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CONTENTS

ECONOMIC THEORY

- Mishin A.Y.** Economic and institutional interests and their role in the system of economic relations 135
- Chotchaeva M.Z., Chekkueva A.A.** Analysis of the effectiveness of tax audits 135

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

- Veig N.V., Yunusova E.R.** Strategic directions of modern Russia economy modernization 136
- Smirnova E.V., Tsyganova I.Y.** Economic management of business segments of industrial enterprises 136
- Yakunin A.V.** Problems of creating innovation clusters in aerospace mechanical engineering 137
- Finogeeva A.I., Bataeva B.S.** The development of practice of stakeholder management in large Russian companies 137
- Galachieva S.V., Akoeva I.V., Bolieva I.A., Karginova V.V., Dedegkaeva N.T., Gugkaev V. K.** Research of organizational potential of industrial enterprise as the main element of production management 138
- Khotyasheva O.M., Slesarev M.A.** Business incubators in innovation ecosystem: main characteristics and perspectives 139
- Pleteshkov A.N.** Economic efficiency antimonopoly compliance for enterprise structures 140
- Volnukhin K.V.** Social responsibility of business: theoretical aspects 140
- Isaeva E.V.** Assessment of potential import substitution industries and the principle of selection of projects on import substitution 140
- Atakov I.G.** The free trade agreement. The experience of the Republic of Korea 141
- Myasoedov S.A.** Assessment of the level of sustainable economic development and economic security sectors of the mineral-raw complex development 141
- Solovyova T.N., Zyukin D.A.** Study of the intensity of increasing food products in the regions of the Central Federal District (CFD) 142
- Bedrin D.S.** The economic rationale for the development of logistics services 142

FINANCE, MONEY CIRCULATION AND CREDIT

- Kulikova I.V.** Questions of improvement of taxation of labor income of nonresidents of the Russian Federation 143
- Belostotskiy A.A.** Foreign experience of initiative budgeting in government finance management 143
- Botashev R.A., Chotchaeva M.Z.** Analysis of the formation of the regional budget 143
- Sorokina M.S., Belostotskiy A.A.** Features of application of mechanisms of budget investments and initiative budgeting as a financial instruments development of territories 144
- Arkhipova E.M.** The development of scientific ideas about credit and consumer lending 144
- Shaydullina V.K.** Cryptocurrency: forecast of development in the conditions of the modern financial market 145

BOOK KEEPING, STATISTICS

Petrov A.M., Antonova O.V. Conceptual approaches to classification of national accounting systems 145

WORLD ECONOMY

Zaritskiy B.E. National innovation systems in the time of global competition (German case) 146

ECONOMIC THEORY

**ECONOMIC AND INSTITUTIONAL INTERESTS AND THEIR ROLE
IN THE SYSTEM OF ECONOMIC RELATIONS**

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The article deals with methodological and theoretical approaches to the study of economic and institutional interests of participants in the system of economic relations, reveals the inextricable link and contradictory nature of the interaction of economic and institutional interests of economic actors.

Key words: interest, need, economic interest, institutional interest, economic system

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ANALYSIS OF THE EFFECTIVENESS OF TAX AUDITS

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The article assesses the effectiveness of tax audits, reveals trends in the main indicators of the control work of tax authorities.

Key words: taxes, tax control, tax audits, on-site tax audits, cameral tax audits, tax authorities, Karachay-Cherkess Republic.

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ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

STRATEGIC DIRECTIONS OF MODERN RUSSIA ECONOMY MODERNIZATION© 2018 **Veig Natalya Vasilyevna**

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In article, questions of the Russian economy efficiency increase on the basis of industrial production modernization are considered. Strategic directions of the hi-tech industry development, are allocated. Problems of priority industries development, including, the defensive industry and aircraft engineering, are considered.

Key words: modernization, the industry, the hi-tech industry, defensive industry, aircraft engineering, reactor engineering.

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ECONOMIC MANAGEMENT OF BUSINESS SEGMENTS OF INDUSTRIAL ENTERPRISES© 2018 **Smirnova Elena Viktorovna**

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The trends of modern processes of transformation of socio-economic relations in Russia and the creation of flexible business management systems that are able to ensure dynamism, adaptability to the external environment, and the competitiveness of industrial enterprises have identified the need to solve the problem of economic management of business segments through the implementation of an appropriate mechanism, including, a system of performance assessment indicators in the context of the planned, organizational, motivational and control functions nyh subsystems, resulting in relevant research topic in both theoretical and practical aspects.

