

## Scientific and Information Journal

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**ECONOMICS AND POLITICS**

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**PRIORITIES OF THE RUSSIAN PRIVATIZATION\***

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The article is devoted to analysis of goal setting new stage of state property privatization. The article States the absence in the purposes, stated in the official forecasts of the new phase of the General objectives, the immanent essence of the privatisation process of increasing economic efficiency and privatized enterprises. Noted also the real possibility of achieving the set goals without privatization.

*Key words:* privatization of state property, private property, state sector, private sector, economic efficiency, reproduction, management.

The article deals with the problem of determining the priorities of privatization of state property. Opens its relevance, due to the fact that privatization is associated with a significant intrusion into the process of reproduction, changing the goals and mechanisms of regulation of economic activity of privatized enterprises, sequestrum they perform social functions. All this is fraught with the risk of negative impact on the General economic situation. Noted that the possibility of this result a new stage of massive cuts in public sector is quite high, due to the fact that the experience of the Russian privatization does not give cause for optimism. The main reason of failures of different stages of Russian privatization, the authors consider deformations of the objectives of the privatization process, turning it into an end in itself. It is noted that in this sense is not an exception and the nature of the goals of the new stage of privatization, declared in the last two forecasts privatization: the forecast for 2013-2013 and the forecast for 2014-2016 years.

In the article specific gaps and omissions of goal setting new stage of privatization. It dictates the exception of the goals of privatization of economic efficiency, which deprives the privatization of its reproductive meaning and content. Marked a real possibility of achieving greater part of their goals without the exercise of such high-cost activities as privatization. The possibility of obtaining income from the use of state property, no less than the income from privatization.

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**ORGANIZATIONAL CRISIS AS DISADAPTATION**

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In this article the organizational crisis is seen as reducing the organization's compliance with its external environment or desadaptation. To overcome the leadership of the organization can be used two approaches - rational, built on the settlement plan "crisis determinism", and connected with the intention, willing - "intentionality". Both of these approaches have the same goal - co-evolution or restore adaptation of the organization to the external environment. Possibilities are considered of their convergence.

*Key words:* crisis restore adaptation, desadaptation, convergence.

**MORAL AND ETHICAL IMPERATIVES OF ECONOMIC BEHAVIOUR:  
PATRIOTISM AND NATIONAL ECONOMIC RESPONSIBILITY**

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The article defines patriotism as the most important moral and ethical feature of economic agent in conditions of globalization. Social and economic problems, caused by a low level of patriotism in Russia, are pointed out. By expanding the concept of social responsibility the category of national economic responsibility is suggested and some measures to increase the level of patriotism in Russian society are worked out.

*Key words:* patriotism, social responsibility, national economic responsibility, economic relations.

In conditions of globalization the problem of national interests defense becomes more acute. The solution of this problem is connected with the revival of patriotism in the Russian society. Russians are traditionally considered to be not so patriotic as other people, that is proved by different surveys. Many people in Russia do not care about the future of their native country and think of emigration. Meanwhile patriotism is an important economic and institutional factor. Many social and economic problems in modern Russia are connected with patriotic values decline due to market reforms, which do not take into account Russian national peculiarities. Among these problems are social cynicism, capital outflow, brain drain, demographic problems. Especially it refers to premature realization of western economic prescriptions, investment, tax and monetary policy. That's why the revival of patriotism could promote Russian competitiveness in the world. To achieve this goal all instruments of government policy in mass communications, education, science, tourism must be used. The category of patriotism also helps to expand the concept of corporate social responsibility to national economic responsibility of all economic agents: state officials, entrepreneurs, and ordinary people. The efficiency of national economic system depends on all of us. That is why national economic responsibility must become a specific strategy of economic behaviour, which means following national interests in business,

managerial practice and everyday life. National and social interests must dominate over individual and corporate interests.

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**THE DEVELOPMENT OF STATE-PRIVATE PARTNERSHIP IN RUSSIA:  
THE CONTENT AND FORM**

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The article provides a detailed analysis of the content of such economic categories as public-private partnerships, provides an overview of foreign and domestic literature on partnerships.

*Key words:* public-private partnerships, content and form, institutions and mechanisms.

