



CODEN [USA]: IAJPBB

ISSN: 2349-7750

INDO AMERICAN JOURNAL OF PHARMACEUTICAL SCIENCES

<http://doi.org/10.5281/zenodo.2977397>

Available online at: <http://www.iajps.com>

Research Article

DEVELOPMENT OF A BRAND PROMOTION STRATEGY: MANAGEMENT ACCOUNTING AND COMPREHENSIVE ANALYSIS

**Boris N. Khosiev¹, Gamlet Y. Ostaev², Gregory R. Kontsevov³, Aleksandr N. Suetin⁴,
Vyacheslav A. Sokolov⁵, Petr V. Antonov⁶, Sergey N. Suetin⁷,**

¹Candidate of Economic Sciences, Professor, Head of the Department of Economic Security, Accounting, Finance and Audit, Gorsky State Agrarian University, 362040, RNO-Alania, Vladikavkaz, Kirov Street, 37

²Candidate of Economic Sciences, Associate Professor of Accounting, Finance and Audit, Izhevsk State Agricultural Academy, 426069, Izhevsk, Studencheskaya Street, 11.

³Candidate of Economic Sciences, Associate Professor of Accounting, Finance and Audit, Izhevsk State Agricultural Academy, 426069, Izhevsk, Studencheskaya Street, 11.

⁴Candidate of Economic Sciences, Associate Professor, Moscow Open Institute, 119334 Moscow, Leninskiy pr., 38A; Institute of international economic relations, 119334 Moscow, Mosfilmofskaya Street, 35; Udmurt State University, 426034 Izhevsk, Universitetskaya Street 1.

⁵Candidate of Economic Sciences, Associate Professor of the Organization of Production and Economic Analysis, Izhevsk State Agricultural Academy, 426069, Izhevsk, Studencheskaya Street, 11.

⁶Candidate of Economic Sciences, Associate Professor of Accounting, Finance and Audit, Izhevsk State, Agricultural Academy, 426069, Izhevsk, Studencheskaya Street, 11.

⁷Candidate of Economic Sciences, Associate Professor, Dean of the Faculty of World Economy and International Trade, Institute of international economic relations, 119334 Moscow, Mosfilmofskaya Street, 35.

Article Received: March 2019

Accepted: April 2019

Published: May 2019

Abstract:

Development of measures for management accounting, brand management and promotion is one of the main problems of processing and trading enterprises. In management accounting, interest in the formation and management of trademarks (brand) in Russia is growing every year, since well-known trademarks are becoming a prerequisite for a firm's stable position in the market, a factor in its competitiveness. We understand the brand as a subjective image in the minds of consumers, denoted by the brand, consisting of a consistent set of promises to the target consumer and creating a sustainable competitive advantage compared to non-branded products.

The purpose of the study is to research and substantiate the managerial aspects of the development and promotion of the brand. The paper presents elements of management and operational accounting for the development and promotion of the brand. At the present stage of development of competitive markets, more attention should be paid to management accounting, including methods for developing and promoting trademarks (brands). In the current conditions of commodity abundance and tougher competition, the goal of brand promotion is seen as one of the important activities in an organization that has a direct impact on the financial results of the organization.

The following research methods were used in the work: monographic method, dialectical method of knowledge, statistical and system approach, analysis, comparison, statistical descriptions of economic processes.

Key words: management accounting, trademark, brand, strategy, products, processing

*** Correspondent Author:****Boris N. Khosiev,**

*Candidate of Economic Sciences, Professor,
Head of the Department of Economic Security, Accounting,
Finance and Audit, Gorsky State Agrarian University, 362040, RNO-Alania,
Vladikavkaz, Kirov Street, 37*

QR code



Please cite this article in press Boris N. Khosiev et al., *Development Of A Brand Promotion Strategy: Management Accounting And Comprehensive Analysis.*, *Indo Am. J. P. Sci.*, 2019; 06(05).

INTRODUCTION:

In the modern economy, it is necessary to predict the future, anticipate possible changes in the conditions of activity using advanced management accounting [3, 12]. Nowadays, we are increasingly using products, goods, services that are associated with a particular brand.