Key words: economic management, economic management mechanism, business segments, scorecard.

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PROBLEMS OF CREATING INNOVATION CLUSTERS IN AEROSPACE MECHANICAL ENGINEERING

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The issues of cluster formation in industrial regional policy are considered. The main approaches to the identification of industrial clusters in the world are described. The definition of the core of an aerospace cluster is given – these are enterprises producing aviation, rocket and space complexes, and enterprises supplying components for them. Aerospace clusters are the most significant relative to other objects of the Russian Federation: this means that aerospace cluster enterprises are fairly localized and have the largest size in terms of employment in the region.

Key words: clusters, innovations, approaches, localization, engineering, development, reserves, efficiency.

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THE DEVELOPMENT OF PRACTICE OF STAKEHOLDER MANAGEMENT IN LARGE RUSSIAN COMPANIES

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This article includes research results of the interaction practice of the large Russian companies included in the rating of RA Expert-50. The study determined that the management of stakeholders can be centralized and decentralized. The authors present a set of measures aimed at improving the relationship of companies with stakeholders. The article presents a group of indicators recommended by the authors for disclosure in non-financial reporting.

Key words: stakeholders, non-final reporting, stakeholder management, corporate social responsibility, international reporting standards.

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RESEARCH OF ORGANIZATIONAL POTENTIAL OF INDUSTRIAL ENTERPRISE AS THE MAIN ELEMENT OF PRODUCTION MANAGEMENT

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In modern conditions of scientific and technological progress and changes in the dynamics of the environment, industrial enterprises are forced to transform into more complex systems, and therefore there is a need for new methods to ensure effective management of their development.

Key words: production management, potential, industrial enterprises, business plan, SADT Method.

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BUSINESS INCUBATORS IN INNOVATION ECOSYSTEM: MAIN CHARACTERISTICS AND PERSPECTIVES

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This article focuses on the most important elements of the business incubators, as part of an innovation ecosystem, and their role in the development of entrepreneurship. The article presents the results of the first and second comprehensive research of the Russian business incubators, conducted by the Fund of Innovation and Business Incubation of MGIMO in 2012 and 2016. The research methods included in-depth interviews and questionnaire of more than 70 directors of Russian business incubators. The survey included the following blocks: assessment of the entrepreneurial climate in the region of presence, general characteristics of BI activities, BI performance indicators, services provided for residents, characteristics of BI management, financial aspects of BI functioning.

Key words: ecosystem, entrepreneurship, business incubators, startups, mentors, pre-seed and seed stages, venture financing.

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ECONOMIC EFFICIENCY ANTIMONOPOLY COMPLIANCE FOR ENTERPRISE STRUCTURES

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In article problems of introduction and an estimation of efficiency of such institute rather new to Russia as antimonopoly compliance are considered. The purposes and problems of introduction antimonopoly compliance at level of enterprise structures are considered. Available approaches to an estimation of efficiency of introduction antimonopoly compliance are analyzed.

Key words: antimonopoly compliance, economic efficiency, the antimonopoly law, a competition.

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SOCIAL RESPONSIBILITY OF BUSINESS: THEORETICAL ASPECTS

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In today's world, corporate social responsibility plays an increasingly important role in the rules of doing business. Compliance with the requirements society and state requirements enhances the company's competitiveness. Business develops CSR, relying on national characteristics and adopting the best experience of other countries.

Key words: corporate social responsibility, national CSR models, corporate culture, responsible business

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ASSESSMENT OF POTENTIAL IMPORT SUBSTITUTION INDUSTRIES AND THE PRINCIPLE OF SELECTION OF PROJECTS ON IMPORT SUBSTITUTION

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The article describes an approach to assessing the potential of industries, products and technologies within these industries, based on the allocation of groups of projects on the criteria of time prospects and opportunities to focus on different markets (internal and external). In this regard, different types of strategies for potential import-substituting projects of their different industries are proposed.

Key words: import substitution, sectoral projects, project development strategies, indicators of industry potential assessment.