As a result of the mistakes made in the process of privatization, liberalization of prices and foreign trade activities in the country there was a significant decline in economic and social indicators, increased political risk and, as a consequence of the shrinking of the public sector, there has been a steady decline in public investment in fixed assets. Given that the increase in public investment, given the level of development of productive forces is possible, mainly due to a substantial increase in taxes, which could lead to capital flight, rising prices and social unrest, it is necessary to find ways to ensure growth of private investment. Such a source at this stage serves public-private partnership.

In Russia, due to the absence of a single federal law there is no universally accepted definition of PPP, which leads to a wide variety of interpretations and approaches to the partnership of government and business. Some authors consider the PPP (according to the scheme adopted in developed countries) as a kind of project financing on the basis of a concession, while others - like any relationship of the state and private capital. In this case, PPP is treated as a "mechanism that reflects the interests of a wide range of classes and social groups." This article describes in detail the content of the concept of PPP both in foreign and domestic literature, marked and systematized positive moments when disclosing the content of the PPP as the most important institution of the mixed economy.

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**PROBLEMS OF IMPROVING THE MANAGEMENT OF FORMS  
OF MANAGEMENT IN THE AGRICULTURAL SECTOR**

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The analysis of the current state of the agrarian sector of the economy and the effects of the reforms. Given the structure of the agricultural organizations in forms of management and their comparative characteristics. On the basis of the dynamics of the different forms of management in the agricultural sector of the economy, suggest ways to improve data management forms of management.

*Key words:* agricultural sector, institutional reforms, the form of management, improving governance.

**ASSESSMENT OF THE ECONOMIC SUSTAINABILITY  
OF THE RAILWAY INDUSTRY'S BUSINESS IN RUSSIA**

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The article is devoted to the theoretical aspect of the economic sustainability. It also suggests the author's interpretation of the railway transport's economic sustainability. It has been represented the author's approach to an assessment of the economic sustainability of the railway industry's business.

*Key words:* railway transport, economic sustainability, qualimetric model.

In connection with the strategic role of railway transport of the Russian Federation in the transport system of the country (first of all, due to the characteristics and realities of Russia) evaluation of its role and impact on socio-economic development, accommodation of productive forces and increasing the efficiency of social production should assume the formation of the system of indicators of complex economic analysis. In the framework of this system it is necessary to study groups of indicators that reflect transport activities, the value of rail transport in the system of ensuring socio-economic development, the results of its functioning as an economic system, namely the economic sustainability of the railway complex.

Considering the economic sustainability of the railway complex of the Russian Federation as a stable and mutually agreed positive change key parameters of activity of railway transport, reflecting its economic environment, which is achieved through the interaction of systems of management of fixed assets and processes in the industry, it is necessary to conduct a comprehensive evaluation of not only economic stability but also its criteria. In this connection, it is reasonable to build models for assessment of the economic sustainability of organizations of railway transport of the Russian Federation on the basis of qualimetric model.

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**ECONOMIC THEORY**

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**SPATIAL MODELS OF MARKET COMPETITION**

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The article considers the methodological approaches to spatial competition modeling. The concept content of market threshold and the market range are represents. The author suggests research program to argumentation a logistics centers location.

*Key words:* competition, spatial model, gravity models, the market threshold, market range, logistics center.

The article considers the methodological approaches to spatial competition modeling. The first models of spatial competition concerned choosing a place of trade organization on uniformly and linearly distributed market. It was considered that the customers of this market will be purchased goods from a nearest dealer, and their total cost will be summarized of market value and transport costs. Later, market size factor was introduced in a model of spatial competition allowed to build more sophisticated analytical dependences in spatial competition.

The concept content of market threshold and the market range are represents. Modern methods in spatial competition concerned of decision-making of service industries accommodation choice based on multivariate models of linear, nonlinear and dynamic programming, and as a rule have an investment character. Using of such multifactor models allows accounting, except the factor variables, business environment in the form of

reasonable restrictions on the demand of customers, investment resources, and time and logistics solutions efficiency.

The author suggests research program to argumentation a logistics centers location. Analysis of technical and economic parameters used to determine the location of logistics centers in the Samara region, showed their lack of justification in terms of the preliminary market research concerning the number provided logistics services, potential revenue from their provision, therefore, determine the sales revenue.

