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STATE AND LAW. LEGAL SCIENCE

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

ANALYSIS OF THE STATE FAMILY POLICY IN THE SAMARA REGION

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The article is devoted to the definition of the main directions of the family policy in the Samara region. The authors analyze the implementation of the state family policy in the region, and issues of legislative support of this process.

Key words: state family policy, family policy of the Samara region, demographic policy in Russia, guardianship, orphans and children left without parental care.

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3. The decree of the President of the Russian Federation of June 1, 2012 No. 761 “About National strategy of actions for the benefit of children for 2012 - 2017”.
4. The federal law of December 29, 2012 No. 273-FZ “About education in the Russian Federation”.
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**TO THE ISSUE OF THE DERELICTION OF DUTIES
ON EDUCATION OF MINORS AS A CRIME RELATED
TO HIS INVOLVEMENT IN ANTISOCIAL ACTIVITIES**

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Key words: involvement of minors in antisocial activities, abuse of children, default of duties on education of minors, Trustees, guardians, caregivers.

In a study to be a comprehensive analysis of the crime under article 156 of the Criminal Code, where there is no direct indication of the involvement of a minor in anti-social activities. However, our study of this question leads us to the conclusion that there is a direct link between the destruction of the family, its traditions, foundations and the negative impact of this on the person who has not attained eighteen years. Blur families distinctions between good and bad, good and evil distorts the world view emerging psycho minor, making it vulnerable to criminal acts committed by an adult, which ultimately leads to the involvement of a teenager in antisocial activities, regulated by Articles 150, 151, 230, 240 of the Criminal Code.

FINANCIAL LAW; TAX LAW; FISCAL LAW

**THE LEGAL MECHANISMS OF INFLUENCE ON THE BALANCE OF THE ELEMENTS OF
THE FINANCIAL SYSTEM**

**Report at the III all-Russian interuniversity scientific-practical conference
“Economic rights: theoretical and applied aspects” Russian state University of justice
Moscow, 17 February 2016**

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The article is devoted to peculiarities of the implementation of fiscal policy in income in the conditions of growing economic and financial crisis. Estimated becoming more common non-tax methods of redistribution of financial resources to Supplement budgetary resources by corporate and private Finance, can be traced the expansion of the scope of peremptory norms of financial law in the economy.

Key words: tax revenues, non-tax budget revenues, mandatory fees, taxes and quasi pair fiscalitate.

**NON-ECONOMIC NOMENCLATURE INTERMEDIATION AND THE CONCOMITANT
ILLEGAL REIMBURSEMENT OF VALUE ADDED TAX**

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The article is devoted to the destructive behaviors of the ruling elite in the Russian Federation in the redistribution of value added and of the phenomenon of filing a fictitious Russian society-demonstration of added value in the scale comparable with the major expenses of the state budget. The methodology of determining the size nomenclature of mediation in combination with illegal VAT refunds. Evaluate the average values of stealth tax crimes and illegal banking activities to determine the applicable rate of latency of these torts.

Key words: tax law, economic law, VAT is a crime, illegal banking activities, the nomenclature intermediation, a corrupt economy, fictitious and demonstration value added, GDP, state budget, criminal business.

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**A COMPARISON OF SUCH CHARACTERISTICS OF THE COMPOSITIONS
OF EXTORTION (ARTICLE 163 OF THE CRIMINAL CODE) AND COERCION
TO COMMIT THE TRANSACTION OR REJECT THE TRANSACTION (ARTICLE 179
OF THE CRIMINAL CODE), OR “WILL DIE” WHETHER ARTICLE 179
OF THE CRIMINAL CODE?**

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In this article the author compares articles 163 and 179 of the Criminal code of the Russian Federation, namely similar signs of their structures. Comparison is carried out through a prism of a lexicology, provisions of civil law about transactions and about honor and dignity protection, and also with use of materials of the leading scientists on this subject and jurisprudence materials.

Key words: extortion; coercion to transaction or refusal of its commission; transaction; to demand; to force; threat of application of violence; threat of destruction or damage of someone else's property; threat of distribution of data which can do essential harm to the rights and legitimate interests of the victim or his relatives; threat of distribution of the data dishonoring the victim or his relatives.

THE DEBT OF RUSSIA'S RELATIONS WITH INTERNATIONAL FINANCIAL ORGANIZATIONS: REGIONAL ASPECTS OF FINANCIAL REGULATION

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An analysis of the scientific literature indicates an increase in the role of regional financial institutions in the international financial system. Author studying debt of the Russian Federation with similar organizations on the example of the Eurasian Economic Union, finds that the monetary relationship existing between the member countries of such alliances allow more effective and efficient methods to select for public debt management.

Key words: debt, finance law, international financial institutions, credit.

