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INTANGIBLE RESOURCES IN THE IMAGE OF MODERN TRADE

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The purpose of the textbook on “Intangible resources in the image of modern trade” is to systematize knowledge about the intangible resources of trade as an important element of its business image. The textbook is intended for students in the field of study 38.03.06 “trading business” and 38.04.06 “trading business” as part of bachelor's and master's programs.

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Introduction

The purpose of the textbook on “Intangible resources in the image of modern trade» is to systematize knowledge about the intangible resources of trade as an important element of its business image.

Modern e-commerce is characterized by a high degree of competition. On the other hand, the very specifics of remote trading, in which the buyer does not have the possibility of direct interaction with the seller, leads to an increase in the possibility of unfair trading on the part of the online store. In this situation, one of the factors of consumer choice is the image of the online store.

The last few decades have been defined by the rapid development of digital technologies. The creation of the Internet at the end of the last century has led to the fact that now everyone has the opportunity to access telecommunications networks. All this has led to the rapid development of e-commerce. Creating an online store for small businesses is possible even at a small initial cost, but this is what determines the very high level of competition in e-commerce.

Another trend in recent decades is the growing influence of intangible resources on the results of the economic activities of trade organizations, it is intangible resources that largely determine the results of the economic activities of trade organizations. Currently, a large number of scientific papers are devoted to the search for ways to improve the competitiveness of e-commerce stores, but it is the intangible resources

that largely determine the competitiveness of the store in the consumer market.

In modern conditions, associated with a sharp drop in oil prices and the subsequent decline in the standard of living of the population, the development of the sphere of circulation is one of the most important state tasks. The decline in consumer income causes decrease in both the volume and structure of consumer demand. In such circumstances, the consumer is more responsible in their choice, carefully considering all possible product offers.

Trade is an important part of the country's circulation. Occupying an intermediate position between production and consumption, trade has a significant impact on the living standard and quality of life of the population.

Efficiency is the main generalizing characteristic and a key condition for the development of economic entities. The activities of organizations and enterprises of the trade industry, on the one hand, are focused on maximizing profits and, on the other hand, allow the population to provide the required goods and services; therefore, the category of "trade efficiency" should be considered not only in the traditional economic sense but also taking into account its social aspects.

Social performance of trade is manifested first of all in satisfaction of demand of the population on consumer goods and qualitative service of buyers. Secondly, the social performance of trade is connected with the provision of employment of the population, creation of favorable working conditions of the employees of the branch. Third, trade subjects make a significant contribution to the formation of the state budget through the payment of taxes and fees. Ecological aspects of trading activity also acquire high relevance.

The greatest role in the economic activities of trade organizations that carry out economic activities using the Internet is played by intangible resources associated with interaction with consumers. Such resources are business reputation, the presence of databases of regular customers, customer loyalty, and others. The huge role of such intangible resources is explained by the large number of unscrupulous online stores that appear for an extremely short time, sell low-quality goods and do not fulfill their obligations.

1. Basics of the use of intangible resources in trade

In modern trade intangible resources play an important role in the efficiency of economic activity of trade organizations. Such resources include a variety of sales channels, business reputation, assortment of trade organizations, methods of attracting customers, and many others. The important line is also the organization of public services in tourism.

The next development of the economy consists of its transition to a qualitatively new state, based on the development of technology. The technology market is one that develops very fast in the world. The international development organizations consider this. Traditionally, technologies are developed and sold in manufacturing industries. However during the transition to a digital economy there is the creation and use of technologies in the distributive services, including the trade. Technologies also appear in trade organizations and in this case they are the owners and developers of them. In these conditions it is necessary to innovative the trade development. Theoretical and practical ideas of research on the processes of analysis, choice, development, commercialization and introduction of modern innovative technologies in trade need the development.

The organizations developed and sold different technologies develop fast in the modern economy. The leading players in this field are specialized manufacturers of technological solutions and large retail chains in Russia. They don't create only their own technologies, but also buy technological innovations on

the side-lines. Technologies are used by trade organizations to improve their main business and they are also sold.

Most often, trade organizations create franchises to distribute their own business, but the activity of trade as a developer is not limited by this. We can give different examples of innovative technologies created during last years with the participation of leading trade organizations, including “smart shops”, robotized wholesale stores and etc.

But not every commercial enterprise has such assets and therefore it can't apply new technologies. The stability and maturity of commercial enterprises and structures, adaptive organizational structure, qualified personnel, prescribed business processes, and the existence of a control system are needed to introduce the technology.

The company must have its own software, unique technologies, famous brand name, customer database, well manned and trained personnel who knows all commercial secrets and have no right to go to work in a competing organization or open their own business and become a competitor. The uniqueness of the technology and the famous brand name of the organization or network structure provide a great part of the innovation success in trade.

Basing on the study of the official websites of large trade organizations that are very active in technological development in the industry, there aren't any specialized departments in their organizational structures to create and sale the technologies. C'est-a-dire the technological activity is not seceded into an independent direction of management. For example, in the largest federal trade company of Russia X5 Retail Group, the development department deals with technologies, which also has other numerous tasks.

The sale of technology should be considered as one of the economic activities of trade organizations, which allows obtaining the economic effect as a result of the sale of technology or the rights to use it by different customers of the B2B sector. However the technologies of trade organization should be considered as a goods, so it is necessary to provide the correct formation of such a product offer.

To add, there is the decrease of deals of investment in technology in all activities in Russia. According to official statistics, in 2016 only 32% of organizations invested in technological development, while in 2005 the corresponding index was 46%. This index can be explained by the lack of necessary financial and economic means in technological organizations for technological development, especially for small business subjects.

