

## Scientific and Information Journal

### IN THE NUMBER:

#### ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

- Gornin L.V.** The role of government regulation in ensuring technological development of complex industrial processing products of meats the animal husbandry ..... 120
- Abramkov A.E.** The countries with growing economy as the modern context of the theory of internationalization development ..... 121
- Karlik A.E., Tkachenko E.A., Veig N.V., Galiatkin S.A.** The industry in strategic documents of Saint-Petersburg ..... 122
- Streltsov A.V., Eroshevskii S.A.** Features of the development and evaluation of the efficiency of the investment strategy of the oil refinery ..... 122
- Skliarov A.V., Tishchenko E.N., Sharypova T.N., Efimova E.V.** Evolutionary computation in the task of management information risks of protected economic systems ..... 123
- Karlik E.M.** Techno-economic problems of natural gas using as a motor fuel ..... 124
- Veig N.V., Golovinov P.V., Galiatkin S.A.** Machine building as a basis of modernization of the Russian economy and its export capacity growth ..... 124
- Blinov S.V.** Actual problems of attracting and hiring competent staff ..... 125
- Korostelev S.M.** The analysis of concept of personnel maintenance and importance in an industrial complex of region ..... 125
- Vanicheva E.A.** Marketing tool providing sustainable start-up development ..... 126
- Khazalia N.A.** Characteristic features of pharmaceutical cluster formation ..... 126

#### FINANCE, MONEY CIRCULATION AND CREDIT

- Basnukaev M.Sh., Bamataliev A.-V.B., Kerimov M.Sh.** Tax administration: theory and practice ..... 127
- Kulikova I.V., Chernykh A.A., Vorobiova V.V.** Ascending scale of income tax: an assessment of tax consequences for the payer ..... 128
- Zemtsov A.A., Nikulina O.M.** The legal framework of indirect taxation in Russian Federation ..... 128
- Chernykh A.A., Kulikova I.V., Vorobiova V.V.** Questions of improvement of the income taxation in the Russian Federation ..... 129
- Kievich A.V., Bukhtik M.I., Koipash D.A.** The role of population incomes in the financing of real investment in the Republic of Belarus ..... 130
- Manuilenko V.V., Mishchenko A.A., Bigdai O.B., Mishchenko I.S., Sobchenko N.V., Sadovskaia T.A., Narozhnaia G.A., Ivancha N.V.** The development of tools for assessment of financial innovation of commercial organizations in their financial analysis ..... 131

#### BOOK KEEPING, STATISTICS

- Kliauster A.V.** Accounting of formation and use reserves of forthcoming expenses ..... 132

#### WORLD ECONOMY

- Konina N.Iu.** Transnational corporations as subjects of geo-economics ..... 133
- Atiukov I.G.** Monitoring of innovation and investment potential of the Republic of Korea as an economic partner of Russia ..... 133

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**ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY**

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**THE ROLE OF GOVERNMENT REGULATION IN ENSURING  
TECHNOLOGICAL DEVELOPMENT OF COMPLEX INDUSTRIAL PROCESSING  
PRODUCTS OF MEATS THE ANIMAL HUSBANDRY**

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The objective of the state science and technology policy, regulatory task of ensuring, basic tools, types and forms of state support for technological development complex industrial processing the animal of meats husbandry products.

*Key words:* complex industrial processing the animal of meats husbandry products, state scientific and technological policy, government support for technological development, the direction of applied research, scientific and technical education, training areas, the types of scientific and technical services.

