

ECONOMIC AND LAW ISSUES. 2014. № 7

STATE AND LAW. LEGAL SCIENCE

THEORY AND HISTORY OF STATE AND LAW

ON THE QUESTION OF THE LEGAL STATUS AND POWERS OF PROSECUTOR IN THE RUSSIAN LEGISLATION

© 2014 Levichev Danila Alexandrovich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: lvls@mail.ru

The article investigates the legal status and authority of the prosecutor to prevent and punish violations of the rights and freedoms of man and citizen, to hold accountable those who violate the law. The author put forward proposals to improve domestic legislation concerning the regulation of prosecutorial activities.

Key words: prosecutor's office, judicial process, human rights and liberty, legal status.

ON THE QUESTION OF THE PRESENCE OF A DISCIPLINARY BENCH AND DISCIPLINARY RESPONSIBILITY OF JUDGES

© 2014 Burtsev Sergey Alexandrovich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
Email: lvls@mail.ru

The author considers the problem that this article Disciplinary court attendance and disciplinary responsibility of judges, namely base disciplinary action misconduct criteria of differentiation, the development of disciplinary measures, improving the way disciplinary liability.

Key words: Disciplinary court presence, Judicial responsibility, disciplinary responsibility, court system.

FINANCIAL LAW

RETURN (OFFSET) ISSUES CUSTOMS DUTIES, TAXES AND OTHER CASH

© 2014 Bakaeva Olga Yurievna
Doctor of Jurisprudence, Professor
Saratov State Socio-Economic University
Russia, 410003, Saratov, Radishcheva st., 89
E-mail: bakaeva22@yandex.ru

The paper analyzes the procedure for the return of the overpaid (collected) amount of customs duties and taxes, as well as the jurisprudence on this issue. The article draws attention to the formal grounds for refusal of customs authorities to refund these amounts and the cash collateral; the recoverability

of interest in case of delay in repayment; return which is incompatible with debt face customs payments. Statistical data of the FCS of Russia, showing a high level of return to the customs authorities of excessive amounts of money addressed to the judiciary.

Key words: back, rank, duties, taxes, bail, the court, the customs authorities.

**TO THE QUESTION OF THE EFFECTIVENESS AND ADEQUACY
OF THE DEBTOR'S LIABILITY FOR BREACH OF DUTY
ON THE TRANSFER DOCUMENTS OF ACCOUNTING RECORDS
TO THE ARBITRATION MANAGER.**

© 2014 Babkin Oleg Petrovich
«Group of companies "Mihailov and partners"» Ltd.
Russia, 125284, Moscow, Begovaya st., 2
E-mail: 8950080t439@gmail.com

The purpose of this article is to demonstrate the weaknesses of liability for non-transfer of the arbitration manager documents of accounting records and demonstrate a different approach to the calculation and attraction the liability, expanding the range of subjects of responsibility.

Key words: vicarious liability, bankruptcy, sanction.

CRIMINAL LAW

THE SYSTEM OF CRIMINAL PUNISHMENT: CONCEPT AND CONTENT

© 2014 Efremova Irina Alexeevna
PhD in Economics, Associate Professor
Saratov State Academy of Law
Russia, 410056, Saratov, Wolski st., 1
E-mail: efremova05@yandex.ru

Judgments concerning definition of system of criminal penalty are considered. The characteristic of signs of system of criminal penalties is submitted.

Key words: system of criminal penalties, list of criminal penalties, types of criminal penalties.

CRIMINAL PUNISHMENT IN HARD LABOR

© 2014 Zinoviev Ivan Leonidovich
Deputy Attorney Kirillovsky Vologda Region
Kirillov district prosecutor's office of the Vologda region
Academy General Prosecutor of the Russian Federation
Russia, 123022, Moscow, 2nd Zvenigorodskaya, 15
E-mail: ivan.leonidovich.84@mail.ru

This paper is devoted to the concept and the legal regulation of the use of forced labor as a form of criminal punishment. Analyzed articles of the criminal and penal legislation on alternative punishments to imprisonment.