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### **THE POSSIBLE CHANGES IN THE INNOVATION ACTIVITY OF ENTERPRISES**

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The article shows the possible changes in the innovation activity of enterprises as a result of motion for the monopolized environment and concluded that in order to achieve the optimal density of monopolized environment requires government intervention.

*Key words:* innovative activity, competition, monopoly environment, the size of enterprises

Boosting the innovation process is one of the strategic priorities in the development of the national economy. In this paper we prove that one of the factors of innovation activity of enterprises is the density of the monopolized environment.

Under monopolized environment refers to, the qualitative aspect of which is determined by the monopoly power of economic agents. The article shows that the effect of the density of monopolized environment for innovation in the economy due to the interaction effects of opportunities and incentives for innovation. Effect of innovation opportunities is that as the density of the monopolized environment capabilities for innovation are reduced. The effect of incentives innovation manifested in the fact that with decreasing density monopolized environment enhanced incentives to innovate in the face of competition in the market.

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**ECONOMY AND MANAGEMENT**

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**AUTOMATED SYSTEMS REFINERY COMPLEX - INNOVATION THROUGH  
ECONOMIC CALCULATIONS**

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Considered the causes and movements on the latest scientific achievements in the field of process automation in the refining industry. Identified problems and the positive aspects of the introduction of the automated control systems.

*Key words:* oil refining, automated control system refinery, ICS, monopolization, survival in a competitive environment.

Monopoly in oil production and processing is divided between the major representatives in the field, so important is the question of survival and competitiveness of each individual participant.

Using innovation, technology, information and technological features - one of the important directions of development in the field of oil.

Necessary to conduct the work in terms of improving methods of information protection, the improvement of existing structural information and technology flows used at all stages of process management.

Important role playing the integration of environmental requirements, which is important both domestic and foreign economic aspect for each company.

Create an idealized interactive information protection system, which would amount to artificial intelligence and the will to solve problems independently as reorganization and protection systems functions from hacking or technical mechanical problems .

The first aspect of assessing whether a potential earner himself refiner material, or acts as a developer of technology into mass production. The second aspect is ownership refiner established system of transport supplies. The third aspect - platform sales. And in this industry, as well as in the processing of the most acute question of the protection of "trade secrets" of an individual enterprise.

Development of an automated process control system refining industry is quite complicated and painful process.

Requirements of today's market, the achievement of competitive data - all this is impossible without transparency schemes, operational and long-term solutions and privacy in those areas, that have a commercial and technological innovation.

Important in the development of new systems: standardization of forms of software and hardware solutions, optimizing forms of presentation of information flows, and the use of the latest software with the introduction of self-learning programs and so-called "artificial intelligence".

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**CALCULATIONS OF EFFICIENCY OF TECHNOLOGICAL SOLUTIONS  
FOR PRODUCTION OF CONSTRUCTION COMPOSITES USING MATRIX  
FORMULA BY PROFESSOR M.D. KARGOPOLOVA**

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The article shows the possibility of using matrix formula Professor M.D. Kargopolova in calculations to determine the cost of building composites produced with effective solutions using energy-saving technologies. A comparative analysis of the calculation of their value by the standard method and using matrix formula.

*Key words:* matrix formulas by professor M.D. Kargopolov, cost of construction products, construction composites, complex binders, solar technology.

**REGIONAL IDENTITY ECONOMIC SPACE**

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The article explains the content and a different interpretation of "regional identity" in its spatial and socio-economic aspects. In this paper the theoretical and methodological specificity studies of this phenomenon, disclosed the features of different scientific approaches to the study of regional identity from the perspective of territorial and geographical, administrative-territorial, economic, social, synthetic that can reasonably determine the influence of the spatial characteristics of regional identity as an important institutional factors development of regional competitiveness.

*Key words:* regional economy, regional identity, economic space, regional competitiveness.

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**TO STUDY THE ESSENCE OF MULTICOMPONENT PARADIGM OF REGIONAL  
ECONOMIC DEVELOPMENT**

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The article develops the original approach to the synthesis of the system of regional economic system as a multicomponent structure. Improved theoretical platform multicomponent management economy of the region, highlighted the regularities of its development and functioning of determining the possibility of its study as a separate economic entity.

