

## Scientific and Information Journal

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**ECONOMIC THEORY**

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**REAL AND ADDED VALUE: A RETROSPECTIVE  
AND MODERN APPROACH\***

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The history of value theory is considered in the aspect of the demands of modern economic analysis. The peculiarities of value category formation and its modifications are demonstrated. Value formation processes are investigated in the aspect of demand and supply price formation. The role of fictitious value and rent in modern economic system is demonstrated, the differences between the categories of real and market value are revealed in the position of economic-mathematical paradigm of commodity exchange mechanism, the hypothesis of the concept of the general law of value is proved. The concept of "fictitious economy" is defined.

*Keywords:* real, market and fictitious value, actual capital, rental resources, fictitious capital, production cost, average profit, surplus value rate, value law, market value law and the general value law.

Now no one stands up for Adam Smith or Ricardo, but you still feel the blood pressure rise, just as Marx becomes the subject of the study. All this raises the problems of interpretation... the difficulty will be not to let drown Marx in the neo-Marxist interpretations and to separate Marx, the classical economist from his Leninist's image which so frequently arises in popular discussion.

*Mark Blaug*  
*"Economic theory in retrospect"*

The modern market is a complex mechanism of competitive and monopolistic businesses. If you imagine competitive processes in its original form as the model of perfect competition, then price formation is determined by formation of the cost, which was mentioned by K. Marx in Chapter I of volume I of "Capital". Cost is determined as weighted average cost of all enterprises, these appear as individual costs. The transition of Marx from value to the price of production has caused significant criticisms in economic science. However there are other judgments in assessing the value and price of production according to K. Marx. In connection with the labour theory of cost by K. Marx M. Blaug notes that the solution to the problem is given in volume III of Capital, where Marx turns "values" (i.e., the cost. - *A.M.*) in "prices". "The so-called problem of transforming forms should be taken into careful consideration, however, not for the problem itself, but because it is the first and only one attempt in the history of economic thought to bring the labor theory of value to its logical conclusion..."<sup>1</sup>. You can totally agree with this assessment of M. Blaug. It is with the price of production the famous law of value receives the completed form within the perfect competition model. The law of value becomes the law of production prices. This is not to deny the value as a real category as there is a market where there is a complete view of it in the amount of working time - it is the labour market where as variable capital and surplus value is hidden for indicators of working time. The calculation of the average profit rate as the ratio of the prices of production is in general not only the theoretical but also the practical task. The average profit rate allows you to determine the size of added value for the economy and its different

\* "Economic sciences" opens a series of publications devoted to the 200 year anniversary of Karl Marx that will be celebrated in May 2018. The Editorial Board proposes to discuss his famous work "Capital" and consider its main principals taking into account the current economic situation.

sectors. If there are indicators of variable capital the rate of surplus value can be calculated. However it is important to solve the problem of accounting for rental income.

Limit values act as mathematical mechanism of formation of market value (even in the case when the market price coincides with the value in the form of production prices). In spite of the general similarity of the categories of cost and market price, they are cardinally different. Their formation is done on the basis of different mathematical paradigms (average weighted values and limits). The excess of market value over actual production cost, can be defined as bogus value, moreover that bogus value is the basis of formation of dummy income and as a result, fictitious capital (through the mechanism of capitalization of fictitious income). As a result, the economy is presented as real, i.e., valid (which operates as the actual capital), and fictitious with a fictitious income and fictitious capital. As part of the market price having the supply and demand, fictitious cost is paid being realized by the actual cost. Initially demand is always some homogeneous mass of money, which is opposed by the mass of goods as equivalent cost (taking into account the currency circulation velocity). The actual value of consumption, i.e. the cost of demand is determined by the amount of socially necessary labor, which a consumer offers to purchase a certain quantity of a particular item (product or service). The actual value of consumption is valid as the bid price. It is opposed to the market price or the price of equilibrium. This does not preclude the emergence of a gap, when the total actual demand exceeds the market. This gap is filled by the goods which are able to perform a function of value (gold, silver, currency) outside the sphere of circulation. The gap between the market price and the actual price of production (supply) is defined as the rent of the manufacturer (as the owner of rental resources consumption). Market value, thus resulting in a bogus value in its positive value as the excess of market price over production cost, which becomes a substantial foundation of rents in production and fictitious capital, but it takes place when there is the offer. The difference between the market price and the price of consumption is as negative a dummy value (but within the framework of demand), the analysis is no less important to modern economies, as it allows to understand the nature of the rents of the consumer as the actual value. A negative value dummy value indicates that the actual portion of demand is not demanded by the market. By its nature this part of the actual demand is the rent of the consumer, which is not included in the real capital circulation, but appears in the form of gold and foreign currency reserves of the state, enterprises, individual citizens. Depending on the state of the market there is possible reduction of market demand and an increase in the rents of the consumer and a reduction in actual demand.

