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STATE AND LAW. LEGAL SCIENCE

THEORY AND HISTORY OF STATE AND LAW

KEYNESIAN ECONOMICS AND MARRIAGE. LEGAL INVESTMENT GUARANTEE (THE GERMANY EXPERIENCE)

© 2014 Ganaga Victoria Vasilievna
Saratov State Law Academy
Russia, 410056, Saratov, Volsky st., 1
E-mail: vganaga@yandex.ru

Scientific novelty: economic value of marriage is reflected in its impact on consumption, savings and investment. State pays for marriage economic interest. State adopts the marriage to the state's economic functions. Providing legal guarantees to needy spouse, state provides purchasing capacity of the population.

Theoretical and practical significance of the research: economic function of state has shaped evolution of marriage in the 70-ies of the 20 century, early 21st century in Germany. Results of research can be used for social welfare, government support demand and improve investment.

Key words: Germany, marriage, life partnership, demand, consumption, savings, state, Keynesian economics, investment.

CYBERCRIMES: MAIN MANIFESTATIONS AND ECONOMIC CONSEQUENCES

© 2014 Glotina Irina Mikhailovna
Perm State Agricultural Academy
Russia, 614990, Perm, Petropavlovskaya st., 23
E-mail: glotina-i@yandex.ru

This article defines main factors, which influence the increasing number cybercrimes. It points out the cybercrime subjects, their motivations and information weapon. Also have been defined cybercrimes features and its impact on state economy. It also shows volume of different cybercrime segments.

Key words: information technology, cybercrimes, types of the cyber threats, cybercrime market analysis.

**THE LEGAL SYSTEM AND FINANCIAL-BANKING SECTOR
OF THE REPUBLIC OF CHINA IN TAIWAN***

© 2014 Troshchinskiy Pavel Vladimirovich
Institute of Far Eastern Studies of Russian Academy of Science
Russia, 117997, Moscow, Nakhimovsky av., 32

© 2014 Zhao Zhucheng (趙竹成)
National Chengchi University (Taiwan)
116 MUCHA P.O. BOX 1-291 TAIPEI, TAIWAN
E-mail: troshc@mail.ru, jcjau@nccu.edu.tw

This article is dedicated to investigation of the legal system of the Republic of China on Taiwan, peculiarities of the legal regulation of the financial and banking sector in economy. Emphasize characteristic features of the law of modern Taiwan, the traditional law of ancient China, the moral teaching of the great Confucius, Roman-Germanic (continental) legal tradition. Emphasizes the development of legislation in the financial and banking sector, presence in the legal system of the Republic of China the main acts of law-making, regulating this sphere: The Banking Law, the Law on the Central Bank, the Law of the Bills of Exchange, and others. The special place in the legislative regulation of financial and banking sector belongs to the Law on Prevention of Money Laundering, that is actively used by Taiwanese law enforcement agencies fighting against the legalization of proceeds from crime. So, the former President of Taiwan - Chen Shui-bian and his wife recently have been sentenced to various terms of imprisonment. In general, the legislation is sufficiently developed in Taiwan, and its law-making and law-enforcement experience would be very useful for the domestic legal science and Sinology in general.

Key words: Taiwan, legal system, banking law, financial law, China, Confucius, legislation.

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ABOUT THE IMPORTANCE OF LEGAL PRACTICE

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

The article substantiates the importance of the practice of law, discusses the relationship the practice of law and the legal policy of the state.

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

**THE ROLE OF ANTITRUST REGULATION IN THE DEVELOPMENT OF THE PARADIGM
OF INTELLECTUAL RIGHTS**

© 2014 Voinikanis Elena Anatolievna
PhD in Philosophy
Head of Direction of Department for government relations
OJSC Rostelecom
Russia, 125047, Moscow, First Tverskaya-Yamskaya st., 14
E-mail: voinikanis@mail.ru

The relationship between regulation of competition and exclusive rights is analysed in the article as a theoretical problem. The article considers the reasons why the antitrust regulation is so useful in the context of innovative economy. International recognition of complementarity as a principle of

interrelation of competition law and intellectual property shows the preconditions for the formation of new paradigm of intellectual rights.

Key words: legal paradigm, paradigm of intellectual rights, competition law, information technologies.

