

ECONOMICS, MANAGEMENT, COMPUTER ENGINEERING AND INFORMATION SCIENCE

1. TAXATION

1.1. THE PATENT SYSTEM OF TAXATION IN THE REPUBLIC OF TAJIKISTAN

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The article describes the features of the new patent system of taxation in the Republic of Tajikistan, in force from January 1, 2013. There are the requirements for the application of the patent system, activities of the patent system, for example the amount of patent highlighted the advantages and disadvantages of the patent system. In this article identify the problems in the patent system and possible ways to improve the use of the patent system.

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Keywords

PI; tax regime; a special tax regime; the patent system of taxation; gross income; activities; a threshold income; level of tax culture.

1.2. PROBLEMS OF INTERNATIONAL TAXATION AT THE PRESENT STAGE OF DEVELOPMENT OF ECONOMY

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The article discusses the main problems of international tax relations in a globalized economy.

The aim of the study is to characterize the interstate tax problems in the globalized economy and the development directions of their solutions to improve the efficiency of the fiscal sovereignty of states and economies. Through the application of analytical and systematic approach problems in international taxation were identified, comparative legal analysis revealed features of legal regulation of double taxation in different countries, the use of statistical methods made it possible to analyze the dynamics of the volume of corporate income tax in OECD countries.

Identified the main problems encountered in the process of government regulation of the problems of double taxation and reduce the tax base and transfer profits in the offshore.

This research can find its application in the field of finance, taxation and development of draft laws in the Russian tax legislation, in the first part of it, and at the international level in terms of developing a working document – a single international standard (working paper).

Offered the ways of solving the problems of international taxation, among them the development of algorithms, revealing the activities of hybrid companies and the establishment of control over the activities of such companies; setting clear rules against reducing the tax base in each identified country using a mechanism of double taxation. Development of a working document will regulate the activities of national tax systems, as well as to create conditions that prevent the erosion of the tax base for corporate income tax and the elimination of profits in the offshore.

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Keywords

Reduction of base and transfer income; double taxation; risk; low-tax jurisdictions; tax planning; tax fairness.

1.3. CONSTRUCTIVE APPROACH TO THE OPTIMIZATION OF THE NEW MECHANISM FOR LEVYING PROPERTY TAXES

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Used in the Russian tax base on property tax in the form of residual or carrying amount, is very far from the real value of the relevant property, moreover, this situation not only reduces the revenue side of the budget, but also, in principle, distorts some functional component of the property as a means of performance. Since 2014 in respect of certain properties base on property tax may be defined as their cadastral value. But such a change in the law interpreted unambiguously positive or negative difficult. How important is today fundamentally change the mechanism of levying property tax, because the reform will lead to a sharp increase in the tax burden and, therefore, as a result, the possible tax evasion. In this situation, the problem is reduced to the state balanced application of the new mechanism of levying property tax, which will take into account the interests of all parties taxation, develop and strengthen the new conditions of effective relationships between government, business and society.

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Keywords

Transfer pricing; market price; taxation; customs duties; customs cost; regulation.

Keywords

Tax system reform; updating the fiscal functions; property tax; land tax; cadastral value; the tax base; differentiated tax rates; the analysis of tax revenue; the budget.

1.4. TAX AND CUSTOMS IMPOSITION TO FOREIGN ECONOMIC ACTIVITY UNDER TRANSFER PRICING

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In article is made benchmark analysis tax and customs imposition to foreign economic activity to condition of the using the transfer prices. The comparative feature of the methods of the determination of the market price will be presented at taxation foreign economic activity, but in the same way customs cost goods. The foreign experience of the use of the given customs statistics will be analysed to purpose of the taxation in com and using to documentation on transfer pricing under customs imposition.

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2. THEORY AND PRACTICE OF ACCOUNTING

2.1. COST ACCOUNTING AND CALCULATION PRODUCTION OF PASTURES OF KAZAKHSTAN

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In the article the production cost accounting objects, objects costing of products, as well as proposed unit for calculating the cost of production Cost Object that will contribute to the development of methods of cost accounting in the productivity of horse and camel, in the context of user groups.

As part of the article developed a model of organization of the production cost accounting grazing, capable of providing a consistent methodology, organization of analytical reflection mechanism, composite, synthetic accounting of costs and yields of products in each of our branches.

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Keywords

Manufacturing cost accounting; cost accounting centres of economic responsibility; the object of cost accounting; calculation; calculation of cost object controlling; costing of products livestock grazing; calculation unit; the cost of production; methods of determining the object of cost accounting in Grazing livestock; the model of the production cost.

2.2. ANALYSIS OF THE EFFECTIVENESS OF THE USE OF MATERIAL RESOURCES AND CAPITAL LTD. FOR EXAMPLE "IRIS"

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In this paper, using the accounting financial statements analyzed the efficiency of use of material resources and capital on the example of LLC "Iris" and given factor models. As a result, the conclusions on the use of capital and recommendations.

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Keywords

Financial statements; material costs; materialotdacha; factor analysis; profit; productive indicator; turnover ratio; equity capital turnover; the financial result of the organization; method of chain substitutions; the method of absolute differences; the integral method.

2.3. TYPICAL DISTORTIONS IN ACCOUNTING REPORTS: ACCOUNTING POLICIES

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The financial statements supplement accounting reports by expansion of analytical and explanatory components. The detailed description of essential aspects

of financial and economic activity, expression not only in quantitative, but also in qualitative characteristics of conditions and results of activity allows the user to draw more exact conclusion of rather current situation and prospects of development of the company. It promotes increase of transparency of activity of the company and stability of estimated judgments, for example ratings of the company. Accounting policies and the charter are the most important components of notes to the reporting, that in them the policy of the management for formation and reflection of financial and economic activity of the company reveals. The most essential approaches to distortion of accounting reports within accounting policies, the charter, the report on cash flow, the report on changes of the capital are considered. In this directions the actual economical financial position of the company is capable to distort distortions of accounting reports significantly and to mislead her users.

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Keywords

Distortion of financial statements; cash flow statement; report on change of the capital; reason of falsification of financial statements; transparency of financial statements; structure of property; fraud; accounting policy.

2.4. THE MAIN ASPECTS OF THE EVOLUTION OF REGULATORY REGIMES THE CONSOLIDATED FINANCIAL STATEMENTS

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The analysis of normative-legal base of legal regulation of consolidated financial statements in accordance with RAS and IFRS, the practice of application of consolidated financial reporting in Russia and prospects of its further development

Literature

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Keywords

Consolidated financial statements under RAS; IFRS; history and development; the practice of application; and prospects of development; insurance and credit institutions; issuers of securities; interim consolidated statements.

