Thus, the implementation of the proposed economic incentive system based on the use of controlling principles will increase the interest of employees in the results of their own activities, linked to the overall progress of the enterprise on the basis of created value added (financial base pay and bonuses for employees) of the period. Developing the economic incentive system should take into account the size of the living wage budget, minimum wage and average industry wages, productivity growth, and others. During the economic incentive fund distribution controlling it's necessary to assess the ratio of fixed and variable parts of salaries so that the payment or withdrawal of the award were real incentive to increase productivity, reduce materials consumption and increase the impact of fixed assets. The criteria for evaluating the effectiveness of the entire economic incentive system should be an increase in value of the overall performance of the enterprise both of quantitative and qualitative nature.

Economic incentive of labour is based on ensuring employees are interested in improving their own results for increasing the basic salary and bonus. But additional employee benefits are only possible in the presence of the necessary financial base in the form of increased product sales and additional revenue remaining at the organization's disposal. Thus, the system of economic incentive focused both on improving of individual results and on the increasing of enterprise value added, i.e. on the achievement of organization's performance.

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HUMAN POTENTIAL OF SCIENCE IN THE REPUBLIC OF BELARUS: GENDER FEATURES

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Key words: scientific personnel, researchers, field of science, gender characteristics.

Abstract. Based on official statistics, analyzed is the gender features of the staff in the sphere of science of the Republic of Belarus in 2015. The comparative data on the distribution of researchers (including doctors, PhDs) by fields of science in 2005 and 2015. The conclusion is made, that despite the fact that there is no gender

discrimination in the field of science of the Republic of Belarus, along with the intensification of measures to create a new consciousness, based on the values of gender equality, at the present time the country needs more intensive transition from the principle of equality of rights between men and women in science, to the principle of equality of opportunities as gender equality in scientific research is not only essential for the fulfillment of full potential of the scientific community, but also the basic social and ethical requirement for human development.

The main features of modern society are its intensive computerization, creation of new intellectual technologies, acceleration of the pace of technological development, 0transformation of information into an important global resource of mankind. The leading role in these processes is played by science, and the most important condition for the full potential of the scientific community realization is to ensure gender equality in scientific research. In this context, important is the analysis of state statistics data which allows to record and follow in the monitoring mode quantitative changes in the gender composition of research personnel, thus contributing to the optimization of human resources policy in the sphere of science.

The analysis of the statistical data about the staff of the Belarusian science has shown that since the 1990s, the total number of researchers in the country began to decrease, thus, changing the gender ratio - the proportion of men began to grow and that of women to fall. As a result, by the end of 2004 it was respectively 55.6% and 44.4%. The period from 2005 to 2010 show that the average percentage of women and men among the researchers practically did not change and was from 42.2% to 43.9% in different years of the period among women and from 56.1% to 57.8% among men. With regard to the various areas of science, social sciences showed that the proportion of women increased by 7.8% and in the field of medical sciences decreased by 4.6%. In the natural sciences the proportion of men in this period fell by 7.7%, women by 11.1%. A similar pattern was observed in the field of agricultural sciences, where with a total decrease in the number of researchers of both sexes, the proportion of men increased slightly, and that of women decreased (by 0.4%), while the average percentage of women and men were, respectively, 57.6% and 42.4%. In the humanities the overall reduction in the number of researchers as well was due to women, however, the percentage of women did not fall below 56.3% during this period, and men, respectively, did not rise above 43.7%. The total number of doctors and candidates of sciences among researchers in this period has decreased, while the proportion of women among highly qualified scientific specialists was increasing every year. So, in 2010 the figure was 17.0% among doctors and 36.8% of candidates (in 2005 - 15.1% and 35.9%, respectively), while the highest share among doctors of sciences women was observed in the field of humanitarian, medical and agricultural sciences (28.8%; 27.8% and 21.6%, respectively); among the candidates in the area of healthcare, humanities and natural sciences (57.6%: 48.1% and 42.8%, respectively). In addition, 2010 was the year with the highest number (both in absolute terms and as a percentage) of women doctors among the researchers.

From 2011 to 2015 the downward trend in the number of researchers in the country continued, with the decrease occurring in all areas of science with the exception of health care, where the total number of researchers has grown at the expense of women. As of 1 January 2016, the overall ratio of men and women in the composition of the researchers was 59.5% and 40.5%. In almost all areas of science the proportion of women exceeds that of men which suggests that the process of "feminization" of science in Belarus is well under way. Currently the most 'feminized' areas are agricultural science (62.7%) and humanities (62.3%), followed in the descending order by medical (60.7%), socio-economic and social (59.1%), natural (47.7%) sciences. Predominantly "male" is the area of technical sciences, the proportion of women among researchers is not only growing, but is gradually reducing. So, if in 2005 it was 34.4%, in 2015 it was 30.7%.