Key words: criminal penalties, mandatory corrective and forced labor.

LEGAL PROCESS

ELECTRONIC DOCUMENT AS A MEANS OF PROOF IN THE LEGAL PROCESS

© 2014 Druzhinkin Evgeny Sergeevich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: lvls@mail.ru

The article envisages the questions of the concept of an electronic document of admissibility of electronic documents as evidences in a legal process.

Key words: evidence, electronic documents, admissibility, authenticity of evidence, legal process.

ABOUT THE FUNCTIONS OF LEGAL PRACTICE

© 2014 Sorokin Alexey Gennadievich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: lvls@mail.ru

The article analyzes the functions of legal practice. Substantiates the position that the functions of legal practice depends on the legal policy of the state.

Key words: practice, legal practice, legal activities, functions, policy, legal policy.

ECONOMY. ECONOMIC SCIENCE

ECONOMY AND POLITICS

ANALYSES OF THE LEGAL LANDSCAPE AFFECTING THE GOVERNMENT SUPPORT OF THE INNOVATION COMPONENT IN MODERN RUSSIAN ECONOMY

© 2014 Balk Igor Veniaminovich
Moscow State University named after M.V. Lomonosov
Russia, 119991, Moscow, Leninskie Gory, 1
E-mail: ib@innovationlabs.net

In this article we present the results of research and practical analysis of existing regulatory actions to support innovative legal sector of the Russian economy. Reveals conditions that exist in the modern economy of Russia. Identifies the key problems in the current regulatory framework, hindering the development of innovative entrepreneurship.

Key words: innovation, Russia, legal landscape, technology transfer.

**SCIENTIFIC AND THEORETICAL APPROACHES TO THE ANALYSIS
OF CORRUPTION BUSINESS ENVIRONMENT**

© 2014 Axenova Ekaterina Sergeevna
PhD in Economics, Associate Professor
Regional Institute of Economics
Russia, 305029, Kursk, Lomakin, 17
E-mail: katya.aksenova79@mail.ru

The article deals with the scientific and theoretical approaches to marketing analysis of the business environment of corruption, its sources and ways to overcome primarily through the development of institutional support and expansion of marketing analysis.

Key words: marketing analysis, business environment, acts of corruption, institutional support.

**PROBLEMS OF FORMATION CONTROL STRATEGIES IMPORT-SUBSTITUTING
PROJECTS INDUSTRIAL COMPLEX OF RUSSIA UNDER THE CONDITIONS
OF THE EAEC**

© 2014 Akopov Armais Vadimovich
Russian State University for the Humanities
Russia, 125993, Moscow, Miuskaya sq., 6
E-mail: instityeb@mail.ru

This article discusses the formation of strategy management import-substituting projects industrial complex of Russia in the conditions of the Eurasian Economic Union as a basis for the development of new industrial products markets.

Key words: management, import substitution industry restructuring.

**ORGANIZATIONAL-ECONOMIC MECHANISM
ASA CONDITION FOR THE FUNCTIONING
OF SMALL BUSINESS**

© 2014 Muradyan Asya Arturovna
East-Siberian State University of Technologies and Management
Russia, 670013, Republic of Buryatia, Ulan-Ude, Klyuchevsky st., 40V, b. 1
E-mail: asmurad2014@yandex.ru

The scientific article approaches different scientists to determine leniyu content and organizational-economic mechanism of development of small business, the author proposed a model of the mechanism.

Key words: small and medium business, organizational-economic mechanism.

ECONOMY AND MANAGEMENT

INSTITUTIONAL DESIGNING OF ECONOMIC RELATIONS DEVELOPMENT IN RUSSIA

© 2014 Nifaeva Olga Vladimirovna
PhD in Economics, Associate Professor
Bryansk State Technical University
Russia, 241035, Bryansk, bulvar imeni 50-letiya Oktyabrya, 7
E-mail: olganifaeva@yandex.ru

The article defines institutional models of economic relations in Russia depending on prevailing moral and ethical features of economic agents. Some forecasts of economic relations development in Russia are presented; the nature and necessity of building a civilized model of economic relations are substantiated.

