



SUMMARY



В статье **Нино Григолаиа, Елгуджа конджариа** – „**Национальные особенности бухгалтерских систем**“ отмечено: чтобы понять, как в каждой конкретной стране развивается система бухгалтерского учета и отчетности, целесообразно определить те факторы, которые влияют на создание и функционирование таких систем.

В статье кратко рассмотрено следующие из них: влияние профессиональных организаций, экономические последствия от принятия той или иной системы, общая экономическая ситуация в стране, налоговая политика, национальные особенности, юридическая среда, источники финансирования, язык, влияние других стран и др.

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В статье **Нана Надарейшвили, Нона Дanelиа** «**Миграция трудовых ресурсов: виды, цели и итоги**», рассмотрены вопросы классификации миграции, ее формы и виды. Основные причины трудовых миграций являются дисбаланс в спросе и предложении трудовой силы, интеграционные процессы в мировой экономике; на будущие тенденции миграции отразиться и изменение окружающей среды.

К 2010г. число эмигрантов из Грузии составило 1057,7 тыс. чел., что является 25% населения. В статье отмечено, что за последние годы наблюдается положительное сальдо внешней миграции (за 2009-2010гг. в среднем – 26, 2 тыс. чел.).

Процесс эмиграции для нашей страны имеет позитивные и негативные стороны.

Пополнению валютных доходов Грузии способствует постоянное увеличение объема денежных переводов, составляющие в 2010г. 824 млн. дол. США. Это в определенной мере способствует повышению материального благосостояния части населения и уменьшению социального напряжения.

При этом отток молодого трудового контингента крайне обостряет демографическую проблему нашей страны. Будем надеяться, что социально-экономическое продвижение Грузии и расширение сферы приложения труда в определенной мере воспрепятствует оттоку

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населения и будет способствовать возвращению эмигрантов на родину.

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ოლღა ფაჩულიას და კლარა ღურჯაიას სტატიაში “კომპანიაში ინვესტიციების განხორციელებამდე ტრენდ ანალიზის მნიშვნელობის შესახებ” განხილულია ტრენდ ანალიზი, როგორც ერთ-ერთი აუცილებელი მეთოდი კომპანიის ფინანსური ანალიზის ჩატარებისას. ასევე, დასაბუთებულია, რომ ინვესტიციების განხორციელებამდე აუცილებელია კომპანიის მომგებიანობის ტრენდ ანალიზის ჩატარება, რაც საშუალებას მისცემს ინვესტორებს განსაზღვრონ უახლოეს მომავალში მოსალოდნელი ტენდენციები და მიიღონ ეფექტიანი საინვესტიციო გადაწყვეტილება.

ყოველივე ზემოაღნიშნულის საილუსტრაციოდ სტატიაში მოცემულია კომპანია “Berkshire Hathaway Inc.”-ის ფინანსური ანალიზი და გაანგარიშებულია ის ძირითადი კოეფიციენტები, რომელთა საფუძველზეც მიზანშეწონილია კომპანიაში ინვესტიციების განხორციელება.

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In the article **“Problems and Perspectives of Georgian Wine Business”** of **Olga Pachulia**, there are analysed the existing problems in Georgian wine business. Besides the article shows the ways, which can be useful to solve the problems and by taking into consideration the specificity of the industry there is proposed the perspectives for development.

The article gives information about the dynamic of Georgian wine export. Additionally, this paper suggests the factors, which will be helpful for Georgian wine business to increase the export by improving the quality of wine and to reach the high level of quality, active marketing measurement and tax maneuverability.

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The Article of **Lali Sadagashvili et al.** is about **”Accounting of purchasing of Non-Tangible assets– as part of Consolidation”**. The interests in this work are applied to the subject - Accounting of non-tangible assets, which are classified together because of not having physical form. These tasks are complained according to the international standards. At

the same time there are discussed those methods, which are used by different organizations, who regularly are selling and buying unique non-tangible assets.

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The article **“The Definition and Functions of Marketing”** belongs to **Ekaterine Kevlishvili** - The most general definition of marketing is mentioned as the philosophy of business, which needs a clarification. The definition of the famous American marketologist P. Cotler is widely spread; it defines marketing as a type of human activity, which is aimed to satisfy the needs and requirements by the means of exchange. The definition of Cotler is accepted by the big majority of Georgian and foreign authors. In his definition we can not see one of the main elements of the market – the demand.