**A REVIEW OF THE FEDERAL ACT OF 5 APRIL 2013 № 44-FZ
“ON THE CONTRACT SYSTEM IN THE PROCUREMENT OF GOODS,
WORKS, SERVICES FOR STATE AND MUNICIPAL NEEDS”**

© 2014 Burdonova Olga Vladimirovna
Saratov Socio-Economic Institute (branch)
Russian Economic University named after G.V. Plekhanov
Russia, 410003, Saratov reg., Saratov, Radishcheva st., 89
Head of Legal Support
Saratov Branch of Open Joint Stock Company Long-Distance
and International Telecommunications “Rostelecom”
Russia, 410012, Saratov, Kiselev st., 40
E-mail: bekher@mail.ru

The article describes the major changes in the legislation on public procurement, litigation under the Federal Law of 05.04.2013, the №44-FZ on the law of the time, those who have the right to complain, for inclusion in the equipment supply contract for the construction of . Conclusions about the absence of the right to appeal the competition, failure to prove infringement of the interests Submitter; the need to justify the violation of the rights and legitimate interests in the complaint; and the possibility of incorporating different types of contracts in one contest under certain conditions.

Key words: contract system, government procurement, the application of procurement law, the grounds for making a complaint.

CRIMINAL LAW

BASES OF CLASSIFICATION OF CRIMINAL PENALTIES

© 2014 Efremova Irina Alexeevna
Phd in Jurisprudence, Associate Professor
Saratov State Law Academy
Russia, 410056, Saratov, Volsky st., 1
E-mail: efremova05@yandex.ru

The questions connected with various bases of classification of criminal penalties available in the legislation and the theory of criminal law are investigated.

Key words: classification, the bases of classification of criminal penalties, the main, additional mixed punishments, punishments connected and not connected with isolation from society.

ECONOMY. ECONOMIC SCIENCE**ECONOMY AND THEORY****DEVELOPMENT OF SMALL AND MEDIUM ENTERPRISES
AS THE BASIS OF THE MODERNIZATION PROCESS
IN THE SAMARA REGION**

© 2014 Konovalova Maria Eugenyevna
Doctor of Economics, Professor
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: mkonoval@mail.ru

The article discusses the factors and conditions for the development of entrepreneurship of the Samara region, disclosed the basic laws of its formation, reasonable measures to stimulate business development in the region's economy.

Key words: entrepreneurship, institutions, sustainable growth, development, investment, innovation.

**THE CREATION OF THE INSTITUTIONS OF PROPERTY AND COMPETITION
ASA CONDITION OF MARKET TRANSFORMATIONS RESOURCE
ECONOMICS RUSSIA**

© 2014 Ivanova Julia Andreevna
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: BYUA1989@yandex.ru

The article is an attempt to use a historical approach to the analysis of the reform of the economic mechanism in Russia on the principles of market economy through the prism of the institute of private property and competition. Identified institutional problems related to resource based structure of the economic system.

Key word: property, competition, economic system, reproduction, institutions, market economy.

CLASSIFICATION OF OBJECTS OF INTANGIBLE PROPERTY

© 2014 Fakhrutdinova Elena Valerievna
Doctor of Economics, Professor
© 2014 Kolesnikova Julia Sergeevna
PhD in Economics, Associate Professor
Kazan (Volga) Federal University
Russia, 420008, Kazan, Kremlevskaya st., 18
E-mail: efahr@mail.ru, hulia_k@mail.ru

In article various approaches to definition of non-material property are considered, intrinsic distinctions of material and non-material property are defined. The structure of objects of non-material property can be presented as the sum of the human, information and reputation capital, and also potentially valuable non-material objects. In article the structure of the human capital at three levels is considered:

microlevel, mesolevel and macrolevel. In article the conceptual model of structure of objects of non-material property is offered.

Key words: object of non-material property, the human capital, the information capital, the social capital, the reputation capital, not identified capital.

THE EMERGENCE AND DEVELOPMENT OF THE INSTITUTE OF STOCK OWNERSHIP AS AN IMPORTANT FACTOR IN THE GENESIS OF THE TITLE OF CAPITAL

© 2014 Ermolaev Konstantin Nikolaevich
PhD in Economics, Associate Professor
© 2014 Latipov Alexandr Rimovich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: ermolaevkn@yandex.ru

The article examines the institutional aspects of the formation, handling, specification and protection of the rights of ownership and their impact on the process of the Genesis of the title of capital. Title capital is treated as a kind of institutional capital, which is a set of property titles, which became a special kind of global capital, providing movement for the rights of share ownership on operating capital.