2.5. THE NECESSITY OF MAKING INTEGRATED REPORTING, IT'S DEVELOPMENT

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The article reveals the urgency of drawing up of integrated reporting. Analyzed important stages of development of non-financial reporting. The characteristics and comparative analysis of the most common standards (guidelines) on non-financial reporting. Difficulties and advantages of forming integrated reporting. Listed prospects in the development of integrated reporting.

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Keywords

Integrated reporting; sustainability reporting; standards; reporting in the field of sustainable development; the international integrated reporting Council; the accounting principles.

2.6. CONCEPTUAL FRAMEWORK MANAGEMENT ACCOUNTING INSURANCE COMPANY

V.T. Chaya, D.Sc. in Economics, Academician of the Russian academy of natural sciences, professor of the Moscow state M.V. Lomonosov university;
M.A. Zholyayeva, doctoral, T. Ryskulov New economic university, Almaty, Republic of Kazakhstan

Proceeding from the purposes and problems of management on the basis of research of conceptual bases and current trends of management accounting in world registration practice classifications of the concept of management accounting, its doctrine of management and man-

agement style (authoritative, cooperative, mixed), existence of the developed system of sales of insurance products (branches, agencies, representations), a variety and volumes of other activity are allocated. Management accounting can't ignore all these changes, it has to develop and adapt for new conditions. Also there is an offered concept of management accounting in the insurance companies trying to correct this situation. On the basis of conceptual bases operational, tactical and strategic administrative decisions are accepted they serve strategic planning, forecasting in insurance company, to its sustainable development and improvement of quality of management of all business development.

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Keywords

Concept of management accounting; management; classification; control; budgeting; strategic planning; forecasting; business process.

2.7. THE ESSENCE OF STRATEGIC ACCOUNTING AND ANALYTICAL SUPPORT TO THE MANAGEMENT OF THE ORGANIZATION

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Strategic accounting and analytical support is one of the new directions of the development of the information system of the organization, which aims at positioning the company in the external environment, and hidden reserves internal capacity for effective development of the organization in the future. The article reveals the following issues: the place of strategic accounting and analytical support in the system of strategic management of a business entity, the definition of the essence, its goals and objectives, classification of modern concepts of the strategic accounting and analytical support. Also, the author examines the historical aspect of the development of theory and methodology of strategic accounting and analysis, which will provide a greater understanding of the value of strategic analysis and accounting activities of entity.

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Keywords

Strategic management; strategic management decisions; strategy and tactics; strategic accounting and analytical support; strategic accounting; strategic analysis; methodical concept of strategic accounting and analytical support.

2.8. MANAGEMENT ACCOUNTING AS A PRIVATE CONCEPT OF STRATEGIC CONTROLLING

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The Russian university of cooperation, Volgograd Cooperative Institute (branch)

The article analyzes the accounting concept of controlling. The author substantiates the integration of management accounting in the context of the concept of controlling. The basic aspects of management accounting in accordance with the strategy of the economic entity.

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Keywords

Management accounting; controlling; strategy; concept; functions; management; information; domestic users; an accounting integrated space.

2.9. CORPORATE FRAUD IN VARIOUS SPHERES OF BUSINESS AND ITS ROLE IN FALSIFICATION OF DATA OF THE ACCOUNT AND REPORTING

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Moscow Institute of entrepreneurship and law

In article the main schemes of corporate fraud made on means of corruption and/or misappropriation of assets and/or frauds with financial statements are considered. Schemes of corruption which can be divided into four categories are described: the bribery, economic extortion which aren't allowed for acceptance gifts and the conflict of interests. The factors motivating on commission of roguish actions with financial statements are analysed.

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Keywords

Corruption; misappropriation of assets; fraud with financial statements; the bribery; economic extortion which aren't allowed for acceptance gifts; the conflict of interests; fictitious revenue; temporary differences; concealment of obligations and expenses inadequate disclosure of information; incorrect estimation of cost of assets.

3. ECONOMIC ANALYSIS

3.1. THE MODEL OF FORECASTING THE CHANGES OF A COMPANY'S STATE IN A COMPETITIVE MARKET BASED ON FINANCIAL ANALYSIS RESULTS

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E.V. Matrosova, Ph.D. in economics, at the Department of economics and management in industry

National research nuclear university

The competitiveness of mobile network providers in the industry is directly dependent on their internal financial state. The question of forecasting the changes of the company's market share based on their financial analysis results gains more value.

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Keywords

Financial analysis; liquidity analysis; analysis of financial stability; turnover analysis; profitability analysis; competitor analysis; market share analysis; correlation analysis; forecasting; mobile communications industry.

3.2. ECONOMETRIC FORECASTING REVENUE OF THE STATE IN 2015 AND 2016

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Financial university at the Government of the Russian Federation

The article provides a forecast of the income of the Russian Federation in 2015 and 2016. The prediction is based on the official data of the main items of income that constitute the budget of the Russian Federation for the period 2002-2014 years. Propose ways to improve the revenue side of the budget of the Russian Federation.

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Keywords

Econometrics; linear regression; least squares method; factors regression; autoregressive transformation; regression coefficients; income; budget.

3.3. PLEDGED OBJECTS RESIDUAL VALUE APPRAISEMENT MODEL

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This article includes the results of numerical experiments for the definition of the expected exposure time level and value during forced pledged sale. Value of borrower default conditional probability during credit period was calculated. The stochastic model of the most probable pledge market value at the beginning of the default was developed. The multi-period and single-period models of the pledge residual value were developed. Pledge value dependency from input model parameters was examined on basis of the single-period model.

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Keywords

Residual value; pledge; exposure time; probability density; forced sale curve line; forced sale value elasticity; default probability; economic depreciation; inflation; rate of return volatility; value loss market risks; normal distribution function.

3.4. VALUE AT RISK MODELS IN MARKET RISK ESTIMATION

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National research university «Higher school of economics»

The paper examines and compares various **VaR** methods in market risk estimation. The theoretical overview is presented – delta normal method, historical simulation method, Monte Carlo method, extreme value theory method are considered. **VaR** is calculated by delta normal method (model with the sample variance, exponentially weighted moving average model) and historical simulation method (simple historical simulation method, Hull&White method, bootstrap method) based on data one of mutual funds, which allocates funds in stocks and bonds of Russian leading companies. The verification of the results is performed.

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Keywords

Market risk; reserve of capital; asset value; losses; quintile; Value at Risk; confidence level; horizon period; distribution function; risk factors.

3.5. THE MODEL OF MACROECONOMIC CONJUNCTURE OF INDUSTRY

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Murmansk state humanities university

This article reveals the necessity of implementation of indicative model of aggregate indicator of macroeconomic industrial environment. General economic tendencies are determined by interdependence of economics of various industries. The factors of industrial development let us consider the aggregate indexes as diverse macroeconomic indicators.