The area of technical sciences has the largest concentration of women researchers (44.6% of the total number in the scientific institutions of the country). However, the analysis of the qualification structure of the various fields of science shows that the lowest proportion of doctors and candidates of sciences is to be found exactly in the field of technical sciences. So, at the beginning of 2016 in the field of technical sciences the proportion of female researchers accounted for 8.8% of doctors and 16.3% of candidates of sciences, whereas in the humanities for 30.5% of doctors and 55.2% of candidates of sciences; in the field of agricultural sciences for 21.4% of doctors and 47.9% of the candidates; in the field of medical sciences for 23.9% of doctors and 60.2% of the candidates of sciences, and in natural sciences for 17.9% of doctors and 42.1% of candidates of sciences; in the field of socio-economic and social sciences for 12.2% of doctors and 46.2% of candidates of sciences. Thus, with the concentration of women researchers primarily in the field of technical sciences, the availability of highly qualified specialists there is one of the lowest.

Given that the state policy in the field of science is aimed at improving its personnel structure as evidenced by a number of regulatory and legislative acts adopted in different years as well as the fact that the country has a high number of women with higher education, master's degrees, and doing postgraduate studies, it can be assumed that the proportion of women among the researchers of the Republic of Belarus will not diminish in the coming years. The analysis of statistical data shows that the increase in the proportion of women in almost all fields of science does not yet substantially increase their proportion among researchers with higher academic qualifications. In general, according to the data for 2015, the proportion of women with a degree of a doctor of science is 17.7%, and a candidate of sciences is 40.1%. Thus, the increase in the proportion of women in science is currently poorly connected with the increase of their academic qualifications, which does not allow to view the process of feminization of science of Belarus as unequivocally positive phenomenon. However, the entry of women in science is considered by international analysts as their active involvement in the social production in the field of highly qualified labor. Thus, in the conditions of expansion of social production and the development of science and the availability and existence of sufficient manpower

requirements, including scientific personnel, this phenomenon can be considered as positive.

In general, the dynamics of development of personnel potential of the Belarusian science from a gender perspective can be described as quite stable, with slight (about 1 to 2% per year) changes in the rates in both directions. In the scientific field of the country there is no gender discrimination. According to the survey in 2016, 72.2% of women and 80.4% of male researchers from the National Academy of Sciences of Belarus have never encountered any manifestations of gender inequality in their labor collectives. A positive trend is also a growing number of women, including doctors and candidates of sciences, in some fields of science and others. Nevertheless, the total number of women with scientific degrees as well as in senior positions in science is significantly inferior to those of men. Such a situation in the first place, can be explained by the traditional view of women's place in the Belarusian society, as well as the difficulties associated with the need to align service career of women with a wide range of family responsibilities. Since motherhood, caring for the family and home are translated as predominantly female responsibilities, as a result, women, have less as compared to men time resources and opportunities for scientific careers. However, with a total focus on an academic career at the beginning of their working life, most of the women after defending their doctoral dissertation change their intentions, and to a large extent this is happening due to currently high demands as to the quality of scientific publications and quite appreciable competition with men.

The essential role is also played by such factors as great responsibility and challenging stress and tension as well as a not too high remuneration of researchers, including candidates and doctors of sciences. Thus, according to the survey conducted by the Institute of Sociology of the National Academy of Sciences in 2016, the majority of women researchers of the Academy (62.5%) were not satisfied with the size of their salaries. Moreover, 62.2% of women consider low wages of scientists, primarily among young ones to be the most acute problem of its departments. However, although for 25.4% of those who intend to change the sphere of work, the main reason for this decision is low level of pay, the majority of women researchers (52.4%) do not plan to leave science in the near future. Among the factors that keep women in this sphere of employment is the desire to contribute to science (33.8%), the belief that the prestige of science and the social status of the scientist in society will increase (31.8%), and that there is a real opportunity for creative fulfillment (23.5%). Many of them are also attracted by the image of life of a scientist and the intellectual environment (41.6%); many are satisfied with the operation of their scientific institutions (27.6%).

In general, gender situation in the staffing of the Belarusian science can be regarded as quite positive. These studies show that the main condition for effective research work and professional development of scientists, regardless of gender, in the present conditions is to improve the material and technical base and improving the funding of basic science as well as the relevance of the results of applied science. In order to intensify the process of innovation, it is necessary, first of all, to ensure the

development of the experimental base, corresponding to world standards; develop a better mechanism of material incentives of all scientists who have successfully carried out the implementation of scientific research into practice and create more favorable conditions for the development of international cooperation in science, technology and innovation. In addition, the solution of material and domestic problems, in particular, the increase of the level of social protection and the remuneration of labor of scientists as well as addressing their housing problems would create equal opportunities for men and women to realize their scientific careers.

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HARMONIZATION OF BELARUS ACCOUNTING GAAP WITH IFRS AND US GAAP

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Key words: accounting, financial reporting, IFRS, US GAAP, Belarus GAAP.

Abstract. The paper presents findings of the study conducted in Belarus. As early as 2008, some Belarus companies started to prepare consolidated financial reports in accordance with International Accounting Standards. This study presents the integration of internationally accepted accounting standards into Generally Accepted Accounting Standards in Belarus, capacity-building and technical implementation issues.

The main objectives of this study are to draw lessons learned from the experience of Belarus in implementing IFRS and to discuss the findings with a view to facilitating sharing of experience among countries that are either implementing IFRS or that intend to do so in the coming years.

The need for internationally accepted standards. Belarus government had and has till present time an increased demand for money (capital). But financial