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Asiko Tsintsadze - **“SOCIAL RISKS AND THE MECHANISM OF PROTECTION”**. The formation of market relationship rose the economical freedom of economic subjects, which was followed by the increase of risks. Increases of risks raise a question: to make such forms and mechanisms of social protection, which will be adequate of new social-economical conditions and in this system it will unite the interests of work force, industry, government and society.

The process of transformation shortened to minimum the social supporting of population. The social risks of protection mechanism could not have any positive effects. The social tension rose degree of social risks. Though the insurance companies do not want or could not give guarantee of protection from such risks. It was necessary to make research of social risks, to form its classification and to work out the methods of protection. The scientists of west have investigated the social risks many times. It is investigated by sociologists, economists, but it will not be justified to translate and use it, because of the Georgian mentality, existing social-economical condition and other factors, that need a different mechanism.

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The article of **Archil Gersamia** is about **„Investment Environment and its Peculiarities in Free Economic Zones”**. Attracted Foreign Di-

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rect Investments in free economic zones can be discussed as a process of gradual integration of foreign companies into a national economy. Therefore, while planning the creation of a free zone, it is vital to establish direct connections between foreign and domestic companies. Then the authorities should take into consideration the following factors while establishing these zones : domestic raw materials needed for foreign companies might be scarce ; their quality might not match the standards required by foreign companies; the estimating amount of expenditures should be calculated in advance that are vital for establishing the direct connections with foreign and domestic companies.

In almost all countries, where a free economic zone is established, the foreign companies are being offered almost similar tax privileges and incentives . Therefore, the country is seeking to transfer these privileges into the important incentives. For attracting foreign investments , countries should fix special privileges that has no other country. The common characteristics of all free economic zones are the attractive environment, tax, customs and financial privileges, unique and specific conditions different from other countries.

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Irma Chkhaidze's article "The Factors Influencing on the Assurance of Pension System of Georgia" deals with the problem of social assurance of the population, as one of the importance types of the social well-being, which has been a pressing one during last two decades; And in accordance with the provided investigations, it was always included in the triplet of the most painful issues of the society.

On the one hand, we have determined how the processes of pension system of Georgia are carried out and on the other hand, how lower is the minimum wage than a minimal pension. We have also formulated how the demographic development, migration processes and natural movement of population influence on the social and economical development and how it is connected directly to the system of pension assurance.

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В статье Этер Такаландзе – Обновление общественной науки в соответствии «Лазаре», предпосылка соблюдения экологического баланса на Земле – рассматриваются итоги исследования,

проводимого автором в течение последних десятилетий, на базе Нового СЛОВА (новое христианско-православное религиозное познание); – Обосновывается неизбежность на данном этапе времени, повышение уровня развития общественной науки; – Определяется суть обновления с этой точки зрения, политико-экономических отношений в стране-государстве Грузии, - выдвинуты основные социальные требования Высшего (астро-физического) закона – «Лазаре», по развитию на период начавшего двухтысячелетия на Земле, общественного самосознания человека (нация, человечество), показывается миссия Грузии (страна Грузинского национального языка-Лазаре) и Грузинской нации, по освоению и осуществлению этих социальных требований; т.е – по развитию 6-го уровня степени поэтапного повышения общественного самосознания человека (нация, человечество) на Земле.

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Margarita Bachilava's article is about **“The Productivity of fast-growing ligneous species of wood with energetic function”**. Nowadays, there is a growing interest in the energy plantations, which can greatly contribute to energy supply, decrease greenhouse effect, partly diminish dependence on fossil fuel resources, and at the same time fulfill soil protection, water and climate regulation and other important ecologic and social functions, such as creation of new employment opportunities for rural population.

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In the following article **“Social Infrastructure and Insurance” Natela Janelidze** focuses on the forming of socially-oriented economy in Georgia. Here is also accented the essence and the purpose of the “social state” and “the state of prosperity”. The author draws the considerable attention to the social infrastructure.

At the beginning of the third millennium, the Georgian strategy about building the effective, socially-oriented, defined mixed strategy is adapted with its historical interest. Georgia shouldn't change this possibility to another modern ideological dogma.

In the current world economic integration processes, the priority is given to socially-oriented scales and directions of the national economy,

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which recognizes the principles of social justice to improve human welfare, the economic conditions of pluralism and the optimal combination of market mechanism to create the necessary environment. It is shown by the recognized developed Chinese principle based on social ideas, the experiences of function of US mixed economy, social economy in Germany.

The author of the article focuses on the social infrastructure. Insurance value and results are reviewed.

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In the article of **Rusudan Papaskiri** “**Evaluation of the Company’s Competitiveness with expense index**” is set up by for lack of expense on the specific market to reach the issue of leadership.