*Key words:* regional economic system, economic development, economic growth, multicomponent structure.

**THE FORMATION OF STRUCTURAL MODEL OF BALANCE OF THE FINANCIAL  
ASSET FROM THE POINT OF VIEW OF RISK**

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Discusses the characteristics of decision making in the management of financial assets of commercial organizations in the current circumstances. The suggested structural model of balance of the financial asset from the point of view of risk, including neutral, stable and low-risk components. Systematic management strategy of the financial asset from the perspective of risk. The results of the research can be useful in the process of formation of financial strategies, financial risk management of commercial organizations.

*Key words:* structural model of financial asset, financial risk, risk components, stable component of the neutral component.

New geopolitical realities have a direct impact on all participants of economic relations in different organizational and managerial level. This impact varies naturally environment of functioning commercial organizations, affecting its business resources, the structure of sources of financing, policy management of financial assets. The last is a significant element in the General system of financial management.

The structure of the financial asset, in our view, is a crucial moment in managing its financial risk, reflects the nature and status of the financial asset at the current time, demonstrates hidden investment intentions of the owner of the asset. In a dynamic environment, it is useful to consider from the point of view of system approach, which continues to maintain its conceptuality in control theory.

The article makes an attempt to rethink the financial asset from the point of view of the theory of risk, through the allocation of three fundamental components: neutral, stable and risky. It is shown that the maneuvering risk of an asset is able to balance the asset in the short term, as well as to exert its positive influence policy financial management of the commercial organization in a dynamically changing environment, both the current and in the strategic perspective.

Most generally, it is proved that the effective interaction between the requests of the owner of the asset and market expectations through the use of appropriate strategies: artificial retention risk of the financial asset, financial risk management the asset in a given horizon efficiency, constant stimulation risk of the financial asset, the continuous transformation of a financial asset through a permanent change its neutral component capable of leading financial asset to the torque equilibrium.

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### **SYSTEM OF THE BALANCED INDICATORS OF EFFICIENCY OF THE PROJECT OF ERP SYSTEM INTRODUCTION**

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The objective of this research consists in the analysis and development of key indicators of efficiency for BSC blocks for ERP system introduction.

*Key words:* key indicators of efficiency; BSC blocks; ERP system implementation.

This article is considered the questions of formation of system of the balanced financial and non-financial performance of an assessment of the innovative project integration.

The author set the task to establish interrelation between a financial and non-financial performance of the enterprise resource planning system integration.

In a choice of the purposes the author relied on the theory of restrictions of Goldratt which allows to optimize operating expenses of the ERP system management for the purpose of maximizing speed of the company income generation.

The author formulates a task which consists in the organization of mutually influence of system of a financial and non-financial performance of the efficiency allowing most objectively to estimate the cumulative efficiency of information system integration.

That is why author forms the model of the system consisting from strategic objectives of system introduction and a set of warning indicators which reflect the correlation of the financial performance of the ERP system introduction.

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**MARKETING ANALYSIS OF FORCE MAJEURE ORGANIZATION**

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This article discusses the theory of market analysis methodology majeure organization at the present stage of economic development.

*Key words:* marketing analysis, force majeure, the market environment, monopolistic competition, the behavior of economic agents

Marketing analysis of force majeure organizations with increasingly complex global economy involves identifying the impact on the organization factors that are not clear and are difficult to take into account the cost, and even more so to register a business agreement subjects of economic relations. Without their analysis in the process of developing a strategy is not possible to make reliable conclusions about the prospects for the successful continuation of the organization. This is evidenced by recent economic and political developments in the world economic relations, which refute distributed by many Russian economists thesis about the harmony of market development without government interference.

TNCs and MNCs rapidly penetrate national markets and because of its economic power to successfully conquer and suppress their national competitors, using a variety of methods: acquisitions, mergers, integration, diversification. According to its economic power, they are comparable to the economy of many small and medium-sized states, and therefore often advantageous to reorient in a state of political and economic orientation, industrial and trade policies for the social and economic development.

Under the influence of force majeure (such as the imposition of economic sanctions against Russia, the use of unfair methods of competition in the United States against European competitors through their involvement in violent unnatural confrontation with Russia at the expense of their own economic interests) the reliability of suppliers and consumers is insufficient. Under these conditions, it is important to advance proactively

develop on the basis of a market analysis methodological approaches to assessing the reliability of suppliers and consumers, including in terms of force majeure, political instability.