Technological and organizational features of agricultural production, quantitative and qualitative characteristics of products, management objectives serve as a justification for the correct use of such an economic lever as the promotion of a brand on the dairy processing market [17,18].

In our opinion, a brand is a trademark (logo, brand) of an economic entity that allows consumers of goods (works, services) to easily distinguish between identical in structure (type, packaging, etc.) or homogeneous products from different manufacturers.

Significant experience of management accounting and analysis has been accumulated [28-32]; however, management accounting for the promotion of a brand has its own characteristics, therefore this methodology requires development.

METHODOLOGY:

In management accounting, the features of brand promotion affect, in turn, the validity of making current, tactical and strategic management decisions, as well as the development of short-term and long-term tactics, strategies and strategic development plans of an enterprise [19, 20, 21].

The concept of “brand” is becoming increasingly popular, and we increasingly use this word in everyday life [22,23,27].

A brand is a complex marketing phenomenon; the

concept of a “brand” evolves as the external marketing environment changes, being filled with new content [4,8,9].

In our opinion, the brand as an object of development of management accounting is one of the main signs of strategic management and functioning of the organization and its marketing policy. An organization that has achieved the desired result (recognition, popularity) should maintain this image.

We believe that not enough attention is paid to some aspects that play an important role in the creation and development of a strong brand when considering the essence of the brand in management accounting, the process of its creation and development.

Strong brands developed by management accounting will provide comfortable conditions in the market for product promotion and, consequently, a larger share of the company's profitability.

In our case, management accounting carries two features:

- management accounting as operational accounting includes branding;
- management accounting as accounting includes accounting for the costs of promoting a new product.

When developing a brand, management accounting should begin with planning and comprehensive research (analysis) of the market as a whole and detailed monitoring of its individual segments.

The positioning stage in management accounting is the starting point, therefore it is of particular importance when developing a trademark (brand).

In our opinion, at this stage, it is necessary to allocate independent three subparagraphs, which should be paid special attention, since they affect the long-term

perspective of the enterprise.

1. Basic needs. Creating a brand in management accounting begins with the definition of a product that satisfies the basic needs of consumers. These needs are provided by the brand, which must correspond to the functional utility of this class of goods and represent the basic benefit that each brand provides in a given product category. Creating brand components (product name, image, design, etc.).

2. Distinctive features. The created trademark (brand) in management accounting should include elements that will make a product different from other products, from competitors' products. These elements include the brand name, packaging features, design, and product quality. Buyers should not only recognize the brand, but also remember it.

3. Benefits and potential of the brand. One of the goals of management accounting is to create greater brand appeal to the consumer, which are created by adding a certain benefit.

Benefits in management accounting can be based on the properties of the product, its functionality, as well as on the intangible properties of the product, for example, emotional benefits and satisfaction in self-expression.

Consumers are starting to consider a trademark (brand) as a standard product, so management accounting for brand differentiation needs to offer new added values to the consumer, thereby creating points of difference, moving the trademark (brand) to a potential new level.

Offering additional values, which are distinctive benefits and advantages, encourages consumers to buy a trademark [25].

Management accounting for the development of a brand new product or service as an integrated strategic and marketing task can be broken down into a number of independent branding tasks for developing positioning, a complex of verbal, visual, advertising brand communications, as well as brand management manuals.

In management accounting, the process of becoming a brand goes through the following stages, which are presented in Figure 1.