Because users are very sensitive to the price of the goods, expenses incurred during the production-realization process qualify the price; hence the companies should try to reduce it systematically.

In this article one of the discussed main ways are the values of companies for improvement of the chain, to reduce overhead expenses, to replace expensive raw materials with cheap raw materials and many others.

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In the article of **Rusudan Papaskiri** - “**What evidence Stock Indices,**” there is examined a portfolio (financial) for investment, such an important issue, as it is the stocks’ indexes.

In the paper reviews the major regions of the world’s stock indexes and their dynamics, there are made conclusions that in all regions the importance of the indices are increased from day to day.

In Summary, Professor Rusudan Papaskiri advises to potential portfolio investors to collect not one but from different companies’ securities.

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The article “**The Perspectives of Management in the Conditions of Globalization**” belongs to **Marina Gedevanishvili, Giorgi Shikhashvili**. Under conditions of globalization in civilized countries business-management theory and practice is developing on the basis of modern economic-managerial concepts and paradigms that should be taken into consideration in our reality.

Significant changes should be made in planning and management

fields for attainment of goal of a sustainable development. The Regulation of environment protection activities on industrial level establishes the theoretical and practical basis for the sustainable development. The Enterprises shall form in their management structure subdivisions aiming at the environmental protection.

Georgian scientist-economists shall emphasize the importance of Christian economy as a scientific-practical and academic subject, make respective analysis and elaborate relevant concept and recommendations for synergetic social-economic development of the country.

Outdated opinions shall be revised in the economic-managerial field in order to devise new concepts and paradigms that will recover the theory and practice of management.

There can be created an educational-training system for training of future managers of high qualification and its effective operation and result shall be assured.

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The article of **Levan Qutatelaze** and **Aleko Qutatelaze** is about “**The Methods of Informational Security and Risk Management in the financing-banking Organizations**“. Informational security methods in the financing-banking organizations are divided into three types of methods: legislation, technical-organizational and economical. These methods are defined as: (i) to provide normative-legislation acts regulated according to the legislation and to provide normative documents for the informational security in Georgia; (ii) to provide and improve the informational security system and strengthen the legislation activities from the government side; (iii) to provide programs and define their budget for the informational security and to provide the informational risks insurance system for the legal and physical entities.

Insurance of informational risks – is the newest type of insurance in the world. Appearance and development of the insurance of informational risks can be done by: (i) providing and contributing high amount of computer technique and its network; (ii) the acceleration of number of accidents, which gives important material and moral harm by stealing the information and by damaging the informational systems; (iii) the danger of appearing of computer crime, not to accept it, minimizing of loss and compensation.

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In his article **Levan Qutatelaze** discusses “**The Principles of Informational Security and the methods of Optimal Management of Protection in the financial Organizations**”. There are two main ways of calculating costs for the informational security systems in the financing-banking organizations. **First** - assimilation of the costs provided for the security system and after measure and control the level of the informational security. **Second** (it can be called as “practical”) – the smart option of the cooperative informational security system should be found.

Experts have found the optimal way of solution in the field of informational security – according to the certain security requirements, the cost of the informational security system should be 10-20% of the informational system’s total expenses.

Many of the business processes cannot exist without informational security. Actually, more and more of business processes are composed with one or some informational systems. Managing of informational security is the important field for the organization, its aim is to control informational security processes and to avoid its non- sanctioned using.

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The article of **Nino Grigolaia, Zhuzhuna Tsiklauri** is about “Luka Pachioli – the Founder of Modern Accounting “. The well-known Italian Mathematician, Luka Pachioli played an important role in the development of accounting. He described the rule of double-entry recording in tractate 12 of his work - *Summa de arithmetica, geometria, proportioni et proportionalità* (Totality of teaching on arithmetic, geometry, proportions and correlations). Luka Pachioli described the rule of double-entry recording and substantiated the possibility of building reasonable system of records and books based on rule of double-entry recording in any type of economy on the basis of analysis of economic operations and existing books, memorials, journals, main book, etc. L. Pachioli established tasks facing the accounting in his work and substantiated that this is possible to achieve these goals by means of accounting and double-entry recording system.

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ივანე ჯავახიშვილის სახელობის თბილისის სახელმწიფო უნივერსიტეტი
სოხუმის სახელმწიფო უნივერსიტეტი
საქართველოს ტექნიკური უნივერსიტეტი
ბიზნესის ინჟინერინგის ფაკულტეტი, ეკონომიკისა და ბიზნესის მართვის დეპარტამენტი
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