In this regard, it is important to analyze the aspects of economic security, because the ultimate goal of marketing analysis serves not only to assess the possibility of continuing their production and their commercial activities, but also to determine the degree of economic security, both the activity and all aspects of the operation of the business, as an independent legal unit or a new system of economic relations, in which the parameters of these activities are given from outside.

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### **THE PROBLEMS OF MARKETING STRATEGIES CHOICE AT THE CORPORATIVE LEVEL**

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The article covers the problems of how to choose and prove the basic marketing corporative strategies (the case of Aeroflot Russian Airlines plc). These strategies define the way of interaction with the market, coordination of a corporation's potential with the market's requirements, and the ways of better resources usage for satisfying the market's needs.

*Key words:* marketing strategies, Aeroflot Russian Airlines plc, portfolio strategies, growth strategies, competition strategies, matrix, model.

### **CURRENT STATE AND DEVELOPMENT TRENDS IN POLYMER INDUSTRY**

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The analysis of the current state of the polymer industry has been performed. Key areas for the development of domestic production of polymer have been identified. The basic conditions for the development of polymer industry have been revealed.

*Key words:* polymer industry, exports, imports, direction of the polymer industry development, demand forecast, conditions for the development of polymer production.

Production using polymer materials is one of the most important and major sub-sectors of the chemical industry. The main objective of the industry is the production of a wide range of organic synthesis products: polypropylene, polyethylene, polystyrene, polyvinyl chloride, etc. This article analyzes the current state and directions of the polymer industry.

Scientific novelty of the research carried out in the article is:

- Study of the current state of the polymer industry;
- Analysis of the basic conditions for the development of the polymer industry;
- Systematization of major development trends in polymer production;
- Generalization of constraints in the development of domestic production of polymers.

The aim of this study is not only to analyze the current situation and trends in the development of the polymer industry, but also to identify key conditions, compliance with which will lead to a rise in domestic polymer industries. Such conditions may include:

- a) developing key industries using polymers;
- b) carrying out joint actions by companies and the state to reduce capital expenditures for the expansion of existing and construction of new production facilities;
- c) using public-private partnerships for the implementation of investment projects;
- g) implementing a set of measures to stimulate the export potential of the chemical industry, according to the approved plan for the development of gas and petrochemicals in Russia for the period up to 2030;
- d) reducing the time needed for the creation of new production facilities.

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**PERSPECTIVE DIRECTIONS OF MARKET EXPANSION FOR THE BRYANSK  
POTATO GROWERS**

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The main directions of market expansion, the factors that influence this process. Defined the most promising areas for the expansion of the market for the Bryansk producers of potato.

*Key words:* market expansion, competition, commodity area domination, potatoes.

In conditions of formation of the national food market increased the importance of inter-regional competition. The main condition of competitiveness in the market is to lower the cost of production of any product, including potatoes.

In the result of the research were defined zone commodity dominance for the Bryansk potatoes and limits, beyond which it may not be competitive.

In Ryazan and Tula regions in Bryansk potato no reliable competitive advantages, in Kaluga and Kursk regions - the benefits are minimal. The situation is different in respect of an eagle. Advantages so significant that in 2013 the city began to implement bulk shipments of potatoes from the Bryansk region.

Delivery Bryansk potatoes in St. Petersburg also have a mass character. This is due to limitations in the field of area of agricultural land suitable for growing potatoes.

On the Moscow market position Bryansk potatoes are the most preferred. There is an advantage of about 10%, both in relation to areas Far suburbs and in relation to the most successful regions of the Volga region. The southern direction of commodity expansion for Bryansk potatoes also prospectively (Rostov-on-don, Dagestan). As for the regions of the Extreme North - Bryansk potatoes this market is also acceptable and affordable.

The market for Bryansk potato has a tendency to expand, so the perspective is to further increase its production in commercial farms industrial type and formation in the Bryansk region specialized potato cluster.

