

Scientific and Information Journal

IN THE NUMBER:

STATE AND LAW. LEGAL SCIENCE

THEORY AND HISTORY OF STATE AND LAW; HISTORY OF DOCTRINES ABOUT LAW AND STATE

Belousov S.A. The imbalance of the Russian legislation in the sphere of local self-government	133
Loshkarev A.V. For the relevance of synergetics as a methodological resource jurisprudence	133
Skachkova O.S., Churakova E.N. Informatization of judicial process	134
Shagapsoeva M.H. Ways and means of maintaining psychological health and service and combat activity	135

FINANCIAL LAW; TAX LAW; FISCAL LAW

Semenov K.O. The basic tendencies of the development of cooperation between tax and customs services in the Russian Federation	135
--	-----

INTERNATIONAL LAW. EUROPEAN LAW

Bogatyrev A.G. Actual problems of legal regulation of investment relations in the Russian Federation	135
---	-----

ECONOMY. ECONOMIC SCIENCE

ECONOMIC THEORY

Gus'kova M.F., Sterlikov P.F., Sterlikov F.F. Modern information educational technology: theory and practice	136
Fahrutdinova E.V., Red'ko O.A. The development of human capital as a method to counter corruption	136
Goncharuk E.A. The main participants of securities market and the problems of legal regulation of interaction of its participants, the main processes	137

Petrovskaya K.V. Distortions of the international division of labor in modern international relations	137
Yurkov D.V. National investment rating: management of development of competitive advantages of regions	138

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

Mikhailyuk M.V. The Russian market of transport and logistics services to the global economic recession	139
Yakovlev G.A. Recommendations for improving energy conservation through the introduction of economic mechanisms in the electricity industry in the region	140
Rodionova L.N., Akhunov R.Y., Ibragimova L.D. Comparative analysis and evaluation of activity efficiency of integrated industrial company participants	140
Voronkov A.V. Analysis of inflation effects on the model “Dupont” of agricultural enterprises	141
Ryzhova L.I. The main approaches to the formation and presentation of management accounts, its structure and contents at agricultural enterprises	141
Kuladzhi T.V., Kutukova E.S., Murtazayev S.-A.Yu., Idilov I.I. Effektivisering av ledelsesmessige regnskap, bruke moderne tilnæringer til e beregne kostnaden for innovative byggprodukter	142
Oleynik E.B. Growth factors and directions of development of forest production eastern region	142
Merkushova N.I., Gafforova E.B. Analysis of business models catering based franchise	143
Kvashina V.V. Analysis of methods of increase of competitiveness of enterprise	143
Safiullin N.Z. Approach to the analysis of competitiveness of subjects of managing in agrarian sector of economy (on the example of a livestock complex of the Republic of Tatarstan)	144
Platoshina O.Yu. Features of competitiveness of a higher educational institution	144
Efimov D.I. Management of innovative activities of higher educational institutions	145
Antipina Zh.P., Kuznetsova E.G., Polynova L.V., Chkalova S.V. Staff development as an element of the corporate culture of the educational organization	145
Kanavina N.I., Polynova L.V. Adaptation of the staff as a factor in the maintenance of human capacity: the experience of Russian companies	145
Burmatova O.V., Zaitseva J.V., Maksakov A.N., Starostina O.V., Cherepanova E.G. Features of human resource management in modern conditions of the Russian economy	146
Kirina A.O., Polynova L.V. The application of Gerchikov’s typological model in workers’ motivation system - the Russian companies’ practice	146
Mandrikov R.S., Polynova L.V. The organizational culture’s development as a factor of sustainable innovative development for an organization: the experience of the Russian Bank	147

STATE AND LAW. LEGAL SCIENCE

THE IMBALANCE OF THE RUSSIAN LEGISLATION IN THE SPHERE OF LOCAL SELF-GOVERNMENT

© 2015 Belousov Sergey Alexandrovich
PhD in Jurisprudence, Associate Professor
Saratov State Academy of Law
Volsky str., 1, Saratov, Russia, 410056
E-mail: sbelousov@sgap.ru

The article draws attention to the problem of imbalances of Russian legislation in the field of local self-government on three hierarchical levels: Federal, regional and municipal. Asserted position as to the inclusion of normative legal acts issued by bodies of local self-government, into a single system of law. Specific examples of the imbalance regulatory requirements on the regulation of local government. Specific examples of the imbalance regulatory requirements on the regulation of local government are distinguished the causes of vertical imbalance situations in the considered slice of the legal system. Reveals the process of determination of the imbalance of the legislation in the sphere of local self-government in horizontal projection.

Key words: the system of legislation, local government, the imbalance of legislation, the levels of the structure of the legislation.