Analyzed the differences in the approaches of neoclassical and neo-institutional school of economic theory in understanding the content and structure of share ownership, which simultaneously reflect differences between common and civil law structures. The authors solidarity with position neoinstitutional economic theory, which in their understanding allows to adequately consider the Genesis, nature and development of the titular capital.

Key words: stock ownership, title of capital, genesis.

CONCEPT AND PROPERTIES FORM OF ECONOMIC TIME POSITION WITH GENERAL SCIENTIFIC CONCEPTS

© 2014 Zhelayeva Svetlana Eduardovna
PhD in Economics, Associate Professor
East-Siberian State University of Technologies and Management
Russia, 670013, Republic of Buryatia, Ulan-Ude, Klyuchevsky st., 40V, b. 1
E-mail: ecsn@sciex.ru

Considered in the general scientific article conceptual system of unity of contradictions in the understanding of the properties of time and is reflected in the concept and the characteristics of its economic form, which allows us to consider economic times as an interdisciplinary scientific category.

Key words: time, economic form of time, general scientific concept of time, the properties of economic time.

LONG-TERM INVESTMENTS IN THE CONDITIONS OF THE RUSSIAN INSTITUTIONAL ENVIRONMENT

© 2014 Ivanov Sergey Alexandrovich
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: ivanovsal@icloud.com

Development of the investment process takes place within the existing institutional environment. The author examines the impact of the institutional environment to attract long-term investment in Russia.

Key words: institutional environment, investment process, investment, transformational crisis.

EVALUATION OF INTELLECTUAL POTENTIAL REGION

© 2014 Konovalova Maria Eugenievna

Doctor of Economics, Professor

© 2014 Kuzmina Olga Yurievna

PhD in Economics, Associate Professor

© 2014 Pronina Ekaterina Yurievna

Samara State University of Economics

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

E-mail: mkonoval@mail.ru, pisakina83@yandex.ru, pr.m5@mail.ru

In this paper, building on existing approaches formed the intellectual potential assessment model applicable to the regions of the country. With the help of the resulting model was estimated intellectual potential of the Samara region.

Key words: intellectual potential; methods of evaluation of intellectual capital; region; economic development.

ECONOMY AND MANAGEMENT
**THE EFFECTIVENESS OF THE RELATIONSHIP
OF PUBLIC-PRIVATE PARTNERSHIP**

© 2014 Zubrilin Eugeni Valerievich

Moscow State University named after M.V. Lomonosov

Russia, 119991, Moscow, Lenin Hills, 1

Evgeny-zubrilin@yandex.ru

The article considers economic, social and complex results of public-private partnership relations from three angles: each participant, social interest and coordinated actions of all project beneficiaries. The necessity of using indicators that characterize the stability of results is emphasized. The role of intangible partnership results is analyzed.

Key words: public-private partnerships, partnerships, generate synergies, global public result.

**THE ROLE OF SMALL COMPANIES
IN THE INNOVATION BUSINESS DEVELOPMENT
SPHERE OF OIL PRODUCTION IN THE RUSSIAN FEDERATION**

© 2014 Salikhov Irek Faritovich

PhD in Economics, Associate Professor

Kazan Research Technological University

Russia, 420015, Kazan, Karl Marx st., 68

© 2014 Yakovlev Vadim Yurievich

PhD in Economics, Assistant

Kazan (Volga) Federal University

Russia, 420008, Kazan, Kremlevskaya st., 18

E-mail: hubble@inbox.ru

In this paper the authors address the issue of research the role of small companies in an innovative business development in oil production in the Russian Federation. We present a theoretical and a

digital-to-date material zatragi-ing functional component of small companies in the field neftedo-bychi Russia through the prism of their expert survey administra-, swiftly and managerial personnel.

Key words: small companies, innovative development, business, and petroleum production.

SOURCES OF FINANCING OF INNOVATIVE PROJECTS IN RUSSIA AND ABROAD

© 2014 Udaltsova Natalia Leonidovna
PhD in Economics

© 2014 Basaev Zaurbek Valerievich
Financial University under the Government of Russian Federation
Russia, 125993, Moscow, GSP-3, Leningradsky pr., 49
E-mail Udaltsova.nl@yandex.ru, zebra.ru.com@yandex.ru

We are talking about the financing of innovative projects in Russia and in high-tech countries. Analyzed and clearly identified the problem areas that hinder the effective development of the Russian venture of innovative entrepreneurship. It is noted that to date an attractive investment remain only projects the information and telecommunication sector. There is a need to shift the focus of investors on the “early” - riskier - stage development of the Russian innovation projects.

