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ECONOMICS AND POLITICS

**IMPORTOZAMESHCENIE IN THE DYNAMICS OF THE MERCHANDISE
EXPORT IN THE THE RUSSIAN FEDERATION**

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The question of choosing the indicator describing the import substitution process and its dynamics is being studying in this article.

Several variants of this indicator are taken into consideration.

Key words: investment, foreign trade, import substitution, industry sectors, commodity structure of exports and imports.

The question of choosing the indicator describing the import substitution process and its dynamics is being studying in this article.

Several variants of this indicator are taken into consideration.

One of them the import substitution index calculated as ratio of growth in sales of domestic producers on the domestic market to the increase in demand on the domestic market. However the authors made a conclusion that this index is impossible to use for describing the import substitution process. In addition the question about the distribution of resources between domestic production and import has not been decided because it demands more information. That is why it is impossible to estimate properly neither the amount of any resources nor the volume of demand.

The authors proposed to use the trade imbalance ratio calculated as ratio of trade surplus to foreign trade turnover for individual product groups. This index is devoid of these shortcomings. When analyzing headings for which Russia is self-sufficient and commodity groups with minor amounts of foreign trade were excluded from consideration.

The best situation in the import substitution has taken place in the grain trade as well as in the manufacturing of a quite number of manufacturing of food products, including beverages and tobacco.

The worst situation was typical for engineering industries, clothing and footwear.

These data indicate the overall unfavorable situation with the implementation of import substitution in Russia.

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**INSTITUTIONAL TRANSFORMATIONS OF THE REGIONAL BANKING SYSTEM
OF RUSSIA**

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The banking system of the Russian Federation has specific character: defining the role of state banks in the principal segments, limited number of foreign banks, a high proportion (in quantitative terms) of small banks with low market share. Referring to the stiff competition from large banks, small and medium-sized banks, regions need in special support from the state towards them should apply special measures of regulation and supervision. For the solution to this problem was proposed institutional transformation of the Russian regional banking systems, we have developed the scheme of management of regional banks.

Key words: regional Bank, state regulation, banking system, state support, the Central Bank, institutional transformations.

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ECONOMIC THEORY

ABOUT FUNCTIONAL DEPENDENCE BETWEEN THE COST AND VALUE

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In the article attempt to prove functional dependence between the cost and value by means of introduction of new terminological units and their comparison - work of production and consumption work is made.

Key words: cost, value, production work, consumption work, consumer needs satisfaction, norm of reproduction of labor.

In the article attempt to prove functional dependence between the cost and value by means of introduction of new terminological units and their comparison - work of production and consumption work is made.

The pre-revolutionary Russian scientist Lev K. Bukh came to a conclusion that between production work (a cost element) and consumption work (a value element) there is a certain communication. He didn't bring in the works the proof of existence of such communication, but insisted that it is.

In our opinion, the proof of functional dependence between the cost and value is capable to advance economic theoretical science in the direction of further merge of the labor theory of cost and the theory of marginal usefulness.

In the article it is shown that functional dependence between the cost and value occurs through norm of reproduction of labor.

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FORMATION OF THE MIDDLE CLASS IN MODERN RUSSIA

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In the present work the dependence between investments into the human capital of society and the growth of creative part of middle class and the development of creative part of middle class and rates of social and economic development of the country is investigated. The analysis of tendencies of the middle class development at the expense of influence of economy and policy, by the analysis of a choice of profession and an education level is carried out.

Key words: middle class, human capital, creative layer.

One of the most debatable and insufficiently investigated problem of modern transformation processes in Russia is the question of middle class as an instrument (factor) of social and economic development of the country.

Formation of middle class in society is a result of social stratification, thus key characteristic of middle class is accessibility to material benefits and cultural values. So the reason for the middle class formation is the influence of economic factors on the material conditions of people's lives. According to our opinion, in processes of stratification mainly it is necessary to consider a complex of economic factors caused by opportunities of social mobility, and also needs of certain individuals. The middle class is rather important for society as it is a stabilizing force of social development. Also there are opportunities for external (compulsory) management of middle class formation processes via the mechanism of an increase of social investments in an increment of the human capital.