References

1. *Baglaj M.V.* Konstitucionnoe pravo Rossijskoj Federacii: uchebnik dlya vuzov. 6-e izd., izm. i dop. Moskva, 2007.
2. *Vnukov A.I.* Voprosy razgranichenija polnomochij organov mestnogo samoupravlenija v razreze sistematizacii municipal'nyh normativnyh pravovyh aktov // *Biznes v zakone*. 2008. № 2. S. 33-36.
3. *Tihomirov Ju.A.* Kollizionnoe pravo: Uchebnoe i nauchno-prakticheskoe posobie. Moskva, 2000.
4. *Caliev A.M.* Obespechenie sootvetstvija municipal'nyh normativnyh pravovyh aktov nacional'nomu zakonodatel'stvu i normam mezhdunarodnogo prava // *Konstitucionnoe i municipal'noe pravo*. 2007. № 18. S. 32- 35.
5. *Shalomenceva E.G.* Obespechenie zakonnosti municipal'nyh pravovyh aktov. Juridicheskaja tehnika v municipal'noj pravotvorcheskoj dejatel'nosti // *Vestnik Vladimirskogo juridicheskogo instituta*. 2009. № 3 (14). S. 158- 163.

FOR THE RELEVANCE OF SYNERGETICS AS A METHODOLOGICAL RESOURCE JURISPRUDENCE

© 2015 Loshkarev Andrey Victorovich
PhD in Jurisprudence, Associate Professor
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: 2482337@mail.ru

The article is devoted to research of synergetic method in theory of law. Discusses the need and urgency of studying the Synergetics as a methodological resource of jurisprudence.

Key words: methodology of law, synergetic method of cognition, measurability of law, synergetic in social sciences.

INFORMATIZATION OF JUDICIAL PROCESS

© 2015 Skachkova Olga Sergeevna
PhD in Jurisprudence, Associate Professor
© 2015 Churakova Ekaterina Nikolaevna
PhD in Jurisprudence, Associate Professor
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: Yarmoluik@mail.ru, katek_07@mail.ru

The tendency of development trend of technical capabilities, providing remote participation of legal entities in their procedural implementation in this article. We study not only the benefits but also the shortcomings of information as a trial, and a number of positive procedures. Here you can talk about the limitations of the right to personal participation in the proceedings in the organization and development of e-justice, limited access to obtain public services in the framework of e-government, e-notary system of separate groups.

Key words: public services, an electronic form, information of litigation, e-justice, e-government, videoconferencing.

References

1. *Sas V.V.* "Elektronnoe pravosudie" kak element "setevogo obschestva": teoreticheskie problemy. URL: <http://cyberleninka.ru/article/n/elektronnoe-pravosudie-kak-element-setevogo-obschestva-teoreticheskie-problemy#ixzz2usZ1luHO>.
2. *Goloskokov L.V.* Pravovyye doktriny: ot Drevnego mira do informatsionnoy epohi. Moskva, 2003.
3. *Ivanov V.S.* Vse sudyi ispolzuyut sovremennyye tehnologii // Zhurnal sudeyskogo soobschestva. URL: <http://zhurnalsudya.ru/archive/2012/4/?article=529&print=Y>.
4. O vnesenii izmeneniy v Grazhdanskiy protsessualnyy kodeks Rossiyskoy Federatsii": federalnyy zakon ot 26 aprelya 2013 goda # 66-FZ. URL: <http://www.consultant.ru>.
5. *Sevostyanova Yu.* Neprostayaya video-konferents-svyaz. URL: <http://justicemaker.ru/view-article.php?id=1&art=2756>.
6. *Chernyih I.I.* Ispolzovanie videokonferentsssvyazi v arbitrazhnom protsesse // Zakonyi Rossii: opyt, analiz, praktika. 2011. № 10. S. 32-36.
7. *Nekrestyanov D.S.* Ispolzovanie sistem videokonferentsssvyazi v arbitrazhnom protsesse // Arbitrazhnyie spory. 2011. № 3. S. 132-136.
8. *Romanova Yu.A.* Nekotoryie voprosy pravovoy reglamentatsii sudebnogo zasedaniya arbitrazhnogo suda s ispolzovaniem videokonferentsssvyazi // Vestnik Tomskogo gosudarstvennogo universiteta. Pravo. 2013. № 1 (7). S. 115-117.
9. *Petrova Yu.* Revizskaya skazka // Ekspert. 2003. № 40. S. 2-3. URL: <http://www.cognitive.ru/about/press/press68.htm>.
10. Elektronnoe pravitelstvo po-nemetski: Intervyu s zamestitelem rukovoditelya Gosudarstvennogo byudzhethnogo uchrezhdeniya Sahalinskoy oblasti "Sahalinskiy oblastnoy tsentr informatizatsii" Platoshinyim Andreem Valentinovichem. URL: <http://aits.admsakhalin.ru/?m=26&str=83>.

**WAYS AND MEANS OF MAINTAINING PSYCHOLOGICAL HEALTH
AND SERVICE AND COMBAT ACTIVITY**

© 2015 Shagapsoeva Mariana Hasanova
PhD in Pedagogical Sciences, Associate Professor
North-Caucasus Institute for Advanced Studies (branch)
Krasnodar University of the Ministry of Internal Affairs of Russia
Malbahova str., 123, Nalchik, Kabardino-Balkarian Republic, Russia, 360016
E-mail: marianash@yandex.ru

This article is devoted to psychological support and prevention of health of military activity and ensuring reliability of professional activity.

Key words: military activity psychological health, professional activity.