Key words: innovations, investments, venture capital, financing of innovative projects.

MIXED ECONOMY AS THE BASIS OF FORMATION AND FUNCTIONING OF PPP

© 2014 Panova Tatiana Vladimirovna
PhD in Economics, Associate Professor
Institute of Economics of the Russian Academy of Sciences
Russia, 117218, Moscow, Nakhimovsky pr., 32
E-mail: tzeldner@gmail.com

The article discusses the main causes for the decline in economic performance, and the role of public-private partnership in a constructive solution to the problem of investment.

Key words: mixed economy, stagflation, a public-private partnership, investment, efficiency.

NEGOTIATION OF DESTRUCTIVE TRENDS AND IMPROVEMENT OF THE EFFECTIVENESS IN LAND MATTERS MANAGEMENT IN RUSSIA*

© 2014 Kozlova Svetlana Vyacheslavovna
PhD in Economics, Leading research fellow
Institute of Economics of the Russian Academy of Sciences
Russia, 117218, Moscow, Nakhimovsky pr., 32
E-mail: svk1020@mail.ru

The article is focused on the destructive trends in land management in Russia. The author offers a complex approach to the design of a new system of land matters management. The new system is devoted to the improvement of effectiveness in land resources utilization in Russia.

Key words: land matters management, public administration, public administration dysfunction, landtenure, effectiveness.

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**REGIONAL PECULIARITIES OF MIGRATION AND NATIONAL SECURITY
(ON THE MATERIALS OF THE KABARDINO-BALKARIAN REPUBLIC)**

© 2014 Berova Farizat Zhamalovna
 Doctor of Economics, Senior Researcher
 Institute of Informatics and Problems of Regional Management of the Kabardino-Balkarian
 Scientific Centre of the Russian Academy of Sciences
 Russia, 360003, Kabardino-Balkarian Republic, Nalchik, I. Armand st., 37a

© 2014 Bakaeva Zareta Rashadovna
 PhD in Economics, Associate Professor
 Kabardino-Balkarian State Agrarian University named after V.M. Kokov
 Russia, 360030, Kabardino-Balkar Republic, Nalchik, Lenin Avenue, 1v

© 2014 Dumanova Aminat Hasanovna
 PhD in Economics, Associate Professor, Senior Researcher
 Institute of Informatics and Problems of Regional Management of the Kabardino-Balkarian
 Scientific Centre of the Russian Academy of Sciences
 Russia, 360003, Kabardino-Balkarian Republic, Nalchik, I. Armand st., 37a

© 2014 Yahutlova Marianna Leonovna
 PhD in Economics, Associate Professor, Senior Researcher
 Centre for Socio-Political Research
 Kabardino-Balkarian Scientific Centre of the Russian Academy of Sciences
 Russia, 117333, Moscow, Leninsky pr., 32
 E-mail: berova@list.ru

Disclosed regional peculiarities of migration processes, investigated age and intellectual composition of the exiting and arriving populations identified problems and causes of the outflow of young people. Proposed priority areas in the field of migration policy at the Federal and regional levels.

Key words: migration, inter-regional and international labour migration, labour market, level of socio-economic development, migration policy.

**THEORETICAL ASPECTS
OF STRATEGIC MANAGEMENT ACCOUNTING AS AN ELEMENT
OF EFFECTIVE MANAGEMENT OF THE ORGANIZATION**

© 2014 Mukhina Eugenia Renatovna
 State National Research Polytechnic University of Perm
 Russia, 614990, Perm, Komsomolskiy pr., 29
 E-mail: scancens@rambler.ru

The article defines the directions of characterizing the terminology field strategic management accounting. Approaches to the definition of different categories of researchers "strategic management accounting" are analyzed. By systematizing scientific approaches author's definition of the term "strategic management accounting" is proposed. According to the author's opinion strategic management accounting is a separate branch of management accounting, by which implemented the basic control functions (accounting, planning, control, motivation, organization, information technology) in the long term to achieve the strategic goals of the organization, using for this purpose the methods inherent in the various sciences.. That provides transparency of information required for management.