In Russian trade there is an active diversification of technological activity so trade organizations have the opportunity to develop not only intra-branch technological goods, but also actively implement technologies for other industries. This statement is proved by statistical data according to which only one-twentieth part of the cost of technology exported by trade organizations is used inside the trade industry. As for technology imports, the index is higher: one-seventieth part of the cost of imported technologies is applied in trade organizations.

For the economic successful implementation of the sale of technology, international organizations that facilitate its development defined its main stages[84]:

- 1) the formation and continuous replenishment of the bank technology organization;
- 2) the selection of commercially justified technologies from the bank in the current market conditions (suitable for sale, payable);

3) finding out the demand of potential customers for technology, the formation of their needs for technology and the provision of appropriate proposal;

4) informing potential customers about existing programs of financial support for technology projects, offering advice to participate in such programs;

5) conducting a technological audit of customers;

6) the agreement of the form of the technological offer and its sale;

7) the support of mastering and use of technology.

The study shows that in most trade organizations that sell technology, these steps are not fully respected. As a result, the effectiveness of such activities is reduced. Explaining this statement, it is necessary to say that there are practically no examples of the formation of technology banks in trade. Also the work to identify and attract potential customers is low developed.

Russian trade entities limit very often their sales of technology to the creation and next transfer of franchises. The trade organizations prefer to buy all other technological property abroad and use only in their own outlets, even without considering it as a source of income. At the same time, world experience shows that most technologies can't be secret and used only inside the business entity and they can be copied easily by competitors. If we consider the fact that most of the trade technologies are organizational, it becomes clear how such property is vulnerable. And even technical solutions, which are also quite spread in the industry, can't be protected from copying by other market participants.

The study of statistical information about the distribution of investments in technological intellectual property in general

in all industries of Russia shows that almost half of them are in software and databases (46%) while other trends of investment are low developed. For example, patent technology products occupies only about 3% of investment in intellectual property. All this indicates the need to improve the development work of new technologies and their further transfer.

It is necessary to expand the nomenclature of the own technology offer to implement the sale by trade organizations, first of all the sale of rights to use technological innovations.

In recent years, interindustry and interstate network organizations of technology transfer, which are represented as legally independent entities appeared and develop in Russia. The advantage of such organizations is the formation of their common technological information bank and joint participation in execution of orders, that increases the opportunities for all participants of such an association compared to non-integrated entities.

As part of the strategy of innovation trade development, in the conditions of the orientation of organizations towards the introduction of new technologies, it is necessary to consider the organizational and economic mechanism of the structure that will implement or already sells technology. The organizational structure of any domestic management structure of the enterprise should follow its strategy. A centre, a network or any other structure of sales technology management can be technologies of such an organizational structure. It is noted in some researchers. They can also be innovative clusters with their organization. In this case an economic evaluation of the expediency of building different organizational structures of this kind and their optimization by cost criteria should be implemented.

So, nowadays in the Russian trade, the number of implemented integration projects of the technology sales is insufficient and more active work in this domain is needed from the side of trade organizations. The study of successful technology transfer projects shows that these projects are based on good management as the creation, sale and next support of the use of technology don't need so much competence in the field of the technology as a good database, cooperation with other organizations and active work to attract customers.

Basing on the results of study of the sales technology development in the Russian trade the following conclusions can be drawn.

1. In the conditions of modern innovation development of trade, the sale of technology should be attributed to its industry specificity, due to the stability, maturity of trade organizations, large activity, adaptive organizational structures, close connection of operations in the provision of trade services, and industry control of innovations.

2. The digital economy makes conditional the introduction of technologies in commerce on the technological knowledge, and therefore the problems of providing organizations with valuable information, creation of technology bank and dissemination of data in the electronic document management system become important.

3. Intangible assets of an organization participating in new technologies should be determined and identified, and then evaluated from the point of their influence and contribution to the generated cash flow from the introduction of technologies.

4. In modern trade technologies and their sales are developed in large trade organizations in the B2B sector, but their

most important stages are not fully observed, which leads to a decrease of the economic efficiency of this activity.

5. The implementation of technology in the Russian trade is characterized by a negative evaluated low level of integration. Also a disadvantage is the narrow product offer of technologies, which is mainly limited by franchises. The regional cluster, which can be formed as a specific trading technopolis, allows to increase the integration and interacting with it the requirements for innovative technological content of the activities of its trading structures will be done and the expansion of the product offer will be implemented.

6. The opportunity for participation of trade organizations in domestic and international programs to support technological development appeared in Russia, however the number of participants in such projects in trade is still insufficient. It is necessary to strengthen the work of trade organizations in the direction of active participation in programs of technological development support offered by domestic and foreign organizations.

7. Technological projects implemented in the Russian market are mainly demanded by the subjects of the basic industries of the economy and are more often related to developments in the field of exact sciences, although organizations specializing in the sale of technologies successfully implement projects in different fields of activity. Therefore, there are numerous unused opportunities in trade organizations to improve the financial and economic results of activity through the sale of technology.

8. The improving of the technology implementation in trade needs the full observation of the stages of this activity, integration into associations of technology development organizations, participation in technology support programs in Russia and

abroad, and also increased activity of search for technological orders.

The last few decades have been defined by the rapid development of digital technologies. The creation of the Internet at the end of the last century has led to the fact that now everyone has the opportunity to access telecommunications networks. All this has led to the rapid development of e-commerce. Creating an online store for small businesses is possible even at a small initial cost, but this is what determines the very high level of competition in e-commerce.