FINANCIAL LAW; TAX LAW; FISCAL LAW

**THE BASIC TENDENTIONS OF THE DEVELOPMENT OF COOPERATION BETWEEN TAX
AND CUSTOMS SERVICES IN THE RUSSIAN FEDERATION**

© 2015 Semenov Kirill Olegovich
Saratov State Law Academy
Volskaya str., 1, Saratov, Russia, 410056
E-mail: Fsk.leader@yandex.ru

The cooperation between tax and customs services is a very important theoretical and practical problem. Nevertheless, there have not been enough researches in the field of financial law. There is an author's conception of improvement of legal sources, which regulate the cooperation between tax and customs services in the Russian Federation.

Key words: tax service, customs service, cooperation, indirect taxation, informational exchange.

INTERNATIONAL LAW. EUROPEAN LAW

**ACTUAL PROBLEMS OF LEGAL REGULATION OF INVESTMENT RELATIONS
IN THE RUSSIAN FEDERATION**

© 2015 Bogatyrev Alexander Grigorievich
Doctor of Jurisprudence, Professor
chief scientific officer
Institute of Legislation and Comparative Law under the Government of the Russian Federation
B. Cheremushkinskaya str., 34, Moscow, Russia, 117218
E-mail: iash7@mail.ru

The article is devoted to the development of investment legislation of the Russian Federation. The processes of nationalization and privatization of property. Formulated the reasons behind the adoption of the new Law of the Russian Federation on the property.

Key words: investment relations, investment legislation of the Russian Federation, the analysis of the processes of nationalization and privatization of property.

ECONOMY. ECONOMIC SCIENCE**ECONOMIC THEORY****MODERN INFORMATION EDUCATIONAL TECHNOLOGY: THEORY AND PRACTICE***

© 2015 Gus'kova Marina Fedorovna

Doctor of Economics, Professor

Moscow State University of Railway Engineering (MIIT)

Obraztsova str., 9, b. 9, Moscow, Russia, 127994

© 2015 Sterlikov Pavel Fedorovich

Doctor of Economics, Professor

Moscow State Medico-Stomatological University named after A.I. Evdokimov

Delegatskaya str., 20/1, Moscow, Russia, 127473

© 2015 Sterlikov Fedor Fedorovich

Doctor of Economics, Professor, laureate of the Government prize of the Russian Federation
in the field of science and technology

Moscow State University of Technologies and Management

named after K.G. Razumovsky (The First Cossack University)

Zemlyanoy val str., 73, Moscow, Russia, 109004

E-mail: OET2004@yandex.ru

The article analyzes the organizational forms of the educational process conducted in the information and educational technologies that are substantially different in content from traditional forms.

Key words: information and educational environment (IOS), information and communication technologies (ICT), private automatic system of education (IASO), interactive training complex (YUCK), electronic lectures (E), e-seminars (ES), e-consultation (s).

* The continuation of the article authors: *Gus'kova M.F., Sterlikov P.F., Sterlikov F.F.* Modern information educational technologies: theory and practice // *Economics and Law Issue. 2015. No. 7. P. 63-67.*

**THE DEVELOPMENT OF HUMAN CAPITAL AS A METHOD
TO COUNTER CORRUPTION**

© 2015 Fahrutdinova Elena Valerievna

Doctor of Economics, Professor

Kazan (Volga Region) Federal University

Kremlevskaya str., 18, Kazan, Republic of Tatarstan, Russia, 420008

© 2015 Red'ko Olga Andreevna

Chairman

State Committee of the Republic of Tatarstan on Purchases

Pravo-Bulachnaya str., 5, Kazan, Republic of Tatarstan, Russia, 420111

E-mail: efahr@mail.ru, olga.redko@tatar.ru

Corruption as the socio-economic category, which influences the life quality of population is studied. The human capital as the tool to counter corruption is considered, after all the level of development and quality of the human capital define the relations in the society and directions of its development.

Key words: human capital, life quality of population, safety and corruption.

References

1. *Belik Ju.* Rossiya v obvale // *Sovetskaja Rossiya. 2011.* URL: <http://www.sovross.ru/modules.php?name=News&file=article&sid=587283> svobodnyj.

2. *Borisova E.A.* Korrupcija v sisteme vysshego obrazovanija: perspektivy social'nogo kontrolja (regional'nyj aspekt) : avtoref. dis. kand. sociol. nauk. Moskva, 2013.
3. *Golik Ju.V.* Korrupcija pobedima i iskorenima // *Voprosy jekonomiki i prava*. 2008. № 1. S. 5-14.
4. *Kurakin A.V.* Administrativno-pravovye sredstva preduprezhdenija i presechenija korrupcii v sisteme gosudarstvennoj sluzhby Rossijskoj Federacii : avtoref. dis. d-ra jurid. nauk. Ljubercy, 2008.
5. *Obuhov D.P.* Formirovanie organizacionno-jekonomicheskogo mehanizma protivodejstvija korrupcii v social'noj sfere : avtoref. dis. kand. jekon. nauk. Sankt-Peterburg, 2012.
6. *Fahrutdinova E.V.* Kachestvo zhizni naselenija: teoreticheskij aspekt // *Jekonomicheskie nauki*. 2009. № 59. S. 130-133.
7. *Fahrutdinova E.V.* Dialektika potrebnostej cheloveka // *Jekonomicheskie nauki*. 2009. № 57. S. 43-47.
8. *Fahrutdinova E.V., Vasil'ev A.K.* Potrebnosti i kachestvo zhizni cheloveka: aspekty vzaimodejstvija. 2009. № 59. S. 90-93.
9. *Fahrutdinova E.V., Vasil'ev A.K.* Problemy korrupcii v Respublike Tatarstan // *Jekonomicheskie nauki*. 2012. № 97. S. 7-11.
10. *Hromova E.I.* Korrupcija kak social'no-pravovoj fenomen // *Voprosy jekonomiki i prava*. 2011. № 35. S. 22-27.
11. *Shishkarev S.N.* Pravovoj porjadok v sfere protivodejstvija korrupcii: teoretiko-pravovoe issledovanie : avtoref. ... d-ra jurid. nauk. Moskva, 2010.

