ECONOMIC AND LAW ISSUES. 2013. № 12

STATE AND LAW. LEGAL SCIENCE

STATE AND LAW: THEORY AND HISTORY

THE MAIN PROBLEMS OF CONTEMPORARY THEORY OF THE SUBJECT OF LAW

© 2013 Vladimirov Sergey Mikhailovich Samara State University of Economics Russia, 443090, Samara, Soviet Army st., 141 E-mail: lvls@mail.ru

The article is devoted to the main factors for formation of subject of law and approaches to definition of "subject of law". The author proposes a new approach to definition of "subject of law".

Key words: subject of law, legal competence, legal capacity, legal personality.

DEVELOPMENT OF SYSTEM OF ENSURING NATIONAL SECURITY IN RUSSIA

© 2013 Sannikova Svetlana Sergeevna

Volga Region Cooperative Institute of the Russian University of Cooperation
of Tsentrosyuz of Russia
Russia, 413100, Engels, Krasnoarmeyskaya st., 24
E-mail: sannikovasvetlana@mail.ru

Article is devoted to the analysis of development of system of ensuring national security in the Russian state. The author allocated the main stages of development, the bodies ensuring safety of the state, during this or that period of time, and also the main directions of their activity. Features of functioning of the state security agencies in each historical stage are noted and conclusions about their role in the solution of problems of safety of the state are drawn.

Key words: safety, security service, development history, ensuring national security.

MAGAZINES PROVINCE AND DISTRICT ZEMSKY ASSEMBLIES, ANNUAL COLLECTIONS

OF DOCUMENTS IN THE ACTIVITIES OF THE ZEMSKY SELF-GOVERNMENT BODIES

© 2013 Ugryumova Maria Viktorovna PhD in Historical, Associate Professor Nizhnevartovsk State University Russia, 628615, Nizhnevartovsk, Lenina st., 56 E-mail: mugruymova@mail.ru

The article deals with the complexion, development, use and storage of the provincial and district council magazines as unique collections of documents for all types of district council activities. The given research established the basic types of district council magazine documents - resolutions of district council regular and emergency meetings , documents about audit committees, district council glasnies, district council management bodies, advisory bodies for justices, petition for district council issues, district council finance and land property papers (budget, fees,payments), book-keeping and accounting documents, district council natural and financial obligation papers, documents on economic and agricultural issues, public charity, public food, public education, medicine etc.

Key words: Zemstvo assemblies, magazines Zemstvo Assembly, document, minutes, decision, report, report, estimates, letter of application, documentary heritage.

ECONOMIC LAW

TO THE QUESTION OF THE ORIGIN OF SPECIAL TAX REGIMES

© 201 Dyba Maksim Alexandrovich Moscow State Law Academy after named of O.E. Kutafin Russia, 123995, Moscow, Sadovaya-Kudrinskaya st., 9 E-mail: onwardtoparadise@mail.ru

There is no definition of special tax regime in the current tax law. In this article the author shows his definition of the special tax regime on the basis of developments in financial law as well as the history of taxation in Russia in the 20th century. Under the influence of tax practices of the past special tax regime definition provides a new view at the tax legislation of the 20th century, and also enables alternative interpretation of the future tax legislation. Special tax regime is an exceptional fiscal practice aimed at solving specific (force-major) problems. This is the main idea of the current article.

Key words: special tax regime, history of taxation, definition.

THE SPECIFICITY OF THE CATEGORY OF "WILL" AND "SUCCESSION" IN THE ACQUISITION OF OWNERSHIP RIGHTS BY A COMMERCIAL ORGANISATION

© 2013 Douglas Hart Richard Kazan (Volga Region) Federal University Russia, 420008, Kazan, Kremljovskaya st., 18 E-mail: mail@tsobc.ru

The article considers the various approaches to the definition of "will" and "succession" in the acquisition of the ownership rights by a commercial organization; analyzed the theoretical and methodological foundations of the category of will in the theoretical and practical aspect of the acquisition of ownership rights; highlighted the theoretical aspects of will in succession and in right reception; defined the philosophical problems and the following tendency of the "will" concept development.

