în scopul obținerii profitului scontat creează temelia relațiilor economice de piață.

DEX determină concurența ca o 1) „Rivalitate comercială, luptă dusă cu mijloace economice între industriași, comercianți, monopoluri, țări etc. pentru acapararea pieții, desfacerea unor produse, pentru clientelă și pentru obținerea unor câștiguri cât mai mari; 2)…este o rivalitate, întrecere într-un domeniu de activitate, ținând spre același scop” [1].

Dacă piața este locul intersecțiilor tuturor participanților la tranzacții, atunci concurența este o relație inseparabilă, înglobată și materializată într-un tot unic cu cererea și oferta de pe piață, cu tranzacțiile de piață și servește:

a) drept motivație pentru entitățile economice de a perfecta tehnologiile și managementul întreprinderilor, în scopul creșterii volumelor de producție și a calității bunurilor produse;
b) o astfel de organizare a relațiilor economice prin care producătorii, furnizorii, consumatorii și activitățile lor sunt orânduite într-o economie de piață, conform unor reguli prestabilite;
c) criteriul fundamental în corelațiile producție-consum, ofertă-cerere este eficiența economică, profitabilitatea acestor activități. O producție ineficientă nu poate supraviețui într-o economie de piață coerentă și atotcuprinzătoare;
d) drept mecanism de distribuire a veniturilor între entitățile economice. Producătorii ce dispun de tehnologii mai performante obțin și profituri mai mari.

Conform dreptului comercial concurența poate fi loială sau neloială. Prin concurență loială se înțelege funcționarea nestingherită a legii cererii și ofertei, a accesului liber și nediscriminatoriu a agenților economici la relații comerciale de cumpărare-vânzare, la concurența de pe piață în scopul atingerii propriilor interese. Concurența neloială are loc atunci când unii agenți economici activează pe piață contrar reglementărilor legale prestabilite folosind mijloace extraeconomice. Pătrunzând pe piață astfel de agenți economici își mențin poziții favorabile, distorsionând concurența, stabilind condiții inegale pentru ceilalți concurenți.

Numai un cadru legal stabil și o politică sistemică și coerentă creează condiții egale pentru toți participanții la tranzacții asigură atractivitate pieții date însă nu și o concurență perfectă, care practic nu există.

După cum remarcă economistul austriac Peter Schifko „În teoria modernă competiția coexistă cu elemente monopoliste, ea este deci multiforma, căci nu se manifestă doar prin prețuri, ci în egală măsură, prin modul de a produce prin calitatea produsului, prin politica de vânzări și poli-competiție (concurență) este imperfectă și prin însuși acest caracter, ea este dinamică și eficientă" [10].

În condițiile când proprietatea privată generează libera inițiativă în baza căreia se manifestă cererea și oferta, iar echilibrul economic este asigurat de mecanismul piețelor avantajul competitiv a fost determinat de Adam Smith și David Ricardo și anume: unii agenți economici vor primi avantajul comparativ absolut, alții pe cel relativ. Unii agenți economici cunosc bine piața, studiind volumul și structura ofertei și cererii, alții dispun de capacități și nivel de producție mai mare – bunurile sunt de o calitate superioară sau la un preț mai scăzut comparativ cu alți competitori. Acești participanți își asigură un comportament adecvat pe piață ceea ce duce în realitate la o concurență imperfectă, neegală față de ceilalți competitori.

Integrarea economică și monetară europeană este în primul rând integrarea piețelor naționale ale statelor membre într-o piață unică intracomunitară în care sunt asigurate libera circulație a mărfurilor și serviciilor, precum și a factorilor de producție: capitalurilor și a forței de muncă. Aceste patru libertăți formează temelia pe care se clădește și concrește procesul integraționist european. Economiile sau unele componente naționale ne mai având bariere vamale și tehnice își asociază activitate cu structuri din alte țări ce le permite să obțină rezultate cu efecte maximale. Pe lângă dinamicitatea proceselor productive, consumatorii militează pentru sistemul liberului schimb ce permite fundamental să lărgească piața ofertelor. Consumatorul selectează oferta largă care îi permite să procure bunuri cu cele mai mici costuri sau să procure bunuri care încorporează cote mari de inteligență și creativitate, bunuri de concept. Aceste bunuri asigură producătorilor performanțe, competitivitate și viabilitate. Astfel de bunuri sunt competitive datorită capacității de a crea valori de întrebuințare superioare pentru consumatori care sunt capabili și dispuși să plătească prețuri la nivelul calității.

Competitivitatea derivă din cuvântul „competiție" și este unul din cele mai utilizate, acceptate și controversate noțiuni economice cu o semnificație de a obține o performanță relativă în rezultatul concurenței cu alți competitori. Abilitatea unei întreprinderi de a produce un bun care poate concura cu bunuri a altor producători și prin aceasta obține o poziție favorabilă pe piață reprezentativă, venituri semnificative pe o perioadă îndelungată este competitiv.

În opinia lui Robert Carbaugh – profesor la Universitate din Washington „o firmă este competitivă dacă produce bunuri și servicii de o calitate superioară sau la un preț mai scăzut decât competitorii săi interni sau externi” [12].

Experții OECD definesc competitivitatea în felul următor: „Competitivitatea este capacitatea firmelor, sectoarelor, regiunilor, statelor sau organismelor supranaționale, aflate în competiție internațională, de a asigura în mod susținut un venit relativ ridicat din valorificarea factorilor de producție, precum și un venit superior din valorificarea forței de muncă” [2].

La rândul său, Direcția Generală pentru probleme economice și financiare a Comisiei Europene definește competitivitatea reieșind dintr-un spectru larg de factori variabili – inovații tehnologice, investiții în capital uman și fizic, nivelul productivității muncii, factori naționali și externi.

În concluzie la acest subiect se cere de menționat că în literatura de specialitate putem găsi o multitudine de definiții, concepte, delimitări privind competitivitatea. Generalizând putem menționa următoarea definiție care este similară cu cele enunțate de diverși autori [4]. O țară poate produce bunuri și servicii (în condiții unei piețe libere) care îndeplinesc testul concurenței externe, simultan menținând și extinzând venitul real intern. Rapoartele Europene de Competitivitate, precum și Competitivness Policy Council din SUA definesc această noțiune în termeni care asigură niveluri de trai înalte și în creștere ale unei națiuni în condițiile celui mai mic nivel posibil al șomajului involuntar, pe o bază sustenabilă [8].

4.2. Politica de concurență și legislația Uniunii Europene în domeniu

Pentru a crea și dezvolta un mediu comercial funcțional și eficient la nivel continental a fost elaborată o politică concurențială a comunității europene, care vizează un cadru legislativ și instituțional. Cadrul legislativ este o totalitate de acte normative, prevederi și termeni în tratatul CECO, de la Roma, Maastricht, Amsterdam, Nisa, Tratatul Constituțional al UE, Actul Unic European, precum și recomandările, dispozițiile Consiliului de Miniștri și a Comisiei Europene care au stat la baza politicii comerciale comune, politicii în domeniul concurenței, politicii de apărare a intereselor consumatorilor. Cadrul instituțional este format din organele specializate și abilitate de guvernele naționale, reprezentanții guvernelor țărilor-membre, care participă la întrunirile intracomunitare, iar din partea comunității europene – Consiliul de Miniștri, Comisia Europeană, Cartea de Justiție. Parlamentul European evaluează raportul anual al Comisiei în domeniul concurenței.

Comisia Europeană are obligația să implementeze legile și dispozițiile comunitare, să pună în aplicare principiile politicii de concurență, să stabilească un sistem de reglementări între un număr foarte mare de participanți astfel încât nici unul să nu poată să distorsioneze funcționalitatea pieții, menținând transparența tranzacțiilor de pe piață și libertatea de acționa atât pentru producători cât și pentru consumatori.

Curtea de Justiție ca instituție jurisdicțională comunitară examinează legalitatea actelor comunitare, asigură interpretarea lor corectă și aplicarea uniformă, pe întreg teritoriu UE arbitrează litigiile ce apar pe parcursul activității comerciale.

Politica de concurență în literatura europeană de specialitate este tratată ca o activitate care a depășit frontierele naționale și se desfășoară uniform pe întreg spațiu a pieții comune continentale. Cadrul juridic și instituțional pus în practică de autoritățile naționale și comunitare asigură un sistem concurențial liber, loial, transparent, oferă condiții egale pentru toți participanții la tranzacțiile comerciale. Politica de concurență interzice practicile anticoncurențiale și prin aceasta a creat un sistem ce nu permite agenților economici să ia măsuri restrictive, să impună diferite bariere, inclusiv bariere create de autoritățile publice pentru întreprinderile sale ce pot îngrădi accesul și participarea liberă la schimburile de pe piață a altor agenți economici. Pentru a menține și dezvolta o piață uniformă și eficientă, Comisia Europeană pune în aplicare o așa politică de concurență ce persistă stabil și sistemic și asigură unitate a pieții interne intracomunitare, transparența și libertatea tuturor participanților la piața comună, nu permite comportament neconcurențial ce aduce atingere concurenței reale.

Activitatea practică a factorilor de răspundere la nivel național și comunitar privind implementarea și monitorizarea politicii de concurență se manifestă prin măsurile relevante de reglementare a modalităților de activitate și de comportament a întreprinderilor pe piață pentru respectarea normelor în vigoare, iar tranzacțiile de cumpărare-vânzare să se efectueze în condiții cât mai adecvate cu termenii din Tratatele UE. La etapa actuală semnificația politicii de concurență a crescut datorită tendințelor de liberalizare a comerțului, a intensificării circulației transfrontaliere a întreprinderilor mari, a investițiilor străine directe ce practică politici anticoncurențiale prin formarea oligopolurilor și/sau a monopolurilor, precum sau alte tipuri de bariere, care impun prețuri în detrimentul întreprinderilor mici și mijlocii autohtone. În asemenea condiții numai un cadru juridic adecvat de politică concurențială și măsuri efective operative întreprinse de guvernele statelor membre precum și de autoritățile comunitare pot lichida sau cel puțin diminua politicile anticoncurențiale.

Pentru ca statele membre și autoritățile comunitare să realizeze o economie de piață transparentă, formată pe principiile concurenței reale loiale, în UE se ține sub control: a) fuziunile dintre întreprinderi sau grupuri de întreprinderi care permit o dominație reală pe piață în domeniul dat de activitate; b) ajutoarele financiare publice întreprinderilor ce necesită restructurare și retehnologizare care potențial pot crea inegalități între agenți economici, dereglări pe piața comunitară; c) înțelegerile între producători, intermediari și comercianți privind stabilirea prețurilor pe anumite grupe de mărfuri, sau pe segmente de piață; d) înțelegeri între producători și furnizori de creare a cartelurilor pe anumite segmente de piață ce practic elimină concurența; e) înțelegerile între entitățile economice de pe piață pentru a ocupa poziții dominante ce creează distorsiuni, denaturări și derogări de la principiile concurențiale.

Un segment important în realizarea politicii de concurență îl joacă demonopolizarea unor sectoare economice, care s-au format de-a lungul anilor ca întreprinderi cu poziții dominante, iar apoi ca monopoluri. Aceasta se referă la producerea și transportarea energiei electrice, transportul feroviar, extragerea, transportarea și distribuirea gazului natural, petrolului, telecomunicațiile etc.

Înalta autoritate a comunității europene de la începutul activității sale a întreprins pașii necesari pentru a descuraja și lichida practicile restrictive ce începuseră să se manifeste în piața cărbunelui și oțelului. Tratatul CECO (art. 65 și 66) interzice acorduri de asociere, concentrare economică a întreprinderilor de cărbune și oțel, în afara celor acceptate și autorizate de Comisia Europeană.

Aceste norme au fost preluate de Tratatul de la Roma prin art.81 (ex. 85) care interzice înțelegeri între agenți economici sau grupe de agenți ce le asigură un comportament concertat care le permit să constrângă sau să evite concurența liberă și transparența de pe piață și art. 82 (ex. 86) ce vizează întreprinderile cu o poziție dominantă pe anumite grupe de mărfuri sau pe anumite segmente de piață care le asigură abuziv o superioritate față de ceilalți participanți. Acești piloni de bază a politicii de concurență determinați de art. 81 și art. 82 vin să realizeze principiul determinat de art. 3(f) al Tratatului CEE, care este reactualizat prin art. 3(g) al Tratatului de la Maastricht potrivit căruia „concurența la nivelul Pieții Comune să nu fie distorsionată”, motiv pentru care totalitatea măsurilor, regulilor, deciziilor Comunității Europene vor crea „un sistem care să asigure libera concurență pe piața internă”.

Articolul 92 din Tratatul de la Roma se referă la ajutoare statului acordate unor întreprinderi falimentare sau la alte acțiuni ce pot denatura concurența transparentă și liberă. Tratatul de la Maastricht prin articolele 31 (ex. 37) și 86 (ex. 90) determina „reglementările antitrust” vizând activitatea monopolurilor pe piața comunitară.

Având în vedere că Tratatul de la Roma a trasat sarcina de a crea o piață comună europeană ca o condiție fundamentală pentru integrarea economică – proiect pe cât de imens pe atât de complex. Instituțiile comunitare abilitate în domeniu în concordanță cu guvernele statelor membre au elaborat și implementat un set de reglementări, decizii îndreptate spre eliminarea barierelor ce îngreunau formarea pieții comune. Una din aceste sarcini a fost și crearea unui sistem concurențial comunitar liber și transparent, fără discriminări și distorsiuni.

În 1962 Comisia Europeană ia decizia prin care obliga întreprinderile participante la tranzacții de sine stătător să comunice despre activitățile întreprinderilor ce practica o politică anticoncurențială sub orice formă. În 1970 se ia poziție privind acordurile între întreprinderi, care nu au un impact deosebit asupra pieții comunitare, în 1978 au fost determinat regulile privind stimularea IMM și în același timp promovarea competitivității lor (Small Business Act – acest proiect a fost revigorat în 2008 pe o perioadă până în 2013, apoi prelungit până în 2020), iar în 1983-1984 se elaborează reglementările privind acordurile în domeniul distribuției bunurilor, încurajării inovărilor, cercetărilor, testărilor, licențelor, etc. – toate în temeiurile normelor stabilite de Tratatele CECO, CEE, UE.

În 1985 Consiliul European întrunit la Milano a avizat Cartea Albă care conținea 300 de măsuri, reglementări, modificări, îmbunătățiri privind activitatea Pieții Interne, intracomunitare denumit Programul Pieții Unice Europene, program care apoi a fost redus la 282 și în final la 250 de poziții.

Implementarea acestui program a adus la finalizarea creării Pieții Unice în 1992 și asigurarea celor patru libertăți de circulație a bunurilor, serviciilor, capitalurilor și a persoanelor.

Intensitatea concurenței pe Piață Unică determină condițiile de participare a entităților economice la tranzacțiile comerciale, libertății lor de circulație, transparenței tranzacțiilor, loialitatea concurențială, în final a eficienței mediului de afaceri în UE. Această situație I. Pelkmans o caracterizează în felul următor: „ cu cât înlăturarea obstacolelor între state pe piața internă este mai avansată, cu atât politica de concurență este mai puțin obligată să intervină pentru a promova sau restaura concurența” [9].

Instituțiile Europene au elaborat și implementat un set de decizii și reglementări privind interzicerea înțelegerilor, acordurilor între întreprinderi concurente, apariției pozițiilor dominante, constrângerilor de orice fel a concurenței, de monopolizare a pieței etc. Comisia Europeană monitorizează felul cum agenții economici păstrează regulile bunei-cuviințe, și ia măsurile de rigoare în caz când normele concurențiale sunt violate.

În practica intracomunitară comercială au loc cazuri de înțelegeri dintre agenții economici privind cotele de mărfuri și anumite segmente de piață unde prețurile sunt prestabilite, sau înțelegerile între entitățile economice de stabilire a prețurilor sub costurile de producție prin politici antidumping ce duc la monopolizarea pieții și lichidarea concurenței. Există practici excluzive acordate reciproc de agenți economici pe anumite segmente de piață sau grupuri de mărfuri și servicii. În literatură se menționează de asemenea tranzacții comerciale prin care mărfurile se cumpără și se vând la prețuri reduse prestabilite pe piețe patronate de comun acord de agenți economici.

Practicile anticoncurențiale efectuate de cartelurile de import și de export care exclud afaceri cu competitori străini și care nu permit libera circulație a bunurilor din alte țări precum și împărțirea piețelor de desfacere din țările participante precum și stabilire a prețurilor în ele de carteluri internaționale. Piețele patronate sunt monitorizate de Comisia Europeană și autoritățile oficiale ale statelor membre, în sarcina cărora intra nu numai depistarea politicilor anticoncurențiale ci și aplicarea normelor de drept comunitar în domeniu.

Comisia își concentrează eforturile și asupra ajutoarelor acordate de statele membre prioritar întreprinderilor publice, dar și celor private în formă de subvenții financiare publice sau împrumuturi avantajoase de regulă sub pretextul restructurărilor și retehnologizărilor, scutiri, reduceri sau amânări de plată a impozitelor, acordarea de preferințe în caz de participare la achiziții publice, etc.

În termenii Tratatelor subsidiile unor întreprinderi din bani publici precum și facilitățile fiscale nu sunt interzise decât dacă ele au incidență asupra pieții intracomunitare, contravin regulilor concurențiale. Tratatul de la Roma în art. 88 și 89 determină reglementările și condițiile când ajutoarele publice pot conduce la practici anticoncurențiale.

Planurile de restructurare și revigorare a întreprinderilor în baza ajutoarelor publice conform Directivei din 1994 sunt înaintate Comisiei Europene pentru examinare și control cu scopul de a determina dacă salvgardările preconizate sunt reale și pot cu adevărat ameliora situația lor economică, iar rezultatul va avea un impact limitat asupra pieții comunitare.

Comisia agreează ajutoarele publice pentru întreprinderi în condițiile:

a) când ele sunt plasate în regiuni defavorizate;
b) când obiectul de activitate a lor este protejarea și conservarea mediului ambiant sau pregătirea profesională a cadrelor conform cerințelor pieții locale;
c) când edificiile acestor întreprinderi fac parte din patrimoniul național;
d) când aceste întreprinderi sunt mici și mijlocii și permite o concentrare a lor până la un anumit nivel care nu permite să ocupe un loc dominant pe piața intracomunitară.

5. Concluzii

1. Pe măsură ce relațiile comerciale au depășit frontierele naționale și au început să se manifeste cele intracomunitare, rolul concurenței a crescut semnificativ. Respectiv a apărut și politica în domeniul concurenței bazat pe un cadru legislativ și instituțional intracomunitar. Politica în domeniul concurenței preia în considerație toate măsurile semnificativ privind concurența și reglementează comportamentul pe piață a agenților economici, astfel încât să evite restricțiile comerciale și distorsiunile, să pună în egală măsură pe toți competitorii pieții, indiferent din ce țară provin.

2. Sursa juridică a politicii de concurență o constituie, în principal, Tratatele de la Roma, Maastricht, Amsterdam, Cartea Albă (1985) „Completing the Internal Market”, Regulamentele și Directivele adoptate de Consiliul UE și de Comisia Europeană.

A. Din Tratatul de la Roma evidențiem următoarele articole ce se referă la concurență:

- ✓ Art. 85 privește practicile restrictive - acorduri, înțelegeri între competitori, practici concertate conform cărora părțile adoptă un comportament ce evită regulile concurenței libere;
- ✓ Art. 86 se referă la poziția dominantă a unor entități economice pe unele segmente de piață, ori pe o anumită piață sau pe unele grupe de mărfuri;
- ✓ Art. 92 privește organele abilitate statale sau publice care acordă subvenții sau alte forme de susținere a unor întreprinderi de stat sau private ce pot afecta libera concurență.

B. Tratatele de la Maastricht și Amsterdam reflectă următoarele aspecte juridice ale politicii de concurență:

- ✓ Art. 3(f), în noua redacție 3(g), se referă la necesitatea asigurării unui sistem care să asigure libera concurență pe piața intracomunitară;
- ✓ Art. 31 (37), art. 86 (90) privește monopolurile, poziții dominante, speciale;
- ✓ Art. 85, 86 și 92, în noua redacție art. 81, 82 și 87 privind interzicerea abuzurilor de poziție dominată, ajutoarelor din partea organelor abilitate statale unor întreprinderi, acorduri și înțelegeri între unii operatori ce determină un comportament special pe piață în rezultatul căruia competitorii mai mici sunt constrânși.

Regulile concurențiale actuale se regăsesc în art. 81 - 89 a Tratatului Maastricht.

3. Pentru că practica de toate zilele în domeniul concurenței să fie cât mai conformă cu termenii Tratatelor mai sus menționați, Consiliul UE și Comisia Europeană elaborează și implementează după necesitate Regulamentele și Directivele în domeniu. Așa a apărut Regulamentul 17/1962 a Consiliului referitor la aplicarea articolelor 85 și 86 ale Tratatului CE; Regulamentul 406/1980 referitor la fuziuni, Regulamente referitor la excepții în grup, etc. În 2005 Comisia a elaborat un plan de reforme pe o perioadă pe 5 ani referitor la ajutoarele de stat. În anii următori Organele naționale au monitorizat situația de pe piața intracomunitară pentru a menține o concurență reală deschisă conform principiilor economiei de piață.

REFERINȚE

1. Academia Română Institutul de Lingvistică „Iorgu Iordan". DEX, ediția a II-a, cd. „Univers enciclopedic". - București, 1996.
2. Anual Competitivness Report, OECD, 1999.
3. DOBRITĂ, N. Dicționarul de Economie, coordonator Nită Dobrită.- București, Ed. Economica, 1999. 543p.
4. REINERT, E. Competitivness and its predecessors – o 500 – year cross-national perspective, STEP report R-03, 1994, Paper prepared for the Business History Conference, Williamsburg, Virginia, March 11-13, 1994. [online]. https://mpra.ub.uni-muenchen.de/48155/1/MPRA_paper_48155.pdf
5. FERREOL, G. Dicționarul Uniunii Europene. - Iași, Ed. Polirom, 2001. 288p. ISBN 973-683-727-0.
6. GLAIS, M. Economie industrielle, laes strategies concurrentielles des firmes. - Paris, Ed. Litec, 2002.
7. IORDAN, G., RĂPAN, D. Dicționar explicativ trilingv al uniunii europene. - Iași, Ed. Polirom, 2009.
8. GRILO I., KOOPMANIN, G. J. Productivity and Microeconomic Reform și Strengthening EU Competitivness. Journal of Industrial Competitivness and Trade, 2006, nr. 6, p. 67-84. E-ISSN 1573-7012.
9. PELKMANS, I. European Integration. Methods and Economic Analysis. - London, Ed. Longman, 1997. 188 p. ISBN-13: 978-0273694496.
10. SCHIFKO, P. Langage economique, Service. Wien, 1989, 210 p.
11. PRISECARU, P., MIRON, D. Politica industrială și concurența în Uniunea Europeană. Colecția „Politici europene", 2000. ISBN 978-606-647-801-4.
12. CARBAUGH, R. International Economics. South-Western College Publishing Co., 1995. 26 p. ISBN-13: 978-1285854359.
13. http://www.eurostat.com/(vizitat 16.03.2017)

Rezumat

Concurența, în linii generale, este o rivalitate (dusă cu mijloace economice în condiții de libertate economică) între competitori pentru acapararea (prin înlăturarea rivalilor) unor piețe de desfacere a mărfurilor, serviciilor și de achiziții a factorilor de producție și materiei prime. Rivalitatea competitorilor este cauzată de faptul că toți ei tind spre același rezultat, iar resursele pieții la fiecare perioadă sunt limitate.

Concurența este una din condițiile obiectiv necesare pentru a asigura o evoluție adecvată în dezvoltarea progresului tehnic și economic, a prosperității populației. Piața și concurența stihiinică cu forță distrugătoare pentru unii competitori asigură până la urmă un echilibru general prin crearea unui sistem de interdependență a sectoarelor economice, astfel încât orice activitate într-un sector este corelată cu activități în alte sectoare. Prin disproporții, cu unele intervenții ale statului, se asigură o repartiție proporțională a resurselor, se motivează producătorii pentru a investi în tehnologii performante, în capital uman, care prin creativitate asigură o productivitate și eficiență înaltă, un nivel ridicat al calității produselor. Întreprinderile care au obținut asemenea rezultate asigură venituri înalte de lungă durată.

Competitivitatea este capacitatea unui producător de a trece cu succes, în mod susținut testul competițional atât pe piața internă, cât și pe cea externă, asigurând un venit superior din valorificarea factorilor de producție. Semnificația acestui binom al economiei de piață – concurența și competitivitatea, crește la etapa actuală în contextul aprofundării proceselor de globalizare a economiei mondiale. Scopul acestei lucrări este de a studia și generaliza baza legală și politica europeană în domeniul concurenței. Experiența de peste 60 de ani în acest domeniu și în special rezultatele economice, prezintă un deosebit interes pentru economia Republicii Moldova în tranziție.

Cuvinte-cheie: *concurență, competitivitate, rivalitate, libertate economică, piață de desfacere, piață de achiziție.*

Аннотация

Конкуренция, в общем, это соперничество (осуществленное экономическими средствами в условиях экономической свободы) между конкурентами для захвата (путем удаления конкурентов) рынков товаров, услуг и закупок факторов производства и сырья. Соперничество конкурентов связано с тем, что все они стремятся к тому же результату, но ресурсы рынка на разном этапе ограничены.

Конкуренция является одним из условий, объективно необходимых для обеспечения надлежащего развития в стимулировании научно-технического прогресса и экономического благосостояния населения. Рынок и стихийная конкуренция, с ее разрушительной силой, для некоторых конкурентов в конечном счете обеспечивает общее равновесие путем создания системы взаимосвязанных отраслей экономики, поэтому любая деятельность в секторе связана с деятельностью в других секторах. Расхождения, с некоторым вмешательством государства, обеспечивают пропорциональное распределение ресурсов, что мотивирует производителей инвестировать в современные технологии, человеческий капитал, которые, в свою очередь, посредством креативности способствуют росту производительности, эффективности и уровня качества товаров. Предприятиям, которые добились таких результатов обеспеченны высокие доходы на долгий период.

Конкурентоспособность это способность производителя успешно пройти тест к конкурентной устойчивости, как на внутреннем, так и на внешних рынках, обеспечивая более высокий доход от значимости факторов производства. Значение этой биномиальной рыночной экономики - конкуренция и конкурентоспособность, возрастает на данном этапе в контексте углубления процессов глобализации мировой экономики. Целью данной работы является изучение и обобщение правовой основы и европейской политики в области конкуренции. 60-летний опыт работы в этой области и, в особенности, экономические результаты представляют интерес для экономики Республики Молдова в переходный период.

Ключевые слова: *конкуренция, конкурентоспособность, соперничество, экономическая свобода, рынок производства, рынок закупок.*

The publication is fulfilled within the research Project „Domestic trade and consumer cooperatives development in the context of economic integration of the Republic of Moldova in the European Community” (code 15.817.06.28A).