**THE MAIN PARTICIPANTS OF SECURITIES MARKET
AND THE PROBLEMS OF LEGAL REGULATION OF INTERACTION
OF ITS PARTICIPANTS, THE MAIN PROCESSES**

© 2015 Goncharuk Egor Alexandrovich
St. Petersburg State University of Economics
Sadovaya str., 21, St. Petersburg, Russia, 191023
E-mail: egorgoncharuk@yandex.ru

The securities market is an essential part of the world economy, which happens all the closer integration of the domestic economy. The main influence on the development of the securities market in Russia was not the private sector of the economy, as it was in Europe and the United States, and the state, which ultimately is reflected in its structure and interaction between participants. Formation and development of the securities market is not possible without effective legal regulation of the state, however, the analysis indicates the presence of significant problems in the area of law (conflict sources, inadequate execution of regulations), the resolution of which will have a positive impact both on the development of the securities market, and in the domestic economy as a whole.

Key words: securities market; government regulation; funding; investment.

**DISTORTIONS OF THE INTERNATIONAL DIVISION OF LABOR
IN MODERN INTERNATIONAL RELATIONS**

© 2015 Petrovskaya Kseniya Vladimirovna
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: ksssunny@mail.ru

The article considers problems of regional specialization, created by the construction of the international division of labor in the classical sense. Study of international experience identifies the need to review the fundamentals of international trade.

Key words: international division of labor, international trade, regional integration, regional specialization, trade imbalance, European Union.

References

1. Government deficit/surplus, debt and associated data // Eurostat. 2013. July 25. URL: http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=gov_dd_edpt1&lang=en.
2. *Hogeling T.* Noord Gedijt, Zuid lijdt // The post online. 2013, June 21. URL: <http://biz.thepostonline.nl/2013/06/21/eurocrisis-noord-gedijt-zuid-lijdt>.
3. URL: <http://cyberleninka.ru/article/n/razdelenie-evropeyskogo-soyuzna-na-sever-i-yug-i-perspektivy-evro#ixzz3nnLlIhb>.
4. URL: <http://www.heritage.org/index/country/russia>.
5. GDP - COMPOSITION BY SECTOR. The World Factbook. Central Intelligence Agency.

NATIONAL INVESTMENT RATING: MANAGEMENT OF DEVELOPMENT OF COMPETITIVE ADVANTAGES OF REGIONS

© 2015 Yurkov Dmitry Vasilievich

PhD in Economics, Associate Professor

Northern (Arctic) Federal University named after M.V. Lomonosov

Northern Dvina emb., 17, Arkhangelsk, Russia, 163002

E-mail: efahr@mail.ru

In article the subject of the national investment rating relying on results of an assessment of investment climate, investment appeal of territories and regions is considered. The modern understanding of investment climate of the region, methodology of an assessment of investment appeal of the region is opened. Main goals and the main directions of the National rating - an assessment of a key factor of creation of favorable investment climate in the form of efforts of the regional authorities on improvements of a condition of investment climate of the region are analysed.

Keywords: national investment rating, investment appeal of regions, institutional investors, investments, investment appeal of regions, investment climate.

References

1. Ukaz Prezidenta Rossijskoj Federacii "Ob osnovnyh polozhenijah regional'noj politiki v Rossijskoj Federacii" ot 3 ijunja 1996 g. № 803.
2. Informacija i metody. Rejtingovoe agentstvo "Jekspert".
3. Vedenie biznesa v Rossii - 2012 / Sovmestnaja publikacija Vsemirnogo banka i Mezhdunarodnoj finansovoj korporacii. Moskva, 2012.
5. BEEPS 2012 (Russia only) / EBRD. URL: <http://ebrd-beeps.com/data/2012-russia-only>.
6. Doklad o konkurentosposobnosti Rossii 2012. Regiony na puti povyshenija proizvoditel'nosti / Evrazijskij institut konkurentosposobnosti. Brjussel', 2012.
7. Proekt "Pul's biznesa" / Fond Obshhestvennoe Mnenie. URL: <http://fom.ru/pulse/index.html>.
8. ASI predstavilo Nacional'nyj rejting sostojanija investicionnogo klimata v rossijskih regionah / Agentstvo strategicheskikh iniciativ. URL: <http://www.asi.ru/news/14550>.
9. Rejting investicionnoj privlekatel'nosti regionov Rossii / Nacional'noe Rejtingovoe Agentstvo. URL: <http://www.ra-national.ru/ratings/regions/regions-raiting-investment>.
10. *Fahrutdinova E.V., Mokichev S.D.* Problemy metodologii v razvitii modernizacii jekonomiki // Jekonomicheskie nauki. 2015. № 1 (122). S.11-14.
11. *Zolotov A.V.* Rost real'noj zarabotnoj platy i povyshenie konkurentosposobnosti jekonomiki // Uroven' zhizni naselenija regionov Rossii. 2010. № 5. S. 98-104.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY**THE RUSSIAN MARKET OF TRANSPORT AND LOGISTICS SERVICES
TO THE GLOBAL ECONOMIC RECESSION**