The objective of the state science and technology policy, regulatory task of ensuring, basic tools, types and forms of state support for technological development complex industrial processing the animal of meats husbandry products. The most significant types of scientific and technological activities in relation to this complex classified as applied research, scientific and technical education and training and the provision of scientific and technical services - engineering, consulting and information. The study developed necessary for the development of the complex in the direction of applied research (use of the results of basic research in the field of biotechnology, organic and inorganic chemistry, management, development of new deep processing production technology, sociological research, etc.), For the development of education offered to open new specialties and undergraduate areas, students who receive technological specialization, deepening economic knowledge in the field of organization and management, commercial and international activity of the industrial enterprise. In order to improve the scientific and technical services offered to create scientific and technical libraries, organize quality control of its products and to develop information and advisory services to support small business. Among the areas of state support for the technological development of the complex industrial processing the animal of meats husbandry products marked by: the maximum possible increase in the funding of scientific research, the formation of the state order for training of specialists on a budgetary basis, funding for training of teachers, students, employees of scientific institutions in the Russian and foreign companies, open and complete the necessary equipment of laboratories carrying out independent scientific assessments of major projects funded by the state, the creation of information infrastructure of scientific institutions, remuneration, ensuring a high level of activity of researchers.

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**THE COUNTRIES WITH GROWING ECONOMY AS THE MODERN CONTEXT  
OF THE THEORY OF INTERNATIONALIZATION DEVELOPMENT**

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International strategy is dynamic due to the pressures from external environment and changing intra-firm factors which makes the company to modify strategic plans. Existing theories do not always reflect specifics of the internationalization of companies from emerging economies. Based on the analysis of the evolution of concepts of emerging multinational companies' strategy, the importance of the investigation of dynamic change of the Russian multinationals' strategy (e.g. change or combination of their operation methods) is highlighted in the article.

*Key words:* internationalization, multinational company, emerging economy, research, Russia.

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### **THE INDUSTRY IN STRATEGIC DOCUMENTS OF SAINT-PETERSBURG**

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In article genesis of strategic documents of St.-Petersburg from the point of view of city industrial production development is considered. It is shown, that in spite of the fact that the industry is general branch of St.-Petersburg, it has not taken a worthy place in strategic documents. The last version of Strategy of social and economic development of St.-Petersburg is critically analyzed. Necessity of development of the industry as strategic choice of a city is proved.

*Key words:* strategy, the strategic plan, the concept, the industry, an industrial complex.

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### **FEATURES OF THE DEVELOPMENT AND EVALUATION OF THE EFFICIENCY OF THE INVESTMENT STRATEGY OF THE OIL REFINERY**

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The paper studies the features of the investment strategy of the oil refinery. The specificity of the influence of vertically integrated oil companies (VIOC) on the investment activity of oil refineries

(oil refineries) was studied. The modern characteristics of the influence of the external environment on the development and implementation of investment projects implemented at the refineries that are part of the VINK are revealed. The influence of the economic cycle phases on the characteristics of the refinery's investment strategy is considered. Suggested directions for improving the evaluation of the effectiveness of investment projects developed and implemented in the investment strategy of the refinery.

*Key words:* investment strategy, oil refinery, vertically integrated oil company, investment project, efficiency, investment activity.

At present, the formation of its investment strategy is of great importance for ensuring sustainable development of the oil refinery. It is determined by a set of individual investment projects. Their justification and implementation in the oil refining industry has its own characteristics. The paper identifies three groups of these features and discusses their impact on the characteristics of investment projects. In addition to the industry specific features of oil refining, other factors influence the formation of the investment strategy of the oil refinery. Among them, the influence of the economy's cyclicity, the peculiarities of updating the technical and technological base of the enterprise, was studied. Great value for the enterprise has also a reliable estimation of efficiency of investment strategy. In the work directions of perfection of an estimation of efficiency of the projects entering into an investment strategy of the oil refining enterprise are generated.

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### **EVOLUTIONARY COMPUTATION IN THE TASK OF MANAGEMENT INFORMATION RISKS OF PROTECTED ECONOMIC SYSTEMS**

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The management algorithm by information risks of the protected economic systems the information on control object parameters presented in the form of difficult qualitative linguistic descriptions

and the quantitative data at the same time the providing kvaziopimalnykh of estimates of indices of information security of the organization who is based on the formal analogies to methods of natural evolutionary selection, allowing to process heterogeneous is offered.