Key words: institutional approach, moral and ethical features, civilized model of economic relations.

INDUSTRY-SPECIFIC CLUSTERING OF THE ECONOMY

© 2014 Mochalnikov Victor Nikolaevich
Doctor of Economics, Professor
© 2014 Anokhina Marina Egorovna
PhD in Economics, Associate Professor
© 2014 Korostelev Dmitry Gennadievich
Russian Economic University named after G.V. Plekhanov
Russia, 117997, Moscow, Stremyanny Lane., 36
E-mail: mvn928@gmail.com

The article discloses research results of cluster technology impact on social and economic processes of the country. It brings out the main advantages of cluster structure which provide development of priority nationally areas of activity. Industrial specific features of clustering processes are also given attention. Development of North Caucasus touristic cluster is an example of cluster problems disclosed. And the main problem is detected as staffing. It demonstrates how cluster technology can solve problems of agro-industry economic growth. Conceptual model agro-industry cluster is developed and algorithm of it applying is suggested.

Key words: cluster, cluster technology, branch clustering, North Caucasus touristic cluster, agrarian cluster.

THE MAIN COMPONENTS OF THE RESOURCE-ORIENTED CONCEPT OF WASTE MANAGEMENT

© 2014 Markova Tatyana Eduardovna
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: zhidkova_1988@mail.ru

The article proves the importance of reconsideration of the waste treatment in favor of the resource conservation policy. It demonstrates the essence of the “3R Initiative” in the field of waste management. The article analyzes the situation in the field of waste management in the Russian Federation. It defines the main components of the resource-oriented concept of waste management.

Key words: resource conservation, waste, waste management concept, the 3R initiative, secondary material resources.

PROBLEMS OF STRATEGIC PLANNING AND CONTROL OF THE ENTERPRISE

© 2014 Utochkin Nikita Alexeevich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: nikita.utochkin@gmail.com

The article raises the question of the priority strategic planning and control in the enterprise. Various versions of the strategic analysis and planning at the enterprises are offered. New approaches of strategic planning are revealed.

Key words: strategic planning, strategic analysis, strategic controlling, strategic management.

**PECULIARITIES OF AGRICULTURAL DEVELOPMENT
IN DEPRESSIVE REGION**

© 2014 Mazloev Hasan Hasmuratovich
Gorsky State Agrarian University
Russia, 362040, Respublika of North Ossetia - Alania, Vladikavkaz, Kirov st., 37
E-mail: zeldner@inecon.ru

The outcomes of problems investigation for state management of agriculture in crisis are presented in the article. The regional peculiarities characterized of both scarce land resources and labor abundance are tackled. The definition of “Depressive Region” is revisited and the necessity and mechanisms of social-economic development of region scientifically grounded.

Key words: depressed region, management, government support, region.

ORGANIC AGRICULTURE IN MODERN ECONOMICS

© 2014 Sapogova Galina Vasilievna
Doctor of Economics, Professor
© 2014 Kowalski Roman Stanislavovich
Saratov State Agrarian University named after N.I. Vavilov
Russia, 410012, Saratov, Theatre sq., 1
E-mail: tzeldner@gmail.com

The Organic Agriculture notion is defined in the article, its principles and advantages versus traditional agriculture revealed. Organic farming best practices both in foreign countries and Russia were investigated. Resource factors parameters that substantiated transfer to organic agriculture have been analyzed. The conditions for favourable development of organic agriculture, farming and environmental protection were outlined.

Key words: organic agriculture notion (OAN), traditional agriculture revealed, resource factors.

**BUDGET EFFICIENCY INDICATORS USED
IN ASSESSING INNOVATIONS IN THE REGIONS
OF PRIVOLZHSKIY FEDERAL DISTRICT**

© 2014 Gorbunov Dmitrii Victorovitch
PhD in Economics
Samara State Aerospace University named after academician S.P. Korolev
(national research University)
Russia, 443084, Samara, Moskovskoe shosse, 34
E-mail: teach@ssau.ru

This article explores the application of scorecards for assessing the effectiveness of budget expenditures of public support in innovation scope done by regions of Privolzhskiy Federal District. Conclusions about the merits and demerits of scorecards are made.