© 2015 Mikhailyuk Mikhail Vladimirovich

PhD in Economics

Rostov State University of Railway Transport

Rostov Infantry Regiment People's Militia square, 2, Rostov-on-Don, Russia, 344038

E-mail: mihailuk.m@gmail.com

The author considers the peculiarities of the modern transformation of the domestic logistics market by allocating as basic determinants of his change of growth model of the Russian economy with its inherent shortcomings and crisis, which has exacerbated the structural imbalances of the latter. From the point of view of the author, the development potential of the logistics market in the country is determined by the accessibility and quality of the forced restructuring of the sphere of production and commercial sectors of the economy, and economic policy, which allows the formation of distortions in economic development areas of reproduction and circulation, the formation of axes of structural imbalance. The author appreciates the development of trade, expansion of network forms of organization of the retail business in the consumer market, expansion into the regions which forms one of the central impulses that drive the qualitative transformation of the logistics outsourcing.

Key words: logistics market, logistics outsourcing, crisis, demand sanctions structural imbalances and imports.

The author focuses on the complexities and reasons for the slow transformation of the Russian logistics market. Its growth is infrastructure and operational excellence are determined by demand from the retail sector and to a lesser economic policy of the country, which is compatible with organically, which gave Russia a global resource super-2000s. The deteriorating situation in the global commodity markets and sanctions restrictions against Russia, the potential growth of the logistics business in Russia turned out to be narrowed in an environment where the redistribution of capital from emerging economies to developed forms new possibilities included in the emerging global and regional supply chain and logistics services. However, according to the author, the probability of this maneuver for the Russian Federation is extremely low.

The development potential of the logistics market in the country is determined by the accessibility and quality of the forced restructuring of the sphere of production and commercial sectors of the economy, and economic policy, which allows the formation of distortions in economic development areas of reproduction and circulation, the formation of axes of structural imbalance. The author appreciates the development of trade, expansion of network forms of organization of the retail business in the consumer market, expansion into the regions which forms one of the central impulses that drive the qualitative transformation of the logistics outsourcing.

References

1. URL: http://www.optimalog.ru/docs/103/optimalog_isimonovairbc.pdf.
2. URL: <http://content.knightfrank.com/research/856/documents/ru/2015h2kfindustrialmarke treportsbrus-3015.pdf>.

**RECOMMENDATIONS FOR IMPROVING ENERGY CONSERVATION
THROUGH THE INTRODUCTION OF ECONOMIC MECHANISMS
IN THE ELECTRICITY INDUSTRY IN THE REGION**

© 2015 Yakovlev Georgy Alexandrovich
Moscow State University of Psychology and Education
Sretenka str., 29, Moscow, Russia, 127051
E-mail: g.a.iakovlev@gmail.com

The article discusses ways to enhance energy conservation in Moscow region by implementing innovations in electricity industry, as well as recommendations for the creation of economic mechanisms for innovation in energy efficiency in the region.

Key words: development, region, planning, management, innovation, economy, mechanisms, electricity, energy.

**COMPARATIVE ANALYSIS AND EVALUATION
OF ACTIVITY EFFICIENCY
OF INTEGRATED INDUSTRIAL COMPANY PARTICIPANTS**

© 2015 Rodionova Lyudmila Nikolaevna
Doctor of Economics, Professor
© 2015 Akhunov Ruslan Yamilevich
PhD in Economics
© 2015 Ibragimova Leisan Dinarovna
Ufa State Aviation Technical University
K. Marx str., 12, Ufa, Republic of Bashkortostan, Russia, 450000
E-mail: natalia.fomina@mail.ru

Problems of comparative evaluation of industrial structures operation efficiency have been thoroughly studied both in theoretical and practical aspects. Various types of ratings of banks and insurance companies have become especially widespread. However, the sources offer approaches to the comparative evaluation of homogeneous objects whether they are industrial enterprises, banks or insurance companies. The problems of comparative evaluation of different institutions activity efficiency are not sufficiently developed. Need for comparative evaluation of different institutions often takes place in the practice of functioning of integrated industrial companies. This is especially important for a “centrally” controlled group, the activity of participants of which is strictly controlled by the principal group participant (for example, by the initiator of the integrated industrial company establishment - a commercial bank) or by the management company. Thus, the problem of comparative evaluation of activity efficiency of separate institutions in the system of the integrated industrial company and the comparison of activity efficiency of financial institutions and “industrial” group participants become urgent.

Key words: integrated industrial company, comparative evaluation, analogous approach, cost approach, property approach, monetary approach.

References

1. *Aoki M.* company in the Japanese economy : trans. from English. Sait Peterburg, 2008.
2. *Bakanov M.I. Sheremet A.D.* Theory of Economic Analysis. Moscow, 2007.
3. *Rodionova L.N., Pashin S.T.* Innovation Management: cal-economical aspects. Ufa, 2009.
4. On approval of the valuation of the net assets of the shareholder-Societies : order of the Ministry of Finance of the Russian Federation No. 10n, Order of the Federal Commission for the Securities Market № 03-6 / pz on 29 January 2003 URL: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc; base=LAW; n=41303>.