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Keywords

Industries; macroeconomic indicative aggregate indicator; averaged indexes of the group; macroeconomic indicators; aggregate indicator of macroeconomic industrial conditions; index of the group "Industrial production"; index of the group "Industrial production funding"; index of the group "The development of industrial entrepreneurship"; index of the group "Industrial production management"; index of the group "Reproduction of the basic funds of industries"; index of the group "The level of investment risks"; index of the group "The level of social ensuring for people; employed in the industrial sphere".

3.6. METHODS OF DOUBLE- CRITERIA EXPECTED PROJECTIONS FOR COMPARATIVE ASSESSMENT OF ALTERNATIVES IN ECONOMICS

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Nizhny Novgorod state technical university named after R.Y. Alekseev

The Methods of double-criteria projections for comparative assessing of alternatives in economics, including elements of forecasting, are set forth in the article. The methods envisage initial decision-making separately within each projection. The joint decision shall be made on the basis of both actual and expected data.

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Keywords

Decision-making; multi-criteria optimization; economic forecasting; the best alternative; effective set; ranking; ordering.

3.7. METHODS OF ECONOMIC ANALYSIS OF THE DEVELOPMENT OF SMALL BUSINESSES

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A.V. Shkikhnekh, D.Sc. in Economics, Professor, senior researcher;

N.A. Smirnova, Ph.D. in Social sciences, Associate Professor, Director, The Volgograd branch of the institution of higher education "Academy of labour and social relations";

V.V. Surkova, Senior teacher of the Department of Accounting, Analysis and Audit

Volgograd branch FGOBU VPO «Russian Presidential Academy of National Economy and Public Administration»

This paper presents an analysis of the regularity of indicators turnover actors MP "," number of MP "," Flow on "and" DDS Turnover subject MP for the period 2000-2014; the results of economic-mathematical modeling of time series indicator "Turnover actors MP for the period 2000-2013; disclosed the results of the analysis of the structure of the indicator "Admission on DDS, where identified correlations of values within this figure, estimated the strength of the relationships found between econometric model" Receipt for the FEE and DDS as a linear first-order model, the parameters of the model.

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Keywords

Small business; analysis; temporal patterns; turnover; quantity; flow; economic-mathematical modeling; correlation; indicators; score; power relations; the parameters of the model.

3.8. MACROECONOMIC ANALYSIS OF THE BANKING SECTOR ON THE BASIS OF AGGREGATION

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The article presents the methodological foundations of the method of aggregation in macroeconomic analysis on the example of the banking sector. With aggregate macroeconomic analysis carried out and picked interdependence performance of key macroeconomic agents (households, firms, state, foreign sector) and the banking sector. This approach allows us to give a reasoned qualified assessment of the banking sector in the region (country), to identify patterns of development, assess the level and direction of competition in the regional (national) banking, identify opportunities for the development of a particular credit institution

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Keywords

Banking; macroeconomic analysis; aggregates; macroeconomic agents aggregated markets.

3.9. MANAGING STRUCTURAL CHANGE ECONOMIC STRUCTURE OF THE REGION; RATIONAL CHOICE OF BRANCHES OF MANAGEMENT - THE EXAMPLE OF THE TVER REGION

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The authors summarize and systematize the priorities of the planned transition to a fundamentally new type of economic development of the industry sector of the national management. It is based on systematic data analysis of structural shifts in the sectoral structure of the economy of the region, as well as the subsequent determination of the structural dynamics of innovation corridor, the thresholds which determine the performance of structural flexibility. The very method of analysis (as well as the conclusions drawn on the basis of calculations).

Particular emphasis when writing the article the author makes the study of new approaches to evaluating the effectiveness of economic development economic structure of the region. For clarity, the use of methods of calculations are made based on the data that characterize the dynamics of the economic structure of the Tver region (data for the study were taken for 2008-2013). The author has studied all the existing methods of quantitative (and qualitative) assessment of sectoral differences in the development of industries at the regional level (in relation to the Tver region). The article describes the methods of determining the dynamics of the individual sectors of the economy of the subject chosen. The analysis assesses the sectoral differences at the regional level, determined the dynamics of the individual sectors of the economy. Studied in detail the integration model of structural and dynamic intensity of the industrial sector. The aspects of the transformation of the sectoral structure, due to the impact of structural and dynamic process of globalization in all market space. Careful attention is paid to the choice of management policies structural changes in the integrated economy. The author considered the priorities of public policy (on the part of management of the industry sector of the economy), the ensuing equity financing sectors of the budget.

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Keywords

The main directions of strategic development of the sectoral structure of the economy of the region; managing structural change economic structure of the region; integration model analysis capabilities development of industries in the region; change of equilibrium states in the integration model of the sectoral structure of the economy; a new quality of economic potential of the region's industries; integral indicators of structural elasticity; mode of structural dynamics; the dynamics of the leading sectors of the national economies; structural dynamics shifts; analysis of structural and dynamic processes in the sectoral structure of the economy of the region; equity component industries of the region; inno-

vation and Technology Corridor structural dynamics; deep crisis of the structural development of industries; the efficiency of the economic structure of the region.

3.10. THE METHOD OF PREDICTIVE ANALYSIS OF THE FINANCIAL STATE OF A COMMERCIAL ORGANIZATION WITH THE USE OF SIMULATION

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Financial University under the Government of the Russian Federation

This article investigates the possibility of constructing methods of the forecast balance and conduct predictive analysis of the financial state of a commercial organization with the use of simulation.. The proposed method is based on the use of complex simulation models describing the change in the financial state of a commercial organization as a result of selecting control parameters of the forecast scenario. The computational procedure of the constructed methods are demonstrated on a numerical example involving a comparative analysis of various options for development of a commercial organization with the use of criteria indicators of financial state.

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Keywords

Predictive financial analysis; analytical simulation model; computer simulation model; sensitivity analysis of the solution of the simulation model; balance model; the integrated simulation model of the financial state; the criteria indicators to select the option of the forecast scenario; aggregated balance forecast; options forecast scenario of financial state; comparative analysis of criteria indicators of financial state.

3.11. INFLATION AND ECONOMIC GROWTH

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O.A. Klachkova, graduate student, at the Department of mathematical methods of economic analysis, Department of economics

Lomonosov Moscow state university

The article presents the analysis of inflation targeting influence on the economic growth, which is based on the data for 172 countries for the period from 1980 to 2012. The estimates were obtained by threshold regression with fixed effects and show that there is the critical level of inflation (9% per year). If inflation in the country exceeds this critical level, it leads to slower economic growth, but if inflation is lower 9% per year, negative impact on the economic growth is not observed.

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Keywords

Monetary policy; economic growth; inflation; threshold regression; panel data.

4. AUDIT

4.1. EFFECTIVE INTERNAL CONTROL SYSTEM (AUDIT) FOR AGRO-INDUSTRIAL ENTERPRISES

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At the initial stage of the planning process is the grade of general audit of internal control system, whose main objective is to determine the type, timing and extent of audit procedures. Indicators are more effective internal audit activities of the agricultural enterprise.