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THE FREE TRADE AGREEMENT. THE EXPERIENCE OF THE REPUBLIC OF KOREA

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The article analyzes this type of agreement as a free trade agreement between the countries on the example of the Republic of Korea, determines the chronology of the conclusion of agreements with partners, the number of countries that have concluded agreements with the Republic of Korea, the state of negotiation processes for the conclusion of agreements, as well as the dynamics of development of imports and exports between the Republic of Korea and the Socialist Republic of Vietnam.

The existing partner countries with which the Republic of Korea currently has a free trade agreement are identified, the partner countries with which the negotiation processes are conducted are identified. The dynamics of the development of foreign trade relations between the Republic of Korea and the Socialist Republic of Vietnam in the period before the conclusion of the free trade agreement and after.

Key words: Republic of Korea, Russian Federation, socialist Republic of Vietnam, free trade agreement, export, import.

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ASSESSMENT OF THE LEVEL OF SUSTAINABLE ECONOMIC DEVELOPMENT AND ECONOMIC SECURITY SECTORS OF THE MINERAL-RAW COMPLEX DEVELOPMENT

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Promotion of sustainable development ideas requires constant monitoring of Russia sustainable development indicators. The main problem is caused by the lack of universal indicators adopted by the public and specialists. Under the slogans of nature conservation, resources for future generations, industrial developed States justify the validity of the development of strategic mineral deposits only by domestic TNCs. As a result, the ideas of sustainable development are used as tactics in the framework of network-centric wars on the possession of strategic minerals. In order to protect the national interests of the Russian Federation, it is necessary to define and legislate the critical values of indicators on the presence of foreign transnational capital in the ownership and management of key organizations engaged in the extraction and processing of non-renewable minerals in Russia. It is possible to assess the level of achievement of sustainable development of the mineral resource complex of our country only taking into account national interests

Key words: sustainable development, indicators of sustainable economic development, network-centric war, indicators of sustainable development of the mineral resource complex of Russia.

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STUDY OF THE INTENSITY OF INCREASING FOOD PRODUCTS IN THE REGIONS OF THE CENTRAL FEDERAL DISTRICT (CFD)

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The Russian Federation implements an active policy of import substitution in agricultural production. The paper analyzes the changes in the volume of agricultural production in the dynamics for 2013–2017. The study pays special attention to the analysis of crop and livestock production in the CFD, as in the region leading in agricultural production in the country. As a result of the study, it was found that among the leading regions, reserves for production growth, both crop production and animal husbandry, have not yet been exhausted, and unfavorable regions in terms of agricultural development either regress or show extremely low susceptibility to agricultural support measures, in low or growth rates of production volumes.

Key words: agriculture, import substitution, agricultural production, crop production, livestock.

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THE ECONOMIC RATIONALE FOR THE DEVELOPMENT OF LOGISTICS SERVICES

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The purpose of this article is to present the results of the analysis of 4PL logistics simulation of Samsung SDS ltd. The modeling is based on the formalization of modern world trends in the evolution of logistics from the level of 3PL to 4PL. When analyzing various types of logistics and their reincarnation into higher-level logistics services, were used compilation and interpretation methods, adaptive comparisons and business process reengineering. The result of this research is: the methods grouping and classification proposed for the transition from 3 to 4PL logistics. The main decisions and values applied in modern supply chain management are combined and formalized. The results of the research allows to scale the proposed solutions for the activities of logistics companies in the Russian Federation.

Key words: 3PL, 4PL logistics, open logistics platform, supply chain, global logistics network, logistics control.

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FINANCE, MONEY CIRCULATION AND CREDIT

**QUESTIONS OF IMPROVEMENT OF TAXATION OF LABOR INCOME
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In this article the author stated results of a research of taxation of personal income of taxpayers – nonresidents of the Russian Federation. Need of restoration of an ascending scale of taxation concerning nonresidents whose income is assessed at the rate of 13% according to the Russian legislation now is proved. The four-stage scale of taxation of natural persons – nonresidents of the Russian Federation which allows, not only more evenly to distribute tax burden between taxpayers depending on the level of income is developed and approved, but also to observe the basic principle of taxation.

Key words: taxes, income of taxpayers, income tax, residents of the Russian Federation, nonresidents of the Russian Federation, minimum wage, tax rates, ascending scale.