Market value in the form of the equilibrium price appear as a result of equal rates of production and rates of consumption in some local outlet, where for certain classes of producers and consumers it is possible to achieve equilibrium of supply and demand. This market value in the form of equilibrium prices becomes the regulating price for the entire market. In this case, under market value, as, in fact, under the notion of exchange value there is nothing but the proportions in which commodities, as a result of production are changed for a certain mass of the cash product. Due to the market cost outside the market there occurs the consumer rent, which may be equal to, greater or less than the rent in the sphere of production. As the actual value of consumption, it constantly has an impact on the market value, so it can be hypothetically assumed that the General law of value must take into account its size. Full equivalence in General exchange value arises when the amount of rent of the consumer will be equal to the rent in the sphere of production. Then the law of value is becoming the most common. The General law of value supposes the equality between the mass market value to the total volume of actual value (actual production cost) and the part of the actual value (in the form of the consumer rent). There appears symmetry between production rents as a bogus value and rents of the consumer as the real cost of consumption. In General, all three laws of costs are symmetrical in nature. Thus, the law of value assumes General symmetry between the relatively best and the worst individual costs for the common cost in every sector of the economy. In other words, the price of realization of the entire product is equal to the full (actual) cost of production. As a formula the expression of the law of value is as follows:

$$WW_j = \sum_{i=1}^k IW_{ij} Q_{ij}; \quad WW_j = \frac{\sum_{i=1}^k IW_{ij} Q_{ij}}{\sum_{i=1}^k Q_{ij}}, \quad (1)$$

where  $i$  - the index of the manufacturer of the  $j$ -th commodity ( $j$  th “clean”) industries;

$k$  - the number of producers in the  $i$ -th industry;

$j$  - the index of the “pure”  $j$ -th industry;

$IW_{ij}$  is the size of an individual unit cost of the  $j$ -th product

$WW_j$  - the total value of the actual value of the  $j$ -th product

$Q_{ij}$  is the volume of production of the  $i$ th producer  $j$ -th commodity ( $j$  th “clean”) industries;

$WW_j$  - the size of the actual unit cost of the  $j$ -th commodity.

Due to further development in the cost of production, the law of value acts as a symmetry of equal and opposite deviations of the actual surplus value of the average profit. The law of value considering the price of production takes the following form:

$$\sum_{j=1}^n WW_j = \sum_{j=1}^n PP_j Q_j, \quad (2)$$

where  $\sum WW_j$  - sum of actual value in all sectors of the economy ( $j = 1, 2, 3, \dots, n$ ),  $n$  is the number of sectors in the economics;

$Q_j$  - production volume of  $i$ -th producer  $j$ -th commodity ( $j$  th “clean”) industries;

$PP_j$  - the actual production cost of the  $j$ -th product.

The law of market value for the entire market assumes that the total market value should be equal to the mass of actual prices and dummy value in a positive sense:

$$\sum_{j=1}^n MP_j Q_j = \sum_{j=1}^n PP_j Q_j + \sum_{j=1}^n FW_j,$$

where  $MP_j$  - the market value of the unit cost of the  $j$ -th commodity;

part no  $FW_j$  - total amount of fictitious value in the production of the  $j$ -th commodity.

The General law of value returns to the initial idea of the value equivalence of exchange between goods, thus expanding the horizons of actual value, as it presents not only the cost of production (actual production cost), but the part of the cost of consumption (the actual price). In the first and in the second case we are dealing, therefore, with full costs of production and consumption in the form of actual cost (price). The amount of fictitious value cannot be attributed to the real costs of production. In this case, the consumer rent (if rents are equal to the producer) becomes the component which balances the ratio between market prices and the actual value in the following expression:

$$\sum_{j=1}^n MP_j Q_j = \sum_{j=1}^n PP_j Q_j + \sum_{j=1}^n RB_j,$$

$$\text{provided } \sum_{j=1}^n RB_j = \sum_{j=1}^n RP_j = \sum_{j=1}^n FW_j,$$

where  $\sum RP_j$  - total rent in production;

$\sum RB_j$  - total rent of the consumer.

The consumer Rent plays the role of an active monetary reserve market. It is impossible to ignore it taking into consideration the total balance of costs relations. Practically this means that the size of reserves to ensure the equilibrium of the market should be equal to the rent that arises in the sphere of production and taken into account in market pricing.

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**DYNAMICS OF INVESTMENTS IN FIXED CAPITAL  
OF THE WORLD'S LEADING COUNTRIES**

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The dynamics of indexes of gross domestic product and gross fixed capital of the largest countries in the world is discussed in the presented article. Indicators of an efficiency evaluation of investments into fixed capital are given. The dynamics of the effectiveness of investments in fixed assets during the crisis is analysed.

*Key words:* economic growth, gross domestic product, gross fixed capital formation, an efficiency of investment activity.

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4. URL: <http://data.worldbank.org/indicator/NE.GDI.TOTL.ZS?display=graph>.