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Keywords

System of internal audit; agriculture; internal accounting; internal control system; evaluation of the quality of work; agricultural production; seasonality; zoning; agricultural enterprise; strategic objectives; internal evaluations.

4.2. THE METHODOLOGY OF THE AUDIT OF ACCOUNTING POLICIES FOR INTERNAL MANAGEMENT PURPOSES COMMERCIAL ORGANIZATIONS

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The article reveals the author's technique of audit of accounting policies for internal management purposes commercial organizations. The author gives an overview of the concept of accounting policies for the purpose of management accounting, gives his own vision of the term. Identified areas of accounting policies in order to managerial accounting, provides an overview of approaches to the methodology of the audit of accounting policies. An algorithm for the formation of accounting policies to management accounting. Structured sources of information in an audit of accounting policies for management accounting profit organization. The technique of audit of accounting policies in order to upvalenche-ray accounting profit organization.

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Keywords

The accounting policies; audit; methodology; management accounting; approaches; management reporting; business organizations; other services; services involved in audit; financial statements; questionnaire; findings; auditing companies; compilation of financial information; supervision; coordinated procedures; methodological postulates; approaches and tools of audit.

4.3. THE METHOD OF MONITORING ORGANIZATIONS AGRICULTURE

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«Economy, book keeping and audit»

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The article presents the technique of controlling agricultural organizations including applied tools and methods.

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Keywords

Methodology; control; Organization of agriculture; methods; the Toolkit; control system.

4.4. INTERNATIONAL AND DOMESTIC EXPERIENCE OF THE ANALYTICAL PROCEDURES STANDARDIZATION IN AUDIT

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Moscow State University named after Lomonosov

The article presents a comparative analysis of the International, American and Russian "Analytical procedures" audit standards. Authors evaluate the Russian State Duma decision on the transition to international standards on auditing in Russia with regard to the "Analytical procedures" standard. The recommendations for improving the standard under consideration are offered in the article.

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Keywords

Audit; standards on auditing; analytical procedures.

4.5. THE DIRECTION OF ACCOUNTING CONTROL PROCEDURES

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The article reveals the direction of the control procedures, the accounting system are: stages of formation procedures for accounting and information resource; the classification signs of accounting control procedures; submitted build mechanism.

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Keywords

Control procedures; accounting system; stages; registration-information resource; classification attributes; mechanism.

5. CAPITAL, THEORY OF PUBLIC FINANCE, CORPORATE FINANCES, MONEY SUPPLY AND CREDIT

5.1. THE ROLE OF FINANCIAL CONTROL TO ENSURE THE EFFICIENT USE OF BUDGET FUNDS

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The author of the article considered the general provisions of the financial control, determines the essence of tax monitoring and analysis changes that were made to the existing legislation of financial control.

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Keywords

Financial control; budget system; budget; efficiency; evaluation criteria.

5.2. KEY DIRECTIONS OF BUDGETARY POLICY OF REPUBLIC OF CRIMEA AND THE CITY OF SEVASTOPOL IN 2015

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The article presents the key directions of budgetary policy Republic of Crimea and Sevastopol city of federal significance for 2015, given the legal regulation of the issue being studied and implemented state programs in these regions. This article presents a structural analysis of expenditure budgets Republic of Crimea and Sevastopol city of federal significance in 2015.

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Keywords

Interbank lending rates; risk; stability; banking.

Keywords

Regions; regional budgets; budget; budget expenditures; regional economics; budgetary policy; social sphere; financial support for social sphere; Crimea; Sevastopol.

5.3. INTERBANK LENDING - A SOURCE OF CREDIT AND INVESTMENT POTENTIAL OF THE BANKING SECTOR

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The article describes the methods of analysis interbank lending market for the development of not only the partnership, but also reduce the fund's liquidity support for the use of temporarily idle funds as sources of credit and investment potential of the banking sector, which contributes to the active development of financial stability and focus on the real economy.

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5.4. THE MODEL OF FORMATION OF RESERVES ON CORPORATE DEBT ARE BASED ON SYNTHETIC SPREADS

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Ural federal university named after the first President of Russia Boris Yeltsin

In the article the author's approach to improving the methodology of provision for possible loan losses on corporate lending assets. Author developed a model assessing the quality of credit assets with a view to the formation of reserves, market-based approach. The methodical approach to the calculation of the amount of credit impairment of assets and determination of the allowance for credit operations. The model can be used by banks, investment funds in the formation of financial reporting and analysts to assess the risks, reserves, economic capital in accordance with modern standards of banking supervision.

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Keywords

Credit risk; the probability of default; synthetic spread; financial condition; solvency; reserves for possible loan losses; rating model; IRB-approach; Basel III; banking supervision.

5.5. FORMATION OF SYSTEM OF BUDGETING TAKING INTO ACCOUNT BRANCH FEATURES OF THE OVERWORKING SPHERE OF AGRO-INDUSTRIAL COMPLEX

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In article the theoretico-methodological complex of system of budgeting is developed, including taking into account branch features of the overworking sphere of agrarian and industrial complex and the concept of development of budgeting is created. Basic elements of system of budgeting are defined. The structure and sequence of formation of the general budget of the overworking agrarian and industrial complex organization taking into account branch factors is presented.

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Keywords

The overworking agrarian and industrial complexes organizations; system of budgeting; the general budget; classification of budgets.

5.6. FEATURES OF ORGANIZATION THE CASH FLOWS IN METALLURGICAL HOLDINGS

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The article discusses the features of cash flow inside and outside the holding, their peculiarities of organization the cash flows in metallurgical holdings. The advantages and disadvantages of different forms of concentration and redistribution the cash flows of the holding company are identified.

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Keywords

Ferrous metallurgy; holding; cash flows; transfer pricing; dividends.

5.7. ANALYSIS AND EVALUATION OF THE EFFECTIVENESS OF FINANCIAL POLICY COMPANY

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The article assesses the financial policy pursued by a particular company. The analysis of solvency, financial stability and liquidity of the company. Assessed the effectiveness of management on a range of areas, including the management of financial results, assets and liabilities, current and non-current assets and others. The analysis identified problems and ways to solve them, in particular, recommendations to improve inventory management system using data FAA-XYZ analysis and optimization of the size of the receivables and the company's costs.

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Keywords

Financial policy; efficiency; revenues; financial results; costs; business activity; profitability; current assets; inventories; receivables turnover; fixed assets; cash flow.