In the present work the dependence between investments into the human capital of society and the growth of creative part of middle class and the development of creative part of middle class and rates of social and economic development of the country is investigated. The analysis of tendencies of the middle class development at the expense of influence of economy and policy, by the analysis of a choice of profession and an education level is carried out. In general the situation with the development of middle class in Russia looks problematic because of almost total absence of a reasonable state policy of development of such a class and because of poor quality of work life of the employed population.

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NEW NEOCLASSICAL SYNTHESIS: HOUSEHOLD'S BEHAVIOR MODEL

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The household's behavior model in the network of new neoclassical synthesis is disclosed. It's described the household's behavior in consumption and in labor market. The specific characteristics of this model for the case of transition economy are showed.

Key words: macroeconomic model, new neoclassical synthesis, household's behavior, transition economy

The article is devoted to the most important unit of the concept of the new neoclassical synthesis model of behaviour of households. The model consists of two elements: household consumption and labor supply. In the model, the economy consists of households, who live in two periods - the present and the future. Household chooses his plan for consumption in the data prospects of future income and the real interest rate in order to maximize the utility of consumption throughout the life of the existing budgetary constraints. An important factor when choosing a plan of consumption is a constant "psychological" rate of discounting, which, as the price of the refusal of consumption in this period must correspond to the real interest rate as an indicator of winning in the future period.

Defining their labor supply, household splits his time between work and leisure. Together with the consumption of leisure of the current and future periods forms the General usefulness of life.

The optimal allocation of time in the current period is a distribution for which the marginal utility directly received at the expense of leisure, equals the marginal utility obtained due to income from the spent time. Real wage growth leads to higher labor supply and the reduction of leisure time.

In the conditions of transformation of economy of the value of psychological norm discount should be higher than in a developed market economy, the result is higher real interest rate, which reduces the opportunities for investment. Also in the transition economies, real wage growth is much slower effect on the growth of labor supply.

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ECONOMY AND MANAGEMENT

**MODERN PROBLEMS OF INSTITUTIONAL MODELING
OF SOCIO-ECONOMIC RELATIONS IN RUSSIAN ECONOMY**

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The article considers the issues of institutional modeling of factors that affect the quality of institutions. Special attention is paid to the analysis of the emergence of inefficient institutions (in the form of corruption) and their impact on the development of social infrastructure and the quality of life of the population which ultimately hinder a progressive movement of the Russian economy.

Key words: institutions, the quality of institutions, institutional traps, corruption, quality of life, education, health care.

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**THE METHODS OF CHOSING INVESTMENT STRATEGY IN THE SPEARE
OF UTILIZATION OF ASSOCIATED PETROLEUM GAS**

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Reflects the basic principles of building and modeling the behavior of an investor in evaluating projects in the field of utilization of associated petroleum gas depending on the changes of external environment factors. Held approbation techniques in the fields of "BelkamNeft".

Key words: the associated oil gas, investment projects for the utilization of associated oil gas, real options method, the binomial model, the strategy of behavior of the investor.

The article describes the main principles of construction and modeling the behavior of an investor in evaluating projects in the field of utilization of associated petroleum gas depending on the changes of external environment factors.

When evaluating the efficiency of investment projects is most fully the principle of flexibility meets the real options method. With his help in applying the binomial model, provided an assessment of the proposed economic situation, when a differently directed action of influencing factors (inflation indexes of growth of sales of products of utilization of associated gas, fines for excessive gas flaring, payment for Celje the first volume of combustion and harmful emissions into the atmosphere), the investor appears to seek the opportunity of continuing investment in

the project, or to refuse further investment. Scientific novelty of the work consists in development of a matrix of behavioral strategies investor on the basis of various changes of external environment factors. The matrix is aimed at increasing the value of real options, step-by-step execution of which will lead to наращива of the reduced income of the investor.

If the investor several utilization projects along the way-th gas in different fields (or group of fields), based on a matrix it is possible to develop individual strategies for each field (or group of fields), regardless of whether the wells he owns, to select the most optimize strategy for profit.

If one risk factor, the option should be continued, and on other-Goma risk factor should be closed, then the investor can identify the minimum threshold the rate of additional income, which he would like to receive. In this case, the investor's decision will depend on the amount of additional income together with the probability of receiving the maximum profit.

Approbation of the methods in the fields of "Protein-oil".

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MULTI-CRITERIA ANALYSIS OF THE OIL REFINERY MODERNIZATION

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There is a brief analysis of problems of modernization of the oil refineries. Based on this analysis, the group of the criteria formulated for assessing the effectiveness of the proposed modernization of oil refinery, and figures for the considered criteria.

