

Можно выделить следующие модели нормативного метода учета затрат: учет по нормативным затратам, параллельный учет фактических и нормативных затрат, комбинированный способ.

Наиболее подходящей моделью для энергетики является модель учета по нормативным затратам. В данной модели отклонения выявляются оперативно по мере возникновения, накапливаются и в конце отчетного периода присоединяются к нормативным затратам. Начиная со второго месяца вычисляют разницу между затратами по текущим нормативам и издержкам по нормам, действующим на начало периода. Указанную разницу рассматривают и учитывают как сумму изменения норм.

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INNOVATIONS AS A PERSPECTIVE DIRECTION OF THE INTERNATIONAL LEASING DEVELOPMENT

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Within process of creation and advance of innovations problems of search of users and the organization of interaction with them have the special importance. In the research the author offers the idea that the appeal to leasing at this stage of innovative process would promote their decision.

The author within the real research marks out the following development stage features of innovative leasing:

- sales market expansion of innovative products;
- intellectual property becomes a leasing subject. Innovative leasing allows the companies to get intangible assets, using all advantages of this mechanism.
- ensuring innovative activity happens due to attraction of financial resources in the form of the leasing transaction.

As the researcher Yusupova A. T. believes that using of leasing channels of advance means for the developer, on the one hand, preservation of control over operation process, full possession of information, her account at improvement of a product, i.e. improvement of quality of production. On the other hand, it is a possibility of expansion of sales market at the expense of the users who don't have financial opportunities or not risking buying an innovation [1].

List of references

1. Yusupova, A.T. Leasing forms financing of long-term assets / Yusupova Almira Talgatovna. – Yew. ... doct. econom. sciences: 08.00.10. – M, 2006.

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FEATURES OF KNOWLEDGE ECONOMY FORMATION IN POST-INDUSTRIAL SOCIETY

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World economy transition to a new qualitative state is directly connected with increase in a role of theoretical knowledge, development of high-tech industries, process of increase in a share of a services sector, influence of new information technologies.

Expansion of using knowledge as one of effective production resources and management within the organization leads to high-quality change of the radical economy bases and societies in general: the first becomes "knowledge economy", the second — "knowledge society" [1, page 32-35]. In such economy, as V. L. Makarov and G. B. Kleyner note, knowledge acts not only as a factor of production and management,