Key words: the concept of will in law, the specificity of will in law, the category of will in the acquisition of ownership rights, the definition of will, ownership rights and will, succession and will, right reception and will, commercial organization and will, the acquisition of the ownership rights, property law, philosophy of law.

CRIMINAL LAW

ABOUT THE OBJECTIVE OF THE SIGNS OF STRUCTURE OF A CRIME INVOLVEMENT OF A PERSON UNDER THE AGE OF EIGHTEEN IN THE COMMISSION OF A CRIME

© 2013 Strokov Alexey Alexandrovich
Dean, Faculty of Law
Moscow University after named S.Y. Witte
Russia, 115432, Moscow, 2-nd Kozhukhovsky Avenue, 12, b. 1
E-mail: strokoff@list.ru

Consider objective signs of Art. 150 of the Criminal code of the Russian Federation, provides an analysis of the judgment of the Supreme court of the Russian Federation with reference to the above the norm and also examine a reasonably justified changes in the legislation.

Key words: juvenile crime, the signs.

LEGAL PROCESS

THE SPECIAL NATURE OF THE PRODUCTION BY THE ARBITRATION COURT EXAMINATION OF CASES ON COMPENSATION FOR THE VIOLATION OF THE RIGHT TO TRIAL WITHIN A REASONABLE TIME OR THE RIGHT TO ENFORCE A COURT JUDGMENT WITHIN A REASONABLE TIME

© 2013 Lang Peter Petrovich Judge Assistant, Adviser of Justice 3 Classes The Arbitration Court of the Samara Region Russia, 443045, Samara, Aurora st., 148 E-mail: gkharlashina@rambler.ru

The article considers the peculiarities of the production process for resolution of disputes concerning compensation for the violation of the right to trial within a reasonable time or the right to enforce a court judgment within a reasonable time in the arbitration process, analyzed the legal positions of the Supreme Arbitration Court of the Russian Federation on the given category of Affairs and make proposals on improvement of the procedural legislation.

Key words: special proceedings, arbitration proceedings, judicial proceedings within a reasonable period, the compensation.

ECONOMY. ECONOMIC SCIENCE

ECONOMY AND POLITICS

MECHANISMS OF MANAGEMENT IN THE SYSTEM OF ECONOMIC SECURITY OF THE RUSSIAN FEDERATION: DEFINITION, TYPES AND CONTENTS

© 2013 Firsov Ivan Vladimirovich
PhD in Jurisprudens, corresponding member of RANS
Russian Academy of Natural Sciences
Russia, 127006, Moscow, Malaya Dmitrovka st., 24/2, office 101
E-mail: LawerF@mail.ru

The article considers the theoretical aspects of such a group of mechanisms of economic security, as control mechanisms, author's interpretation of this concept and its types and content, including phase and the operation algorithms.

Key words: the system of economic security, management mechanisms, analysis, synthesis and evaluation of the information, forecasting, planning and decision making.

FEATURES INNOVATIVE PROCESSES IN THE REAL SECTOR ECONOMY

© 2013 Smirnov Anatoly Anatolyevich
PhD in Economics, Professor
Mari State University
Russia, Republic of Mari El, 424000, Yoshkar-Ola, Lenin sq., 1
E-mail: center audita@mail.ru

In the modern economic system a lot of attention is paid to the organization of production innovation processes in many of industries of the national economy with the aim of production of competitive products demanded by the market of goods and services.

Keywords: innovation, investment, government regulation, technological change, the real economy.

INDUSTRIAL DEVELOPMENT IN THE NEW STAGE OF TRANSFORMATION

© 2013 Sakharova Larisa Anatolyevna © 2013 Hokonov Murat Musovich Moscow State University of Food Productions Russia, 125080, Moscow, Volokolamskoe sh., 11 E-mail: sakharova@mgupp.ru, murat-hokonov@mail.ru

In article need of an assessment of modern industrial production reveals taking into account that the new stage of industrial development is characterized by increase of a reproduction role of this sector and its transformation in infrastructure kinds of activity at essential increase of labor productivity and employment reduction.

Key words: industrial production, a new stage of development, productivity, employment.