Key words: the strategic management accounting, the strategic planning, the analysis, the control, the information technology, the methods.

**THE EVOLUTION OF SPATIAL DEVELOPMENT MODEL
OF AGRICULTURE BASED ON FUNDAMENTAL
GLOBAL ECONOMIC PROCESSES**

© 2014 Gazaeva Madina Sharapovna
PhD in Economics, Associate Professor

© 2014 Eneeva Madina Nikolaevna
PhD in Economics, Associate Professor

Kabardino-Balkarian State Agrarian University named after V.M. Kokov
Russia, 360030, Kabardino-Balkar Republic, Nalchik, Lenin Avenue, 1v
E-mail: salima@list.ru

This article examines the model of spatial development of agriculture in the context of their evolution and depending on world economic processes. Provides a description of the models. Is their country especially. Suggested activities for adaptation to current Russian conditions.

Key words: spatial development, agriculture, world economy processes

**LEGAL AND ECONOMIC ASPECTS OF THE ECONOMIC ACTIVITIES
OF LOCAL GOVERNMENTS**

© 2014 Bittieva Leila Hazhbikerovna
PhD in Economics

© 2014 Bozieva Yuliya Gennadievna
PhD in Jurisprudence, Associate Professor

© 2014 Chapaev Akhmat Borisovich
PhD in Technical Sciences

Kabardino-Balkarian State Agrarian University named after V.V. Kokov
Russia, 360030, Kabardino-Balkar Republic, Nalchik, Lenin Avenue, 1v

Experience in implementing the concept of local self-government in Russia is an unsolved series of critical issues that impede the development of a basic institutions of local government, and the full use of their democratic potential. To date, the current legislation does not fully regulate the basis of financial and economic activities of municipalities, including by reason of its inconsistency. Decision or try to solve this problem, the focus of this work.

Key words: public policy, the concept, the municipality, local government, economic activity.

**REDUCING THE COST OF THE COST OF CONSTRUCTION
AND INSTALLATION WORKS**

© 2014 Demin Alexander Vasilievich
Doctor of Economics, Professor

© 2014 Strokatch Julia Valentinovna
Moscow State Construction University

Russia, 129337, Moscow, Yaroslavl sh., 26
E-mail: demin@subsident.ru, strokatch.yulia@yandex.ru

The article is an illustrative list of measures aimed at to reduce costs in the process of construction and installation work. As the main event is the cost reduction as a key element of planning and producing profits.

Key words: construction work, cost, expenses, costs, estimated cost, planned cost, excess profit.

RISK MANAGEMENT MECHANISM IN CONSTRUCTION

© 2014 Koshelev Vladimir Alexeevich
PhD in Economics, Associate Professor
Samara State University of Economics
Russia, 443090, Samara, Soviet Army st., 141
E-mail: kafedra-kl@yandex.ru

In the article the results of global construction surveys discovering the challenges in reducing costs in construction and the viability of investing in risk management are considered. The author determines the components of risk management mechanism in construction including risk identification, risk ranking and risk controlling.

Key words: construction, costs, risk analysis, risk management.

A STRATEGIC APPROACH TO THE MANAGEMENT OF INDUSTRIAL ENTERPRISE

© 2014 Vasiliev Mikhail Alexeevich
St. Petersburg State University of Economics
Russia, 191023, St.Petersburg, Sadovaya st., 21
E-mail: fomin@sseu.ru

The article reveals the strategic approach to managing the NIJ-industrial enterprise. An analysis of the points of view of the leading representatives of Russian science in relation to the directions of use. Revealed a model of strategic management, and recommendations for its practical use.

Key words: industrial company, a strategic approach management, planning model.

RESERVES FOR INCREASING PRODUCTION OF MINERAL FERTILIZERS IN RUSSIA

© 2014 Kozenko Zinaida Nikolaevna
Doctor in Economics, Professor
© 2014 Peskova Julia Sergeevna
Volgograd State Agrarian University
Russia, 400002, Volgograd, University av., 26
E-mail: tzeldner@gmail.com

Article is dedicated for possibilities of increasing mineral fertilizers production in Russia by using of agronomical ores resources. Authors reviewed economical potential of agronomical ores' mining and processing, done complex ecological and economical evaluation of agronomical ores resources in Amur region and possibilities of using these ores for regional production of phosphate fertilizers.

