

Scientific and Information Journal

IN THE NUMBER:

ECONOMIC THEORY

Sazhin A.A. Necessity of state support of innovations in conditions of political and economic instability	187
Tarasov A.V. Efficiency of reproduction of financial resources in the context of institutional traps of monopolization of the economy	187
Sagadiyev N.K. What defines the products value? (experience of nonreductive view)	188
Khansevyarov R.I. Formation of innovation-oriented, competitive strategy development of the company based on cost approach	188
Platonova E.D., Bogomolova Y.I., Kuznetsova E.G., Kupriyanov A.N. Teoretical and metodological platforms of research of reproduction processes in the social and labour sphere of economy: logical and historical aspects	189
Kolesnikova Y.S., Yurkov D.V. The intra country factors influencing migratory processes	190
Yurkov D.V. Clusters in the economy of the Arkhangelsk region as a factor of migration processes	191
Borschik N.D., Volobuev S.N., Podosinnikov E.Y., Pyaseckaya E.N. Evolution of management systems in the cities of Kursk region in the conditions of post-soviet socio-economic transformation	192

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

Abdurakhimova E.N., Kolesnikova K.S., Ivashchenko N.P., Tishchenko E.B., Tishchenko S.A. Modern approaches for technology transfer and commercialization of innovations	194
Shakirov T.R., Nabizade V.A. Information infrastructure development as a factor of national information security	196
Ermakov A.V. Analysis of information flows in the organizational structure	196
Rodionova L.N., Karpovskaya S.A. Statement and settlement of a problem of company's business evaluation as a result of merging and takeover	197
Fetkulova K.A. Harmonisation of the innovation system of industrial enterprises	197
Poruchikov M.A. Analisis of operations' variability impact on pull production system efficiency	197
Pankov A.N. Improving the quality of optimization projects oil complex helps to extend the use of oil for mankind	198
Fedotov D.M., Tishchenko E.B. Background introduction of mini-mills in the Russian practice of the steel industry	199
Saetova A.A., Yakshibaeva G.V., Nugumanova L.R. Analysis of transport infrastructure of Bashkortostan	199
Ivanova V.N., Gorokhov A.Y., Gorokhov D.A., Ignatyev A.Y., Smirnov V.G., Tuchinskiy A.L. The special economic zone in the Kaliningrad region: the imperfection of the basics of the legislative framework	200

Ivanova V.N., Gorokhov A.Y., Gorokhov D.A., Ignatyev A.Y., Smirnov V.G., Tuchinskiy A.L. The special economic zone in the Kaliningrad region: the competitiveness of economic conditions and ways of development of the exclave region of Russia	200
FINANCE, MONEY CIRCULATION AND CREDIT	
Sabitova N.M., Khayrullova A.I. Instruments of the state financial regulation of small business	201
Khafizova A.R. Tax Administration under Fiscal Revenue Administration	202
Shekina N.V. Develop strategies to increase the operating activities of a commercial bank in a competitive environment	203
Balandin S.A. Current global trends in the area of public financial policy	203
BOOK KEEPING, STATISTICS	
Andreeva O.M. Balance sheet and reporting as method elements of modern accounting	204
Azarskaya M.A. The institutional model of the Russian auditing	205
Derevyashkin S.A. About the analysis of entrepreneurial risks and its effect on the capital of organization	206
WORLD ECONOMY	
Shavshukov V.M. Brics at global finance: ten years later (2010-2015)	206
Stroyeva G.V. Economic structure and international specialization of Kazakhstan	208
Belousova E.A. Science-industry integration considering Swiss technological platforms in the field of mirco- and nanotechnology	209
Reutov V.E., Velgosh N.Z. The impact of international tourism on social and economic development of the Black Sea countries	210

ECONOMIC THEORY

**NECESSITY OF STATE SUPPORT OF INNOVATIONS IN CONDITIONS
OF POLITICAL AND ECONOMIC INSTABILITY**

© 2015 Sazhin Arkady Alexeevich
Moscow State University named after M.V. Lomonosov
Lenin Hills, 1, Moscow, Russia, 119991
E-mail: OET2004@yandex.ru

The transition to a new economic model cannot be done without serious attempts of the state. Government should develop the institutes of financing the innovational business, reduce taxes on innovational companies and increase the cooperation between science and business. Using the market mechanism, it can provide a successful transition from raw-export model to innovational model of economy that can enable Russia to take a worthy place in international division of labor.

Key words: raw-export model of economy, government as a businessman, banker and an employer in the innovational economy, cooperation between business and science, competition in an uncompetitive sphere.

**EFFICIENCY OF REPRODUCTION OF FINANCIAL RESOURCES
IN THE CONTEXT OF INSTITUTIONAL TRAPS OF MONOPOLIZATION
OF THE ECONOMY**

© 2015 Tarasov Alexey Vladimirovich
PhD in Economics
Voronezh State University
Universitetskaya square, 1, Voronezh, Russia, 394006
E-mail: tarasovalex@rambler.ru

The article is devoted to important problem of monopolization of the Russian economy from the viewpoint of its impact to the reproduction process of financial resources. In the context of the author's concept of self-development of financial resources, the analysis of various forms of long-term and short-term economic interests helps to find out the contradiction between them. This contradiction enticing the economy in the institutional trap of monopolization. As a result, the efficiency of reproduction of financial resources is significantly reduced. Is there a way out from the trap? The author offers his own solution to this problem.

Key words: economic interests, financial resources, reproduction, efficiency, institutions, institutional traps, information cascade.

References

1. *Tarasov A.V.* Ot hozjajstvennyh protivorechij k koncepcii samorazvitija finansovyh resursov [From the economic contradictions to the concept of self-development of the financial resources] // RISK: Resursy, Informacija, Snabzhenie, Konkurencija. 2013. □ 1. P. 237-241.
2. *Tarasov A.V.* Samorazvitie finansovyh resursov [Self-development of the financial resources] // Vestnik Instituta ITKOR. 2012. □ 2. P. 100-105.
3. *Tarasov A.V.* Matematicheskoe modelirovanie vosproizvodstva finansovyh resursov [Mathematical modelling of reproduction of financial resources] // European Social Science Journal (Evropejskij zhurnal social'nyh nauk). 2013. □ 9 (36), vol. 3. P. 422-431.
4. *Polterovich V.M.* Institucional'nye lovushki: est' li vyhod? [Institutional traps: is there a way out?] // Obshhestvennye nauki i sovremennost'. 2004. □ 3. P. 5-16.

5. *Tarasov A.V.* Tendencija transformacii jekonomicheskikh interesov sub#ektov hozjajstvennoj dejatel'nosti [The tendency of transformation of the economic interests of subjects of economic activities] // *RISK: Resursy, Informacija, Snabzhenie, Konkurencija*. 2012. □ 3. P. 412-416.

6. *Chirkova E.V.* Sociologicheskie i jekonomicheskie teorii gruppovogo povedenija i ih primenimost' dlja ob#jasnenija stadnogo povedenija na finansovyh rynkah [Sociological and economic theories of group behavior and their applicability to explain herd behavior in financial markets] // *Korporativnye finansy*. 2010. □ 2 (14). P. 16-26.

7. *Lepa R.N., Turlakova S.S.* Primenenie teorii informacionnyh kaskadov dlja ob#jasnenija stadnogo povedenija v jekonomike [Application of the theory of information cascades to explain herd behavior in Economics] // *Nauchnye trudy DonNTU. Serija jekonomicheskaja*. 2011. Vyp. 39-1. P. 237-243.

WHAT DEFINES THE PRODUCTS VALUE? (EXPERIENCE OF NONREDUCTIVE VIEW)

© 2015 Sagadiyev Nurlan Kenzhegalievich

Director

LTD "ILS edutainment"

Abylay Khan Avenue, 104, Almaty, Republic of Kazakhstan, 050000

E-mail: ils_edutainment@mail.ru

This Article presents the aspects of the labor theory of value. It's common knowledge that Classical political economy, one of the influential trends of economic mind, originates from Adam Smith's ideas. Within the limits of the classical trend, the basic task was to settle the problem of reduction.

Since the products value was deemed to be a value defined by the production costs, the diverse production factors had to be brought to some unified measure so that the sought-for value of the products could be identified. Thus, for example, a provision on abstract labor appeared in *Capital* by Carl Marx.

At the same time, in the author's opinion, an alternative line of ideas is present in Smith's views. Development of this line makes it possible to circumvent reduction problem. From this point of view, the products value is defined not by quantity of labor spent in producing a benefit but by quantity of labor sacrificed by individuals to acquire a benefit. Based on this interpretation of value, the Article reviewed possible corrections for the theories of value and money.

Key words: labor theory of value, subjective theory of value, theory of money.

FORMATION OF INNOVATION-ORIENTED, COMPETITIVE STRATEGY DEVELOPMENT OF THE COMPANY BASED ON COST APPROACH

© 2015 Khansevyarov Rustam Idrisovich

Doctor of Economics

Samara State University of Economics

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

E-mail: ecsn@sciex.ru

In the offered article considered concept of value management company which is the basic paradigm of business development. The index value of the company reflects not only its current economic efficiency of activity, but the prospect of development. At the core of creating added value is the ability company's management to exploit its own intellectual resources and other intangible resources for effective management in a constantly changing external environment, the ability to create synergistic effects at their optimal engagement. The main optimality criterion for

the strategic development of the company is to maximize the strategic value of intellectual capital, definition and optimal managing main factors of creating and destruction its value at realization of development strategies and the valuation of the company.

Key words: innovation-oriented strategy, the value, the cost approach.