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The greatest role in the economic activities of trade organizations that carry out economic activities using the Internet is played by intangible resources associated with interaction with consumers. Such resources are business reputation, the presence of databases of regular customers, customer loyalty, and others. The huge role of such intangible resources is explained by the large number of unscrupulous online stores that appear for an extremely short time, sell low-quality goods and do not fulfill their obligations.

Before making a purchase, the consumer analyzes the product offer, price-quality ratio, technical and aesthetic characteristics, taking into account ... However, traditionally, an important

factor in making a purchase is the product brands of the offered product range.

If there are well-known brands in the assortment of an on-line store, customers have positive associations, since such products characterize quality and reliability guarantees, and provide trust. This sets the store apart from its competitors and increases customer commitment. The presence of well-known product brands in the assortment indicates a good reputation of the on-line store, universal recognition and exclusivity of the products offered by it. A widely recognized brand sets high standards in everything and, first of all, the quality recognized by consumers, which is its main value. A well-known brand must constantly maintain its high status in a competitive environment, otherwise it loses its leading position, and a more successful brand takes its place. In this case, the online store needs to review its product range, taking into account the changed situation. An attempt to use brands that have lost the trust of customers for the attractiveness of the product range is a risk of financial losses, lack of demand for the product, and the formation of illiquid assets.

When choosing a particular brand, the consumer is guided by the principles that he reflects and correlates with his/her own. For some buyers, it is mandatory to purchase only premium-class goods in order to show the level of income and lifestyle through clothing, accessories, and jewelry. The commitment of consumers to expensive things is often explained not by the characteristics of the product, but by the desire of buyers to show their status. The trade mark-up established by the organization does not always characterize the high quality of luxury brand products. There is a widespread practice that it is the artificially high price of a product that creates a positive

image of the product in the consumer's mind, and in itself is a factor in creating attractiveness. The sale of expensive goods provides the online store with a high level of income, but there is a risk that it takes longer to sell luxury goods, since they are not in high demand. People who are not used to and do not seek to purchase premium brands when choosing products, are guided by the ratio of price and quality. For an online store, it is necessary to assess the risks associated with possible difficulties in selling luxury brand products and determine the niche in which it will operate.

In modern competitive conditions, a huge number of trade organizations are fighting for the consumer, and the role of the brand is especially huge for buyers who do not understand individual product segments. Many buyers experience difficulties when choosing computer equipment, household refrigerators and televisions due to the lack of knowledge in a given category of products. These products are expensive and long-term, so the consumer is faced with the dilemma of choosing a quality product that will serve freely for many years, justifying the price set by the trade organization. First of all, the equipment is chosen according to the parameters that confirm the quality of the product in the consumer's mind; for a refrigerator, this is energy consumption, the type of refrigerator, the defrosting system, for a TV — brightness, screen resolution, for a washing machine — the number of revolutions, loading and speed of rotation of the drum. However, the consumer often chooses products based on those parameters that are not really the main determinants in the consumer properties of the goods. For example, for compact digital cameras, the more important parameters are the physical size of the matrix, the lens aperture, but often the number of

megapixels is indicated as the main parameter. The brand also plays an important role in the implementation of digital goods.

A successful brand should not be associated with numerous attributes, only a limited number of them is optimal. The presence of strong competitive brands in the assortment distinguishes the online store from the rest with its main attributes.

Distance trading and e-commerce as one of its types performs huge social functions. There are groups of the population for whom visiting traditional shops is difficult. And serving such populations is an important task of e-commerce. However, the performance of social functions in itself from the point of view of trade organizations is an important intangible resource, has a positive impact on the image of the trade organization, and leads to an increase in the efficiency of economic activities. One of the important purposes of remote trading is to serve the residents of remote regions, which is also an important social function of e-commerce.

Closely related to the problem of increasing customer loyalty is the problem of directly attracting customers to an online store. Each person has a certain psychological barrier, after which he can start making purchases on the Internet. As mentioned earlier, retail organizations in the network are in a highly competitive environment, and the consumer prefers online stores that have a positive image.

It should be noted that, unlike a traditional store, where the buyer can purchase only a part of the goods, in e-commerce, the buyer tends to purchase all the goods in one order. In e-commerce, the concept of a key product or goods is more important than in traditional trade. The buyer, forming a shopping list, determines the main product or goods, and gets to it a list

of other products that may be more expensive. For example, a memory card or a battery for a camera must be purchased by the buyer before the holiday, but the buyer can purchase a photo printer later. Moreover, there is no need for this product before the holiday. However, when forming an order, the buyer may easily add such products to it. If in a traditional store, the buyer, having already visited the store, buys such additional products in the absence of a key one, then when buying in an online store, he will form the entire order in a competing store.

An important task of forming the image of an online store is also a variety of forms of payment for goods. For this purpose, the online store must have a well-established scheme of interaction with banking structures, with payment systems. After purchasing a product in an online store, the buyer forms his/her own opinion about it and shares it with others. And depending on the customer's opinion about the store, the image of the online store and therefore its competitiveness increases or decreases.

So, such intangible resources as the professionalism of employees, their personal qualities, the availability of a quality monitoring service, and others have a huge impact on the efficiency of economic activity.

