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ECONOMIC THEORY

«KEY» ROLE OF FINANCE IN SOCIO-ECONOMIC DEVELOPMENT

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For some time now in Russia, under the influence of statistical studies conducted in the West, has gained popularity the point of view, according to which Finance plays a key role in ensuring the stable socio-economic development of the country. Although the majority of specialists show restraint in such an assessment of the role of the financial system in Russia, there is a danger that public policy may follow the conclusions of this thesis, for example, the priority support of the financial sector, the active and independent use of financial policy measures. A comparison of data on the development of the financial sector and socio-economic development in Russia does not indicate a positive dependence of the second on the first, on the contrary, it turns out that the financial situation is deteriorating and improving, largely under the influence of what is happening in the real sector. The key role of Russian Finance is not allowed to play, first of all, by weakness of the levers of their impact on the real sector of the economy.

Key words: financial sector, Finance, key role of finance, inefficiency of financial instruments.

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ABOUT THE ESSENCE AND FUNCTIONS OF FINANCES

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In financial science, as in other economic sciences, there are flourishing scientific discussions, which are characterized by duration and inefficiency, such as disputes about the essence and functions of finances. The reason for this unconstructiveness is the wrong theoretical basis on which these concepts are based. The reason for the endless discussion of the concept of the essence of finances is the wrong answer to the question, what is the essence, and the misunderstanding that the concept of essence cannot be meaningful. The reason for the endless discussion of the concept of functions of finances is the lack of an adequate concept of essence of finances, the correct answer to the question of what a function is, and the failure to take into account multidimensional and multilevel structural economic concepts. The article gives the wording of the essence of finances and forms the concept of financial functions corresponding to adequate principles of their formation.

Key words: finances, financial science, financial system, essence of finances, functions of finances.

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VENTURE ACCELERATORS IN THE WORLD AND NATIONAL INNOVATION ECONOMIES

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55a, Miklukho-Maklaya st., Moscow, 117279, Russia Application forms of the organization of known programs for development of venture acceleration networks as links in the world innovation system, uses as a base of cross-functional ecosystems that have developed between actors in the global market of breakthrough technologies in developed countries of the world, is critically needed in low competitiveness of the Russian economy. Covered by those programs markets, and public, private, and public-private models are undoubtedly of interest from the point of view for a systematical approach to the study of innovative communities.

Key words: network of innovative development, venture acceleration, consulting, management.

THE ROLE OF THE INSTITUTIONAL FACTOR IN THE MAINTENANCE OF CONDITIONS FOR STABLE AND DYNAMIC ECONOMIC DEVELOPMENT

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In the article there is shown the basic principles of institutional concept by French economist M. Allais. Special attention is paid to the problem of planning regulation of institutional basis of market economy.

Key words: macroeconomic planning, indicative planning, institutional concept, economic policy of the state, Allais M.

NEW SOURCES OF CAPITALS OF THE «CATCHING UP MODERNIZATION» OF RUSSIA

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The article analyzes the peculiarities of the state economic policy in the field of capital attracting in the conditions of «catching up modernization». Particular attention is paid to new sources of increasing of treasury revenues, including redemption payments, incomes from changes in fiscal policy and the introduction of a state monopoly.

Key words: economic system, «catching up modernization», «agrarian capitals», redemption payments, «oil capitals», redemption system, state wine monopoly.

STRUCTURE OF INTELLECTUAL CAPITAL AND PARTICIPATION OF ITS ELEMENTS IN THE BUSINESS PROCESSES OF THE COMPANY

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The article considers various approaches to structuring the intellectual capital of the company, shows the role of each element in the structure of intellectual capital in business processes, by the example of companies of different industries.

Key words: intellectual capital, intangible assets, business processes, structural capital, client capital, human capital

DIGITAL ECONOMY INFLUENCE ON HUMAN CAPITAL TRANSFORMATION

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The article provides an overview of the main spheres of the Russian economy, where there are enterprises, where some operations are controlled by artificial intelligence, and in the near future its share will grow up to 80%. The authors note that the formation of the digital era is associated with huge structural shifts and structural unemployment. The authors propose to reduce this problem by creating a new quality of human capital by education system.