**ANALYSIS OF INFLATION EFFECTS
ON THE MODEL “DUPONT” OF AGRICULTURAL ENTERPRISES**

© 2015 Voronkov Alexey Victorovich
Voronezh State Agricultural University named after Emperor Peter I
Michurina str., 1, Voronezh, Russia, 394087
E-mail: alex.voronkov36@gmail.com

Factor model “Dupont” is modified for the financial results managing of the agricultural enterprises. It is identified the main factors which influence the profit (loss) of agricultural enterprises on the basis of it. The impact of inflation trends is analyzed in the modified model “DuPont”.

Key words: inflation, the model “DuPont”, financial performance, return on equity, the company AIC.

References

1. Kovalev V.V. Financial management. Theory and practice. Moscow, 2013.
2. Shishkin A.F., Shishkina N.V., Mamistova E.A. The regulation of inflationary processes in the agricultural sector : monograph. Voronezh, 2010.
3. Surkov I.M. Comprehensive economic analysis of economic activity of the agricultural organizations: the textbook. Voronezh, 2009.
4. Brighem Y., Gapenski L. Financial management. Complete course in two volumes / ed. V. V. Kovalev. Vol. 2. St. Petersburg, 1997.

**THE MAIN APPROACHES TO THE FORMATION
AND PRESENTATION OF MANAGEMENT ACCOUNTS,
ITS STRUCTURE AND CONTENTS
AT AGRICULTURAL ENTERPRISES***

© 2015 Ryzhova Lyubov' Illarionovna
PhD in Economics, Associate Professor
Mari State University
Lenin square, 1, Yoshkar-Ola, Republic of Mari El, Russia, 424000
E-mail: rli.2012@yandex.ru

This article focuses on the formation and presentation of management accounts on farms. Schemes of drawing up management reports, and composition at the enterprises of the industry. It proposed to introduce a form of management for the balance of agricultural enterprises, which can be adjusted on the basis of management objectives. It develops a consolidated management report, which contains the main conclusions and specific management solutions, developed on the basis of internal documents and management reports of the agricultural enterprise.

Key words: management accounting, management reporting, internal documents, administrative balance, agricultural enterprises.

* This study was funded by the Russian Humanitarian Scientific Fund (“Development of the concept and implementation of management accounting at the agricultural enterprises of the Republic of Mari El in an unstable financial situation”), the project № 14-12-12003.

**EFFEKTIVISERING AV LEDELSESMESSIGE REGNSKAP,
BRUKE MODERNE TILNÆRMINGER TIL Å BEREGNE KOSTNADEN
FOR INNOVATIVE BYGGPRODUKTER**

© 2015 Kuladzhi Tamara Vasilievna
PhD of Technical Sciences, Associate Professor
Northern (Arctic) Federal University named after M.V. Lomonosov
Northern Dvina emb., 17, Arkhangelsk, Russia, 163002

© 2015 Kutukova Elena Sergeevna
PhD in Economics, Associate Professor
State Scientific Research Institute for System Analysis, Accounts Chamber
of the Russian Federation
Usacheva str., 64, Moscow, Russia, 119048

© 2015 Murtazayev Said-Alvy Yusupovich
Doctor of Technical Sciences, Professor

© 2015 Idilov Ibragim Iregievich
Doctor of Economics, Professor
Grozny State Oil Technical University named after acad. M.D. Millionshtchikova
Ordzhonikidze square, 100, Grozny, Chechen Republic, Russia, 364051
E-mail: kuladzhit@list.ru, elena-kutukova@yandex.ru, s.murtazaev@mail.ru

An explanation of possibility of using Professor M.D. Kargopolov's matrix formula in management accounting for innovative building production (including cluster production) costs calculation is given in the article.

Key words: professor M.D. Kargopolov's matrix formula, management accounting, innovative production costs, cluster.

**GROWTH FACTORS AND DIRECTIONS OF DEVELOPMENT
OF FOREST PRODUCTION EASTERN REGION***

© 2015 Oleynik Elena Borisovna
PhD in Economics
Far Eastern Federal University
Sukhanova str., 8, Vladivostok, Primorsky krai, Russia, 690091
E-mail oleinik.elena@gmail.com

Discusses the factors of development of the timber industry. Highlighted areas to prevent losses and increase the volume of forest production in the Far East. The evaluation of investments in timber, considered of priority investment projects in forest development. Suggested sources and methods of investment activity in the forest sector of the economy

Key words: timber, factors of development, transport infrastructure, attracting investment, priority investment projects.

* The work was supported by the Ministry of education and science of the Russian Federation. State order No. 1398. 2014.

ANALYSIS OF BUSINESS MODELS CATERING BASED FRANCHISE

© 2015 Merkusheva Natalia Ivanovna
 PhD in Economics, Associate Professor
 © 2015 Gafforova Elena Borisovna
 Doctor of Economics, Director
 School of Economics and Management
 Far Eastern Federal University
 Sukhanova str., 8, Vladivostok, Primorsky krai, Russia, 690091
 E-mail: merkusheva.ni@dvfu.ru , gafforova.eb@dvfu.ru

The article considers the current state of research in the field of franchising, and also defines perspective directions of research. The example of food service industry analyzed the business model of companies working in the field of franchising. Recommendations of choice the franchise for business development.