STATE OF SMALLAND MEDIUM ENTREPRENEURSHIP OF THE RUSSIAN FEDERATION IN THE POST-CRISIS PERIOD

© 2013 Muradyan Asya Arturovna East-Siberian State University of Technology and Management Russia, Republic of Buryatia, 670013, Ulan-Ude, Klyuchevskaya st., 40B, b. 1 E-mail: asmurad2014@yandex.ru

We are talking about the state and the population dynamics of small and medium-enterprises (legal persons) of the Russian Federation in the post-crisis period (2010-2012). The dynamics of small enterprises by activity and by federal districts.

Key words: small and medium enterprises, micro-enterprises, micro-enterprises.

DEVELOPMENT OF SOCIAL PARTNERSHIP INSTITUTE IN RUSSIA

© 2013 Pshenichnyi Sergey Pavlovich Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: Sergey.Pshenichnyi@kpfu.ru

In article key conditions of formation of social partnership institute in economy of Russia are allocated. The special attention is paid to prospects of development of system of social partnership.

Key words: social partnership, institutional conditions, paternalism, quality of life, voluntary public sector, private-ownership interests.

CURRENT STATE AND DEVELOPMENT TRENDS IN THE FIELD OF LEGISLATIVE REGULATION OF THE SYSTEM OF SOCIAL SERVICE

© 2013 Faizullina Diana Damirovna Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: f d diana@mail.ru

In article due to the need of modernization of existing system of social service of the population basics of legal relations regulation arising in the field of social service of the population in the Russian Federation, through a prism of the analysis of the existing Federal law and the Project are covered, their main differences, and also visible shortcomings are designated; features of the organization of system of social service of the population are revealed; on the example of the Republic of Tatarstan the assessment of public opinion on a question of satisfaction of the population of the Republic of Tatarstan is analysed by quality of the services provided in the social sphere.

Key words: social service, state social policy, bill, quality of life, assessment of public opinion.

POVERTY AND POVERTY: CRITERIA AND BORDERS

© 2013 Fakhrutdinova Elena Valerievna Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: efahr@mail.ru

In article poverty and poverty problems in modern economic system, and as existing criteria of an assessment and border are considered. Existing approaches to a poverty and poverty assessment in the different countries are analysed.

Key words: poverty, poverty, criteria of an assessment, poverty line, quality of life of the population.

ON SOCIAL PROTECTION OF DISABLED CHILDREN IN RUSSIA

© 2013 Zagidullina Venera Mansurovna © 2013 Michailov Fedor Borisovich PhD in Economics, Associate Professor Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: venera408@yandex.ru

Affected by the concept of social protection of young persons with disabilities. Considered fair social attitudes to people with disabilities, which provides equality of opportunity in society.

Key words: social protection, children with disabilities, the prenatal period, rehabilitation.

POVERTY YOUTH: PROBLEMS AND WAYS TO OVERCOME

© 2013 Khalikov Artem Lenarovich Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail:efahr@mail.ru

Considered the definition of poverty, features and consequences of poverty among the youth. The analysis of poverty among the youth in the Russian Federation over the last decade. On the basis of the analysis предложны ways to overcome the problem of poverty among the youth in Russia.

Key words: poverty, poverty of youth unemployment.

THE SOCIAL INTERESTS OF YOUTH IN THE LABOUR MARKET

© 2013 Suleimanov Timur Djavdetovich © 2013 Safina Liliya Moratovna Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: lilisafina@yandex.ru

The current condition of the labour market in the Russian Federation determines the need for the acquisition of the additional competences by the young applicants which are demanded by employers and the need for the search of an optimum labour market entry trajectory in order to realize one's social interests. The authors offer an option of the transformation path of the institutional environment for the purpose of the development of labour life quality of all segments of the population, including

Key words: social interests of youth, labour life quality.

INSTITUTIONAL CHARACTERISTICS OF THE INDUSTRIAL SPHERE

© 2013 Fomin Eugeniy Pimenovich
Doctor of Economics, Professor
© 2013 Fomina Natalia Eugenievna
PhD in Economics, Associate Professor
© 2013 Markevich Sergey Valerievich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: fomin@sseu.ru

Publication investigated and clarified the characteristics of the industry, reflecting the process of institutional development. In the context of the characteristics set forth audited state of the national industry, highlighted five key factors for its low competitiveness.

Key words: industry, the national economy, competitiveness.