6. PROBLEMS OF INVESTMENT

6.1. PROJECT EFFICIENCY EVALUATION METHODOLOGY UNDER INFLATION AND MULTICURRENCY CONSIDERATION

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Multicurrency investment project evaluation is usually connected with some difficulties. Methodology of project evaluation in multicurrency and inflation environment is described insufficiently in the books on project analysis. Existing foreign methods are not applicable under conditions of Russian instable economy. Moreover, some Russian textbooks and manuals propose incorrect recommendations that can lead to mistakes when evaluating multicurrency investment projects.

In this article the question of several currencies in relation to the type of multicurrency investment project (one-country, polycountry or transnational) is discussed in details. We propose proper methodology that provides correct estimation regardless of the final choice of calculation currency, give examples of calculations and consider different characters of inflation impact on project cash flows components. We show that estimation of project efficiency characteristics may be performed in any currency and the results will be consistent. Presented models are based on assumption of full information about project parameters and its environment. It is supposed that the duration of the project, discount rates, financial flows at different steps of the project are defined and exchange market is arbitrage free.

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Keywords

Investment project; investment analysis; investment project evaluation; investment project efficiency; multicurrency; multicurrency investment project; inflation; inflation rate; inflation index; monetary inflation; inhomogeneous inflation; net present value; *NPV*; internal rate of return; *IRR*; profitability index; *PI*; payback period; *PP*.

6.2. THEORY OF REAL OPTIONS AS ACCEPTANCE PARADIGM INVESTMENT DECISIONS

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In article methods of adoption of investment decisions are analysed. The conclusion that traditional methods of decision making according to investment projects don't approach in situations when the realization of investment projects is enabled in the conditions of uncer-

tainty is drawn. It is proved that in situations with uncertainty it is reasonable to use the method of real options allowing to make decisions on the basis of accounting of investment alternatives.

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Keywords

Investment decisions; investment projects; uncertainty; real options; net present value.

6.3. INVESTMENT PROCESS: CONCEPTUAL APPROACH

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This publication reveals the theoretical aspect of the investment process, reflecting its essence. This article contains the author proposed definition of "investment", the theoretical concept of content elements - subject, object, functions. The above definitions of basic concepts greatly expand the scope of investment processes.

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Keywords

Investment Process; investment; concept; object; subject; functions; resources; investors.

6.4. THE MAIN DIRECTIONS OF DEVELOPMENT OF TRUST MANAGEMENT IN RUSSIAN REGIONS

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Financial university under the Government of the Russian Federation

The author argues that the lack of regions' own funds actualizes the problem of using market mechanisms to attract financing for the implementation of regional projects. To solve these problems, the author considers such investment vehicles as a public-private partnership; you-start infrastructure bonds; the establishment of funds to support small business, etc.

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Keywords

Regional projects; infrastructure; investment; market mechanisms; asset management; public-private partnerships; investment funds.

6.5. ESTIMATION OF DEFINED-BENEFIT PENSION PLAN OBLIGATION IN IFRS-BASED CONSOLIDATED FINANCIAL STATEMENTS

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The paper investigates dynamics of the earned pension benefits and pension obligations at different stages of life of the defined benefit pension plan participant, taking into account traditional conditions of corporate pension plans used in the Russian Federation. Applicable formulas have been proposed and conditional illustrated example has been provided.

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Keywords

Defined-benefit pension plans; pension obligation; consolidated financial statements; actuarial calculations; earned benefit; corporate pensions; IFRS; discounted value; survival probability; estimation.

6.6. ACCOUNTING STACKHOLDERS INTERESTS IN MODELING TARIFF POLICY OF A TELECOMMUNICATION COMPANY

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The telecommunication services sphere has a continuously increasing competition on one side and slowing extensive growth of the industry on the other. This leads company's management to an understanding of the fact that companies need to change the direction of the applied force from the area of extensive growth towards to intensification. One of the factors to increase the intensification of the telecommunications company is planning the tariff policy strategy. This is primarily due to the diversification of the tariff plans of the company, taking into account user preferences. This work is devoted to modeling the tariff policy of a company, taking into account user preferences and the preferences of investors.

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Keywords

Telecommunication company; modeling; tariff policy; planning; segmentation; clustering; individual preferences; index.

6.7. MAJOR TRENDS IN PENSION FUNDS AND CHANGES IN THEIR INVESTMENT PREFERENCES

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The purpose of work – to identify the main trends of development of NPF in the Russian market. Comparing the average annual yield of the Fund shows that most SPC flexible approach to the formation of their investment portfolios, changing them according to the existing conditions in the stock market In 2011-2013. NPF to avoid making a loss because of investments in risky assets have preferred to place pension funds in fixed-income instruments, which significantly reduced the profitability of the portfolio of NPF and simultaneously decreased their market risk.

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Keywords

State pension funds; portfolio yield; pensions.

6.8. ANALYSIS OF THE MAIN METHODS OF EVALUATION OF INVESTMENT PROJECTS IN RUSSIA

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In the article the efficiency indicators such as **NPV** and **NFV** are discussed, the generality of these indicators for all investors from the point of their demands is proved and the behavior of investors that corresponds **NPV/NFV** indicators is described. The main part of the article is devoted to the problem of the efficiency evaluation of auctioneer's part in the investment project. As one of the results of the article the validation rule for the Adjusted Present Value (**APV**) method is deduced. For projects with debt financing the method of calculating the discount rate in relation to the debt volume is explained and proved. In addition an example of this method considering specificity of Russian economy is given.

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Keywords

NPV, Investment project, Investor, WACC, APV, CAPM, Debt, Inflation.

7. MANAGEMENT AND MARKETING

7.1. RISK MANAGEMENT STRATEGY FOR ENTERPRISES OF PAID SERVICES

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The article substantiates the need for the enterprises of sphere of paid services to the population risk management strategies on a formalized basis. Specify a particular study of such a strategy. The recommendations on the development of a universal risk management strategy for the enterprises of sphere of paid services to the population.

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Keywords

Quality; risk; stakeholders; strategy; services; economic recession.

7.2. A CONCEPTUAL MODEL OF SUSTAINABLE DEVELOPMENT MANAGEMENT OF THE ORGANIZATION AS A BASIS FOR ITS ACCOUNTING AND ANALYTICAL SUPPORT

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The article considers the backbone components of the model of organization management for the management of economic sustainability, social sustainability, environmental sustainability. Special consideration is paid to management decisions, because approvals of management decisions on different levels of management are the basis for the development of methodological approaches to the formation of the integrated model of accounting and analytical support for the management of sustainable development of the organization.

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Keywords

Accounting and analytical support; management; sustainable development; economic sustainability; social sustainability; environmental sustainability; strategy; principles of management; management functions; management decisions; efficiency; performance.

