

Table 2 Conclusion

1	2	3	4	5	6
Аникин Б.А. [4, с. 129]			+		
http://www.e-reading.club/ [5]				+	
http://barmashova.ru/ [6]				+	
Наумов В.Н. [7]					+
Словарь «Борисов А.Б. Большой экономический словарь» [8]					+
http://wp7.ru/ [9]				+	
http://www.marketch.ru/ [10]			+	+	
http://osnmarketing.ru/ [11]	+			+	
Третьяк С.Н. [12]					+
http://www.productguide.ru/ [13]	+			+	
http://prerek.ru/ [14]	+			+	
http://manageconom.ru/ [15]					+
Итого	27%	13%	13%	47%	27%

Source: own study.

As shown in the table 2, in the modern economic literature there is no consensus in determining the nature of the category. Analyzing the variety of approaches, we are of the opinion of the most authors: the distribution is a system of the relations in the formation and the direction of the flow of goods, contributing to the promotion of the products from a producer to a consumer.

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THE DETERMINATION OF THE CRITERIA FOR THE EVALUATION AND SELECTION OF THE CARRIERS IN THE SUPPLY CHAIN MANAGEMENT OF THE PRODUCT OF AN ENTERPRISE

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In this article the criteria necessary for the choice of a carrier under the conditions of the impossibility of using the organization own transport are specified and characterized, the process of their ranging according to their importance degree is reflected, and also the problems which the organizations can face at a choice of a carrier as the logistic partner are described.

Economics

As consumers aspire to acquire the goods with a high quality level and the minimal logistic costs, the choice of an effective carrier has more and more amplifying influence on the results of the activity of the organization-customer.

In market conditions of managing the consumers are free within the financial possibilities to acquire transport services in such a kit as they consider to be the most suitable to meet the requirements.

The choice of partners in the market of transport-forwarding provision of physical distribution of the goods assumes:

- the choice of a transport organization;
- the rent of transport and cargo handling means, means of packaging, containers, the warehouse areas;
- finding the channels of the material-resource provision of transportations (provision by petrol, oil, lubricants, tires, maintenance service of leased means, etc.);
- the recruitment of drivers [1].

The organizations which are engaged in cargo transportation, give to the clients a wider range of services, warranting thus quality of their rendering. The cargo way begins with development of the concept and an optimum route of its delivery, preparation of the documentation and freight charge calculation. Necessary transport and cargo handling means are thus determined, necessary permissions are arranged, monitoring of movement of cargo is performed from the moment of the beginning of shipment till the delivery moment to its end user.

To provide the effective performance of the realization of a cargo transportation in the supply chain management with the employment of the extraneous organizations (on the outsourcing basis), it is necessary to implement the accurate mechanism of an estimation and a choice of carriers of the cargo, providing the use of the special ranging system of the criteria which are subjected to ranging on the degree of their importance (Table).

Table – The ranging of the criteria of the choice of cargo carriers

Criteria	Rang
The reliability of deliverytime (transit)	1
The tariffs (costs) for transportation	2
The willingness to negotiate the carrier to change the tariffs	3
The financial stability of the cargo carrier	4
The availability of additional equipment (on cargo handling)	5
The frequency of service	6
The availability of additional services in picking and cargo delivery	7
The safety of cargo	8
The forwarding of sendings	9
The qualification of personnel	10

Source: own development.

Let us consider each criterion separately.

The reliability of delivery time (transit) – the transport organization should clearly regulate the delivery time of the trusted cargo.

The tariffs (costs) for transportation – the prices for services should be transparent and proved that will allow the clients to trust their cargo to the cargo carriers for a qualitative delivery.

The willingness to negotiate the carrier to change the tariffs – the low cost for services do not need to look, but to learn about the availability of discount system for regular customers – can be worth it. Thus, the signal goes to the executor of the intention to work with him on a long-term basis. The responsible cargo carrier will catch this moment and will do everything so that the cooperation becomes effective from the the first try, and in the future the owners of goods again will ask for help with this service provider. The communication is the key to the trust and to the possibility for further cooperation on the recommendations of the clients.

The financial stability of the cargo carrier means that nobody will trust the cargo to those organizations which have a negative reputation in the market and do not pay under the obligations (in a greater degree, it affects activity forwarding the organizations).

The availability of the additional equipment (on cargo handling) is a necessary condition of the qualitative assurance of the accomplishment of cargo handling works and tracing of vehicles.

The frequency of service means that the reputation plays the most important role in any business, so for any organization (including the transport one), it is important to have a good reputation for cooperation with clients on an ongoing basis.

The availability of the additional services in picking and cargo delivery provides a wider list of services of the transport organization and a better quality of their work, which eventually is more convenient for the clients.

The safety of the cargo is securing the guarantees of safety of transported cargoes and their delivery in agreed terms that also shows the level of trust to the transport organization. It is even better, if all transportations are insured. Even if the cost of such services as a result will be higher, it makes it possible to exclude completely an exposure to a loss because of a carrier. Namely under the force-majeur circumstances the documents signed by the parties, will determine a level of responsibility.

The forwarding of sendings is a service provided in case of the cargo being particularly valuable. In that case, a specialist from the organization of the carrier (freight forwarder) will accompany the cargo throughout the journey and be responsible for its safety.

The qualification of personnel means that the employees of the organizations of cargo delivery should not be lazy workers who are not interested in making a profit. The appearance of the workers who load and transport the goods, should be moderately accurate. Untidiness can only speak for itself showing the same attitude to the work and does not guarantee a proper attention to the transported cargo.

The method of rating and selection of carriers can be used both for the preliminary and for the final assessment of their advantages [2].