**RELATIONSHIPS IN THE SUSTAINABLE DEVELOPMENT  
OF COMPLEX SOCIO-ECOLOGICAL-ECONOMIC SYSTEM**

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In the article the sustainable development of complex socio-ecological-economic system is considered, on the one hand, as a process of positive dynamics in the long term, on the other - as a static state balance of elements of subsystems. Authors give a description of the components of the system: the society, nature and the economy, which in the framework of sustainable development form a single complex socio-ecological-economic system.

*Key words:* sustainable development, system, socio-ecological-economic cooperation, society, nature, economy, global environmental challenges.

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## **BASIC APPROACHES TO FORMING CLUSTERS HISTORICAL REVIEW AND MODERN SOLUTIONS**

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The article deals with the formation of clusters as a typical market structure, and / or economic system, given systematization category cluster, its formal and economic and social definitions disclosed properties: geographic location, the relationship between businesses, technological interrelatedness of industries.

*Key words:* cluster, die territorial-production complex, localization, business-structure, mutually beneficial cooperation and competitive advantages.

The issues of increasing productivity within the clusters of firms and industries, efficient innovation, the creation of new businesses, supporting and providing innovation and expand the boundaries of the cluster. Cluster - a group of administrative and regulatory and business - structures (industrial, scientific, investment), is positioned in the same territory, entering into cross-sectoral voluntary mutually beneficial cooperation based on specialization and integration, inter-sectoral cooperation, knowledge, scientific forecasting in order to increase competitive advantage.

The article places special emphasis on the interconnectedness of the categories of industries in the cluster, which is a drawing instrument cluster schemes. Many researchers see the only way to save small businesses in a globalized economy and increasing international competition in combining them into clusters. Thus, realized the main strategic goal of economic development - maintaining and improving the productivity of enterprises.

For implementation the submitted target areas (regions) should form a business climate that will not only determine the competitiveness of the business, but will determine the innovative development of the territory (region), with a major role in enhancing the competitiveness is given not to individual industries and clusters as geographical concentration of firms , suppliers, related industries, and institutions, which play an important role in some countries, geographic regions and cities.

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#### THE ENTERPRISER VASILYI TYORKIN

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The history of the formation of modern property relations and their connection with forms of management is described.

*Key words:* privatization, ownership of land, enterprise.

#### IS THERE A POSSIBILITY FOR HARMONY IN LIFE WORKING STUDENTS FINANCIER?\*

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The article reveals the peculiarities of students' life balance formation under conditions of their intensive activity in studies, at work, and in everyday life.

*Key words:* everyday life, life balance, students, study, personal satisfaction, public recognition, work.

Students have to optimize their life balance in order to get pleasure from life. Unfortunately, not all young people can cope with this difficult but important process efficiently. From the perspective of personal satisfaction and public recognition in studies, at work, and in everyday life students sometimes feel life imbalance which has a strong negative impact on their personal and professional development. The article reveals the peculiarities of students' life balance formation under conditions of their intensive activity in studies, at work, and in everyday life. In studies the students' balance between their personal assessment of acquired knowledge, the nature of teaching, material rewards, etc. and public recognition by other students, professors, university administration, etc. is defined. At work the students' balance between their personal satisfaction from the obtaining

\* Sociological analysis students' activities of the Finance Department of Plekhanov Russian University of Economics in the context of Western concepts.

financial independence, acquiring professional skills, benefiting family, etc. and public recognition of these students by colleagues, administration, family, classmates, professors, etc. is revealed. In everyday life the students' balance between their personal satisfaction from the creating comfortable living conditions, formation of the basics of modern everyday lifestyle, etc. and their public recognition by hostel administration, roommates, friends, relatives, etc. is described.

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**ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY**

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**THE PRIORITIES IN THE SYSTEM TO OVERCOME  
THE DESTRUCTIVE TENDENCIES IN THE RUSSIAN ECONOMY**

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The article deals with methodological and practical issues of setting priorities in terms of economic development-deficient budgets and sanctions imposed against Russia.

*Key words:* priorities, investments, sanctions, the level and quality of life-tion.

The article is devoted to actual topics - prioritizing development, in conditions of limited investment resources and sanctions introduced against Russia-tion. Managing the process of sustainable economic development - it is almost always the best choice of priority development, taking into account the objective to ensure the ultimate development high quality of life. Optimization of the selection of goals and ways to achieve them with the priorities - is a consequence, first of all, excellence in management, allowing the rational use of always scarce financial resources to achieve maximum effect by optimally chosen, economically sound choice of priorities.

Given that Russia is "a social state whose policy is aimed at creating conditions for a dignified life and free development of man", it is an indicator of achievement of high standards of living should be used as a criterion for the definition-of priorities to ensure, taking into account the real situation, to achieve the target landmark state socio-economic policy.

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**THE COMPETITIVENESS OF THE DOMESTIC  
AGRICULTURAL SECTOR: PROBLEMS, SOLUTIONS**

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This article examines the problem of competitiveness of domestic agriculture. Assessment of competitive potential of the industry by major factors of production. Grounded basic directions of agricultural policy on formation of conditions for improving the competitiveness of domestic agriculture.