7.3. USING CRM-CONCEPT TO IMPROVE THE EFFECTIVENESS OF THE INDUSTRIAL ENTERPRISE

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Changes in the market over the past decade – increasing competition, increasing the number of goods and services, rising costs for storage and transportation of products made modern company to use new ways to retain competitive advantage and increase revenues. So many companies on the market trying to attract new customers and retain existing ones. The problem is that in recent years has increased the number of client needs, the buyers you want a more personalized service, products and service tailored to their needs. The solution to this problem is the implementation of business strategy Customer Relationship Management (customer relationship Management).

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Keywords

7.4. CONTROL IN SYSTEM OF CONTROLLING: INNOVATIVE REFERENCE POINTS

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In modern conditions institutions can accelerate the innovative development of the organizational units (systems). The article from the perspective of institutionalism considers internal control in the controlling system. Through a sequence diagram showing the creation of the concept of control occurs institutional filling of selected items. Special attention is paid to the components of the concepts of internal control in the controlling system.

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Keywords

Internal control; controlling system; concept; principles; institutional; strategic control; management control; management; agent.

7.5. MANAGEMENT DECISION-MAKING ORGANIZATION IN CRISIS: SOCIAL - PSYCHOLOGICAL ASPECTS

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The article is devoted to the actual problem of our time - improve the efficiency of management of the company during the period of economic sanctions of the European Community in relation to Russia. It discusses the basic psychological characteristics of the manager, resources and management capacity, hidden reserves of the company, through which it is possible to exist, to compete in the market and achieve good results in solving the problems.

It is concluded that the task manager and the degree of success is the ability to extend the development of the company, to maintain quality staff and carry out tasks in the crisis period. It is also noted that as a result of innovative training personnel reserve is formed and improving the socio-psychological climate of the enterprise.

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Keywords

Administrative staff; management efficiency; structural model of management; motivation; integration; personality traits head; risks.

8. ECONOMICS AND ECONOMIC MATTERS

8.1. THE EVALUATION OF RELATIVE RESULTS AND EFFECTIVENESS OF THE STATE STRATEGIC MANAGEMENT IN PARADIGM OF ECOLOGICAL INSTITUTIONALISM

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The need for a new economic paradigm, justifying universally ontological and methodological bases of management of development of states, regions associated with the changing political, economic, ecological conditions of the functioning of the global and local economies of the 21st century. A special place in the formed economic paradigm takes the ecological institutionalism, which determines the special role of the state and its possible impact on the trajectory of objects systems - regions, businesses and society. Detailing the contents of the effectiveness and efficiency of the state Strategic Management (SSM), the region, the authors propose a differentiated approach to the evaluation system SSM on scales assessing the relative results and effectiveness

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Keywords

The oil and gas complex; socio-economic growth; world oil prices; sanctions; taxation; an effective model of reproduction energy; the growth rate of the economy; energy strategy; monopoly and competition; the state and private business.

Keywords

Ecological institutionalism; political economy; institutional matrix; the function of ideology; the functions of state strategic management; the scale of evaluation of the relative results; the scale of evaluation of the effectiveness; strategic audit.

8.2. THE OIL AND GAS COMPLEX OF RUSSIA IN THE CONTEXT OF SOCIO-ECONOMIC GROWTH

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Institute of Economy RAS

The Russian oil and gas complex is discussed in conjunction with the economic development of the country amid falling world oil prices, the deterioration of the geopolitical situation and sanctions against Russia. The article analyzes the possibility of creating an effective model of reproduction energy. The main ways are substantiated to increase the efficiency of oil and gas sector that will ensure socio-economic growth.

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8.3. THE ROLE OF COMMODITY RESEARCH AND EXPERTISE IN ENSURING THE COMPETITIVENESS OF TRADE ENTERPRISES

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The article substantiates the need for increased attention to the organization of commodity research and examination. Describes the characteristics of the functional areas of merchandising expertise. We prove the feasibility of carrying out examination of supply contracts on a formalized basis. Specified features of such examination to meet modern logistics priorities. Provides guidelines for its organization.

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Keywords

Outsourcing; quality; logistics expertise; goods; customs valuation; delivery terms; economic recession.

8.4. THE PLACE AND ROLE OF CULTURE AND ART IN THE CREATIVE ECONOMY

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The article defines the role and place of culture and art in the creative economy, as well as, the importance of its development to improve the country's economy. In this research the authors use different approaches in determining the classification of creative industries, they define the place they assigned to art and culture. Also, analysis of UNCTAD and «Tera consultant» give a reason to believe that the creative economy is growing rapidly, thereby changing the structure of the economy in different countries. Analyzing all these, they come to an important conclusion: art and culture, encompassing creativity, knowledge, and technology, can be powerful drivers of job creation, innovation and social inclusion. Moreover, in the framework of the development of culture and art in Russia, the authors highlighted the main problems hindering the development of the creative economy: lack of funding and inefficient management of cultural organizations.

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Keywords

The economy; the creative economy; culture; art; creative industries; innovation; creative class; creative; creativity; cultural economy.

8.5. THE THEORETICAL ASPECTS OF CLUSTERS IN THE AGRICULTURAL SECTOR

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This paper studies the model of clusters in developed countries and the possibility of their use in the agricultural sector of Russia and the Eurasian Union, taking into account the specifics of the region where a cluster is formed. Modern agricultural sector clusters can be represented as a cross-sectoral formation of agro-industrial complex with a specific institutional form that links the diverse material and intellectual resources in the most effective manner. The authors have developed an algorithm for creating an interstate cluster in the agricultural sector on the basis of glocalization.

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Keywords

Cluster; cluster model; cluster policy; cooperation; integration; competition; glocalization; agribusiness; vertical integration; horizontal integration; formation.

8.6. CREATING AND UNIFICATION REPORTING FORMS MANAGEMENT COMPANIES

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Numerous questions and conflict situation of residential premises and leadership management companies basically are often unprofessional approach to the problem, on the one hand, and on the other – lack of completeness of the information, which should disclose management companies. Issue of the relationship of owners of residential and non-residential premises, privately owned, almost becomes political. Especially a lot of conflict is due to late payments of owners, refusal to pay for common house needs repairs, etc. Currently, as the analysis of management companies and sites of arbitration courts, some of them do not publish the necessary information in full, not bring it to the owners of all means in accordance with applicable law. In addition, according to the author, it is advisable to include additional information on the activities of management companies, which is useful for owners of oriented them to make the right decisions and gain control and management.

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Keywords

Management company; apartment buildings; housing; transparency reporting forms; performance of the budget; article estimates; maintenance work;_overhaul; accounts receivable; common-house needs.

8.7. THE OPERATING FLEXIBILITY OF LOGISTICS ACTIVITIES IN THE PULP AND PAPER INDUSTRY

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St. Petersburg state technological university of plant polymers

The article substantiates the need for increased focus on flexibility in operating logistics activities in the pulp and paper industry. Characterized ways to implement this flexibility, their advantages and disadvantages. Provides guidance on their application taking into account industry specifics and risks of seeking the services of logistics providers.