**THEORETICAL AND METODOLOGICAL PLATFORMS
OF RESEARCH OF REPRODUCTION PROCESSES
IN THE SOCIAL AND LABOUR SPHERE OF ECONOMY:
LOGICAL AND HISTORICAL ASPECTS**

© 2015 Platonova Elena Dmitrievna
Doctor of Economics, Professor
Moscow Pedagogical State University
Malaya Pirogovskaya st., 1, Moscow, Russia, 119435
© 2015 Bogomolova Yulia Igorevna
PhD in Economics, Associated Professor
Institute of the International Economic Relations
Mosfilmovskaya st., 35/1, Moscow, Russia, 119330
© 2015 Kuznetsova Elena Gennadievna
PhD in Economics, Associated Professor
© 2015 Kupriyanov Anton Nikolaevich
PhD in Economics, Associated Professor
Moscow Pedagogical State University
Malaya Pirogovskaya st., 1, Moscow, Russia, 119435
E-mail: e.d.platonova@mail.ru, conferencarticale@bk.ru,
jobegk@mail.ru, chair.etm@bk.ru

The authors consider evolution of views of economists on the social and labour sphere under the influence of change of theoretical and methodological platforms of research. In turn, theoretical and methodological platforms are developed through a change of general scientific methodological concepts (essential, functional, system). Authors prove the obligatoriness of the integration of methodological approaches to research of a reproduction of human resources. Authors offers the potential oriented approach as the modern research tool of the social and labour sphere and formation of the reproduction concepts which are adequately reflecting processes of global economy

Key words: social and labor sphere, theoretical and methodological platforms of research, evolution of theoretical and methodological knowledge; integration of methodological approaches, reproduction of human potential; potential oriented approach; potential focused approach in research.

References

1. *Platonova E.D., Bogomolova Yu.I.* Metodologiya ekonomicheskoy nauki: kontseptsii, problemy, resheniya. Moskva, 2010.
2. Klassika ekonomicheskoy mysli // Vil'yam Petti, Adam Smit, David Rikardo [i dr.]. Moskva, 2000.
3. *Platonova E.D.* Ekonomicheskoe issledovanie: voprosy metodologii. Moskva, 2000.
4. Fiziokraty. Izbrannye ekonomicheskie proizvedeniya / F. Kene, A. R. Zh. Tyurgo, P. S. Dyupon de Nemur ; [per. s fr.: A. V. Gorbunov i dr., per. s angl. i nem.: P. N. Klyukin]. Moskva, 2008.
5. O metodologicheskom resurse sistemnogo issledovaniya ekonomiki / E.D. Platonova [i dr.] // Naukovedenie : Internet-zhurnal. 2012, □ 4. URL: <http://naukovedenie.ru/sbornik13/.pdf>.
6. *Platonova E.D., Bogomolova Yu.I.* Osnovnye faktory formirovaniya sovremennykh vosproizvodstvennykh kontseptsiy (teoretiko-metodologicheskoy aspekt) // Naukovedenie : Internet-zhurnal. 2012. □ 3 (12). URL: <http://naukovedenie.ru/sbornik12/.pdf>.

7. *Platonova E.D., Bogomolova Yu.I.* Vliyaniye smeny metametodologicheskikh kontseptsii na evolyutsiyu ekonomicheskoy teorii // *Sovremennyye issledovaniya sotsial'nykh problem (elektronnyy nauchnyy zhurnal)*. Krasnoyarsk, 2012. □ 12 (20). URL: <http://sisp.nkras.ru/e-ru/issues/2012/12.pdf>.

8. *Bogomolova Yu.I.* Global'naya transformatsiya vosproizvodstva chelovecheskikh resursov: postanovka problemy // *Ekonomicheskie nauki*. 2013. □ 9. S. 19-23

9. *Sovremennyye teoretiko-metodologicheskie orientiry v ekonomicheskom issledovanii: traditsii i novatsii / E.D. Platonova [i dr.] // Naukovedenie : Internet-zhurnal*. 2012. □ 4 (13). URL: <http://naukovedenie.ru/sbornik13/.pdf>, svobodnyy.

10. *Bogomolova Yu.I.* Global'naya ekonomika: rasshirenie prostranstvennykh granits vosproizvodstva chelovecheskogo potentsiala // *Obrazovanie. Nauka. Innovatsii. Yuzhnoe izmerenie*. 2012. □ 5 (25). S. 155-164.

11. *Bogomolova Yu.I.* Potentsialtsentrirovannyy podkhod k evolyutsii teorii rynka truda // *Obrazovanie. Nauka. Innovatsii. Yuzhnoe izmerenie*. 2010. □ 5 (15). S. 149 - 155.

THE INTRA COUNTRY FACTORS INFLUENCING MIGRATORY PROCESSES

© 2015 Kolesnikova Yulia Sergeevna

PhD in Economics, Associate Professor

Kazan (Volga Region) Federal University

Kremlevskaya st., 18, Kazan, Republic of Tatarstan, Russia, 420008

© 2015 Yurkov Dmitriy Vasilievich

PhD in Economics, Associate Professor

Northern (Arctic) Federal University named after M.V. Lomonosov

Northern Dvina emb., 17, Arkhangelsk, Russia, 163002

E-mail: hulia_k@mail.ru, yd72@mail.ru

In article influence of migratory processes on national security is considered, the emphasis in consideration of migration is placed on intellectual migration. Intellectual migration is considered from a position of “leakage of minds” and from a position of “a circulation of brains”. The factors influencing migratory processes are considered. Diasporas, are considered as one of factors having impact on migratory streams.

Key words: intellectual migration, “leakage of minds”, “circulation of brains”, diasporas.

Economic, social and information security is important components of national security which need to be considered by consideration of this question of population shift. It is necessary to allocate three levels influencing development of migration in the country - geopolitical, economic and demographic. These aspects in many respects cause national security of our state and its certain regions.

Traditionally migratory processes are influenced by a set of factors among which there are what can be leveled and regulated, and those that are invariable variables in migratory processes. It is possible to carry a geographical position of the region, agroclimatic conditions, etc. to the last.

Scientists note that the number of “climatic” migrants by 2050 can already reach 200 million people. The geographical position becomes also frequent the migration reason, so people of pre-retirement age seek to leave regions of the North, moving to the Central Russia.

The reputation of the region, legal and investment appeal has impact on migratory streams.

In the European countries, and also tendencies when “donor countries” don't seek to return the left migrants are outlined in the countries of Latin America and Asia, and try to use effectively them in places of their stay through networks of diasporas.

In the 90th years of the 20th eyelid the set of networks of the diasporas consisting of highly qualified specialists appeared distribution of telecommunications and the Internet.

Networks of these diasporas differ in the nature: scientific, technical, constituent, professional, financial. They are of value for the country of the origin that have access to the equipment and

knowledge which is absent in their country. As a rule, they show interest in cooperation with the homeland that provides a resource for development of the homeland.

References

1. Strategii nacionalnoj bezopasnosti rossijskoj federacii do 2020 goda. ia "Garant"/ [Strategy of national security of the Russian Federation till 2020. GARANT news/]
2. *Fakhrutdinova E.V.* Rol socialnoj sfery i socialnoj politiki v obespechenii ustojchivogo socialno-ekonomicheskogo razvitiya strany // Ekonomicheskie nauki. 2009 □ 8 (57). S. 7-11. [*Fakhrutdinova E.V.* Rol of the social sphere and social policy in ensuring sustainable social and economic development of the country // Economic Sciences. 2009. No. 8 (57). P. 7-11.]
3. *Barnz X.* Skolko budet migrantov iz-za izmeneniya klimata? URL: <http://climatechange.ru/node/1376>. [*Barnz X.* How many will be migrants because of climate change? URL: <http://climatechange.ru/node/1376>.]
4. *Meyer J-B.* La circulation des compétences, un enjeu pour le développement // Annuaire suisse de politique de développement. 2008. Vol. 27, □ 2. S.31-33. [*Meyer J-B.* La circulation des compétences, un enjeu pour le développement // Annuaire suisse de politique de développement. 2008. Vol. 27, □ 2. P.31-33.]
5. *Gaillard J., Gaillard A-M.* "Fuite des cerveaux, retours et diasporas // Futuribles. 1998. Février. □ 228, P. 25-49. [*Gaillard J., Gaillard, A-M.* "Fuite des cerveaux, retours et diasporas // Futuribles. 1998. Feb. □ 228. P. 25-49.]

CLUSTERS IN THE ECONOMY OF THE ARKHANGELSK REGION AS A FACTOR OF MIGRATION PROCESSES

© 2015 Yurkov Dmitriy Vasilievich
PhD in Economics, Associate Professor
Northern (Arctic) Federal University named after M.V. Lomonosov
Northern Dvina emb., 17, Arkhangelsk, Russia, 163002
E-mail: yd72@mail.ru

The article considers the problems of development of the Arkhangelsk region in the framework of sustainable development of the region. The analysis of the development of the Arkhangelsk region from the point of view of the needs of different levels. The proposed use of the cluster approach as a factor of development of migration processes.

Key words: cluster, migration, migration processes, human capital, human potential.

In modern conditions of development of the Russian economy, particular the relevance of the author issues of human capital development and effective realization of human potential. Held in the Russian Federation of social and economic policy aimed at the development of human capital, as can be seen in the implementation of priority national projects and Federal target programmes adopted development Strategies and other government documents.

It is known that the current stage of development of the Russian economy characteristics entering its aggravation of problems in the labour market. The labour market in the country netdelim from macroeconomic indicators. The situation on the labour market is the result of imbalance in the needs of the economy and the vocational training system, when the structure of demand for educational services and obtain qualifications do not correspond with the time-technology and labour market needs. Trends in the development of the HR industry are largely driven by production needs and are determined by current supply and demand of labour in the labour market. The necessity of using the potential of the human capital of the Russian society as a factor of strengthening economic system without risk actualizes the problem of developing sound recommendations for the formation and implementation of measures of state influence, according to Lenno on the

coordination mechanisms of the functioning of formal and non-formal institutions, on the formation and development of human capital of the country.

In the article problems of development of the Arkhangelsk region in the framework of sustainable development of the region. The analysis of the development of the Arkhangelsk region from the point of view of handling the required power at various levels. The proposed use of the cluster approach as a factor of development of migration processes.