THEORY OF ECONOMICS

DEVELOPMENT AND REALIZATION OF NON-MATERIAL PROPERTY AT MACROLEVEL

© 2013 Grunichev Alexandr Stanislavovich PhD in Economics, Associate Professor © 2013 Kolesnikova Yulia Sergeevna PhD in Economics Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: hulia k@mail.ru, 2361646@mail.ru

In article concepts non-material property of the state, non-material national wealth, non-material heritage correspond. Indicators characterizing development of non-material property in Russia are analyzed. Separate types of non-material property are considered: marketing non-material property and innovative non-material property.

Key words: non-material property, national wealth, non-material heritage, commercialization, specification.

ORGANIZATION OF TEAM WORK IN VENTURE BUSINESS

© 2013 Kiselkina Olga Vladimirovna PhD in Economics, Associate Professor Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: ki-ov@mail.ru

The article of explains how to create an effective team of venture capital projects and relationship problems of venture business in the Russian economy. The analysis and estimation of Dynamics venture capital market, identified the problems and prospects of its development.

Key words: teamwork, team venture, competence of entrepreneurs, business venture, the market for venture capital investments.

PERSPECTIVE SITUATIONS AND BASIC STRATEGIES OF INNOVATIVE DEVELOPMENT OF COMPETITIVENESS OF SERVICES

© 2013 Gerasimova Svetlana Vitalievna PhD in Economics, Associate Professor Moscow State University of Medicine and Dentistry Russia, 127473, Moscow, Delegatskaya st., 20/1

E-mail: lanapost@inbox.ru

This article contains the results of studies on the qualitative assessment of the competitiveness of services. The linguistic scale and step function of transformation of an index of competitiveness is offered. Four basic strategy of innovative development of competitiveness of services are considered.

Key words: service, competitiveness, strategy, innovation, development

SOME METHODOLOGICAL FOUNDATION OF AN INNOVATION THEORY

© 2013 Shigabieva Alia Marsovna © 2013 Mazitov Vasil Maratovich Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: science-kfu@mail.ru

The theory of innovations, its methodological basis, stages of development, different concepts.

Key words: innovation, innovation post-industrial society, the resistance to innovation.

DIRECTIONS GOVERNMENT SUPPORT OF SMALL BUSINESS DEVELOPMENT IN RUSSIA

© 2013 Salyakhov Eldar Fanilevich Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: efahr@mail.ru

The article deals with the forms of state support of small business in Russia. In particular, investigate the features of special tax regimes for small enterprises in the Russian Federation, the analysis of the main changes in the legislation of our country in relation to taxation of small businesses from 1 January 2013. The concept of patent system of the taxation and its key features is proved.

Key words: small business, simplified tax system, patent system of taxation, uniform tax on imputed income.

HUMAN CAPITAL IN THE REPUBLIC OF TATARSTAN: DYNAMICS OF DEVELOPMENT

© 2013 Fakhrutdinova Elena Valerievna Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: efahr@mail.ru

Outlines the development of human capital in the Republic of Tatarstan in the dynamics, that allows to judge about its sustainable development. We have analyzed the development of human capital in the Republic of Tatarstan in terms of ensuring the economic security of the country.

Key words: quality of life, human capital, economic security, socio-economic development, the Republic of Tatarstan.

INTELLECTUAL MIGRATION OF YOUTH IN RUSSIA

© 2013 Suleimanov Timur Dzhavdetovich Kazan (Volga region) Federal University Russia, 420008, Kazan, Kremlevskaya st., 18 E-mail: efahr@mail.ru

This article deals with the intellectual migration processes in Russian Federation and describes the causes and consequences of intellectual migration of young people in Russia. Special attention is paid to the most common methods and ways of attracting young people to learn and work in Russia, as well as the mechanisms of counteracting the brain drain from the regions to the capital of Russia and abroad.

Key words: migration of youth, intellectual migration, quality of life of youth.

