

Аннотации к статьям номера и литература на английском языке

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The triplicity of business systems: the unity of actual economic, financial and public relations

The triple character of business systems, the unity of actual economic, financial and public relations is revealed. The understanding of their essence, multilevel manifestation and transformation into the main commercial part of economy, the difference from the traditional enterprises (organizations), associations and financial and industrial groups are deepened. The comparative characteristic of business systems and traditional enterprises (organizations), a number of criteria of their differences, including super costs, its usage for public requirements and the cumulative worker is provided. A number of measures at the federal, regional and local levels is offered for improvement of regulation of functioning of business systems in domestic conditions.

Keywords: the business system, its triple character, components of business systems, main commercial link of economy, super costs, cumulative employee of business system.

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The interaction of national financial and industrial policy

The article deals with the key aspects of the interaction between national financial and industrial policy and recommendations for its usage while achieving key targets of social and economic development.

The methodological basis is the instruments of the formal, dialectic and mathematical logic. It is argued, that the main components of the national financial policy are the monetary and fiscal policies, while the national industrial policy is holistic. In this regard, it stressed that the mutual influence of each of these components of the financial policy with industrial policy requires their separate consideration.

As a result, the main parameters of this interaction are identified and formalized through a system of related indicators, firstly, monetary and industrial policies, and secondly, budgetary and industrial policies. Based on this system, the appropriate economic and mathematical optimization models are offered, the integrated performance indicators of interaction are outlined.

Conclusions are applied while developing the foundations of the industrial policy in the Russian Federation by the authorized bodies of the state power.

Keywords: the industrial policy, macroeconomic regulation, monetary policy, fiscal policy.

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Issues and prospects of development of the budgetary financing
(on the example of the budget of the Bryansk region)

Actual issues of the balance of regional budgets, ways of a financial covering of budget deficit, a number of issues of the budgetary expenses connected with

reduction, including aspects of the taxation, debt and deficiency of a salary are revealed. It is attempted at the generalization of the situation developing in the economy, including in the budgetary sphere of Bryansk region with forecast before 2018.

Keywords: the regional budget, budget deficit, budgetary expenses, economic crisis, interbudgetary relations, social transfers.

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The tax administration of commercial banks in modern conditions

In modern conditions of transformation of the institutional system of the banking system linked to the strengthening of banks, the revocation of licenses and bankruptcy procedures, development of regional banking infrastructure. Today, banks provide capital accumulation, increase its resources for lending, etc. this requires improving the methodology of tax administration. In this regard, the implementation methodology and algorithmic apparatus of tax control can lead to admission to the country's budget additional tax revenue. Increasingly important for effective control of activity of tax authorities is improving the quality of pre-authentication analysis the basis of actualization of his methodological support that takes into account the theory and assessment of tax risks.

Keywords: banking system, tax administration, liquidity, loan, bankruptcy.

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Tax disputes Federal penal services: mitigating circumstances

The Major objectives of the penal system in the conditions of realization of the Concept of development of the penal correction system of the Russian Federation until 2020 is to ensure employment of convicts, as well as its provision of material and financial resources. Given the special status of the economic production complex and its significance in the country, tax climate should contribute to the progressive development of the system and more efficient achievement of its goals. Thus, the tasks of economic-financial and auditing services UIS in the area of taxation, can be attributed not only control the correctness of calculation of taxes and fees, but also the prevention and minimization of tax sanctions.

Major extenuating circumstances are determined by the Tax code of Russian Federation, however, there are other circumstances that recognize arbitration courts.

Keywords: the tax, UIS institutions, tax offense, tax sanctions, penalty fee, penalty, institutions MIS disputes.

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The financial reporting as a basis analysis of the financial condition of the bank

It has been argued that it is important to analyze a financial condition of the credit organizations to increase the steady functioning of a banking system and protect the interests of investors and creditors. Especially it is necessary in modern conditions when there is still no uniform technique of an assessment of activity of commercial bank. The financial accounting is the main source of the analysis of its financial state. The practice of the Bank of Russia is revealed executing a work on definition of a

financial condition of banks which is based on the official reporting and the established economic standards of activity of the credit organizations.

Keywords: financial statements, analysis, bank, International Financial Reporting Standards.

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The issues of misstatements identification in financial statements

The most widespread methods of duplication of data of accounting (financial) reports are considered. The characteristic of signs of fraud in the reporting is given. Ways of identification of misstatements are defined. It is located that the identification of misstatements of accounting (financial) reports is an actual task which should be considered for the purpose of creation of the legal mechanism interfering falsifications.

Keywords: information, financial statements, misstatements of accounting data, fraud, falsification.

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The reflection in accounting of deduction from a salary of the persons serving sentence in the form of imprisonment

The procedure of payments and reflections in accounting, deduction from a salary condemned, containing in criminal and executive system is considered. The main normative legal acts regulating deduction from a salary of the condemned are systematized.

Keywords: the deduction condemned compensation, calculations, the alimony, the court order.

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About problems of the organization of accounting in non-profit organizations

In article the problem of the organization and conducting accounting in the organizations of noncommercial nature of activity is considered. Specifics of activity of non-profit organizations are emphasized. The essential role in the solution of various social tasks of society and variety of types and forms of implementation of noncommercial social activity is noted them. Need of special legal regulation of activity of non-profit organizations and legitimacy of application of various models of conducting accounting and formation of accounting financial statements is proved. The main problems of the organization of accounting in non-profit organizations caused by need of the separate accounting of commercial and noncommercial activity and formation of the corresponding reporting are generalized. The purposes of accounting of noncommercial activity are caused by need of ensuring target use of

target receipts according to the plan and the estimate of activity. Commercial activity assumes conducting accounting for identification of financial result of economic activity. In this regard, expediency of the organization of accounting on the basis of the major registration principle in compliances allowing to consider the income and expenses depending on their appointment and justification locates.