The purchase of goods via the Internet is associated with a number of risks for buyers. When buying a product via the Internet, the buyer does not have the opportunity to visually inspect the product, evaluate its convenience — he/she is forced to focus only on the product description provided by the seller. This risk is particularly strong for products that are only available in a limited number of online stores, as well as products that require fitting before purchase. The buyer has the right to

refuse to purchase the goods directly upon delivery, but this is due to a number of psychological difficulties — and this right is rarely used. The courier, performing a lot of orders a day, begins to rush the buyer, not allowing him to fully inspect the product. In addition, for a detailed acquaintance of the buyer with the product, special knowledge is often required, which is usually not available to the courier. Of course, if the buyer does not have the opportunity to get acquainted with the product in detail, he/she should refuse to enter into a contract of sale, but in the beginning he will have to overcome the psychological pressure from the courier, and then you need to wait again for a new courier from another store. And here the image of the online store plays a huge role. If the buyer knows that the store has a good business reputation, that all conflict issues have been resolved in the direction of the buyers, this simplifies the process of buying goods.

In addition, in accordance with the law, the buyer is obliged to pay for the delivery of the goods. As a result, much more often the buyer prefers to accept the product of proper quality, which does not suit him a little, than to refuse the product.

This led to the next stage in the development of e-commerce, when most well-known online stores began to offer the customer the service of self-delivery of purchased goods.

This situation in itself contradicts the concept of e-commerce, promoted at the beginning of its development — after all, one of the conceptual slogans was just the ability to buy goods without leaving home. That is, the delivery service itself was perceived as an additional convenience to the buyer, and it is unlikely that the buyer will refuse it. However, practice has shown the opposite. Moreover, even the positioning of pick-up

as an opportunity for the buyer to refuse delivery in order to reduce their costs was not justified — in many online stores, the pick-up service is more expensive than buying with delivery, in other stores, when buying with the use of pick-up, a restriction is imposed on the range of products, and the use of the bonus program is also limited.

Thus, the next factor in the formation of the image of the trade organization is the opinion of the buyer, which is formed by him when visiting the pick-up points.

By purchasing goods on the terms of pick-up several times, the buyer forms his/her own business reputation of the trade organization. And in the future, it is no longer afraid to make purchases of goods with delivery in this online store. A special role is played by franchising. The business model of an online store and a traditional store (let alone a manufacturer of goods) are different, and it is profitable for an online store to use a franchise with the accumulated business reputation of the franchisor. When providing a pick-up service, the online store uses the elements of the franchisor's design — and at the first visit to the pick-up point, the buyer will have the appropriate impression.

In conclusion, it should be noted that the task of maintaining the image of an online store is not limited to the factors considered, its image is affected by a large number of other factors — such as the level of the trade mark-up, prices, delivery terms and conditions, and a number of other factors.

2. Formation of corporate culture in trade

A corporate culture is a set of values and beliefs shared by the members of an organization that guide their behavior and actions. Corporate culture consists of the ideas, views, and fundamental values that the members of the organization adhere to. Thus, corporate culture is a philosophy that determines the meaning of the organization's existence and its attitude to employees and customers; the moral and social climate that manifests itself in the internal atmosphere of the organization, interaction with the external environment; the prevailing guidelines that underlie the formation of the organization's goals and ways to achieve them; the system of interaction of personnel in the organization. It allows the company's employees to be aware of their identity, gives them a sense of stability and reliability of the organization itself, and creates a sense of social security. It encourages self-awareness and high responsibility of the employee.

It is generally believed that it is mainly the values that determine the corporate culture as a whole. The pursuit of shared values can unite people in groups, creating a powerful force in achieving the goals set and, consequently, improving the effectiveness of the organization.

These value orientations are transmitted through the means of the spiritual and material intra-organizational environment. The meaning of corporate culture is that the values of the company and the person coincide. This applies even to external manifestations, so firms set rules of conduct that must be followed by all. The values supported, on the basis of which norms

and forms of behavior are developed in the corporation, are undoubtedly the core of the corporate culture. It is the values shared and declared by the founders and the most authoritative members of the organization that often become the key link on which the cohesion of employees depends, the unity of views and actions is formed, and, consequently, the achievement of the goals of the organization is ensured.

Corporate values and norms may include the following:

- the purpose of the enterprise and its “face”;
- organization of work with personnel (taking care of people and their needs);
- formation of selection criteria for managerial and supervisory positions (seniority or performance; priorities in internal selection; influence of informal relationships and groups, etc.);
- work organization and discipline (voluntary or compulsory discipline; flexibility in changing roles; use of new forms of work organization, etc.);
- dissemination and exchange of information (awareness of employees; ease of information exchange);
- the nature of contacts (preference for personal or written contacts; rigidity or flexibility in the use of established channels of official communication; the importance attached to formal aspects; the possibility of contacts with senior management; the use of meetings; who is invited and to what meetings; standards of conduct during meetings);
- performance evaluation (real or formal; hidden or open; by whom; how the results are used).

The goal of corporate culture is to ensure the loyalty of employees to the management and the decisions they make, and

to educate employees to treat the company as their home. The development of the ability to rely on established norms of behavior in business and personal relationships, to solve any problems without conflicts, leads to maximizing the effectiveness of production management and to qualitative improvements in the company's activities, which ensures an increase in the profitability of the organization.

The specifics of the corporate culture are often determined by the field of activity. For example, in the financial sector, it is more defined, strict, the behavior of employees is clearly described, the communication style is more formal. Corporate culture in the trade sphere is often very diverse, original; as a rule, it is less defined, allows more variations in behavior, communication, communication style is less formal, more democratic; energy, sociability, sociability are welcomed.