Received 28.04.2017
Accepted 20.06.2017
Published 30.06.2017

ISSN 2345-1424 http://jrtmed.uccm.md E-ISSN 2345-1483

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

CONTENT OF SPECIAL FUNCTIONS ENSURE OF THE MANAGEMENT OF COMMERCIAL ASSORTMENT OF CONSUMER GOODS

Tudor MALECA, Assoc. Prof., PhD,
Trade Co-operative University of Moldova
E-mail: tmaleca@uccm.md

JEL classification: D04, F1, L2, L81, M2

Abstract

It is established, that the management of commercial assortment (range) of consumer goods should be implemented through an integrated (complex) management system, through the implementation of a range of special functions. This range of special functions includes several ensurance functions which, in the case of management of the commercial assortment of consumer goods, are: logistical and financial provision for the generation and systematic improvement of commercial assortment of consumer goods; staffing, specialised training and continuing professional education of the personnel; technological assurance of the systematic formation and improvement of the commercial assortment of consumer goods; methodological provision of systematic formation and improvement of commercial assortment of consumer goods; legal assurance of systematic formation and improvement of commercial assortment of consumer goods; information assurance of systematic formation and improvement of commercial assortment of consumer goods; ideological assurance of systematic formation and improvement of commercial assortment of consumer goods.

The development of a complex system for management of the commercial range of consumer goods implies, first of all, formulation of definition and determination of content (aim, tasks and elements) of each special and specific system functions. This paper contains definitions and content of special functions supporting the complex system for the management of commercial range of consumer goods, the implementation of which is aimed at ensuring the effective management of commercial range of consumer goods in the retail trade network.

Keywords*: trading (commercial) assortment (range) of consumer goods; management of commercial range of consumer goods; special functions ensure management of commercial range of consumer goods; aims, tasks and elements of special functions ensure the management of commercial range of consumer goods.*

1. Introduction

The necessity of managing the commercial assortment (range) of goods is mentioned in many scientific papers [3, p. 17; 4 p. 77; 6, p. 51; 7, p. 21; 8, p. 8; 10, p. 5, p. 9]. It is established that the management of commercial range of consumer goods as well as goods (product) quality management is performed by implementation of a number of functions, including some special functions [6, p. 52-53; 7, p. 23].

For proper implementation of functions of the complex system for the management of the commercial range of consumer goods, it is very important to delimit the area of their application (influence), to formulate and define the content of each function: function aims, tasks and elements. This paper is aimed at developing definitions and content of special functions supporting the complex system for management of commercial range of consumer goods.

2. Degree of investigation of the problem at present, aim of research

Specialists and researchers in the sphere of trade have always paid and are still paying special attention to the formation of commercial range of goods both in the retail and wholesale trade networks [1-3, 9, 10], especially in the last decades, when the range of goods has become quite numerous and has quite a complex structure. However, the researches and results of researches in this sphere [1, 5, 13] have been thus far aimed more at procedures and methods of forming the range of goods and they do not cover the complex of measures and actions for ensuring the formation and regular improvement, constant maintenance of an optimal commercial range of consumer goods in the retail trade network.

Ensuring the effective formation and constant maintenance of an optimal commercial range of consumer goods in the retail trade network is possible, in our opinion, only based on a complex system of management of commercial range of consumer goods. The final aim of our research is to create and present a complex system for the management of commercial range of consumer goods while the aim of this work is to formulate the definitions and develop the content (aim, tasks, elements) of special functions supporting the complex system for the management of commercial range of consumer goods.

3. Methods and materials used

The research has been carried out by using such methods as comparative analysis, correlation analysis, analogy, induction and deduction, expert examination, practical experience, etc. The definitions and content of functions supporting the complex system for the management of commercial range of consumer goods [6, p. 52-53; 7, p. 23] have been formulated based on product quality management standards in the sphere of production and trade [11, 12].

4. Results and discussions. Content of special functions ensure of the management of commercial assortment of consumer goods

The researches [6, p. 52-53; 7, p. 23; 9, p. 56-58] have established that the management of commercial assortment (range) of consumer goods should be performed by implementing a range of special functions. These special functions include some very important assurance functions, which in case of management of commercial assortment (range) of consumer goods [6, p. 52-53] comprise:

- logistical and financial provision of formation and regular improvement of commercial assortment of consumer goods;
- staffing, special training and continuing professional training of staff;
- engineering assurance of formation and regular improvement of commercial assortment of consumer goods;
- methodological ensurance of the formation and regular improvement of commercial assortment of consumer goods;
- legal ensurance of the formation and regular improvement of commercial assortment of consumer goods;
- information assurance of formation and regular improvement of commercial assortment of consumer goods;

- ideological assurance of formation and regular improvement of commercial assortment of consumer goods.

Each of the above functions shall have its definition and content, including aim, tasks and elements of function, which have not been developed so far.

The aim of this paper is to formulate definitions and to develop the content of functions ensuring the complex system for management of commercial assortment of consumer goods.

Based on the analysis of regulatory documents [11-12] and professional literature [1-5; 9-10; 13] in the sphere of formation of commercial assortment of consumer goods and product quality management, including the trade sphere, we have formulated definitions and have developed the content of functions ensuring the complex system for management of commercial assortment (range) of consumer goods.

The function „Logistical and financial provision of formation and regular improvement of commercial range of consumer goods" includes **the activities aimed at development and implementation of a series of organizational, methodological, research, technical, economic, ideological and other measures and actions by using proper means and methods intended to implement the creation and regular improvement of logistical base and financial support of formation and regular improvement of commercial range of consumer goods.**

The function aim is regular and timely provision of materials, equipment and financial resources for the formation and regular improvement of commercial range of consumer goods.

The function tasks are:

a) creation of a system of continuous, qualitative logistical and financial support of formation and regular improvement of commercial range of consumer goods;
b) organization of timely logistical and financial support of formation and regular improvement of commercial range of consumer goods;
c) constant improvement and development of logistical and financial support of formation and regular improvement of commercial range of consumer goods;
d) improving the level of technical processes of logistical and financial support of formation and regular improvement of commercial range of consumer goods.

The process of accomplishment of the above function tasks consists of a set of **elements** such as:

- developing and establishing the procedure of logistical and financial support of formation and regular improvement of commercial range of consumer goods;
- determining the demands for materials, equipment and financial resources ensuring the implementation of plans (programs) of formation and improvement of commercial range of consumer goods;
- determining the sources and procedure of logistical and financial support of formation and regular improvement of commercial range of consumer goods;
- organization and performance of work for logistical and financial support of formation and regular improvement of range of consumer goods (execution and performance of contracts with suppliers and creditors for supply of necessary materials, equipment and financial resources of proper quality);
- receipt, accounting, storage, distribution, dispatch, sale, repair and retirement of materials, equipment and financial sources according to the established procedure;
- organization and performance of rationing of stock of materials, equipment and financial

sources;

- organization and performance of control over the condition and use of materials, equipment and financial sources;
- organization of interaction between procurement and marketing organizations, manufacturing and financial organizations (suppliers, creditors);
- determining the nomenclature and form of documents referring to logistical and financial support, document flow procedure, etc.

The function „Staffing, special training and continuing professional education of staff" includes **the activities aimed at development and implementation of a series of organizational, methodological, research, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to ensure the process of formation and regular improvement of commercial range of consumer goods by highly qualified staff – specialists trained in the sphere of commercial range of consumer goods.**

The function aim is timely support of the process of formation and regular improvement of commercial range of consumer goods by highly qualified specialists in this sphere, their continuing education and professional advanced training.

The function tasks are:

a) creation of a system of continuous support of the process of formation and regular improvement of commercial range of consumer goods by highly qualified staff and their continuing advanced training;
b) regular improvement of organizational and functional scheme and structure of personnel managing the formation and improvement of commercial range of consumer goods;
c) ensuring timely training and continuing advanced training of personnel managing the commercial range of consumer goods;
d) constant improvement of personnel performance managing the formation and improvement of commercial range of consumer goods;
e) ensuring scientific organization of labor, standardization of accounting and reporting of personnel managing the commercial range of consumer goods.

The process of accomplishment of the above function tasks consists of a set of **elements** such as:

- developing and establishing the organizational and functional scheme and list of positions of personnel managing the formation and improvement of commercial range of consumer goods according to the established procedure;
- determining the demand for personnel according to the level of professional training for the ensurance of the management of commercial range of consumer goods;
- planning special training and instruction of personnel for managing the commercial range of consumer goods;
- development and approval of responsibilities and rights of certain categories of employees and certain employees managing the formation and improvement of commercial range of consumer goods according to the established procedure;
- development and approval of the level of requirements and mechanisms of selection, positioning, education and special training and instruction of personnel for managing the commercial range of consumer goods according to the established procedure;
- organization and execution of work to support the system of management of commercial range of consumer goods by the properly qualified staff;

- organization and performance of assessment of work places, briefing the personnel in view of their responsibilities, rights and liability, occupational safety requirements, etc.;
- development of programs and creation of training centers for training the personnel managing the commercial range of consumer goods and teaching them theoretical principles of development and practical skills of formation, analysis and improvement of commercial range of consumer goods and also for regular advanced training of personnel engaged in formation, improvement and management of commercial range of consumer goods;
- organization and performance of certification of personnel managing the commercial range of consumer goods, assessment of quality and effectiveness of this personnel work;
- development, approval according to the established procedure and practical implementation of standardized system of accounting and reporting of personnel managing the commercial range of consumer goods;
- organization and performance of work for stimulating the competent and effective work of personnel managing commercial range of consumer goods, etc.

The function „Engineering assurance of formation and regular improvement of commercial assortment of consumer goods" includes **the activities aimed at development and implementation of a series of organizational, methodological, research, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to support the process of formation and regular improvement of commercial range of consumer goods by modern, advanced and scientifically valid technologies, methods and techniques.**

The function aim is to provide the complex system for the management of commercial range of consumer goods with modern, advanced and scientifically valid technologies, methods and techniques of formation and improvement of commercial range of consumer goods satisfying the consumer (buyer) needs to the maximum extent.

The function tasks are:

a) ensuring the technological awareness of commercial company (commercial agent) in view of formation and improvement of commercial range of consumer goods based on scientific and technical achievements in this sphere by using advanced, scientifically valid technologies, methods and techniques;
b) constant study and synthesis of scientific and technical achievements and advanced experience in the sphere of formation and improvement of commercial range of consumer goods;
c) development of scientifically valid, cost-effective technologies, methods and techniques for the formation and improvement of commercial range of consumer goods;
d) providing the trading company (sales agent) with advanced technologies, methods and techniques for the formation and improvement of the commercial assortment of consumer goods and their implementation into the practical activities of the enterprise (agent).

The accomplishment of the above function tasks includes a set of **elements** such as:

- analysis of engineering support of commercial company (agent);
- expert examination of technologies, methods and techniques used by the enterprise for the formation, analysis and improvement of commercial range of consumer goods;

- organization and implementation of works regarding study of the achievements of scientific and technological progress and best practices in the sphere of the analysis, formation and improvement of the commercial assortment of consumer goods;
- planning improvement of the existing and development of the new science-based technologies, methods and techniques of analysis, formation and improvement of the trading range of consumer goods;
- organization and implementation of works on the improvement of the existing and development of the new science-based technologies, methods and methods of analysis, formation and improvement of the commercial assortment of consumer goods;
- development, alignment and approval of the necessary technical documentation for new technologies, methods and techniques of formation and improvement of commercial range of consumer goods according to the established procedure;
- organization and implementation of personnel training for teaching them new technologies, methods and techniques of analysis, formation and improvement of commercial range of consumer goods;
- organization and performance of work for the implementation of new, advanced, scientifically based technologies, methods and techniques of analysis, formation and improvement of commercial range of consumer goods in the practical activities of commercial company (agent);
- monitoring the compliance by relevant employees with the requirements of production documents referring to the management of commercial range of consumer goods;
- regular monitoring and analysis of effectiveness of new technologies, methods and techniques introduced in the practical activities concerning the analysis, formation and improvement of commercial range of consumer goods and making proper adjustments, if necessary.

The function „Methodological ensurance of the formation and regular improvement of commercial assortment of consumer goods” includes **the activities aimed at development and implementation of a series of organizational, methodological, research, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to support the process of formation and regular improvement of commercial range of consumer goods by advanced and scientifically valid technologies, methods and techniques.**

The function aim is to provide the complex system for the management of commercial range of consumer goods with modern, advanced and scientifically based methodology and methods of formation and improvement of commercial range of consumer goods satisfying the consumer (buyer) needs to the maximum extent.

The function tasks are:

a) providing the advanced methodology of formation and improvement of commercial range of consumer goods to the commercial company (commercial agent);
b) constant study and synthesis of new advanced methodologies of formation and improvement of commercial range of consumer goods;
c) development of scientifically based, cost-effective and objective methodologies for the study, analysis, assessment, formation and improvement of commercial range of consumer goods;

d) implementation of advanced, objective methodologies of study, analysis, assessment, formation and improvement of commercial range of consumer goods in the practical activities of commercial company (commercial agent).

The accomplishment of the above function tasks includes a set of **elements** such as:

- analysis of the degree of practicality, objectivity and efficiency of the used methodologies of study, analysis, assessment, formation and improvement of commercial range of consumer goods;
- determining the need and planning the update of methodology of study, analysis, assessment, formation and improvement of commercial range of consumer goods;
- organization and performance of study and synthesis of new advanced methodologies of formation and improvement of commercial range of consumer goods;
- organization and performance of work for the development of scientifically based, cost-effective and objective methodologies of study, analysis, assessment, formation and improvement of commercial range of consumer goods;
- selection and implementation of new, advanced and objective methodologies of study, analysis, assessment, formation and improvement of commercial range of consumer goods in the practical activities of commercial company (commercial agent);
- regular assessment of practicality and effectiveness and making adjustments in the used methodologies of study, analysis, assessment, formation and improvement of commercial range of consumer goods, if necessary.

The function „Legal ensurance of the formation and regular improvement of commercial assortment of consumer goods” includes **the activities aimed at development and implementation of a series of organizational, methodological, research, legal, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to provide the legal framework for the process of formation and regular improvement of commercial range of consumer goods.**

The function aim is to support the operation of the complex system for the management of commercial range of consumer goods in compliance with effective laws.

The function tasks are:

a) timely provision of the complex system for the management of commercial range of consumer goods of commercial company (sales agent) with the current legislative acts in this area;
b) Specification, within the limits permitted by law, of the existing legal requirements for activities related to the formation and improvement of the commercial range of consumer goods
c) development, regular updating (improvement) and providing the complex system for the management of commercial range of consumer goods of commercial company (commercial agent) with internal regulations (guidelines, instructions, etc.) on the formation and regular improvement of commercial range of consumer goods in compliance with effective laws;
d) improving the level of legal training of the personnel managing the formation and regular improvement of commercial range of consumer goods in the sphere of management of commercial range of consumer goods;
e) constant monitoring and ensuring that the relevant personnel comply with the

requirements of legislative and other regulatory acts in the management of the trade range of consumer goods.

The above function tasks are fulfilled by implementing a series of **elements** such as:

- determining the procedure for the legal support of management of commercial range of consumer goods;
- establishing the list and procedure of correct application and uniform interpretation of effective laws regulating the relations of participants connected with the formation and improvement of commercial range of consumer goods;
- development and approval of a system of laws and regulations regulating the relations between the participants of formation and improvement of commercial range of consumer goods;
- organization and performance of work for the development and regular updating of internal standards and regulations on formation and improvement of commercial range of consumer goods;
- establishing the procedure, organization and performance of legal expert examination referring to the developed internal technical rules and regulations in the sphere of management of commercial range of consumer goods;
- training and regular briefing of personnel engaged in formation and improvement of commercial range of consumer goods in view of uniform interpretation and correct application of effective legislative instruments and statutory regulations in the sphere of management of commercial range of consumer goods;
- establishing the procedure of inspection and presentation of results of the inspection in view of compliance with the laws and regulations regulating the relations between the participants connected to the management of commercial range of consumer goods, organization and performance of such inspections;
- ensuring adoption of relevant measures and means of legal influence on the relations and their subjects connected to the management of commercial range of consumer goods, etc.

The function „Information assurance of formation and regular improvement of commercial assortment of consumer goods" includes **the activities aimed at development and implementation of a series of organizational, methodological, research, information, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to provide the necessary information base for the process of formation and regular improvement of commercial range of consumer goods.**

The function aim is to timely ensure the complex system for management of commercial range of consumer goods of commercial company (agent) and all persons concerned (goods suppliers, buyers, consumers, etc.) with the necessary objective information concerning the formation and improvement of commercial range of consumer goods and the broad publicity of management of commercial range of consumer goods.

The function tasks are:

a) timely providing of the complex system for themanagement of commercial range of consumer goods of commercial company (commercial agent) with the reliable information concerning the condition and trends of development of commercial range of consumer goods in the region of activity of commercial company (commercial agent) and outside this region in due time;

b) timely providing of the complex system for the management of commercial range of consumer goods of commercial company (commercial agent) with the reliable information concerning the condition and trends of development of consumers' demands and concerning the condition and trends of buyers' demand for commercial range of consumer goods in due time;
c) ensuring the effective use of information support within the complex system for management of commercial range of consumer goods;
d) proper selection of various sources, timely collection and proper processing of the necessary information;
e) development and improvement of methods and techniques for the collection, processing and transfer of information concerning the rational set of parameters;
f) ensuring the information influence upon the formation and improvement of commercial range of consumer goods.

In our opinion, the tasks of this function can be accomplished by implementing a set of **elements** such as:

- establishing the procedure of information support for the management of commercial range of consumer goods;
- development and use of a scheme of information channels and flows for furnishing the complex system for management of commercial range of consumer goods with the necessary objective information;
- organization of work for ensuring the regular and rhythmical acquisition of information concerning the condition and trends of development of commercial range of consumer goods in the region of activity of commercial company and outside this region;
- organization of work for studying the condition and trends of development of consumers' demands and the condition and trends of buyers' demand for commercial range of consumer goods;
- organization of work for the collection, storage, processing and analysis of collected information;
- organization of work for developing and improving the methods and techniques of collection, processing and transfer of information to all persons concerned (suppliers of goods, buyers, consumers, etc.);
- development, approval according to the established procedure and practical implementation of an optimal set of parameters and determining the information volume necessary for the complex system of management of commercial range of consumer goods;
- establishing the procedure of information storage and its transfer to the proper management level for making relevant decisions; developing and establishing the procedure, responsibility and methods of effective use, remedies for avoidance of using the information about the formation and improvement of commercial range of consumer goods;
- establishing the procedure and organization of work for development and standardization of forms of basic source documents and other documents concerning the collection and storage of information about the formation and improvement of commercial range of consumer goods, etc.

The function „Ideological assurance of formation and regular improvement of commercial assortment of consumer goods" includes the activities aimed at development and implementation of a series of organizational, methodological, research, information, technical, economic, social, ideological and other measures and actions by using proper means and methods intended to provide the necessary ideological base for the process of formation and regular improvement of commercial range of consumer goods.

The function aim is to provide the effective ideological support and to form the favorable psychological environment for creation, efficient operation and constant development of the complex system for management of commercial range of consumer goods.

The **function tasks** are:

a) development and promotion of progressive ideology of the complex system for the management of commercial range of consumer goods based on common moral values;
b) development, regular updating and implementation of a complex plan of ideological measures for maintaining and forming a favorable psychological environment for creation, efficient operation and constant development of the complex system for management of commercial range of consumer goods, directed to the maximum consumer satisfaction;
c) education of personnel managing the commercial range of consumer goods and cultivation of progressive ideology of the complex system for the management of commercial range of consumer goods as well as personnel's responsibility and pride in their work;
d) involvement of all employees of commercial company (commercial agent) in achievement and increase of moral responsibility for the results of operation of the complex system for management of commercial range of consumer goods.

In our opinion, the accomplishment of these tasks consists in the implementation of a set of **elements** such as:

- development and approval of procedure and directions of ideological support of formation and regular improvement of commercial range of consumer goods;
- organization and performance of study and analysis of psychological climate among employees, attitude of employees of this commercial company, goods suppliers, buyers and consumers towards the complex system of management of commercial range of consumer goods;
- development and promotion of progressive ideology of the complex system for management of commercial range of consumer goods based on the information concerning the above element;
- development, approval according to the established procedure and implementation of a complex plan of ideological measures for maintaining and forming a favorable psychological environment for creation, efficient operation and constant development of the complex system for management of commercial range of consumer goods;
- selection and training of staff engaged in ideological support of formation and regular improvement of commercial range of consumer goods;
- regular analysis of effectiveness of ideological support of formation and regular improvement of commercial range of consumer goods and timely adjustment hereof.

5. Conclusions

It is possible to ensure the effective formation and constant maintenance of an optimal commercial range of consumer goods in the retail trade network only based on a complex system of management of commercial range of consumer goods by implementing a set of functions, including special functions supporting this system.

For an adequate and effective implementation of functions supporting the complex system for the management of commercial range of consumer goods, it is very important to delimit the area of their application (influence), to formulate and determine the content of each function: aims, tasks and specific elements.

The development of definitions and content of functions of the complex system for management of commercial range of consumer goods is one of the tasks of our research.

The formulated definitions and content (aim, tasks and specific elements) of special functions supporting the complex system for management of commercial range of consumer goods have been developed at this study phase and have been presented in this work for the first time, we are still continuing our work on development of definitions and content of other special and specific functions of the complex system for management of commercial range of consumer goods.

REFERENCES

1. BOBOVICH, A. P. Control of assortment of the goods in retail trade in conditions of transition to market relations/Abstract of the thesis for the scientific degree of Ph.D. in Economics, 08.00.05.- Gomel: Gomel State University “Francis Skorpiny”, 2001. 20 p.
2. BROZOVSKY, D. I. Tasks and content of management of goods assortment // Management of assortment and quality of non-food products and the formation of the reasonable needs of the population: VI All-Union. Scientific-technical conference on merchandising of non-food products, September 17-18, 1987, Section - Theoretical and methodological problems of merchandising: Thesis / Ministry of Trade of the USSR, Ministry of Trade of the Ukrainian SSR, Central Board of scientific-technical commercial community; Donetsk Institute of Soviet trade. - Donetsk, 1987, pp. 14-16.
3. DARBINEAN, M. M. Formation of assortment and commodity stocks in trade. - M.: Economics, 1974. 246 p.
4. DARBINEAN, M. M. Commodity stocks in trade and their optimization. - M.: Economics, 1978. 237 p.
5. DMITRICHENKO, M. I., ZYBIN, O. S., KIYATOV, A. L. Management of a variety of goods in trade modern format. Zh. Technical-technological problems of service. 2013, No. 4 (26), pp. 75-80.
6. MALECA, T. Content of special standardizing and planning functions of goods assortment management. Journal of research on trade, management and economic development/Trade Co-operative University of Moldova,Volume 3, issue 1(5)/2016, pp. 51-59. ISSN 2345-1424. E-ISSN 2345-1483.
7. MALECA, T. Functions of goods assortment management in retail trade network. Journal of research on trade management and economic development / Trade Co-operative University of Moldova, Volume 2, issue 1/2015, pp. 21-25. ISSN 2345-1424. E-ISSN 2345-1483.
8. MALECA, T. Management of quality and assortment of consumer goods in conditions of competitive economy. Scientific newsletter: TCUM at 10 years: Jubilee edition/ MOLDCOOP, TCUM; editorial board: T. Maleca, L. Savga, V. Botnarciuc [et. al:]. - Ch.: TCUM: CEP MSU, 2003, pp. 3-8. ISBN 9975-70-272-4.
9. MALECA, T. H. Specific functions of management of commercial assortment of goods and analysis of commercial assortment of goods//Control of assortment and quality of non-food products and the formation of the reasonable needs of the population: VI All-Union. Scientific-technical conference on merchandising of non-food products, September 17-18, 1987, Section -Theoretical and methodological problems of merchandising: Thesis / Ministry of Trade of the USSR, Ministry of Trade of the Ukrainian SSR, Central Board of scientific-technical commercial community; Donetsk Institute of Soviet trade. – Donetsk: 1987, pp. 56-58.
10. POLONSKAYA, L. A., TURYANSKAYA, M. M. Formation of assortment of goods in retail trade. -K.: Techniques, 1982. 96 p.
11. Republican system of product quality management of MSSR. Main provisions. RST MSSR 712-82. RS RS UKP/ Gosplan MSSR, Rep. standard MSSR. – Ch.: Gosplan MSSR, 1982. 63 p.

12. Management of quality of products at the stage of turnover. Main provisions. RST MSSR 836-85. RS UKP/ Gosplan MSSR, Rep. standard MSSR [Developers: T. Maleca in coop. with A. Shmurak, N. Lapshina]. - Ch.: Gosplan MSSR, 1984. 64 p.
13. YUROVA, N. A. Instrument and methods of goods assortment management in retail. Bulletin of the Siberian State Aerospace University „M. F. Reshetneva". 2010, No. 1, pp. 165-170.

СОДЕРЖАНИЕ СПЕЦИАЛЬНЫХ ФУНКЦИЙ ОБЕСПЕЧЕНИЯ МЕНЕДЖМЕНТА ТОРГОВЫМ АССОРТИМЕНТОМ ПОТРЕБИТЕЛЬСКИХ ТОВАРОВ

1. Введение

Необходимость управления (менеджмента) торговым ассортиментом товаров отмечена во многих научных разработках [3, с. 17; 4, с. 77; 6, с.51; 7, с. 21; 8, с. 8; 10, с. 5, с. 9]. Определено, что менеджмент торговым ассортиментом потребительских товаров так же как и менеджмент качеством товаров (продукции) осуществляется через реализацию комплекса функций, в том числе ряда специальных функций [6, с. 52-53; 7, с. 23].

Для адекватной реализации функций комплексной системы менеджмента торговым ассортиментом потребительских товаров очень важно разграничить область их приложения (влияния), сформулировать и установить содержание каждой функции: цели, задачи и элементы функции. Данная работа нацелена на разработку определений и содержаний специальных функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров.

2. Степень изучения проблемы к настоящему моменту, цель исследования

Специалисты и исследователи в области торговли всегда уделяли и уделяют большое внимание формированию торгового ассортимента товаров как в оптовой, так и в розничной торговой сети [1-3, 9, 10], и особенно в последние десятилетия, когда ассортиментный перечень товаров стал весьма многочисленным и весьма сложным в структуре. Однако, к настоящему моменту исследования и результаты исследований в данной области [1, 5, 13] нацелены прежде всего на приёмах и методах формирования ассортимента товаров и не охватывают комплекса мер и действий по обеспечению формирования и систематического совершенствования, постоянного поддержания в розничной торговой сети оптимального торгового ассортимента потребительских товаров.

Обеспечение эффективного формирования и постоянного поддержания оптимального торгового ассортимента потребительских товаров в розничной торговой сети возможны, по нашему мнению, лишь на основе комплексной системы менеджмента торговым ассортиментом потребительских товаров. Финальная цель проводимого нами исследования является создание и представление комплексной системы менеджмента торговым ассортиментом потребительских товаров, а целью данной работы является формулировка определений и разработка содержаний (цели, задач и элементов) специальных функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров.