Keywords: digital economy, human capital, information technology

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DIALECTICS OF THE SOCIALIZATION AND ISOLATION OF PRODUCTION IN THE CONDITIONS OF THE FORMATION OF A NETWORKED ECONOMY

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The organizational and economic characteristics of productive forces are the realization of the interdependent development of productive forces and industrial relations. The processes of socialization of production have an impact on both the production relations as a whole and the productive forces. This influence manifests itself at various levels of the economic system: at the level of the firm, industry, national and global economy. The development of socialization forms is historical and depends on a number of factors, the main of which is the dialectical contradiction between socialization and isolation. The tendency to economic isolation is great not only in the conditions of deepening of social division of labor, due to which its productivity increases. The socio-economic context of separation is realized through property relations, namely the function of production management. Independence and freedom of management decision-making at the level of a separate entity (for example, a company) makes it possible to consider it as a self-organizing system. The relationship between socialization and isolation at the stage of industrialization leads to the emergence of large companies, changing the nature of market communication at the industry level. In this sense, socialization acts as a synonym of order, in contrast to the atomicity of the free competition economy. The study of socialization processes would be incomplete without including the relationship between consumption and production in the research subject, which can be characterized as the socialization of consumption. Russian science has accumulated a rich methodological experience in the study of the processes of socialization of production. Despite the

fact that the context of the application of this experience has changed, it becomes particularly relevant in the context of the formation of the network economy. The logic of socialization of production in the capitalist system creates the conditions for the formation of the network economy. It is the generalization of consumption, its «adjustment» to the needs of social reproduction that has formed the possibility of developing a new — network mechanism of coordination between market entities. The network economy — as a result of resolving the contradiction between socialization and isolation — is characterized not only by a high level of «connectivity» of the system elements, but also does not contradict the needs of deepening the social division of labor due to the flexible system, high competitiveness in the markets involved in it.

Key words: socialization of production, socialization of labor, socialization of consumption, isolation, self-organization, network economy.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

MANAGED AND UNCONTROLLED RISKS IN THE OIL INDUSTRY

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The article is devoted to the problems of tax risks faced by Russian oil industry. Beginning 2014, the oil industry is experiencing price shocks, drops in oil prices, economic crisis unfolding in the economy, as well as sectoral sanctions imposed by Western countries that have seriously affected the industry itself, complicating the technological and investment component of the development of Russian energy complex. Simultaneously, a deep tax reform in the oil industry began and still goes on. Today the so called the Great Tax Maneuver are accompanied by a «manual adjustment» of the main tax parameters. Thus, along with the increased impact of uncontrolled risks from the world oil market, the unpredictability of the tax policy has intensified. In current circumstances the Russian oil companies have to restructure their tax function and tax departments in order to protect their business, to attract investment for further development and to fulfill tax payments in economic interests of the country.

Key words: oil industry, managed risks, tax uncertainty, tax maneuver, medium distillates, excises, tax on mining, customs duties.

CONSTRUCTION AND FUNCTIONING OF THE ENERGY MANAGEMENT SYSTEM OF AN INDUSTRIAL ENTERPRISE FOR THE IMPLEMENTATION OF THE CONCEPT OF SUSTAINABLE DEVELOPMENT

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The paper proposes the resultative organizational and economic mechanism for energy efficiency managing of industrial enterprises based on the system and process approaches and the world's leading practice in the field of energy management (International Standard ISO 50001:2011). The introduction into practice of management, operation and improvement of the proposed mechanism allows not only to improve energy efficiency indicators and energy efficiency of an organization, but also to ensure the sustainability of its functioning in dynamics.

Key words: energy efficiency; energy management; International Standard ISO 50001:2011; sustainable development.

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COST MODELLING IN DESIGN AND PRODUCTION OF AEROSPACE PROGRAMS

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This paper discusses how mathematical models can be used to facilitate the cost assessments of aerospace programs at an early development stage. The main purpose is to introduce the underlying methodology of parametric project cost model and demonstrate the flexibility of the cost model for different configuration in terms of design and manufacturing technologies. Readers are introduced to the model, its premise, and a software program to perform the calculations.

Key words: cost estimations, production modeling, flexible manufacturing, preproduction, production logistics, manufacturing systems design.

DEVELOPMENT OF A MODEL OF THE BALANCE OF INTERESTS OF THE REGULATOR AND ENERGY COMPANIES ON THE BASIS OF AN EXAMPLE OF MINIMIZING TRANSACTION COSTS

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Transaction costs play a significant role in the development and management of the enterprise in modern conditions. With the purpose of improving the process of identifying transaction costs at energy enterprises, a scheme for interaction between the state, the enterprise and the end user was developed. This allowed us to identify the stages (stages) of the transaction and, as a consequence, transaction costs. Special attention is paid to state regulation. It is carried out by introducing restrictions on the growth of prices (in the form of growth indices), norms and laws at power enterprises, but at the same time respecting the balance of interests of all participants from the state to the final consumer.

Key words: transactions, transaction costs, state regulation, energy enterprise, balance of interests.