*Key words:* management of information risks, device of evolutionary computation genetic algorithm, kvaziopimalny estimates.

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#### **TECHNO-ECONOMIC PROBLEMS OF NATURAL GAS USING AS A MOTOR FUEL**

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In the transport sector of the economy, the concept of increasing the efficiency of energy resources is realized by replacing traditional fuels with alternative ones. At the moment, natural gas (CNG, LNG) is considered the most prepared type of fuel among alternatives both in Russia and in the world. The article defines the advantages of natural gas as a motor fuel, as well as the technical and economic problems of its use.

*Key words:* transport sector, energy, motor fuel, natural gas.

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#### **MACHINE BUILDING AS A BASIS OF MODERNIZATION OF THE RUSSIAN ECONOMY AND ITS EXPORT CAPACITY GROWTH**

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The article discusses the situation with the park of machine tools of industrial enterprises in Russia, shows the general problems of dependence of Russian enterprises on the import of equipment, shows the dynamics of the gradual reduction of machine tools and the increase in depreciation of production assets.

*Key words:* machine building, capital assets, import substitution, accumulated depreciation.

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**ACTUAL PROBLEMS OF ATTRACTING AND HIRING COMPETENT STAFF**

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Instability of the market environment makes it difficult not only prospective, but also the current planning of the required competences of human resources. Any organization should provide for measures to retain and attract “valuable” employees, optimize the correlation of external and internal recruitment, formulate criteria and procedure for selection, develop a system of special programs for training and development.

*Key words:* competences, external and internal recruitment, internalization and externalization of employment, closing of vacancies, psychological contract, advantages of qualitative selection, coordination of the position of the applicant and potential employer, an informed decision.

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**THE ANALYSIS OF CONCEPT OF PERSONNEL MAINTENANCE  
AND IMPORTANCE IN AN INDUSTRIAL COMPLEX OF REGION**

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In article the various points of view on concept of the personnel are offered Maintenance, both from state regulation, and with The parties of business, human resource management services, and also various researchers. The comparative review and the analysis of definitions of concept “personnel maintenance”, meeting in scientific sources is presented.

*Key words:* staffing, workforce planning, human resources, human resources, labor.

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**MARKETING TOOL PROVIDING SUSTAINABLE START-UP DEVELOPMENT**

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The article presents the author's methodology for assessing the sustainability of startup development in the Russian market. Criteria for assessing sustainability are formulated. For each of the stage of the life cycle of the start-up (classification according to S. Blank), optimal values of the sustainability criteria are formulated and an optimal sustainability profile is compiled.

*Key words:* start-up, sustainable development, sustainability assessment, start-up life cycle, sustainability profile, marketing tools.

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**CHARACTERISTIC FEATURES OF PHARMACEUTICAL CLUSTER FORMATION**

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The article is devoted to the characteristic features of the pharmaceutical cluster formation. The author reveals the definition of the notion "cluster" in relation to the pharmaceutical field of activity. The structure of the pharmaceutical cluster is analyzed. Particular attention is paid to indicators of the possibility of the cluster formation and development.

*Key words:* cluster, pharmaceutical cluster, pharmaceutical cluster structure, clustering potential, institutional relationships, concentration ratio, government regulation.

The article is devoted to the characteristic features of the pharmaceutical cluster formation. The author reveals the definition of the notion "cluster" in relation to the pharmaceutical field of activity. The structure of the pharmaceutical cluster is analyzed. Particular attention is paid to indicators of the possibility of the cluster formation and development. First, two stages of calculating



the clustering potential are proposed: a quantitative analysis of competitive stability, including the calculation of the localization coefficient by volume of output, the coefficient of per capita production, the region's specialization rate in the market and the share of imported products sold in the region, and a qualitative analysis of the conditions of competitive stability, including the definition of the availability and composition of the resource base necessary to ensure the competitiveness of the region. Secondly, the importance of the degree of the institutional relationship between the cluster participants is emphasized (strong, medium, weak). Third, attention is focused on the importance of determining the level of concentration of three largest firms (concentration ratio). All this allows to draw a conclusion about the level of the current state of the market from the position of the possibility of the cluster formation.