3. Методы и использованные материалы

Исследование проведено с использованием методов: сравнительного анализа, корреляционного анализа, аналогии, индукции и дедукции, экспертизы, практического опыта и др. Определения и содержания функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров [6, с. 52-53; 7, с. 23] сформулированы ориентируясь на стандарты менеджмента качеством продукции в сферах производства и обращения [11, 12].

4. Результаты и обсуждения. Содержание специальных функций обеспечения менеджмента торговым ассортиментом потребительских товаров

Исследованиями [6, с. 52-53; 7, с. 23; 9, с. 56-58] определено, что управление (менеджмент) торговым ассортиментом потребительских товаров следует осуществлять посредством реализации ряда специальных функций. Этот ряд специальных функций включает несколько очень важных функций обеспечения, которыми, в случае менеджмента торговым ассортиментом потребительских товаров, по нашему мнению [6, с. 52-53], являются:

- материально–техническое и финансовое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- обеспечение персоналом, специальная подготовка и непрерывное профессиональное формирование кадров;
- технологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- методологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- правовое (юридическое) обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- информационное обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- идеологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров.

Каждая из перечисленных функций имеет своё определение и своё содержание, включающее цель, задачи и элементы функции, которые к настоящему времени практически ещё не разработаны.

Целью данной работы является формулировка определений и разработка содержаний функций обеспечения менеджмента торговым ассортиментом потребительских товаров.

На основе анализа нормативной документации [11-12] и литературы по специальности [1-5; 9-10; 13] в области формирования торгового ассортимента потребительских товаров и менеджмента качества продукции, в том числе в сфере обращения, были сформулированы определения и разработаны следующие содержания функций обеспечения менеджмента торговым ассортиментом потребительских товаров.

Функция „Материально – техническое и финансовое обеспечение формирования и

систематического совершенствования торгового ассортимента потребительских товаров" есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, технических, экономических, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию осуществить создание и постоянное улучшение материально-технической базы и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров.**

Цель функции – постоянно и своевременно обеспечить необходимыми материально-техническими и финансовыми ресурсами формирование и систематическое совершенствование торгового ассортимента потребительских товаров.

Задачами функции являются:

а) создание системы беспрерывного и качественного материально-технического и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров;

б) организация своевременного материально-технического и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров;

в) постоянное совершенствование и развитие материально-технического и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров;

г) повышение уровня технологических процессов материально-технического и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров.

Процесс реализации перечисленных задач этой функции состоит из комплекса **элементов**:

- разработка и установление порядка организации работ по материально-техническому и финансовому обеспечению формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- определение потребностей в материально-технических и финансовых ресурсах, обеспечивающих выполнение планов (программ) формирования и совершенствования торгового ассортимента потребительских товаров;
- определение источников и порядка материально-технического и финансового обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по материально-техническому и финансовому обеспечению формирования и систематического совершенствования ассортимента потребительских товаров (заключение и выполнение договоров с поставщиками и кредиторами на поставку необходимого перечня материально-технических и финансовых ресурсов необходимого качества);
- приём, учет, хранение, распределение, отпуск, реализация, ремонт и списание в установленном порядке материально-технических и финансовых ресурсов;
- организация и осуществление работ по нормированию запасов материально-технических и финансовых ресурсов;
- организация и осуществление работ по контролю за состоянием и расходованием материально-технических и финансовых ресурсов;

- организация взаимодействия со снабженческо-сбытовыми, производственными и финансовыми организациями (поставщиками, кредиторами);
- определение номенклатуры и форм документов по материально-техническому и финансовому обеспечению, порядка их прохождения и др.

Функция „Обеспечение персоналом, специальная подготовка и непрерывное профессиональное формирование кадров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, технических, экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров персоналом высокой квалификации – специалистами подготовленными в области торгового ассортимента потребительских товаров.**

Цель функции – своевременное обеспечение процесса формирования и систематического совершенствования торгового ассортимента потребительских товаров высококвалифицированными специалистами в данной области, непрерывное обучение и повышение уровня их профессионализма.

Задачами функции являются:

а) создание системы постоянного обеспечения процесса управления формированием и совершенствованием торгового ассортимента потребительских товаров профессиональным персоналом и непрерывного повышения его квалификации;

б) систематическое совершенствование организационно-функциональной схемы и структуры персонала управления формированием и совершенствованием торгового ассортимента потребительских товаров;

в) обеспечение своевременной подготовки и постоянного повышения квалификации персонала по менеджменту торговым ассортиментом потребительских товаров;

г) постоянное повышение качества труда персонала управления формированием и совершенствованием торгового ассортимента потребительских товаров;

д) обеспечение научной организации труда, унификации учета и отчетности персонала управления торговым ассортиментом потребительских товаров.

Процесс реализации перечисленных задач этой функции состоит из следующего комплекса **элементов**:

- разработка и утверждение в установленном порядке организационно-функциональной схемы и перечня должностей персонала управления формированием и совершенствованием торгового ассортимента потребительских товаров;
- определение потребностей в кадрах по уровням профессиональной подготовки для обеспечения менеджмента торговым ассортиментом потребительских товаров;
- планирование работ по специальной подготовке и обучению персонала для менеджмента торговым ассортиментом потребительских товаров;
- разработка и утверждение в установленном порядке функциональных обязанностей и прав отдельных категорий работников и отдельных работников управления формированием и совершенствованием торгового ассортимента потребительских товаров;

- разработка и утверждение в установленном порядке уровня требований и механизма подбора, расстановки, воспитания и специальной подготовки и обучения кадров для менеджмента торговым ассортиментом потребительских товаров;
- организация и осуществление работ по обеспечению системы менеджмента торговым ассортиментом потребительских товаров персоналом соответствующей квалификации;
- организация и осуществление работ по аттестации рабочих мест, по инструктажу персонала о функциональных обязанностях, правах и ответственности, о требованиях по охране труда и технике безопасности и др.;
- разработка программ и создание учебных баз для обучения персонала управления торговым ассортиментом потребительских товаров теоретическим основам развития и практическим приёмам формирования, анализа и совершенствования торгового ассортимента потребительских товаров, а также для систематического повышения квалификации данного персонала;
- организация и осуществление работ по систематическому обучению и повышению квалификации персонала в формировании, совершенствовании и управлении торговым ассортиментом потребительских товаров; организация и осуществление работ по аттестации персонала, управляющего торговым ассортиментом потребительских товаров, по аттестации качества и эффективности труда данного персонала;
- разработка, утверждение в установленном порядке и применение на практике унифицированной системы учета и отчетности персонала управления торговым ассортиментом потребительских товаров;
- организация и осуществление работ по стимулированию качественного и эффективного труда персонала, управляющего торговым ассортиментом потребительских товаров и др.

Функция „Технологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, технических, экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров передовыми, современными и научно обоснованными технологиями, методами и приёмами.**

Цель функции – обеспечить комплексную систему менеджмента торговым ассортиментом потребительских товаров передовыми, современными и научно обоснованными технологиями, методами и приёмами формирования и совершенствования торгового ассортимента потребительских товаров, удовлетворяющего максимально потребности потребителей (покупателей).

Задачами функции являются:

а) обеспечение технологической подготовки торгового предприятия (торгового агента) к формированию и совершенствованию торгового ассортимента потребительских товаров на основе достижений науки и техники в данной области с использованием передовых и научно обоснованных технологий, методов и приёмов;

б) постоянное изучение и обобщение достижений науки и техники и передового опыта в области формирования и совершенствования торгового ассортимента потребительских товаров;

в) разработка научно обоснованных, экономически эффективных технологий, методов и приёмов формирования и совершенствования торгового ассортимента потребительских товаров;

г) обеспечение торгового предприятия (торгового агента) передовыми технологиями, методами и приёмами формирования и совершенствования торгового ассортимента потребительских товаров и внедрение их в практическую деятельность данного предприятия (агента).

Реализация перечисленных задач этой функции состоит из следующего комплекса **элементов**:

- анализ состояния технологического обеспечения торгового предприятия (агента);
- экспертиза используемых предприятием технологий, методов и приёмов формирования, анализа и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по изучению достижений научно-технического прогресса и передового опыта в области анализа, формирования и совершенствования торгового ассортимента потребительских товаров;
- планирование совершенствования существующих и разработки новых научно обоснованных технологий, методов и приёмов анализа, формирования и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по совершенствованию существующих и разработке новых научно обоснованных технологий, методов и приёмов анализа, формирования и совершенствования торгового ассортимента потребительских товаров;
- разработка, согласование и утверждение в установленном порядке необходимой технологической документации на новые технологии, методы и приёмы формирования и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по обучению персонала новым технологиям, методам и приёмам анализа, формирования и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по внедрению в практическую деятельность торгового предприятия (агента) новых, передовых, научно обоснованных технологий, методов и приёмов анализа, формирования и совершенствования торгового ассортимента потребительских товаров;
- осуществление контроля за соблюдением соответствующими работниками требований технологической документации по менеджменту торговым ассортиментом потребительских товаров;
- осуществление систематического контроля и анализа эффективности внедрения новых технологий, методов и приёмов в практическую деятельность по анализу, формированию и совершенствованию торгового ассортимента потребительских товаров и внесение, при необходимости, соответствующих коррективов и др.

Функция „Методологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, технических, экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров передовой, научно обоснованной методологией и методами.**

Цель функции – обеспечить комплексную систему менеджмента торговым ассортиментом потребительских товаров передовой, современной и научно обоснованной методологией и методами формирования и совершенствования торгового ассортимента потребительских товаров для максимального удовлетворения потребностей потребителей (покупателей).

Задачами функции являются:

а) обеспечение торгового предприятия (торгового агента) передовой методологией формирования и совершенствования торгового ассортимента потребительских товаров;

б) постоянное изучение и обобщение новых передовых методологий формирования и совершенствования торгового ассортимента потребительских товаров;

в) разработка научно обоснованных, экономически эффективных и объективных методологий изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров;

г) внедрение передовых и объективных методологий изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров в практическую деятельность торгового предприятия (торгового агента).

Реализация перечисленных задач этой функции состоит из следующего комплекса **элементов**:

- анализ степени практичности, объективности и эффективности используемых методологий изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров;
- определение необходимости и планирование обновления методологии изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по изучению и обобщению новых передовых методологий формирования и совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по разработке научно обоснованных, экономически эффективных и объективных методологий изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров;
- выбор и внедрение в практическую деятельность торгового предприятия (торгового агента) новых, передовых и объективных методологий изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров;
- периодическая оценка практичности и эффективности и внесение, при

необходимости, соответствующих коррективов в используемые методологии изучения, анализа, оценки, формирования и совершенствования торгового ассортимента потребительских товаров и др.

Функция „Правовое (юридическое) обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, правовых, технических, экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров правовой базой.**

Цель функции - обеспечить функционирование комплексной системы менеджмента торговым ассортиментом потребительских товаров в соответствии с действующим законодательством.

Задачами функции являются:

а) своевременное обеспечение комплексной системы менеджмента торговым ассортиментом потребительских товаров торгового предприятия (торгового агента) действующими законодательными актам в данной области;

б) конкретизация, в допустимых законодательством пределах, действующих правовых предписаний к деятельности, связанной с формированием и совершенствованием торгового ассортимента потребительских товаров;

в) разработка и систематическая актуализация (совершенствование), в рамках действующего законодательства, и обеспечение комплексной системы менеджмента торговым ассортиментом потребительских товаров торгового предприятия (торгового агента) внутренними нормативными актами (положениями, инструкциями и др.) по формированию и совершенствованию торгового ассортимента потребительских товаров, соответствующие действующему законодательству;

г) повышение уровня юридической подготовки в области менеджмента торговым ассортиментом потребительских товаров персонала управления формированием и совершенствованием торгового ассортимента потребительских товаров;

д) постоянный контроль и обеспечение соблюдения соответствующим персоналом требований законодательных и других нормативных актов при осуществлении менеджмента торговым ассортиментом потребительских товаров.

Перечисленные задачи этой функции выполняются через реализацию следующего комплекса **элементов**:

- установление порядка правового обеспечения менеджмента торговым ассортиментом потребительских товаров;
- установление перечня и порядка правильного применения и единообразного толкования действующего законодательства, регулирующего отношения участников, связанных с формированием и совершенствованием торгового ассортимента потребительских товаров;
- разработка и утверждение системы нормативно-правовых актов, регламентирующих взаимоотношения участников формирования и

совершенствования торгового ассортимента потребительских товаров;

- организация и осуществление работ по разработке и систематической актуализации внутренней нормативной документации по формированию и совершенствованию торгового ассортимента потребительских товаров;
- установление порядка, организация и осуществление правовой экспертизы по разработанной внутренней нормативно-технической документации в области менеджмента торговым ассортиментом потребительских товаров;
- обучение и систематическое инструктирование персонала, связанного с формированием и совершенствованием торгового ассортимента потребительских товаров, в единообразном толковании и правильном применении действующих законодательных актов и другой нормативной документации в области менеджмента торговым ассортиментом потребительских товаров;
- установление порядка проверки и оформления результатов контроля соблюдения нормативно-правовых актов, регламентирующих отношения участников, связанных с менеджментом торгового ассортимента потребительских товаров, организация и осуществление таких проверок;
- обеспечение принятия соответствующих мер и применения средств правового воздействия на отношения и их субъекты, связанные с менеджментом торгового ассортимента потребительских товаров и др.

Функция „Информационное обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, информационных, технических, экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров необходимой информационной базой.**

Цель функции – своевременно обеспечить комплексную систему менеджмента торгового предприятия (агента) и всех заинтересованных сторон (поставщиков товаров, покупателей, потребителей и др.) необходимой объективной информацией об формировании и совершенствовании торгового ассортимента потребительских товаров и широкую гласность деятельности по управлению торговым ассортиментом потребительских товаров.

Задачами функции являются:

а) своевременное обеспечение комплексной системы менеджмента торговым ассортиментом потребительских товаров торгового предприятия (торгового агента) достоверной информацией об состоянии и тенденциях развития торгового ассортимента потребительских товаров в регионе деятельности торгового предприятия (агента) и за его пределами;

б) своевременное обеспечение комплексной системы менеджмента торговым ассортиментом потребительских товаров торгового предприятия (торгового агента) достоверной информацией об состоянии и тенденциях развития потребностей потребителей и об состоянии и тенденциях изменения спроса покупателей торгового ассортимента потребительских товаров;

в) обеспечение эффективного использования информационного обеспечения в рамках комплексной системы менеджмента торговым ассортиментом потребительских товаров;

г) качественный выбор разнообразных источников, своевременный сбор и качественная обработка необходимой информации;

д) разработка и совершенствование методов и средств сбора, обработки и передачи информации по рациональной номенклатуре показателей;

е) обеспечение воздействия информации на формирование и совершенствование торгового ассортимента потребительских товаров.

Задачи данной функции могут выполняться, по нашему мнению, через реализацию следующего комплекса **элементов**:

- установление порядка информационного обеспечения менеджмента торговым ассортиментом потребительских товаров;
- разработка и задействование схемы информационных каналов и потоков для обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров достаточной необходимой и объективной информацией;
- организация работ по обеспечению периодичности и ритмичности получения информации об состоянии и тенденциях развития торгового ассортимента потребительских товаров в регионе деятельности торгового предприятия и за его пределами;
- организация работ по изучению состояния и тенденций развития потребностей потребителей, состояния и тенденций изменения спроса покупателей торгового ассортимента потребительских товаров;
- организация работ по сбору, накоплению, обработке и анализу собранной информации; организация работ по разработке и совершенствованию методов и средств сбора, обработки и передачи информации всем заинтересованным сторонам (поставщикам товаров, покупателям, потребителям и др.);
- разработка, утверждение в установленном порядке и внедрение в практике оптимального перечня показателей и установление объёма информации, необходимой для комплексной системы менеджмента торговым ассортиментом потребительских товаров;
- определение порядка хранения информации и передачи её на соответствующий уровень управления для принятия соответствующих решений;
- разработка и определение порядка, ответственности и методов эффективного использования, мер воздействия за уклонение от использования информации об формировании и совершенствовании торгового ассортимента потребительских товаров;
- определение порядка и организация робот по разработке и унификации форм первичных и других документов по сбору и накоплению информации об формировании и совершенствовании торгового ассортимента потребительских товаров и др.

Функция „Идеологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров” есть **деятельность по разработке и реализации комплекса организационных, методологических, исследовательских, информационных, технических,**

экономических, социальных, идеологических и других мер и действий с использованием соответствующих методов и средств, имеющих миссию обеспечить процесс формирования и систематического совершенствования торгового ассортимента потребительских товаров необходимой идеологической базой.

Цель функции – оказание эффективной идеологической поддержки и формирование благоприятной психологической среды создания, успешной эксплуатации и постоянного развития комплексной системы менеджмента торговым ассортиментом потребительских товаров.

Задачами функции являются:

а) разработка и продвижение прогрессивной идеологии комплексной системы менеджмента торговым ассортиментом потребительских товаров, основанной на общепринятых моральных ценностях;

б) разработка, систематическая актуализация и реализация комплексного плана идеологических мероприятий по поддержке и формированию благоприятной психологической среды создания, успешной эксплуатации и постоянного развития комплексной системы менеджмента торговым ассортиментом потребительских товаров, ориентированной на максимальное удовлетворение потребностей потребителей;

в) воспитание и привитие персоналу менеджмента торговым ассортиментом потребительских товаров прогрессивной идеологии комплексной системы менеджмента торговым ассортиментом потребительских товаров, ответственности и гордости за свою работу;

г) вовлечение в реализации и повышение моральной ответственности всех работников торгового предприятия (торгового агента) за результаты эксплуатации комплексной системы менеджмента торговым ассортиментом потребительских товаров.

Реализация задач этой функции состоит, по нашему мнению, из следующего комплекса **элементов**:

- разработка и утверждение порядка и направлений идеологического обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров;
- организация и осуществление работ по изучению и анализу психологического климата в коллективе, отношения работников данного торгового предприятия, поставщиков товаров, покупателей и потребителей товаров к комплексной системе менеджмента торговым ассортиментом потребительских товаров;
- организация работ по разработке, на основе информации по предыдущему элементу, и продвижению прогрессивной идеологии комплексной системы менеджмента торговым ассортиментом потребительских товаров;
- организация работ по разработке, утверждению в установленном порядке и реализации комплексного плана идеологических мероприятий по поддержке и формированию благоприятной психологической среды создания, успешной эксплуатации и постоянного развития комплексной системы менеджмента торговым ассортиментом потребительских товаров;
- подбор и подготовка соответствующих кадров по идеологическому обеспечению формирования и систематического совершенствования торгового ассортимента

потребительских товаров;

- систематический анализ эффективности идеологического обеспечения формирования и систематического совершенствования торгового ассортимента потребительских товаров и своевременное внесение в него необходимых коррективов.

5. Заключение

Обеспечение эффективного формирования и постоянного поддержания оптимального торгового ассортимента потребительских товаров в розничной торговой сети возможно лишь на основе комплексной системы менеджмента торговым ассортиментом потребительских товаров через реализацию комплекса функций, в том числе ряда специальных функций обеспечения этой системы.

Для адекватной и эффективной реализации функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров очень важно разграничить область их приложения (влияния), сформулировать и установить содержание каждой функции: цель, задачи и специфические элементы. Разработка определений и содержаний функций комплексной системы менеджмента торговым ассортиментом потребительских товаров составила одну из задач наших исследований.

На этом этапе проведенных исследований, впервые в данной работе, разработаны и представлены сформулированные определения и содержания (цель, задачи и специфические элементы) специальных функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров.

Научная работа по разработке определений и содержаний других специальных функций, а также специфических функций комплексной системы менеджмента торговым ассортиментом потребительских товаров будет продолжена.

СПИСОК ЛИТЕРАТУРЫ

1. БОБОВИЧ, А. П. Управление ассортиментом товаров в розничной торговле в условиях перехода к рыночным отношениям (Control of assortiment of the goods in retail trade in conditions of transition to market relations)/Автореферат диссертации на соискание ученой степени кандидата экономических наук, 08.00.05. - Гомель: Гомельский государственный университет им. Франциска Скорпины, 2001. 20 с.
2. БРОЗОВСКИЙ, Д. И. Задачи и содержание управления ассортиментом товаров // Управление ассортиментом и качеством непродовольственных товаров и формирование разумных потребностей населения: VI Всесоюз. Науч.-техн. конф. по товароведению непродовольственных товаров, 17-18 сентября 1987, Секция – Теоретические и методологические проблемы товароведения: Тез. докл./ М-во торговли СССР, М-во торговли УССР, Центральное правление науч.-техн. общества торговли; Донецкий институт советской торговли. - Донецк,1987, с. 14-16.
3. ДАРБИНЕАН, М. М. Формирование ассортимента и товарные запасы в торговле. – М.: Экономика, 1974. 246 с.
4. ДАРБИНЕАН, М. М. Товарные запасы в торговле и их оптимизация. – М.: Экономика, 1978. 237 с.
5. ДМИТРИЧЕНКО, М. И., ЗЫБИН, О. С., КИЯТОВ, А. Л. Управление ассортиментом товаров на торговых предприятиях современного формата(Management of a variety of goods in trade modern format) / Ж.Технико-технологические проблемы сервиса, № 4 (26)/2013, с.75-80.
6. MALECA, T. Content of special standardizing and planning functions of goods assortment management. Journal of research on trade, management and economic development/Trade Co-operative University of Moldova,Volume 3, issue 1(5)/2016, pp. 51-59. ISSN 2345-1424. E-ISSN 2345-1483.
7. MALECA, T. Functions of goods assortiment managment in retail trade metwork. Journal of research on trade management and economic development/Trade Co-operative University of Moldova, Volume 2, issue 1/2015, pp.

21-25. ISSN 2345-1424. E-ISSN 2345-1483.
8. MALECA, T. Managementul calităţii şi sortimentului mărfurilor de consum în condiţiile economiei concurenţiale. Buletin ştiinţific: UCCM la 10 ani: Ed. jubiliară / MOLDCOOP, UCCM; col. red.: T.Maleca, L.Şavga, V.Botnarciuc [et al:]. - Ch.: UCCM: CEP USM, 2003, pp. 3-8. ISBN 9975-70-272-4.
9. МАЛЕКА, Ф. Х. Специфические функции УКПо и анализ торгового ассортимента товаров// Управление ассортиментом и качеством непродовольственных товаров и формирование разумных потребностей населения: VI Всесоюз. Науч.-техн. конф. по товароведению непродовольственных товаров, 17-18 сентября 1987, Секция – Теоретические и методологические проблемы товароведения: Тез. докл./ М-во торговли СССР, М-во торговли УССР, Центральное правление науч.-техн. общества торговли; Донецкий институт советской торговли. - Донецк,1987, с. 56-58.
10. ПОЛОНСКАЯ, Л. А., ТУРЯНСКАЯ, М. М. Формирование ассортимента товаров в розничной торговле. - К.: Техника, 1982, 96 с.
11. Республиканская система управления качеством продукции Молдавской ССР. Основные положения. РСТ МССР 712-82. РС УКП/Госплан МССР, Респ. стандарт МССР. -Кишинэу: Госплан МССР,1982. 63с.
12. Управление качеством продукции на стадии обращения. Основные положения. РСТ МССР 836-85. РС УКП /Госплан МССР, Респ. стандарт МССР [Разраб. Ф.Малека в сотруд. с А.Шмурак, Н.Лапшина].- Кишинэу: Госплан МССР,1984.-64 с.
13. ЮРОВА, Н. А. Инструменты и методы управления ассортиментом товаров в ритейле (Instrument and methods of goods assortiment management in retail). Журнал Вестник Сибирского государственного аэрокосмического университета им. М. Ф. Решетнева, № 1/2010, с. 165-170.

Rezumat

Este stabilit că dirijarea sortimentului comercial de mărfuri de consum trebuie efectuată în baza sistemului complex de management, prin realizarea unui şir de funcţii speciale. Acest şir de funcţii speciale include câteva funcţii de asigurare, care, în cazul managementului sortimentului comercial de mărfuri de consum, sunt: asigurarea material-tehnică şi financiară a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum; asigurarea cu personal, pregătirea specială în domeniu şi formarea profesională continuă a cadrelor; asigurarea tehnologică a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum; asigurarea metodologică a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum; asigurarea juridică a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum; asigurarea informaţională a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum; asigurarea ideologică a formării şi perfecţionării sistematice a sortimentului comercial de mărfuri de consum.

Elaborarea sistemului complex de management al sortimentului comercial de mărfuri de consum presupune, înainte de toate, formularea definiţiei şi determinarea conţinutului (scopului, obiectivelor şi elementelor) fiecărei din funcţiile speciale şi specifice ale sistemului. În această lucrare prezentăm definiţiile şi conţinuturile funcţiilor speciale de asigurare a sistemului complex de management al sortimentului comercial de mărfuri de consum, realizarea cărora este menită să asigure managementul efectiv al sortimentului comercial de mărfuri de consum în reţeaua comerţului cu amănuntul.

***Cuvinte-cheie**: sortiment comercial de mărfuri de consum, management al sortimentului comercial de mărfuri de consum, funcţii speciale de asigurare ale managementului sortimentului comercial de mărfuri de consum, conţinut al funcţiilor speciale de asigurare ale managementului sortimentului comercial de mărfuri de consum, scopuri, sarcini (obiective) şi elemente ale funcţiilor speciale de asigurare ale managementului sortimentului comercial de mărfuri de consum.*

Аннотация

Определено, что управление торговым ассортиментом потребительских товаров следует осуществлять на основе комплексной системы менеджмента, посредством реализации ряда специальных функций. Этот ряд специальных функций включает несколько функций обеспечения, которыми, в случае менеджмента торговым ассортиментом потребительских товаров, являются: материально-техническое и финансовое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров; обеспечение персоналом, специальная подготовка и непрерывное профессиональное формирование кадров; технологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров; методологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров; правовое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров; информационное обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров; идеологическое обеспечение формирования и систематического совершенствования торгового ассортимента потребительских товаров.

Разработка комплексной системы менеджмента торговым ассортиментом потребительских товаров предполагает, прежде всего, формулирование определения и установление содержания (цели, задач и элементов) каждой из специальных и специфических функций системы. В данной работе представляем определения и содержания специальных функций обеспечения комплексной системы менеджмента торговым ассортиментом потребительских товаров, реализация которых призвано обеспечить эффективный менеджмент торговым ассортиментом потребительских товаров в розничной торговой сети.

Ключевые слова: *торговый ассортимент потребительских товаров; менеджмент торговым ассортиментом потребительских товаров; специальные функции обеспечения менеджмента торговым ассортиментом потребительских товаров; содержание специальных функций обеспечения менеджмента торговым ассортиментом потребительских товаров; цели, задачи и элементы специальных функций обеспечения менеджмента торговым ассортиментом потребительских товаров.*

The publication is fulfilled within the research Project „Domestic trade and consumer cooperatives development in the context of economic integration of the Republic of Moldova in the European Community" (code 15.817.06.28A).

