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ECONOMICAL POLICY

MANAGEMENT STRATEGY DISTRIBUTION OF PRODUCTIVE FORCES IN MODERN ECONOMY

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In order to discuss the problem of the distribution of productive forces, the factors determining it. Highlights issues of innovation and social responsibility. Conclusions are made that involve a change in the statutory regulations of the strategic development of the productive forces in modern economies.

Keywords: the productive forces, relations of production, reproduction cycles, integration, processes, institutional reform, and social responsibility.

THE GLOBAL CONTEXT OF INDUSTRIAL DEVELOPMENT

© 2013 N. Fomina, S. Markevich

The report compiled by current trends in world economic development, an analytical and statistical data justifying their objectivity. Discovered the cause-effect relationships and formulate global challenges of industry from three standpoints: the institutional, geopolitical and technological.

Keywords: investment, industry and innovation.

ECONOMIC THEORY

PROBLEMS OF FORMATION OF CHAINS OF PRODUCTION OF GOODS WITH HIGH ADDED VALUE IN THE INDUSTRY OF RUSSIA

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The article is devoted to the direction of the formation of chains of production of goods with high value-added industry in Russia.

Keywords: industry, technology, promotion, management, innovation.

ECONOMY AND MANAGEMENT

ASSESSMENT OF STRATEGIC STABILITY IN ENTERPRISE DEVELOPMENT

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In article author's determination of strategic stability of the enterprise on the basis of preservation of an upward tendency in the long-term period is given, the main components of strategic stability are defined, and the technique of an assessment of strategic stability on the basis of a method of the analysis of hierarchies is offered.

Keywords: strategic stability, tendency (trend), the long-term period, making strategic stability, key indicators, a method of the analysis of hierarchies, a complex assessment.

DEVELOPMENT OF INNOVATIVE APPROACH IN THE MANAGEMENT OF ORGANIZATIONS

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The paper discusses a number of problems of translation of the Russian economy to innovations related to the insufficient development of new approaches in the field of organizational management.

Keywords: innovation economy, management and control functions, financial and analytical activity.

THE INTERBANK MARKET IN ENSURING REPRODUCTION PROCESSES

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In article questions of efficiency of functioning in our country of the market of the interbank credits in ensuring reproduction processes with financial resources are considered

Keywords: the interbank credit, the system of refinancing of credit institutions, long-term resources.

CRISES AND PROBLEMS OF ECONOMIC SAFETY OF THE STATE

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Article is devoted to a problem of ensuring economic safety which comprises dialectic unity of two equally significant aspects: safety (stability) and variability (development). Many of negative factors influencing the state are directed only on one of these aspects. Crises negatively influence practically all parties of public life and equally undermine both stability, and development plans. As so far it isn't developed effective measures of a profilaktirovaniye of crises, research of their nature and sources is extremely important task.

Keywords: crises, economic stability, Kondratyev's waves, operated crisis, the Washington consensus, model of acritical development.

ANALYTICAL SUPPORT FOR THE MANAGEMENT OF THE POTENTIAL OF THE MODERN EDUCATIONAL INSTITUTION OF HIGHER EDUCATION

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We consider systematic analysis of the potential of the university, the implementation of which gives an indication of the financial performance of all activities. On the example of the indicators of material and technological development presents the author of calculation method for determining an integral indicator of the university building.

Keywords: quality management, potential, the potential of financial, material and technical activities, integral exponent.

INSTITUTIONALIZATION OF THE MECHANISM OF DEVELOPMENT OF THE FINANCIAL MARKET IN THE CONDITIONS OF GLOBALIZATION

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The article is devoted to the development of the Russian financial market under its liberalization and integration of global capital markets and make financial structures in subjects of the world economy and innovation processes.

Keywords: financial institutions, financial market infrastructure, financial globalization.

FINANCE, MONEY CIRCULATION AND CREDIT

METHODOLOGICAL APPROACHES THE APPLICATION OF MECHANISMS OF OUTSOURCING OF THE BUDGETARY SERVICES

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Introduction of mechanisms for outsourcing activities of executive authorities should focus on effective expenditure budgets. Outsourcing (with the proper organization of the process and an appropriate legal framework) allows to reduce personnel expenses, to increase efficiency and quality of service.

Keywords: outsourcing, efficiency, productivity of expenses, budgetary services.