The content of corporate culture can be represented in a few words — employees share certain values and attitudes, thanks to which they perceive the manifestations of a particular corporate culture through communication channels and interpreting them, each in their own way, become its carriers.

Corporate culture is one of the most effective means of attracting and motivating employees. As soon as a person meets the needs of the first level — material (according to the Maslow theory of motivation), — he has needs of a different plan — to take a worthy position in the team, get recognition, self-realization, etc. And here the corporate culture comes first, one of the important functions of which is to support each member of the team, to reveal his personality, talents. Corporate culture acts as a system that exists at least on three levels — content, mental, and activity.

At the content level, the corporate culture is a set of blocks fixed in texts and documents that make up the regulatory framework of the organization's activities. The content of these blocks is determined in the course of creating the corporate culture of the organization by people working in this organization and self-determining in relation to the environment in one or another capacity.

It is necessary that the ideas of the corporate culture are accepted by the employee at the subconscious level. It is advisable to consider the mental level of corporate culture, that is, its existence at the level of human consciousness and in its forms, as an area of much more complex tasks than the project development of strategies, technologies, regulations, etc. In order for promising strategies, new programs, more productive norms, an effective management style, etc., to start "working" and bring significant financial results, they must be transformed into the beliefs, commitment, and motivation of managers and staff. The focus on survival and functioning should be replaced by a focus on development, a breakthrough to new levels of efficiency and new opportunities, a commitment to the "high bar" principle, corporate values, and a focus on a higher quality of life in general.

The activity level of corporate culture is the level of practical actions of people that are aimed at achieving the mission and strategy, implementing the concept, philosophy of the company, corporate values and norms, appropriate management style, traditions, programs and projects, etc. People act in accordance with their orientations and goals, as well as with their ideas about the situation and the world in general. What is the content and quality of the corporate culture, what is the depth

and degree of its acceptance by the employees of the organization at the mental level, what will be the actions of employees and the effectiveness of these actions.

It is advisable to consider a specific corporate culture on the basis of ten characteristics:

- awareness of yourself and your place in the organization;
- communication system and language of communication;
- appearance, clothing, and presentation of yourself at work;
- what and how people eat, habits and traditions in this area;
- awareness of time, attitude to it and its use;
- relationships between people;
- values and norms;
- belief in something and attitude or disposition towards something;
- employee development process and training;
- work ethic and motivation.

One of the most important elements of the corporate culture is the attitude towards newcomers, the adaptation of newcomers to the corporate culture itself. Implementation is often a complex and painful process. It is necessary not just to understand all the fine points, but also to absorb them. Adapting to the corporate culture is one of the most difficult moments after coming to a new place. Some companies specifically conduct adaptation training and other activities aimed at adapting newcomers.

There are ways to maintain a corporate culture that go beyond hiring the right people and firing the wrong ones. These include:

- value orientations are a social-psychological concept that reveals the personal meaning of certain material and spiritual phenomena for people.
- remuneration is one of the main elements of the system of motivating and stimulating the work of the staff, everything that is of value to the employee or may seem valuable to him.
- business ethics is a set of principles and norms that should guide the organization and its members in the field of management and entrepreneurship.
- image is a portrayal, a representation, a common idea of the nature of an object.
- HR policy is a comprehensive and objectively determined HR strategy that combines various forms, methods, and models of HR work.
- communication is a method of interaction and transmission of information from person to person in the form of written and oral messages, body language, and speech parameters.
- self-realization is the highest desire of a person to realize their talents and abilities.
- abilities are individual psychological characteristics of an individual that determine the possibility of success in any activity.
- self-assessment is the assessment of a person's own personal qualities, behavior, and achievements.
- professional self-determination is the process of forming a person as a subject of professional activity.

When forming and maintaining a certain type of culture, its structure should be taken into account.

The first, most obvious surface level of culture is the so-called artifacts. At this level, a person is confronted with the physical manifestations of culture, such as the interior of the office, the observed “patterns” of employee behavior, the “language” of the organization, its traditions, ceremonies, and rituals. In other words, the “external” level of culture gives a person the opportunity to feel, see, and hear what conditions are created in the organization for its employees, and how people in this organization work and interact with each other. Everything that takes place in the organization at this level is the visible result of conscious formation, cultivation, and development.

The next, deeper level of corporate culture is the declared values. This is the level at which the study makes it clear why the organization has such conditions for work, recreation of employees and customer service, why people in this organization demonstrate such patterns of behavior. In other words, these are the values and norms, principles and rules, strategies and goals that determine the internal and partly external life of the organization and the formation of which is the prerogative of top managers. They can be either fixed in instructions and documents, or not fixed. The main thing is that they are really accepted and shared by employees.

The deepest level of organizational culture is the level of basic concepts. We are talking about what is accepted by a person on a subconscious level — this is a certain framework for a person’s perception of the surrounding reality and existence in it, how this person sees and understands what is happening around him/her, how he/she considers the right to act in various situations. Here we are mainly talking about the basic assumptions

(values) of managers. Because it is they who form organizational values, norms, and rules by their real actions.

In addition to the above, corporate culture has a certain content, which includes subjective and objective elements. The former include beliefs, values, rituals, taboos, images, and myths related to the history of the organization and the lives of its famous members, and accepted norms of communication. They are the foundation of a managerial culture characterized by leadership styles, problem-solving methods, and executive behavior. Objective elements reflect the material side of the organization's life. These are, for example, symbols, colors, convenience, and interior design, the appearance of buildings, equipment, furniture, etc.