Key words: food security, mineral phosphate fertilizers, agronomical ores, phosphate raw materials.

**BUSINESS-PROCESSES MODELING IN QUALITY MANAGEMENT
OF PHARMACEUTICAL ACTIVITY**

© 2014 Chukreeva Natalia Valerievna
PhD in Pharmaceutical Sciences
First Moscow State Medical University named after I.M. Sechenov
Russia, 119991, Moscow, Trubetskaya st., 8
E-mail: Natalia.Chukreeva@ru.netgrs.com

The obligation to model the constantly changing, multi-factors pharmaceutical supply chain' business-processes is justified. The usage of the descriptive algorithms of actions, as standard operational procedures, is proved. The author' concept of pharmaceuticals based processes' modelling is presented as the basis for the management decisions via mutual cross-integration of external legal regulation and internal corporate managing resources founded on validated business-processes models. Conclusion is made regarding the value of integral business-processes evaluation in innovative paradigm of quality management in pharmaceuticals supply chain.

Key words: pharmaceutical activity, medicines, standard operational procedures, business-processes, Supply Chain.

**NORMING OF THE BRC VISITING NURSESr WORK LOAD
ON HOME-BASED MEDICAL AND-SOCIAL CARE**

© 2014 Moroz Irina Nikolaevna
PhD in Medical Sciences, Associate Professor
© 2014 Svetlovich Tatiana Georgievna
PhD in Medical Sciences, Associate Professor
Belarusian Medical Academy of Postgraduate Education
Republic of Belarus, 220013, Minsk, P. Brovki st., 3, b. 3
manager of the project of the Belarusian Red Cross
Republic of Belarus, 220030, Minsk, K. Marx st., 35
E-mail: moroz_iri@bk.ru, tsvetlovich@tut.by

The article provides analysis of nurses ' time of the BRC visiting nursesr work load on home-based medical and social care.

Key words: norms of loading, working time expenses, the medical and-social home care, lonely and living alone people aged 60 years or older, disabled, Visiting Nurses Service of the Belarusian Red Cross.

**THE PROBLEM OF THE REGULATION
OF CONTRACTUAL RELATIONS IN THE METROPOLIS**

© 2014 Filippov Anton Pavlovich
The Institute for Regional Economic Research
Russia, 119002, Moscow, Sivtsev Vrazhek l., 29/16
E-mail: tzeldner@gmail.com

Shows the challenges and new approaches to the formation of the contract system and the role of public-private partnership at the regional level, the need to modernize the system of regional governance in Moscow.

Key words: economic policy, procurement system, public demant, government needs, public-private partnership, the system of government.

**HMD-ANALYSIS AS ONE OF THE LOGISTIC METHODS
OF THE ANALYSIS AND ASSORTMENT MANAGEMENT
OF RETAIL ESTABLISHMENTS**

© 2014 Bystritskaya Yana Mikhailovna
Baikal State University of Economics and Law
Russia, 664003, Irkutsk, Lenina st., 11
E-mail: bystritskaya1@mail.ru

The author suggests a new method of logistic analysis of a retail establishment assortment. The suggested method is based on the correlation between the goods turnover and the deficit or overstocking of goods which leads to the oversupply of goods. A new term 'HMD-analysis' that reflects the essence of the suggested method has been introduced. The author gives definitions and characteristics of the three components of the HMD-analysis method: 'H'-group - high stock level, 'M'-group - medium stock level, and 'D'-group - down stock level. A step-by-step algorithm of the analysis of a retail establishment assortment based on this method has been given. The subdivision of groups of the assortment of goods is done according to the correlation coefficient of Charles Spearman.

Key words: logistic method of assortment management, HMD analysis.

**KEY INDICATORS OF INNOVATION DEVELOPMENT
OF ST. PETERBURG AND INTERRELATION BETWEEN THEM**

© 2014 Makhnev Dmitry Victorovich
The North-West Institute of Management of the Russian Federation Presidential Academy
of National Economy and Public Administration
Russia, 199178, St. Petersburg, Average pr. V.O., 57/43
E-mail: makhnev@gmail.com

Key indicators that describe innovation activity in St. Petersburg are considered in the article. Research into their interrelation using instruments of correlation-regression analysis is presented.