Key words: modernization, oil refinery, group of criteria, assessing the effectiveness.

Objectivity and necessity of Russian economy are driven by the demands of a growing level of competition and pace of technological development of countries - leaders of the world economy. Modernization of economy in particular which is based on organization of high-tech production facilities and modern management systems provides the necessary pace and quality of economic development.

Being a high-tech market tool that increases a competitive ability of production, modernization attracts the attention of enterprises and organizations from different branches of economy. In recent years, almost every enterprise of Russian production sector underwent modernization to some extent.

However, the accomplished result in this case doesn't always meet the expectations. Analysis of results of modernization of Russian enterprises shows that its efficiency remains fairly low; material and financial resources that were invested often turn out to be unjustified.

A lack of a well-functioning business arrangement of modernization doesn't allow Russian enterprises to successfully implement active innovative strategies. Therefore, a significant focus in researches in the field of economics and management is brought to development of tools of making optimal production decisions.

Relevance of this problem and a lack of study of certain theoretical and practical aspects of implementation of modernization in oil-refining industry in current conditions determined a choice of the topic of the article and the issues that are covered in this article.

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COMPETENCY MODEL OF THE EMPLOYEE: THE CONCEPT OF MAIN LINE COMPETENCIES

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Article updated the understanding of the theory and methodology of the competence approach. We presented the competence model of the employee. In article formulated the concept of main line competencies. As a result, we compared the traditional concept and original concept of competence.

Key words: competence, the subject of labor (the employee), competence-based approach, the ontological modeling, competency model of the employee, the main line competencies.

Despite the prevalence of competence approach in the so-called “person-centered” fields of scientific knowledge (linguistics, psychology, labor relations, professional selection methodology, pedagogy, law, etc.), its theoretical and methodological foundations are still not well established due to historical circumstances.

The authors are the result of a critical rethinking of the category of competence, in giving its base the formal mathematical principles of scientific knowledge.

Identify the outer boundary of the applicability of semantic competence - employment rights (the subject of labor). Competence model presented the subject of labor, which is the basis of content obtained from the study of the ontological ontological model of competencies. Ontological model of competence defines the relationship of basic concepts of competence-based approach: competencies, personality traits, skills and competencies, and also includes the socio-economic environment: labor function, certification, professionalization, which form the life cycle of competence.

Competence model is the subject of work as an employee competence framework, which appear systemic and synergetic properties. The key parameters of the model are the subject of the quality of work and the quality of the life cycle.

A key concept in the applied aspect of the subject of labor competence model is the concept of core competencies, which play a key role in the development of the quality of the subject of work and linking it with the goals of socio-economic environment.

At the end of the article the comparative analysis of the traditional understanding of the competencies and presented.

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**SOLUTION OF THE VITAL PROBLEMS OF THE INNOVATION
DEVELOPMENT OF THE HOUSING AND UTILITIES ECONOMY OF LARGE
CITY ON THE BASIS OF THE IMPROVEMENT OF THE INTERRELATIONS
OF THE ECONOMIC AGENTS**

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In the article the current state of the problem of housing and communal services of a large city, the ways of their solution based on innovative development of the industry, based on improving economic relations between entities in the industry.

Key words: process innovations, innovation-active sites.

**INCREASE IN THE EFFECTIVENESS IN CONTROL OF INNOVATION
DIVERSIFICATION IN THE AGRARIAN SECTOR OF THE RUSSIAN ECONOMY**

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The necessity of innovation in the diversification of the agricultural sector of the Russian economy in order to enhance its competitiveness in world markets.

Key words: innovative diversification, competitive position, the mechanism of adaptation.

**MODELS OF EFFECTIVE SELKHOZORGANIZATSIY ON THE CONDITIONS
OF THE MOSCOW AND SMOLENSK REGION**

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In this article the effective models of agricultural organizations under the terms of the Moscow and Smolensk region. Consider the size of agricultural enterprises on the area of arable land and crops and cattle. Provides a methodology to evaluate the effectiveness of the proposed models of agricultural enterprises.

Key words: agricultural organization, the Moscow and Smolensk regions, models with regard to the size and specialization, efficiency calculations.