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Keywords

Flexibility; logistics; operations; postponement; supply; pulp and paper industry.

8.8. CUSTOMS LOGISTICS TECHNOLOGY IN MULTIMODAL TRANSPORT OF CARGOES

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Saint-Petersburg state university of economics

The article makes the case for using technology customs logistics multimodal transport of cargoes. Characterized by essence, conditions of use and the benefits of technology "dry port".

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Keywords

Technologies of customs logistics; multimodal transport of goods in the international supply chain; the technology of "dry port".

8.9. DIRECTION OF INNOVATION-ORIENTED DEVELOPMENT OF INDUSTRIAL ENTERPRISE

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The paper proposes a scheme for the formation of innovative directions of development of the company based on the evaluation of innovative potential, consisting of interconnected successive stages, which demonstrates the technique is based on an estimation of innovative potential of industrial enterprises. Also, the mechanism of the use of methods of estimation of innovative potential in the development of innovation-

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Keywords

Innovation potential; the innovation process; innovation-oriented development; innovation strategy; industrial enterprise; effectiveness; innovative project; scientific potential; modernization of the economy; innovation system.

8.10. EVOLUTION OF THE CONTENT . ENTREPRENEURSHIP, ITS FUNCTIONS AND ROLE OF ENTREPRENEURIAL POTENTIAL IN THE TRANSITION OF THE ECONOMY TO POST- INDUSTRIAL STAGE OF DEVELOPMENT

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S.V. Markin, postgraduate at the Department of Meiet
Volgograd state technical university

This paper presents the results of an evolutionary analysis of the content of entrepreneurship, business functions and entrepreneurial potential. On the basis of the results obtained conclusions about the distinctive features of entrepreneurship in post-industrial period, its place and role in the economic development of the country.

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Keywords

Innovative economy; entrepreneurship; business content; business function; entrepreneurial potential; the evolution of business; business development; industry; economic development; entrepreneurship in Russia.

8.11. NORTHERN AND SOUTHERN GAS ROUTES UNDER THE EU THIRD ENERGY PACKAGE

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The article discusses the main risks for Russia from the introduction of the EU rules "Third Energy Package". Complication of negotiations within the "Third Energy Package" and the Energy Dialogue between the EU and Russia could become a serious obstacle to Russian infrastructure projects. These include the "Turkish Stream", which replaced the "South Stream", and land continuation of the "Nord Stream" - **NEL** and **OPAL**.

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Keywords

Third energy package of the EU; energy dialogue; gas pipelines; gas infrastructure; gas contracts; long-term contracts; spot market; the Russian gas monopoly; risk and uncertainty of gas supply; a compromise solution; exceptions to the rule.

8.12. LOGISTICS PRIORITIES OF THE FEASIBILITY STUDY OF THE CONSTRUCTION OF INDUSTRIAL ENTERPRISES

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The article substantiates the need for greater attention to logistical issues of feasibility study of construction of industrial enterprises. Specified logistical factors to be considered in the framework of this study. Specifics justification logistic coordination of the supply of material resources for the construction of industrial enterprises.

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Keywords

Coordination; logistics; supply; production company; supply; construction.

8.13. PROSPECTIVE MODEL OF RUSSIAN INTERNATIONAL INDUSTRIAL SPECIALIZATION

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An analysis of the current situation in the global economy the authors come to the conclusion that in the context of globalization and international integration has been a significant strengthening of international industrial specialization and division of labor in the global economy in recent years. Russia cannot remain aloof from the process. To strengthen its position in the world economy, Russia needs to select and successfully implement its own most effective model of international industrial specialization. In this article, the authors carried out a comparative analysis of existing models of international specialization of countries on the basis of the value chain and identify the most promising model for modern Russia.

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Keywords

International industrial specialization; the international division of labor; international trade flows; exports; imports; modern Russia.

8.14. FEATURES OF THE PUBLIC PROCUREMENT OF THE FEDERAL REPUBLIC OF GERMANY

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REU them. G.V. Plekhanov

In the article the features of the public procurement system in Germany; presented legal framework regulating this area of activity, and also considered the current system of monitoring public procurement procedures.

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Keywords

Government procurement; control; order; management system; model.

8.15. THE USE OF PUBLIC-PRIVATE PARTNERSHIPS IN MUNICIPAL SERVICES

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The article examines the current processes of formation and development of the system of providing social services to the population. The importance of one of the socially important sectors of the consumer market and spheres of life – public services. Specifics of providing socially important, including social services, the population of rural territories of the Republic of Bashkortostan. The author substantiates the expediency of use in the provision of socially significant personal services arrangements municipal-private partnership.

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Keywords

Services; domestic services; social services; small and medium businesses; municipal-private partnership.

8.16. METHODOLOGY EFFECTIVE DEVELOPMENT OF THE ECONOMIC MACROSYSTEM

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Shows the need for a study of the effectiveness of the economic macrosystem and formulated a definition of «macrosystem» and «economic macrosystem». The procedure for the formation and implementation of effective development of methodological guidelines of the economic macrosystem. Disclosed methodological principles of effective development of the economic macrosystem. A method for evaluating the effectiveness of the economic macrosystem and the analysis of temporal efficiency of the Russian Federation, the Volga Federal District and its regions. The basic strategy of effective measures of economic macrosystem and defined stages of their implementation.

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Keywords

Concept; events; methods; methodology; paradigm; development; strategy; economic macrosystem; efficiency.

8.17. PERSPECTIVES FOR THE DEVELOPMENT OF INSTRUMENTS FOR REGULATING THE ACTIVITIES OF THE NETWORK OF TRADE ORGANIZATIONS IN THE MARKETS OF COUNTRIES MEMBERS OF THE EURASIAN ECONOMIC UNION

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R.R. Alimov, postgraduate, University of technology, Korolev

The article is devoted to assessing the state of the commodity markets of countries members of the Eurasian Economic Union (EEU). Integration processes taking place in the United economic space, opening possible prospects for commercial and industrial companies. The analysis of mutual trade within the Customs Union (CU) and the common Economic Space (CES), elimination barrowdale the development of trade relations, the analysis of the experience of development of models of network of trading companies, allowing to derive a qualitatively new level, the volume of mutual trade. The identification of tools allowing to raise efficiency of functioning of network of trading companies in the new conditions of integration of the markets of the member-States of the Eurasian economic Union.

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Keywords

Eurasian Economic Union; mutual trade; mechanisms for the control of commodity markets; instruments of trade regulation; network marketing companies.