Key words: regional development, regional innovations system, innovation activity, project management approach, correlation-regression analysis.

**ANALYSIS OF THE LABOR MARKET OF GRADUATES:
STRENGTHS AND OPPORTUNITIES**

© 2014 Khalikov Artem Lenarovich
Kazan (Volga) Federal University
Russia, 420008, Kazan, Kremlevskaya st., 18
E-mail: artkzn16@gmail.com

The article discusses the problem of employment of college graduates in the improvement of efficiency of the state, social and economic policy in Russia. Made SWOT-analysis of the labor market of graduates, which justified the strengths and weaknesses, threats and opportunities.

Key words: labor market, employment, labor market graduates, social and economic policies, the life quality of population.

FINANCE, MONEY CIRCULATION AND CREDIT

**FEATURES OF REALIZATION OF TAX POLICY IN THE REGIONS
OF RUSSIA IN MODERN CONDITIONS**

© 2014 Mironova Irina Borisovna
PhD in Economics, Professor
Khabarovsk State Academy of Economics and Law
Russia, 680042, Khabarovsk, Pacific st., 134
E-mail: mironova@ael.ru

The problems and the main activities of the tax policies implemented by the tax authorities in the Russian regions and to increase the efficiency of the quality of public services to taxpayers by tax control and improve the tax climate.

Keywords: fiscal policy, public services, the functions of the Federal Tax Service, tax control, tax risks.

**FEATURES REGIONAL TAX POLICY IN THE CONDITIONS
OF FEDERALISM**

© 2014 Chotchaeva Madina Zulkarnaevna
PhD in Economics
North Caucasian State Humanitarian and Technological Academy
Russia, Karachay-Cherkess Republic, 369000, Cherkessk, Stavropolskaya st., 36
E-mail: madinach@mail.ru

Considered the tax policies pursued by the federal and regional authorities. The main directions of tax policy to ensure sustainable economic growth areas.

Key words: fiscal policy, regional tax policy, federalism, regional taxes

**MONITORING OF LOCAL BUDGETS
ON AN EXAMPLE OF THE ROSTOV REGION)**

© 2014 Vergun Svetlana Sergeevna
Rostov State Economic University (RSEU)
Russia, 344002, Rostov-on-Don, B. Sadovaya st., 69
E-mail: vergun.svetlana@mail.ru

In article is considered the concept, value, the purpose and the basic directions of monitoring of local budgets.

Key words: monitoring, financial stability, equation of the budget, interbudgetary relations.

**INTERGOVERNMENTAL RELATIONS
REGIONS OF THE ARCTIC ZONE OF THE RUSSIAN FEDERATION**

© 2014 Matvienko Irina Ivanovna
PhD Economics, Associate Professor
Senior research fellow
Arkhangelsk Scientific Centre, Ural branch, Russian Academy of Sciences
Russia, 163000, Arkhangelsk, Sadovaya st., 3
Northern (Arctic) Federal University named after M.V. Lomonosov
Russia, 163000, Arkhangelsk, Lomonosova st., 58
Northern Institute of Entrepreneurship
Russia, 163000, Arkhangelsk, Suvorova st., 2
E-mail: iim1978@rambler.ru

The main contemporary problems of intergovernmental relations of the subjects of the Russian Federation, which fully or partially attributed to the Arctic zone of the Russian Federation, can be attributed to the high centralization of revenues (primarily tax) in favor of the Federal center and congestion expenditure commitments, being forced to support an extensive and complex system of intergovernmental transfers from the Federal budget, thus problems of intergovernmental relations for regions of the Arctic zone of the Russian Federation burdened “Arctic” characteristics. A sign of modern intergovernmental relations of the regions of the Arctic zone of the Russian Federation acts as the interregional differentiation and imbalances. Large income differentials affect the level of budgetary security of the Arctic region and requires the need of budgetary control. Intergovernmental regulation should be based on a special “Arctic” standards of Federal and regional laws, normative support, Arctic territorial budget planning, establishing differentiated and additional standards established based on the balance between Federal interests and the interests of the regions of the Arctic zone of the Russian Federation. The effectiveness of intergovernmental relations, aimed at addressing the socio-economic problems and the quality of life of the population of the Arctic regions, largely depends on the implementation of the state policy in the Arctic.

Key words: regions of the Arctic zone of the Russian Federation, intergovernmental relations, intergovernmental transfers, Federal center, tax on profits, tax on the extraction of minerals.