**TRANSFER RATES AS AN INSTRUMENT FOR SHAPING PROFITS
IN THE FINANCIAL STATEMENTS OF HOLDINGS**

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The issues of transfer pricing in the formation of profits and reflect the results of the financial and economic activities of holdings in the financial statements.

Key words: transfer price, holding, controlled transactions, income statements.

The globalization of economic processes and competition dictates new requirements for the pricing policy. Application in international practice of transfer prices is justified by the tax legislation of countries and the OECD guidelines. Known methods of transfer pricing, the OECD (the comparable uncontrolled price method further implementation, the method of “cost-plus”) has been adopted as the basis for the creation of methodological instruments of transfer pricing in Russia. The Tax Code of the Russian Federation provides five methods developed their application. The problem of the methodological instruments in the framework of current pricing policy is the recognition of transactions between related parties controlled and recognition of the people actually interdependent. The results of recognized controlled transactions should be reflected in all types of reporting by the holding in order to provide the right information management solutions.

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**THE INVESTMENT POLICY OF THE ORGANIZATIONS IN THE FIELD
OF REAL INVESTMENT**

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The approaches to the selection of the investment policy, the algorithm of its formation for real investment. Proposed format of the internal standard organizations to implement tactical investment policy objectives.

Key words: investment environment, investment policies, the formation, the actual investment.

Most of the investments of Russian companies are real in nature, that is, capital investment in financially tangible assets of the building, construction and other real estate. For the

strategic development investment needed: investment attractiveness and efficient investment policy. Investment attractiveness is understood as a state of the organization, which causes desire at a potential investor take a certain risk investments. The investment attractiveness is influenced by external and internal factors. To evaluate the investment attractiveness of the organization has various metrics, among which there are always key, for example, liquidity and solvency, financial stability, turnover, etc. Investment environment in which the entity operates, is presented in the article from the perspective of the institutional approach. One of the most important institutions marked by investment policy. The conditions of its formation and the algorithm of the investment policies of organizations in the field of real investment. Presents the author's draft of the internal standard investment policies of the organization.

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ANALYTICAL PROCEDURES APPLIED IN THE SYSTEM OF AUDIT

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Addresses the requirements and conditions for the use of analytical procedures in auditing. Presented analysis of issues and the composition of the analytical procedures to be used in the audit.

Key words: audit, analytical procedures, accounting, reporting, risk analysis and assessment.

An economic analysis with its methodological toolkit conquered quite a permanent place in the audit practice. Federal rule (standard) □ 20 “Analytical Procedures” reflects the basic requirements of the application of different methods of analysis for the understanding of the entity and to identify areas of potential risk. Risk management practices in modern conditions is becoming more complex, based on the implementation of the requirements of international financial reporting standards. The article provides characteristics of the most important classes of the disclosure requirements in the financial statements in order to influence the effectiveness of risk management. Provides a classification of analytical procedures necessary, according to the author, for use in the audit practice.

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FINANCE, MONETARY CIRCULATION AND CREDIT

THE RUSSIAN PRACTICE OF HOUSING CREDITING

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The article is devoted to the problems of Russian mortgage housing crediting. Since housing construction is an important area of economic development of the country, further build-up and preservation. The problem of provision of housing of the population can be solved with the help of mortgage crediting. For universal developing of mortgage necessary to create conditions in the face of the banking sector, the public sector.

Key words: mortgage, commissioning of housing, banks, construction, securities, crisis.

BOOK KEEPING, STATISTICS

ACCOUNTING OF FORMATION AND USE OF RESERVES

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The technique of calculation of a reserve on doubtful debts which, unlike existing, is based on professional judgment of the calculating worker, allowing more precisely to prove reserve size within the existing accounting legislation is considered.

Key words: reserve, professional judgment, receivables, doubtful debt, financial result.

In the standard legislative base analysis, it is obvious that accounting of process of reservation in details isn't considered in one normative document. In our country now there are no accounting standards which have to regulate formation and use of reserves. Those few documents by which calculating workers are guided don't give a full picture about formation and reflection in accounting reports of reserves.

The purpose of formation of a reserve on doubtful debts is increase of reliability of an assessment of an indicator of receivables.

The software product counts debts with an accuracy of 100% on each debtor, whether but to tell this debt will be paid, can't as can't define, doubtful it or not, the program grants only an option and processings of the entered data. Therefore, the decision on a rate of percent on a doubtful debt is shifted to the calculating worker.