9. COMPUTER ENGINEERING AND INFORMATION SCIENCE

9.1. METHODOLOGICAL BASIS OF AUTOMATIZATION OF ANALYTICAL PROCESSES (FOR EXAMPLE, THE AUTHOR'S THEORETICAL AND METHODOLOGICAL APPROACHES TO STRATEGIC ANALYSIS AND FORECASTING ACTIVITIES OF COPPER INDUSTRY ORGANIZATIONS)

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Ural federal university named after the first President of Russia B.N. Yeltsin

In this publication, the author proves the need to automatize of analytical processes in the implementation of the author's theoretical and methodological approaches to strategic analysis and forecasting activity of copper industry organization. At the same time introduced into scientific use the term balanced-empirical mechanism as information and methodological basis of automation of analytical procedures, and proposed the use of a single information space as an IT-platform that provides automatic processing of input data for the purposes of strategic analysis, forecasting activity of copper industry organization and presentation target targeted recommendations neces-

sary to implement administrative management of the organization. Conclusions and recommendations obtained in this paper can be used managers and business owners in the formulation of measures aimed at improving the productivity of administrative personnel and the development of investment plans and strategic programs in the field of IT-security company.

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Keywords

Strategic analysis; forecasting; copper industry organizations; the balanced-empirical mechanism; automation; business process reengineering; information technology.

9.2. PERFORMANCE EVALUATION INVENTORY MANAGEMENT IN MULTIPRODUCT MANUFACTURING

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G.L. Vinogradova, Ph.D. in Economics, professor, at the Department of information technology and information protection

Kostroma state technological university

The article describes an approach to evaluating the effectiveness of inventory management in multiproduct manufacturing using an automated system. The basis used the balanced scorecard. Basic indicators for assessing the effectiveness of selected based on expert judgment. Given the model calculation parameters for assessing the effectiveness of the inventory management system of material resources.

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Keywords

Inventory management; diversified production; balanced scorecard; score.

9.3. PRINCIPLES OF MULTI-PROJECTION DECISION MAKING IN ECONOMICS

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The principles of multi-projection decision making in order to perform the comparative assessment of alternatives in economics are set forth in the article. The specified principles envisage, depending on the posed problem nature, the preliminary determination of the

best variants in each projection, effective sets, alternatives of inferior ranks, and further making of a joint decision by crossing of particular decisions.

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Keywords

Multi-criteria optimization; multi-projection decision; principle of point making; principle of effective making; principle of ranking making.

9.4. EVALUATION OF RETURN INTEREST FOR VENTURE PROJECTS CONCERNING THE POSSIBILITY OF DEFAULT

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Problem to evaluate return interest with respect to venture projects crediting is considered. In the framework of the option pricing theory equation to calculate the required rate of return is derived.

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Keywords

Credit risk; venture project.

11. ECONOMICS, ORGANIZATION AND MANAGEMENT IN THE SOCIAL SPHERE

11.1. HIGH SCHOOLS' RATINGS IN THE SYSTEM OF HIGHER EDUCATION EFFECTIVENESS ASSESSMENT

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Importance strengthening global competition and changing geopolitical conditions, which effects on international financial relationships, make it necessary to implement intellectual labor and innovations in production to get advantages for national producers and for all country.

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Keywords

Rating; higher schools; higher education; budgetary resources; effectiveness; result based budgeting.

11.2. ANALYSIS OF THE MAIN DIRECTIONS OF ACADEMIC MOBILITY IN RUSSIA

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The article is devoted to analysis of academic mobility, its main characteristics, types, principles and the question of Russian students mobility growth by development of financing process. The main target is to analyze common situation on Russian and foreign educational market. While research next goals are being determined: forming of definition, comparative analysis of financial forms and methods of stimulating academic mobility, different countries' level of involving in the process and Peter the Great Polytechnic University example of successful cooperation with international universities. Based on these data inference was made and recommendations about the possibility of using international experience were represented.

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Keywords

Academic mobility; financial forms; educational grants; international study; higher education support program.

11.3. ORGANIZATIONAL AND ECONOMIC OPTIMIZATION OF MANAGEMENT IN THE FIELD OF HEALTH CARE

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Lomonosov Moscow State University

The article presents the 6 main objectives for the development of the scope of health services, reveals organizational and economic mechanisms to ensure these objectives. The authors focus on the development of transplantation and donor health services, which, according to the authors, are neglected. A new model of organizational and economic cooperation blood service establishments is constructed and policy to promote of the volunteer blood and organ donation is proposed.

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Keywords

Organizational and economic optimization; effective contract; public-private partnership; three-tier system; innovative development; information; transplantation and transfusion services; blood services; financial support; promotion of volunteer donation.

11.4. ESSENCE AND TYPES OF CONTROL IN THE ACTIVITIES OF UNIVERSITIES

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The definition "control", with varying degrees of detail was disassembled in the researches of both domestic and foreign scientists. Each scientist gave him his own definition, often differ from majority opinion. However, the scientific community formed groups which have own position on the view of the definition "control", its essence, characteristics, etc. The article considers the existing views and approaches to the definition of "control" and, based on the learning experience the suggestion of its determination in the activities of universities. The study highlighted the forms and methods of control. On the basis of the analysis and synthesis of available scientific and practical experience are discussed procedures for monitoring the activities of universities, including the developed methods and rules aimed at guaranteeing that all transactions made are reflected accurately and reliably, and possible errors are detected quickly enough. These procedures are intended to achieve the purpose of monitoring and ensuring reliable data which managers use in the process of decisions making. In the practice of universities found the following control procedures: completeness of recorded information, the accuracy of data, reconciliation, reviews, approval of transactions, asset security, segregation of duties, checks, etc. There are many types of control activities. Based on the study of domestic and foreign theory and practice, the article discussed the existing types of control in the activities of universities.

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Keywords

Social and labor potential; depressed region; macroeconomic instability; import substitution; educational mini-clusters.

Keywords

University; control; control essence; a form of control; control methods; control procedures; types of control; internal control; external control.

11.5. ADAPTIVE MECHANISMS OF MANAGEMENT OF SOCIAL AND LABOR RESOURCES OF DEPRESSIVE REGIONS IN NEW GEOPOLITICAL CONDITIONS

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Need of identification of real opportunities of the fastest adaptation of social and labor resources of depressive regions to the changed macroeconomic conditions locates in article and practical instruments of activation of their use for the solution of a problem of import substitution, including with use of potential of educational mini-clusters are offered.

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11.6. COMPETITIVENESS OF UNIVERSITIES IN THE EDUCATION MARKET

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This article analyzes the development of the theory of competition and competitiveness of organizations in the education market. Author discloses that the education market has characteristic differences from other sectors and market segments that appear in the features of its content, technology and conditions for the realization of educational services, the level of these services, the professional competencies of employees of educational institutions, as well as in a part of all stakeholders of the education market. Competition theory that was developed by classical political economy was one of the first fundamental research dealing with concepts and basic provisions of competition in the development of society.

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Keywords

Theory; research; education market; competition; competitive; market; organization factors; mechanism; monopoly; monopsony; oligopoly; strategy; competitive forces.