References

1. *Kuusi P.* Jetot chelovecheskij mir. Moskva, 1985. [*Kuusi P.* This human world. Moscow, 1985.]
2. Ob utver-zhdenii gosudarstvennoj programmy RF "Social'no-jekonomicheskoe razvite Arkticheskoy zony RF na period do 2020 g." : postanovlenie Pravitel'stva RF ot 21.04.2014 g. □ 366. [Approved approve the state program of the Russian Federation "Socio-economic development of the Arctic zone of the Russian Federation for the period till 2020" : the RF Government decree of 21.04.2014 □ 366.]
3. *Tret'yak V.P.* Klasterij predpriyatij: monografija. Moskva, 2011. [*Tret'yak V. P.* Clusters of enterprises: monograph. Moscow, 2011.]
4. *Porter M.* Mezhdunarodnaja konkurencija: konkurentnye preimushhe-stva stran / per. s angl.; pod red. V.D. Shchetinina. Moskva, 1993. S. 203. [*Porter M.* International competition: the competitive advantages of countries / ed. by D.V. Shchetinin. Moscow, 1993.]
5. *Kamasheva A.V., Halikov A.L.* Chelovecheskij kapital kak faktor ehkonomicheskoy bezopasnosti strany // Ekonomicheskie nauki. 2012. □ 12 (97) S. 68-70. [*Kamasheva A.V. Khalikov A.L.* Human capital as a factor of economic security // Economics Science. 2012. □ 12 (97). P. 67-70.]
6. *Kolesnikova Yu.S., Kamasheva A.V.* Sovremennye tendencii realizacii intellektual'nogo kapitala i problema intellektual'noj migracii // Kazanskij ehkonomicheskij vestnik. 2013. □ 6 (8). S. 95-100. [*Kolesnikova Y.S., Kamasheva A.V.* Modern trends in the implementation of the intellectual capital and the issue of intellectual migration Kazan // Economic Bulletin. 2013. □ 6 (8). P. 95-100.]
7. *Fakhrutdinova E.V.* Rol socialnoj sfery i socialnoj politiki v obespechenii ustojchivogo socialno-ekonomicheskogo razvitiya strany // Ekonomicheskie nauki. □ 8 (57). 2009. S. 7-11. [*Fakhrutdinova E.V.* Rol of the social sphere and social policy in ensuring sustainable social and economic development of the country // Economic Sciences. No. 12 (57). 2009. P. 7-11.]

EVOLUTION OF MANAGEMENT SYSTEMS IN THE CITIES OF KURSK REGION IN THE CONDITIONS OF POST-SOVIET SOCIO-ECONOMIC TRANSFORMATION*

© 2015 Borschik Natalya Dmitrievna
Doctor of Historical Sciences, Professor
© 2015 Volobuev Sergey Nikolaevich
PhD in Economics, Associate Professor
© 2015 Podosinnikov Eugeniy Yurevich
PhD in Political Science, Associate Professor
© 2015 Pyaseckaya Elena Nikolaevna
PhD in Social Sciences, Associate Professor
Kursk State University
Radishcheva st., 33, Kursk, Russia, 305000
E-mail: arktur4@rambler.ru

The article describes the features of the regional policy of the Kursk region, focused mainly on the development of the region and municipalities, and on the support that can provide them access to the level of sustainable self-development. In the face of increasing social responsibility of the authorities to the population, expansion delegated to this level of authority is changing their role

* This article was prepared with the financial support of RGNF grant No. 14-12-46006 "the Evolution of control systems of the cities of Kursk region in the conditions of post-Soviet socio-economic transformation".

in the formation of a control system of processes, including at the municipal level, in the formation and development of local government.

Key words: Kursk region, management system, the municipality.

The article describes the features of the regional policy of the Kursk region, focused primarily not on the development of the region and municipalities, but on the support. This could not provide them access to the stage of sustainable self-development.

The major component of the control system is its lowest level - local government. Reforming institutions of local government, which is one of the most relevant processes in the public administration of modern Russia, the structure and optimize its functioning, their interactions with other social institutions and the state.

Considered the historical aspect of urban governance Kursk region, from the "wild field" of contiguous south of Muscovy to the present time, when the city of Kursk region became the center of attraction of labor resources, migratory flows.

The article analyzes the economic conditions in the Kursk region cities, primarily manufacturing resources, the dynamics of which is related to the development of small business. We consider the new realities of urban life in the region in financial activities, the participants of the budget process at the municipal level.

Analyzes the interaction between city authorities and the population in the cities of Kursk region in the framework of development of local self-government, used the data of sociological research analysis of measures taken by local governments to attract citizens to participate in the affairs of the municipal government of the cities of Kursk, Shchigry, Kurchatov, Lgov, Zheleznogorsk, and revealed the degree of effectiveness of these measures.

In the face of increasing social responsibility of governments to the population, expansion of delegated this authority level, changing their role in the management of all the processes that occur, including at the municipal level, in the development of local self-government.

References

1. *Slatinov V.B., Mosyakin I.Ya.* Publichnaya kommunikaciya vlastnyh i grazhdanskih struktur kak instrument reformirovaniya gosudarstvennyh institutov: rol otkrytogo pravitelstva v transformacii gosudarstvennoy sluzhby Rossii // *Obrazovanie i obschestvo.* 2014. T. 5, □ 88. S. 4-9. [*Slatinov V.B., Mosyakin I.Ya.* Public communication of power and civil structures as a tool for reforming public institutions: the role of open government in the transformation of the public service of Russia // *Education and Society.* 2014. Vol. 5. □ 88. P. 4-9.]
2. *Borshchik N.D.* Ispolzovanie itogov ucheta naseleniya v opisaniyah Kurskogo namestnichestva 1784-1785 gg. / *Ural industrialnyy: Bakuninskie chteniya: Materialy IH Vserossiyskoy nauchnoy konferencii, posvyaschennye 85-letiyu d.i.n., professora A.V. Bakunina, Ekaterinburg, 8-9 oktyabrya 2009 g. V 2 t. T. 1.* Ekaterinburg, 2009. S. 50-54. [*Borshchik N.D.* Using the results of population registration in the descriptions of the Kursk governorship 1784-1785 // *Industrial Ural: Bakunin readings: proceedings of the IX all-Russian scientific conference devoted to the 85th anniversary of Doctor of History, Professor A.V. Bakunin, Ekaterinburg, Oct. 8-9, 2009. 2 Vol. Vol. 1.* Ekaterinburg, 2009. P. 50-54.]
3. *Borshchik N.D.* Pervaya Vserossiyskaya perepis naseleniya 1897 goda: istoriya podgotovki i provedeniya v Kurskoy gubernii. Kursk., 2004. [*Borshchik N.D.* First National Population Census 1897: the history of the preparation and conduct of the Kursk province. Kursk, 2004.]
4. Oficialnyy sayt Administracii Kurskoy oblasti. URL: <http://adm.rkursk.ru>. [The official website of the Administration of Kursk region. URL: <http://adm.rkursk.ru>.]
5. *Pyaseckaya E.N.* Vybory organami mestnogo samoupravleniya form vzaimodeystviya s naseleniem: opyt ekspertnoy ocenki // *Etnosocium i mezhnacionalnaya kultura.* 2014. □ 3 (69). S.131-139. [*Pyaseckaya E.N.* The choice of local government forms of interaction with the population: the experience of expert evaluation // *Ethnosocial and ethnic culture.* 2014. □ 3 (69). P.131-139.]
6. *Pyaseckaya E.N.* Razvitie vzaimodeystviya vlasti i naseleniya v sociosisteme goroda // *Kazanskaya nauka.* 2014. □ 5 (71). S. 333-336. [*Pyaseckaya E.N.* The development of cooperation between the

authorities and the population in sociosite of city // *Kazan science*. 2014. □ 5 (71). P. 333-336.]

7. *Volobuev S.N., Novoselskiy S.O., Shatohin M.V.* Ocenka effektivnosti sostavlyayuschih investitsiy v APK Kurskoy oblasti // *Vestnik Kurskoy gosudarstvennoy selskohozyaystvennoy akademii*. 2014. □ 6. [*Volobuev S.N., Novoselskiy S.O., Shatohin M.V.* Evaluating the effectiveness of the components of investment in the agricultural sector of the Kursk region // *Herald of Kursk State Agricultural Academy*. 2014. □ 6.]

8. Oficialnyy sayt Federalnogo organa gosudarstvennoy statistiki pot Kurskoy oblasti (Kurskstat). URL: <http://www.kurskstat.ru>. [Official site of Federal state statistics in the Kursk region (Kurskstat). URL: <http://www.kurskstat.ru>.]

9. *Podosinnikov E.Yu., Zheleznyakov S.S.* Vnedrenie i razvitie elementov gosudarstvennoy integrirovannoy informacionnoy sistemy upravleniya obschestvennymi finansami “Elektronnyy byudzhet” v Kurskoy oblasti. Kursk, 2014. [*Podosinnikov E.Yu., Zheleznyakov S.S.* The introduction and development of the state integrated information system of public Finance management “the Electronic budget” in the Kursk region. Kursk, 2014.]

10. *Podosinnikov E.Yu., Vlasov A.A., Goloschapova L.V.* Federalnaya kontraktnaya sistema: regionalnye aspekty vnedreniya (v usloviyah Kurskoy oblasti) // *Auditorium: elektronnyy nauchnyy zhurnal Kurskogo gosudarstvennogo universiteta*. 2015. □ 2 (6). URL: <http://auditorium.kursksu.ru> [*Podosinnikov E.Yu., Vlasov A.A., Goloschapova L.V.* Federal contract system: regional aspects of the implementation (in terms of the Kursk region) // *Auditorium: electronic scientific journal of the Kursk State University*. 2015. □ 2 (6). URL: <http://auditorium.kursksu.ru>.]

11. *Podosinnikov E.Yu.* Osobennosti upravleniya razmescheniem zakazov dlya municipalnyh nuzhd Kurskoy oblasti kak vazhneyshego elementa gosudarstvennogo regulirovaniya rashodovaniya byudzhetnyh sredstv // *Srednerusskiy vestnik obschestvennyh nauk*. Orel, 2014. □ 6 (36). S. 69-74. [*Podosinnikov E.Yu.* Features of orders placement control for municipal needs of Kursk region as an essential element of state regulation of budgetary spending // *Herald of Central Russian social Sciences*. Orel, 2014. □ 6 (36). P. 69-74.]