**PRIVILEGE BY RIGHT OF SENIORITY: LENDERS DISPUTE
IN RESPECT OF THE MORTGAGED PROPERTY**

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In this article the author examines the provisions of the reformed civil code, relating to mortgage of immovable property and securities. Analysis of legislative provisions is supplemented by consideration of specific issues relating to the mortgaged property. The author defines the criteria of balance of interests of the debtor and the priority of satisfaction of creditors' interests.

Key words: collateral, mortgaged property, mortgage, obligations of the debtor, creditor's rights, creditor's privilege.

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INTERNATIONAL LAW. EUROPEAN LAW

**THE SYSTEM OF INTERNATIONAL-LEGAL SUPPORT OF RUSSIAN FEDERATION IN
INTERNATIONAL ECONOMIC RELATIONS***

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The article deals with some issues devoted to Russia's participation in international economic relations. Proposed methodological approaches to the analysis of legal regulation of relations of the Russian Federation in the world economy. Proposals have been formulated for improving the legal framework of the Russian Federation in international relations.

Key words: sustainable development of the Russian Federation, the rule of law, foreign economic policy, world economic order.

* The article is based on the results of research carried out at the expense of budgetary funds of the State task of the Financial University 2015.

**THE ROLE OF THE PRINCIPLE OF MUTUAL TRUST IN THE DEVELOPMENT
OF A COMMON SPACE OF JUSTICE IN THE EUROPEAN UNION**

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In the article the questions of formation and development of the principle of mutual trust within the European Union. Special attention is paid to the influence of this principle on the functioning of the common space of justice, in particular the concept of judicial cooperation of States-members of integration associations, as well as the problems of recognition and enforcement of foreign judicial decisions.

Key words: European law, politics, justice, the principle of trust, judicial cooperation, recognition of foreign judgments.

ECONOMY. ECONOMIC SCIENCE

ECONOMIC THEORY**ECONOMIC RELATIONS AND ECONOMIC INSTITUTES**

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The author analyses the interrelations between the economic and institutional processes in economic system, defines the role of institutional relations, transformation and transaction costs, the connection of the last one with industrial rent as a fictitious value and consumption rent as a part of real consumption value; the interrelation of Coase theorem with making rent in the form of transaction costs is considered.

Key words: institutional relations, economic theory, transformation and transaction costs, external effects, fictitious and real value, war chest, general value law.

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THE AGRICULTURAL SECTOR IN THE RUSSIAN FOOD SAFETY STRUCTURE

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Agricultural production in our country is experiencing serious problems in their development. In modern conditions of food security concept actually can not be executed. For its implementation it is necessary to change the structure of the investment support of manufacturers, the legislation in the field of food standards and customs procedures.

Key words: import substitution, food security, AIC, crop, animal husbandry, agriculture, legislation.

Without the development of agricultural branches of the country it is impossible to ensure the food security of the state. The "Food Security Doctrine of the Russian Federation" is taken into account the share of the domestic agricultural, fishery and food products in the total annual volume of the physical commodity resources.

As part of the performance, food security in our country has already been achieved, and actual figures are similar or correspond to a calculated. These figures are totals and do not speak for themselves, how they were achieved. The most important factor that determines the development of the agribusiness sector is to the selection. Currently sown the seeds of domestic 10-12% of the area, of which half are of foreign origin of the seeds processed on Russian seed plants¹. A similar pattern is observed in the

number of livestock industries. Due to the import of breeding material produced in the country most of the poultry². Russia was in 2014 4th place in the world for the production of poultry meat, but it turns out that this figure will reach at the expense of closer ties with the West. Varies depending on the form, but not the dependence. The area under cultivation in 2013 up 66 % from 1990 levels in 2013 apply fertilizer in 5.5 times less than in 1990³. Of the remaining 79 million in turnover. hectares of sown areas, more than half do not fertilized or fertilized at the lowest doses for all post-Soviet years⁴.

When used in this land is impossible to sharply increase the yield and total yield. In 2014 received the highest gross yield of grain crops (104mln.t.). However, it is 9,1 % lower than 1990. and corresponds to the level of 1968. In 2013 grain production volume in Russia corresponded to 1966, meat - 1967, milk - 1957.

Currently, the country is in a food addiction. More than 15 countries supplying meat, milk and other products, whose share in the population diet is about 40 %⁵.

In livestock, we are witnessing a negative picture. Russia has not reached in two decades 1990 level. The number of cattle - cattle breeding bases steadily declining⁶.

Another important issue is the presence of the working population in rural areas. Rural population steadily declining⁷. Deteriorating social infrastructure. Hospital Network since 1995 declined by more than 78 %, clinics 68 %⁸. Our agricultural production is 5 times more energy-intensive and 4 times more metal content, and the productivity is 8-10 times lower than in the US, the leading countries of the European Union and Canada⁹.