Received 15.06.2017
Accepted 27.06.2017
Published 30.06.2017

ISSN 2345-1424 http://jrtmed.uccm.md E-ISSN 2345-1483

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

DEPRECIATION AS THE SOURCE OF REPLENISHMENT OF ENTERPRISE CURRENT ASSETS

Sofiia KAFKA, Assoc. Prof., PhD,
Ivano-Frankivsk National Technical University of Oil and Gas, Ukraine
E-mail: Kafka@i.ua

JEL classification: M41

Abstract

Along with the classical approach to understanding the meaning of such economic category as depreciation, we have considered the issues if the amortization is the source of the fixed assets renewal. For the purposes of the study we used methods of analysis and synthesis, systematic approach - to study the processes of working capital enterprises, logical method and simulation - to systematize information security of these processes.

Results of investigations to determine the characteristics of the economic substance of depreciation established: depreciation is a compensation of working capital, which at one time was removed from circulation for the purchase of fixed assets, so you cannot treat depreciation as a source of investment in fixed assets. The source of the formation of the working capital of own funds is certainly profits and depreciation - only if profitable economic activity. So when it comes to sources of funding something, including the acquisition (creation) of fixed assets, only the working capital can be the source that's why it is important to use them efficiently and the conditions of the limited resources.

The practical significance is to develop scientifically based recommendations on formation and sources of working capital enterprises and reproduction of fixed assets, which provide methodological support to forming the depreciation policy of enterprises

***Keywords**: depreciation, fixed assets, current asserts, cost, price, profit, operating costs.*

1. Introduction

Depreciation attracted attention both of theorists and practitioners. The total of accumulated depreciation, included in the cost of sales (works, services), alongside with revenue falls on the enterprise current account and remains in circulation. Therefore, depreciation is often interpreted as a source of investment in fixed assets, but at the initial acquisition of fixed assets some funds were spent, i.e. cash and its equivalents were seized out of the current assets. Is it legitimate to consider depreciation of fixed assets to be a source of renewal?

In the course of the company activities the circulation of money is constantly going on. A part of it is withdrawn from circulation for a long period of time (acquisition of fixed assets, intangible assets, etc.), but with the proceeds from sales it comes back into circulation in the amount of accumulated amortization included in the cost of sales, i.e. the previously used (withdrawn from circulation) working capital returns back through depreciation. Amortization is often interpreted as a proper source for financing of fixed assets renewal. The Cabinet of Ministers of Ukraine Resolution № 1075 of 09.06.1996 „On approval of the Regulation on the procedure of determining depreciation and transference of amortisation to production cost (turnover)" [1] and the Direction of the Ministry of Finance of Ukraine of 12.12.2003 „On amending the Order of the Ministry of Finance of Ukraine of November 30, 1999 № 291" [2] consider depreciation as a financing source for investments in fixed assets. The extent to which this approach corresponds with the economic content of depreciation is a problematic issue.

2. The degree of investigation of the problem at present and the purpose of the research

The economic meaning and purpose of fixed assets depreciation has been considered by many researchers, beginning with the classics of economic theory to the scientists of the present time. Based on the classic approach, such scholars as Van Breda M. and Hendryksen E. [9], Krupka Y. [6], Lozovsky L., Rayzberh B. Starodubtseva E. [8], Orlova V., Senchishak S. [7] and others have contributed to the development of the theory and disclosure of the practical purpose of depreciation. However, today there are issues that require further study, namely: can we consider amortization to be a source of financing the processes of fixed assets renewal?

The problematic issues of charges and accounting of fixed assets amortization are under special focus of economic science. However, at the present stage of economic development the issues of opening the economic essence of fixed assets depreciation require additional research and identifying the main purpose of depreciation, taking as a basis its economic essence in the market environment.

3. Methods and materials applied

To investigate and ascertain the economic effect, the formation and evolution of the category of amortization accounting the historical method is applied. Theoretical methods of cognition (abstraction and generalization, analysis and synthesis, induction and deduction and other methods produce conceptual knowledge) were used for the synthesis of theoretical and methodological principles of accounting depreciation. Analytical research methods were used for a tabular presentation and comparison of information. Works of local and foreign scientists and economists on problems of calculation and recording the depreciation of fixed assets, regulatory and legislative acts of Ukraine governing the scope of accounting and financial reporting is the methodological basis of the study.

4. Results obtained and discussions

For accounting purposes the definition of „depreciation" is practically the same in the regulations governing accounting of fixed assets and corporate taxation.

P (S) 7 „Fixed Assets" p. 4 defines depreciation as a systematic allocation of the depreciable cost of fixed assets over their useful life (operation) [3]. The depreciable cost is „the original cost or revaluation of fixed assets after the deduction of their residual value". IAS 16 „Fixed Assets" defines the terms under consideration in the following way: depreciation is the systematic allocation of the amount of the assets that is amortized during its useful life; and the amount amortized is the cost of assets, or other amount that replaces the cost after the deduction of its residual value [4].

In the Tax Code of Ukraine (pp. 14.1.3 p. 14.1 Art. 14) depreciation is defined as a national standard P (S) 7 „Fixed Assets" [3].

From these definitions in IAS 16 „Fixed Assets" the amount amortized is defined as a cost or other sum which replaces it, but in the national standard it is the origin cost or revaluation [4]. Consequently, the cost (L (S) 7) and origin cost (IAS 16) is the same thing. With regard to the revalued amount of fixed assets (P (S) 7) and the amount that substitutes the cost (IAS 16) - it may not be the same. Doubts relate to the economic essence of depreciation. In the course of acquisition of fixed assets (this also applies to other non-current assets, but in this case it will concern only fixed assets) the expenditures are known not to be recognized and the transition of assets from one form (usually of money) to another (in fixed assets) is going on. This situation is connected with the fact that the main means of production are used in many industrial processes for a long time. It means that fixed assets constitute income (economic benefits) for a long time. According to one of accounting principles and the economy as a whole (matching of revenues and expenses) the assets spent on the purchase of the main production means in the form of depreciation are recognized as expenses.

Regarding the economic essence of depreciation the point of view fairly widespread among economists is that depreciation is a source of fixed assets. Therefore, we are going to consider depreciation in connection with funding sources. For example, in 2015 imaginary company A is established with a registered capital of 1 000 thousand UAH, which is fully paid by fixed assets. During the first year of its activity the company sold products for 5 000 thousand UAH, the initial cost of which is 4 000 thousand UAH, including raw materials and materials are 2 000 thousand UAH, wage costs along with social contributions are 1 200 thousand UAH, depreciation is 600 thousand UAH. Money for sold products is obtained, the suppliers are paid and arrears of wages and social liabilities are extinguished. There are no residues of finished products. The balance sheet at the end of 2016 (the first year) is the following (Table 1).

Table 1: Balance sheet of company A at the end of 2016, thousand UAH

Assets	**at the beginning of the reporting period**	**at the end of the reporting period**	**Liabilities**	**at the beginning of the reporting period**	**at the end of the reporting period**
Fixed assets:			Share capital	1 000	1 000
- Residual value	1 000	400			
- Initial cost	1 000	1 000			
- Depreciation	-	(600)	Profit	-	1 200
Money and Cash Equivalents	-	1 800			
Balance	***1 000***	***2 200***	***Balance***	***1 000***	***2 200***

Source: own development

In this example we can see that depreciation is a source of working capital, resulting in revenue from sales of finished goods (5 000 thousand UAH) 600 thousand UAH of depreciation are transferred to the current account of the enterprise at the bank (along with a profit of 1 200 thousand UAH). Thus, it can be affirmed that depreciation is a source of forming the working capital at the enterprise. When assets are current, they can be used for any purpose, including the purchase of new capital assets. The conclusion is that depreciation is a source of forming the working capital but it is only in the case of profitable activity.

If we change the amount of labour costs along with the social liabilities in the above example - they will increase to 3 200 thousand UAH instead of 1 200 thousand UAH and the other initial data have not changed, then the balance sheet at the end of the first year will look like this (see. Table 2):

Table 2: Balance sheet of company A at the end of 2016 under the second condition, thousand UAH

Assets	at the beginning of the reporting period	at the end of the reporting period	Liabilities	at the beginning of the reporting period	at the end of the reporting period
Fixed assets:			Registered (share) capital	1 000	1 000
- Residual value	1 000	400			
- Initial cost	1 000	1 000			
- Depreciation	-	(600)	Profit (loss)	-	(800)
Money and Cash Equivalents	-	-	Current payables for goods and services (or arrears of wages)	-	200
Balance	***1 000***	***400***	***Balance***	***1 000***	***400***

Source: own development

We can see in the balance given in Table 2 that the company did not have enough revenue from sales to pay debts because it sold products for 5 000 thousand UAH, the costs amounted 5 800 thousand UAH, that is the company received a loss in the amount of 800 thousand UAH. There was a situation in which depreciation is 600 thousand UAH and there is no working capital, i.e. in the presence of amortization the company cannot purchase fixed assets. Thus, it must be concluded that the depreciation cannot be interpreted as a source of investment in fixed assets.

Let us consider another situation: the company is profitable (as in the first example), but it paid 1 800 thousand UAH to suppliers for raw materials. The raw materials are received. Other conditions are not changed. The balance sheet of the company at the end of the first year of operation will be the following (see. Table 3):

Table 3: Balance sheet of company A at the end of 2016 under the third condition, thousand UAH

Assets	at the beginning of the reporting period	at the end of the reporting period	Liabilities	at the beginning of the reporting period	at the end of the reporting period
Fixed assets:			Registered (share) capital	1 000	1 000
- Residual value	1 000	-			
- Initial cost	1 000	1 000			
- Depreciation	-		Profit	-	1 200
Stocks (raw materials)	-	1 800			
Balance	***1 000***	***1 000***	***Balance***	***1 000***	***2 200***

Source: own development

As we see the balance in Table 3, the company has a profit of 1 200 thousand UAH and the depreciation of 600 thousand UAH is accumulated, but the company cannot buy anything including fixed assets as all money is invested in raw materials. Thus, only under the condition of profitable activity the depreciation can be regarded as a revenue source of working capital, but not as a source of investment in fixed assets. Any funds can be invested into fixed assets including those which got in circulation through depreciation. But the costs of depreciation are special funds. Everything included in the cost of production (expenses) is returned to someone: to suppliers, to employees, to the budget but amortization remains in the company's turnover because once it has already been paid at the acquisition of fixed assets. Thus, the acquisition of fixed assets is the process of reducing working capital but in the result of depreciation - on the contrary: the fixed costs are transformed into operating ones.

The depreciation charges are transferred to the finished products of the company. They are a part of the capital, previously advanced for the purchase of fixed assets, which moved from the non-current assets into current. The need for a gradual transfer and distribution of the cost of fixed assets over their useful life is due to the principle of matching revenues and expenses in accounting. To comply with this principle the part of the value of fixed assets, which is used in manufacturing of products, from selling of which the company receives income, should be included to the costs of the enterprise.

Fig. 1 shows the components of the price in summary form.

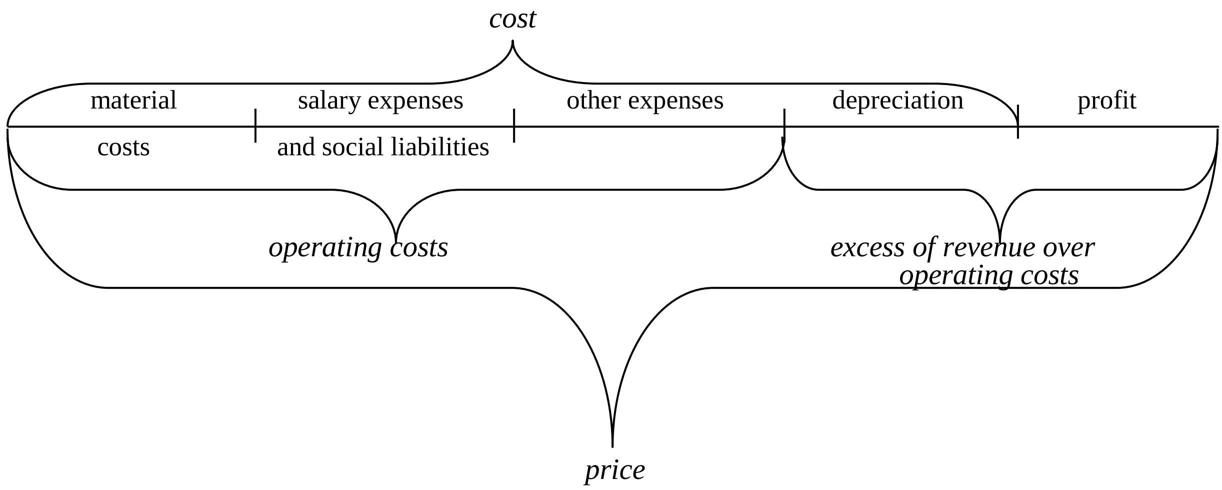


Figure 1: The components of price in general form

Source: own development

The excess of revenues over current expenditures is considered in two parts: depreciation and profit. Since the value of depreciation depends on the company, which has been granted the right to set the period of useful life of fixed assets with regulatory documents and choose the method of depreciation charge, the amount of the profit depends on the depreciation policy adopted by the company. Thus, the surplus of revenue over current expenditures is allocated into two parts by means of depreciation. In terms of unprofitable activity Fig. 2 shows a schematic display of price components in the following way:

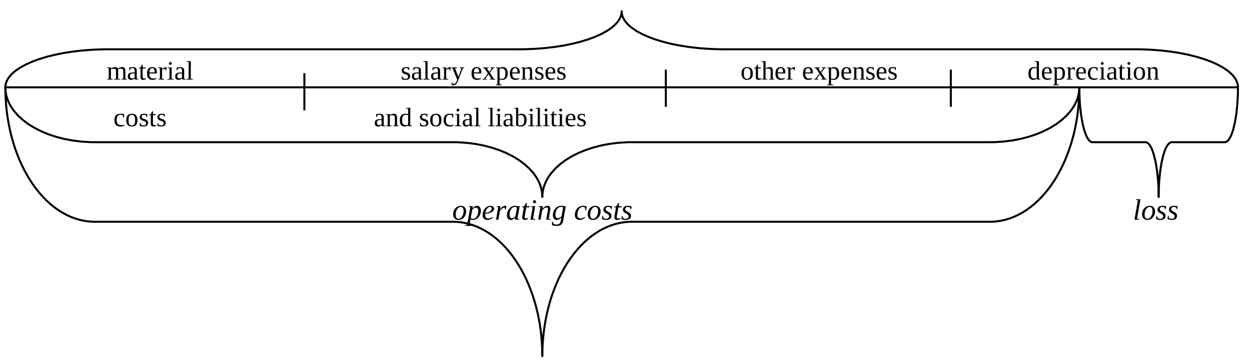


Figure 2: Price components in terms of loss-making activities

Source: own development

Fig. 2 shows the situation when the damage is less than the amount of accumulated depreciation. Then the company can offset the operating costs with revenue, but not the whole amount of accumulated depreciation replenishes the working capital: the amount of loss cannot increase the amount of working capital. However, another situation can occur (Fig. 3).

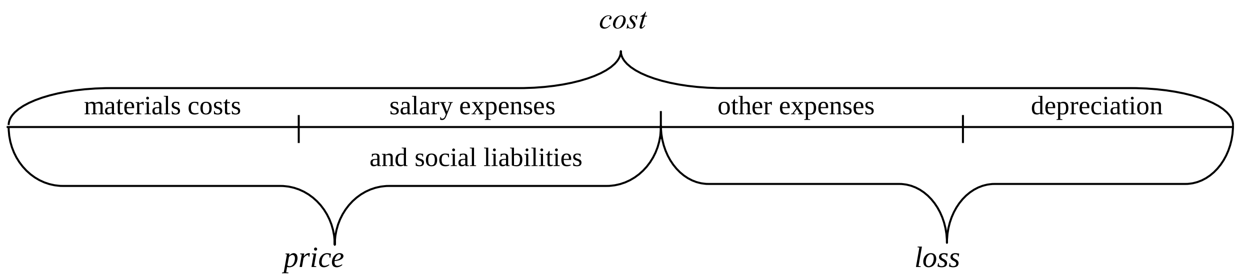


Figure 3: Proportion of cost and price under circumstances when the loss is greater than depreciation

Source: own development

In the situation in Fig. 3 a company will not be able to pay for operating expenses. This situation clearly shows that depreciation cannot be a source of investment in fixed assets. However, depreciation performs a very important function: it reduces the profit before tax. Let us recall that the costs are not recognized at the acquisition of fixed assets but there is the transition of one form of assets into another one (usually cash is converted to fixed assets). The expenses are recognized during the activity in the form of depreciation. Thus, the costs for acquisition of fixed assets are derived from taxation by means of depreciation charge.

Table 4 shows data on depreciation and profits in recent years (2010-2015) of two Ukrainian and one Russian companies in oil and gas mining complex.

Table 4: Proportion of profit and depreciation to the amount of the excess of revenue from sales over current costs

Enterprise	**Years**	**Excess of revenue over current costs**	**Profit**	**Depreciation**	**The distribution of excess of revenue over current costs between, %**	
					depreciation	**profit**
1	2	3	4	5	6	7
PJSC „Ukrnafta”, million UAH	2010	4376	3709	667	15,2	84,8
	2011	2279	1507	772	33,9	66,1
	2012	3674	1809	1865	50,8	49,2
	2013	2339	712	1621	69,3	30,7
	2014	4560	2991	1569	34,4	65,6
	2015	-2206	-3513	1307	-	-
Total 6 years		15022	7215	7801	52,0	48,0
PJSC „Ukrgazvydobuvannia”, million UAH	2012	1940	-237	2177	100,0	-
	2013	2817	332	2485	88,2	11,8
	2014	3023	772	2251	74,5	25,5
Total 3 years		7780	867	6913	88,8	11,2

1	2	3	4	5	6	7
PJSC „LUKOIL”, million USD	2010	15687	11533	4154	26,5	73,5
	2011	17628	13155	4473	25,4	74,6
	2012	18902	14070	4832	25,6	74,4
	2013	16003	10247	5756	36,0	64,0
	2014	15942	7126	8816	55,3	54,7
	2015	16606	8048	10558	63,6	36,4
Total 6 years		102768	64179	38589	37,5	62,5

Source: developed by the author based on [10, 11, 12]

The analysis of the information provided in Table 4, allows us to make the following conclusions. The oil-and-gas mining enterprises are mainly profitable because the whole amount of depreciation, included in the cost of sold goods, goes to recharge (increase) working capital. But in 2015 PJSC „Ukrnafta” worked with a loss of total 3.513 million UAH. During that year depreciation amounted in 1.307 million UAH. Thus, the depreciation charged in 2015 did not increase the value of working capital. In this situation the company lacks the proceeds from sales to cover operating costs in the amount of 2.206 million UAH (3.513 – 1.307 = 2.206).

In PJSC „Ukrgazvydobuvannia” in 2012 the loss was 237 million UAH while the accumulated depreciation was 2.177 million UAH. In such situation not the whole amount of accumulated depreciation falls in company operating assets but only the positive difference between the amounts of depreciation and loss, i.e. 1.940 million UAH (2.177 - 237 = 1.940).

One more feature should be pointed out: the share of depreciation has a stable upward trend. This is certainly a result of optimizing the enterprise taxation with income tax. And multivariate methods of depreciation charge and the fact, that companies are allowed to set the period of useful life of fixed assets in regulatory documents on accounting on their own, permit to optimize the amount of income tax payable to the budget. All this makes the depreciation such a tool with the help of which it is possible to distribute the revenue excess over current expenditures between amortization and profit in the way the company requires in this or that situation, taking into account both the tax burden and dividend policy. The significant role in this belongs to the company accounting policy.

5. Conclusions

The following results in the course of investigations as to determining the characteristics of the economic essence of depreciation have been established:

- Depreciation is a compensation of working capital, which once were removed from circulation for fixed assets acquisition, so you cannot treat depreciation as a source of investment in fixed assets;
- Depreciation together with revenue increase working capital, i.e. they are sources of increasing working capital;
- There is the transition of funds from non-current to current ones by means of charging the depreciation;
- Depreciation divides the excess revenue over current expenditures into two parts: depreciation and profit. Thus, the amount of profit depends on the company depreciation policy;

– Depreciation performs many functions, the chief among them at the present stage is withdrawal from taxation the costs for acquisition (creation) of fixed assets.

The source for formation of working capital is own and borrowed funds. Among the own funds is definitely profits, and depreciation only under conditions of cost-effective economic activity. So when it comes to funding sources for something, including acquisition (creation) of fixed assets, only current costs can be the source. In conditions of limited resources it is important to use efficiently the working capital. We believe that this is the main task of the enterprise for the management of financial resources.

REFERENCES

1. The Cabinet of Ministers of Ukraine Decree № 1075 of 09.06.1996. „On Approval of the procedure for determining the classification of amortization and depreciation to cost of production (turnover)" [online]. http://zakon2.rada.gov.ua/laws/show / 1075-96-% D0% BF
2. Order of the Ministry of Finance of Ukraine dated 12.12.2003. „On Amendments to the Ministry of Finance of Ukraine of November 30, 1999 № 291" [online]. http://zakon5.rada.gov.ua/laws/show/z1254-03
3. National Accounting Standard 7 „Fixed Assets" [online]. http://zakon2.rada.gov.ua/ laws / show / z0288-00
4. International Accounting Standard 16 „Fixed Assets" [online]. http://zakon3.rada.gov.ua/ laws / show / 929_014
5. Economic Encyclopaedia: in 3 vol. / Ed. MOCHERNY. S., Kyiv, publication centre „Academy", 2000. Vol. 1 .: A-C. 864 p.
6. KRUPKA, Y. Options keeping innovative processes at the enterprise. Magazine „Accounting and Auditing", 2006, No. 5, pp. 11-18.
7. ORLOVA, V., SENCHISHAK, S. Depreciation as a source of working capital and fixed assets // Science. Ivano-Frankivsk National Technical University of Oil and Gas. Ivano-Frankivsk, 2002, No. 1, pp. 73-77.
8. RAYZBERH, B., LOZOVSKY, L., STARODUBTSEVA, E. The Economic dictionary. - Moscow: INFRA-M., 1996. 476 p.
9. HENDRYKSEN, E., VAN BREDA, M. Theory and accounting. - Moscow: Finance and Statistics, 2000. 576 p.
10. The financial statements of PJSC „Ukrnafta" [online]. http://smida.gov.ua/db/emitent/report/year/xml/show/75024
11. The financial statements of PJSC „Ukrgazvydobuvannya" [online]. http://smida.gov.ua/db/emitent/report/year/xml/show/73496
12. The financial statements of PJSC „LUKOIL" [online]. http://www.lukoil.ru/static_6_5id_2293_.html

Rezumat

Simultan cu abordarea clasică conceptuală a conținutului categoriei economice, precum amortizarea, s-a supus studiului problema posibilității examinării amortizării în calitate de sursă aferentă reînnoirii mijloacelor fixe. În procesul cercetării metodele analiza și sinteza, abordarea sistematică au fost utilizate pentru investigarea proceselor de completare a mijloacelor circulante, iar metoda logică și metoda modelării - în scopul sistematizării asigurării informaționale a acestor procese.

Ca rezultat al studiului efectuat, în scopul aprecierii economice conceptuale a amortizării, s-a stabilit că amortizarea este recompensa capitalului circulant, retras anterior din circuitul economic pentru achiziționarea mijloacelor fixe și prin urmare amortizarea nu poate fi tratată ca investiție în mijloacele fixe. Sursă de formare a mijloacelor circulante, ca parte componentă a mijloacelor proprii, cu siguranță, este profitul, iar amortizarea poate apărea ca sursă doar în cazul unei activități economice rentabile. Prin urmare, atunci cînd este vorba de surse de finanțare, de exemplu pentru achiziția (crearea) mijloacelor fixe, sursă poate fi doar mijloacele circulante, de aceea în condițiile limitate ale resurselor este importantă utilizarea rațională a acestora.

Semnificația practică a investigației constă în elaborarea recomandărilor fundamentate științific privind determinarea și crearea surselor de completare a capitalului circulant al întreprinderii și reproducerea mijloacelor fixe, ce ar constitui suport metodologic în formarea politicii de amortizare a întreprinderilor.

Cuvinte-cheie*: amortizare,mijloace fixe, active circulante, cost, preț, profit, cheltuieli curente.*

Аннотация

Наряду с классическим подходом к пониманию содержания такой экономической категории как амортизация, нами рассматриваются вопросы о том, есть ли амортизация источником обновления основных средств. Для целей исследования использованы методы анализа и синтеза, системный подход - для *исследования процессов пополнения оборотных средств предприятия, логический метод и моделирование - с целью систематизации информационного обеспечения указанных процессов.*

Результатом проведенных исследований по определению особенностей экономической сущности амортизации установлено: амортизация - это компенсация оборотных средств, которые в свое время были изъяты из обращения на приобретение основных средств, поэтому нельзя трактовать амортизацию как источник инвестиций в основные средства. Источником формирования оборотных средств среди собственных средств безусловно является прибыль, а амортизация - только при рентабельной хозяйственной деятельности. Поэтому, когда речь идет об источниках финансирования чего-то, в том числе и приобретение (создание) основных средств, то источником могут быть только оборотные средства, поэтому в условиях ограниченности ресурсов важно рационально их использовать.

Практическая значимость исследования заключается в разработке научно обоснованных рекомендаций по определению и формированию источников пополнения оборотных средств предприятия и воспроизводства основных средств, обеспечивающих методическое сопровождение формирования амортизационной политики предприятий.

Ключевые слова: *амортизация, основные средства, оборотные средства, себестоимость, цена, прибыль, текущие расходы.*

Received 08.03.2017
Accepted 12.06.2017
Published 30.06.2017

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

THE RESULTS OF THE SOCIOLOGICAL RESEARCH RELATED TO THE EMPLOYMENT IN THE SOUTHERN REGION OF THE REPUBLIC OF MOLDOVA

Iulia VICOL, Lecturer,
Cahul State University „B. P. Hasdeu"
E-mail: iuliaboris@gmail.com

JEL classification: R11, E24, J21

Abstract

The paper contains the results of the research based on the sociological study related to employment carried out in the Southern Region of the Republic of Moldova. This study aims to find out the problems faced by the active people of the region that currently do not have a stable job, but are in search of it.

Studying the problem of employment at the regional level also can help to solve a multitude of problems in different sectors of social life at national level.

The results of the study show that it is very easy for the category of employed persons to become unemployed persons. The unemployment is a process that affects the entire society at all levels. It is possible only by the joint efforts of the State, the Labor Office, the employers and the people concerned to solve the problem.

***Keywords*: :** *active population, employed population, unemployment, region, jobs.*

1. Introduction

The employment can be considered a problem that must be permanently studied not only at the state level, but also at the regional level. For the first time, the concept of employment has been analyzed by the representatives of the classical theory: the classical school of A. Smith, D. Ricardo, the liberal school of J. B. Say and the socialist school of K. Marx. They considered that when the supply and demand are equal, there is a balance on the market and the employment is fully secured.