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

MODERN APPROACHES FOR TECHNOLOGY TRANSFER AND COMMERCIALIZATION OF INNOVATIONS

© 2015 Abdurakhimova Elvina Niyazovna
Master of Economics

© 2015 Kolesnikova Ksenia Sergeevna
Master of Economics

© 2015 Ivashchenko Natalia Pavlovna
Doctor of Economics, Professor

© 2015 Tishchenko Elena Borisovba
PhD in Economics, Associate Professor

© 2015 Tishchenko Sergey Alexandrovich
PhD of Physico-Mathematical Sciences, Professor
Moscow State University named after M.V. Lomonosov
Lenin Hills, 1, Moscow, Russia, 119991

E-mail: elvina.abdurakhimova@gmail.com, ksenya.msu@mail.ru, nivashenko@mail.ru,
elenasemenova@bk.ru, tichtch@mail.ru

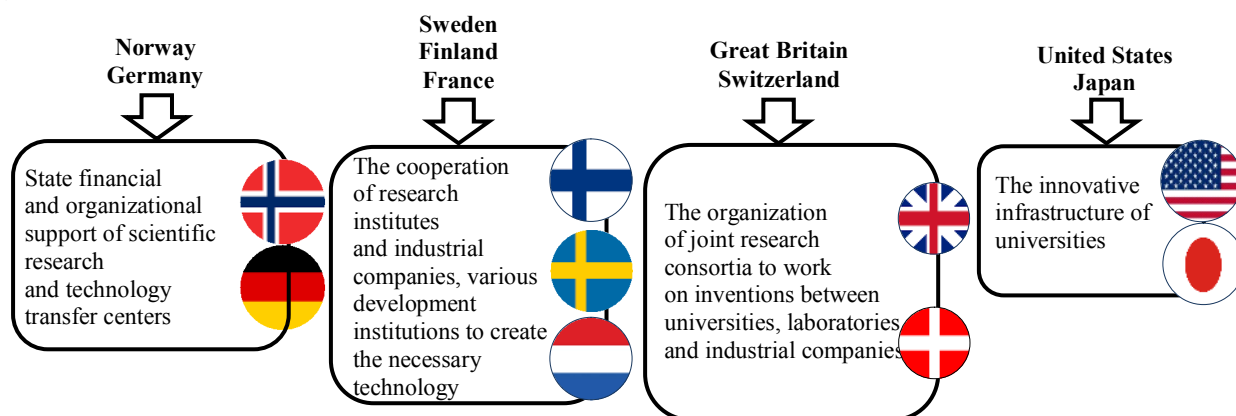
The article provides an overview of international experience to support the commercialization of innovation and technology transfer. The study of international experience leading innovation-

active countries are grouped into four main groups allocated for the country's predominant form of support to the process commercialization of innovation and technology transfer.

Key words: technology transfer, commercialization of innovations, the interaction of science and industry, innovation infrastructure.

The article provides an overview of international experience to support the commercialization of innovation and technology transfer. The study of international experience leading innovation-active countries are grouped into four main groups allocated for the country's predominant form of support to the process commercialization of innovation and technology transfer.

The results of the study can be grouped according to different types of countries supporting the process of technology transfer as follows (see. Pic. 1).



Pic. International experience on how to support the commercialization of innovation and technology transfer is grouped

References

1. The Global Innovation Index 2014 www.globalinnovationindex.org.
2. The evolution of Norway's national innovation system, 2009. URL: http://mpr.ub.uni-muenchen.de/19330/1/MPRA_paper_19330.pdf.
3. URL: <https://www.gov.uk/government/organisations/department-for-business-innovation-skills>.
4. URL: <https://www.gov.uk/government/world/organisations/uk-science-and-innovation-network>.
5. URL: <http://www.ukspa.org.uk/our-organisation/about-us>.
6. URL: <http://www.bbsrc.com/business/collaborative-research/industry-clubs/bric/background.asp>.
7. URL: <http://www.tehsovet.ru/404/413.html>.
8. Global venture capital insights and trends 2014 // Ernst and Young.
9. *Osmo Kivinen, Jukka Varelius* The Emerging Field of Biotechnology: The Case of Finland // Science, Technology, & Human Values. 2003. □ 1. C. 141-161.
10. Company Outline. About TODAI TLO URL: <http://www.casti.co.jp/en/about/overview.html>.

**INFORMATION INFRASTRUCTURE DEVELOPMENT
AS A FACTOR OF NATIONAL INFORMATION SECURITY**

© 2015 Shakirov Timur Rafisovich
© 2015 Nabizade Vyacheslav Albertovich
St. Petersburg State University of Economics
Sadovaya st., 21, St. Petersburg, Russia, 191023
E-mail: Timur.shakirov18@gmail.com

The paper proves necessity to support information technologies industry in terms of development of information infrastructure and providing the national information security. We insist that the policy of protectionism will lead to further decrease the level of competitiveness. Proposed the roadmap of development the IT industry.

Key words: information society, information infrastructure, information security, import substitution.

References

1. URL: <http://www.scrf.gov.ru/documents/6/5.html>.
2. URL: http://www.ng.ru/politics/2015-04-13/1_soft.html.
3. IDC Worldwide Black Book, Q2 2014; World Bank, 2014.
4. URL: <http://minsvyaz.ru/ru/documents/4548>.
5. URL: <http://www.vedomosti.ru/technology/articles/2015/04/05/minkomsvyaz-utverdilo-plan-importozamescheniya-softa>.
6. URL: <http://siliconrus.com/2015/04/kaspersky-singapore>.
7. URL: http://d-russia.ru/wp-content/uploads/2015/04/rasporiyazhenie_pravitelstva.pdf.
8. URL: http://www.cnews.ru/top/2015/03/23/importozameshhenie_v_it_ministr_svyazi_obeshhaet_zakruchivat_gayki_594130.
9. URL: http://www.russoft.ru/upload/RUSSOFT_Survey_11_ru.pdf.

**ANALYSIS OF INFORMATION FLOWS
IN THE ORGANIZATIONAL STRUCTURE**

© 2015 Ermakov Alexey Valentovich
North-Eastern Federal University named after M.K. Ammosov
Petrovskogo st., 2, Yakutsk, The Republic of Sakha (Yakutia), Russia, 677891
E-mail: ermakov-it@yandex.ru

The article is devoted to the methodology of the analysis of the existing fragments of operating technical equipment. Information-telecommunication system for modern company will be created on the basis of analyzed equipment. which will be created the for a modern company. As an example of such company, a university is chosen. It does not matter for the methods of analysis. General considerations for the analysis of the technical means are provided for the purpose of determining whether the use of available resources. It is proposed to formalize the main results in order to obtain the most useful information for individuals and justifying decision. The approach to drawing conclusions on the results of the analysis is offered.

Key words: information-telecommunication system, analysis, person justifying the decision, the decision maker, information, software, object.

**STATEMENT AND SETTLEMENT OF A PROBLEM
OF COMPANY'S BUSINESS EVALUATION AS A RESULT
OF MERGING AND TAKEOVER**

© 2015 Rodionova Lyudmila Nikolaevna
© 2015 Karpovskaya Svetlana Amranovna
Ufa State Aviation Technical University
K. Marx st., 12, Ufa, Republic of Bashkortostan, Russia, 450000
E-mail: natalia.fomina@mail.ru

The paper considers statement, formalization and settlement of a problem to evaluate a company's business as a result of merging or takeover with the help of the model of D. Olson, which combines the advantages of income and cost approaches and, to some extent, reduces their disadvantages. At the first stage of model building a combination of factors influencing the company value is determined with participation of experts. At the second stage of model building the most essential and key factors are chosen from the combination of alternative factors using the hierarchy analysis method. At the third stage of the company value model building there is a type of functional relation between the cost and the cost key factors. Correlation and regression analysis, time series analysis and simulation modeling methods can serve as a mathematical apparatus to settle this stage.

Key words: hierarchy analysis method, business evaluation, simulation modeling.

**HARMONISATION OF THE INNOVATION SYSTEM
OF INDUSTRIAL ENTERPRISES**

© 2015 Fetkulova Ksenia Alexandrovna
St. Petersburg State University of Economics
Sadovaya st., 21, St. Petersburg, Russia, 191023
E-mail: natalia.fomina@mail.ru

The article examines the processes of modernization in the industry, based on innovation of various types. Small and medium-sized industrial enterprises are the subjects of mikropotsessory competition. This subsystem and the whole system of competition performs reproduction, regulation, and selective functions implemented in the course of formation of the system control modernization.

Key words: small and medium-sized industrial enterprises, modernization, improving innovation, management modernization, innovation policy

**ANALYSIS OF OPERATIONS' VARIABILITY IMPACT
ON PULL PRODUCTION SYSTEM EFFICIENCY**

© 2015 Poruchikov Mikhail Alexeeviah
Samara State Aerospace University named after academician S.P. Korolev
(National Research University)
Moskovskoe shosse, 34, Samara, Russia, 443086
E-mail: mporuchikov@mail.ru

The paper studies efficiency of pull production systems. A production system model is created. Discrete-event simulation of production system is conducted. An empirical correspondence between equipment load and variability of operations is obtained. Numerical analysis of production system efficiency is performed.

Key words: pull production system, operation, variability, simulation, efficiency, equipment load.

**IMPROVING THE QUALITY
OF OPTIMIZATION PROJECTS OIL COMPLEX HELPS
TO EXTEND THE USE OF OIL FOR MANKIND**

© 20154 Pankov Alexander Nikolaevich
Gukovo Institut of Economics and Law (branch)
of Rostov State Economic University (RSEU)
Mira st., 13a, Gukovo, Rostov reg., Russia, 347871
E-mail: info.giep@gmail.com

The state level of world oil production and refining, identified ways to optimize the use of its humanity. Allocated areas of innovation, reduce costs at all stages of exploration, production, refining, transportation and marketing of petroleum products. An algorithm for evaluating the economic efficiency of the automated control systems of technological processes of oil refineries.