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## **FINANCE, MONEY CIRCULATION AND CREDIT**

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### **TAX ADMINISTRATION: THEORY AND PRACTICE**

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In the article the questions of theoretical understanding and practical implementation of tax administration. The practice of tax administration is considered by the example of the tax authorities in the Chechen Republic. A comparative analysis of the activities of the tax authorities of the North Caucasus Federal district.

*Key words:* tax administration, taxes and taxation, budgets, tax accounting, tax control, tax authority, Chechen Republic, North Caucasus Federal district.

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**ASCENDING SCALE OF INCOME TAX: AN ASSESSMENT  
OF TAX CONSEQUENCES FOR THE PAYER**

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In this article features of the system of the taxation of the personal income of citizens existing in the Russian Federation are considered. Need of restoration of an ascending scale of income tax is proved. The ascending four-stage scale of the taxation depending on level of income of the natural person in relation to the minimum wage allowing to distribute more evenly a tax burden between taxpayers with the different level of the income is developed and approved.

*Key words:* taxes, income, income tax, ascending scale of the taxation, minimum wage, tax rates, bills.

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**THE LEGAL FRAMEWORK OF INDIRECT TAXATION IN RUSSIAN FEDERATION**

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This article discusses legal aspects of indirect taxation. We are talking about the confirmation and delimitation of the concepts “media tax” and the taxpayer and arising in connection with this mechanisms to protect the rights of taxpayers themselves.

*Key words:* indirect taxation, taxpayer, tax, media tax, value added tax, excise duties.

*The most dangerous thing that exists  
 in our country is high indirect taxes.  
 Acts as radiation: people half his income pays the state  
 and did not know not much given, no - one.*  
 A.A. Auzan

The urgency of the problem is not contested in the current conditions of development. The article deals with the organizational and legal aspects of indirect taxation, as well as the confirmation and delineation of the terms “tax bearer” and the taxpayer, and with regard to their protection of the

rights of taxpayers. In the process of research, the prevalence of tax legislation in the Russian Federation as part of the tax burden is proved by analyzing and clarifying the main definitions of tax legislation. Therefore a separate variant of the Tax code of indirect taxation.

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### **QUESTIONS OF IMPROVEMENT OF THE INCOME TAXATION IN THE RUSSIAN FEDERATION**

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In article the main directions of improvement of the taxation of the personal income are considered. In particular, the ascending scale of the taxation allowing to distribute more evenly a tax burden between taxpayers is offered and approved.

*Key words:* taxes, income, income tax, ascending scale of the taxation, minimum wage, tax rates, bills.

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**THE ROLE OF POPULATION INCOMES IN THE FINANCING  
OF REAL INVESTMENT IN THE REPUBLIC OF BELARUS**

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The article studies the essence and structure of the financial potential of the population of Republic of Belarus, identified the importance of the population incomes at the financing of real investment, as well as a model of the influence of population incomes on the volume of real investments.

*Key words:* incomes of the population, investments, sources of financing real investments.

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**THE DEVELOPMENT OF TOOLS FOR ASSESSMENT OF FINANCIAL INNOVATION  
OF COMMERCIAL ORGANIZATIONS IN THEIR FINANCIAL ANALYSIS**

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In a study in order to ensure objective assessment of financial innovation of commercial organizations developed an alternative tool of its assessment, involving a synergy in the system of financial analysis formalized evaluation methods, tools provided by the federal monitoring of innovative activity and the introduction of special evaluation sponsored financial innovation indicators.

*Key words:* financial analysis, financial evaluation, innovation, tools.