2. Degree of investigation of the problem at the present time and the purpose of research

The employment can be defined as "having a job and work for a period of at least one hour during the reference period", comprising [5, p. 11]:

- all working-age persons, holding a non-salaried job or those who although are not enrolled in any activity have a formal link with the workplace;
- all persons aged 15 years old and over who have carried out an economic activity that generated goods and services for at least one hour in the reference period (weekly);
- all persons who carry out non-salaried work but do it for familiar gain, or those who have their own enterprises and don't work for some reason.

The active labor force that does not fall into the above mentioned characteristics is included in the category of the unemployed people.

A sociological research was performed in order to observe the boundary between the employment and the unemployment and to find out the problems faced by the active population in the Southern Region of the Republic of Moldova.

3. The methods and materials applied

The sociological research regarding employment, which took place during September and October 2016, involved a number of 75 individuals of employable age and not only (15-65 years) in the Southern region, but also those who currently do not have a stable job, but they are searching it.

The structure of the sample for the survey, depending on the characteristics: sex, age group, living environment and education level, is presented in the following way:

Sex					
Male – 50,7%			Female – 49,3 %		
Age group					
15 – 24 years old	25 – 34 years old	35 – 44 years old	45 – 54 years old	55 – 64 years old	65 years old and over
24 %	21,3 %	21,3 %	22,7 %	10,7 %	0 %
Living environment					
Urban - 64%			Rural - 36%		
Education level					
Higher	Professional institutions	Secondary professional	High school, general school	Gymnasium	Primary or without school
29,3 %	22,7 %	29,3 %	14,7 %	4 %	0 %

The respondents selected by gender are almost equal in proportion, by the age group they are retained in the same situation, with the exception of 50-year-olds and over, where the percentage of those questioned is smaller, as they are closer to the retirement age. According to the living environment: the respondents in the urban environment prevails approximately twice, the thing that denotes the fact that the rural population most often lead a subsistence activity in agriculture and does not consider the need to search for a job. The same situation is observed for the respondents selected according to the education level, because urban residents have many opportunities to do studies.

4. Results and discussions

The analysis of the results of sociological study concerning employment in the Southern region of the Republic of Moldova has conducted to the following characteristics.

The areas of activity. Respondents, who have worked in some branches of the national economy before becoming unemployed, are prepared to continue the work - 36% of respondents; in construction - 9.3%; in transport - 12%. The agriculture had a decrease from 17.4% to 6.7%, the industry from 16% to 12%, while in trade the situation is reverse, if in the past there were 9.3%, in the future 24% of respondents want to be engaged in this sector.

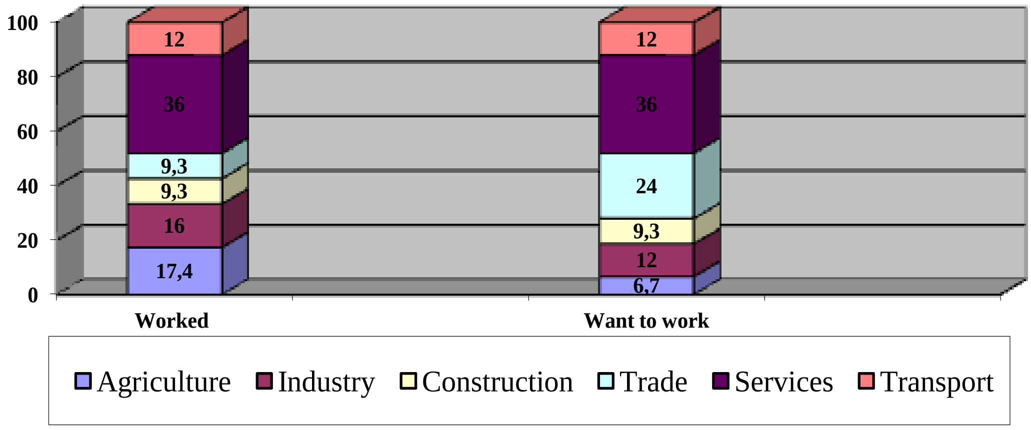


Figure 1: The branches in which respondents worked and in which they would like to work in the future, %

The source: prepared by the author based on the study conducted

The services and trade sectors are becoming more attractive as it allows obtaining revenues in a relatively short period. In agriculture the income is very low, and the industry in the Southern region disappears as branch of the economy. In construction and transport sectors there is stability.

According to the survey in construction and transport sectors from the total, men are mostly involved, being from urban areas: in transport - 89%, in construction - 71, 5%. In trade and services women prevail: 71,5% of total are opting for trade, and 73% for services. Because we are constantly moving, the situation can be changed easily.

In terms of how often the respondents change their work place, the study showed that the population of the Southern Region wants less job mobility and more stability.

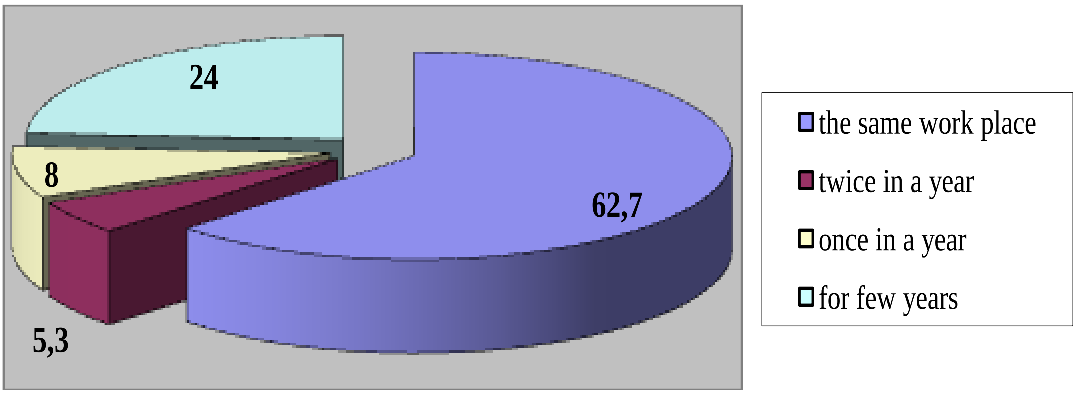


Figure 2: The frequency with which respondents changes their work, %

The source: prepared by the author based on the study conducted

From those interviewed 62,7%, before looking for a job, have worked at one job, 24 percent of respondents changed their work once in a few years and only 13,3% of respondents changed their service more often than once a year. Analyzing the same situation depending on gender and living environment, the study showed that women are more stable and 61.3% of them worked at the same job, in rural areas, 57,9% and in urban areas only 42, 1%. Among men, the situation is the following: from 38,7% of all respondents that have not changed their workplace, they are divided in proportion 50 to 50 depending on the living environment.

Referring to the reason of which the respondents have been released from the last job, is that most of those interviewed - 28% were released on their own initiative: 30,7% were not satisfied with the salary; 12% - as a result of personnel optimization in the enterprise and 8% - because they have started their own activities. Among them depending on the living environment most of men who resigned on their own initiative, are from urban areas - 72,7%, against 27,3% from rural areas, and depending on the criteria of wage satisfaction - men in urban area - 80% against 20% from rural area. Regarding women in the same category, in the first case we have 60% in rural and 40% in urban areas, and in the second case – 69,2% urban to 30,8% rural. On optimizing staff criteria - women 50% in the urban and 50% in rural area from respondents, and from men respondents 33% from urban area towards 67% from rural. Other criteria: start of activity on your own, individual labor contract’s expiration, change of residency, lack of perspective, closing down of the enterprise, health - percentage of respondents was very small and not so important.

All these mentioned above return us to the idea that for population the salary is one of the basic factors that motivates employees to retain on a job, or to look for another job.

Another feature is how willing are respondents to go back to the previous place of work, and if they agree, what would be the conditions to return.

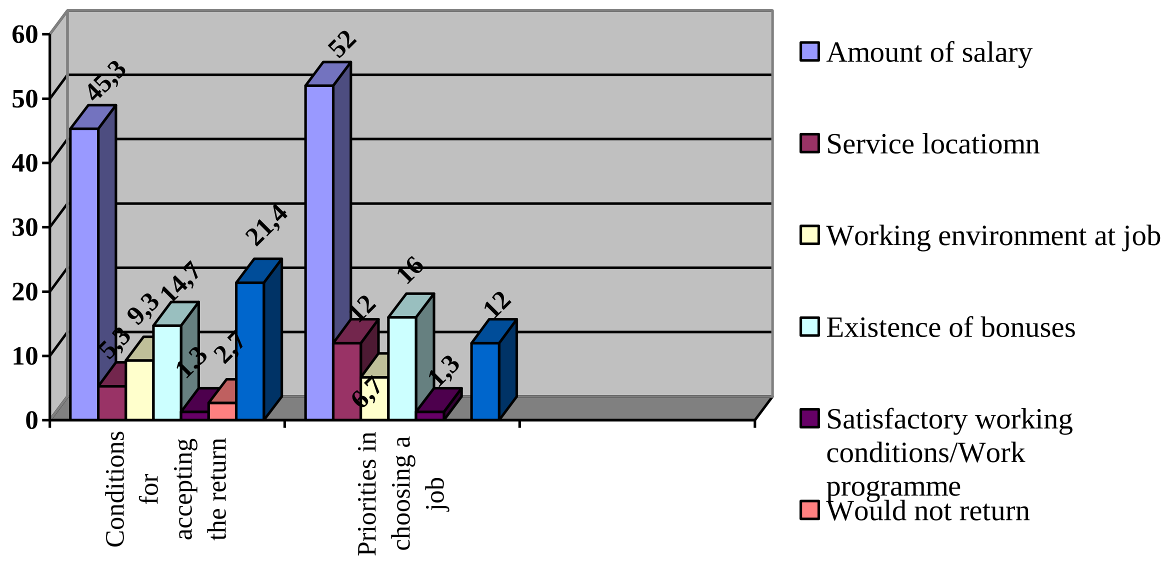


Figure 3. The distribution of respondents according to the conditions of acceptance of return to the previous place of work and choices in selecting the work, %

The source: prepared by the author based on the study conducted

Survey data indicate that from those interviewed, in the case of return to the old job -45,3% would accept if the wage would be bigger and 52% in the case of choosing a new place of job. The service location bothers 5,3% of those who can go back to the old job and 12% those seeking a new job. The working environment in the collective is important for 9,3% of the first category and 6,7% of the second category. The presence of bonuses has an important meaning for those who participated in the study – 14,7% in the first category and 16% in the second category. The work conditions or the work programme do not really bother the respondents; they agree to work in harsh conditions just to have a job. This parameter plays a role meant by the same percentage of respondents – 1,3% in both cases. There are those who would not return to the old job, being 2,7%. At the same time there is a significant category of those who cannot answer the question concerned – 21,4%, and among those from the second category we have 12% of respondents who cannot explain what would be their priorities when choosing a new job.

An important factor in the case of employment is the minimum wage they would agree to work for. For those who are looking for a job, the salary they would agree with don't differ much compared to the average gross of nominal salary which is 5084 lei and the minimum value of the existence that is 1814. Therefore none of the respondents wants a salary up to 1000 lei. They agree to work with a salary from 1001 to 2000 lei – 6,7%; from 2001 to 4000 lei - 44% of those interviewed; from 4001 to 6000 lei – 30,7%, and those who want a salary higher than 6001 lei - 18,6%, which is less than the fifth part of the respondents.

This argument is specified from the answer offered by respondents to the question: „What are the causes that you have not found a job?" to which 13,3% responded that persists a lack of jobs on the specialty that they possess, 29,3% said that there is a general lack of jobs, while 57,4% admitted that the opportunities offered by the labour market do not meet their expectations, that's why they are not willing to accept the offers.

Another feature of employment in the South region is the level of training of the respondents. Thus survey data have shown, that as the level of education is higher, the more people are willing to take steps to find a job and the category of those with higher education -47,7% of respondents, are willing to make changes, especially young women, but here it is important the period of searching a job.

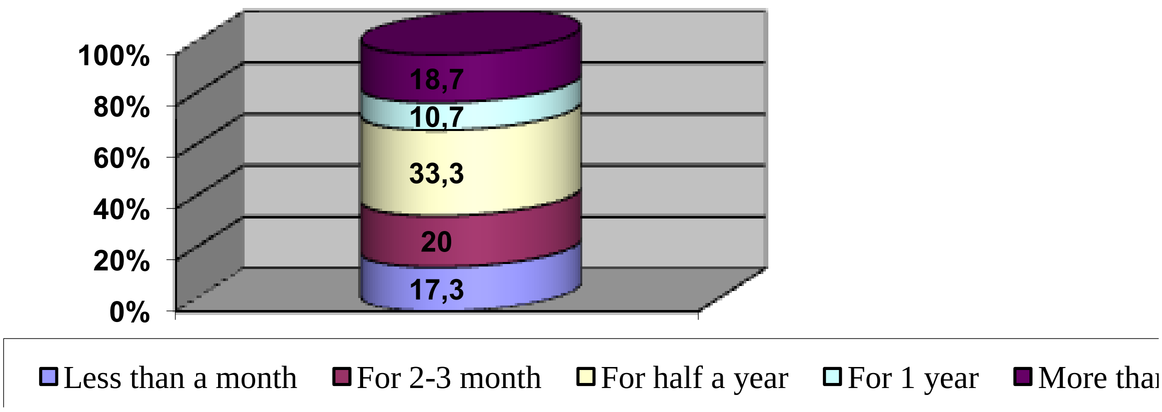


Figure 4: The interval of time when the respondents seek employment, %

The source: prepared by the author based on the study conducted

According to the survey most of the respondents seek a stable place of work within a period of less than half a year, i.e. around 70,6%, which is a very important indicator. On the other hand respondents who seek a job more than a year are about the fifth part – 18,7%, a very high percentage. But it should not be confused, the period in which they are looking for a job and the one they are out of work –differs greatly. According to the data that the respondents claimed with respect to the period that they are unemployed, then 62,7% of them are unemployed for less than one year, 12% for a year, 9,3% for two years and 16% for more than two years. From these data it is noticed that unemployed persons are not seeking jobs throughout the period when they are unemployed and this can be explained by the following:

- during the period of registration at the Territorial Labor Office (TLO) as an unemployed person, he/she did not have reasonable ground for looking for a job, because during this period he/she had financial resources;
- persons who are in the process of searching for a job are doing some tests, but it does not mean that they are in a permanent search, i.e. they pass on a few firms where they leave their CVs, at the same time they visit the Labor Office, after which he/she waits a period for a response, then if there is no an affirmative answer, they make again an attempt and the cycle repeats.

A fairly important aspect of the study is how respondents appreciate the activity of the Territorial Labor Offices and the involvement of the State in fighting unemployment.

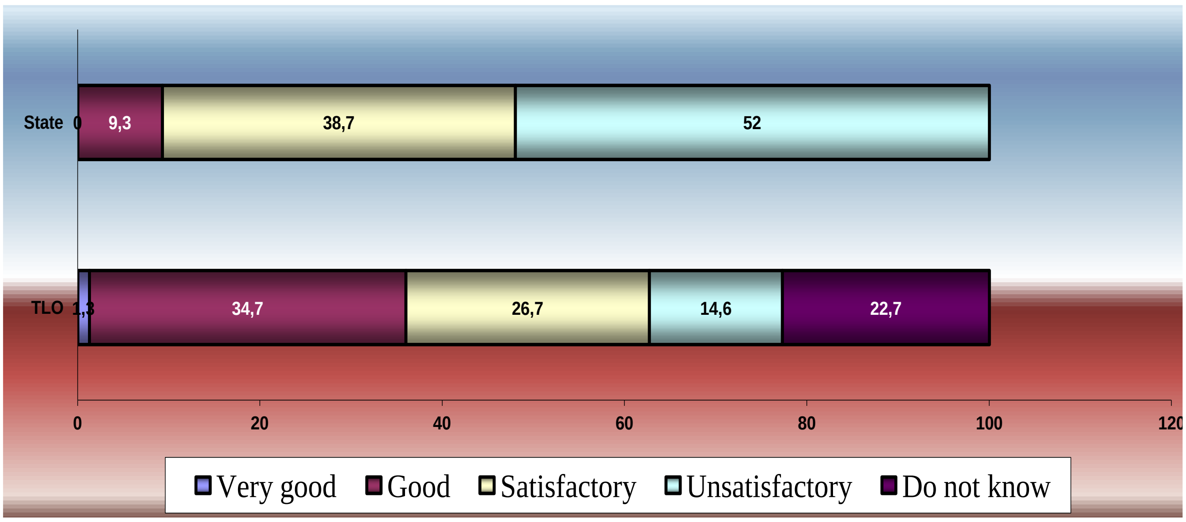


Figure 5: The assessment of the policy in fighting unemployment implemented by TLOs and the State, %

The source: prepared by the author based on the study conducted

Analyzing data from the survey it is observed a difference of appreciation by the respondents of the policies implemented to fight unemployment by TLO and State. If the policies implemented in this area by TLOs are rated very well by 1,3% of respondents, then the State has accumulated 0%. With good rating it is appreciated by 9,3% of respondents for State and with 34,7% - for TLOs. The policy in rated satisfactory by 38,7% for the State and 26,7% for TLOs. Unsatisfactory policy implemented consider 52% of respondents for the State and only 14,6% for TLOs. Respectively 22,7% of respondents do not know how to appreciate the policy implemented in fighting unemployment by TLOs.

This is explained by the fact that most of the policies implemented by TLOs are perceived separately from the State policies. Population believes that TLOs are independent institutions, to which they can appeal.

5. Conclusions

Based on the analysis of results of sociological research relating to employment in the Southern region of the Republic of Moldova, the following conclusions can be drawn:

- **the size of the salary is the basic criterion in choosing a job.** According to survey data it appears that the main criterion which underlies the commitment is salary. Even if we see that the requirements in this area are not too high, most of them are available to those who work for a salary of 4000-6000 lei, but employers cannot always afford this amount. If we take into account that the salary is an engine development for a sector or another, then we understand that at this point there are reserves not only from the businesses or employers, but also from the State, which must take urgent measures to improve the situation.
- **opportunities for employment of the able-bodied population in the Southern region are very limited.** In the Southern Region, there is a very small number of large companies with foreign capital. In some areas, the large companies with foreign capital, able to penetrate the European markets and be competitive, have disappeared at all. There are mainly small businesses and usually in sectors such as services, trade, transport, etc. but they cannot provide jobs to a large number of people able to work. Currently, job offers can be found more in the service sector, in some companies that are deconcentrated in the territory, and the state-owned enterprises that often provide inadequate working conditions to the job seekers' expectations.
- **the population of the Southern region is very conservative in terms of changing the workplace, because of the fear of running out of a job.** If we take a look at the data from the survey, it appears that approximately 70% of the interviewed - worked in one area of the economy and of whom more than 60% have worked at the same service throughout the period in which he/she served until becoming unemployed. This situation should not be seen that those interviewed had no desire to change anything or did not have the capacity to perform another job, but rather the fear of losing the job and remaining without sources of existence. Significant changes are observed in the economic sectors in Southern region of the Republic of Moldova and a shortage of jobs in all areas of activity. If until the mid 90s of the 20th century in this region there were many enterprises engaged in the processing of agricultural production, production of building materials and services in the agricultural sector, currently all these enterprises have been restructured or disposed of, industry of producing building materials does no longer exists, and the processing of agricultural production too, the main areas where the population has more certainty to find a job are state-owned enterprises.
- **there is an exchange of priorities in the sectors of the Southern region economy**. According to the survey data, one can notice that the service delivery becomes the basic

sector of the economy of the analyzed region, followed by the trade and the transport, while the agriculture is significantly losing its position. This is explained by the fact that the provision of services has become a very prosperous sector which has been developing very intensively lately by offering higher wages. The entrepreneurs are developing this sector because even if there are significant investments made, the financial means can be recovered, which is not specific to agriculture that requires major investments and does not ensure their recovery in the near future.

- **the unemployment becomes a problem for the region**. Whatever is being said, it is noticed that the unemployment is a very acute problem that creates issues in all sectors of the national economy at the regional level. This can be seen from the answers of the interviewed people. An able-bodied person who cannot find a job for a longer period of time becomes a problem for the whole society. Hence, the unemployment benefits and the material aids increase, the taxes decrease and many other problems that seem to have nothing to do with the unemployment have to be faced. Other consequences are the worsening of criminogenic situation, the appearance of illegal economic activity, the increase of corruption, the increase in the number of sick people and the appearance of many other social problems that are generated by unemployment. By solving these problems at the regional level, a multitude of problems in different sectors of social life are resolved at the national level.

The results of the study demonstrate that it's very easy to shift from the category of employed to unemployed person. Unemployment is a process that has an impact on the entire society at all levels. Only joint efforts of the State, TLOs and employers, even of the persons concerned may solve these problems.

REFERENCES

1. ADUMITRĂCESEI, I. D., NICULESCU, N. G. Labor Market - Contemporary Economic Theory and Practice /Piaţa forţei de muncă - Teorie şi practică economică contemporană. - Ch.: Editura Tehnică, 1995. 279 p. ISBN 5-85268-317-5.
2. ANORF. Labor Market. Newsletter. Active Measures on the Labor Market. Legislation /Piața muncii. Buletin informativ. Măsuri active pe piața muncii. Acte normative. - Chișinău: 2005. 172 p. http://www.anofm.ro/
3. CINDREA, I. Human Resource Management /Managementul resurselor umane. - Sibiu: Editura Universității „Lucian Blaga", 2008. 36 p.
4. IUHAS, V. Regional Economic Development: Economic and Social Implications /Dezvoltarea economică regională: Implicații economice și sociale. Deva: Editura Emia, 2004. 228 p.
5. Labor Force in the Republic of Moldova: Employment and Unemployment 2009 /Forța de muncă în Republica Moldova: Ocupare și șomaj 2009. - Ch.: Statistica, Tipografia „Nova-Imprim" SRL, 2009. 368 p. ISBN 978-9975-4034-8-1.
6. Law on Employment and Social Protection of People Searching for a Job no. 102-XV of 13.03.2003 /Legea privind ocuparea forţei de muncă şi protecţia socială a persoanelor aflate în căutarea unui loc de muncă nr. 102-XV din 13.03.2003. Monitorul Oficial al Republicii Moldova nr.70-72/312 din 15.04.2003.
7. MIHĂESCU, C. Population and Employment. Last. Present. Future /Populație și ocupare. Trecut. Prezent. Viitor. - București: Editura Economică, 2001. 320 p. ISBN 973-590-383-0.
8. MUNTEANU, I. Regional Development in the Republic of Moldova /Dezvoltări regionale în Republica Moldova. - Ch: Editura Cartier, 2000. 264 p. ISBN-9975-79-063-1.
9. SORA, V., HRISTACHE, I., MIHĂESCU, C. Demography and Social Statistics /Demografie și statistică socială. - București: Editura Economică, 1996. 498 p.
10. ЧУКРЕЕВ, П. А., КОРЫТОВА, Е. В. Employment of Population and Its Regulation /Занятость населения и её регулирование. Учебное пособие. -Улан-Удэ: издательство ВСГТУ, 2010. 212 с.

Rezumat

Lucrarea conţine rezultatele cercetării în baza studiului sociologic efectuat în Regiunea de Sud a Republicii Moldova privind ocuparea forţei de muncă. Acest studiu are drept scop determinarea problemelor cu care se confruntă populaţia activă a regiunii care la moment nu dispune de un loc stabil de muncă, dar este în căutare.

Studiind problema ocupării forţei de muncă la nivel regional se rezolvă şi o multitudine de probleme din diferite sectoare ale vieţii sociale la nivel naţional.

Rezultatele studiului ne demonstrează că e foarte uşor din categoria persoanelor ocupate să devii persoană neocupată. Şomajul este un proces care afectează întreaga societate la toate nivelele. Numai cu eforturile comune ale statului, Oficiului Forţei de Muncă, angajatorilor şi persoanelor în cauză poate fi soluţionată această problemă.

Cuvinte-cheie*: populaţie activă, populaţie ocupată, şomaj, regiune, locuri de muncă.*

Аннотация

В статье представлены результаты исследований на основе социологических исследований, проведенных на юге Молдовы по вопросам занятости. Это исследование направлено на оценку проблем, с которыми сталкивается работающее население региона, которое в настоящее время не имеет стабильное место работы, но находится в поиске.

Изучение проблемы занятости на региональном уровне, позволяет решить множество проблем в различных сферах общественной жизни на национальном уровне.

Результаты исследования показывают, что очень легко перейти из категории работающих в категорию безработных. Безработица представляет собой процесс, который влияет на все общество на всех уровнях. Только совместными усилиями государства, агентства занятости, работодателей и самих заинтересованных лиц можно решить эту проблему.

Ключевые слова: *активное население, занятое население, безработица, регион, рабочие места.*

Received 27.04.2017
Accepted 15.06.2017
Published 30.06.2017

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

HARNESSING THE HUMAN POTENTIAL TEAMS IN CO-OPERATIVE ORGANIZATIONS IN THE LIGHT OF EUROPEAN MANAGEMENT

Elena GRAUR, Assoc. Prof., PhD,
Trade Co-operative University of Moldova
E-mail: elenagraur73@mail.ru

Irina COSNICEAN, PhD,
Trade Co-operative University of Moldova
E-mail: i.cosnicean@mail.ru

Tatiana BARAN, Lecturer,
Trade Co-operative University of Moldova
E-mail: taty.ady@mail.ru

JEL classification: M12, M2, M5, P13

Abstract

Human potential was and is among the most valuable resources that each organization has, and also one of the decisive resources for an efficient business activity and its evolution in performance. All management functions are performed by people while success or failure of the management activity depends on acquiring the art of working with people. When the top managers succeed to harness the potential of the employees so that they become not subordinates but teammates in the future activities of the organization, we can already speak about highly qualified professionals who generate sustainable development of the employing company.

The research will mainly focus on the comparative study of approaches practiced in European countries along with co-operative enterprises from our country, researching the training level and theoretical-practical training provided by authorized institutions in these domains.

***Keywords**: co-operative organization, human potential, team, subordinates, teammates, team spirit.*

1. Introduction

One of the oldest forms of activity is considered consumer cooperation. It started with the purpose of satisfying the existent needs by common associating, voluntary agreement and by responsible participation in the activities promoted with the aim of mutual help and guidance on the democratic principle. In the organizational aspect of cooperative work there was promoted the idea of equal and equidistant co-participation of all cooperative members, this being one of the defining and distinctive features of the cooperative management. Human resources, involved in the cooperative activity, as a rule, hold the status of cooperative members. They become the absolute driving force of cooperative's development and evolution by the attitude towards undertaken work and responsibility proved by earnings of labor and by the concern for the whole society which essential part is presented.

Human Resources in the co-operative system are treated according to their importance in the production of goods or services, along with those financial, material and information ones, but as a value they are predominant, so they must be paid more attention to from the organizational management.

The continued and qualitative development of the co-operative human resources will be done so as to fully implement the creative potential of all staff, they being of highly importance for the managers. Therefore, the cooperative organizational management applies and develops various management methods and specific techniques which motivate and generate development of partnership relations among employees and contributes to the appearance of team spirit, forming an integral part with the organization.

Human resources, addressed by the held capacities, skills and interest towards the activity, they are trained in, constitute the main de jure and de facto resource, current and future of the co-operative organization that determine decisively the potential development and stability of the economic unit.