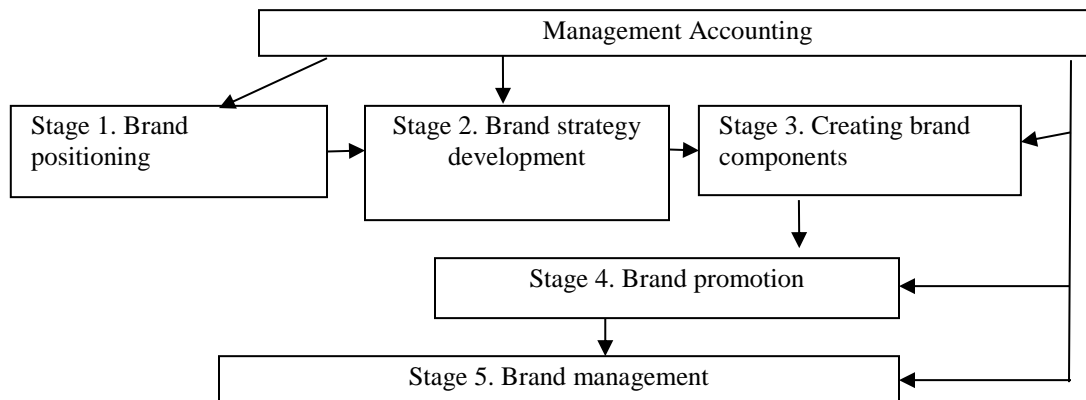


Figure 1 - Stages of formation and development of the brand.

Management accounting for the brand strategy in the market for the promotion of dairy processing has some peculiarities: consumers are not well aware of the range of existing dairy products; The most favorite products are milk, kefir, sour cream and cottage cheese; Each type of dairy products, in addition to milk and kefir, has its own buyer. In this regard, the need to conduct competent work with the consumer to explain information about new products and their benefits, as well as constantly monitor customer preferences, enhancing the positive perception of the product in various ways [10,13,15].

Promotion of business in modern market conditions is a daily struggle for its customers. At the same time,

such a struggle is due to the fact that a huge number of products from other manufacturers are offered on the market.

To promote the management accounting brand, first of all, a complete and comprehensive market diagnostics, in particular consumer behavior, is required, which is based on the methodology of sociological research.

Such studies of management accounting should be carried out under a special program on the territory of promotion of this brand. The study of management accounting should be aimed at identifying the

influence of factors that are significant for making the purchase of a particular brand.

The study should involve sales departments (managers, marketers) to conduct a survey of respondents, as well as analyze sources of secondary marketing information.

To promote the brand, ATL advertising is used on nationwide television channels, and tasting has become a widely used form of BTL use by dairy processing enterprises.

Particular attention is paid to the laying-out of goods that complement POS-materials, these measures can be attributed to the fundamental aspects of sales promotion of dairy products [7,11,24].

Traditional fairs are a costly event, so Internet fairs (virtual fairs) can be held for management purposes.

A feature of brand promotion is the need for its integrity; all stages of advancement should be logically connected and organically continue each other.

Analyzing the brand from the perspective of the consumer, we are talking about the holistic image and perception of customers, as well as the specific relationship between the brand and the customer.

However, the concept of a brand is unidirectional, and this will lead to a reduction in the life of the brand, due to an illiterate promotion strategy.

The brand is evolving, so it can be viewed as a management policy of an enterprise — the equivalent of its economic values, social contribution, cultural

and political aspects both inside and outside the enterprise [2,14,16,26].

In the current economy of commodity abundance and toughening competition, branding in management accounting is considered as one of the important activities in an organization that has a direct impact on the financial results of an organization.

Thanks to product branding, an organization can:

- reduce the cost of product promotion;
- increase the cost of production and therefore increase revenues;
- strengthen the corporate image of the company;
- simplify the introduction of new products or services to the market.

The whole complex of works in management accounting for branding is focused on creating a relevant, fashionable brand that causes trust and a positive emotional response from its target audience [1,5,6,10].

Information and knowledge spread instantly; New ideas, technologies, physical characteristics are easily borrowed from other enterprises. New tools of management accounting (tax planning, budgeting, brand promotion, crisis management, etc.) are becoming increasingly important in the management of an enterprise.

In management accounting, the basic principles for collecting and processing information when promoting a brand by processing enterprises should include the principles presented in Table 1.

