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STATE AND LAW. LEGAL SCIENCE

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

**THE VALIDITY OF ACTS JUDICIAL PRACTICE:
THE DEVELOPMENT OF THE THEME OF SOURCES OF PROCEDURAL LAW**

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This article is devoted to the problem of justice of judicial practice acts. The authors determine the attitude that the acts of judicial practice are the sources of procedural law, because from a practical point of view, it is a legal result, which is obtained in the field of judicial proceedings. It is pointed out that these are legal acts of the justice system, justice and its outcome bear in their content the requirement of justice.

Key words: procedural law (legal process), judicial process, acts of judicial practice, sources of procedural law, the principle of justice, fair trial, adversarial proceedings, reasoned judgment.

FINANCIAL LAW; TAX LAW; FISCAL LAW

**BUDGETARY LITERACY AS SYSTEM CATEGORY:
QUESTIONS OF LEGAL FIXING**

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For increase in the general level of the budgetary literacy in article its value for development of society and the state in general is proved. The analysis of a ratio of legal culture and budgetary literacy has allowed to present classification of the last. Changes in the existing budgetary legislation, the systems of formation of the budgetary literacy focused on optimization in society are offered.

Key words: budget, openness, budgetary literacy, normative legal acts, educational organization, budgetary and legal culture, types of the budgetary literacy.

**SYSTEM OF PRINCIPLES OF THE INSTITUTE OF FINANCIAL CONTROL
IN THE CONTRACT SYSTEM: LEGAL NATURE AND NORMATIVE ASSISTANCE**

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The article gives a gradation of the principles of control in the finance and budgetary sphere, the purpose of the study of principles is explained. Public financial control and participation of citizens in

this process are considered; principle of the fate of authorities in the control system. The principles of openness, improvement, expediency are considered. The grouping of principles into main and procedural principles is given

Key words: financial control, principles, principles of the institute of financial control, procurement of goods, works, services for state and municipal needs.

INTERNATIONAL LAW; EUROPEAN LAW

INTERNATIONAL LEGAL BASIS FOR COUNTERACTION AGAINST HARMFUL TAX COMPETITION

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Expansion of foreign economic relations and diversification of forms of international economic activity create opportunities for avoiding tax avoidance or reducing the tax burden. The problem of tax competition, which is of great importance for most states, affects the development of international cooperation in tax matters. If a tax jurisdiction provides tax breaks that are detrimental to the economies of other countries and the world's welfare as a whole, then it is a question of harmful tax competition. Its solution in modern realities is necessary and mainly possible only if the states adopt unilateral and coordinated multilateral measures.

Key words: international tax cooperation, taxes, tax jurisdiction, taxation, OECD, international tax law, harmful tax competition.

ECONOMY. ECONOMIC SCIENCE

ECONOMIC THEORY

SUBJECTIVE APPROACH TO THE RESEARCH OF THE ESSENCE OF CAPITAL

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The article deals with the features of the subjective approach to the research of the essence of capital, the possibility of applying the methodological tools of marginalism to clarify the essence and structure of capital goods is analyzed.

Key words: marginalism, economic goods, capital goods, capital, capital structure.

ESSENCE AND THE MAIN TYPES OF COMPETITIVE STRATEGY OF COMMERCIAL BANKS IN THE RUSSIAN MARKET OF SERVICE OF NATURAL PERSONS

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In article the main bank strategy are considered: minimization of expenses, differentiation, concentration. Special attention is paid to the strategy of the differentiation applied by the leading Russian banks

Key words: competition, competitiveness of bank, bank competitive strategy, innovation of bank, banking market, Internet banking

RESERVES OF GROWTH OF COMPETITIVENESS OF VTB BANK IN THE RUSSIAN MARKET

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In article the main components of competitiveness of VTB Bank are revealed. Reserves of increase in competitiveness due to increase in efficiency of attraction of financial resources of natural and legal entities are revealed.

Key words: competition, competitiveness of bank, competitive advantage, VTB bank, globalization of the financial markets.

DEVELOPMENT OF THE MANAGEMENT ACCOUNTING IN PRE-REVOLUTIONARY RUSSIA

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There is an established understanding that methods of the management accounting in Russia were adopted from Occidental theory and practice. The author unveils little-known facts showing a lively debate in pre-revolutionary Russia regarding the calculation of costs. As a radical solution, it was repeatedly suggested to abandon indirect costs allocation. The author concludes that some elements of the Direct Costing Method can be found in pre-revolutionary Russia.

Key words: direct costs, indirect costs, cost allocation, direct costing.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

**PRACTICAL ASPECTS OF INCREASE OF EFFICIENCY
OF ACTIVITY OF THE AIRLINE**
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This article deals with search for ways to improve the efficiency of the airline. One of the instruments of long – term financing associated with cost optimization of the airline is leasing – a financial transaction for the use of property through the lease. Aircraft for airlines are the main means of production. Since these are expensive assets at the price of many tens or even hundreds of millions of dollars, many airlines prefer not to purchase aircraft in property, but to lease them, financial or operational. Aircraft are operated according to strictly defined and strictly observed rules, the technical condition of the aircraft and all work with it is documented, so that the lessor always has a clear understanding of how its asset is operated, in what condition is maintained and what has a residual value.

Key words: profit, efficiency, cost optimization, operational and financial leasing, rent, lending, expert assessment, forecast, multipliers.

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BUSINESS PLANNING IN THE HEALTH CARE INSTITUTION
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© 2018 **Blinova Victoria Yuryevna**

the chief freelance specialist of the Ministry of Health of the Samara region for plastic surgery, plastic surgeon of surgical department № 2 of the hospital at the Samara station of a non-governmental public health institution «Road Clinical Hospital at Samara Station of the open joint-stock company «Russian Railways».

Long-term and current planning of health care institution development requires the use of special

tools of strategic management. Preparation of the business plan requires knowledge of the General methodological principles of management, understanding the specifics of the regional market of medical services and the activities of the health care institution. Business planning can also be a means of assessing the effectiveness of management.

Key words: project management methodology, business planning, healthcare institution, local investment project, assisted reproductive technologies, procedure for the use of assisted reproductive technologies, standard equipment Department, recommended staff standards, comparative analysis of the cost of services, calculation of the planned volume of services and income, financial plan of the project, project risks

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