Key words: oil refining, manufacturing cost reduction, evaluation of economic efficiency.

How much oil is left in the bowels of the earth ? Most realistic forecasts - oil remained for 50 years, at the current level of production it.

The largest share of world oil reserves are in Venezuela and Saudi Arabia. Russian oil is estimated to WOC, about 60 billion barrels. This is enough for about 21 years. Stocks in the Asia-Pacific region will last for 14 years. Therefore, China will actively import oil, increasing the burden on other regions where stocks will melt faster. The most optimal way to get away from this problem - it is planned use of fossil fuels (oil, natural gas and coal) to create a more modern technology, using global computerized energy management systems.

The introduction of innovations in the oil industry allows to improve the quality and increase the variety of products, as well as reduce costs.

Chemical-technological processes in the manufacture of petroleum adequately studied, but optimization of these processes, in terms of cost, in terms of the quality of the final products require constant updating knowledge in the science, and engineering, and to use this knowledge to produce.

One of the most important areas is the development of algorithms for evaluating the economic efficiency of ACS units of primary oil refining.

The main objectives of the optimization are:

Rationale for the parameters evaluating the effectiveness of APCS on installations of primary oil processing.

Development of mathematical models for assessing the quality of crude oil distillation plants.

Creation of optimization algorithms for process control in order to minimize losses.

Identify dependencies of process control and loss.

Develop a system of aid management PCS adjusted for optimization.

Algorithms for process control based on databases of expert systems, which are part of APCS.

References

1. Look business newspaper. URL: <http://vz.ru/economy/2012/11/2/605487.html>.
2. News, Economy. URL: <http://www.vestifinance.ru/articles/44907>.
3. *Kunstler J.* What awaits us, when will the oil, climate change and other disasters break out of the XXI century. St. Petersburg, 2011.
4. *Heinberg R.* Afterburn: Society Beyond Fossil Fuel. New Society Publishers. New York, 2015
5. *Rudakov J.A.* Improving the quality of the preparation and implementation of development projects of oil complex. Moscow, 2010. (Scientific Thought).

**BACKGROUND INTRODUCTION OF MINI-MILLS IN THE RUSSIAN PRACTICE
OF THE STEEL INDUSTRY**

© 2015 Fedotov Denis Markovich
© 2015 Tishchenko Elena Borisovna
PhD in Economics, Associate Professor
Moscow State University named after M.V. Lomonosov
Lenin Hills, 1, Moscow, Russia, 119991
E-mail: denis.fedotov.msu@gmail.com, elenasemenova@bk.ru

The paper put forward a hypothesis about the advisability of the steel industry in the eastern part of the Russian Federation through the deployment of mini-mills, and not the construction of high-grade metallurgical complexes. The article substantiates the advantages of mini-mills, and the feasibility of their deployment in the eastern part of the country, including taking into account the prospects for expanding trade relations in the Asia-Pacific region.

Key words: modernization and innovation development, introduction of new technologies, advanced development, mini-mills.

The paper put forward a hypothesis about the advisability of the steel industry in the eastern part of the Russian Federation through the deployment of mini-mills, and not the construction of high-grade metallurgical complexes. The article substantiates the advantages of mini-mills, and the feasibility of their deployment in the eastern part of the country, including taking into account the prospects for expanding trade relations in the Asia-Pacific region.

To summarize our study we can conclude that there are economic conditions enhancing the implementation of the practice of mini-mills in the steel industry in the Russian Federation. The principal difficulty of implementation of mini-mills are reduced to the necessity of the supply of high quality raw materials (scrap or direct reduced iron) and save on shipping finished products to the end user. The answer to the question of where to mark the plant - near the source of raw materials or by the final consumer remains open because both options are viable.

Among the positive aspects of the mini-mills, is to provide the ability to quickly stop and start the oven, the lack of a large number of high-tech personnel, which allows you to adjust the volume of the issue to the needs of the market.

ANALYSIS OF TRANSPORT INFRASTRUCTURE OF BASHKORTOSTAN

© Saetova Aigul Anvarovna
PhD in Economics
© 2015 Yakshibaeva Gulnara Vakhitova
PhD in Economics
© 2015 Nugumanova Larisa Robertovna
PhD in Economics
Ufa State Aviation Technical University
K. Marx st., 12, Ufa, Republic of Bashkortostan, Russia, 450000
E-mail: ama21@rambler.ru

The aim of the study is to analyze the current status and identify trends in the development of transport infrastructure of the Republic of Bashkortostan. For the solution of objectives have been formulated and solved the following tasks: a qualitative analysis of the modes of transport, namely rail, road, pipeline, inland waterway and air transport of the Republic for the period 2005 - 2013, road network and safety on the roads.

Key words: transport, global trends, modes of transport, freight turnover, passenger turnover.

**THE SPECIAL ECONOMIC ZONE IN THE KALININGRAD REGION:
THE IMPERFECTION OF THE BASICS OF THE LEGISLATIVE FRAMEWORK***

© 2015 Ivanova Valentina Nikolaevna

Doctor of Economics, Professor

© 2015 Gorokhov Andrey Yurievich

Doctor of Economics, Professor

© 2015 Gorokhov Dmitry Andreevich

© 2015 Ignatyev Alexey Yurievich

© 2015 Smirnov Vitaly Georgievich

Doctor of Economics, Professor

© 2015 Tuchinskiy Anatoly Lazarevich

Moscow State University of Technologies and Management
named after K.G. Razumovsky (The First Cossack University)

Zemlyanov val st., 73, Moscow, Russia, 109004

E-mail: OET2004@yandex.ru

The Kaliningrad region is the westernmost territory of the Russian Federation, geographically closest to the industrial centers of Europe - potential markets and sources of investment. The special position of the Kaliningrad region opens up economic opportunities, due to the competitive advantage of its geopolitical location. However, the exclave position of the region imposes the additional problems associated with isolation of the regional market from the main territory of the country and the Eurasian economic Union, additional logistics costs and lack of internal resources to ensure their sustainable development. The article describes the process of creating a free (special) economic zone in the Kaliningrad region and the stages of its development.

Key words: free economic zone, special economic zone, isolation, eksklavnoj, competitive advantages, geopolitical location, change of macro-regional and national conditions.

* The first part of the article. The second part "Special economic zone in the Kaliningrad region: the competitiveness of economic conditions and ways of development of the exclave region of Russia" see: Economic Sciences. 2015. □ 6 (127). S. 200.

**THE SPECIAL ECONOMIC ZONE IN THE KALININGRAD REGION:
THE COMPETITIVENESS OF ECONOMIC CONDITIONS AND WAYS
OF DEVELOPMENT OF THE EXCLAVE REGION OF RUSSIA***

© 2015 Ivanova Valentina Nikolaevna

Doctor of Economics, Professor

© 2015 Gorokhov Andrey Yurievich

Doctor of Economics, Professor

© 2015 Gorokhov Dmitry Andreevich

© 2015 Ignatyev Alexey Yurievich

© 2015 Smirnov Vitaly Georgievich

Doctor of Economics, Professor

© 2015 Tuchinskiy Anatoly Lazarevich

Moscow State University of Technologies and Management
named after K.G. Razumovsky (The First Cossack University)

Zemlyanov val st., 73, Moscow, Russia, 109004

E-mail: OET2004@yandex.ru

Abstract: the article analyzes the legal basis of a number of modern special economic zones in the regions of Russia, countries of the Customs Union and neighbouring Baltic States. Based on the analysis established that the competitiveness of the economic regime of the Kaliningrad region is

* The second part of the article. The first part "The special economic zone in the Kaliningrad region: the imperfection of the basics of the legislative framework" see: Economic Sciences. 2015. □ 6 (127). P. 200.

significantly behind almost all SEZs in other regions. The authors have developed and developed proposals for improving mechanisms for the implementation of legislation regulating investment activity in the Kaliningrad region, which, according to them will bring the region a leader of economic development in Russia.

Key words: investment climate of the Kaliningrad region, economic innovations, special economic zones, the legislative framework, the competitiveness of the economic regime, recommendations on changing regional and Federal legislation, the business environment.

FINANCE, MONEY CIRCULATION AND CREDIT

INSTRUMENTS OF THE STATE FINANCIAL REGULATION OF SMALL BUSINESS

© 2015 Sabitova Nadiya Mikhailovna
Doctor of Economics, Professor

© 2015 Khayrullova Alina Ilurovna
Kazan (Volga region) Federal University
Kremlin st., 18, Kazan, Republic of Tatarstan, Russia, 420008
E-mail: sabitovanm@mail.ru

High level employment support in each country depends on a small business development and in Russia it's level is not impressive comparing to European countries, mainly due to lack of financial resources like credit. This article formulates the need of improvement of small business guarantee support by creation new instrument of mutual surety commitment. Authors offered recommendations of using some instruments of small and medium-sized enterprises regulation.

Key words: guarantee support, guarantee fund, Agency of credit guarantees, the National guarantee system, tax breaks, guarantees.

The problems of small business in the Russian Federation, first of all, are connected with financial conditions of its functioning. The unavailability of long-term loans provides to insufficient level of small and medium-sized business development. Using guarantee mechanisms is the most effective way of credit resources availability increasing of as practice of different countries shows. In the Russian Federation this tool is developed to a lesser extent as evidenced by the proportion of guarantee support for small and medium-sized enterprises and a share of the guarantee support in the amount of small business lending. For a solution of financial security problems of small business authors by decreasing an interest rate for loans and tariffs on insurance authors of article suggested to create institute of mutual guarantees of the mixed type based on France, Turkey, the Czech Republic and Korea experience. This institute is proposed to be created with the state and market financial institutions (such as commercial banks, mikrofinance organizations, investment funds, insurance funds and others) assistance. Within functioning of the institute of mutual guarantees authors proposed to use the guarantee mechanism of small and medium-sized business and insurance mechanism of this segment of economy.