*Key words:* agro-industrial complex, competitiveness of agriculture, factors and conditions of competitiveness of agricultural production.

The country's competitiveness is determined by the competitiveness of its industrial complexes. The need to ensure food security of the country actualizes the problem of improving the competitiveness of domestic agro-industrial complex. The competitiveness of the agricultural sector given the specificity and social importance of the agricultural sector should be defined as its competitive ability to function and develop in the market environment, effectively providing reproductive processes of the agricultural potential. Domestic agriculture has significant competitive potential on the main factors of competitiveness: land, livestock, capital, labor. However, the quantitative parameters of these factors do not allow for the level of their qualitative changes, which can give impetus to improving the competitiveness of the agricultural sector. Assessment of competitiveness of the domestic agricultural sector in comparison with the leaders of world agri-food market demonstrates the "failures" of the current agricultural policy. To create conditions for improving the competitiveness of agriculture in agricultural policy is necessary to implement the following strategic initiatives: increase the profitability of agricultural producers, to enhance the level of intensification of agricultural production, to stimulate domestic food market, to ensure the development of the social sphere of the agricultural sector.

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**THE DEVELOPMENT OF THE REPUBLIC  
OF INGUSHETIA: ECONOMIC GROWTH POINTS**

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The article discusses the traditional concept of “economic growth points” as applied to the regional economy of Russia today outlined two fundamental approaches to defining the concept of growth points. It is shown that the support points of growth in the economy of the region (Republic of Ingushetia) today is realized through the creation of territorial clusters and related objects of innovation infrastructure. For the subjects of the Russian Federation there is a set of characteristics whose combination makes it impossible to say how effectively the economy develops each territory.

*Key words:* public policy, innovation infrastructure, the cluster, points of economic growth, regional economics.

**SIMULATION OF INTERREGIONAL DIFFERENCES IN THE RISK  
OF UNEMPLOYMENT UNDER THE CONDITIONS OF ECONOMIC RECESSION\***

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The paper contains an analysis of the trends of influence of different factors on the unemployment rate. We formed and tested the methodological grounds to examining the unemployment rate on the basis of a systemic approach to analyzing the mutually influencing factors. An integrated assessment of the risk of unemployment is made with taking into account the systematized into groups decreasing and increasing factors and the degree of their influence on the unemployment rate in dynamics in one-factor and two-factor models for major age groups of youth.

*Key words:* labor market, unemployment, integrated assessment of the risk, regions.

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**SYSTEMATIZATION OF SCIENTIFIC APPROACHES TO STUDY TIME**

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Systematized general scientific approaches to the study of time, including as a unifying and defining acts interdisciplinary methodology concept of the multiplicity of forms of time.

*Key words:* time, general scientific concept of time, the concept of multiple forms of time in the economy.

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**CLUSTER FORMATION AND INNOVATIVE TECHNOLOGICAL PLATFORM**

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Clusters are considered as one of the forms of cooperation and innovative development tool. Today there is no doubt strengthen the role of clusters in the structure of all levels of the economy. The study of a number of strategic and project documents of the national economy leads to the understanding that not only the clusters are a tool for innovative development, but along with them are highlighted technological platforms that allow to implement a consolidation of producers, science, institutions of education, of state for research, implementation and diffusion of advanced production technologies, new products (or services) in various sectors of the economy.

*Key words:* clusters, innovations, innovative opportunities, innovative and industrial cluster, technological platform.

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**NEOINDUSTRIALIZATION - THE BASIS FOR COMPETITIVENESS  
OF BUSINESS STRUCTURES**

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The article presents a modern approach to the reform of enterprise structures on the basis of neoindustrialization, which differs significantly from the traditional concepts of management processes. This approach is not based on competitive market relations, and on co-operation and collaboration. The main directions of development of the new industrialization.

*Key words:* industrialization, technological structure, structural transformation, cooperation, sustainable development, business structures.

**DEVELOPMENT AND IMPLEMENTATION OF THE EVALUATION METHOD  
OF THE INNOVATION CULTURE IN CORPORATIONS**

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The theoretical significance of the study lies in broadening and deepening the scientific understanding of the development and evaluation of innovative culture. The results help to build a theoretical and methodological framework for further research on the problem of evaluating innovative culture. The practical significance of the research consists in the development and application of evaluation method of innovative culture. A method of evaluating innovative culture is used in the practical activity of JSC “SevKavNIPIgaz”, LLC “Anda technology” and in organizations included in the business incubator of Zelenograd.

*Key words:* innovative culture, behavior, norms and incentives, organizational structure.

Federal statistical tools for monitoring the innovation activity of organizations exclude the evaluation of their innovative culture, serving an integral element in the development of corporate organizations. Innovation culture is a necessary source of innovation. The positive innovative culture as part of organizational strategy is an essential component of doing innovations. In corporations obyektivnaya evaluation of innovative culture is becoming increasingly important, contributing to the effective implementation of their innovative activities, indicating, thus, the relevance of the study.