The team has a diversified approach in the specialty literature, with different concepts depending on the theme of working conditions, forms of work's organization accepted within the organizational framework and also depends on the degree of autonomy offered by company's management [2], at the same time, certainly without any doubts, it aims to improve all existing processes within the enterprise. So, the team is conceived as groups of employees who have at least some common tasks and where the team members are authorized to regulate mutually the joint execution of these tasks.

The development of interpersonal relationships and team spirit within the co-operative organization is in itself an essential activity for obtaining and registering performances in human resource management, opting for a range of a wider evolution and taking the strategic position of managing the human resources.

2. Current degree of investigation of the problem and the purpose of research

In the present research we follow the aim to highlight the appropriate training of human resources in improving the co-operative organizational management by focusing the human resources in an integrated team with innovative spirit and dominated by the interest of achieving the mission of the employing organization, also realizing that every employee has his role, his importance in achieving the desired success.

Developing a team spirit in the co-operative world is not possible without creating a collaborative working environment. Tackling successfully the problem of involving the employees in the company's activity by adjusting their own interests with those of the co-operative organization remains up- to-date in this century too. In this chapter we can state some gaps concerning the care of managers and even often attest the lack of data in the agenda of co-operative organization's management. Moreover, we acknowledge the lack of researches done in the Republic of Moldova for a deep knowledge of factors generating the lack of employees' interest / motivation or the indifference towards human resources for the concerns of the co-operatives' management by blindly following these directives, accepting only the position of performer and not of creator, not of subordinates and not of interested personnel interested to become an "engine" of organizational changes.

Researches done in the co-operative system confirmed that managers recognize the need to motivate the employees to participate in creating something new, to make changes that can be succeeded by real involvement of teammates, it recognizes indirectly that our success depends on working together as a team and on the quality of unfolding these activities.

Each team member within the organization must be able to rely on the nearby colleague, asking for advice and contributing to the undertaken activity. Teamwork constitutes, actually, in existence of trust one towards the other, being safe and showing that the skills and knowledge of the colleague will help to complete the task and achieve the purpose or obligations attributed to this job, position.

Teamwork is perceived, especially as a cooperative activity with colleagues, which aim is to achieve a common goal, and this requires taking decisions by mutual agreement on the actions they will perform, at the same time taking responsibility for the successful completion of tasks and from this point of view one of the strengths of a person who craves for a position is presenting arguments that he is able to work in a team.

Another aspect of the research shows the usefulness of building the team in co-operative organizations, how useful this form of organization would be and whether it is feasible or not.

A number of recent researches confirm the positive impact of teamwork on labor productivity and cooperative efficiency through a greater autonomy of workplace, a deeper responsibility and satisfaction.

The team must always remain on the positions of real feedback, be open and be responsive to change, but its members are on ongoing improvement course, certainly contributing to the set up of forceful relations, generating positive effects present as individual performances, but necessarily as a group too.

3. Applied material and methods

The problem of achieving efficient business issues through teamwork is typical for the North, East and West European countries, where even if researches in this context have been made, then their publication is relative.

Following the research undertaken in the co-operative organizations it was discovered that there are a number of psychological factors that can inhibit or stimulate their performance. In this way, we become aware of certain phenomena, which may constitute an obstacle towards the performance of the team. In order to effectively achieve a task the team must be treated as a social unit which uses its full potential in achieving this task. However, there can appear various obstacles: problems of emotional character or others.

To promote the welfare of its members, the team must reflect on how we can provide support or mitigate conflicts and determine the general social climate of the group. It is very difficult for a team to achieve a harmonious correlation between work climate and the successful achieving of tasks. Obviously, it is difficult to reconcile both, and this often fails, because there was found a coexistence of four teams within the co-operative organizations, figure 1.

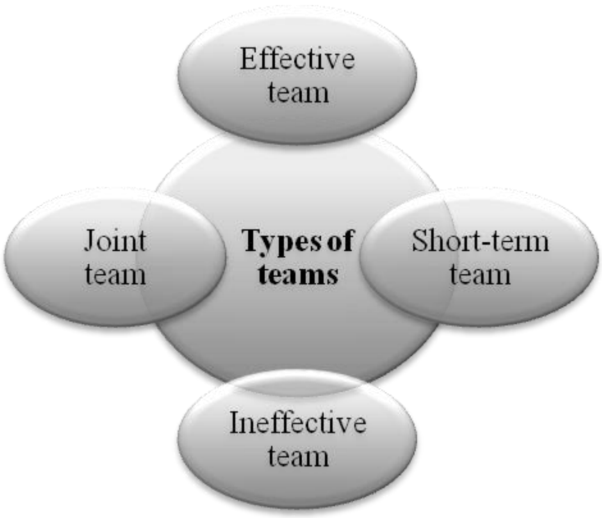


Figure 1: Types of teams in the co-operative organizations
Source: author's own development

Team work in the co-operative organizations is characterized by the most efficient operation, meets members who can work together and communicate well among them, are able to modify their objectives and strategies depending on the circumstances, actually promoted by willingness to cooperate over a long period. The team where there is a warm climate and solidarity among members, is notable for clarity, tends to avoid any possible conflict or conflicting discussions. The next category is the ineffective team which team members are not satisfied with both the nature of interpersonal relationships and the quality of their work and thus not working on any plan. The fourth category of teams is the one which members do not want long term collaboration, and thus do not cultivate rather emotional human relations, performing the task at a satisfactory level, this undermining the team's creativity.

In a management team it is welcomed to focus on the development of members who find their motivation in work and do not spend time solving the problems of all underperforming teammates.

The employees work for recognition and this is one of the motivating requirements for the employees from the local cooperative system, moreover, in the team they seek for a family-attitude, seek to find elements that define them as happy ones.

The employees often follow trainings in different areas and with different purposes, but do not ask themselves where they will apply the new, formed skills or whether they succeed to form them.

The employees need recognition by participating in solving various problems or by managing the situation. People want to be involved but the fear of being mistaken stops them, especially if they are punished / penalized for the mistakes, so creativity is stopped, in this context the managers need to boost the employee's involvement by freedom of creativity, by tolerating the obvious errors during the exploitation of something the new, necessary changes that are tangent and imposed by the philosophy of learning.

Currently, the biggest challenge for the co-operative organizations is to place on the sales market new, high quality goods / services, and keep up with changes in demand which the customers want, or requires this work to be segmented and organized on roles, as to obtain maximum productivity with minimal costs. These requirements call to search for new forms of organizing work based on the promotion of good interpersonal relationships at work and the existence of skills for innovation and changes of the employer.

4. Obtained results and discussion

For a team to score success / performance in a co-operative organization, it is necessary to develop: the attitudes of colleagues who have the ability to work in teams, involvement, empathy, be positive, oriented towards obtaining concrete results and lead to the development of the four functions of teamwork, figure 2.

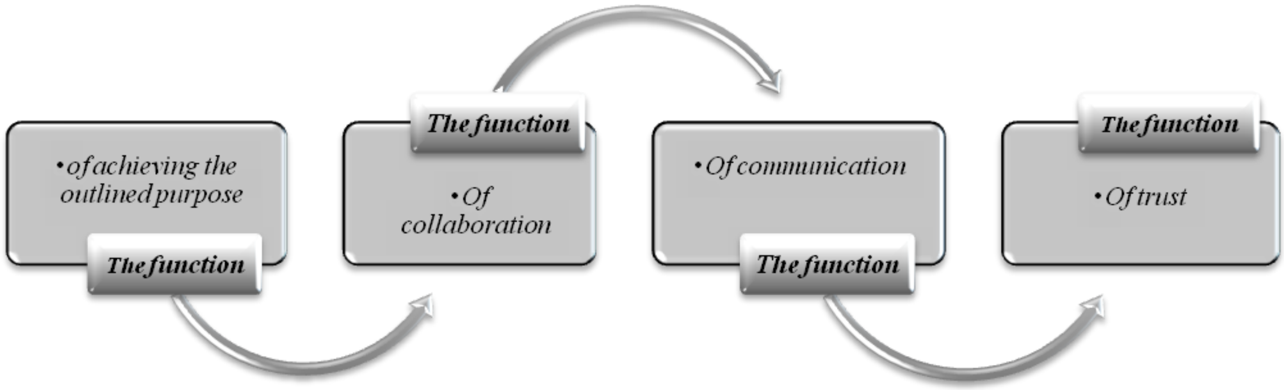


Figure 2: Functions of teamwork

Source: author's own development

The manager has the task to create a team based on ability to be willing to compromise, having an earning interest for all, to be open to give a touch of altruism for all team members.

In a performance team it is necessary to develop along the whole activity encouragement by fostering the debate of the issue without attacking the colleague with a contradictory position, in such a way it will be possible to create partnership relations in the team.

People are creatures who work in teams to achieve much higher results than working individually, isolated.

The performance of a team means the results recorded in joint work, but it depends on the composition of informal roles what each employee / member of the team makes, which is oriented towards results, oriented towards relations with other teams, with others, the role of orientation to innovations, those who seek novelty, for another way of working, handling things, oriented towards processes, focused on fulfilling personal values. The emphasis will be put on the values which are important to all team members. It is important to keep in mind skidding behavioral slips that can attract the entire team.

Teamwork leads to awareness, positive perception and agreeing between team members, so, cohesion, spirit entity is continually developing but conflict situations become rarer, more controllable and have a less hostile way of resolving, nondestructive but beneficial one. Correctly directed team will transform the working group into a team where the members will be perceived as members of a family who work together to obtain a specific result, being waited by every teammate.

Team work is a form where members collaborate and simultaneously compete, so, they can certainly harness their potential through performed work in competition with the teammate, from whom he also can learn new skills, learn new tactics, techniques and working methods, in such a way people will be discovered not only as employees of the company. Teamwork is fundamental and fostered by organizational culture and the climate of cooperation among members, this involving mutual trust, otherwise teamwork is ineffective.

The researches confirm the fact that the team members from the co-operative organizations feel the need to be really involved by the opportunity to voice their positions through developing social relationships, as well as, opportunities to take some practice from other colleagues and to help, including by self-development support and by making the commitment to become a more competitive specialist.

5. Conclusions

2. The process of developing the relations and team spirit of employees of any consumer cooperatives has a great impact on motivating their work, so we conclude that this is a continuous activity in the organization and represents a complex process of actions and of psycho-social knowledge of the employee.
3. Human resources, involved in the cooperative system, are, obviously, every personality with an ego, with concrete interests and perceptions of the importance and their own vision of self-realization, but all tend to develop those activities that cause satisfaction through new knowledge, through understanding of personal development, by recognizing the importance of the employee, so we conclude that in any organization it is necessary to conduct researches to estimate the level of professional advancement of human resources and their promotion in relation to the registered efforts and successes.
4. Complete employees' involvement in their personal interest, helping them, individually motivating, offering them every available form of learning.
5. People do not imply because of lack of formal authority, do not know how to do or get involved, knowing the benefits followed at cooperative or at individual / team levels. A team is inspired by recognizing, rivalry and identity. Team motivation is because much of its identity - explaining who they are.
6. People need socializing, by promoting informal communication, by accepting cultural aspects of the colleagues.
7. If you are asked to know a wide range of knowledge, opinions, positions, the performance result of joint work is much more important and larger than the individual success.
8. By team working we facilitate the domination of a working environment with features of exchanging the information and practical -theoretical knowledge, we increase the innovation potential by encouraging the growth of capital gains of goods or services, employees obtain the skills of safe problem solving, adapting easily to all colleagues working environments and the appearance of new forms of growth and local and regional economic regeneration.

REFERENCES

1. MABEY, C., SALAMAN, G., STORY, J. Human Resource Management: A Strategic Introduction Blackwell Publishers Ltd. Oxford 2001, pp. 124 – 130.
2. O'LEARY-KELLY, A. M., MARTOCCHIO, J. J., FRINK, D. D. A Review of the Influence of Group Goals on Group Performance. The Academy of Management Journal. Vol. 37, No. 5 (Oct., 1994), pp. 1285-1301 Published by: Academy of Management
3. TOTTERDILL, P., DHONDT, S., MILSOME, S. Partners at Work? A Report to Europe's Policy Makers and Social Partners. October 2002. Report of the Hi-Res Project - Defining the High Road of Work Organisation as a Resource for Policy makers and Social Partners, funded by D G Research of the European Commission under the Competitive and Sustainable Growth: Accompanying Measures Programme

Rezumat

Potențialul uman a fost și este printre cele mai de valoare resurse pe care le are fiecare organizație. Ea este una din resursele decisive ale activității eficiente și a evoluției de performanță a acesteia. Toate funcţiile conducerii se realizează prin oameni, succesul sau eşecul activităţii de conducere depinzând de însuşirea artei de a munci cu oamenii. În momentul în care managerii de vârf reușesc să valorifice potențialul angajaților, astfel încît aceștia să devină nu subordonați ci coechipieri în activitățile de viitor ale organizației, deja putem vorbi de profesioniști cu o calificare destul de înaltă care pot conduce la dezvoltarea durabilă a firmei angajatoare.

Cercetarea, în principiu, se centrează pe studiul comparativ al abordărilor practicate în țările europene în paralel cu întreprinderile cooperatiste din țară, investigându-se nivelul de pregătire și instruire teoretico-practic oferit de instituțiile abilitate în domeniile respective.

Cuvinte-cheie: *organizație cooperatistă, potențial uman, echipa de muncă, subalterni, coechipieri, spirit de echipă.*

Аннотация

Человеческий потенциал был и является одним из наиболее ценных ресурсов, находящийся в ведении каждой организации. Это один из важнейших критериев, определяющий эффективную деятельность и развитие производственных показателей. Все функции управления достигаются людьми, успех или неудача управленческой деятельности зависит от искусства работы с людьми. В случае, когда топ-менеджеры в состоянии реализовать потенциал сотрудников, так чтобы те не становились простыми подчиненными, а были одной командой для будущего развития деятельности организации, только при этом мы уже можем говорить о профессионалах с достаточно высокой квалификацией, которые обусловят предпосылки к устойчивому развитию компании-работодателя.

Исследование, в принципе, основывается на сравнительном анализе подходов, практикующихся в европейских странах, наряду с кооперативными предприятиями страны, путем рассмотрения теоретического и практического уровня обучения и подготовки кадров, обеспеченного уполномоченными организациями в этой области.

Ключевые слова: *кооперативная организация, человеческий потенциал, работа в команде, подчинённые, сотрудники, командный дух.*

The publication is fulfilled within the research Project „Domestic trade and consumer cooperatives development in the context of economic integration of the Republic of Moldova in the European Community” (code 15.817.06.28A).

Received 10.04.2017
Accepted 05.06.2017
Published 30.06.2017

ISSN 2345-1424 http://jrtmed.uccm.md E-ISSN 2345-1483

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

COMPARATIVE ANALYSIS OF THE MAIN UNIT-LINKED INVESTMENT PROGRAMS PROPOSED BY THE ROMANIAN LIFE INSURANCE COMPANIES

Cristina CIUMAS, Prof., PhD,
„Babes-Bolyai" University of Cluj-Napoca, Romania
E-mail: cristina.ciumas@econ.ubbcluj.ro

Diana-Maria CHIS, Lecturer,
„Babes-Bolyai" University of Cluj-Napoca, Romania
E-mail: dianamaria.chis@yahoo.com

JEL classification: G22, G17, G12, C58

Abstract

An important component of the activity carried out by the insurance companies is the investment of the premiums paid by policyholders in various types of assets, in order to obtain higher yields than those guaranteed by the insurance contracts, while providing the necessary liquidity for the payment of insurance claims in case of occurrence of the assumed risks. This research contributes to the existing literature regarding the study of investment alternatives, with an exclusive focus on the investment in unit-linked life insurance. A special place in this study is the comparative analysis of the main unit-linked investment programs offered by Romanian insurance companies.

***Keywords**: insurance companies, unit-linked products, investment programs, financial instruments.*

1. Introduction

Unit-linked life insurance contracts are very popular and widely used on the insurance market. They provide either death benefit or maturity benefit or both. The benefits are linked to an underlying asset with or without certain guarantees so that the policyholders have the opportunity to participate in the financial market and (eventually) be protected from the downside development of the financial market (Li and Szimayer, 2011) [10].

This paper addresses the issue of the main investment programs proposed by the Romanian life insurance companies offering unit-linked life insurance products. Insurance companies offer a number of types of financial instruments (as can be seen in Figure no. 1, p. 3) to which a certain level of risk and profit are associated, and the policyholder opts for those investment programs according to his risk aversion and willingness to earn.

The ***structure*** of this paper is as follows: Section 2 discusses some previous research on the issue. Section 3 outlines the theoretical framework and the empirical results regarding the profitability of these programs. Section 4 provides a summary of the main findings and some concluding remarks.

2. Literature review

There is an extensive number of studies on the pricing, hedging and risk management of unit-linked contracts. See for example: Boyle and Schwartz (1977) [5], Brennan and Schwartz (1979) [7], Bacinello and Ortu (1993) [2], Boyle and Hardy (1997) [4], Tiong (2000) [14], Hardy (2003) [9], Argeșanu (2004) [1], Romanyuk (2006) [13], Boyle and Tian (2008) [6], Mao and Ostaszewski (2008) [11], Dickson, Hardy and Waters (2009) [8], Pinon and Randrianarivony (2009) [12], Bernard and Boyle (2011) [3], Li and Szimayer (2011) [10], etc.

3. Methods and materials applied

The investment programs of 12 insurance companies were analyzed, as follows: NN, ALLIANZ TIRIAC, METROPOLITAN, AXA, BCR, EUREKO, GRAWE, SIGNAL IDUNA, GENERALI, ERGO, EUROLIFE ERB and GROUPAMA.

For low risk, investment programs available to an insured person with low risk appetite, but in steady secure, stable earnings are provided by 10 insurers, less Eurolife ERB and Groupama.

At the same time, for a medium risk profile, investment programs available to an insured person with moderate risk appetite and relatively stable earnings are offered by 10 insurers, less Eurolife ERB and Groupama. NN (former ING insurance company), the market leader for this segment of clients has 3 offers.

The same generous offer of 7 out of 12 programs is subject to the subscription of potential insured persons and those with a high risk profile. Instead, Signal Iduna comes with the highest number of investment programs: 3 for the low risk profile, 3 for the medium risk profile and the remaining 14 for the high risk profile. The results are presented in Figure 1.

For the analyzed period of time (2014-2015), the most profitable investment programs were those expressed in foreign currency (EURO), but also in the national currency, which held in the portfolio of the investment fund a significant part of the shares belonging to companies listed on the international and national stock exchanges. NN life insurance company recorded the highest return rate of 37.99% for the NN Global Real Estate investment program denominated in the national currency and the Signal Iduna Life Insurance Company had the highest rate of return of 62,07% for the investment program denominated in the foreign currency.

By making a comparative analysis of the less profitable investment programs proposed by the Romanian unit-linked life insurance companies, we noticed that for the analyzed period the least profitable investment programs are: the NN Enhanced Commodities program denominated in national currency, proposed by the NN life insurance company with a negative rate of return of -26,73% and the Signal Iduna HANSAgold EUR-Klasse program denominated in the foreign currency with a negative profitability rate of - 11,68%, offered by the company Signal Iduna Life Insurance. All these less profitable investment funds hold a significant part of the shares of companies listed on international stock exchange markets. In other words, the negative evolution of these respective Romanian investment funds is correlated with the unsatisfactory evolution of those capital markets.

Figure 1: Comparative presentation of the investment programs proposed by the main Romanian life insurance companies according to the associated risk degrees and the composition of the portfolio of the unit-linked investment programs

Low risk → **Medium risk** → **High and very high risk**

Low risk

Program	*A*	*B*	*C*
NN Bond (RON)	**84,77 %**	**15,23 %**	**-**
NN Verde (USD)	**90%**	**10%**	**-**
NN Albastru (USD)	**<65%**	**<10%**	**<35%**
Metropolitan **Plus** (RON)	**60-100%**	**<40%**	**-**

A = Investments in bonds
B = Investments in money market instruments and securities backed by real estate assets
C = Investments in shares

Medium risk

Program	*A*	*B*	*C*
NN Mixt25 (RON)	**71,38 %**	**3,60 %**	**25,02%**
NN Alb (USD)	**<35%**	**<10 %**	**<65%**
Allianz Leu Clasic (RON)	**65,58 %**	**4,76 %**	**29,66%**
Allianz Tiriac Dolar-Plus (EUR)	**100%**	**-**	**-**
Allianz Tiriac Euro-Plus (EUR)	**98,8%**	**1,2%**	**-**
Allianz World Plus (EUR)	**74,92 %**	**25,08 %**	**-**

High and very high risk

Program	*A*	*B*	*C*
NN Mixt50 (RON)	**49,30%**	**1,89%**	**48,81%**
NN Mixt75 (RON)	**24,50%**	**1,32%**	**74,18%**
NN Commodity Enhanced (RON)	**-**	**4,52%**	**95,48%**
NN Global Opportunities (RON)	**-**	**1,12%**	**98,88%**
NN Global Real Estate (RON)	**-**	**1,07%**	**98,93%**
NN Equity (RON)	**-**	**0,66%**	**99,34%**
NN Roşu (USD)	**-**	**10%**	**90%**
Metropolitan Exponențial (LEI)	**10– 50%**	**10– 50%**	**50-90%**
AXA Galaxy (LEI)	**25%**	**-**	**75%**
AXA Global Equity (EUR)	**-**	**-**	**100%**
AXA Local Equity (EUR)	**-**	**-**	**100%**
Allianz Leu Forte (LEI)	**46,83%**	**4,61%**	**48,56%**

A) Bonds   B) Money market instruments   C) Shares

Low risk **Medium risk** **High and very high risk**

Program	*A*	*B*	*C*
Allianz Tiriac Protective (RON)	**100%**	**-**	**-**
Allianz Tiriac Leu Simplu (RON)	**87%**	**13%**	**-**
AXA Ron Bonds (RON)	**99%**	**1%**	**-**
AXA Euro Cash (EUR)	**49%**	**51%**	**-**

Program	*A*	*B*	*C*
Allianz Tiriac Conservator **(EUR)**	69,2%	3,2%	27,6%
Allianz Tiriac Clasic **(EUR)**	52%	1%	47%
Metropolitan Multiplu (RON)	20-50%	10-50%	20-40%
AXA Planet **(RON)**	90%	-	10%
AXA Star **(RON)**	50%	-	50%

Program	*A*	*B*	*C*
Allianz Tiriac Dinamic (EUR)	**18,9%**	**3,1%**	**78%**
Allianz Tiriac World Equity (EUR)	**4,2%**	**3,3%**	**92,5%**
Allianz Tiriac Progresiv (EUR)	**-**	**1,8%**	**98,2%**
Allianz Europe Equity (EUR)	**-**	**-**	**100%**
BCR Fortissimo LEI (LEI)	**10%**	**5%**	**85%**
BCR Fortissimo Euro (EUR)	**57%**	**4%**	**39%**
EUREKO Ronplus (RON)	**10%**	**10%**	**80%**
EUREKO Euroextra (EUR)	**-**	**-**	**100%**
GRAWE Security Romania (RON)	**-**	**-**	**100%**

A = Investments in bonds
B = Investments in money market instruments and securities backed by real estate assets
C = Investments in shares

A)Bonds B) Money market instruments C) Shares

ISSN 2345-1424 http://jrtmed.uccm.md E-ISSN 2345-1483

Low risk | **Medium risk** | **High and very high risk**

Program	*A*	*B*	*C*
BCR Piano LEI **(RON)**	85%	15%	-
EUREKO Ronsafe **(RON)**	70%	30%	-
EUREKO Eurosafe **(EUR)**	40%	60%	-
GRAWE Apollo Conservativ **(EUR)**	67%	-	33%

Program	*A*	*B*	*C*
BCR Forte LEI **(RON)**	35%	15%	50%
BCR Piano Euro **(EUR)**	85%	10%	5%
BCR Forte Euro **(EUR)**	80%	5%	15%
EUREKO Ronmediu **(RON)**	50%	20%	30%
EUREKO Euromedium **(EUR)**	100%	-	-
EUREKO Europlus **(EUR)**	100%	-	-
GRAWE Apollo Echilibrat **(EUR)**	33%	-	67%

Program	*A*	*B*	*C*
GRAWE Apollo Dinamic **(EUR)**	-	-	100%
Signal Iduna Attraktiv **(RON)**	-	-	100%
Signal Iduna HI Topselect W **(EUR)**	46,6%	0,2%	53,2%
Signal Iduna Global Balanced Class A EUR ND **(EUR)**	-	0-15%	85-100%
Signal Iduna HANSAEuropa **(EUR)**	-	7,5%	92,5%
Signal Iduna SI BestSelect **(EUR)**	-	2,4%	97,6%
Signal Iduna HI Topselect D **(EUR)**	-	0,2%	99,8%
Signal Iduna HANSAgold, EUR-Klasse **(EUR)**	-	-	100%

A = Investments in bonds
B = Investments in money market instruments and securities backed by real estate assets
C = Investments in shares

A) Bonds | B) Money market instruments | C) Shares

ISSN 2345-1424 http://jrtmed.uccm.md E-ISSN 2345-1483

Low risk **Medium risk** **High and very high risk**

Program	*A*	*B*	*C*
Signal Iduna Konservativ **(RON)**	0-100%	0-100%	-
Signal Iduna HANSAzins **(EUR)**	100%	-	-
Signal Iduna HANSAgeldmarkt **(EUR)**	-	100%	-

Program	*A*	*B*	*C*
Signal Iduna Komfort **(RON)**	0-50%	0-50%	50%
Signal Iduna HANSAinternational **(EUR)**	97,7%	2,3%	-
Signal Iduna Strategic Income Class A EUR ND **(EUR)**	-	80 - 100%	0-20%

Program	*A*	*B*	*C*
Signal Iduna Asia (Ex. Japan) Equity Class A EUR ND **(EUR)**	-	-	100%
Signal Iduna China Equity Class A EUR ND **(EUR)**	-	-	100%
Signal Iduna Emerging Europe and Mediterranean Equity Class A EUR ND **(EUR)**	-	-	100%
Signal Iduna Emerging Markets Equity Class A EUR ND **(EUR)**	-	-	100%
Signal Iduna HANSAsecur **(EUR)**	-	-	100%
Signal Iduna Indian Equity Class A EUR ND **(EUR)**	-	-	100%
Signal Iduna Asia (Ex. Japan) Equity Class A EUR ND **(EUR)**	-	-	100%

A = Investments in bonds
B = Investments in money market instruments and securities backed by real estate assets
C = Investments in shares

A) Bonds B) Money market instruments C) Shares

Low risk **Medium risk** **High and very high risk**

Program	*A*	*B*	*C*
Generali Confident **(RON)**	25%	75%	-
ERGO Bond Garant 5 **(RON)**	100%	-	-

Program	*A*	*B*	*C*
Generali Armonie **(RON)**	75%	25%	-
ERGO Capital Activ **(EUR)**	100%	-	-
ERGO Live Invest Moderat **(EUR)**	70%	-	30%
ERGO Live Invest Echilibrat **(EUR)**	50%	-	50%