An important issue is financial support for agricultural producers. The national average per hectare subsidies in 2015, Were 294 rub. per hectare, which is 10 % below the level of 2013. Particularly affected by this farmers. In 2014 per hectare subsidies received only 15 % of farmers. The size of subsidies per hectare should be increased to a minimum EU level of countries - 80 evro¹⁰.

At the present time due to the domestic production of agricultural products, raw materials and food supplies about 95 mln. people of 143 million inhabitants of the country¹¹.

Thus, the Russian agriculture has great difficulties in the production of agricultural products. These difficulties have adopted a systemic nature. A significant part of the agricultural products produced in small farms (more than 1/3, depending on the type of product), which speaks of their high role in production. However, developing such households the hardest, because they can not get a loan. Therefore, products are created, based on manual labor. This determines the low level of agriculture as a whole in the country. At the other extreme is the creation of large enterprises that produce (up to 2/3, depending on the type of product). They have access to credit. These campaigns monopolize the market and dictate prices. Since the concept of food security can not be made, the question arises: how will be solved the problem of providing the population with food? One of the answers is the import of EU products from the Customs Union. What has changed is the supply chain. Now products come through Belarus and Kazakhstan. After the legal registration in Russia, it should be under a different label. Legally, it is not prohibited in the countries of the Customs Union. For example, in Belarus for the first 11 months of 2015. It was purchased 25 thousand tons of apples in Ecuador by \$ 16 million. But Ecuador produces about 10 thousand. tons and he buys about 60 thousand tons of apples¹².

Next option - is the sale of low-quality domestic products. Russia is the largest consumer of low-quality palm oil. Practiced bakery products of low quality feed grain. Due to the content of vegetable fats, 78.3 % of cheese in Russia is fake, said in regulatory agencies¹³.

Another point is to address food security of the population. This concept involves the introduction of a special electronic cards for the poor segments of the population. Imperfect law allows second-rate food products under the guise of high quality. Importation of imported food in large quantities. The result is a "gray" market and the shadow economy. Domestic producers in such circumstances can not enter the food market, because it is already full. Thus, to the legislative component is added to obvious problems of import substitution.

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⁸ Shutkov A., Shutkov S. Op. cit., p. 12.

⁹ Uspenskaya I., Rusin N. (2015) Personnel potential of innovative development of crop. *Economics of Agriculture of Russia*, 3, p. 8.

¹⁰ Pavlova G. Op. cit., p. 50-52.

¹¹ Altuhov A. (2014) Russia needs a new agricultural policy. *The Economist*, 8, p. 31.

¹² As Belarus bought in Ecuador twice more apples than there raised. Available from: <https://www.charter97.org/ru/news/2016/2/17/191643>.

¹³ Zibrova A., Trutnev O. *Palm excel*. Available from: <http://www.kommersant.ru/doc/2822494>.

TO THE QUESTION OF COMPETITION IN THE PUBLIC CATERING INDUSTRY

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This article analyzes some of the conditions of competition in the public catering industry. Special attention is paid to geographic and product boundaries of the public supply of the metropolis, emerging under the impact of market forces and public authorities. Considered and other conditions of economic efficiency of functioning of subjects of public catering of the metropolis.

Key words: geographic boundaries, product boundaries, the procedure for determining the boundaries of the catering industry of the metropolis, the value of provided goods and services.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

THE DEVELOPMENT OF THE RUSSIAN PARADIGM OF MACROECONOMIC PLANNING (THE INTERNATIONAL EXPERIENCE)

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The features of the implementation of the indicative planning methods in the context of socio-economic development of France, Japan, South Korea and India. Particular attention is paid to the use of planned management tools in solving structural problems, in particular in the framework of the policy of import substitution and export-oriented development.

Key words: French indicative plans, indicative planning in Japan, plans for the economic development of South Korea, the Indian economic development plans.

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THE EVALUATION OF MACROECONOMIC PLANNING EFFICIENCY IN PRC

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The article deals with the experience of PRC in the field of macroeconomic planning and system efficiency evaluation. The author analyzes the process of efficiency evaluation in PRC, the components of the evaluation system, offers a classification of evaluation types based on the regularity criterion. On the basis of the analysis made the author concludes that the medium-term evaluation of planning plays the main role in the efficiency evaluation system. The author reviews the medium-term evaluation practice on the example of the recent Five-Year Plans of social and economic development.

Key words: macroeconomic planning, efficiency evaluation, Five-Year Plans, economy of PRC.

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**PUBLIC-PRIVATE PARTNERSHIPS AS AN ELEMENT OF FORMATION
OF MIXED ECONOMY**

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The article shows the example of Moscow way interaction between government and business in the formation and conduct of socio-economic policy in the region, the role of public-private partnership in the formation of new “mixed economy”.