Moreover, the authors of the article proposed the use some financial instruments to encourage the development of small business, which main objective is to promote employment in the country.

References

1. The official website of the Federal State Statistics Service of Russia. URL: <http://www.gks.ru>.
2. The official website of the Federal Tax Service of Russia. URL: <http://www.nalog.ru/rn16>.

3. The official website of the Central Bank of the Russian Federation. URL: http://www.cbr.ru/statistics/udstat.aspx?tblid=302-19&pid=sors&sid=itm_3703.

4. Basic provisions of National Strategy of guarantee system of small and medium-sized business support development till 2020.

5. KPMG materials “Relevance of the Small and Medium-sized Business Support program of the Ministry of Economic Development of the Russian Federation” Sept. 15, 2014.

6. Credit access guarantees: a public asset between State and Market. International survey on guarantee market players . KPMG Advisory. 2011.

TAX ADMINISTRATION UNDER FISCAL REVENUE ADMINISTRATION

© 2015 Khafizova Augul' Rustemovna
Kremlin st., 18, Kazan, Republic of Tatarstan, Russia, 420008
E-mail: sabitovanm@mail.ru

This paper refers to the tax administration as the administration of budget revenues. Considering tax administration, the author proceeds from the premise that the administration is a practice of administration institutions, i.e. revenue administration including taxes, and a practice to assure Russian Federation budget revenues. Characterisation was given to the tax administration institution, the tax administration parties and assets were determined. The author suggests considering the tax administration from a perspective of functional and institutional approach.

Key words: administration, revenue administration, administration parties, administration assets, tax administration, institution, tax authorities.

Taking tax administration into consideration, we think that it should be regarded as part of revenue administration. The revenue administrators are not only the tax authorities that undertake tax revenue administration, but also other ministries and agencies. All these can be referred to as the fiscal revenue administration institutions. We proceed on the basis that the administration is a practice of appropriate institutions that lay specific rules of the game in a particular framework. As applied to the fiscal revenues, this is a practice of the administration institutions (revenue administrators including tax revenues) to facilitate revenue flow to the federal budget. On the other hand, fiscal administration is a practice of administration institutions (administrators) that exercise the powers of fiscal administration pursuant to the budget legislation. Both the tax and non-tax revenues and uncompensated receipts to the Russian budget are subject to administration. The Russian Federation Tax Code refers to the tax revenues being tax administration assets.

We have considered two options of tax administration: functional and institutional viewpoints. We believe that from the functional point of view, tax administration is a kind of management activity that aimed at how the tax authorities are efficient in their management performance to achieve objectives of national fiscal policy. Institutionally, we think that tax administration is a set of rules regulating the practice of tax authorities in returning taxes to the federal budget and indices, indicators used for determination of how they are effective in their performance. Results of tax administration analysis allow for the conclusion that the key unit - tax revenue administrator - is the Federal Tax Service.

References

1. *Ozhegov S.I.* The Russian Dictionary. Moscow, 1986.
2. The Foreign Terms Dictionary / ed. F.N. Petrov. Moscow, 1964.
3. *Azriliyan A.N.* The Great Encyclopaedic Dictionary. Moscow, 1999.
4. Moscow City Government Decree No. 656-PP dated 30.08.2005 “On amendment being made to the Moscow City Government Decree No. 841-PP dated 07.10.2003”.
5. The Russian Federation Marine Doctrine for the period through to 2020 (as approved by the President of the Russian Federation on 27.07.2001).

6. Rostekhnadzor's Order No. 626 dated 12.09.2007 "Concerning Recommended Practice on administration of payment for negative impact on the environment in terms of atmospheric emissions. RD-19-02-2007".

7. Ministry of Finance of the Russian Federation: Budget Code of the Russian Federation // Official website of the Ministry of Finance of the Russian Federation, 2015. URL: <http://www.minfin.ru>.

8. *Sabitova N.M.* On the budgetary powers of public entities // Finance. 2014. № 2.

9. The Russian Sociologic Encyclopaedia / ed. G.V. Osipov. Moscow, 1998.

10. *Borisov A.B.* The Great Economic Dictionary. Moscow, 2003.

11. *North D.* Institutions, Institutional Change and Economic Performance. Moscow, 1997.

12. *Mishustin M.V.* Informative and technologic basics of governmental tax administration in Russia: monograph. Moscow, 2005.

13. Ministry of Finance of the Russian Federation: Report on the implementation of the federal budget for 2014 // Official website of the Ministry of Finance of the Russian Federation, 2015. URL: <http://www.minfin.ru>.

DEVELOP STRATEGIES TO INCREASE THE OPERATING ACTIVITIES OF A COMMERCIAL BANK IN A COMPETITIVE ENVIRONMENT

© 2015 Shekina Natalia Vladimirovna
Samara State Aerospace University named after academician S.P. Korolev
(National Research University)
Moskovskoye shosse, 34, Samara, Russia, 443086
E-mail: shekina.nv@yandex.ru

The article discusses methods of evaluating the competitive position of commercial banks in the Deposit and credit market. Develop strategies to increase operating income of the Bank taking into account the competitive position in the money market.

Key words: competition, structurell tilnǎrming, concentration indices, indicators of monopoly power, the development of the strategy.

CURRENT GLOBAL TRENDS IN THE AREA OF PUBLIC FINANCIAL POLICY

© 2015 Balandin Sergey Alexandrovich
Plekhanov Russian University of Economics
Stremyanny lane, 36, Moscow, Russia, 117997
E-mail: balandin1962@yandex.ru

The article identifies and describes the contemporary global trends in the area of public financial policy.

Key words: financial policy, innovative development, financial measures, financial crisis, fiscal policy, industrial policy.

References

1. *Fedorovich V.A., Muravnik B.V., Bochkarev I.O.* USA: military economy (organization and management). Moscow, 2013.
2. Industrial policy in Europe / ed. N.V. Govorova. Moscow, 2010.
3. *Berezina O.A.* Vedev the dependence of the Russian Production industry from imports and the mechanism of strategic import substitution // Problems of Economics. 2015. □1.
4. *Slepov V.A., Arslanov A.F.* Risks national financial policy // Journal of Financial. 2014. □ 2.

BOOK KEEPING, STATISTICS

**BALANCE SHEET AND REPORTING AS METHOD ELEMENTS
OF MODERN ACCOUNTING**

© 2015 Andreeva Oxana Mikhajlovna
Saint-Petersburg State University of Economics
Sadovaya st., 21, St.-Petersburg, Russia, 191023
E-mail: oksana_andreeva_inbox.ru

This article reviews the most important and simultaneously the most controversial elements of the modern method of accounting - the balance sheet and reporting. The goal of the article lies in the theoretical justification of the balance sheet place in the general set of elements of the modern accounting method. To achieve this goal the author has studied background of the development and establishment of the balance sheet as an element of the accounting method in the context of the static and dynamic balance theories. The result of this research is the understanding that the existing theoretical separation of balance sheet and reporting is not correct. The author comes to the conclusion that the balance sheet and reporting should be combined into a single item of accounting method - reporting, since only in this case, the accounting method will prove to be a method of theoretical research and practical implementation of the tasks of forming high-quality and reliable information about the condition business of economic subjects.

Key words: accounting method, balance sheet, reporting, static balance, dynamic balance

Balance sheet and reporting are method elements of modern accounting which have similar features of aggregation and generalization of the organization's economic activities outcome indicators. From the practical point of view the balance sheet and other reporting forms provide accounting information taken into consideration by the users, both internal and external, with the purpose of making management decisions.

There is a theoretical problem that balance sheet is treated as a separate element of the accounting method apart from reporting. What is the cause of this situation and is it really justified?

The formation of accounting method elements occurred during the theoretical foundations of accounting science with the general direction of scientists' views to the balance sheet (XIX-XX century). At that time were widespread so-called classical balance theories - the theory of static and dynamic balances. Within these theoretical concepts and different points of view were expressed regarding the definition of the accounting purpose. The achievement of which was to be carried out by means of the balance sheet. So under any interpretation the balance sheet was the main reporting form. In our opinion, this fact has influenced the allocation of the balance sheet as a separate item method of accounting.

Balance sheet and other reporting forms are accounting method elements which should have one common goal, and should give full representation about the financial condition and financial performance of the business entity. And they should achieve this objective in the complex and unity.

With this in mind, we can come to the following conclusions. Balance sheet and other reporting statements certainly represent the elements of the modern accounting and have a similar purpose. Balance sheet and other reporting forms represent a single system of reporting information on which management decisions are made. Only the integrated unity of the reporting forms is able to ensure the completeness of the presented information. In this regard, the theoretical distinction between balance sheet and reporting statements as separate elements of the method of accounting was not warranted. In our opinion, the balance sheet and other reporting forms shall be combined into a single item of accounting method - reporting. Because of this, the method of accounting will become more transparent.