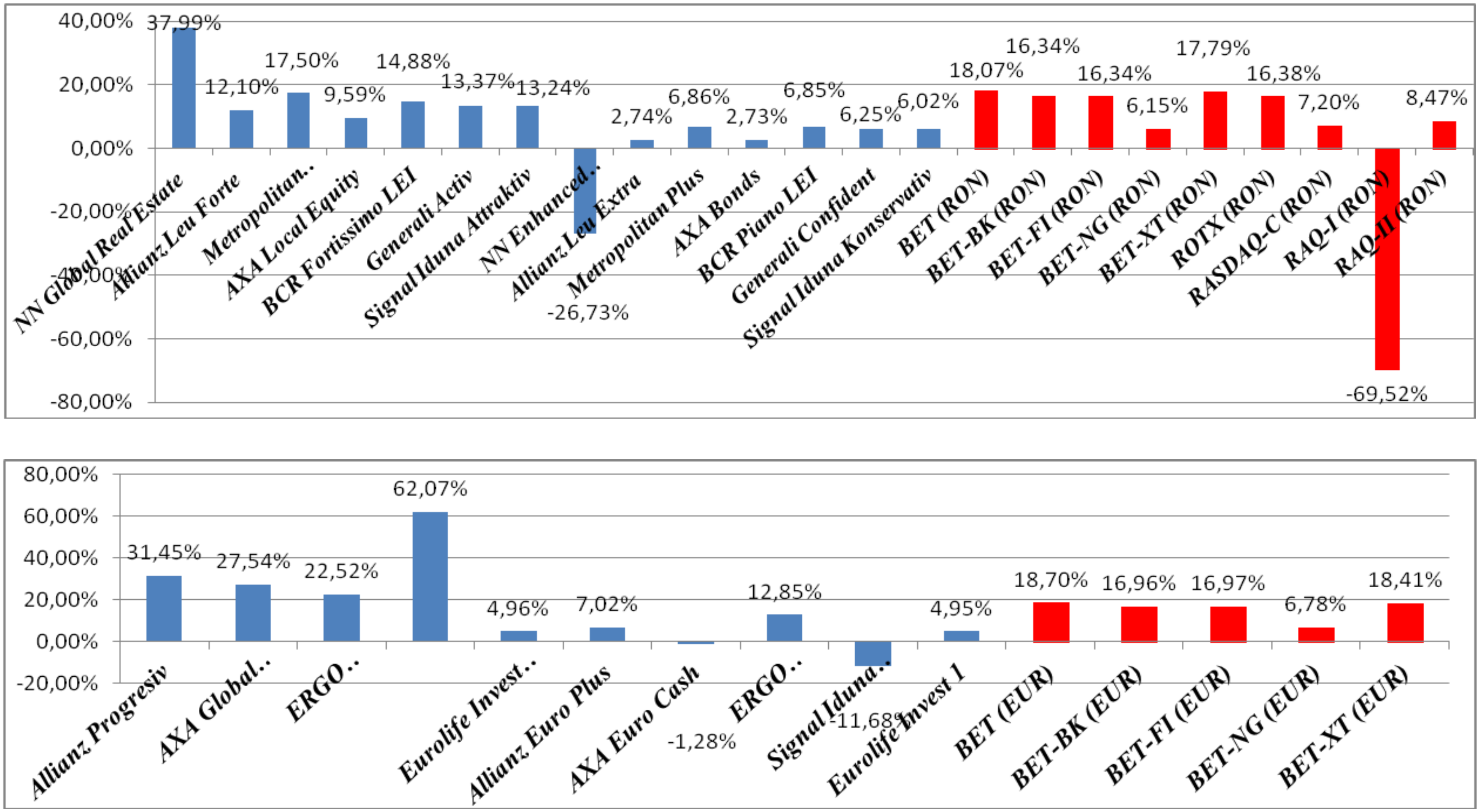
Program	*A*	*B*	*C*
Generali Activ **(RON)**	0-25%	0-25%	75%
ERGO Live Invest Dinamic **(EUR)**	30%	-	70%
ERGO Oportun **(EUR)**	-	-	100%
Eurolife ERB EFG Invest Control **(EUR)**	-	20%	80%
Eurolife ERB EFG Invest 1 **(EUR)**	-	5%	95%
Eurolife ERB Perspective pentru banii tăi **(RON)**	-	-	100%
Groupama 5 Plus **(RON)**	-	-	100%
Groupama Protege Invest **(RON)**	-	-	100%

A = Investments in bonds
B = Investments in money market instruments and securities backed by real estate assets
C = Investments in shares

A) Bonds B) Money market instruments C) Shares

Source: The author's own computation based on the reports of insurance companies: NN, Allianz Tiriac, Metropolitan, AXA, BCR, EUREKO, GRAWE, Signal Iduna, Generali, ERGO, Eurolife ERB and Groupama.

Figure 2: Evolution of return ratios of unit-linked investment programs (in RON and EUR) and stock indices (in RON and EUR) in 2015 as compared to 2014



Source: Authors' processing based on insurance company reports: NN, Allianz Tiriac, Metropolitan, AXA, BCR, EUREKO, GRAWE, Signal Iduna, Generali, ERGO, Eurolife ERB and Groupama

4. Conclusions

Unit-linked life insurance contracts are popular and widely used on the insurance market. Figure 2 shows the comparative evolution of the performance of investment programs and of the main stock indices on the Romanian capital market for the analyzed period - the end of the first quarter of 2015 as against the end of the first quarter of 2014.

After the immediate period following the Global Financial Crisis, it was observed that the depreciation of unit-linked fund units was lower than the fall in the value of the main stock market indices of the Bucharest Stock Exchange. The reason for which the Romanian unit-linked investment programs suffered a lower depreciation compared to the stock indices is the fact that the life insurance companies that launched these insurance-investment products have avoided investing 100% of the capital in the shares of the companies listed on the stock exchange markets.

During the analyzed period we can notice a revival of the Romanian stock market and, implicitly, an improvement of the evolution of the main investment programs denominated in national currency and in foreign currency - euro. At the same time, investment programs that are above or below the increase in stock market indices of the Bucharest Stock Exchange are those investment programs denominated in foreign currency and whose asset portfolios contain shares and derivatives on international stock markets.

REFERENCES

1. ARGESANU, G. Risk analysis and hedging in incomplete markets. ProQuest Information and Learning Company, 2004. 27 p.
2. BACINELLO, A. R., ORTU, F. Pricing equity-linked life insurance with endogenous minimum guarantees: A corrigendum. Insurance: Mathematics and Economics. 1993, No. 13(3), pp. 303-304.
3. BERNARD, C., BOYLE, P. A Natural Hedge for Equity Indexed Annuities. Annals of Actuarial Science. 2011, No. 5(2), pp. 211–230.
4. BOYLE, P. P., HARDY, M. R. Two approaches to reserving for maturity guarantees. Insurance: Mathematics and Economics. 1997, No. 21, pp. 113-127.
5. BOYLE, P. P. SCHWARTZ, E. S. Equilibrium Prices of Guarantees Under Equity-Linked Contracts. The Journal of Risk and Insurance. 1977, No. 64 (4), pp. 1-9.
6. BOYLE, P., TIAN, W. Optimal design of equity-linked products with a probabilistic constraint. Scandinavian Actuarial Journal. 2008, No. 4, pp. 253-280.
7. BRENNAN, M., SCHWARTZ, E. Alternative Investment Strategies for the Issuers of Equity Linked Life Insurance Policies with an Asset Value Guarantee. Journal of Business. 1979, No. 52, pp. 63-93.
8. DICKSON, M., HARDY, M. R., WATERS, H. R. Actuarial Mathematics for Life Contingent Risks. Cambridge University Press, 2009, 495 p.
9. HARDY, M. Investment Guarantees. Modeling and Risk Management for Equity-Linked Life Insurance. John Wiley & Sons. 2003, pp. 22-196.
10. LI, J., SZIMAYER, A., The Uncertain Mortality Intensity Framework: Pricing and Hedging Unit-Linked Life Insurance Contracts. Bonn Econ Discussion Papers, 2011, p. 2.
11. MAO, H., OSTASZEWSKI, K. Pricing Equity-Linked Life Insurance Contracts with Minimum Interest Rate Guarantee in Partial Equilibrium Framework. German Risk and Insurance Review. 2008), No. 4, pp. 27-52.
12. QUITTARD-PINON, F., RANDRIANARIVONY, R. Valuation of Equity-Linked Life Insurance Contracts with Flexible Guarantees in a Non Gaussian Economy. Paris Finance International Meeting. 2009.
13. ROMANYUK, Y. Imperfect hedging and risk management of equity-linked life insurance contracts. Library and Archives Canada, Published Heritage Branch, 2006, pp. 5-17.
14. TIONG, S.E.I. Equity indexed annuities in the Black-Scholes environment. Bell&Howell Information and Learning, 2000, 29 p.
15. https://www.allianztiriac.ro/servicii-online/programe-de-investitii/programe-de-investitii
16. http://www.axa-asigurari.ro/pentru-tine/protectie-si-investitii#tab=5
17. https://www.bcrasigviata.ro/Contul-de-investitii-cu-asigurare.html
18. http://bvb.ro/FinancialInstruments/Indices/IndicesProfiles.aspx?i=BET.
19. http://www.ergo.ro/produse/oferta-ergo/

20. http://www.eureko.ro/
21. http://www.eurolife-asigurari.ro/index.php/asigurari-de-viata/unit-linked
22. https://www.generali.ro/fonduri-de-investitii
23. http://www.grawe.ro/asigurari-de-persoane/asigurari-de-investitii/evolutia-fondurilor.
24. https://www.groupama.ro/persoane-fizice/asigurari-de-viata/
25. http://www.metropolitanlife.ro/ro/Produse-Individuale/Produsele-Noastre/Asigurari/Toate-produsele/Planuri-de-Economii-si-Investitii.html
26. http://www.nn.ro/unit-linked
27. https://www.signal-iduna.ro/asigurari/asigurari-individuale/asigurari-de-viata#investitional

Rezumat

O componentă importantă a activităţii desfăşurate de către companiile de asigurări este plasarea primelor de asigurare în diferite tipuri de active cu scopul de a obţine randamente mai mari decât cele garantate de contractele de asigurare, oferind în acelaşi timp lichiditatea necesară pentru plata creanţelor de asigurare, în caz de apariţie a riscurilor asumate. Această cercetare contribuie la literatura existentă privind studiul alternativelor de investiţii, acordând o atenţie exclusivă investiţiei în asigurarea de viaţă unit-linked. Un loc special în acest studiu îl are analiza comparativă a principalelor programe de investiţii unit-linked oferite de companiile de asigurări din România.

Cuvinte-cheie*: companii de asigurare, produse unit-linked, programe de investiții, instrumente financiare.*

Аннотация

Важной составляющей деятельности страховых компаний является инвестирование премий, выплачиваемых держателями страховых полисов, в различные виды активов, с целью получения более высокой доходности, чем та которая гарантирована договорами страхования, при этом обеспечивая необходимую ликвидность для выплаты страховых обязательств в случае возникновения предполагаемых рисков. Данное исследование представляет дополнение к существующим источникам изучения инвестиционных альтернатив с исключительной ориентацией на инвестиции по страхованию unit-linked. Особое место в исследовании уделено сравнительному анализу основных инвестиционных программ, связанных с продуктами unit-linked, предлагаемые румынскими страховыми компаниями.

Ключевые слова: *страховые компании, продукты unit-linked, инвестиционные программы, финансовые инструменты.*

Received 08.06.2017
Accepted 19.06.2017
Published 30.06.2017

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

APPROACHES TO SCIENTIFIC CONCEPTS REGARDING EMPLOYMENT

Iulia VICOL, Lecturer,
Cahul State University „B. P. Hasdeu"
E-mail: iuliaboris@gmail.com

JEL classification: B1, B2, J01

Abstract

In this paper, the author sets forth the stages of development of concepts regarding employment by analyzing the opinions of the representatives of various economic theories. This analysis would allow the avoidance of many mistakes and negative factors affecting the regulation of employment.

Employment is considered a complicated socio-economic problem that interacts with numerous societal factors such as job creation, employment of the active population, education, professional requalification of the unemployed, the rise in the standard of living of the population, and others. The trends that are happening in the sphere of employment determine not only the economic development of the state, but also the welfare of the population.

Keywords*: economic theories, factors of production, human factor, employment*

1. Introduction

Economic growth and development are fundamental processes closely linked to the resources and factors of production used within any economy. The volume, structure and efficiency of using these resources are essential for the quality of human development. Within the economic framework provided by these resources, there are various factors influencing growth, the main and most important of which is *the human factor*, which is considered not only the key element of economic development, the main resource and the main factor of production, but also the ultimate goal of the entire economic activity. Unfortunately, caught in the calculation of so many indicators of efficiency, productivity, profitability etc. one often forgets about the main factor of the economic activity: *the individual*, who through his physical and intellectual efforts contributes to the use of the other factors of production, the creation of goods and the provision of services. In other words, the individual through his ability to work becomes the workforce.

2. Degree of investigation of the problem at the present time and the purpose of research

The human factor should be the basis of all research on the evolution and development of the economic system. Respectively, studying the problem of employment is a priority of the research in this area. The problem faced by humanity nowadays is nothing more than the inability to successfully use the main resource that contributes to growth and development: the workforce.

3. Methods and materials applied

This research has been possible through the use of quantitative and qualitative research methods, including bibliographic documentation, systemic methods, analysis, and comparison methods. The article was developed on the basis of a complex study of economic theories.

4. Results and discussion

Employment constantly requires attention, not only from representatives of different schools and theories, but also from practitioners as they contribute directly to making various socio-economic transformations. The methodological basis of the essence of employment was laid by many representatives of economic theories: ***classical, neoclassical, Keynesian, neo-Keynesian, monetarism and neo-conservatism.***

For the first time, the concept of employment has been analyzed by the ***classics of economic science***, including: the school of classical liberalism of A. Smith, D. Ricardo, Th. Malthus, J. B. Say, J. S. Mill and the socialist school of K. Marx. The savants of these schools assumed that free competition and the market are the main regulators of the economy. A. Smith, D. Ricardo and J. B. Say said that if the supply and demand of labour are equal, there is a balance in the labour market and full employment is assured.

According to the scholars D. Ricardo, J. B. Say and Th. Malthus, the wealth of the population grows slowly. Later, they demonstrated that when society becomes poor, the economy decreases: wages shrink, unemployment increases, and economic activities are reduced. D. Ricardo argued that capital accumulation is based on the tendency of the rate of profit to decrease, which leads to a decrease in production and, respectively, a drop in employment. According to the classical theory of A. Smith and D. Ricardo, full employment is characteristic only for the market economy.

According to K. Marx, the employment problem is based on three theories: the population principle, the theory of surplus value, and the theory of capital growth. Marx dedicated Chapter 23 of Volume I of *Capital* to the problem of employment, analyzing the impact of capital growth on the position of the working class. He invented "the industrial reserve army of labour", which became a lever against capitalist accumulation and even a condition of the existence of capitalist production. "The industrial reserve army of labour" is an additional source of population and is involved in the production of goods when the production process expands. This theory is unilaterally seen to demonstrate the inevitable nature of changes from one (capitalist) model to another (planned, centralized). This concept is focused on the idea of producing surplus value [4, pp. 549-580].

J. B. Say, analyzing the market as a factor of production, considers labour to be a special resource that contributes to the creation of value and which brings income from work in the form of wages to the owner of the labour force. J. B. Say has shown that each factor involved in production brings the owner income (capital - interest, labour - salary, land - rent) and there is no contradiction. He believed that overproduction of goods strains the labour force and capital from production, but creating demand for goods on the world market in turn leads to job creation. Under conditions of free competition in the market, economic crisis, the reduction of capital, and the reduction of employment are impossible [3, 6].

In the modern economic theory of employment, one should take into account the classic concept, based on the direct relationship between the cost of labour and the value created. The market alone controls the mechanism that shapes labour supply and demand.

This problem was analyzed more completely by the economists of the ***neoclassical*** school: W. St. Jevons, A. Marshall, A. Pigou and J. B. Clark, who determined workforce limits through analysing the „marginal productivity of the factors of production", the "marginal product of labour" and the „marginal worker". Jevons established a *theory of labour supply, which implies a lack of symmetry between the factors that determine supply and demand of labour* [7].

J. B. Clark, analyzing the problem, discovered „the law of diminishing marginal productivity". In other words, there is a „diminution in productivity" in the production process, in which wages depend on labour productivity and employment levels. The higher the number of employed workers, the lower the labour productivity and wages [3, 5]. A. Pigou believes that, as a mechanism for lifting employment in a crisis situation, it is necessary to increase real income. Then the rate of nominal wage reduction becomes lower than the rate of change in the price. This fact will ensure real wage growth and thus, the aggregate demand, production and employment will increase.

In the neoclassical theory, employment depends on two factors: the marginal productivity of labour (which characterizes labour demand) and the „marginal utility" determined by the workers, expressed by real wages (which determine labour supply). The balance between the supply and demand of labour determines the level of employment and wages. The lower the real wages to which the workers agree, the higher the employment level and vice versa. In „Principles of Political Economy", A. Marshall regarded the employee as a rational subject, evaluating the minuses and pluses in the process of production. If the minus is the labour cost as measured by the subjective assessment of the marginal disutility of labour, then salaries act as pluses, depending on their evaluation designed for the monetary compensation of negative emotions. This concept is based on two initial assumptions: first, labour supply responds to the offer of real wages, and on the other hand, real wage mobility evaluates the same changes. Any agreement on wages determines the real level of employment, being thus in the hands of the workers. Their unwillingness to reduce wages will turn against them by increasing their unemployment. The equilibrium in the market of production factors is achieved by the equality of demand and supply of labour [1, 2, 7].

Thus, using neoclassical theory in modern science, one can determine the required level of jobs, taking into account the marginal cost of labour, the marginal productivity of factors and the marginal product. They reflect the optimal size of employment, which is very important for the regulation of employment.

Keynesian theory of employment regulation is based on rejecting the ideas of classical and neoclassical schools. It rejects the idea of the self-regulation of the labour market, automatic change in interest rates, and price and wage flexibility. For Keynes, the main reason affecting the creation of unemployment is the lack of effective aggregate demand. Coordination of employment in the national economy depends on the dynamics of actual demand, in other words, on consumption and investment costs. His psychological law reflects the need to consume more than to save. In the theory of employment regulation, J. M. Keynes provides an analysis of the mechanism for restoring economic balance, based on the state budget, and on fiscal and monetary policy, which would stimulate effective aggregate demand and attract new investment. This provision is important for the regulation of employment at present [2, 3, 5, 7].

J. M. Keynes considered the labour market as a static system, strictly regulated by the state, where the price of labour is strictly set at lower levels. The Keynesians were of the opinion that the labour market is a phenomenon consisting of constant inequality of fundamental rights and constant imbalances. For example, salaries are strictly fixed and cannot be lowered because they have ceased to be the labour market regulator. Keynes introduced the concept of full employment, which is defined as a state in which total employment does not react to an increase in actual demand. Lack of demand within the effective market economy does not provide full employment [1, 3, 6].

American Neo-Keynesian Theory is presented by R. Harrod, E. Hansen, J. R Hicks and others. By analyzing the work, „General Theory of Employment, Interest, and Money”, of John Maynard Keynes's, R. Harrod wrote: „the amount of work depends on the amount of investment and the tendency to consume”.

In his work, E. Hansen described the need for state regulation of employment as a priority of regional government. He developed a Neo-Keynesian theory of regional economics. The idea is to analyze the rapid changes in the structure of the labour force and the unequal economic development of individual regions, as challenges to match the aggregate supply to the aggregate demand. The model of employment regulation in the labour market, which was built by Orthodox Keynesians, taken in isolation from other markets, is very similar to the neo-classic model. The balance is determined depending on real wages, which equate labour supply and demand. This model, called Hicks-Hansen, reflects three „cases” that allow us to achieve full employment. These „cases” show firstly, the inflexibility of wages; secondly, the „liquidity trap”, the speculation of money demand, not lowering the rate; and thirdly, the high level of investment expenditures needed to absorb the entire amount of savings. The latter is so great that it is impossible to obtain a positive value of the interest rate. The significance of these cases lies in the fact that they allowed to unite Keynesian theory in „neoclassical synthesis” [10].

Thus, the Neo-Keynesian and Keynesian theories have marked the instability of the market economy, a tendency of wasting resource, the increase of the aggregate demand and the government intervention in the economy regarding full employment, when the classics relied on self-regulation of the market according to the ability of the market to allocate resources optimally and to ensure a balance of full employment. It follows from the above that J. M. Keyns and the neoclassical theory needed each other.

The ***monetarist*** concept of M. Friedman regarding the employment stems from the fact that employment regulation is only related to the short-term unforeseen inflation because it deviates from the natural rate of unemployment that is the result of some activities of the wrong government. M. Friedman found the cause of stagflation, introducing the concept of frictional and structural unemployment within its „natural rate” regime. If the unemployment rate is higher than the natural unemployment, then the unemployment is forced, if below - inactive. The attempts to reduce the unemployment below the natural rate lead to inflation. The development of monetary theory is associated with the names of the economists at the end of the 19th century - the beginning of the 20th century, such as R. Hawtrey, K. Wicksell, etc.

According to M. Friedman, Th. Sargent and R. E. Lucas, the rate of natural unemployment doesn't dependent on the macroeconomic factors and is determined in microeconomic principle, because through the state regulation, it reduces spending on social programs. Other government measures to regulate, for example, the establishing of minimum wage rates will inevitably contribute to rising inflation. In order to reduce unemployment, M. Friedman presents the case in which the market must provide workers with job vacancy information, make the necessary retraining for the required professions, and reduce charity and help programs [9]

M. Friedman and his adherent M. Feldstein, in the theory of employment, have developed a series of social expenditures such as taxes, savings, and investments. Researchers have come to the conclusion that lowering social spending eventually decreases employment. If labour supply exceeds labour demand and wages are not high enough, the employment loses its appeal, the number of unemployed people increases and labour supply decreases.

In order to expand employment and reduce unemployment, the theory of institutional current must be used. The socio-institutional current is represented by T. Veblen, W. Mitchell, J. Commons, Galbraith, Walt Rostow, and R. Hellbroney, in which the socio-economic phenomena are determined by the nature of the economic behaviour of the population, conditioned by their adaptation processes and accommodation of the action of existing institutions on people's behaviour. They have started from the need to regulate employment from institutions that shape the labour market [8].

The institutionalist approach of William Mitchell is based on the analysis of the professional workforce structure differentiated by sectors and the level of wages. He invoked the idea of state regulation of employment through the establishment of a system of unemployment insurance. J. R. Commons, another representative of institutionalism, saw the establishment of economic balance by concluding contracts between owners and employees on working hours and salaries. He has developed a passive policy regarding the employment regulation that targets the social protection of the population.

In the 1960s, the ***neoconservatives*** proposed short-term abandonment of the employment policy regarding reduction of unemployment benefits, diminishing the influence of institutions (the syndicates, the political parties), and reviving the self-regulation of the market. It was advanced the slogan „The labour market is more than just a market" (F. A Hayek). The main instrument for regulating employment is considered salary. R. Lucas, an American economist, the leader of the „new classics", and the coordinator of the modern macroeconomic school, developed the hypothesis of rational expectations invoked by J. Mutom, and moved it to the macroeconomic model. Robert Lucas stressed that in order to build the confidence on market players, it is necessary to take into consideration the used policy over a certain period of time [9].

If the neo-classics considered wages to be the main lever in the process of regulating employment, then the Keynesians considered the demand for employment to be insufficient. These theories, in practice, do not contradict each other, but complement each other.

5. Conclusions

A retrospective analysis of employment regulation concepts allows the use of visions of more scholars around the world in order to avoid many mistakes and negative aspects of employment regulation in the country.

REFERENCES

1. IONESCU, T., POPESCU, Gh. History of Economic Thought from Antiquity until the End of the Nineteenth Century/Istoria gîndirii economice din antichitate pînă la sfirșitul secolului al XIX-lea. - Cluj-Napoca, 1992. 234 p.
2. IONESCU, T., POPESCU, Gh. Economic History (Facts and Theories)/ Istorie economică (fapte și teorii). - Cluj-Napoca, 1993. 250 p.
3. IONESCU, T. The History of Universal and Romanian Economic Thought/ Istoria gîndirii economice universale și românești. - Cluj-Napoca: Casa de Editură „Sarmis”, 1999. 364 p.
4. MARX, K. Capital. Critique of Political Economy/ Capitalul. Critica Economiei politice. Traducere întocmită sub îngrilirea unei comisiuni instituite de C. C. Al P. C. R., vol I. Cartea I-a Procesul de producție al capitalului. Ediția a II-a. Editura Partidului Muncitoresc Român, 1948. 780 p.
5. NISTOR, C. Theories of Economic Balance/ Teorii privind echilibrul economic. - București: Cartea Universitară, 2004. 154 p.
6. POPESCU, Gh. History of Economic Thought. Contemporary Universal Economic Thinking/ Istoria gîndirii economice. Gîndirea economică universală contemporană. - Cluj Napoca, 1992. 174 p.
7. TĂNĂSESCU, E. Course of Economic Doctrines (Modern and Contemporary Age)/ Curs de doctrine economice (epoca modernă și contemporană). - Galați: Editura Fundației universitare „Dunărea de Jos”, 2002. 242 p.
8. БЛАУГ, М. Экономическая мысль в ретроспективе: Пер. сангл. М. Блауг. – 4-еизд. – М.: ДелоЛТД, 1994. 720 с.
9. ХУДОКОРМОВА, А. Г. История экономических учений: (современный этап): Учебник. М.: Инфра-М, 1998. 733 с.
10. ХИКС, Дж. Р. Стоимость и капитал: Пер. с англ. Дж.Р. Хикс Общ. Ред. Р.М. Энтова. – М., Прогресс, 1993. – (Экономическая мысль Запада). 488 с.

Rezumat

În această lucrare autorul stabileşte etapele de dezvoltare a concepţiilor cu privire la ocuparea forţei de muncă prin analiza opiniilor reprezentanţilor curentelor economice. Aceasta analiză ar permite de a evita multe greşeli şi aspecte negative în reglementarea ocupării forţei de muncă.

Ocuparea forţei de muncă se consideră o problemă social-economică complicată, care interacţionează cu aşa laturi ale vieţii, cum este crearea locurilor de muncă, încadrarea populaţiei active în cîmpul muncii, obţinerea studiilor, recalificarea profesională a şomerilor, ridicarea nivelului de trai al populaţiei şi altele. Tendinţele, observate în sfera ocupării forţei de muncă, determină nu numai dezvoltarea economică a statutul, dar şi bunăstarea populaţiei.

Cuvinte-cheie*: curente economice, factori de producţie, forța de muncă, ocuparea forţei de muncă.*

Аннотация

В данной работе автор определяет основные этапы развития концепций о занятости рабочей силы через анализ мнений представителей различных экономических течений. Данный анализ позволяет избежать множества ошибок и негативных аспектов в регламентировании занятости рабочей силы.