In the ever-changing operation of Russian organizations formalized assessment of their possible conditions innovation, based on the federal toolkit observation innovation and regularly changing are limited in the direction of improvement of the Oslo Manual. In a study in order to ensure objective assessment of financial innovation of commercial organizations developed an alternative tool of its assessment, involving a synergy in the system of financial analysis formalized evaluation methods, tools provided by the federal monitoring of innovative activity and the introduction of special evaluation sponsored financial innovation indicators. The basic directions of use of evaluation results in the financial analysis system, obtained through the implementation of alternative tools assess financial innovation of commercial organizations: identification of factors, untapped reserves and growth opportunities of financial and innovation, a comprehensive assessment of its condition, including assessment of strategies, forming basis of the financial and innovation policy and other commercial organizations.

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**BOOK KEEPING, STATISTICS**

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**ACCOUNTING OF FORMATION AND USE RESERVES OF FORTHCOMING EXPENSES**

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The methodology for calculating the reserve of future expenses based on the classification characteristics of reserves is considered, which, unlike existing ones, allows to more accurately justify the amount of the reserve within the current accounting legislation.

*Key words:* reserve of forthcoming expenses, reserve for production costs for preparatory works in connection with the seasonal nature of production, provision for other expenses, materiality, rationality requirement.

The requirements of the current regulatory acts do not regulate the procedure for forming reserves for future expenses, therefore, the reserve of forthcoming expenses can not be objectively assessed with an external verification of the reliability of reporting. In this regard, it is necessary in the organizations of the road construction industry to develop their own way of determining the amount of deductions to the reserves of future expenses in order to distribute expenses evenly throughout the year, in order to avoid sharp spikes in the cost of road works.

In order to clarify the methodology for determining the amount of reserves of future expenses, the author proposes a calculation of the reserve for production costs for preparatory work in connection with the seasonal nature of production and the reserve of other costs for road construction organizations based on the available facts of the economic life of organizations, allocated reserves in organizations and Current legislation.

Calculation of the reserve, you can generate in accordance with the actual costs incurred for the preparatory work and other costs of the past period, that is, for the 12 preceding months. These data contain summary estimated costs. The interest rate of the reserve was proposed to be established in accordance with the accepted level of materiality prescribed in the accounting policy of the organization.

Thus, the amount of the reserve is determined by the author in accordance with the available facts of economic life and the established level of materiality, which corresponds to the current legislation and does not contradict the principle of rationality. The calculation process is simple and does not require additional investments or re-qualification of the accountant.

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**WORLD ECONOMY**

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**TRANSNATIONAL CORPORATIONS AS SUBJECTS OF GEO-ECONOMICS**

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The rapidly changing geoeconomic landscape represents a combination of challenges and opportunities of new balance of forces between the centers of power and influence, the emergence and growing activity of new subjects of geo-economics, the growing role of external factors. In globalized sectors there are transnational networks dominated by the largest TNCs. The spatial factor and national boundaries are less important for TNCs.

*Key words:* geoeconomics, globalization, geo-economic landscape, transnational corporations, geo-economic interests, technological revolution.

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**MONITORING OF INNOVATION AND INVESTMENT POTENTIAL  
OF THE REPUBLIC OF KOREA AS AN ECONOMIC PARTNER OF RUSSIA**

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The study determined that at the present stage of development of the world economy one of the most important trends is the dynamic growth of foreign direct investment due to the global processes associated with economic integration. As the analysis has shown, the history of the development of export-import relations between Russia and the Republic of Korea consists of about thirty years. Thus, it should be noted that despite the possibility of, political and economic interests and the existing potential of Russian-Korean innovation and investment cooperation achieved significant results. Thus, the aim of the study is to identify promising opportunities to improve, first of all, investment and scientific-technical cooperation of the Russian-South Korean trade turnover.

*Key words:* foreign direct investment, technological development, innovations, investment climate, foreign trade turnover, trade balance, export, import.

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