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## **FINANCE, MONETARY CIRCULATION AND CREDIT**

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### **INFRASTRUCTURE MODEL OF THE BUDGETARY SUPPORT OF IMPLEMENTATION OF INNOVATIVE PROJECTS (ON THE EXAMPLE OF THE SAMARA REGION)**

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The infrastructure model of the budgetary support of implementation of innovative projects is considered. The optimum structure of participants of an innovative cycle at each its stage is created. Possible forms of the state budgetary support of implementation of innovative projects are defined.

*Key words:* innovative project, infrastructure of innovative system, optimality, budgetary support.

In the developing of economic policy of the Russian Federation the leading role is played by strategic installation according to which sustainable economic development can be reached only thanks to activization of innovative activity and effective use of innovative capacity of the country. The special part in realization of objectives is assigned to regions where the economic policy of the state is directly carried out. Thus the regional policy has to be aimed at the development and improvement of innovative infrastructure of the region by means of which association of efforts of government bodies of management of all levels, the organizations of scientific and technical, educational fields of activity and a business sector of economy in interests of accelerated use of achievements of science and technologies for realization of strategic national priorities of the country and an exit of economy of regions to a trajectory of innovative growth is provided. For this purpose it is necessary to fill the missing or insufficiently developed links, to organize their interrelation, first of all, financial institutions and subjects of infrastructure of the regional innovative system, allowing to accumulate investment resources and creating conditions for market advance of innovations.

The institutes of development of innovative system of the Samara region considered in article have to carry out one of two functions - or temporarily to replace missing participants of innovative process, or to promote appearance of necessary participants. The state support of innovative activity will allow to strengthen significantly competitiveness of the region in fight for investments, and also to create conditions for attraction of human resources. Direct role of the state - support of innovative activity, that is creating favorable conditions for successful development of the innovative project at all its stages.

The considered infrastructure model of innovative system on the example of the Samara region will allow to create reasonable and effective strategic policy in the sphere of development of innovations, and also promotes allocation of “narrow” places of an innovative cycle in which ensuring state-private partnership for the purpose of optimization of infrastructure support of projects is necessary.

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## **BOOK KEEPING, STATISTICS**

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### **THE CONCEPT OF CAPITAL AND ITS USE IN THE DEVELOPMENT OF ACCOUNTING (FINANCIAL) STATEMENTS**

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The article presents the author's position on the issue of capital, its forms, and possibility of its reflection in reporting statements of modern organizations. A historical approach to the reflection of capital in the static balance and vision to improve the information content of the report of changes in equity are presented.

*Key words:* capital, balance, international standards, sustainable development.

### **ACCOUNTING OF FLEXIBILITY: AN INSTRUMENT OF COST CONTROL IN MANAGEMENT ACCOUNTING**

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Role of budgeting and management accounting is assessed in accordance with two most common business objectives: maintenance of solvency and increase of value for owners. Systems of overhead costs allocation assessed by value of obtained information for decision making. It is concluded that overhead costs allocation is not expedient. Alternatively, direct costing system with analytical dimension of costs flexibility is suggested.

*Key words:* direct costing, overhead costs, management accounting, responsibility centers.

One of the functions of financial controllers constitutes in supplying managers with information relevant for decision making. Managers seek to achieve organizational goals.

The most common goals for majority of organizations are the two: maintenance of solvency and increase of value for owners. Financial controllers' main instruments are system of management accounting and budgeting. Traditional budgeting have been doubted as mean of increasing firm value but it still serve for this objective in case of implementation of investment projects. For continuous operations traditional budgeting serves for maintenance of solvency.

Management accounting primary objective is to supply information for increase of value for owners. In management accounting the most difficult problem is question of overhead cost allocation. Systems of overhead costs allocation require significant resources for installation and maintenance but how useful the information about allocated costs for managerial decisions? In short-term decisions only variable costs are relevant. Most overhead costs today are fixed. Long-term decisions concerns with increase and decrease of fixed assets and change of fixed costs. If management abandons a product potential fixed costs reduction should be estimated. Abandonment of product does not necessary lead to elimination of all the costs allocated to product. If management decides to introduce new product demand for resources will be estimated individually for each investment decision and there is no need for historical data of overhead costs allocation.

