acceptable tariffs restrictions and determine the optimal packaging lifecycle management strategy for both consumers and producers.

Naturally, the manufacturer tries to minimize product package cost.

A seller imposes pledge on a buyer for a reusable package to secure its return even in case of rejection from further purchase. This deposit depends on consumer's "sensitivity" coefficient, i.e. estimated pledge amount.

The objective of both game players is to minimize reusable package costs and to find an optimal pledge . Depending on cycle number the model may reduce pledge amount in each cycle of the repeated game. The number of game cycles is determined by the projected product package life cycles.

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THE EQUITY FIGURE IN ACCOUNTING

Accounting is often said to be the language of business. It is used in the business world to describe the transactions entered into by all kinds of organizations. Transaction are divided into different types, but all of them have the same nature: they affect on company's financial position. At the same time, the financial position of company can be described by the major equation of accounting. This equation is based on three categories:

- assets (resources which are owned by the company);
- liabilities (what the company owes to others);
- equity (founds invested by owners and the retained earnings of accounting period).

According to this principle, at every specific moment of time company's assets must be equal the sum of all recorded liabilities and equity, that is demonstrated in the statement of financial position (balance sheet).

Equity (sometimes called capital) is consisted of:

- share capital (the money or other resources, which shareholders have invested in order to start business);
- retained earnings (the amount of money which company accumulated during the period without total expenditures (net revenue), without paying dividends);
- dividends (company's earnings (cash or property), distributed among the class of shareholders).

In general, the equity calculated as the sum the share capital and retained earnings except dividends. This figure can be positive when the company has enough assets to cover its obligations (liabilities) or negative when the company has debts that exceed the value of assets. Negative equity makes company investment unattractive can cause bankruptcy.

The equity can be found in financial statements of the company:

1) statement of changes in equity presents information about the alteration in equity over an accounting period.
2) income statement demonstrates the information about profit or loss and other of the company among the period.
3) the statement of financial position shows the equity number at the specific date in detail.
4) cash flow statement shows the amount of company's income and the amount of dividends distributed among the shareholders.

According to «Presentation of Financial Statements», International financial statement, the statement of changes in equity must contain the following information:

- the amount of net profit (loss) among the accounting period;
- changes in amount of share capital;
- the amount of dividends paid to shareholders;
- benefits and costs recognized straight in equity;
- changes in accounting policies which affected the equity;
- correction of occurred errors.

Thus, the amount of equity is the most important financial indicator and it shows the net worth of the company(indicates company's value); this number is also important for investors, creditors and partners to understand whether the cooperation with the company will be profitable for them by measurement the indicators of the financial condition and stability of the company and concentration of company's capital flows.

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