The causes of risks may be problems such as damage or partial loss of the cargo, the late arrival of the vehicle for loading or unloading, narrow range of services, errors in the documents, untimely submission of the documents, unwillingness of the carrier to compensate for damage or loss of goods, failure of the carrier to pay the invoiced penalties, fraud, etc. [3].

The damage or partial loss of the cargo. Quite often in practice there is such a problem as a damage or partial loss of the cargo. For example, your partner didn't point out in the documents the necessity of the compliance with the required temperature and the cargo was delivered to consignee in a bad state. The guilty party may be the shipper if he sent any part of the cargo or damaged cargo. But most often it's the fault of the carrier if there occurs a damage or a partial loss of goods. The examples include deficiencies in the control over work of drivers and freight forwarders, the negligence of staff, imperfection of the management system of quality of services, the systematic violation of the organization's regulations or their complete absence, the lack of system monitoring, etc. For logistics operators without their own transport, the cause of such problems can be their access to the provision of such services.

The late arrival of the vehicle for loading or unloading. The late arrival of the transport means for loading or unloading is the most frequently occurring situation faced by the transportation and logistics organization. Similar problems can arise under the influence of objective external factors, for example, due to changes in weather conditions, strikes, customs officials at the border, etc. But most often the delays of the vehicles and the failure of the load occur at the fault of the transport organizations. The causes can be attributed to the low executive discipline of the employees, the lack of existing regulations and penalties, as well as systems for the control of work of drivers and vehicle traffic. This is typical of new transportation companies with inexperienced management team, when organizational systems are not established. Unfortunately, such moments are difficult to identify at the initial stage of cooperation, especially as any transport organization, striving to create a positive image, can consciously hide the flaws of the quality of services provided.

Not a wide range of services. Currently, the market of transport and logistics services is saturated with a huge number of players of various sizes, operating in different spheres of activity. Among this variety can be highly specialized organizations and those providing a wide range of services. How wide the range of services and activities of the logistics operators is may be defined by their strategic choice. For example, there are organizations specializing in the delivery of cargoes. In their strategic plans the provision of the services in the field of the container transport is not included, despite the fact that the level of the employee competence and financial resources of these organizations allow to do it. The market also represents the logistics operators that do not provide a wide range of services in connection with their current level of development and the volume of activity which do not allow them to enlarge their product portfolio. Therefore, it is important to evaluate these factors when choosing a logistics partner for the long term.

The errors in the documents. The field of the international transportation is regulated by a huge number of normative legal acts of individual countries, the workflow requirements of the transport market. Moreover, taking into account the constant changes and additions to them, it is difficult to possess all the information completely. To consider all the intricacies the qualified and competent staff is required, as well as a well-established management system as to monitor and make corrections in all documents. In addition, timeous training and continuous improvement of the knowledge of the already working employees are necessary. In the absence of the above components, possible systematic errors may occur in the documents that could deliver a lot

of problems for the organization. To minimize such risks it is necessary to carry out additional checks of the potential partners.

The late submission of the documents may lead to the additional costs due to the delay at customs clearance and release of goods from the port, the inability to fill in a preliminary declaration or to prepare for the certification and hygienic registration. Typically, these systematic delays are associated primarily with the lack of discipline of staff, the lack of automated systems for the control and operational preparation of the necessary documents, as well as with a low level of competence of the management team.

The unwillingness of the carrier to compensate for damage or loss of the cargo. When choosing a carrier, many importers do not focus on its financial stability, on the basis that the carrier doesn't pay for the order, but the customer pays to the carrier. At first sight it may seem that the financial status of the carrier does not matter. However, a number of questions may arise, when it becomes relevant if the carrier possesses the financial stability. So they should be able in case of the damage of the goods during the delivery process to compensate the losses, even if his responsibility as a carrier is insured or the transported cargo is insured.

The refusal of the carrier to pay out the sanctions. Almost all contracts for delivery of goods contain the information about the sanctions that will be billed to the carrier in case of non-fulfillment or improper fulfillment of the undertaken obligations, for example, for the delay of the transport for loading, failure to comply with the stated transit time, late submission of the documents, etc. Unfortunately, such cases are not rare and their reasons are quite many, starting from the internal problems in the organization of the carrier and to the adverse weather conditions or unforeseen traffic congestion at the border.

The detection of fraud. The field of transportation has always been in the spotlight of numerous criminal groups. Unfortunately, despite the measures taken by the law enforcement agencies, the number of cases of theft of goods carried is not reducing from year to year. In addition to robberies and burglaries committed during the transportation, the criminals disguised as carriers take the loads from the senders and then disappear in an unknown direction [3].

The solution of the above problems will improve the effectiveness of risk management, i.e. minimization of their consequences, and the reduction of the level of uncertainty in the evaluation and selection of the cargo carrier in the process of supply chain management of the organization. Also it's more important that every cargo owner should pay attention to a carrier's reputation, the quality of the services, the rates (prices), the experience and safety of the transportation. Based on this, other, more detailed criteria can be focused on.

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DERIVATIVES AND HEDGING IN ACCOUNTING SYSTEM: THE NATURE AND PROBLEMATIC ASPECTS IN THE CONTEXT OF CONVERGENCE WITH IFRS

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The article presents the research of the essence of derivatives as an object of accounting based on Belarusian and foreign experience. It also reveals problematic aspects of the conceptual framework in the accounting system connected with the account of derivatives for hedging purposes in the context of convergence with IFRS.

Introduction. Nowadays in the world there are opened positions on derivatives on 700-710 trillion US dollars, while global GDP does not exceed 80 trillion US dollars. It confirms the high value of the category of derivatives for all aspects of economic activity, including the process of accounting of operations with