References

1. *Palij V.F.* Toerija buhgalterskogo ucheta: sovremennye problemy [Accounting theory: modern issues]. Moscow, 2007.
2. *Sokolov Ja.V.* Buhgalterskij uchet: ot istokov do nashih dnei [Accounting: from the origins to our days]. Moscow, 1996.
3. *Arinushkin N.S.* Balansy akcionernyh predpriyatij. Juridicheskaja i buhgalterskaja priroda balansa, v svjazi s normami russkogo finansovo-podatnogo oblozhenija. S prilozheniem tablic ischislenija chistoj pribyli, podlezhashhej oblozheniju, v predpriyatijah, objazannyh publichnoj otchetnost'ju [The balance sheets of joint-stock enterprises. Legal and accounting nature of balance, in connection with the standards of the Russian financial taxation. With the app tables of calculation of the net profit, which is subject to taxation, of the public companies]. Moscow, 1912.
4. *Bahchisarajcev G.A.* Pervye uroki buhgalterii na nachalah moej balansovoj teorii [First accounting lessons on the basis of my balance theory]. Moscow, 1926.
5. *Kiparisov N.A.* Osnovy balansovedenija. Postroenie balansov i analiz [The basics of balance accounting. Construction of balance sheets and analysis]. Moscow, 1928.
6. *Oberbrinkmann F.* Sovremennoe ponimanie buhgalterskogo balansa [The modern understanding of the balance sheet]. Moscow, 2003.
7. *Rudanovskij A.P.* Teorija balansovogo ucheta. Vvedenie v teoriju balansovogo ucheta. Balans kak ob'ekt ucheta [The theory of the balance accounting. Introduction to the balance accounting theory. The balance sheet as an object of accounting]. Moscow, 1928.
8. *Kovalev V.V.* Buhgalterskij uchet v Rossii: smena prioritetov [Accounting in Russia: a change of priorities] // Vestnik Sankt-Peterburgskogo Universiteta = Vestnik St. Petersburg University. 2010. Ser. 5. □ 4.
9. *Sokolov Ja.V.* Dva ponimaniya buhgalterskogo balansa [Two understandings of the balance sheet] // Finansy i biznes = Finance and business. 2005. □ 3.
10. *Bychkova S.M., Yandanova Ts.N.* Buhgalterskaja otchetnost'. Vozmozhnosti modelirovaniya dlya prinyatiya pravil'nykh upravlencheskikh reshenii [Accounting statements. Modelling possibilities for making the right management decisions: a practical guide]. Moscow, 2006.
11. *Kuter M.I.* Teorija buhgalterskogo ucheta [The accounting theory]. Moscow, 2007.
12. *Kozlova E.P., Babchenko T.N., Galanina E.N.* Buhgalterskij uchet v organizacijah [Accounting in organizations]. Moscow, 2003.
13. *Bychkova S.M.* Buhgalterskoe delo [Accounting]. Moscow, 2008.

THE INSTITUTIONAL MODEL OF THE RUSSIAN AUDITING

© 2015 Azarskaya Maya Anatolievna
Doctor of Economics, Professor
Volga State University of Technology
Lenin sq., 3, Yoshkar-Ola, Republic of Mari El, Russia, 424000
E-mail: azarskaya@list.ru

Described from positions of institutional theory and the legislative framework for the regulation of auditing the modern model of Russian audit. Shows that the regulation of auditing activity is carried out on the basis of a mixed model. Audit development tasks as applied science, associated with the theoretical rationale for such a model.

Key words: audit, institutional theory, a model of auditing activity.

References

1. *Bulyga R.P., Mel'nik M.V.* Audit biznesa. Praktika i problemy razvitija: monografija / pod red. R.P. Bulygi. Moskva, 2013. [*Bulyga R.P., Mel'nik M.V.* Audit of the business. Practice and Problems of Development: monograph / ed. R.P. Bulygi. Moscow, 2013.]

2. Federal'nyj zakon "Ob auditorskoj dejatel'nosti" ot 20.12.2008 g. □ 307-FZ (v red. Federal'nogo zakona ot 01.12.2014 g. □ 403-FZ). [1. The Federal law on auditing activity "from 20.12.2008, no. 307-FZ (ed. Federal law dated 01.12.2014 □ 403-FZ).]

3. Informacionnoe soobshhenie Minfina RF «Ob izmenenijah Federal'nogo zakona "Ob auditorskoj dejatel'nosti ot 20.12.2008 goda □ 307-FZ" ot 03.10. 2014». [Information Report Ministry of Finance «On changes of the Federal Law "On Auditing of 20.12.2008, □ 307-FZ" from 03.10. 2014».]

4. URL: <http://www.minfin.ru>.

ABOUT THE ANALYSIS OF ENTERPRENEURIAL RISKS AND ITS EFFECT ON THE CAPITAL OF ORGANIZATION

© 2015 Derevyashkin Stepan Anatolievich
PhD in Economics, Associate Professor
Volga State Technological University
Lenin sq., 3, Yoshkar-Ola, Republic of Mari El, Russia, 424000
E-mail: tarevil@rambler.ru

In the following paper suggested and developed the authors' approach to the analysis of risks in accounting and their consequences. The offered approach helps to define the effect of different accounting risks' consequences to the capital of organization by using the system of relative indicators.

Key words: risk, accounting, analysis, capital.

References

1. *Melnik M.V., Berdnikov V.V.* Financial Analysis: Scorecard methodology and conduct: studies. Benefit / ed. M.V. Melnik. Moscow, 2006.
2. *Vishnyakov Y.D., Radaev N.N.* The general theory of risk: studies. tool for students. Proc. institutions. Moscow, 2007.
3. *Pozdeev V.L.* The analysis of cyclical fluctuations in the development of the business entity: monograph. Yoshkar-Ola, 2007.
4. *Derevyashkin S.A.* Features of the analysis of the impact of business risks on the capital of the organization // Economics and Law Issues. 2013. □ 3. P. 159-162.
5. *Derevyashkin S.A.* Features of risk assessment and its consequences in accounting // Innovation Economic Development. 2011. □ 1. P. 27-31.

WORLD ECONOMY

BRICS AT GLOBAL FINANCE: TEN YEARS LATER (2010-2015)

© 2015 Shavshukov Viacheslav Mikhailovich
Doctor of Economics, Professor
St. Petersburg State University
Universitetskaya st., 7-9, St. Petersburg, Russia, 199034
E-mail: shavshukov@rambler.ru

The article is devoted to the BRICS economy's place and role at Global Finance system during 10 years (2005-2015). On the base of comparative analyses of budget indicators, rating history, deals at the money, debt capital, and forex markets reveals the BRICS identity in the segments of direct foreign investments, syndication facilities, stock market, and banking sector. There are retraced new phenomenons of currencies volatility, stock indexes correlation, stocks and Eurobonds issue.

The investigation exposes the objective laws of stock indexes correlation between developed and emerging markets, and limitation of BRICS markets as the source of world economy growth for post crises period.

Key words: BRICS countries, Global finance, BRICS banking sector and stock market, International money and debt capital markets, BRICS at global crises and after.

References

1. URL: <http://ru.wikipedia.org/wiki>.
2. Newsweek, 2011. May 23-30. P. 23.
3. The Economist. 2011. May 14. - P. 101. URL: <http://data.worldbank.org/indicator/NY.GDP.PCAP.CD/Countries>; URL: <http://www.tradingeconomics.com/unitedstates/gdp>; WTO Statistics database. URL: <http://stat.wto.org/StatisticalProgram/WSDBSStatProgramHome.aspx?Language=E>; URL: www.worldbank.org/data?qterm=country; Intertrade statistics 2014. URL: www.wto.org/eng/statis_e/is2014_e/its14_worldtrade_dev-e.htm#top; Total reserves, incl.gold. URL: www.worldbank.org/indicator/FI.RES.TOTAL.
4. International Financial Statistics / IMF. Washington, 2002. P. 186-193, 240-243, 450-453, 740-745; International Financial Statistics / IMF. Washington, 2006. P. 488-493, 264-267, 808-813, 198-207, 1006-1019, 138-143; URL: www.cbrf.ru; URL: <http://www.federalreserve.gov/releases/g5a/current>; URL: http://www.tursvodka.ru/information/exchange_rates/156/840.
5. Baza 2010 g., kurs srednemesyachnyy. Sostavleno po: BIS effective real. URL: www.bis.org/statistics/eer/index.htm?m=6/187.
6. BIS effective real. URL: www.bis.org/statistics/eer/index.htm?m=6/187.
7. Rossiyskaya Federatsiya. Konsultatsii MVF 2013 goda v sootvetstvii so statey IV / MVF. Washington, 2013. S. 46.
8. Investing Com. URL: <http://biot.ly/1F7yDLC>.
9. URL: <http://biot.ly/1F7yDLC>.
10. Triennial Central Bank Survey. Foreign exchange turnover in April 2013: preliminary global results / BIS. Basel, 2013. P. 10, 11.
11. Birzhevoy rynek "yuan/rubl": nastoyashchee i perspektivy. URL: www.moex.com.
12. IMF. World Economic Outlook. September 2005; IMF. World Economic Outlook, April 2011; Current account balance. URL: www.worldbank.org/data/country.
13. URL: www.Standardandpoors.com/ratings/sovereigns/rating-list/en/eu.
14. Vedomosti. 2007. 29 dec. S. B 05. [Vedomosti. 2007. 29 Dec.]
15. URL: <http://www.eoungscience.ru>; Pharmatimes, July 2, 2011; URL: http://ru.wikipedia.org/wiki/offshore_software_R%26D; R&DMagazine. Dec. 2009. URL: www.rdmag.com.
16. RBK. 2008. □ 2. S. 20 URL: http://info.worldbank.org/etools/kam2/KAM_page5.asp.
17. International Financial Statistics. Washington, 2002. P. 186-193, 240-243, 450-453, 740-745, 914-921; April 2006. P. 488-493, 264-267, 808-813, 198-207, 1006-1019, 138-143.
18. International Financial Statistics. Washington, 2002. P. 186-193, 240-243, 450-453, 740-745, 914-921; The Economist, May 14, 2011. P. 102.
19. International Financial Statistics. Washington, 2002. P. 186-193, 240-243, 450-453, 740-745, 914-921; Bank for International Settlements/ Quarterly Review, June 2006. P.A 86-A 90.
20. URL: <http://data.worldbank.org/indicator>.
21. BIS Quarterly Report, June, 2006. P. A82; BIS Quarterly Review, June 2011. P. A110. URL: www.bis.org/publ/qtrpdf/r_ga1106.pdf#page=110.
22. Global Financial Stability Report. September 2006. P. 20.
23. International Financing Review. Sept., 23, 2006. P. 88; International Financing Review. Sept., 9, 2006. P. 91-92; Bloomberg professional, April 29, 2015.
24. Vedomosti. 2007. 29 dek. [Vedomosti, 2007, 29 Dec.]
25. International Financing Review. 2006. Sept. 9. P. 99-100; 2006, Sept. 16. P. 111; 2006, Sept. 23. P. 104, 106; Bloomberg Professional. Apr. 10, 2015.
26. International Financing Review. Sept. 30. 2006.

