

partial covering of the costs of urban transportation by the income of companies, the percentage of urban transportation subsidy from the state budget, the dynamics of renovation of the fleet of vehicles.

Thus, the aim of our further research is to study the financial aspects of urban mobility in Novopolotsk, compare our results with the situation in the leading European countries and to determine the optimal parameters of financial indicators for sustainable urban mobility and ways to achieve it in Novopolotsk.

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CITY LOGISTICS AS A SEPARATE SCIENCE

LIUBOU HAYEUSKAYA, ELENA MALEJ
Polotsk State University, Belarus

In the article we investigate a new scientific and practical area which explains how to optimize the movement cargoes and people within the city called the City Logistics. On the basis of economic literature we picked out some approaches to the economic essence of the concept "urban logistics", and gave our own definition to this notion, according to which the city logistics is a complex logistics solutions and processes aimed at consolidation, coordination, optimization of human, material, information, and financial service flows in accordance with the market conditions of life safety of the metropolis.

Today transport is the blood of the economy and economic cycles depend on its effective functioning. Inhabitants of large cities spend from one hour to six a day in transport (it is a quarter of a person's life), and most of this time – on a road. To make the movement within the transport system easier logistics suggests the optimization of transport infrastructure under the transport streams. Nowadays the best practices and realized technologies that are capable of managing the country's transport network has Switzerland. Swiss Federal Institute of Technology (Zurich) in collaboration with the American partners is implementing a project "All Switzerland". Of course, technology is not a panacea. So a Latin American city which is not highly developed has a greater flux density due to the fast driving motorists. In Asian cities with a bad network of traffic-light and absence of traffic controllers, a density of urban stream of cars is also high. People have to pay for a traffic safety [15, p. 18]. However, the savings on security can lead to sad consequences.

Because of the growing number of cities and the increase in the number of consumers there is a problem of timely and quality cargo deliveries in urban areas. We also want to mention the negative effects caused by the trucks on the roads. In fact trucking competes with the private public transport, carrying people for bandwidth on the streets and highways of the city and contributes significantly to traffic congestion on the roads and to other external effects of activities such as air pollution, exhaust gases, noise and traffic safety [6, p. 146].

Thus, the main reasons for the high inefficiency of transportation are: traffic jams in urban areas, which have to move vehicles intended for freight; lack of the necessary infrastructure and parking lots; a low load factor of vehicles; the policy of delivery "just in time" and e-commerce [6, p. 146].

As for the latter point, it is important to note that the distribution of "just in time" strategy and e-commerce are the reasons for a large number of flights performed with a small vehicle load for delivery to the same point of consumption. The linking transport solutions for the delivery of goods to the public transport and city life support system should be realized through a particular functional area - urban logistics [6, p. 146].

It should be noted that there are insufficient number of sources which deal with the notion of "urban logistics" in literature on economics.

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Results of the study interpretations of the term "urban logistics" are presented in the table 1.

Table 1 – The interpretation of the concept of "urban logistics" in literature

| Source | Definitions |
|--|---|
| Hubenko V.K., Lyamzin A.A. | «City Logistics is a new mechanism of flow control of objects in municipal area» [1]. |
| Ionkis A. | «City Logistics it is a collection of management processes displaced person, cargo and information within the logistics system of the city in accordance with the needs and goals of its development, subject to the requirements of environmental protection, taking into account the fact that the city is a public organization which main goal is to satisfy the needs of its users» [2, c. 296]. |
| Kizim A., Selezneva S. | «... under the urban logistics one should understand the practical organization of the functioning of the process flow of materials, vehicles, people, energy, finance and information, as well as the organization of the infrastructure (social, industrial, transport and logistics) within the urban agglomeration in the increasingly barter of economic entities» [3, c. 30]. |
| Reitzen E.A., Kucherenko N.N. | «City logistics – it is a scientific – practical direction, the basic idea of which is to reduce the traffic load on the busiest part of the city (especially the central part), and the harmonization of flow distribution facilities (freight traffic, passenger traffic and associated streams) on time, geographical and environmental attributes of interaction with road safety» [4, c. 60]. |
| Sayamova J.G. | «Logistics city (city logistics, municipal logistics) it is a complex logistics decisions, actions, processes aimed at optimizing the management decisions of the administration, flow of materials, vehicles, people, knowledge, energy, finance, information subsystems within the city and its infrastructure» [5, c.79]. |
| Tyurin A.U. | «City logistics focuses on the planning, organization, control and coordination of urban traffic and related information flows» [6, c. 146]. |
| Khmelev N.V. | «City or municipal logistics it is complex logistics decisions, actions, processes aimed at optimizing the management decisions of the administration, flow of materials, vehicles, people, knowledge, energy, finance, information subsystems within the city and its infrastructure» [7]. |
| Churilova M.I. | «The essence of urban logistics is to consolidate, coordinate and optimize information, financial, service and commodity flows, aligning them with the market conditions of life safety metropolis, implementation of cargo in the loop life support of the city, reducing the ecological impact on the environment from the operation of trucks» [8, c. 42]. |
| www.wikipedi a.org.ru | «City logistics it is a complex logistics decisions, actions, processes aimed at optimizing the management decisions of the administration, flow of materials, vehicles, people, knowledge, energy, finance, information subsystems within the city and its infrastructure» [9]. |
| www. transcontrol. ru | «City logistics it is a complex solutions and processes aimed at optimizing traffic flow» [10]. |
| Crainic T, Ricciardi N, Storchi G. | «The term city logistic was coined by in order to highlight the need to consolidate different cargo shippers and carriers within the same means of delivery, as well as to coordinate the activities of freight traffic in the city» [11]. |
| Ehmke J. | «City logistics it is a set of measures aimed at improving the efficiency of freight transport and reduce the number of empty runs of vehicles» [12]. |
| Taniguchi E. | «City logistics it is a process that ensures the optimization of the transport activities of private companies with the support of advanced information systems, taking into account the safety and energy savings in a market economy» [13]. |
| Witkowsky J, Kiba-Janiak M. | «City logistics can be defined as the planning, monitoring efficiency and effectiveness of the movement of people, goods and related information in order to improve the lives of citizens» [14, c. 3]. |