Key words: franchise, business model, services, catering, model.

References

1. Beckmann M., Zeyen A. Franchising as a Strategy for Combining Small and Large Group Advantages (Logics) in Social Entrepreneurship: A Hayekian Perspective // Nonprofit and Voluntary Sector Quarterly. 2014. Vol. 43, issue 3. P. 502-522.
2. Lafontaine F. Franchising: Directions for Future Research // International Journal of the Economics of Business. 2014. Vol. 21, issue 1. P. 21-25.
3. Oni O.A., Sekwele K.E., Matiza T. Factors influencing entrepreneur choice of franchising as a business model: The case of Mankweng Township in the Limpopo Province of South Africa // Mediterranean Journal of Social Sciences. 2014. Vol. 5, issue 9. P. 111-118.
4. Maruyama M., Yamashita Y. Revenue versus incentive: Theory and empirical analysis of franchise royalties // Journal of the Japanese and International Economies. 2014. Vol. 34. P. 154-161.
5. Market orientation and business performance: Evidence from franchising industry Y.-K. Lee [et al.] // International Journal of Hospitality Management. 2015. Vol. 44. P. 28-37.
6. Cao Y., Kim K. How Do Customers Perceive Service Quality in Differently Structured Fast Food Restaurants? // Journal of Hospitality Marketing and Management. 2015. Vol. 24, issue 1. P. 99-117.
7. Dada L., Watson O., Kirby A.D. Entrepreneurial tendencies in franchising: Evidence from the UK // Journal of Small Business and Enterprise Development. 2015. Vol. 22, Issue 1. P. 82-98.

ANALYSIS OF METHODS OF INCREASE OF COMPETITIVENESS OF ENTERPRISE

© 2015 Kvashina Vera Vladimirovna
 Kaluga branch of Moscow State Technical University named after N.E. Bauman
 Bazhenov str., 2, Kaluga, Russia, 248000
 E-mail: vek74@inbox.ru

Taking into account the tension in the economy of the country, outside pressure, the difficulties of industrial sector, the issue of competitiveness of enterprise is becoming urgent. The enterprises are the key links which predetermine the level of socio-economic development of any state, its social and economic safety, quality of life of population. It is necessary to carry out the analysis of methods of increase of competitiveness and choose from it, for instance of a particular enterprise, the most optimum.

Key words: industry, competitiveness, rate of competitiveness, controlling, tools of controlling, effectiveness.

**APPROACH TO THE ANALYSIS OF COMPETITIVENESS
OF SUBJECTS OF MANAGING IN AGRARIAN SECTOR OF ECONOMY
(ON THE EXAMPLE OF A LIVESTOCK COMPLEX
OF THE REPUBLIC OF TATARSTAN)**

© 2015 Safiullin Nail' Zakirovich

Doctor of Economics, Doctor of Technical Sciences, Professor
Kazan (Volga Region) Federal University
Kremlevskaya str., 18, Kazan, Republic of Tatarstan, Russia, 420008
E-mail: efahr@mail.ru

The analysis of competitiveness of objects and subjects of managing is key in a problem of a choice of their correct competitive strategy. In work the generalized competitiveness indicators which with identical success will be able to use both producers, and consumers are entered. Besides, on the basis of these indicators researchers will be able to carry out the analysis of competitiveness of objects and subjects of managing, both in a statics, and in dynamics of development.

Key words: agrarian economy, competitiveness, competitive advantage, animal husbandry.

References

1. Safiullin N.Z., Safiullin L.N. Pokazateli konkurentosposobnosti tovarov // Vestnik KGTU im. A.N. Tupoleva. 2001. № 1. S. 60-65.
2. Radionova L.N., Kantor O.G., Hakimova Ju.R. Ocenka konkurentosposobnosti produkcii // Marketing v Rossii i za rubezhom. 2000. № 1. S. 63-77.
3. Rynochnyj analiz agrarnogo sektora jekonomiki: Ucheb. posobie k seminarom po rynochnomu analizu / A.M. Gataullin, R.G. Ahmetov, Ju.R. Stratanovich ; pod red. prof. A.M. Gataullina. Moskva, 1999.
4. Hasanova A.Sh. K voprosu o sootnoshenii konkurencii i monopolizma // Jekonomiko-pravovoj vestnik. 1998. № 3-4. S. 50-52.
5. Safiullin N.Z. Analiz stohasticheskikh sistem i ego prilozhenija. Kazan', 1998.
6. Zhambju M. Ierarhicheski klaster-analiz i sootvetstvija : per. s fr. Moskva, 1988.

**FEATURES OF COMPETITIVENESS
OF A HIGHER EDUCATIONAL INSTITUTION**

© 2015 Platoshina Olga Yurievna

All-Russian Institute of Agrarian Problems and Informatics
named after A.A. Nikonov
B. Haritonevskii l., 21/6, Moscow, Russia, 105064
E-mail: tzeldner@gmail.com

The peculiarities of competitiveness of higher schools and universities are defined and problems of their effectiveness rising are argued. Main directions and mechanisms are described. Orientation of educational and scientific work on the employers demand that was identified for different economic sectors, is one of them. Recommendations on various aspects of teaching and scientific process that will help higher school to increase its share in the educational market are made.