Занятость рабочей силы считается сложной социально-экономической проблемой, связанной с такими сторонами жизни, как создание рабочих мест, внедрение активного населения в сферу труда, получение образования, переквалификация безработных, повышение уровня жизни населения и другие. Тенденции, наблюдаемые в сфере занятости рабочей силы определяют не только экономическое развитие государства, но и благосостояние население.

Ключевые слова: *экономическое течение, факторы производства, рабочая сила, занятость рабочей силы.*

Received 30.04.2017
Accepted 12.06.2017
Published 30.06.2017

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

MANAGERIAL ACCOUNTING AND PRICING FOR SALE OF GOODS AND PRODUCTS IN TRADE AND PUBLIC CATERING

Tudor TUHARI, Prof., PhD,
Trade Co-operative University of Moldova
E -mail: contabilitateuccm@rambler.ru

Viorica FULGA, Assoc. Prof., PhD,
Trade Co-operative University of Moldova
E -mail: agluf@mail.ru

Janna METELCHIN, Lecturer,
Trade Co-operative University of Moldova
E -mail: huzjan@mail.ru

JEL classification: M41

Abstract

The most relevant problems of accounting and control in the sphere of commodity exchange are the reliable determination of the cost of mass goods and products during their storage and sale, as well as the operational orientation in pricing, taking into account the demand and supply in the interests of obtaining the necessary profit at an appropriate level of profitability. In the case of the sum stock accounting method for the goods in the retail trade and public catering, the especially important element of the accounting is the process of formation of retail sales prices and calculation of production cost of sales and profit of the enterprise.

The article mainly focuses on the method of determining the retail sales prices for goods and products in the area of trade and public catering, respectively, through the use of trade mark-ups in percentage terms in relation not to the purchase, but to retail sales prices including VAT. Determining the cost of sales and its accounting is recommended to adjust only at the end of the month based on the calculation of the average percentage of trade mark-up (margin).

***Keywords**: accounting, trade, public catering, goods, pricing methods, sales price, trade mark-up*

1. Introduction

The role of accounting in the management of commercial organizations significantly increases in today’s realities of the market economy. Accounting becomes the language of effective business. The value of balance sheet indicators and other reporting data, as well as the accounting of daily information on the financial and economic activities of the enterprise, significantly increase.

Valuable information on accounting is considered as a basis, without which it is impossible to take substantiated, adequate management decisions.

A significant proportion in the composition of current assets in commercial organizations is the commodity mass, the accounting of which should be made in one of two expressions: quantitative and cost or cost terms.

Goods in trade organizations, like other inventories, are valued based on their initial (historic) cost in the process of their purchasing. The goods are accounted in the balance sheet based on this cost or on the revalued cost (if revaluation was performed).

National Accounting Standards, in section „Stocks" [1], establishes that, depending on the specifics of the entity's activities, one of the following methods can be used to estimate the stocks during the reporting period: standard costs (regulatory method), retail prices, FIFO, weighted average cost or identification.

The method of retail sales is typical for the system of retail trade enterprises with a high turnover rate and a large assortment of commodity stocks.

In this article, the main attention will be given to the problems of pricing at retail trade and public catering enterprises, accounting of retail sales for reliable determination of financial results.

2. Subject consideration degree. Research purpose

Issues of pricing in trade, public catering and, in particular, in the retail sphere of commodity circulation were considered by various domestic and foreign authors. This is how professor V. Patrov, in his work „Accounting in trade and public catering" [2, p. 53], interprets the method for determining the average trade mark-up in the calculation of retail sales prices. However, the author, when demonstrating the formulas for calculating the retail prices for goods, does not take into account the VAT, which is usually included in the price composition in the case of taxpayers.

T. Grinnik, in article „On the problems of sum stock accounting method application for the goods in retail trade" [3, pp. 68-74], also considers some situations related to the merchandise flow in retail sales in sum terms of sales and purchase prices. But here we have to note that, for practical purposes, this method of applying the trade mark-up requires an orientation to the profitability level, that is, the accounting of cost-effectiveness and profitability of each product, which is not demonstrated in T. Grinnik's article.

The issues studied in article „Practical aspects of the total stock accounting in retail trade", written by N. Zlatina and E. Cheres, published in the Magazine "Contabilitate şi audit (Accounting and Audit)", No. 10, 11, 12, 2016 [4, pp. 44-54; 5, pp. 52-56; 6, pp. 63-70], are of particular interest. In our opinion, the pricing system should be simplified, taking into account the use of documentation for the current merchandise flow and internal commodity-money reports submitted by materially responsible persons.

The commodity operations in wholesale, retail trade and public catering are quite extensively investigated by Dr. E. Bajerean. For example, in the work „Contabilitatea conform noilor reglementări contabile (Accounting under new accounting regulations)" [7, pp. 34-37], when determining the production cost of each purchased product at the retail trade enterprise, the author proposes to distribute the share of transport and procurement expenses per unit of the goods. This complicated and painstaking work of putting each product to stock records, in our opinion, needs to be avoided by categorizing this type of expenses into a separate cost account: in 217 „Goods", for example, the subaccount 2174 „Transport and procurement expenses", where the credit records will be made in the process of a write-off of the share of transport and procurement expenses at the end of each month to the debit of account 711 „Cost of sales" in the amount of proportional cost of sales and the balance of goods at the end of the month.

Respectively, this issue has not been sufficiently studied, and the authors can reveal some significant aspects for practical experts and theoreticians in the field of effective pricing.

3. Research method

Methodological research in the work consists of fundamental and specific developments in the field of conceptual phenomena, their classification, evaluation, use of accounting and reporting. In scientific studies, a dialectical method of cognition is used with its inherent fundamental elements: synthesis, analysis, induction, deduction, observation, comparison, selection and grouping.

4. Results and discussions

At the first stage of the accounting system reform in the Republic of Moldova, enterprises faced a situation in which the legislative and regulatory acts regulated only the formation of prices at manufacturing enterprises. But each branch of the economy and each type of activity has their own specific function, depending on the organizational and technical processes and forms of ownership, which requires an individual approach to pricing. Standardization of accounting requires an in-depth study of the economic and organizational activities of trade units, consumer cooperatives, catering enterprises, which was not sufficiently provided in other regulatory acts of the accounting system. The peculiarities of accounting in trade, public catering and, in particular, in the cooperative sector require more attention both from the theoretical and from the practical point of view. The main features of these activities are characterized by the following. Commercial expenses at the enterprises of trade, public catering, consumer cooperative society to envisage the implementation of a wider and more complex activity than in the production sphere, as their actions instigate the trade expenses or administrative expenses. Therefore, the study of the problems of accounting for the expenses of a certain period, by organizing their synthetic and analytical accounting in trade and public catering, will create the real opportunities for a deeper consideration of the specifics of combined processes of preparation, maintenance, storage, packaging and sale of products.

Unlike other types of activities, in the enterprises of trade and public catering the basic current assets, which are the goods, products and prepared products, are reflected in the current accounting not based on the balance-sheet value (production cost), but on the retail prices. Therefore, it becomes necessary to study some operational methods of pricing for goods and prepared products in public catering, while also taking into account the requirements of the economic law of „supply and demand” and the financial interests of the enterprise for the accumulation of profit.

It is known that the simplest method of pricing in the retail trade and public catering is the application of a trade mark-up to the production cost. However, using only the standard trade mark-ups is not rational, taking into account the characteristics of demand and specifics of competition in the market. The method of pricing based on calculating the trade mark-ups to the production cost of products and goods is the most common for the following reasons:

1) trade workers know the selling costs and the condition of supply and demand;
2) linking the price to expenses, commercial workers simplify the problem of pricing, and they do not often adjust prices depending on the demand for goods;
3) if the method of approximation of prices to expenses will be used by most enterprises and organizations, the prices will be similar and the impact of competition on prices will be minimal;
4) the method of calculating the „average cost plus profit” is considered the most objective

for buyers, without taking into account the fluctuations in the level of demand for a particular product.

Pricing is influenced by a number of factors on the side of goods offering: a change in tax rates, the level of customs expenses, the exchange rate of the national currency, the level of entrepreneurial activity and attracting the investments into various spheres of activity. Based on the influence of these factors, the real and potential volume of commodity stocks is formed, which, in relation to the total volume of demand, determines the level of balanced prices in the market.

The use of accounting tools and economic analysis in pricing specifies that the amount of VAT, which is subject to be transferred into the budget, must be added for each type of product intended for sale through retail and public catering enterprises, in addition to the calculation of the trade mark-up (margin). At wholesale enterprises (wholesale centers, intermediary trade units with other forms of organization and ownership), the sales prices are usually formed at the time of the sale of goods on the basis of accompanying documents issued during the release of goods. This implies that final settlement prices for buyers, including VAT or without VAT, can be specified in contracts concluded between economic agents.

It is known that the release price set for the goods must cover their production cost (purchase price plus transport and customs expenses), commercial and administrative expenses, other operating expenses, and a part of that price (net profit) remains at the enterprise for the formation of capital stocks and ensuring the profitability of the enterprise. For these purposes the enterprise sets the sales price by determining the trade mark-up as a percentage of the sales price, the so-called commercial margin, which makes it possible to compare its level with the level of expenses in trade, and thereby to determine the level of profitability for each type of good.

If the level of expenses at a retail enterprise, for example, amounts to 15% (the amount of commercial, administrative and other operating expenses attributable to the amount of sales revenue), then the enterprise, based on the average level of expenses for the enterprise as a whole or for a specific product, will be forced to set a trade mark-up exceeding 15%, since it is necessary to ensure a positive level of profitability (economic efficiency). In light of the foregoing, when forming free prices, the administration of the enterprise should keep in mind that the cost of sold goods must cover the high or low level of expenses, depending on the type of goods. For example, a higher trade mark-up should be set for goods being sold which require a lot of labor and selling expenses (salt, flour products, cereals, fruits, vegetables, etc.).

The idea of the creation of a unified mechanism for managing the pricing process is due to the fact that at currently there are no uniform approaches to pricing. It is necessary to develop a number of measures directed to the unification of pricing process, ensuring profitability and compensation for covering all expenses.

In order to simplify the accounting of sales when using the sum method, we recommend some suggestions.

Firstly, you should monthly determine the average trade mark-up (margin) separately for groups of goods, depending on VAT rates of 20% and 8%, and also take into account the different cost-effectiveness of goods.

Secondly, as far as the goods that have been disposed of and sold at a retail price being written off, including the trade mark-up (margin) and VAT in the analytical accounting on the basis of each commodity report of the materially responsible person, the account debit **711 „Cost of sales"** and the credit side of account **2172 „Goods in retail trade"** should be reflected within a month by an accounting record, and the adjustment of this amount by bringing it to the production cost value can only be made after the expiration of one month based on the calculation of the average trade mark-up (margin) and the amount of VAT on sales by reversing the amounts of trade mark-up and VAT.

Third, we consider it unnecessary to use account No. **832 „Revenue from the sale of goods in retail trade"**. It is not rational to reflect the revenue from sales by the accounting records on the Debit of account **832 „Revenue from the sale of goods in retail trade"** and the Credit side of account **611 „Sales revenue"** and **5344 „VAT liabilities"** and the corresponding crediting of cash to the cashier Debit account **241 „Cashier"** and the Credit side of account **832 „Revenue from the sale of goods in retail trade"**. Currently, in the case of any sale of goods, the cashier's receipts reflect the sales revenue, including VAT. Therefore there is no need to use the accounting records by means of transit account **832 „Revenue from the sale of goods in retail trade"**.

We will illustrate the above-mentioned in an example.

Unification of the pricing mechanism is also necessary in the retail trade, due to the fact that it is necessary to prepare in advance the visibility of sales prices for buyers when the goods remain on the counter. At the same time, the pricing mechanism in stores is quite dynamic, taking into account the fluctuations of various factors. In this case the selling price includes VAT and is calculated by the following formula, which we recommend:

$$X = C + aX + \frac{X}{6}, \qquad \textbf{(1)}$$

where $$X = \frac{C}{\frac{5}{6} - a}, \qquad \textbf{(2)}$$

where:

X - retail price of goods, including VAT,

C - purchase price of goods,

$\frac{X}{6}$ - share of VAT in the retail price of goods in the amount of 20%,

a - proposed level of a trade mark-up, which is related to the retail price of goods.

Example 1. Let us assume that the level of trade costs in the enterprise is an average of 22%. If the goods are valued with a trade mark-up exceeding 22% in relation to the retail price, for example 25%, then the profitability level will be 3%. Let us assume that the purchase price of this product, according to the accompanying documents, was 9,50 lei per unit, VAT of 20% on the price of the goods without VAT or 1/6 of the retail price, including VAT (16,67%), and the trade mark-up is set in the amount of 25%, then the final retail price will be calculated according to the above formula as follows:

$X = \frac{C}{\frac{5}{6} - a} = \frac{9{,}50}{0{,}8333 - 0{,}25} = 16{,}29$ lei, that is, **16,30** lei (with rounding).

Components of the retail price are the following:

C (purchase price of the product) – **9,50** lei,

VAT – **2,72** lei ($\frac{16,30}{6}$),

a - trade mark-up in the amount of **4,08** lei (16,30x0,25).

The retail sales price at a VAT rate of 8% for dairy products and bakery products is calculated by the following formula:

$$X = C + aX + \frac{2X}{27} \text{ or } X = \frac{C}{\frac{25}{27} - a}, \qquad \textbf{(3)}$$

where:

$\frac{2X}{27}$ - VAT in the amount of 8%/108% or 7,407% - the share of VAT in the retail retail trade price of goods.

For socially important goods, such as bakery products, dairy products, according to the normative act, the amount of a trade mark-up is limited to 10% and 20% of the purchase price, respectively, and its value in relation to the retail sales price will amount to 15,4% at a VAT rate of 8%, and 13,9% in relation to the sales price at a VAT rate of 20%. These amounts (15,4% and 13,9%) are justified by the appropriate calculations.

Example 2. The purchase price of bread is **2,40** lei per unit. Setting a mark-up of 15% to the retail sales price, using the following formula, we obtain the following results:

$X = \frac{C}{\frac{25}{27} - a} = \frac{2,40}{0,9259 - 0,15}$ **=3,09** lei, that is, **3,10** lei (with rounding),

where:

2,40 lei - purchase price of goods (C),

0,23 lei - VAT at a rate of 8% (3,10x0,7407**)**, that is, (3,10x$\frac{2}{27}$),

0,47 lei - trade mark-up (a) (3,10x0,15).

In real conditions, the retail trade enterprises in the process of calculating the sales prices for purchased goods are being guided by the level of expenses as a total for the enterprise or for the level of expenses differentiated by individual types of goods.

Example 3. A store purchased goods - three types of sausage products:

Type I - **50** kg at a purchase price of **38** lei per kg in the amount of **1900** lei,

Type II - **30** kg at a price of **44** lei per kg in the amount of **1320** lei,

Type III - **25** kg at a price of **51** lei per kg in the amount of **1275** lei.

VAT on the purchased goods in accordance with the tax invoice **- 899** lei [(**1900+1320 +1275)**x**0,2**].

The store, when calculating the retail prices (sales prices), should focus on the level of expenses as a total for the store; for example, in the amount of 16% and at the profitability level of 5%. In this case, the level of trade mark-up with respect to the sale price for the purchased goods can be specified in the amount of 21% (16% + 5%). VAT in the retail price, in turn, will be set at a rate of 1/6, since the VAT rate amounts to 20% in the product price without VAT.

On the basis of the proposed formula $X = C + aX + \frac{X}{6}$ or $X = \frac{C}{\frac{5}{6} - a}$**,** we get the data, which will be analyzed below.

Now let us calculate the retail (sales) prices for:

- Sausage products of Type I

$$X = \frac{38}{\frac{5}{6} - 0{,}21} = \frac{38}{0{,}6233}$$ **=60,97** lei, with rounding, we get the price of **61,00** lei;

- Sausage products of Type II

$$X = \frac{44}{\frac{5}{6} - 0{,}21} = \frac{44}{0{,}6233}$$ **=70,60** lei;

- Sausage products of Type III

$$X = \frac{51}{\frac{5}{6} - 0{,}21} = \frac{51}{0{,}6233}$$ **=81,82** lei, with rounding, we set the price of **81,80** lei.

Based on the estimated retail (sales) prices, the goods will be put to stock records by the materially responsible person and reflected in the accounting with the following prices:

- Sausage products of Type I - **50**x**61,00**=**3050** lei,
- Sausage products of Type II - **30**x**70,60**=**2118** lei,
- Sausage products of Type III - **25**x**81,80**=**2045** lei,

Total 7213 lei.

If the trade enterprise purchases socially important goods with VAT in the amount of 8% or other goods with VAT in the amount of 20%, but for which the limit of trade mark-up to purchase prices is set to the value of 20%, then it is necessary to take into account the following points:

- VAT based on the calculated rate will be 7,407% (8x100/108);
- The trade mark-up calculated for the retail sales price should not exceed 15,43%, since it is limited to 20% in relation to the purchase price. But 1/6 is the amount of the mark-up without VAT. With the VAT rate this amount will be adjusted by 1,08. Hence the trade mark-up is set in the amount of 20/120 / 1,08 or 1/6 / 1,08 = 0,1543, or 15,43%. For the goods with a trade mark-up limited up to 20% in relation to the purchase price and VAT in the amount of 20%, the trade mark-up to the retail sales price amounts to 13,9%, which is calculated by the following calculation - 20/120 / 1,2 = 0,139, i.e. 13,9%;
- the share of transport and procurement expenses should also be added to the purchase

price, in order to reliably calculate the limited trade mark-up in relation to the retail sales price of 15,43%, or 20% based on the purchase prices together with these expenses.

At public catering enterprises, for the indicative basis, the following cost components can be used in calculating the selling prices for own manufacture products:

- cost of raw materials, purchased products;
- commercial and administrative costs related to the management of trading and administrative processes;
- expenses of technological nature and expenses on customer service in public catering;
- obtaining the minimum level of profitability (profit);
- amount of value added tax.

Covering of these specified components takes place when determining the trade mark-up and the mark-up in the public catering.

Determination of the selling price for manufactured products with its minimum level (observing the competition in the market) can be carried out using the following formula:

$$X = C + (a+b)X + \frac{X}{6} \text{ or } X = \frac{C}{\frac{5}{6} - (a+b)},$$

where:

X - selling price per unit of prepared product,

C - cost of purchased raw materials,

a - level of trade mark-up to cover commercial and administrative expenses, and to obtain the profitability,

b - level of the mark-up of public catering to cover the expenses of technological and servicing nature and for obtaining the profitability,

$\frac{X}{6}$ **-** amount of VAT contained in the sale price of manufactured products.

Here we give an example of using this formula.

Example 4. Let us suppose that the production cost of the raw material set, according to the Nomenclature Reference Book, is 20 lei in a calculation card per one serving. The level of commercial and administrative expenses is calculated within the limits of 17%, and the level of expenses of technological and service nature amounts to 10%. Also, we recommend the level of profitability in the amount of 3%. In these conditions, when calculating the sales price, it is necessary to apply a trade mark-up in the amount of 20% (17 + 3) and a mark-up in the public catering at the level of 13% (10 + 3). Based on the above formulas, we get the final price of the prepared product:

$X = \frac{C}{\frac{5}{6} - (a+b)} = \frac{20}{0{,}8333 - (0{,}2 + 0{,}13)}$ **=39,74** lei , and with rounding off we get **40,00** lei.

Constituent price components are as follows:

20,00 lei - purchase price of raw materials (C);

6,67 lei - the share of VAT at a rate of 20% in the sales price (**40,00/6)**;

13,33 lei - trade mark-up and mark-up in the public catering (a+b) (**40,00x0,33)**.

5. Conclusions

According to section 39 „Stocks" of the National Accounting Standards, by means of accounting policies the entity has the right to apply one of the methods of stocks assessment: the method of standard costs or the method of retail prices (sales prices). Concerning the retail trade enterprises and public catering enterprises, it is advisable to evaluate the goods and products prepared to meet the needs of a wide range of people based on the final retail sales prices. The authors of the article investigated the methodology for the formation of retail sales prices for the goods and products in trade and public catering, measuring the levels of trade mark-up on different goods with the expected level of profitability, i.e. using the percentage of mark-ups in relation not to the purchase, but to sales prices. In the article, by calculating the average trade mark-ups for certain groups of goods and products or as a total for the enterprise, the authors recommend the methodology for determining the production cost of sales and their reflection on synthetic and analytical bookkeeping accounts, as well as a system of records in sales revenue accounts, which will allow a more reliable calculation of the real gross margin from sales and other financial and economic indicators of the enterprise.

REFERENCES

1. National Accounting Standards, „Stocks" / Official Monitor, No. 233-234, 22.10.2013.
2. PATROV, V. Accounting In Trade And Public Catering. - M.: Publishing house „Peter", 2008. - 224 p. ISBN 978-5-388-00005.
3. GRINNIK, T. On The Problems Of Sum Stock Accounting Method Application For The Goods In Retail Trade. Magazine „Contabilitate și audit", No. 5, 2014, pp. 68-74. ISSN 1813-4408.
4. ZLATINA, N., CHERES, E. Practical aspects of the total stock accounting in retail trade. Magazine „Contabilitate și audit", No. 10, 2016, pp. 44-54. ISSN 1813-4408.
5. ZLATINA, N., CHERES, E. Practical aspects of the total stock accounting in retail trade. Magazine „Contabilitate și audit", No. 11, 2016, pp. 52-56. ISSN 1813-4408.
6. ZLATINA, N., CHERES, E. Practical aspects of the total stock accounting in retail trade. Magazine „Contabilitate și audit", No. 12, 2016, pp. 63-70. ISSN 1813-4408.
7. BAJEREAN, E. ș. a. Trade Accounting According To The New Accounting Regulations /Contabilitatea în comerț conform noilor reglementări contabile. - Chișinău: ASEM, 2016. – 310 p. ISBN 978-9975-4360-7-6.

Rezumat

Unele din actualele probleme ale contabilității și ale controlului în domeniul schimbului de mărfuri constau în determinarea cu un grad înalt de certitudine a valorii mărfurilor și produselor aflate la păstrare în stoc și a celor vîndute, precum și în orientarea operațională în procedura formării prețurilor în funcție de cerere și ofertă, în scopul obținerii profitului necesar în condițiile unui nivel corespunzător de rentabilitate. În cazul aplicării metodei valorice de evidență a mărfurilor în comerțul cu amănuntul și alimentația publică element important al contabilității apare procesul formării prețurilor de vânzare cu amănuntul și de calculare a costului vânzărilor și a profitului întreprinderii.

În articol se acordă atenție primordială metodologiei calculației prețurilor de vânzare cu amănuntul la mărfuri și produse în comerț și alimentația publică, prin aplicarea adaosului comercial în mărimi procentuale nu de la mărimea prețurilor de cumpărare, ci de la mărimea prețurilor de vânzare cu amănuntul inclusiv TVA. Se recomandă determinarea costului vânzărilor și efectuarea evidenței corectărilor sau ajustărilor doar la finele lunii, prin intermediul calculului procentului mediu al adaosului comercial (marjei).

***Cuvinte-cheie**: contabilitate, comerț, alimentație publică, mărfuri, metode de calculație a prețurilor, preț de vînzare, adaos comercial.*

Аннотация

Наиболее актуальными проблемами учета и контроля в сфере товарообмена являются достоверное определение стоимостной массы товаров и продуктов при хранении и их продаже, а также оперативная ориентация в ценообразовании с учетом спроса и предложения в интересах получения необходимой прибыли при соответствующем уровне рентабельности. При суммовом методе учета товаров в розничной торговле и общественном питании особо важным элементом учета составляет процесс формирования розничных продажных цен и исчисление себестоимости продаж и прибыли предприятия.

В статье, в основном, уделено внимание методике определения розничных продажных цен на товары и продукты в торговле и общественном питании, соответственно, через использование торговых надбавок в процентном выражении не к покупным, а к продажным розничным ценам включая НДС. Определение же себестоимости продаж и ее учет корректировать рекомендуется только в конце месяца на базе расчета среднего процента торговой надбавки (маржи).

Ключевые слова: *бухгалтерский учет, торговля, общественное питание, товары, методы ценообразования, продажная цена, торговая надбавка*.

The publication is fulfilled within the research Project „Domestic trade and consumer cooperatives development in the context of economic integration of the Republic of Moldova in the European Community” (code 15.817.06.28A).

Received 18.04.2017
Accepted 14.06.2017
Published 30.06.2017

Journal of Research on Trade, Management and Economic Development
VOLUME 4, ISSUE 1(7)/2017

REVIEWERS

NOTES FOR AUTORS

The „Journal of Research on Trade, Management and Economic Development" (JRTMED) welcomes the submission of original research papers for publication that meet the general criteria of scientific excellence.

Topics covered by JRTMED include, but are not limited to the following areas:

- Strategies and policies for domestic trade development
- Domestic trade regulation
- The impact of government policies on the development of trade
- Anti-dumping and unfair trade practices issues
- Development of internal market and consumer protection
- Challenges, performances and tendencies in the organization management
- Management Reengineering and streamlining of business
- Management of change, innovation and quality
- Management and marketing of commercial enterprises
- Issues of quality and competitiveness of the products within the global economy
- Business policies, strategies and performances
- Innovation and product development
- Policies for economic growth and development: problems and solutions
- Strategies and models of sustainable economic growth and development
- The evolution of accounting, auditing, finance as practical activities and economic science
- Issues of the educational - economic sector
- Training and professional development of specialists in the economic-commercial field.

Technical and editorial issues:

- Papers will only be submitted in English;
- Total content of the articles should be 6-10 pages (references included);
- A good correspondence between title and content of the article is necessary;
- The paper will have the following structure: title, name(s) of author(s), abstract, keywords, JEL classification, expanded content of the paper, references;
- The content of the paper will correspond to mandatory requirements stipulated in the normative acts developed by the Academy of Sciences of Moldova (ASM), the National Council for Accreditation and Attestation (NCAA), the Supreme Council for Science and Technological Development (SCSTD);
- The main elements of the scientific paper will be: the summary (in Romanian, English and Russian), the keywords (in Romanian, English and Russian), JEL classification, 1. Introduction, 2. The degree of investigation of the problem currently, and purpose of research, 3. Methods and materials applied, 4. Results obtained and discussions 5. Conclusions, References;
- A clear definition of the terms used is recommended;
- Do not use page numbering, inserting lines, headers and footnotes;
- The text must be typed in one column format;
- Decision regarding publishing of the article in the review is approved at the meeting of the Editorial Board;
- The article must be written exclusively in Microsoft Word and it will be sent to the Editorial Board by e-mail at **jrtmed@uccm.md**.

The paper must respect the following ***Template*** **(http://jrtmed.uccm.md/files/Template.doc)**

Editorial Board JRTMED

Journal of Research
on Trade, Management and Economic Development

Signed for printing on 29.06.17
Format A4. Printing sheets 13,37. Order 70/17. Edition 100 copies.
Trade Co-operative University of Moldova Publishing House
8, Gagarin Avenue,
Chisinau, Republic of Moldova, MD-2001
Phone (+373) 22-815-620