Table 1 - Basic principles of collecting and processing information

No	Principle	Essence of the principle
1	Efficiency	It assumes the satisfaction of information needs by using the methods of their most effective satisfaction by ensuring expediency, targeting, usefulness, and using information that is already available or can be easily obtained on a systematic basis, since the process of collecting and analyzing of information can be very expensive.
2	Availability	It assumes the choice of a method of collecting information that guarantees timely and prompt receipt of the necessary objective information.
3	Accuracy and Reliability	It assumes the completeness of information, its comparability, analyticity. The reliability of the data will be higher if the possibility of manipulation in obtaining information will be minimized (data should be collected by persons who are not interested in the result), and if data verification tools are used.
4	Comprehensibility	It assumes the presentation of information in a form understandable for the perception of potential users.

* Made by authors

The use of the above principles of management accounting contributes to increasing the effectiveness of brand promotion.

Strategies for promoting brand management accounting in the market for processing dairy products have some peculiarities, namely: consumers are not well versed in the range of existing dairy products; The most favorite products are milk, kefir, sour cream and cottage cheese; Each type of dairy products, except for milk and kefir, has its own buyer. In this regard, it is necessary to work competently with the consumer to explain information about new products and their benefits, as well as to monitor the preferences of customers in a continuous mode, reinforcing the positive perception of goods in various ways. The priority activity of the enterprises of processing of dairy products is the production of a wide range of high quality dairy

products in order to maximize customer satisfaction.

Buyers are important and interesting dairy market, but they are interested in favorable price offers. This can be explained by the fact that dairy products are often used in cooking, as well as they are in addition to food for other products. Dairy products occupy a stable leading place in consumption among groups of other goods.

RESULTS:

Based on the distinctive features of brand promotion in the dairy processing market, we offer a brand promotion strategy, which consists of 8 stages.

Development of a management accounting strategy to promote the brand in the market for dairy products (authoring) is presented in Table 2.

Table 2 - Development of a management accounting strategy to promote the brand in the market for dairy products

No	Stages of strategy development	Stage name
1	First stage	Research
2	Second phase	Goal setting
3	Third stage	Selection of target audience
4	Fourth stage	Selection of marketing communications
5	Fifth stage	Formulation of marketing appeal
6	Sixth stage	Budget definition
7	Seventh stage	Strategy implementation
8	Eighth stage	Evaluation of the effectiveness

* Made by authors

Consider each of the proposed stages of developing a brand promotion strategy in the market for dairy products.

The first stage is research. It is necessary to conduct a comprehensive analysis of the promoted brand and the market in which the company plans to conduct its activities (table 3).

Table 3 - The stage "Research"

No	Analysis of the first stage
1	Brand: "Name", middle-range dairy products.
2	Region: (Republic, region, etc.)
3	Distribution points of the product: shops, convenience stores, supermarkets.
4	Main competitors: (manufacturers of dairy products)
5	Secondary competitors: (distributors of imported dairy products - retail chains)
6	Positioning a new brand: (quality products from a regional manufacturer)
7	Advantages: quality.
8	Consumer feelings that we want to achieve: "quality and price"
9	Required elements: logo, product, tagline.
10	Budget: (in rubles) This amount includes tastings, radio advertising, banner ads, etc.

* Made by authors

The second stage is setting goals. From the analysis, we can distinguish existing problems and ways to solve them, respectively, set goals, not forgetting the time frame (Table 4).

Table 4 – The stage "Setting goals"

No	Analysis of the second stage
1	Purpose: acquaintance of consumers with the company's brand.
2	Objectives: the formation of knowledge about the new brand in the dairy market; creating a positive image of the company; Awakening interest in the products of the enterprise.

* Made by authors

The third stage is the choice of the target audience. This stage is very important, since there are groups of consumers who will not buy the promoted brand, however they can influence the perception of this brand by other buyers and the image of the company, therefore, it is necessary to bring information about the product to them and involve them in the promotion process (table 5).

Table 5 – The stage "Selection of the target audience"

No	Analysis of the third stage
1	Buyers - average income segment
2	VIP buyers
End customers: mostly pragmatic, prefer high-quality food products, respect the quality characteristics of a product most of all.	

* Made by authors

The fourth stage is selection of marketing communications. The tools that the company chooses to contact the target audience may include product design and packaging, distribution channels, pricing, advertising. It is necessary to choose those that are most suitable for achieving the goals set by the enterprise (table 6).