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**FOREIGN EXPERIENCE OF INITIATIVE BUDGETING IN GOVERNMENT
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The article analyzes foreign experience of initiative budgeting, stages of development in the world, the influence of foreign mechanisms on the development of initiative budgeting in the constituent entities of the Russian Federation, its financial support, and also studies the rating of regions for implementing these practices and taking the necessary measures to achieve a certain socio-economic level territories

Key words: foreign experience, initiative budgeting, stages of development of participatory budgeting, federal target programs, socio-economic development of territories.

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The article analyzes the process of formation of the regional budget on the example of the Karachay-Cherkess Republic. Considering the issue of the formation of regional budgets and the distribution of taxes between budgets of different levels, one can note the predominance of federal taxes in comparison with local ones, both in quantity and level of tax payments throughout the development and establishment of the tax system.

Key words: tax revenues, tax administration, regional budget, Karachay-Cherkess Republic.

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FEATURES OF APPLICATION OF MECHANISMS OF BUDGET INVESTMENTS AND INITIATIVE BUDGETING AS A FINANCIAL INSTRUMENTS DEVELOPMENT OF TERRITORIES

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The study reveals the distinctive features of the use of initiative budgeting mechanisms and budget investments, as the main financial instruments affecting the provision of monetary resources for territories, the socio-economic development of constituent entities of the Russian Federation, and, in general, the identification of positive economic effects, which ultimately will effectively expend budget resources.

Key words: budget investments, proactive budgeting, financial instruments, development of territories, co-financing of projects.

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THE DEVELOPMENT OF SCIENTIFIC IDEAS ABOUT CREDIT AND CONSUMER LENDING

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A revision of the traditional specification of the term “credit” was carried out, and the characteristic of the credit classification “consumption / capitalization of the lent value” was considered. The criterial division of species definitions of the economic category “credit” is substantiated. Developed scientific understanding of consumer credit.

Key words: loan, lending value, consumer loan, personal loan, business loan, consumer lending.

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CRYPTOCURRENCY: FORECAST OF DEVELOPMENT IN THE CONDITIONS OF THE MODERN FINANCIAL MARKET

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The relevance of this study is due to the growing popularity of using digital derivatives and cryptocurrency in the financial market. The difference in approaches to the regulation of cryptocurrency, the existence of legal risks of its use, the impact on the financial market and high volatility – all this indicates the need to study the legal and economic nature of cryptocurrency. This article discusses the basic concept of Bitcoin as cryptocurrency, describes the features of carrying out operations with cryptocurrency in the blockchain system, and also discusses the different approaches of the world's leaders to the regulation of this market segment. Provides projections for changes in the rate of Bitcoin in the near future.

Key words: payment instrument, coin, financial market, cryptocurrency, bitcoin.

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BOOK KEEPING, STATISTICS

CONCEPTUAL APPROACHES TO CLASSIFICATION OF NATIONAL ACCOUNTING SYSTEMS

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In the world there is a large number of accounting systems. Distinctions of these models are caused by the historical reasons, distinctions of the environment where the enterprises function. It is possible to distinguish the main two classifications from a huge number of classifications by the different principles. In the first division happens by the “geographical” principle: British-American system, continental system, Latin American system. It agrees the second – typification is carried out not only by method of allocation of characteristic features and types, but also hierarchical submission each other. The top level defines by what purposes the registration system is guided. Then the gradation is carried out it is dependent on on what the country is guided in creation of an accounting system – by theoretical developments, or practical requirements of the legislation or the business world.

Key words: accounting, reporting, statistics, national model of account

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NATIONAL INNOVATION SYSTEMS IN THE TIME OF GLOBAL COMPETITION (GERMAN CASE)

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The purpose of this article is to reveal and analyze the strengths and weaknesses of German system of technological and industrial innovation in comparison with other European and World's leaders in this field. Particular attention has been paid by the author to priority's areas within modern German strategy of promoting High Technologies, as well as to the forms and methods of stimulation by the State authorities of innovative activities by the companies and Research Centers. The study comes at a conclusion that the main efforts of German government and private companies are targeting the maintenance and development of best performances of German economy as one of the World's leaders in the industrial manufacturing and its export abroad. This is precisely the main purpose of the "Industry 4.0", "National industrial strategy 2030", as well as several other programs devoted to the promotion of digital technologies and artificial intelligence.

Key words: innovation policy, technological changes, scientific research, business sector, governmental support, venture capital, investment activity, tax deduction.

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