PROBLEMS OF DEVELOPMENT OF PAYMENT SYSTEMS

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In article current trends of development of payment system in the Russian Federation and topical issues of ensuring reliability of payment services for users are considered.

Keywords: systemically significant payment system, national payment system, remote service of the account.

COMPLEX ASSESSMENT OF RISKS OF INNOVATIVE ACTIVITY OF COMMERCIAL BANK ON THE BASIS OF THE MORPHOLOGICAL MATRIX

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In article author's approach to an assessment of risks of innovative activity of bank is offered. The assessment includes search of factors of risks on the basis of a combination of development stages and realization of innovative service and components of the balanced system of indicators that allows to receive information on most bottlenecks of innovative activity.

Keywords: commercial bank, innovative activity, risks, morphological matrix, risk assessment.

FINANCIAL ENGINEERING IN THE SYSTEM OF MANAGEMENT CONSULTING

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Considered in the order of discussion of the concepts of financial engineering and the possibility of its application in the activities of consulting firms.

Keywords: management, consulting, consulting firm, Financial Engineering.

CONCEPT AND TECHNIQUE OF THE ASSESSMENT OF FINANCIAL SAFETY OF THE ENTERPRISE

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The review of definitions of financial safety of the enterprise is presented in article, given in domestic literature, and author's definition is given. On the basis of studying of various techniques of an assessment of financial safety of the enterprise, according to the concrete enterprise the assessment of its level is made and the corresponding conclusions are drawn.

Keywords: financial safety of the enterprise, assessment methods, indicators, threshold value, integrated assessment.

INFORMATION REPORTING CAPABILITIES FOR MANAGEMENT OF A COMMERCIAL BANK FINANCIAL STRENGTH

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Methodical approaches to the assessment of the financial stability of a commercial bank, obtained through the use of information reporting.

Keywords: bank, stability, liquidity, valuation, types of financial stability.

THE OBJECTIVE OF FINANCIAL STATEMENTS IN THE MARKET DEVELOPED ECONOMIES

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Methodology of financial reporting and the preparation of the commercial organization in accordance with the interests and information needs of users and with international and national standards of financial recordings, then there is a problem of harmonization, which requires consideration of the interests of users to determine the most significant, according to which is formed the financial (accounting) reporting enterprise.

Keywords: accounting, financial statements, accounting policy, international financial reporting standards, national accounting standards.

BOOKKEEPING CALCULATION, THE STATISTICS**HISTORICAL ASPECTS OF AUDITORS' RESPONSIBILITIES FOR DETECTING CORPORATE FRAUD**

© 2013 S. Bychkova, E. Itygilova

The article describes the prerequisites for the formation of the professional audit community responsibility for identifying distortions in corporate accounting fraud in the UK in the 80 years of the twentieth century. Specifically addresses the responsibilities of auditors to report any cases of fraud or fraud risk factors or the Corporation's management by the relevant regulatory authorities. Describes the factors that affect the understanding of the independent auditors for the detection and reporting of information about fraud that affects financial statements: the essence of the audit, the expectations of society and the conflict in the audit profession.

Keywords: duties of the auditor, the criticism of the auditing profession, audit corporate fraud.

CUSTOMER FOCUS AS A BASIC PRINCIPLE OF THE ORGANIZATION OF THE TAX AUTHORITIES WITH THE TAXPAYER

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The article describes the development of fiscal relations between taxpayers and tax authorities in accordance with the principle of customer focus. Describes the activities of tax authorities, aimed at improving the quality of public taxpayer services.

Keywords: tax relations, customer focus, state governmental services, quality.

INTERNAL CONTROL IN ORGANIZATIONS: ISSUES AND PROSPECTS

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The problem of internal control in accordance with the requirements of the new version of the federal law "On Accounting". Disclosed to the author's position on the possible solutions to this problem.

Keywords: internal control, the economic entity, the business transaction, consulting, internal control system.

**ACCOUNTING AND ANALYTICAL INFORMATION IN THE SYSTEM OF MANAGEMENT
OF THE ORGANIZATION**

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Presented in order of discussion logical model of accounting and analytical information used by organizations as security management solutions. Revealed the problematic issues of the current legislation in the field of accounting.

Keywords: business management, accounting and analytical information, reporting.