FORMS MANAGING IN AGRARIAN SECTOR OF THE NATIONAL ECONOMY: THE CONTRADICTIONS IN LAW AND DE FACT

© 2013 Maximova Tatiana Pavlovna
PhD in Economics, Associate Professor
Moscow State University of Economics, Statistics and Informatics (MESI)
Russia, 119501, Moscow, Neginskaya st., 7
E-mail: tmaksimova@mesi.ru

The article examines the conflict between methodological approaches classifying farms in the agrarian sector of the Russian Federation and the current realities of the manifold forms of management, their role and place in the system of agrarian relations in the transformation processes of the agricultural sector of the national economy as a whole.

Key words: agrarian relations, forms of management, land use and land tenure, peasant (farmer) economy, agricultural organizations, private (utility) services, transformational processes.

ECONOMY AND MANAGEMENT

INDUSTRIAL DEVELOPMENT: STRUCTURE AND TRENDS

© 2013 Sakharova Larisa Anatolyevna Moscow State University of Food Productions Russia, 125080, Moscow, Volokolamskoe shosse, 11 E-mail: sakharova@mgupp.ru

Article is devoted to the analysis production of a gross regional product in industrial branches, the volume of intermediate demand in economy and profitability of the sold goods. Possibility of chain delay of production in other sectors of economy, including in the sphere of non-material production is noted.

Key words: industrial branches, gross regional product.

STATE REGULATION OF SUSTAINABLE DEVELOPMENT OF INDUSTRIAL ENTERPRISES

© 2013 Dygov Khadzhimurat Zamirovich

Institute of Informatics Problems of Regional Management of the Kabardino-Balkar Scientific Center of the Russian Academy of Sciences

Kabardino-Balkarian Republic, 360000, Nalchik, Armand st., 37

© 2013 Hachetlova Elena Ruslanovna

© 2013 Popova Tatiana Vladimirovna

Institute of Economics and Management

Russia, 357500, Pyatigorsk, Moscow st., 51

E-mail: salima@list.ru

The present stage of development of the countries included in the era of post-industrial development, among which is owned and Russia , based on the concept of sustainable development of the national economies, creating a system of natural resource use in industrial processes other than rationality, and provides not only environmental , but also economic security of the society.

Key words: government, sustainable development, industry, industry, investment, investment projects.

THE ANALYSIS OF EXPENDITURES OF HEALTH CARE INSTITUTIONS, TERRITORIAL CENTRES OF SOCIAL CARE AND VISITING NURSES SERVICE OF THE BELARUS RED CROSS SOCIETY FOR RENDERING HOME MEDICALAND SOCIAL CARE (ON THE EXAMPLE OF SOME DISTRICTS IN BELARUS)

© 2013 Moroz Irina Nikolaevna PhD of Medical Sciences, Associate Professor © 2013 Svetlovich Tatyana Georgievna PhD of Medical Sciences, Associate Professor © 2013 Kalinina Tatiana Vladlenovna

PhD of Medical Sciences, Associate Professor

State Educational establishment Belarusian Medical Academy of Post Graduate Education Republic of Belarus, 220013, Minsk, Brovki st., b. 3

E-mail: moroz iri@bk.ru; tsvetlovich@tut.by; obr@belmapo.by

The analysis of expenditures for rendering medical and social care to lonely and lonely-resident people aged 60 years and over is presented in the paper. The lowest expenditures are noted for home medical and social care rendered by health care institutions and Visiting Nurses Service of the BRCS.

Key words: expenditures, home medical and social care, people aged 60 years and over, lonely and lonely-resident people.

THE STRUCTURAL TRANSFORMATION OF THE INTEGRATION PROCESSES IN THE ECONOMY OF THE RUSSIAN FEDERATION

© 2013 Shlafman Alexander Izevich PhD in Economics, Associate Professor St Petersburg Humanitarian University of Trade Unions Russia, 92238, St. Petersburg, Fucik st., 15 E-mail: izevich@vandex.ru

In this article the author makes an attempt to hold a causal relationships and the Genesis of the development of integration interaction in the economy of the Russian Federation. Defined in circular form of the development of integration processes in the economy of Russia.

Key words: integration processes, economic cyclicality, the concentration of capital, government regulation of integration processes.