Table 6 - Stage "Selection of marketing communications"

No	Analysis of the fourth stage of the study
1	Tasting in minimarkets
2	TV and radio advertising
3	Outdoor advertising (banners in different parts of the city, close to branded outlets)
4	Distribution of leaflets

* Made by authors

The fifth stage is the formulation of the marketing message. It is necessary to think over information and methods of communication with the target audience (Table 7).

Table 7 - Stage "The formulation of the marketing message"

No	Analysis of the fifth stage of the study
1	Tasting (at the weekend for 2 hours)
2	Advertising on 5 banners
3	Advertising on television and radio (video 30 seconds, in the morning and evening, 4 times a day)
4	Distribution of leaflets (at the weekend for 2 hours)

* Made by authors

The sixth stage is the definition of a budget. It is necessary to determine not only how much we are willing to spend, but also to distribute it among the chosen means of marketing communications (table 8).

Table 8 - Stage "Budget Definition"

No	Analysis of the sixth stage	
The budget of the processing plant: for example, 100,000 rubles.		
	Item of expenditure	Costs in rub.
1	Tasting (at the weekend for 2 hours)	30 000
2	Banner advertising, 5 banners	50 000
3	Advertising on the radio (video 30 seconds, in the morning and evening, 4 times a day)	16 000
4	Distribution of leaflets (at the weekend for 2 hours)	4000
5	TOTAL	100 000
The estimated firm costs are presented.		

* Made by authors

The seventh stage is the implementation of the strategy. Concrete decisions are made at all stages, conditions are created for its implementation, and incessant monitoring of this process is ongoing (Table 9).

Table 9 - Stage "Strategy Implementation"

No	Analysis of the seventh stage
1	Specific management decisions are made on all elements of the proposed plan.
2	Conditions are created for the implementation of management decisions.
3	There is a constant control over the implementation of this process.

* Made by authors

The eighth stage is Evaluation of the effectiveness. It is necessary to decide by what criteria the effectiveness of the activity will be assessed, and also to compare actual results with the desired ones based on the data obtained, an adjustment of the activity is possible (Table 10).

Table 10 - Stage " Evaluation of the effectiveness "

No	Analysis of the eighth phase of the study
1	Advertising on banners will make a primary impact, buyers will get acquainted with the brand, with the corporate style, they will see the slogan.
2	Radio advertising will arouse interest, there will be a secondary consolidation.
3	Beautifully designed leaflets with high-quality printing will make the consumer want to buy goods and try.
4	Tasting will allow consumers to try the product and appreciate it.

* Made by authors

DISCUSSION:

The completion of any management accounting plan for the promotion of a trademark (brand) should be a well-written detailed media plan, which is a general schedule, that is, a trademark (brand) management-marketing communications program with a description of all targeted media indicators of product support.

Many brands use direct marketing techniques. These are mass advertising, huge price discounts, demonstration events, distribution of free product samples, support for some popular sporting event, such as the World Cup or a local hockey tournament, if the brand is widely represented only in the local market.

A weak point in managing the promotion of a brand of any economic entity is that many enterprises do not acquaint customers with their product. In our opinion, any enterprise will improve its economic position by doing better management of brand promotion.

CONCLUSION

In accordance with this goal, recommendations were developed to improve the management accounting strategy to promote the brand (s) in the market for dairy products.

The results of the study can be used by management accounting as a processing and trading enterprises, and any other business entities.

During the analysis, it was revealed that in the process of creating and developing a brand, not enough attention is paid to some aspects that play an

important role in creating and developing a strong brand; therefore, we have supplemented the stages of creating and developing a brand.

Thus, the proposed method of management accounting will allow for a competent, comprehensive acquaintance of consumers with the brand, leaving a positive impression about the brand, encouraging consumers to purchase products.

The developed measures will create the basis for improving the competitiveness of the brand of any enterprise in the market of dairy products.