The importance of corporate culture for the development of any organization is determined by a number of circumstances:

- It gives employees an organizational identity, defines the intra-group view of the company, and is an important source of stability and continuity in the organization. This creates a sense of the reliability of the organization itself and its position in it, contributes to the formation of a sense of social security.
- Knowledge of the basics of the organizational culture of your company helps new employees to correctly interpret the events taking place in the organization, identifying everything that is most important and essential in them.
- Intra-organizational culture, more than anything else, encourages self-awareness and high responsibility of the employee who performs the tasks assigned to him. By recognizing and rewarding such individuals, the organizational culture identifies them as role models (role models).

Corporate culture has a direct impact on organizational life. On the one hand, culture, and behavior mutually influence each other. At the same time, culture affects not only what people do, but also how they do it.

The need for a strong and efficient corporate environment is also due to the fact that the business environment is changing quite quickly. In these conditions, even ordinary performers have to constantly make decisions, because the management often does not have enough time to familiarize themselves with the situation, make decisions and bring them to the performers.

Corporate plans, procedures, and standards are becoming outdated too quickly to serve as effective “all-in-one” guidelines. Therefore, the only firm and unchangeable support for decision-making in the company at all levels of management is the corporate culture, i.e. the system of the most common and stable values and goals, principles, and rules of conduct. Therefore, having a strong and sustainable, but also flexible corporate culture that is adequate to the rapidly changing environment is one of the most important factors for success, as well as one of the most important competitive advantages. Therefore, the formation and strengthening of the corporate culture should become an integral part of the strategic and operational management of the business.

The following stages of corporate culture formation can be distinguished:

- defining the values and mission of the organization.
- determination of the features of the organization and working conditions.
- formation of the organization’s traditions.
- development of information design.

Let's look at these steps in more detail.

The values of the organization. Based on the current values of the company and the vision of future values, you can get three main groups: positive values that are now and will be needed in the future; negative values that are now, but will not be needed in the future; positive values that are not now, but they will be needed in the future. Negative values include: lack of initiative of employees, fear of managers to make decisions, low dedication of employees. Thus, for further work, there are only positive values that need to be maintained and that need to be formed.

The mission of an organization is its social purpose, in other words, it is what society expects from the functioning of this organization. The mission expresses the meaning of the company's existence from the point of view of society.

Mission assignment:

- It serves as the basis for the development of goals and guidelines for the entire subsequent management decision-making process.
- The mission gives the co-workers a sense of belonging to the creation of the public good. The definition of a mission is important as “a symbol around which you can rally the members of the enterprise team.”
- It focuses on its social role of the enterprise and takes into account the public interests, therefore, promotes interaction with local authorities and the population.
- Allows you to get a broad and long-term business panorama.

The concept of mission is very important, it is at the heart of the culture and greatly facilitates its implementation in the team. When an idea triumphs, work turns into service to it, and

the corporation's income begins to grow rapidly. The task of management is to clearly identify the reason for the existence and find the highlight of the organization. The idea-mission determines the status of the company and the strategic guidelines for its development.

The peculiarities of the organization and working conditions express the culture and professionalism of the management and subordinates, as well as a certain maturity of the team. Experience shows that the decisive role here is played by the personality of the manager, which imposes a unique typo on the style, culture of management, mode and conditions of work, its rhythm, distribution of tasks, and control of execution.

The traditions and order that exist in the organization are designed to consolidate the corporate culture. The management is obliged to carefully preserve and observe the traditions of the company. If suddenly, for some reason, the established rules are violated (for example, the monthly summing up of the results of the work, which usually congratulates and awards the best employees), then this will be evidence of the unwillingness of the management to share the declared values, which, of course, will reduce the motivation of subordinates.

The formation of the organization's traditions is based on a system of formal and informal rules. The formal rules include the internal labor regulations. Informal rules relate to the sphere of communication with colleagues, professional vocabulary, and the appearance of employees.

The appearance of employees, including clothing, hairstyle, and makeup, can have varying degrees of normativity. A system of simple prohibitions on the appearance of personnel can also be adopted.

The norms and values cultivated by the management can be transmitted and consolidated through certain ceremonies, procedures, such as the solemn awarding of the best employees of the month, year, etc.

When forming the traditions of the organization, it is necessary to pay great attention to the social-psychological climate in the team. The social-psychological state of the co-workers is the result of the joint activity of people, their interpersonal relationships, determined not so much by objective conditions as by the subjective need of people for communication and its satisfaction. In other words, the social-psychological climate in the team can be considered as the satisfaction or dissatisfaction of the members of the organization with interpersonal relations, which manifests itself as the mood and opinion of the team, the assessment of the living and working conditions of the staff. Joint vacation, holidays, and anniversaries should be turned into bright events for the whole team, filling them with all sorts of games, competitions, and contests. In an informal setting, people open up and get closer.

The development of information design includes the creation of a full-fledged sign system of graphic, visual, verbal, sound, and other symbols of the organization. First of all, this is the company name and its abbreviation. It is necessary to take into account the design of the interior, which involves a well-thought-out design of the interior, workplaces, reception rooms.

The natural result of all efforts should be a well-designed system of corporate culture — a favorable environment in which the abilities of each employee will manifest themselves.

All these steps and their results are very convenient and appropriate to describe in a document such as the corporate cul-

ture statement. It is especially useful in situations of hiring and adapting new employees, as it allows you to almost immediately understand how much a potential employee shares the values of the organization.