Key words: competitiveness, higher education institutions, employers, the market of educational services.

**MANAGEMENT OF INNOVATIVE ACTIVITIES
OF HIGHER EDUCATIONAL INSTITUTIONS**

© 2015 Efimov Denis Igorevich
Moscow State University of Psychology and Education
Sretenska str., 29, Moscow, Russia, 127051
E-mail: efdenis@list.ru

The article considers the main ways of development of science university, management problem of innovation development of science university, specificity of innovative activities in higher education institutions, approaches in the management and implementation of innovation.

Key words: management, education, development, planning, innovation, economy, science.

**STAFF DEVELOPMENT AS AN ELEMENT
OF THE CORPORATE CULTURE
OF THE EDUCATIONAL ORGANIZATION**

© 2015 Antipina Zhanna Petrovna
© 2015 Kuznetsova Elena Grigorievna
© 2015 Polynova Ludmila Victorovna
PhD in Economics, Associate Professor
© 2015 Chkalova Svetlana Valerievna
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: Zhanna-antipina@yandex.ru, Elena1964e@yandex.ru,
svchkalova2013@yandex.ru

The article defines the corporate culture of the educational organization and staff development, as one of the values of the corporate culture. The specific features of educational services and factors that influence development of staff in educational organisations. Basic principles of staff development in higher education institutions.

Key words: keywords the modern model of education, personnel development in educational institutions, corporate values, personal qualities, attributes, educational organization.

**ADAPTATION OF THE STAFF AS A FACTOR IN THE MAINTENANCE
OF HUMAN CAPACITY: THE EXPERIENCE OF RUSSIAN COMPANIES**

© 2015 Kanavina Natalia Ivanovna
© 2015 Polynova Lyudmila Victorovna
PhD in Economics, Associate Professor
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: kanni63@yandex.ru

The article describes the experience in developing systems to adapt personnel in the Russian defense enterprise - Industrial Complex (JSC "Salute"). In particular, it describes the results of the audit of the current system of adaptation. In view of the identified weaknesses, as well as the experience of advanced enterprises, the authors offer the following recommendations: the development of new

technology adaptation, which includes several stages; also reflected the first results of the introduction of an improved system of adaptation; the introduction of mentoring and others.

Key words: adaptation personnel, adaptation of the personnel system, the limit of adaptation, stages of implementation of adaptation, tutorship.

FEATURES OF HUMAN RESOURCE MANAGEMENT IN MODERN CONDITIONS OF THE RUSSIAN ECONOMY

© 2015 Burmatova Oxana Vladimirovna

© 2015 Zaitseva Julia Valerievna

© 2015 Maksakov Alexander Nikolaevich

© 2015 Starostina Oxana Vladimirovna

© 2015 Cherepanova Ekaterina Gennadijevna

Samara State University of Economics

Soviet Army str., 141, Samara, Russia, 443090

E-mail: byrmatnova2012@yandex.ru, zaitseva_yu@mail.ru,

maksakov90@gmail.com, e.k.aterina@mail.ru

In this article conducted a study of the modern system of human resource management and its identified areas of its improvement. Additionally, it was suggested directions for improving the system of human resource management in line with humanistic psychology and from the point of view of a comprehensive approach, by analyzing the concept of “human resource management”, review of approaches and classifications of theories of human resource management, methods and characteristics of human resource management in modern economic conditions.

Key words: human resource management, staff, methods, management model, peculiarities, classification.

THE APPLICATION OF GERCHIKOV'S TYPOLOGICAL MODEL IN WORKERS' MOTIVATION SYSTEM - THE RUSSIAN COMPANIES' PRACTICE

© 2015 Kirina Alina Olegovna

© 2015 Polynova Lyudmila Victorovna

PhD in Economics, Associate Professor

Samara State University of Economics

Soviet Army str., 141, Samara, Russia, 443090

E-mail: alina1590@bk.ru

In the article there are represented the results of the empirical research that was based on the Gerchikov's typological model of motivation and was conducted in the company of Samara oil industry, which were the basis of formation of system of motivation.

Key words: motivation, Gerchikov's typological model, need, attitude to the labour, labor payment, KPI (Key Performance Indicators).

**THE ORGANIZATIONAL CULTURE'S DEVELOPMENT
AS A FACTOR OF SUSTAINABLE INNOVATIVE DEVELOPMENT
FOR AN ORGANIZATION: THE EXPERIENCE
OF THE RUSSIAN BANK**

© 2015 Mandrikov Roman Sergeevich
© 2015 Polynova Lyudmila Victorovna
PhD in Economics, Associate Professor
Samara State University of Economics
Soviet Army str., 141, Samara, Russia, 443090
E-mail: romandrikov@gmail.com

We considered the specifics of culture of the financial organizations, current trends of organizational culture's development in the Russian banks. The results of organizational culture's research that was carried out in one of the offices of the largest Russian bank and the recommendation about its improvement are given.

Key words: corporate culture, company culture, bank, financial organization, the methods of research by K. Cameron and R. Quinn, G. Hofstede.