REFERENCES:

1. Abramov E.G. Intellect for accounting. Accounting for intangible assets in the Russian system of accounting and reporting. *Rossijskoe predprinimatel'stvo* [Russian business]. 2002. No. 8. P. 109-111.
2. Alborov R.A., Khoruzhy L.I., Shirobokov V.G., Kokarev N.A. Accounting for intangible assets and depreciation of their value. *Ekonomika sel'skohozyajstvennyh i pererabatyvayushchih predpriyatij* [Economics of agricultural and processing enterprises]. 2002. No 4. Pp. 16-20.
3. Alborov R.A., Kontsevaya S.M., Ostaev G.Ya., Zakharova E.V. Managerial aspects of accounting for biological assets. *Ekonomika sel'skohozyajstvennyh i pererabatyvayushchih predpriyatij* [Economics of agricultural and processing enterprises]. 2012. No. 5. Pp. 49-52.
4. Akateva M.D. Trademark as an intangible asset of an organization: features of accounting and protection against illegal use. *Buhgalterskij uchët v izdatel'stve i poligrafii* [Accounting in

- publishing and printing]. 2016. No 1 (177). Pp. 2-10.
5. Aleksandrov A.V. Fair valuation of intangible assets in the accounting system. *Mezhdunarodnyj nauchno-issledovatel'skij zhurnal* [International Research Journal]. 2016. No 6-1 (48). Pp. 6-9.
 6. Belozerova T.G. Intangible assets as objects of accounting and tax accounting. *Vse dlya buhgaltera* [All for the accountant]. 2007. No 22. S. 12-15.
 7. Godin A.M. Branding [Branding]. Moscow, Dashkov and Co, 2012. 184 p.
 8. Didenko N.I., Skrypnyuk D.F. *Mezhdunarodnyj marketing* [International Marketing]. Lyubertsy: Yurayt, 2016. 556 p.
 9. Dudnikova N.Yu., Kuzmina E.V. Approaches to assessing brand value. *Sovremennye problemy nauki i obrazovaniya* [Modern problems of science and education]. 2013. No 2. Pp. 376.
 10. Kaliyeva O.M., Marchenko V.N., Dergunova M.I. Modern trends in the development of branding in market conditions. Economy, management, finance. *Materialy III mezhdunarodnaya nauchnaya konferenciya (fevral' 2014 g.)* [Materials of III international scientific conference (February 2014)]. Perm: Mercury, 2014. Pp. 109-112.
 11. Karpova S.V., Zakharenko I.K. *Branding: uchebnik i praktikum* [Branding: textbook and workshop]. Moscow: Yurayt, 2014. 438 p.
 12. Kislitsky M.M., Gogolev I.M., Ostaev G.Ya. Management and modeling of wage processes for agricultural workers. *Ekonomika, trud, upravlenie v sel'skom hozyajstve* [Economy, labor, management in agriculture]. 2018. No. 10 (43). Pp. 81-86.
 13. Korotkov A.V. *Marketingovye issledovaniya* [Marketing research]. Moscow: Yurayt, 2012. 591 p.
 14. Lychagina L.L., Ryabova V.V. International practice of accounting for intangible assets. *Ekonomika i predprinimatel'stvo* [Economy and entrepreneurship]. 2015. No 4-2 (57-2). Pp. 669-673.
 15. Moosmüller G., Rebik N.N. *Marketingovye issledovaniya s SPSS* [Market Research with SPSS]. Moscow: SIC INFRA-M, 2013. 200 p.
 16. Ovchinnikova O.A. Trademark Accounting Issues. *Vestnik OrelGIET* [Bulletin OrelGIET]. 2013. No 1 (23). Pp. 73-78.
 17. Ostaev G.Ya., Kontsevov G.R., Markovina E.V. Budgeting as a decision-making tool. *Nauka Udmurtii* [Science of Udmurtia]. 2017. No. 1 (79). Pp. 170-179.
 18. Ostaev G.Ya., Kondratiev D.V., Zverev A.V. Decentralization of the budgeting system and cost management. Problems and prospects of development of consumer and cooperation systems. *Materialy Mezhdunarodnoj nauchno-prakticheskoy konferencii* [Materials of the International scientific-practical conference]. Shelest, Izhevsk, 2017. Pp. 163-168.
 19. Ostaev G.Ya., Klychova G.S., Nekrasova E.V. Management decisions: mechanisms and financial instruments. *Vestnik Kazanskogo gosudarstvennogo agrarnogo universiteta* [Bulletin of the Kazan State Agrarian University]. 2018. Vol. 13. No. 4 (51). Pp. 146-152.
 20. Ostaev G.Ya., Khosiev B.N., Klychova A.S. Management accounting: Management of financial flows of agricultural enterprises. *Vestnik Kazanskogo gosudarstvennogo agrarnogo universiteta* [Bulletin of the Kazan State Agrarian University]. 2018. Vol. 13. No. 3 (50). Pp. 134-139.
 21. Ostaev G.Ya., Klychova G.S., Sokolova A.V. Management accounting in agriculture: external and internal environment. *Vestnik Kazanskogo gosudarstvennogo agrarnogo universiteta* [Bulletin of the Kazan State Agrarian University]. 2018. Vol. 13. No. 4 (51). Pp. 153-159.
 22. Pichurin I.I., Obukhov O.V., Eriashvili N.D. *Osnovy marketinga* [Basics of marketing]. Moscow: UNITI, 2013. 383 p.
 23. Rozhkov I.Ya., Kismereshkin V.G. *Branding* [Branding]. Moscow: Yurayt, 2014. 331 p.
 24. Romanov A.A., Sinyaeva I.M., Polyakov V.A. *Marketingovye kommunikacii* [Marketing communications]. Moscow: University textbook, INFRA-M, 2012. 384 p.
 25. Horngren C.T., Foster J. *Buhgalterskij uchet: upravlencheskij aspekt* [Accounting: management aspect]. Moscow: Finance and Statistics, 2000. 110 p.
 26. Khokhryakov V.N., Ostaev G.Ya. On the transition to a new chart of accounts. *Ekonomika sel'skohozyajstvennyh i pererabatyvayushchih predpriyatij* [Economics of agricultural and processing enterprises]. 2001. No. 12. Pp. 27-29
 27. Shapkina Yu.V. Brand of territory: some results of terminological analysis. *Social'no-ekonomicheskie yavleniya i process* [Socio-economic phenomena and processes]. 2012. No 5-6 (039-040). Pp. 152-155.
 28. Gogaev O.K., Ostaev G.Ya., Tihonova A. V., Khosiev B.N., Ryzhkova O. I., Turieva E. P., Nekrasova E.V. Poultry meat processing: economic efficiency, management and decision making. *Indo American Journal Of*