Key words: investment strategy, public-private partnerships, investment standards, government regulation of the economy, investment, budget.

SMALL AND MIDDLE ENTERPRISES IN INDUSTRIAL PRODUCTION SYSTEM

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In article the role and a place of small and middle business in industry development are considered. Criteria of reference of the enterprises to small and to middle in the different countries are shown. The condition of the small and middle industrial enterprises in Russia and Jordan is considered. Necessity of working out of offers on actions of an industrial policy (regarding small enterprises) as forms of state regulation of their activity is proved.

Key words: the industrial policy, the small and middle enterprises, Jordan, measures of support of small enterprises.

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**ALGORITHM OF RATING MODEL OF DEFINITION OF RISK OF BANKRUPTCY
OF THE INDUSTRIAL ENTERPRISE**

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The review of methods of a diagnostic of risk of bankruptcy of the enterprise is presented in article. The set of the coefficients characterizing a financial condition of the organization is developed and offered. The algorithm of creation of rating model of diagnostics of a financial condition of economic entities generalizing in itself quantitative and qualitative methods of forecasting of bankruptcy of the enterprise is offered.

Key words: bankruptcy; diagnostics of the enterprises; financial performance; rating models.

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**THE METHOD OF “ROAD MAPS” AND ITS APPLICATION TO THE STATE
EDUCATIONAL, SCIENTIFIC AND INNOVATION POLICY OF RUSSIA**

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The article discusses the practical implementation of the method of “road maps” in Russia. The article deals with the origin and understanding of the methodology “technology roadmapping”, which became the basis for the method of “road maps”, as well as the distortion, occurred in the process of adapting this method in Russia. Recorded recommendations on actions needed to correct the current negative trend.

Key words: technology roadmap, action plan, long-term planning, public policy, innovation, education.

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COMPARATIVE ANALYSIS OF PRECISE AND APPROXIMATE FORMULAS TO CALCULATE SPEARMAN'S RANK CORRELATION COEFFICIENT

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In addition to the formula of calculating Spearman's rank correlation coefficient, proposed by the author in 1904, in the modern statistical literature often and without justification is offered to use a simpler approximate formula. This article examines the validity of such a replacement, and is produced in this error.

Key words: Spearman's rank correlation coefficient, exact and approximate values, error estimation, analytical assessment and evaluation of the simulation model.

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**ELIMINATION OF INCONSISTENCIES IN THE DEPRECIATION REFLECTION
IN THE DIFFERENT TYPES OF ACCOUNTING AS A BASIS FOR INCREASING
TRANSPARENCY OF WEAR REFLECTION AND OF MAINTENANCE COSTS
ACCOUNTING REDUCING**

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In this article the authors discuss the current system of depreciation accounting. The current regulatory system is not able to regulate the accounting effectively. The authors identify main problems of the existing accounting system and provide direction to resolve them. This is the main practical significance of this article.

Key words: depreciation, accounting, tax accounting, RAS, IFAS, AS, fixed assets.

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**CORPORATE SOCIAL RESPONSIBILITY AS AN EFFECTIVE METHOD OF INTEGRATION
OF SOCIALLY RESPONSIBLE INVESTMENT IN RUSSIAN BUSINESS PRACTICES
OF FINANCIAL INSTITUTIONS**

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Socially responsible investment is a key factor for sustainable development of Russian financial institutions. Its successful integration into business practices will provide corporate social responsibility (CSR) instruments. Based on the CSR principles and modern IT technologies, effective innovation management system will enable companies to pass quickly to a new stage of development.

Key words: socially responsible investment, corporate social responsibility, financial institutions, risk management, sustainable development, ISO 26000.

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**THE MAIN INVESTMENT POLICY LEVELS - THE STATE TO THE REGION
AND THE ENTERPRISES**

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The attraction of the foreign and national investments is an important part in the development of the national economy. Thus the main issue is the effectiveness of the state policy in the sphere of attracting investments. The study of levels and challenges involved, the state and the subjects of the federation in the investment policy in this regard are the highly relevant, both theoretical and practical aspect. It should be noted that the theme of investment policy and investment is widely studied both foreign and domestic researchers. The object of study in the article advocates the investment policy in the system of economic relations. The subject is the main directions of participation of the state, the region, the company in the investment policy.

Key words: investment policies, tools, state, region, enterprise level, investment policy objectives and investment policy features.

**ECONOMIC EVALUATION OF TARGETED PERSONNEL TRAINING ORGANIZATIONS
(ENTERPRISES)**

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The methods of evaluating the economic efficiency of the organization of training personnel.

Key words: efficiency, training, training costs, investment in human capital.