FINANCE, MONEY CIRCULATION AND CREDIT

MECHANISM AND FORMS OF PROJECT FINANCE

© 2013 Saberov Ravil Khaiderovich Moscow State University of Economics, Statistics and Informatics (MESI) Russia, 119501, Moscow, Nezhinskaya st., 7 E-mail:r2521@yandex.ru

The essence of project financing, its specific features and properties, differences from other forms of financing are reviewed. The risks inherent in the project financing are analyzed and the mechanism of risk management is determined. The forms of project financing are investigated; special attention is given to such a form as public-private - partnership.

Key words: public-private - partnership, stakeholders, project finance, risk.

NOVATION IN FINANCIAL PROVISION OF STATE (MUNICIPAL) SOCIAL ESTABLISHMENTS

© 2013 Otrishko Marina Olegovna PhD in Economics, Associate Professor © 2013 Meliksetian Svetlana Nikolaevna Rostov State Economic University of Management (RSEUM) Russia, 344002, Rostov-on-Don, Bolshaya Sadovaya st., 69 E-mail: m.s88@bk.ru, starka13@mail.ru

The article deals with the novation in financial provision of state (municipal) social establishments. The authors enumerates the measures that may improve the quality of state social services.

Key words: state (municipal) establishments; result-oriented budgeting; state (municipal) task.

CRISIS POTENTIAL OF STRUCTURED CREDIT PRODUCTS

© 2013 Kolesnikov Nikolay Yurievich PhD in Economics Russian University of Friendship of Peoples Russia, 117198, Miklukho-Maklaya st., 6 E-mail: oet2004@yandex.ru

We are talking about complex structured products, emission and circulation of which were associated with the financial mechanism of the transmission of the crisis phenomena in macroeconomic dynamics. Substantiate the risks of financial instability caused by the participants of their emissions and subjects of market transactions with them, identifies the main factors that contributed to the scaling-up deals with complex structured products.

Key words: global economic crisis, complex structured products, market risk, credit risk, rating agencies, financial institutions.

ACCOUNTING, STATISTICS

HUMAN CAPITALAS THE OBJECT OF ACCOUNTING AND REPORTING

© 2013 Kuzmenko Olga Anatolievna
PhD in Economics
© 2013 Masyuk Nikita Aleksandrovich
Tyumen State Academy of World Economics Management and Law
Russia, 625051, Tyumen, 30 years of Victory st., 102
E-mail: moa1977@rambler.ru

The theoretical content of the category of "human capital, its significance for the development of fields of science and practice. Justified the author's position about the necessity of introduction of new criteria for the classification of human capital to reflect the performance of the system accounting and reporting of Russian companies.

Key words: human capital, classification of species, accounting for integrated reporting.

ANALYTICAL STUDY OF MOTOR TRANSPORT ENTERPRISE DEVELOPMENT STRATEGY

© 2013 Grigorieva Svetlana Vladislavovna
PhD in Economics
Volga State University of Technology
Russia, Republic of Mariy El, 424000, Yoshkar-Ola, Lenin sq., 3
E-mail: center audita@mail.ru

The paper presents an expert assessment of the risks of economic activity and a model of choice strategy of development of freight transport companies.

Key words: experts, risk modeling, strategy development, an analytical study.

ORGANIZATION OF THE INTEGRATED SYSTEM OF STRATEGIC MANAGEMENT ACCOUNTING, ANALYSIS AND CONTROL

© 2013 Malsagov Idris Alikhanovich, PhD in Economics Volga State University of Technology Russia, Republic of Mariy El, 424000, Yoshkar-Ola, Lenin sq., 3 E-mail: center audita@mail.ru

Presents the author's integrated model of information support to the management, including a subsystem of management accounting, analysis and control. The characteristic of one of the most important subsystems function - a subsystem of management accounting.

Key words: integrated, strategic accounting, Ana-Liz, control, management decisions.

THE RUSSIAN MODEL OF DEVELOPMENT OF SMALL BUSINESS

© 2013 Koneva Olga Vasilievna
PhD in Economics
Volga State University of Technology
Russia, Republic of Mariy El, 424000, Yoshkar-Ola, Lenin sq., 3
E-mail: kbua@volgatech.net

Considered trips to the determination of the contour of small business on the basis of quantitative and qualitative criteria, and combining them. Presents a matrix of criteria, on the basis of which shows the optimized model of Russian small business.

Key words: small business, criteria, approaches, criteria matrix models.