Key words: innovative scope, scorecards, effectiveness of budget expenditures, public support, region.

**METHODS TO IMPROVE THE EFFICIENCY OF PROCUREMENT ACTIVITIES
IN THE ENTERPRISE**

© 2014 Kozlov Mikhail Vladimirovich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: kozlov_mv@list.ru

The main problems of building an effective system of management of procurement activities in the enterprise. Are the theoretical aspects of procurement logistics. The analysis of the procurement activities of the company and proposed the concept of improving the efficiency of the procurement system.

Key words: logistics, logistics concept, procurement logistics, management system procurement process approach.

**FINANCE, MONEY CIRCULATION AND CREDIT
ON THE METHODOLOGY OF ESTABLISHING THE LEVEL
OF TAX BURDEN PUBLIC AUTHORITIES**

© 2014 Tsepelev Oleg Anatol'evich
PhD in Economics, Associate Professor
© 2014 Kakaulina Maria Olegovna
Amur State University
Russia, 675027, Amur reg., Blagoveshchensk, Ignatievskoe shosse, 21
E-mail: tsepelev_o@mail.ru, beuty1@mail.ru

During the evolution of market relations there is a need to determine the level of tax burden, involving accounting and reconciliation of the interests of economic entities and the state. If the primary direction of national policy is budget replenishment, then due to tax hike slows down economic growth, reduced business activity and reproductive capabilities of economic entities. In the reverse situation, the

orientation of public policies to achieve economic recovery through tax cuts leads to a shortfall of budget revenues. Theoretical, methodological and empirical base of the research were the concept of the Laffer curve, the national calculation methodology level of the tax burden presented in the project “Main directions of tax policy of the Russian Federation for 2014 and the 2015-2016 planning period”, and the materials of the Organization for Economic Cooperation and Development (OECD). This paper presents a critical analysis of the public methods of calculation of tax burden, as well as the models determine the optimal tax burden, developed by modern researchers. On the basis of the results, proposals concerning the formation of the level of tax burden in the Russian Federation.

Key words: public method, tax burden, main directions of tax policy, Organization for Economic Cooperation and Development, average optimal tax rates, value added tax (VAT).

ACCOUNTING, STATISTICS

THE CONCEPT OF LEAN MANUFACTURING AND FINANCIAL FRAMEWORK, ITS IMPLEMENTATION IN ENGINEERING ORGANIZATIONS

© 2014 Mironova Olga Alexeevna
 Doctor of Economics, Professor
 Volga State University of Technology
 Russia, Mari El Republic, 424000, Yoshkar-Ola, Lenin square, 3
 © 2014 Rastamhanov Ruslan Rifovich
 Moscow State Technical University named after N.E. Bauman
 Russia, 105005, Moscow, 2nd Baumanskaya st., 5, b. 1
 E-mail: center_audita@mail.ru

Theoretical and organizational features of production management, analyzed the possibility of developing the concept of lean manufacturing to engineering organizations based on a combination of foreign and domestic financial management techniques cost.

Key words: lean manufacturing, management, production costs, production processes, financial mechanism.

STRATEGIC ANALYSIS IN AN INTEGRATED SYSTEM OF STRATEGIC MANAGEMENT ACCOUNTING AND ANALYSIS

© 2014 Malsagov Idris Alikhanovich,
 Phd in Economics
 Volga State University of Technology
 Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
 E-mail: center_audita@mail.ru

Considered in terms of staging the problem of strategic analysis, integration with other systems - strategic accounting, strategic control. Formulated three approaches to the representation of the content of the strategic analysis: morphological, cyclic and optimization.

Key words: management, integrated, strategic-sky analysis, morphological analysis, cyclic development of the business entity, optimization.