Thus, the author considers that the calculating worker on the basis of the professional judgment based on has to define option of calculation of percent of a doubtful debt:

standard regulation of reserves in accounting; data from external sources (data of bodies of statistics, data of professional appraisers, contractors, professional accountants); the collected and analysed reporting of the most economic subject (accounting reports of firm); own qualification of the calculating worker (professional development, retraining) that will increase quality of processing of registration information and, as a result, will allow to approach to a problem of calculation of the size of a reserve more competently.

Therefore, the main goal of formation of a reserve on doubtful debts is reached, namely reliability of an assessment of an indicator of receivables increases.

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ECONOMIC AND THE INTERNATIONAL ECONOMIC ATTITUDES

RISK/PROFITABILITY BALANCE OF WEST-EUROPEAN BANKS IN TERMS OF GLOBAL FINANCIAL MARKETS INSTABILITY

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This paper represents the results of research devoted to the balance between risk and profitability of the West-European banks. The author empirically demonstrates increasing of risk within West-European bank's activities in the current conditions.

Key words: monitoring, banks, profitability, risk, instability.

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**GLOBALIZATION AND REGIONAL INTEGRATION OF THE COUNTRIES
OF THE CUSTOMS UNION**

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This article examines the current trends of the world economy, in particular, globalization and regionalization. The analysis of solutions of the complex tasks associated with finding optimal directions of trade and economic cooperation between Russia and its partners. Attention is paid to the overall capital market and the necessity of a mechanism to ensure the free movement of capital.

Key words: globalization and regionalization, the Customs Union, World Trade Organization, a common economic space, upgrade, integration processes.

Globalization and regionalization of the world economy at the present time are the major trends that complement each other, but at the same time, and are characterized by certain contradictions. With increasing globalization of contradictions parallel creation of uniform rules in the global trading system for all participants in global economic relations, there is a deepening of special preferential relations between countries at the regional level.

One of the most pressing problems of recent years are the issues of cooperation between the countries of the Customs Union (CU) and the Single Economic Space (SES) with the WTO in the context of the legal provisions of the World Trade Organization, the governing regional integration.

The presence of global and regional international economic relations, WTO accession and participation in integration processes in the post-Soviet Russia poses complex challenges associated with finding optimal directions of trade and economic cooperation with its partners, which must ultimately be determined by the needs of modernization and competitiveness the national economy, while meeting the criteria and norms of the World Trade Organization.

Formation of the new architecture of the global economy due to globalization and the accompanying crisis upheavals of the last decade, the need to find new models of collective co-development. The main objectives of the CES should be the creation and effective functioning of the common market for goods, services, capital and labor, the creation of unified transport, energy and information systems to create a common system of state support for priority industries, the development of industrial and scientific-technical cooperation. Currently, work is carried out to harmonize approaches to risk management in the financial markets, the exchange of information on the regulation of the banking sector and the currency market, steps are being taken to increase the use of national currencies of the member countries of the EEA foreign payments.

World experience shows that the formation of the unified capital markets should be considered as one of the top priorities of creating integrated union.

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ECONOMIC SCIENCE AND EDUCATION

FORMS OF INTERACTIONS BETWEEN SCIENTIFIC ORGANIZATIONS, UNIVERSITIES AND INDUSTRIAL ENTERPRISES

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The article discusses forms and methods of the interaction between research organizations and industrial enterprises, which promote a new knowledge transfer to industry for creation of a new or dramatically improved product or technological process. The article analyzes innovation activity in Khabarovskij kraj and also provides recommendations for implementation of the cluster policy as the main mechanism for development of the competitive production system based on partnership and collaboration.

Key words: innovation activity, technological innovations, innovative territorial cluster, cluster project, innovation infrastructure, cooperation ties.

**KNOWLEDGE MANAGEMENT AS A BASIS OF SOCIAL
AND ECONOMIC DEVELOPMENT OF MUNICIPALITIES**

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The report shows the specific character of socioeconomic development of municipalities on the basis of knowledge management. It is concluded that management of socioeconomic development of municipalities, based on knowledge management, includes setting goals and benchmarks, as well as defining the ways of development that can provide knowledge competitiveness of a municipality as a place for people's living and economic activities.

Key words: municipality, economy of knowledge, knowledge management.