The purpose of the study is to develop and implement a method of evaluating innovative culture in enterprise organizations.

Object of research - process of formation and assessment of innovation culture in organizations.

The object of study - commercial organizations engaged in innovative activity (JSC “North-Caucasus research design Institute of natural gases” (JSC “SevKavNIPIgaz”, JSC “Explosion-proof electric apparatus low-voltage” (JSC “Izhevsk plastic plant”), JSC “CSoft Rostov-on-don”, LLC “Anda technology”).

Theoretical and methodological basis of research works of Russian and foreign scientists, specialists-practitioners, the Oslo Manual, and also materials of periodicals in the field of innovation assessment of business entities. Methodological basis of research are: systematic, logical, situational, process scientific approaches to the study of the formation and assessment of innovation culture in organizations. As the instruments were used General scientific methods: inductive, deductive, analysis, synthesis, detail, synthesis, systems thinking, analytical, method of expert estimations. Information and the empirical base of the research was formed on the basis of information resources of the Internet, the data of financial statements of commercial organizations, development of the author.

The theoretical significance of the study lies in broadening and deepening the scientific understanding of the development and evaluation of innovative culture. The results help to build a theoretical and methodological framework for further research on the problem of evaluating innovative culture.

The practical significance of the research consists in the development and application of evaluation method of innovative culture. A method of evaluating innovative culture is used in the practical activity of JSC “SevKavNIPigaz”, LLC “Anda technology” and in organizations included in the business incubator of Zelenograd.

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## **CLASSIFICATION AND CRITERIA FOR THE SELECTION OF INNOVATIVE STRATEGY OF HIGH-TECH INDUSTRY**

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This publication is offered to discuss innovative strategies for high-tech industry. The basic types of modern innovation development strategy and the criteria for their selection.

*Key words:* strategy, innovation, technology.

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**THE TECHNIQUE OF ESTIMATION OF EFFICIENCY OF INNOVATIVE PROJECTS**

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Discusses the features of evaluation of innovative projects, as in the last decade there have been significant changes in understanding of processes of formation of innovative projects and rational decisions under risk. It has become obvious that the methods of evaluating and ranking proposed for financing innovative projects in the context of multiple criteria that require revision and bring it in line with modern understanding of the processes.

*Key words:* innovation, financing of innovative projects, multi-criteria methods of selection of innovative projects.

**THE IMPROVED MANAGEMENT OF SUPPLY RELATIONSHIP  
IN INNOVATIVE PROJECTS IN NUCLEAR ENERGY INDUSTRY**

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The article presents the author's suggestions on the modernization of NPP micrologistical system, describes the mechanism of NPP supply and the possibilities of its development, also the specific features of the management in this area are set out.

*Key words:* supply system, nuclear energy, innovative development of the industry, micrologistics system.

**ABOUT THE ESSENCE OF THE CONCEPT “THE METHODOLOGY”  
AND “THE METHODOLOGY OF ENSURING ECONOMIC SECURITY OF THE STATE”**

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The existing ideas about the essence of the concept of “methodology” are systematized. The author's version of the definition this concept is offered. On the basis of this definition the concept of “methodology of investment security of the state” is formulated.

*Key words:* methodology, method, activity, process, economic security, threat, damage.

The methodology is the doctrine about the method. The method - a combination of the individual elements of activity - actions, technique, operations. Therefore, the methodology is the

doctrine about the actions, technique and operations activities. One should distinguish between general and special methodology. General methodology - is the doctrine about the actions, technique and operations of any activity. Special methodology - is the doctrine about the actions, technique and operations of a particular activity. Consider special methodology on the example of activities on ensuring economic security. Actions, technique and operations, which the methodology of ensuring economic security explores, are determined by other elements of this activity - its aim, result, subject, object and means. With this in mind the definition of the methodology of ensuring economic security can be formulated as follows. The methodology of ensuring economic security is a doctrine about the actions, technique and operations of activity, which performed by state administrative bodies, which directed on the sources of threats to economic security of the state, which seeks to counteract these threats, which is carried out using such tools as taxes, duties, subsidies, subsidies, government spending, etc.

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## OPTIMIZATION POSSIBILITIES OF PRODUCTION STRUCTURE OF RUSSIAN FISH BRANCH

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Russian fish branch is developing rapidly on par with main world exporters according to statistics, but its actual state is rather poor. It's mainly due to extensive way of development and lack of as control. Author suggests the directions of relevant foreign experience adaptation for solving of these problems.

*Key words:* fish, agroindustrial complex, state support, infrastructure, export.

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**THE PECULIARITIES OF ASSESSING THE ECONOMIC FEASIBILITY  
OF CONCLUDING ENERGY CONTRACTS WITH RESERVING ESTABLISHMENTS  
OF THE BUDGETARY SPHERE**

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The author considers the prospects of energy service contracts in public institutions energy service companies in modern economic conditions, when there is a significant drop in oil prices, the change rate of the ruble and inflation remains significant for several years.

**Key words:** energy saving, energy efficiency, energy service-limited contract, energy service company.

**ECONOMICS VALUE OF THE MEDICAL LABOR COST  
IN DETERMINING THE RATE FOR DIAGNOSIS-RELATED GROUPS  
OF DISEASES**

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Under conditions of existing funding gap in health service, it becomes a key factor to increase medical labor productivity of medical personal directly involving in the 7, 500 nomenclature of medical services as well as administrative and support staff of the medical organizations. Extensive use of diagnosis-related group in practice of payment for medical services under Russian compulsory health insurance system allow not only to keep the same line of the cost in different medical organizations, but also objectively evaluate expenses related with medical doctors practices and nursing staff. This article discusses new methodological approaches and practical solutions in the area of work measurement applicable to diagnosis-related groups.

**Key words:** payment for medical services, the complexity and labor intensity of medical services, working time fund, global labor input, diagnosis-related groups.

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**FINANCE, MONEY CIRCULATION AND CREDIT**

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**EURASIAN INTEGRATION: STAGES OF FORMATION  
AND PROSPECTS OF DEVELOPMENT**

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The article deals with the stages of integration of Eurasian countries and prospects for further cooperation between the countries within the Eurasian Economic Union.

*Key words:* economic integration, Eurasian Economic Union.

**FINANCIAL PROBLEMS OF THE INVESTMENT PROCESS  
IN RUSSIA: REGIONAL ASPECT**

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The key problem facing to the Russian economy for today is connected with overcoming of consequences of a world economic crisis and an exit on a trajectory of steady economic development is. The regional aspect of this problem is exclusively important, as the considerable differentiation of levels of economic development of subjects of the Russian Federation creates additional risks of realization of anti-recessionary investment programs. Thereupon in article conceptual and methodical approaches to formation of the mechanism of management by risks of loss of budgetary funds are developed at financing of regional innovative projects.

*Key words:* investment process, efficiency of the investment project, financial problems, investment climate, budget financing.

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**BOOK KEEPING, STATISTICS**

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**PLANNING FOR THE INTERNAL AUDIT OF THE ORGANIZATION BASED ON  
INTERNAL STANDARD**

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Examines the principles and methodology of planning of activity of internal audit Department of a large company on the basis of the appropriate internal standard, the requirements of regulators and best practice in this field. Examines the experience of JSC “Russian Railways”.

*Key words:* internal audit, internal standard, planning, internal audit, risk, risk-based planning.

**STUDY OF THE PROBLEMS AND PROSPECTS OF DEVELOPMENT  
OF ACCOUNTING AND ANALYTICAL SYSTEMS IN THE CONDITIONS  
OF ADAPTATION TO IFRS**

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The article identified and grouped the main elements of accounting and analytical systems as well as a review of their content and principles. It analyzes the main problems of accounting and analytical Russian commercial organizations of the system during the period of transition to IFRS and the proposed structure of modern accounting and analytical systems of the commercial organization.

*Key words:* accounting and analytical system, accounting, analysis, control, international financial reporting standards.

To put an effective accounting and analytical systems (AAS) or optimization of a commercial organization, there is no universal algorithm. This problem becomes particularly acute in the period of transition to IFRS. In each of the economic entity formed by individual AAS, providing internal and external data users, which in the conditions of risk and uncertainty of the competitive environment contribute to make effective management decisions. Managerial decision-making is only possible on the basis of high-quality, reliable, timely information, which is registration-analytical system supplier.

AAS, which is the basis financial statements, in the Russian Federation greatly transformed over the past decade. A huge influence on the formation of modern accounting in the Russian Federation has been successfully carried out reforms and is already developed and approved requirements for the number of commercial organizations on drawing up financial statements in accordance with IFRS.

The main difference between accounting and analytical systems of Russian commercial organizations from the accounting system, based on the use of IFRS is that the main function of

the Russian - calculation of the taxable base (property, income). The use of the IFRS is focused on providing all interested users useful, reliable, transparent information to make sound economic decisions that contribute to the long-term, effective existence of a commercial organization.

Construction of the integrated AAS with IFRS provides fully effective control of a commercial organization, create a single information system that provides management decision-making process. Accordingly, for the formation of AAS must be developed mechanism for collecting, organizing, summarizing information and provide it to all interested users. Combining information streams operational, statistical, financial, tax, administrative, accounting and strategic accounting under IFRS accounting and analytical system is transformed into an integrated information algorithm.

The main problems of Russian AAS commercial organizations during the period of transition to IFRS are:

- the problem of terminology (interpretation of the AAS and its principles, methods, components);
- the absence of comprehensive industry standard legal regulatory accounting and reporting under IFRS;
- the absence of a single standard fastening methods of preparation of IFRS financial statements.

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### **FUNDS TRANSFER PRICING AND MOTIVATION IN THE MANAGEMENT OF THE HOLDING**

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The article considers funds transfer pricing methods used for taxation. Attention is given to segment managers role, when establishing transfer prices for holding intersegment settlements. Identified the importance of the psychological factor in the accounting economic information analysis including intraholding prices. Examples of funds transfer pricing.

*Key words:* funds transfer pricing, market pricing, strategic decision, holding, interrelated persons, the controlled transaction, cost management.

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**WORLD ECONOMY**

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**PROBLEMS AND LIMITATIONS OF INTERNATIONAL FINANCIAL  
AND ECONOMIC COORDINATION**

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The paper summarizes factors, limiting the potential of international financial and economic policy coordination. They include the problem of uncertainty; the asymmetrical interdependence of countries on each other and their mutual rivalry; the problem of institutional format choice; the problem of the multitude of coordinating parties.

*Key words:* international coordination of financial and economic policy, international organizations, uncertainty, neorealism, neoliberalism.

**INNOVATIVE MODEL OF THE TOURISM ON-LINE COMMUNITY  
EFFECTIVE DEVELOPMENT BASED ON MARKETING  
INSTRUMENTS' UTILIZATION**

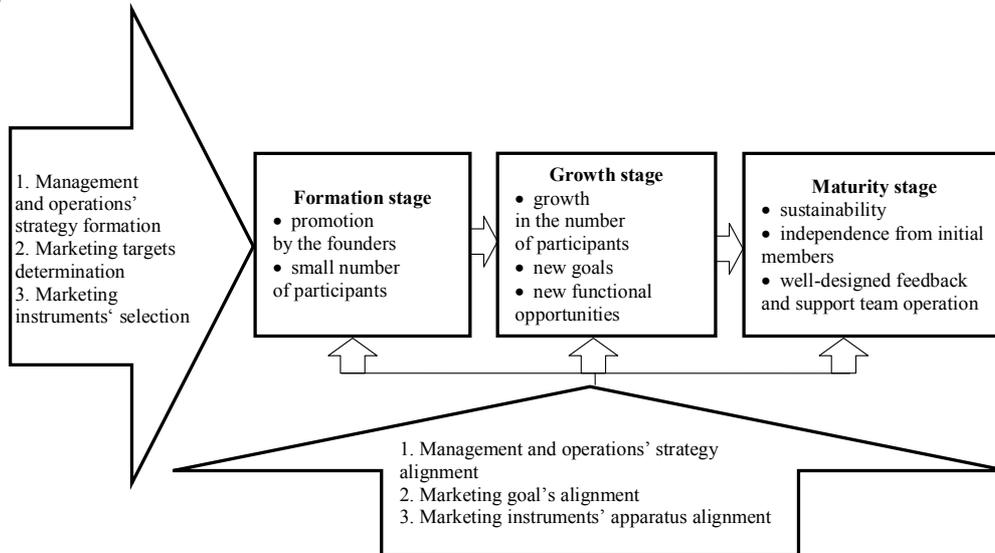
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The main management techniques as well as stages of tourism on-line community development are determined and researched. Based on the conducted research the model for effective tourism on-line community development is proposed. The recommendations for tourism on-line communities' creation and operation are formulated. The viability of the model is tested via the operations' analysis of the most effective tourism internet services rated by Forbes such as TripAdvisor and others.

*Key words:* on-line communities, e-marketing, digital marketing instruments, stages of development, innovations, internet services, internet business.

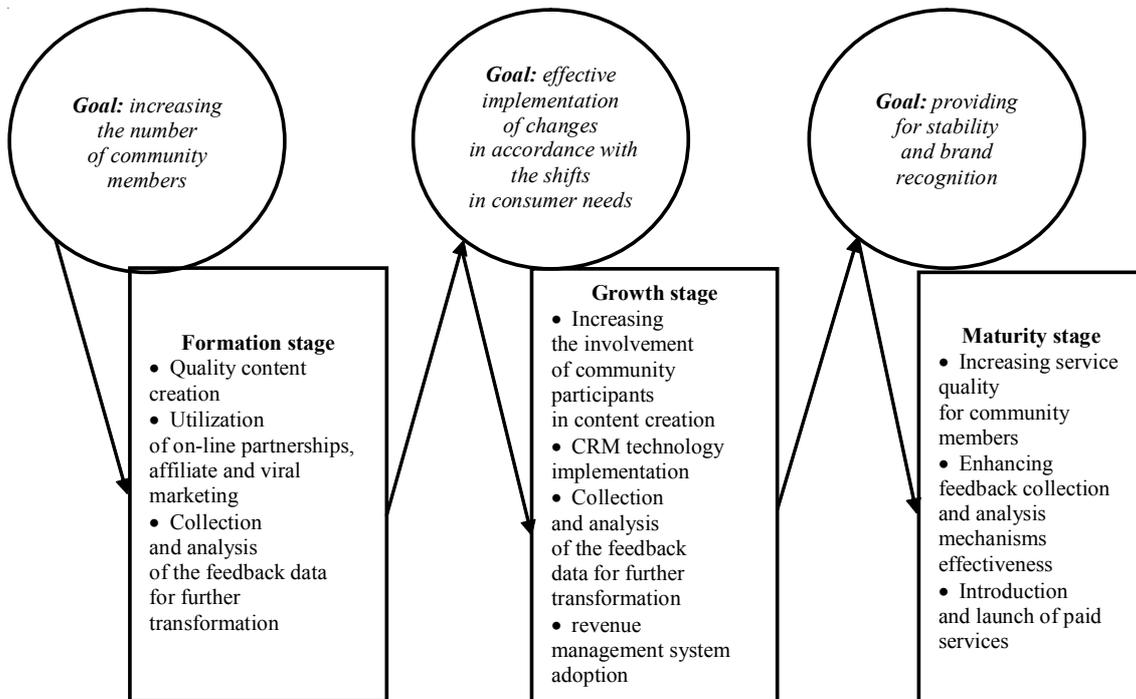
In today's business world most of the consumers of the tourism industry have transitioned into the internet environment when searching for travel destinations, booking lodging options, paying for travel services and many more. Therefore utilization of the on-line communities becomes a necessity for successful development, promotion, competitiveness enhancement and costs' optimization for the tourism industry enterprises. In order to create a model for effective on-line community development for the tourism industry the main management techniques and main stages of development were determined. The results of the findings are presented in Fig. 1.

