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ECONOMIC THEORY

**THE DEVELOPMENT OF THE PUBLIC WELFARE THEORY
IN THE MACROECONOMICS**

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The aim of the article is to research the evolution of the public welfare theory and that of social reproduction. As to the article's author opinion, all problems researched by the macroeconomics such as economic growth, economic development cyclic recurrence, unemployment, inflation come to clearing up the essence and factor of public welfare growth on to the national wealth reproduction. In the article it is stated that the first people who paid attention to macroeconomic problem were called mercantilists in scientific papers. The mercantilists identified wealth with precious metals, and foreign trade was considered the source of wealth.

Key words: national wealth, public welfare, public reproduction, macroeconomic model.

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ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

ECONOMIC GROWTH: STATE AND PROBLEMS

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The proposed article attempts to assess the socio-economic results achieved by the country since the imposition of sanctions. The real state of the Russian economy in terms of sanctions, current achievements, the impact of internal and external factors on the growth and development of the social and market economy of Russia are examined. The article examines the main sources of

investment attraction, including the redistribution of the expenditure side of the budget, the accurate build-up of the national debt, the use of part of the gold and foreign currency reserves, the use of bonded loans and the attraction of private investments through the use of the PPP mechanism.

Key words: economic growth, finance, loans, investments, demand, real incomes.

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PROBLEMS OF PROFESSIONAL COMPETENCE OF OBRAZOVATELNYH SERVICES

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The article discusses the overcoming of the crisis phenomena in the field of improvement of quality of preparation of experts in the field of logistics, which proposed a set of activities to improve the educational process.

Key words: logistics, logistic system management, procurement, sales, competitiveness, professional knowledge requirements to the professional qualities of teachers.

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FINANCE, MONEY CIRCULATION AND CREDIT

INTERGOVERNMENTAL FISCAL RELATIONS: RUSSIAN REALITIES AND WORLD EXPERIENCE

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Currently, the key issue of any Federal state are intergovernmental relations, as it is their effective functioning provides the stability of the whole country and its separate Ter-territories. The complexity

of construction of interbudgetary relations is a constant necessity of searching new ways of development of the budgetary system of the country and new areas of the budget. Of course, you can and should adapt the foreign experience, but do not forget that the inter-budgetary relations in foreign countries have their own peculiarities.

Key words: interbudgetary relations, interbudgetary transfers, decentralized and cooperative model, grants, subsidies, budgetary credits.

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ANALYSIS OF THE SOCIO-ECONOMIC DEVELOPMENT OF THE CENTRAL FEDERAL DISTRICT REGIONS

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The article considers the socio-economic development of regions of the Central Federal district, based on contrast the dynamics of change in absolute and relative terms of a number of key indicators: value of fixed capital investment, gross regional product, per capita income, the assessment of which allows to reveal the dynamic and the lagging region.

Key words: Central Federal district, investment in fixed capital, gross regional product, average per capita income, socio-economic development.

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**THE ALGORITHM OF FORMATION AND REALIZATION OF THE RESTRUCTURING
CONCEPT OF THE VIS**

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Considers the concept of “restructuring” as a process aimed at identifying and eliminating problems in the structure of the operating activities of vertically integrated structures (vis) on the basis of the developed complex governmental and economically reasonable measures to improve the economic, financial and operating efficiency of vis. Substantivo said, one of the key tools for increasing operating efficiency of vertically integrated structures of the metallurgical complex is by identifying problems, hidden and untapped reserves is restructuring. The algorithm of formation and realization of the restructuring concept of vis, taking into account the scale, the boundaries of the event and the time factor.

Key words: vertically integrated structure of the metallurgical complex, the concept of restructuring, algorithm restructuring post restructuring phase.

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BOOK KEEPING, STATISTICS

**FEATURES OF ACCOUNTING OF SEPARABLE IMPROVEMENTS
OF LEASED OBJECTS IN ACCOUNTING OF THE TENANT**

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The tenant has the right to perform works on reconstruction, modernization and other separable and inseparable improvements of the rented fixed assets both on the additional agreement with the lessor, and without his consent. Article is devoted to accounting of various options of separable improvements of property by the tenant.

Key words: accounting, reporting, rent, separable improvements.

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