**FEATURES OF FORMATION OF THE REPORTING ABOUT OBJECTS OF INVESTMENT
REAL ESTATE ACCORDING TO THE RUSSIAN AND INTERNATIONAL STANDARDS**

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This article examines the current issues of recognition, evaluation and reporting purposes of investment property in accordance with international and Russian standards of accounting and reporting.

Keywords: IAS, accounting, Russian standarty accounting, accounting reporting, financial reporting.

SEGMENTATION IN THE ACCOUNTING OF THE INDUSTRIAL ENTERPRISES

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In article process of reflection of information on segments in accounting reports according to PBU 12/2010 requirements is opened. Problems are revealed at creation of the segmentary account at the industrial enterprise.

Keywords: industrial enterprise. accounting reports, segment reporting.

ASSESSMENT OF INDICATORS OF FINANCIAL STATEMENTS

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Due to the expansion of economic relations the importance of financial statements for external users that promotes improvement of submission of information in it increases. In the real work various approaches to an assessment of articles of financial statements are analysed, the most effective are defined for external users. The conclusion that the choice of an assessment is dictated by tasks of financial statements and interests of users is drawn. Besides, the choice of ways and methods of an assessment of objects can be caused by external factors, Wednesday and conditions in which the enterprise functions.

Keywords: financial statements, indicators, assessment, analysis tasks.

**ACCOUNTING DEVELOPMENT IN THE AGRICULTURAL ORGANIZATIONS
IN THE CONDITIONS OF ACCESSION TO WTO**

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In article the problem is put and the position of the author regarding accounting development is given in the agricultural organizations in the conditions of accession to WTO.

Keywords: International Financial Reporting Standards, management accounting, fair value.

**REFLECTION PROBLEMS IN THE ACCOUNTING OF LANDS
OF THE AGRARIAN ORGANIZATIONS**

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In article the problem is put and the position of the author regarding recognition of lands of agricultural purpose is given as biological assets.

Keywords: agrarian organizations, land plots, recognition, assessment, biological assets.

**ABOUT STANDARDIZATION OF MANAGEMENT BY ANALYTICAL RISKS:
CONCEPTUAL APPROACH**

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In article as discussion conceptual approach to standardization of analytical risks is offered. The structure of the offered standard "Management of Analytical Risks" is considered, approaches to terminology of risks, definition of the principles of management, classification, identification and an assessment of analytical risks, the organization of their monitoring are opened.

Keywords: economic analysis, standardization, analytical risks, classification, identification, assessment, monitoring.

**PROJECT FINANCING DEVELOPMENT AS A METHOD OF MAINTENANCE INVESTMENT
ACTIVITY IN THE REGIONS OF RUSSIA IN A TIME OF FINANCIAL CRISIS**

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In the particular paper on the ground of basic risk analysis methods' research in modern circumstances suggested and developed the authors' approach to the analysis of risks in accounting and their consequences. The offered approach helps to define the aggregate effect of different accounting risks' consequences to the capital of organization.

Keywords: risk, accounting, analysis, capital.

**ON THE METHODS OF ANALYSIS OF INFLUENCE OF INSURANCE RESERVES
ON INVESTMENTS OF INSURANCE COMPANIES**

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In this article set the task of improving the methods of analysis of efficiency of the investment placement of insurance reserves of the insurance companies according to the data of the accounting (financial) statements of the insurance companies with the allocation of the priority role of insurance reserves. Indicated by the presence of defects existing at the date of the methodology, a number of relative analytical indicators on the basis of the data of the accounting (financial) statements of the insurance companies, described the economic essence of these indicators and are marked with positive trends of their changes, should endeavour, in the opinion of the author of the article, domestic insurance companies.

Keywords: insurance reserves, investment activity, methods of analysis of efficiency of the investment placement of insurance reserves, the relative analytical indicator, accounting (financial) statements.

WORLD ECONOMY AND INTERNATIONAL ECONOMIC RELATIONS

MODERN RUSSIA AND WTO

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In the article there are some peculiarities of integration process of Russian economy into global trade system. The benefits and advantages of Russia's entry in WTO are analyzed. There is also an analysis of possible losses for Russia; the factors of international trade and economic exchange expansion between members of WTO and Russia's partners are described.

Keywords: World Trade Organization, International Integration, International trade, Most-favoured-nation treatment, International division of labour.