FINANCIAL LITERACY: FOREIGN EXPERIENCE AND DOMESTIC REALITIES

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The article is devoted to the analysis of the financial literacy of the population in Russia and abroad. In the process of research, the current situation with the formation of financial knowledge and skills of users of financial services was studied, which made it possible to state the fact of extremely low level of financial awareness not only in Russia, but also in many countries of the world. Special attention is paid to the mechanisms and processes of increasing the financial literacy of the population. Studying of the best foreign experience allowed to formulate practical recommendations for Russia in the sphere of introducing high-quality financial education for all segments of the population.

Key words: financial education, literacy, crisis, Russia.

FINANCE, MONEY CIRCULATION AND CREDIT

TRANSFORMATIONAL PROCESSES AND MACROECONOMIC VALUES OF TAX INDICATORS

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In article the interrelation of transformational processes and macroeconomic values are considered. Contradictions and shortcomings of the Russian tax and budgetary practice are shown. Transformational processes in the taxation are investigated. It allows to draw a number of the major conclusions if to mean a perspective of the potential of economic growth and development which is available in Russia.

Key words: transformational processes, macroeconomic values, tax and budgetary practice, taxation, GNP, GDP, USSR, Russia.

CALCULATION METHODS VAT IN THE MECHANISM OF TAXATION IN THE REPUBLIC OF BELARUS

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The article analyzes the methods of VAT calculation in various socio – economic conditions; it is emphasized that the main task is always to find the most acceptable moment of tax liability, which allows to achieve a balance of interests between the state from the standpoint of budget occupancy and payers, who are striving to strengthen financial stability.

Key words: VAT, tax liability, direct additive, indirect additive, direct deduction method, indirect deduction method, accrual method, cash method.

INDIRECT TAXATION OF COMPULSORY COSTS

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The article examines the compulsory costs and their influence on the formation of value added, and open questions about the feasibility of tax enforcement costs of a VAT. The author draws a parallel between mandatory spending and taxes. Compulsory expenditure is intended to address specific state problems, they are absolutely not koordiniruyutsya and therefore not analyzed. The current account-analytical system of Russia, regulated by the standards in accounting is not able to accumulate information on compulsory expenditure, which leads to uncontrolled growth forced costs and represents a real economic problem of modern Russia

Key words: forced costs, taxes, cost accounting, value added

PROBLEMS OF MANAGING THE DEFICIT OF THE STATE BUDGET AT THE PRESENT STAGE OF DEVELOPMENT OF THE ECONOMY OF THE RUSSIAN FEDERATION

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The article analyzes the time dynamics of income and expenditure of the Federal budget of the Russian Federation. A comprehensive assessment of the budget deficit/surplus for the reporting period is given. Conclusions are made about the reasons for the formation and tools of financing the budget deficit of the state. Recommendations are given in the framework of improving the system of management of the budget deficit at the present stage of development of the economy of the Russian Federation.

Key words: consolidated budget of the Russian Federation, Federal budget revenues, state budget expenditures, budget deficit, surplus of the state budget, budget deficit management.

DEBIT PAYMENT SYSTEMS IN THE STRUCTURE MONETARY POLICY OF THE RUSSIAN FEDERATION

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Today, a special role in the implementation of non-cash payments is played by debit payment systems that use electronic money, which have a significant difference from traditional credit systems. The article describes the main trends and problems of the introduction of debit payment systems in the structure of the monetary policy of Russia.

Key words: non-Cash monetary circulation, monetary and commodity turnover, cryptocurrency, payment systems.

TOOLS AND LEVERS OF STATE SUPPORT OF SMALL BUSINESS IN THE CONTEXT OF THE GROWTH OF THE NATIONAL ECONOMY

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The subject of the study is the study of the system of state support for small enterprises in the Russian Federation. In the context of a transition economy, development of small and medium-sized enterprises is of particular importance. They provide the necessary mobility, create a deep specialization and all-round cooperation in production and are able to quickly fill the segments of the consumer market. This will increase competition, create many business units, allow us to overcome the monopoly, create jobs and market infrastructure and become a sort of market stabilizer. The authors consider the tools and levers for supporting small businesses at the federal and regional levels.

Key words: small business, budget financing, reform, financial support program for small and medium-sized businesses, interest rate subsidies, microfinance, competitiveness, regional programs for supporting small and medium-sized businesses

BOOK KEEPING, STATISTICS**THE PRACTICE OF IMPROVING THE KNOWLEDGE AND PROFESSIONAL LEVEL
OF AUDITORS IN THE REPUBLIC OF AZERBAIJAN**

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The article substantiates the need to improve the professional and qualification level of auditors and the requirements put forward in connection with this. The author studies modern experience connected with an increase of knowledge and qualification level of auditors, and puts forward directions of improving the qualification level of auditors in Azerbaijan.

Key words: audit, auditor, refresher courses, training programs, specialization