Source: own study based on the study of economic literature.

Having studied the concept of city logistics in the literature on economics we decided to single out some common features expressed by many of the authors. Let us generalize the views of the authors in the table 2.

Table 2 – Scientists' views on the essence of the concept of "urban logistics"

| Source | Views on the essence of the concept of city logistics | | | |
|------------------------------------|---|--|---|--|
| | City logistics as a controlling mechanism of different streams. | City logistics as a set of processes of movement of goods, people within the logistics system of the city. | City logistics as a scientific and practical direction, aiming at reducing the traffic load and the harmonization of flow distribution. | City logistics as complex logistics solutions aimed at optimizing the various flows. |
| Hubenko V.K., Lyamzin A.A. | + | | | |
| Ionkis A. | | + | | |
| Kizim A., Selezneva S. | | | + | |
| Reitzen E.A., Kucherenko N.N. | | | + | |
| Sayamova J.G. | | | | + |
| Tyurin A.U. | + | | | |
| Khmelev N.V. | | | | + |
| Churilova M.I. | + | | | |
| www.wikipedia.org.ru | | | | + |
| www.transcontrol.ru | | | | + |
| Crainic T, Ricciardi N, Storchi G. | | + | | |
| Ehmke J. | | + | | |
| Taniguchi E. | | + | | |
| Witkowsky J, Kiba – Janiak M. | + | | | |
| In total: | 4 | 4 | 2 | 4 |

Source: own study based on the study of economic literature.

According to the data in tables 1 and 2, there are four approaches to the interpretation of the concept "city logistics".

The first approach (Hubenko V.K., Lyamzin A.A., Tyurin A.U., Churilova M.I. J. Witkowsky, M. Kiba-Janiak) considers the concept of "urban logistics", as a mechanism used to control various flows. According to this approach city logistics is necessary to consolidate, coordinate and optimization of financial, service, trade, information and other streams according to their market conditions.

The second approach (Ionkis A., T.Crainic, N. Ricciardi, G. Storchi, J. Ehmke, E. Taniguchi) understands the concept "urban logistics" as a set of processes used to ensure the movement of people, goods and information within the logistics system of a city considering safety and saving energy of a market economy.

The third approach (Kizim A., Selezneva S, Reitzen E.A., Kucherenko N.N.) examines city logistics as scientific and practical direction. The basic idea is to organize the process of functioning of the material flow of people, vehicles, finance and information as well as the distribution of these flows on the basis of geographical and environmental in conjunction with road safety.

The fourth approach (Sayamova J.G., Khmelev N.V., www.wikipedia.org.ru, www.transcontrol.ru) involves consideration of the concept of "city logistics" as a complex logistical decisions, actions, processes aimed at optimizing the flow of materials, energy, finance, information and knowledge within the subsystems of the city and its infrastructure in order to improve the lives of citizens.

Based on this study, we propose the following definition of "city logistics". It is a set of solutions and processes aimed at consolidation, coordination, optimization of human, material, information, and financial service flows in accordance with the market conditions of life safety of the metropolis. In contrast to existing concepts our definition more fully covers all the components necessary to ensure the rapid movement of different types of flows in the city, business development while respecting environmental requirements.

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CLASSIFICATION AND CONTENT OF COPYRIGHTS AS OBJECTS OF ACCOUNTING

EKATERINA GARKOVSKAYA, SVETLANA VEGERA
Polotsk State University, Belarus

Classification – a "division of a set of objects into subsets according to their similarities or differences in accordance with accepted methods." Classification captures natural connections between classes of objects in order to determine the location of the object in the system, which indicates its properties. An object is any object, process, phenomenon which has tangible or intangible nature [1, p.35]. In accounting classification system allows you to group objects and highlight certain classes that will be characterized by a number of common properties and will help to build an analytical accounting.

Often there are difficulties with copyright protection. For a better understanding of the economic and legal aspects of this issue, it is necessary to classify a copyright. Copyright is considered to be a set of individual rights, which can be combined in several groups, so we can offer the following classification of a copyright (Table 1).