The regulation should contain at least three groups of rules: prohibiting rules (indicating what you can not do in this organization under any circumstances, for example, a ban on violating trade secrets), prescribing rules (saying what you need to do that in this organization, for example, strictly follow agreements, follow management procedures) and recommended ones (for example, it is recommended to show creative initiative, be committed to the organization). If the corporate culture is adopted at the mental level and implemented at the activity level, the corporate culture regulation begins to act as an impersonal mechanism for regulating the relations and actions of employees of the organization, which significantly facilitates the work of managers and increases the efficiency of the staff as a whole.

The main result of the formation of a corporate culture is a change in the attitude of an employee to the company in which he/she works.

It is not enough to form a corporate culture and leave it to itself, hoping for the autonomous existence of this system. Due to the high rate of change in modern business, the main characteristic of corporate culture should be its variability. As practice shows, the need to reform the corporate culture arises with a quantitative change in personnel, and in any direction. The processes of mergers and acquisitions of companies, the consolidation of assets within a single holding, and the reduction of personnel are constantly going on in the modern economy. Each of them is associated with drastic changes in the corporate

culture. The appearance of new people in the company, carrying a different corporate culture, can lead to a clash of interests and, as a result, to serious complications. A new model of corporate culture, adapted to possible changes, can solve the problem.

3. The social role of trade in the formation of intangible resources

The retail sector is the final link in the process of product movement from the manufacturer to the consumer. It is trade that carries out the final interaction with consumers, performing an important social function. Here we can note a contradiction — on the one hand, trade organizations, like any commercial organizations, strive to increase their profits, on the other hand, this goal does not correspond to the social function of trade as a whole. One of the means of forcing trade organizations to perform social functions is to tighten state control. It should be noted that any intervention of the state in pricing potentially leads to a decrease in its own market regulation mechanisms and the emergence of a commodity deficit. In this regard, tax methods of state regulation have great potential.

In the retail sector, social responsibility plays a high role, it is often based on the state of the retail network, so a conclusion is made about the general standard of living of the population as a whole. At present, there have been major qualitative changes in modern trade — such changes include the consolidation of existing trade organizations into large retail chains, the presence of a developed network of personnel control. However, the most significant trend in recent years is the development of remote forms of trade, in particular, e-commerce.

Historically, remote trade was designed to provide high-quality commodity supply to secluded regions with low popu-

lation density, where the formation of a wide range of traditional trade led to an increase in costs.

The formation of consumer choice is carried out in various industries. In particular, such industries include tourist and transport services for the population, entertainment, and sports events. However, the main role in the quality of service to the end user is played by trade.

Modern technologies allow the consumer to use a large amount of information when forming his choice. These sources include websites of manufacturers of goods and services, reviews on forums, social networks, and many other sources. Social efficiency has a direct impact on the competitiveness of Internet projects. However, such sources are available only to the computerate part of the population. Another problem is the time delay in creating a database of consumer reviews.

In this regard, an important task is to provide high-quality services to the population in organizations of the sphere of circulation, taking into account their individual characteristics. The consumer often receives information through direct contact, and this is when they make their choice. This imposes certain requirements on the social responsibility of trade organizations. In turn, high-quality customer service determines the growth of such intangible resources as business reputation, customer loyalty, and other resources, which leads to a further increase in the revenue of organizations in the sphere of circulation, some of which can be directed to its further development.

Pricing is an important task of social responsibility in the sphere of circulation. As factors that contribute to the reduction of prices for goods sold, it is necessary to highlight the ongoing policy of import substitution. In the sphere of circulation,

consumer choice is formed directly, which contributes to the formation of orders in the sphere of production. As such orders it is possible to allocate the replacement of imports by domestic, as well as the development of domestic tourism in the Russian Federation.

Most of the country's population is also employed in the sphere of circulation, so an important aspect of the social effectiveness of the sphere of circulation is the influence on the organizations' own staff. In this regard, an important role is played by the formation of a favorable moral climate in the team, the use of non-material incentives for personnel, which, in turn, leads to the development of the sphere of circulation as a whole. Despite the fact that the social efficiency of trade has been studied by scientists for several decades, at present, the issues of its definition, formation, and assessment remain insufficiently developed. In the works of a number of scientists published in the 1980s – 1990s, the importance of trade for society was mainly associated with the saving of customers' time, rationalization of consumption, etc. According to others, the social efficiency of trade is characterized by “the degree of satisfaction of the population's needs in consumer goods and the degree of time savings of the population for trade services.” It is noted that the social efficiency of trade is determined by the degree of satisfaction of consumer demand for goods, taking into account the quality of trade services and the rational use of resources. Accordingly, the assessment of the social effect of trade implies consideration of the level of satisfaction of the population's demand for goods and the quality of trade services characterized by the vast and stable range, the use of progressive forms and methods of sale, and the quantity and quality of additional services provided to

customers. Also, the criterion of social efficiency of trade organizations functioning, based on the quality of service, is proposed as an assessment method. Satisfaction assessment is carried out on the basis of qualitative methods, including questioning management and customers, followed by comparison of the results. Thus, according to a number of scientists, the social efficiency of trade is mainly characterized by meeting the population's demand for goods and the quality of service.

Currently, the method developed by A.Z. Korobkin defining the social efficiency of trade organizations as “a measure of meeting the demand of the population with an appropriate quality of goods and services and minimizing the cost of their purchase” is widely accepted. The author highlighted the following types of social effect of the trade activities of cooperative trade organizations: external (characterizing the performance of the trading structures for the population) and internal (which is associated with improving the working conditions in the trade sector). One of the aspects of the social efficiency of economic entities in trade is also their contribution to the formation of budgets of all levels. The assessment of the social efficiency of trade is carried out in the following areas:

- 1) Assessment of customer satisfaction, cost reduction, and time savings for consumers in the purchase of goods and services (based on the indicators of turnover per resident, availability of trade objects, shopping areas and sales staff, the coefficients of completed and forced purchases, the sustainability of the range of goods and services, active time of buyers in the trade, the capacity of the object of trade, the level of development of purchasing funds of the population, the level of legal protection of consumers, etc.)