Keywords: non-profit organizations, accounting, separate account, target receipts, financial result, financial statements.

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About the underestimation of shares at Initial Public Offering (IPO) and the factors influencing its size

One of the most important phenomena at the stock market is considered: the underestimation of shares at initial public offering and the factors influencing underestimation size. Four groups of theories explaining underestimation are described: theories which cornerstone the model of asymmetry of information; the theories putting in the forefront institutional factors; the theories connected with studying of approaches to questions of control of the company; behavioral theories. Also foreign and Russian researches are analyzed disclosing the factors influencing at underestimation size.

Keywords: initial public offering (IPO), underestimation of actions, asymmetry of information, stock market, institutional investors, financial and non-financial performance of the company.

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Forms and tools of financial control

The article deals with topical issues of the place and role of financial control in the management of economic entities. Disclosed types of financial control business enterprises listed control instruments used in practice.

In modern conditions control allows to manage the activities of the organization. It is seen as a mechanism by which a comparison of the results with the set backsides.

Control over the observance of the rights, the duties and responsibility of the participants incurring financial and economic activities carried out in accordance with the regulations by specially authorized bodies of different levels of government, as well as non-governmental organizations and individuals. The role of financial control in managing the economy in a market defined by its objectives, functions, tasks and principles.

Keywords: Financial control, business, audit, control intra-finance, enterprise, income, expenses.

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HR audit

It is established that global changes of the labor legislation, complexity of its accurate application, the frequent checks of employers by the labor inspection and other supervisory authorities, the toughening of responsibility for violation of the workers labor laws aimed at an increase of interest in maintaining a personnel record and HR audit at the market of consulting and auditor services.

Keywords: HRaudit, personnel and management.

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The unstable employment as a scientific problem

The «unstable employment» is developed as a public phenomenon, a subsystem of the general system — employment of the population of the country also as an economic category. A number of forms of employment and unstable employment is offered. The employment and work are compared, their distinction is established. It is made a point of the influence of unstable employment on workers and employers, the level of their financial wellbeing and quality of life, a financial and economic condition of the enterprises (organizations) themselves and the economy in general. Also it is specified that their financial and economic level accelerates or slows down processes of the unstable employment. Finally, the multidimensionality of unstable employment, its interrelation and interaction with social processes are considered.

Keywords: the employment of the population, employment form, unstable employment, forms of unstable employment, unemployment, labor market, worker and employer.

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The oretical bases of financing of health in the world

The subject of study of this article is a set of organizational and economic relations, which develop in the financing of health care between health care

organizations, public authorities, insurance companies, private sector. The relevance of the study due to the fact that in many countries the model of funding for the provision of health care services are not fully formed, so it seems necessary to identify the problems of financial management in health care, taking into account the realities of the market economy of each state, and on this basis to carry out activities aimed at improving the financing health care institutions.

As the methodological basis of the study used scientific methods in the framework of a systematic approach: methods and comparative structural analysis, generalization and systematization.

The study, based on generalization and systematization of the world experience of formation of health financing systems have been proven that the funding is made from raz-nyh sources, and to a greater extent at the expense of the state budget. Evaluation of trends in the functioning of health facilities showed that the promising trend of improving financial management process is a combination of science-based public funding, insurance coverage, and the private sector, which will contribute to reducing the burden on the state budget, a reduction of public spending, improve the quality of medical services.

Keywords: financing, financial resources, health care, medical insurance.

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The main directions of the innovative potential development of the agricultural science and education in Russia

Considering the problems of RAN and FANO cooperation, in particular, the issues of restructuring the network of agricultural science. The analysis of agricultural

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education in the Russian Federation has been presented. Putting forward the main lines of improving of the system of personnel training for the domestic agrarian sector of economy.

Keywords: innovative potential, agricultural science, Department of agricultural sciences of RAN, harmonization of activity of RAN and FANO, agrarian education, applied baccalaureate, net interaction of higher education institutions, base chairs, training-methodical association.

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Industry characteristics and trends in the Russian M & A market

Features of the Russian market of cross-border merges and absorption are considered, like as rates of development, closeness of the market, growth and diversification. Its state is generalized, the new tendencies are described like as the increasing business consolidation, its globalization, growth of quantity and cost of the largest transactions appearing in global conditions. The rating of branches of the market of new merges and absorption is presented in the current domestic practice.

Keywords: the market of cross-border merges and absorption, globalization of the world economy, business consolidation, the uniqueness of the domestic market of merges and absorption, closed markets, entering new markets, the state regulator of the market, a new wave of M & A.

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Staffing problems of transition to IFRS in Russia

The article deals with topical issues of reforming the accounting and financial reporting requirements for Russian companies to IFRS. Study the problem of staffing Russia's transition to IFRS.

Accounting in accordance with international standards is necessary to Russian organizations in connection with the fact that they require investment for the development of business and they resort to the western capital markets, where traditionally there are lower interest rates both short-term and long-term loans.

The important role played by the fact that IFRS reporting allows management personnel to ensure the organization of the necessary information with which increases the efficiency of decision-making. It also helps to properly dispose of the organization's resources.

Keywords: International standards, the financial statements, accountants, financiers, business, accounting, investment, capital, economic.

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An innovative model of development of agribusiness and its formation

Agricultural production and are not associated with the industry are in the cross-sectoral linkages are experiencing difficulties. Regional and federal authorities

are given tends to equalize the imbalance through the development and implementation of software tools. