

Scientific and Information Journal

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ECONOMIC THEORY

DEFORMATION OF THE CYCLICALITY OF GLOBAL ECONOMY

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The article analyzes the theory of cyclicity of global economic growth, the theory of long waves of N.D. Kondratiev, the current state of the world economy in this theory and signs of the reducing of time of its cycles.

Key words: cyclicity of the global economic growth, the theory of long waves of N.D. Kondratiev, deformation of the cyclicity.

Received for publication on 04.05.2016

**“ATAVISMS” OF A CENTRALIZED FUNDING MECHANISM: OBSTACLE OR HELP
IN DEVELOPMENT OF AGRICULTURAL ORGANIZATIONS?**

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In article the main similarities and distinctions of centralized financing of agricultural enterprises in the USSR and at the present stage of development are analysed. The conclusion is drawn that lack of the mediated funding mechanisms interferes with development of independent accounting entities.

Key words: agricultural industry, financing, USSR, cooperation, agrobusiness, collectivization, innovations.

Article is called ““Atavisms” of a centralized funding mechanism: obstacle or help in development of agricultural organizations?”. Article represents the overview and the description of centralized mechanisms of distribution of the budgetary funds existing in the modern decentralized agrarian sector.

The essence of a problem is that, on the one hand, lack of off-budget funding mechanisms does not allow the entities of agrobusiness to realize completely the economic potential, on the other hand, the centralized method of financing reproduces elements of an inefficient method of managing (the peasant - a hired employee of the state monopoly).

Article is divided into two parts. In the first part the centralized funding mechanisms operating in the USSR and functioning today are described. In the second - reasons for existence of these mechanisms (preserving responsibility of the Ministry of Agriculture for profitability and innovative development of the organizations of agrobusiness) are given.

The author by means of the facts and figures confirms basic provisions of article. In particular, refers to the purposes and tasks of the Ministry of Agriculture of the Russian Federation designated in respect of its activities for 2016-2021. The data showing amount of an expenditure of budgetary funds for economic transactions regardless of results of activities of agricultural enterprises in 2016 in the Samara region are provided in one of tables.

In the conclusion it is told about impossibility of coexistence of two economic systems contradicting each other. Equalization approach in distribution of budgetary funds leads to absence of economic incentives, and centralized financing of innovative development does not allow peasants to realize own ideas fully.

Thus, reflections have found faults of modern methods of public financing of agrarian sector of article, but the specific directions of their enhancement are not designated.

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Received for publication on 02.05.2016

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

IMPROVEMENT OF PERSONNEL POLICY OF THE REGION IN THE FRAMEWORK OF MODERNIZATION OF HEALTH CARE

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Staff engagement strategy in the rhythm of improving knowledge and practical skills according to the new vision of training and professional development of specialists in continuing education within the walls of the University Hospital of the Kazan Federal University will increase the level of socially beneficial impact of vocational education systems and to reduce the level of social tension in the labor market of the republic.

Key words: human resources , health care, University Hospital.

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Received for publication on 03.05.2016

CREATION AND IMPLEMENTATION OF A SYSTEM OF KEY PERFORMANCE INDICATORS (THE KPI) AND ASSESS THE QUALITY OF MEDICAL SERVICES NON-GOVERNMENTAL HEALTH AGENCIES OPEN JOINT-STOCK COMPANY "RUSSIAN RAILWAYS" (FOR EXAMPLE OF THE "ROAD CLINICAL HOSPITAL SAMARA STATION OPEN JOINT-STOCK COMPANY "RUSSIAN RAILWAYS")

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To make actual management decisions in the long and medium term is necessary to use the tools of strategic management and Management by Objectives. The system of key performance indicators provide good planning, a comprehensive analysis of the activities and results of the institution as a whole, each of the structural units and employees.

Key words: health care reform, economic principles, centralised guidance reduction target financing, increase profits, revenue growth, cost reduction.

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Received for publication on 04.05.2016

CLINICAL EXAMINATION OF THE PROGRAM AS A COMPETITIVE ADVANTAGE IN THE MARKET OF MEDICAL SERVICES

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In the commercial market of medical services more acute competition for patients. Medical institutions are beginning to attract customers with new programs and service quality surveys. The competitive advantage among clinical examination program becomes the intellectual leadership.

Key words: clinical examination, competitive advantage, medical service, university hospital.

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Received for publication on 03.05.2016

**DEVELOPMENT ON THE BASIS OF EMPLOYEE MOTIVATION SYSTEM
APPLICATION OF KEY PERFORMANCE INDICATORS (FOR EXAMPLE
OF THE “ROAD CLINICAL HOSPITAL SAMARA STATION
OPEN JOINT-STOCK COMPANY “RUSSIAN RAILWAYS”)**

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The success of organizations increasingly depends on a skilled and conscious participation in the labour force employees, the reform of the health system open joint stock company “Russian Railways” suggests compliance with the requirements of the Labor Code, the existence of an effective system of payment and stimulation of work motivation.

Key words: health care reform, economic principles, payment, incentives and motivation of labor, the requirements of the labour code of the Russian Federation, the problems of staff motivation.

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Received for publication on 04.05.2016

**PROBLEMS OF DEVELOPMENT OF INVESTMENT ATTRACTIVENESS
OF THE RUSSIAN INDUSTRIAL SECTOR**

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Investment attractiveness of the industrial sector is regarded as the central question of the modernization and re-industrialization in the modern economic science. Investment attractiveness

industry reveals problems of their operation, administrative staff support: adequately assess the available power production technologies.

Key words: problems, development, investment attraction, investment, market, real sector of the industry, facilities, infrastructure, enterprises.

Received for publication on 05.05.2016

**RESEARCH OF INFLUENCES OF INVESTMENT IN INTELLECTUAL CAPITAL
OF THE COMPANY ON ITS COST USING EVA MODEL AND FGV INDEX
ON THE EXAMPLE OF JSC “ACADEMICIAN M.F. RESHETNEV INFORMATION
SATELLITE SYSTEMS” AND “THALES ALENIA SPACE”**

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The relationship between the volume of investment in intellectual capital of the company and change of the company's value at the example of JSC “Academician M.F. Reshetnev Information Satellite Systems” and “Thales Alenia Space” are researched in the article. This study will be interested to experts in the field of economic theory, financial analysis, investors.

Key words: Intellectual assets, intellectual capital, investments, EVA model, FGV index.

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Received for publication on 04.05.2016

**THE INTERDEPENDENCE OF FINANCIAL PERFORMANCE OF FIRMS
AND OF R & D EXPENDITURE**

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A decade of active development, the world community was faced with several crisis situations. Russia was faced with sanctions on a number of products. In such circumstances, it is particularly important in the development of innovations. However, as shown by statistics, Russia is lagging behind in terms of consumption innovations as a percentage of GDP. In order to analyze and identify the indicators that are dependent on the existence of R&D and its growth in companies was used the coefficient Youla, on the basis of which was built several relationships between R&D expenditure and other financial indicators of organizations. Then the article analyzes the data dependency for 73 organizations and provides insights in the results obtained.

Key words: R&D, the coefficient of Yula, Russia, Moscow, the associativity of signs, borrowed funds, capital, GDP.

Received for publication on 02.05.2016

RUSSIAN VENTURE CAPITAL MARKET: STATUS AND TRENDS

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This article outlines the main characteristics for the description of venture capital market status and analysis of its development trends. It was analyzed status of the Russian market by the end of 2015 and identified its development trends during the period of 2013-2015. It was specified the main barriers of the Russian venture capital market and analyzed their premises.

Key words: venture capital, venture capital market, trends of venture capital market, status of venture capital market, characteristics of venture capital market, barriers of venture capital market, Russian venture capital market, venture funds, venture deals.

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Received for publication on 06.05.2016

**MODERNIZATION OF THE CONTROL SYSTEM OF THE CARGO AUTOMOBILE
ENTERPRISES OF THE LOGISTIC COMPLEX AS A REASONABLE NEED**

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In article the problems connected with dysfunction of a control system of the cargo motor transportation enterprises limiting increase of efficiency of the enterprises, to decrease in competitiveness in the market of logistic services are covered. Need of diversification of a control system of the cargo motor transportation enterprises of a logistic complex is proved. This is a fundamental renewal of the imperatives of the market and the formation of a new model of growth. The latter will be fundamentally different from the old warehouse development transition into a new phase of development.

Key words: dysfunction and diversification of the control system, the market of logistics services, management approach, the principle of logistical coordination.

The article deals with the development of the market of transport and logistics services, which led to increased competition among road freight companies, and enterprises need to quickly adapt to environmental changes. Changing the external environment affects the use of a control system. The control system of road freight companies able to adapt quickly to the current economic conditions and logistical requirements of the market increases the competitiveness of enterprises. Many freight transport companies adaptive control system is not applied, and often these companies are faced with dysfunction of the existing control system.

The author proposes to consider the use of a process approach in the management of GATLP, making the company more flexible and adaptive to changes in the external environment.

Received for publication on 04.05.2016

**THE ESSENCE AND EVOLUTION OF THE CONCEPT
OF ENTERPRISE ARCHITECTURE AS AN ORGANIZATIONAL FACTOR
OF INCREASE OF COMPETITIVENESS OF ECONOMIC SUBJECTS**

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In modern economic conditions, economic subjects need effective tools for managing both internal and external environment, allowing to quickly respond to changes and to ensure stable functioning. The object of research is the concept of enterprise architecture, and the subject of research is the essence and evolution of this concept. The main results of the research describe the essence, the features and the most relevant directions of the development of the considered concept.

Key words: enterprise architecture, industrial enterprise, evolution of enterprise architecture, engineering, competitiveness, methodology.

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Received for publication on 05.05.2016

FOREIGN EXPERIENCE OF INNOVATION MANAGEMENT IN ENERGY COMPANIES

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In the present article we consider the world practice dissemination of renewable energy technologies, which showcases examples of successful policies to promote the process in individual countries. Key success factors of policy stimulus are the overcoming various non-economic barriers: administrative, technical, and public perception of new technologies, education, information etc. Emphasis is placed on measures to support the development of alternative sources of energy that may further increase the production of electric energy in our country. The value of socio-environmental and economic effects obtained in the exploitation of various types of environmentally friendly power plants depends on the chosen technology.

Key words: innovation, energy company, renewable energy, international experience

Received for publication on 06.05.2016

FINANCE, MONEY CIRCULATION AND CREDIT

**AN UNCONVENTIONAL APPROACH TO THE DEFINITION OF THE FUNCTIONS
OF FINANCIAL RESOURCES OF COMMERCIAL ORGANIZATIONS**

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The author's position is that the identification of functions of financial resources of commercial organizations with functions related notion of Finance as a cost category distribution relations, and their consideration in the composition of the functions of capital is completely wrong. Since in the functions of financial resources of commercial organizations needs to show the features of the considered independent economic category, its economic content, purpose, and clearly marked the differences from other economic categories. In this regard, in the study the author offers an unconventional approach to the definition of the functions of financial resources of commercial organizations, involving the designation of functions at each stage of their functioning.

Key words: commercial organization, financial resources, functions.

The essence of every economic category, including the financial resources of commercial organizations, manifested in functions. In the financial literature there are a variety of approaches to their definition, which hinders erection and the characteristics of the economic essence of financial resources of commercial structures. Private economists fully or partially equate the functions of financial resources to the functions of Finance and capital. The author's position is that the identification of functions of financial resources of commercial organizations with functions related notion of Finance as a cost category distribution relations, and their consideration in the composition

of the functions of capital is completely wrong. Since in the functions of financial resources of commercial organizations needs to show the features of the considered independent economic category, its economic content, purpose, and clearly marked the differences from other economic categories. In this regard, in the study the author offers an unconventional approach to the definition of the functions of financial resources of commercial organizations, involving the designation of functions at each stage of their functioning. The author describes financial resources with the position of their functional purpose through the allocation of the following functions at every stage of functioning of the commercial organization: capitalocracy, distribution, production, financing (not) the main activities, investment, innovation, effective use of financial resources, consumer, evaluation.

The study aims to reveal the economic essence of the financial resources of commercial organizations on the basis of their functionality and offer their own position on this issue.

Theoretical and methodological basis of research: works of Russian and foreign scientists. Methodological basis of research are: systematic, logical, situational scientific approaches to the study of economic essence of financial resources of commercial organizations on the basis of the disclosure of their functional purpose.

The theoretical significance of the study lies in the classification of views of Russian and foreign authors to the definition of approaches regarding the content of functions of financial resources of commercial organizations, the view of the author's position on this issue. A separate theoretical theses of the research it is advisable to use as teaching material for the courses in Financial management, Financial strategy, Corporate Finance etc.

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Received for publication on 30.04.2016

TAX ADMINISTRATION AS AN ELEMENT OF MANAGEMENT COSTS

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In recent years more and more active representatives of business became interested in the need for the rational use of all its resources. In this connection great importance is theoretical understanding of the factors contributing to the change of tax relations, the study of methods of tax administration, as the objective stage in his development, study of world experience of transition to efficient in these conditions methods of enterprise management.

Key words: costs management, tax planning, tax administration, tax evasion.

Received for publication on 30.04.2016

**A SYSTEMATIC APPROACH TO THE MANAGEMENT
OF FINANCIAL RESOURCES OF LIMITED LIABILITY COMPANIES:
THEORETICAL AND METHODOLOGICAL ASPECT**

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Developed a systematic approach to the management of financial resources of the limited liability companies as an independent scientific management in the system of their financial management, the implementation of which is focused on achieving and maintaining a high performance of their activities in the framework of the implementation of financial strategy development.

Key words: financial resources, system approach, the Corporation, management method, financial leverage.

The acquisition of the limited liability status of corporations under Russian law stipulates the development of alternative approaches to the management of their financial resources, the kind of which - a systematic approach. Despite the large number of works devoted to the formation, evaluation and management of financial resources of commercial organizations today, the challenge of ensuring effective management of financial resources in limited liability companies did not receive the necessary theoretical and methodological illumination, requires a rethinking on the present level of development.

The purpose of this study is to develop a scientific approach to manage financial resources in limited liability companies and study areas for its implementation.

Theoretical and methodological basis of research the works of Russian and foreign scientists, legislative and normative documents of the Government of the Russian Federation, materials of periodicals on the formation, evaluation and management of financial resources in commercial organizations. Methodological basis of research are: systematic, logical, process scientific approaches to the study of the formation, evaluation and management of financial resources in commercial organizations. Using the methods of analysis, synthesis, systems thinking developed a systematic approach to the management of financial resources in commercial organisations corporate type - the limited liability companies.

Theoretical and practical significance of the research: the proposed approach lies in the legal framework of OOO "Russian Canning factory", LLC "Wine Prikolia 2000, JSC "Mobile mechanized column of Russian" OOO "poultry processing plant", etc., used by them when creating their own systems of financial management. Practical implications - the complex of alternative methods of financial management used in the financial management system of organizations, etc.

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Received for publication on 02.05.2016

BOOK KEEPING, STATISTICS

**THE SPECIFIC USE OF THE PPI AS A LEADING INDICATOR
OF CONSUMER PRICE INFLATION IN RUSSIA**

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Inflation targeting is one of the most important tasks on the way to neutralization of negative effects of geopolitical crisis. The modeling high-quality forecasts are the main method to solve this problem. The author considers the possibility of using producer price index as a leading indicator of consumer inflation and analysis the specifics of dependencies between these parameters. The impacts of many macroeconomic indicators on consumer inflation dynamics have been studied. The article considers the possibility of using the producer price index as a leading indicator of consumer price inflation. As indicators of producers inflation are considered PPI and its components: PPI of mining and quarrying industries, PPI of manufacturing industries, PPI of electricity, gas and water production. Some components are not published by Federal State Statistics Service. These components were calculated by author and include PPI of final consumption goods, PPI of intermediate consumption goods and PPI of investment goods. In addition the article presents a short-term forecast of inflation rate and research of response of consumer price indexes to impulses of producer price indexes.

Key words: inflation, consumer price index, producer price index, model of leading indicators, forecast, impulse response, consumer inflation.

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Received for publication on 05.05.2016

ON THE APPLICATION OF METHODS RCA AS A TOOL OF COST MANAGEMENT

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The article is devoted to study the possibility of using accounting of resource consumption in domestic practice. The characteristic of the method of RCA, the revealed peculiarities of the new hybrid method, as well as the principles underlying the application of the method.

Key words: costs, resources, resource consumption, methods of cost accounting, the management decision-making.

Currently, the integration of traditional approaches in management accounting as relevant as ever. A dilemma the possibility of merging traditional approaches in management accounting with the new functional and process methods of foreign practices. It is necessary to consider in more detail the main provisions of the account of consumption of resources. Accounting for consumption of resources (Resource consumption accounting, RCA) is not only a new cost accounting method, but a new cost management system. About the need for accounting resource consumption gradually show more and more scientists are constantly expanding and scope.

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Received for publication on 04.05.2016