2) Assessment of the conditions and nature of work, life of workers (based on indicators of the level of provision of workers with modern tools and means of labor, housing and vehicles, the level of advanced training, prestige and popularity of professions among the population, personnel turnover and retention ratio, real average wages, sanitary and hygienic indicators of working conditions, etc.)

3) Assessment of social efficiency at the level of society (based on indicators of the share of taxes in profits, revenues, turnover of trade structures, changes in the proportion of taxes paid in the reporting period compared with the previous one, etc.)

Thus, given the above, the social efficiency of trade includes three components — namely, consumer social efficiency characterized by the degree of satisfaction of public demand for goods and the quality of customer service; labor social efficiency associated with the working conditions of those employed in the sphere of trade as well as the contribution of trade organizations to providing employment for the population; budgetary social efficiency — that is, participation of the trade sector in the formation of the state budget. Labor social efficiency is internal since it is formed in the internal environment of trade organizations, and consumer and budgetary efficiency is external. Implementation of certain aspects of social efficiency in trade structures is voluntary and is determined by policies and management decisions (for example, when providing discounts or additional services to customers, creating an expanded social benefits package for staff, etc.). On the other hand, the part of the work of trade organizations, contributing to the increase of their social efficiency, is mandatory and practically does not

depend on the goals of management, which is connected with the obligation to fulfill the requirements of the legislation. The social efficiency of trade can also be analyzed and assessed either at the industry level or at the level of individual economic entities.

The social functions of electronic commerce (for example, in providing consumer goods to remote regions, people with disabilities, etc.), the importance of trade in the availability of socially important goods to consumers at reasonable prices, the role of social networks in implementation of the social aspects of trade related to the ability of buyers to receive timely and reliable information about the range, quality, prices of goods, their availability in certain stores, post reviews, etc. can also be used to assess social efficiency.

In foreign literature, social efficiency is usually considered in conjunction with corporate social responsibility that, in relation to the trade industry, is a voluntary activity of trade organizations to improve the life of society, including the protection and preservation of the environment.

Research in the field of social activity of trading structures operating in the Russian market shows that modern trading organizations — primarily network-based — actively develop the principles of corporate social responsibility, including taking part in charitable, environmental, and other similar events, which are positively perceived by consumers. While under corporate social responsibility it is customary to imply a concept as a whole, social efficiency is characterized by the concrete measurable results of the evaluation of its implementation.

Managing the social efficiency of trade, including its assessment, identifying ways and reserves of growth, implies the avail-

ability of appropriate methodological support. It is proposed to assess the social efficiency of trade based on the following methodological approaches.

The first approach is based on the analysis of information provided by the trade organizations themselves. It is assumed that companies that are actively involved in solving social and environmental issues are interested in informing the public about their activities to improve business reputation and gain corresponding economic benefits. The main ways of disseminating information about social activity by trade organizations are official websites, including annual reports posted on them as well as social networks, mass media, information materials at points of sale, etc. For example, the annual report of the Dixy Group for 2018 contains an independent chapter devoted to corporate social responsibility and includes information on activities and programs implemented with the participation of the company and its employees (support of local communities, volunteer work, environmental protection, etc.) as well as information about awards for high social activity. Information on work in the field of corporate social responsibility is posted on the website of Dixy Group in the News section, in the V Kontakte social network, on leaflets, booklets, and posters directly in stores. Assessment of the social efficiency of trade using the specified data may include identifying the number of its components, the amount of information provided, its ratio to the total volume of materials disseminated, etc.

The second approach assumes that, since the social efficiency of trade is manifested in its usefulness to society, the assessment should be conducted on the basis of surveys of various groups of individuals interacting with trade structures (buyers,

suppliers, creditors, representatives of state bodies, public organizations, etc.). In particular, recent studies on the perception of social responsibility of trade by consumers have shown that, in general, at present their awareness of a negative impact of trading companies on society and the environment is slightly higher than that of a positive impact. The main violations of trade organizations in the sphere of corporate social responsibility were the low quality of goods sold, the poor attitude toward employees, the illegal use of migrant labor. Among the positive actions of trading structures, consumers indicated first of all assistance to the population in need. Conducting such surveys aimed at assessing the social efficiency of the trade industry as a whole and the activities of its individual subjects by consumers, suppliers, and other interested parties will help form an objective opinion and identify the most relevant areas for increasing trade efficiency for society.

The third approach involves the calculation of a number of indices characterizing the social efficiency of trade. Indices of social responsibility or social efficiency, as a rule, are developed by consulting and rating agencies, taking into account both positive and negative social aspects and are used by investment companies. These indices make it possible to visually compare the level of social activity of various economic entities according to uniform criteria, but they are mainly applicable for large corporations and joint-stock companies and rarely take into account the specifics of a particular industry, including trading.

The fourth approach includes the analysis of individual objective quantitative indicators characterizing the positive and negative impact of a trade organization on the life of society and the environment. These indicators include, for example,

the number of returns of goods of poor quality, the number of violations of legal requirements, the amount of electricity consumed, the amount of contribution to charity, the amount of recycled materials, etc.

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