- Pharmaceutical Sciences 2019. 06 (04). Pp. 8173-8179
29. Kokonov S. I., Ostaev G.Ya., Valiullina R.D., Ryabova T.N., Mukhina I.A., Latysheva A. I., Nikitin A. A. Agroecological and economic assessment of corn hybrids in the udmurt republic. Indo American Journal Of Pharmaceutical Sciences 2019. 06 (04). Pp. 8198-8204
30. Ostaev G.Ya., Gogolev I.M., Kondratev D.V., Markovina E.V., Mironova M.V., Kravchenko N.A., Alexandrova E.V. Strategic budgeting in the accounting and management system of agricultural enterprises. Indo American Journal Of Pharmaceutical Sciences 2019. 06 (04). Pp. 8180-8186
31. Ostaev G.Ya., Khosiev B.N., Gogaev O.K., Mukhina I.A., Kondratev D.V., Markovina E.V. Beef cattle: methods of management and livestock. Research Journal of Pharmaceutical, Biological and Chemical Sciences. 2018. Vol. 9. No 6. Pp. 1678-1686.
32. Rokotyanskaya V.V., Moshchenko O.V., Valuiskov N.V., Ostaev G.Y., Taranova N.S. Control and analytical management aspects of debtor and credit deposit of enterprises. Journal of Applied Economic Sciences. 2018. T. 13. № 2 (56). C. 446-453.
33. Available at: www.ek-lit.agava.ru.