Management of the tourism on-line community requires the formation of the main strategy for operation; determination of the marketing goals and selection of the marketing instruments. The stages



**Fig. 1. Stages of the effective on-line community development**

of developing an effective tourist on-line community are determined: the formation stage, the growth stage and maturity stage. The main goals for successful transition from the formation stage to the maturity stage were determined. The main goal at the formation stage is to increase the number of community participants. The growth stage requires effective implementation of the changes determined by the shifts in the needs of the customers. It is critical to consider the fact that the concept of product for the tourism industry is different from other industries as it is inseparable from the source, has variable quality and cannot be stored. The flight tickets or hotel rooms from yesterday cannot be sold tomorrow as milk at the grocery store. The specifics of the industry was taken into account when the research and analysis for community development was performed. The priorities at the maturity stage are to provide stability and brand recognition. Based on comprehensive analysis the model for effective development of the tourism on-line community was developed and is presented in Fig. 2.



**Fig. 2. The model for effective tourism on-line community development**

As it could be seen from Fig.2, in order to reach the goals mapped for each stage of community development certain steps have to be taken. At the formation stage for the community administrators it is vital to provide high quality content. The most effective e-marketing instruments are on-line partnerships, affiliate and viral marketing. Careful collection and analysis of the feedback data with relevant enhancements is critical for transitioning into the growth stage. At the growth stage it is expedient to more actively involve the existing community members into the content creation. It is necessary to adopt Customer Relationship Management (CRM) technology in order to reach the goal of increasing the service quality at the maturity stage via personalizing and enhancing the community members' experiences. As before, the collection and analysis of the feedback data for further transformation would be necessary. Ideal would be to adopt a comprehensive revenue management system in order to enhance data collection and analysis as well as increase the service quality for the community members at the maturity stage even more. Finally, at the maturity stage, with the help of revenue management system and CRM technology adoption the service quality for the community members would be significantly enhanced, the feedback collection and analysis systems would operate at their peak efficiency and it would be expedient to introduce and launch paid services options, but only for certain member categories. For example, for those companies interested in listing the information and hence promote their lodging options it would be expedient to introduce payment mechanisms, whereas other members interested in viewing and commenting on those options would be able to do so free of charge.

The viability of the model was tested via the analysis of evolution, development and operation of the most effective internet services rated by Forbes such as TripAdvisor, ApartmentsApart, TripIt, HomeExchange, Kayak, TravelMenu as well as TravelData, LonelyPlanet, RailEurope, HolidayPad, and DontForgetYourToothBrush. The application of the model to the top tourism internet services proved its viability.

The author believes that tourism enterprises, open to innovative strategies and technologies for business development like on-line communities, adopted in accordance with the development model presented in this paper would prove to be more competitive and successful than their rivals who fail to do so.

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### **FUNDING AND EFFICIENCY OF RESEARCH AND DEVELOPMENT ACTIVITY IN THE EUROPEAN UNION**

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On the basis of indicators of finance and efficiency of research and development, designed by OECD, the author makes comparative analysis of science and technology potential of EU members, highlights the leaders of innovative development and defines the main partners in patent cooperation

among the countries of the European Union. The study is based on the hypothesis of growing capacity of science and technology in new members of the European Union, as well as the creation of new cooperation relations among the EU members due to the formation of European Research Area. Particularities of European science and technology integration process are presented in the conclusion.

*Key words:* science and technology capacity, OECD manual, indicators of finance and efficiency of research and development, sector of economy, patents, cooperation.

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