Alternatively, it is proposed to use direct costing system with analytical dimension of costs flexibility. "Flexibility" dimension may take following values: variable, fixed-monthly, fixed-quarterly, fixed-yearly, limited, not limited-discretionary, not limited-nondiscretionary, fixed-allocated, target and extraordinary costs. Quarterly and yearly costs can be easily forecasted based on previous period amounts. Target costs are the costs that not regular and aimed to achieve long-term competitive advantages. Together with extraordinary costs target costs should be excluded in evaluation of short-term financial performance. Accounting of flexibility serves both solvency maintenance and value increase objectives providing relevant information for costs forecasting and decision making.

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### **GLOBAL PRINCIPLES OF MANAGEMENT ACCOUNTING: THE HISTORY AND WAYS OF IMPLEMENTATION IN THE COMPANY**

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The article covers the basic scientific approachesto the study of management accounting. The current situation of management accounting development is characterized. Each

stage in the development of management accounting is described. The discussion paper “Global management accounting principles” is analyzed; the author gives comments on each principle. The article describes how to use the global principles of management accounting, depending on the stages of the management cycle.

*Key words:* management audit, principles, long-term value, management cycle.

Globalization and technological progress are making changes harder to predict and organizations more vulnerable. Large and small, public and private, must compete in an increasingly inter - connected and international market. Organizations must do more to respond appropriately to risks and protect the value they create, at a time when available information has never been more complex and more difficult to interpret. Against this back drop, management accounting is more relevant than ever. Forward and outward-looking, it brings structured solutions to unstructured problems, ensuring organizations have the quality of data, and the analysis and the judgment to ensure the best decisions are made and communicated effectively.

The history of management accounting may be divided into several stages. We would like to stay at several schools of management thought, highlighting some aspects of development of management accounting:

- the traditional school - 1920-1930s;
- the relevance lost school - 1930-1950s;
- the labour process school - 1950-1970s;
- the radical school - 1970-1990s.

The American Institute of Certified Public Accountants and the Chartered Institute of Management Accountants have joined forces to promote the establishment of Global Management Accounting Principles.

The Global Management Accounting Principles framework quantifies a key role of management accounting in the development and implementation of the business model into three overriding principles:

- Preparing relevant information: to ensure that organizations plan for their information needs when creating tactics for execution.
- Modeling value creation: to simulate different scenarios that demonstrates the cause-and-effect relationships between inputs and outcomes.
- Communicating with impact: to drive better decisions about strategy execution at all levels.

Management accountants use relevant and accurate information to improve the organization's performance through better decision taking. This helps to ensure that long-run value is created for stakeholders. This flow is illustrated in the article.

In the course of the study were obtained the following results:

- these three major global principle of management accounting;
- the analysis of global principles of management accounting;
- offered their application depending on the stage of the management cycle.

The results of the study allowed the author of this work to make a number of important conclusions:

- 1) currently there is no common global principles of the system of management accounting, but the necessity of their development and implementation is relevant;
- 2) recognized professional organization CIMA and AICPA have joined forces to establish common international principles of management accounting and proposed a system of such principles;
- 3) principles of management accounting should be applied in a specific sequence at each stage of the management cycle.

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**CONTRACTUAL POLICY: PECULIARITIES OF ITS ACCOUNTING  
AND ANALYTICAL SUPPORT AND AUDIT**

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The article covers contractual policy, as well as peculiarities of its formation and highlighting of a variety of conditions (covenants) during formation and execution. The possibility of information interpretation according to the terms of contract is illustrated. The problems of audit that expand its borders are formulated.

*Key words:* contractual policy, commitment, contract terms, the fair value, risks, necessity of hedging risks.

**MATHEMATICAL AND INSTRUMENT METHODS  
OF THE ECONOMY**

**THE APPLICATION OF THE BASS MODEL TO IDENTIFY STRATEGIES  
OF RESEARCHERS\***

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The study is devoted to analyzing the diffusion characteristics of objects in the system of production of new fundamental knowledge. For the analysis of the diffusion characteristics of objects the Bass model was used, which allows emphasizing adaptation and imitation

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diffusion characteristics of the studied objects. Branches of science are considered as objects of the production of new knowledge, also benchmarking of systems of the production of new knowledge was made at the regional level.

*Key words:* branch of science, citation, Web of Science, production of new knowledge, diffusion of the new knowledge, the Bass model.

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