**AN INNOVATIVE APPROACH TO SYSTEM MANAGEMENT
BUSINESS ENTITY**

© 2014 Koneva Olga Vasilievna
PhD in Economics
Volga State University of Technology
Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
E-mail: kbua@volgatech.net

Presented in order of discussion of the author’s position with regard to innovation management effectiveness organized on the process approach.

Key words: innovation activity, efficiency, innovation processes, business processes in management.

**THE INSTITUTIONAL MODEL OF LEASING AS APPLIED
TO CONDITIONS OF INNOVATIVE ECONOMY**

© 2014 Tsaregorodtsev Dmitriy Igorevich
Volga State University of Technology
Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
E-mail: nkc.yola@gmail.com

The basic elements of leasing activities is considered from the standpoint of the institutional approach. Influence of formal and informal institutional rules on leasing activities are justified.

Key words: institutional theory, formal and informal institutions, management model of leasing activities.

ACCOUNTING, STATISTICS

**BALANCE CONCEPTS AS A METHODOLOGICAL BASIS
FOR THE FORMATION OF ACCOUNTING REPORTING**

© 2014 Mirgorodskaya Marina Gennadievna
PhD in Economics
Volga State University of Technology
Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
E-mail: nkc.yola@gmail.com

Importance of the scientific schools of balansovedenie for the formation of modern accounting reporting are considered. Historical approaches to the application of the principles, formation expenses and distribution of indirect costs and the author's position in relation to formation of the strategic reporting are presented.

Key words: balansovedenie, concept of the balance, principles, reporting elements, types of reporting.

DEVELOPMENT OF STRATEGIC ACCOUNTING AND REPORTING

© 2014 Kuz'menko Olga Anatolievna
PhD in Economics, Associate Professor
Volga State University of Technology
Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
E-mail: moa1977@rambler.ru

The definitions, consider the role and content of strategic accounting and reporting, disclosure is necessary domain expertise for setting strategic accounting.

Key words: strategic accounting, professional knowledge, forward-looking statements.

**THE ORDER OF FORMATION OF PRIMARY DOCUMENTS AND RECORDS
THE LIVESTOCK INDUSTRY, THE ISSUES OF THEIR OPTIMIZATION
IN AGRICULTURAL ENTERPRISES OF THE REPUBLIC OF MARI EL***

© 2014 Ryzhova Lubov' Illarionovna
PhD in Economics, Associate Professor
Mari State University
Russia, 424000, Yoshkar-Ola, Lenin Square, 1
E-mail: rli.2012@yandex.ru

Issues of formation of primary documents and records in the livestock industry is devoted to this article. The main source documents, filled in the present conditions in the enterprises of the industry. Proposed to introduce instruments for accounting movement of young breeding animals at stages of growth (phases), milk production of cows and a modified form of the act of receiving the coarse and succulent fodder, which will allow businesses to reduce the complexity of accounting and exercise operational control over the formation of the necessary information.

Key words: primary documents, accounting registers, livestock, agricultural enterprises, the main herd, the animals in breeding and feeding.

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ORGANIZATION OF THE TAX AUDIT IN THE AUDIT FIRM

© 2014 Tarasova Victoria Igorevna
Saratov State Socio-Economic University
Russian Economic University named after G.V. Plekhanov
Russia, 410003, Saratov, Radishcheva st., 89
E-mail: Viki441@yandex.ru

An approach to the tax audit organization in the audit firm, that allows to expose the theoretical content of the "organization of the tax audit" and helps to unify the methodology of the organization of the tax audit in the audit firm, is proposed.

Key words: organization of the tax audit, tax audit principles, stages of the tax audit organization, tax audit program, quality control organization of the tax audit.

**THE PROBLEMS OF ACCOUNTING AND ANALYTICAL SUPPORT
OF TAX POLICY ORGANIZATIONS**

© 2014 Revin Eugenij Alexandrovich
Volga State University of Technology
Russia, 424000, Republic of Mari El, Yoshkar-Ola, Lenin sq., 3
E-mail: nkc.yola@gmail.com

The questions of forming accounting and analytical support for the effective implementation of tax policy organizations is considered. Model is formed, the principles of tax policy are formulated, the stages its formation and implementation in organizations are defined.

Key words: accounting and analytical support, tax policy, principles, order of formation.