27. Financial Times, Jan.20, 2007. P.10-11. URL:<http://www.bloomberg.com/quote/TOP40:IND 09.11.2012>; http://www.jse.co.za/Home/Market_Data.aspx 12.11.2012; 45. Factsheet:FTSE/JSE TOP 40 Index/ p-2; www.bloomberg.com/quot/indexes/: IND. 17.03.2015.
28. Financial Times. 2007. Jan. 20.
29. Vedomosti. 2007. 29 dek. [Vedomosty, 2007, 29 Dec.]
30. The Financial Express. 2007. Jan. 25.
31. The Economic Times. 2007. 26 Jan.
32. The Financial Express. 2007. Jan 25.
33. The Banker. July 2005. P. 285-287; URL: <http://www.theafricareport.com/2010032820/companies/top-200-banks-in-africa-2010-20.html>; Wallace P. Africa's banks on the brink of the big time // The Banker. Jan. 2012. - P.114-123; The Banker database - interactive banking reports & global finance rankings. URL: <http://www.thebankerdatabase.com/index.cfm?fuseaction=top50.def>.
34. The Banker. 2011. 30 June. URL: <http://www.thebanker.com/Top-1000-World-Banks-2011>.
35. Financial News. 2012. 26 Nov.-2 Dec.
36. Wallace P. Africa's banks on the brink of the big time // The Banker. Jan. 2012. P. 114-116, 122.
37. URL: <http://www.finam.ru/analysis/forecasts006A/default.asp>; oilenergy.com /11 July, 2008; URL: www.lenta.ru/news/2008/04/08agflation
38. IMF World Economic Outlook Update. 2011. June 17. URL: www.imf.org.
39. Bloomberg professional. 2015. Apr. 29. 2015.

ECONOMIC STRUCTURE AND INTERNATIONAL SPECIALIZATION OF KAZAKHSTAN

© 2015 Stroyeva Genryetta Vladimirovna
Plekhanov Russian University of Economics
Stremyanny Lane, 36, Moscow, Russian, 117997
E-mail: gretta-870924@mail.ru

The article examines the nature of the impact of the economic structure of the country on international specialization. On the example of the Republic of Kazakhstan marked peculiarities of the economic structure and defined the type of international specialization. In addition, the main problems impeding the diversification of the economy. As a result, the analysis allowed us to determine the main strategic priorities of development, allowing to improve the country's international specialization.

Key words: the gross domestic product (GDP), raw specialization of the economy, fuel and energy complex, export, oil prices, volume index, Gross Value Added (GVA).

References

1. Bartenev S.A. Mezhdunarodnaja specializacija i kooperirovanie - dve storony edinogo processa // Rossijskij vneshnejekonomicheskij vestnik. 2012. □ 3. S. 3-8 (In Russ.).
2. Gasanov M.A. Vlijanie tehnologicheskikh sdvigov na strukturnye transformacii mirovoj i rossijskoj jekonomiki // Jekonomiki. 2009. □ 3. S. 239-243 (In Russ.).
3. Klinov V.G. Strukturnye krizisy i mirovaja jekonomicheskaja kon#junktura // Rossijskij vneshnejekonomicheskij vestnik. 2008. □ 10 (In Russ.).
4. Lindert P.H. Jekonomika mirohozjajstvennyh svjazej. Moskva, 2004 (In Russ.).
5. Selishheva T.A. Strukturnye transformacii i problemy formirovanija informacionnoj jekonomiki Rossii. SPb., 2006. S. 32 (In Russ.).
6. Shishkov Ju. Realii sovremennoj jekonomiki i arhaika gosudarstvennogo regulirovanija // Mezhdunarodnye processy. 2010. T. 8. □ 1 (22) (In Russ.).

SCIENCE-INDUSTRY INTEGRATION CONSIDERING SWISS TECHNOLOGICAL PLATFORMS IN THE FIELD OF MICRO- AND NANOTECHNOLOGY

© 2015 Belousova Elen Alexandrovna
Financial University under the Government of the Russian Federation
Leningradsry prospekt, 49, Moscow, Russia, 125993
E-mail: Belousova.elle@gmail.com

On the basis of a comparative analysis of three technological platforms, it shows that the platforms relate distinctly to academic and to industrial users. It distinguishes three pairs of user models, one model in each pair pertaining to how platforms act toward and conceive of academic users, the other model regarding users from industry.

Key words: technological platforms, science-industry relationship, micro- and-nanotechnologies, user model.

With reference to the recent science studies debate on the nature of science-industry relationship, this article focuses on such an organizational form as the technological platform. These instrumental facilities typically serve both academic and industrial users. They supply enterprises with access to academic research infrastructure and, simultaneously, afford new formats of on-site contact and cooperation with academic science. This article first investigates prevailing notions of technological platforms and spells out the underlying rationale. Then the article investigates how technological platforms participate in framing science-industry activities, considering the field of micro- and nanotechnology in Switzerland. The motivation for this choice is an interest in how this organizational form participates in framing science-industry activities in the field of nanoscale research in Switzerland. The article portrays three technological platforms in micro- and nanotechnology, the identification of distinct user models, which are presented consecutively, results from the investigation of how platforms perceive their users.

The observation suggests that the coupling of a specific “academic user model” and a particular “industrial user model” depends on a specific organization’s culture and a set of features, related to a mother organization of the technological platform. It proposes the way of more intimate research cooperation between academic scientists and their industrial peers.

References

1. *Keating P., Cambrosio A.* Biomedical platforms: Realigning the normal and the pathological in late -twentieth-century medicine. Cambridge, MA; London, 2003.
2. *Kim D-J., Kogut B.* Technological platforms and diversification // *Organization Science*. 1996. Vol. 7, □ 3.
3. *Merz M., Biniok P.* How Technological Platforms Reconfigure Science-Industry Relations: The Case of Micro- and Nanotechnology // *Minerva*. 2010. Vol. 48, □ 2.
4. *Nowotny H., Scott P., Gibbons M.* Re-Thinking Science: Knowledge and the Public in an Age of Uncertainty. Cambridge, UK, 2001.
5. *Shinn T., Lamy E.* Paths of commercial knowledge: Forms and consequences of university-enterprise synergy in scientist-sponsored firms // *Research Policy*. 2006. □ 35.
6. *Weingart P.* Economisation of science // *NTM: Zeitschrift für Geschichte der Wissenschaften, Technik und Medizin*. 2008. □ 16 (4).
7. *Dezhina I.G.* Technology platforms and innovation clusters: together or separately? Moscow, 2013.
8. Ecole Polytechnique Fédérale de Lausanne. URL: <https://cmi.epfl.ch>.
9. Swiss Federal Laboratories for Materials Science and Technology. URL: <http://www.empa.ch>.
10. ETH Zurich. URL: <https://www.ethz.ch>.

**THE IMPACT OF INTERNATIONAL TOURISM ON SOCIAL
AND ECONOMIC DEVELOPMENT OF THE BLACK SEA COUNTRIES**

© 2015 Reutov Victor Eugenyevich
Doctor of Economics, Professor

© 2015 Velgosh Nataliia Zinovyevna
PhD in Economics, Associate Professor

Higher School of Economics and Business of V.I. Vernadsky Crimean Federal University
Academician Vernadsky Prospekt, 4, Simferopol, Republic of Crimea, Russia, 295007
E-mail: reutovkfu@mail.ru, me-016@mail.ru

In the article the main indicators of international tourism development of the countries of the Black Sea region are analysed. The impact of international tourism on the socio-economic development of the Black Sea countries is determined.

Key words: international tourism, social and economic development, export, the Black Sea region.

In the article the main indicators of international tourism development of the countries of the Black Sea region are analysed. The direct competitors and direct partners in this sphere of economy of Russia are Bulgaria, Georgia, Romania, Turkey and Ukraine.

The impact of international tourism on the socio-economic development of the Black Sea countries is determined. Among these key indicators, that can be quantitative estimated, are the direct and the total contribution of Travel & Tourism to gross domestic product (GDP), the direct and the total contribution of Travel & Tourism to employment, visitor exports and Travel & Tourism foreign direct investment (FDI).

Trade practice of Russia clearly shows the increasing role and importance of the services of the country, among which the tourist services are highlighted. The tourist services were at the first place in the structure of Russian import of services in 2013 and they were at the third place in the structure of Russian exports of services.

A strong positive relationship between visitor exports and the direct contribution of Travel & Tourism to GDP and between visitor exports and Travel & Tourism in the Black Sea countries is defined by the results of the correlation coefficient estimation.

An analysis of these indicators allowed determining a number of trends in the development of international tourism in the future - up to 2025. Firstly, in 2025, there has been a slight increase in the direct contribution of Travel & Tourism to GDP and to employment of the Black Sea countries, except of Ukraine. Secondly, the positions of the tourist-oriented countries of the Black Sea region, in particular Bulgaria and Turkey, are ambiguous. The visitor exports of Travel & Tourism will be reduced by 2025. Thirdly, despite the negative impact of economic, social, political and globalization factors this is forecast to increase the key contribution indicators of Travel & Tourism in 2025. The strengthening of the impact of international tourism on the socio-economic development of Russia is expected in 2025.

References

1. URL: http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/publications/catalog/doc_1135087342078.

2. Russia : Benchmark Report / World Travel & Tourism Council. London, 2015. URL: <http://www.wttc.org/-/media/files/reports/benchmark%20reports/country%20reports%202015/russia%20%20benchmarking%20report%202015.pdf>.

3. Travel & Tourism Economic Impact 2015 Bulgaria : Country Report / World Travel & Tourism Council. London, 2015. URL: <http://www.wttc.org/-/media/files/reports/economic%20impact%20research/countries%202015/bulgaria2015.pdf>.

4. Travel & Tourism Economic Impact 2015 Russian Federation : Country Report / World Travel & Tourism Council. London, 2015. URL: <http://www.wttc.org/-/media/files/reports/economic%20impact%20research/countries%202015/russianfederation2015.pdf>.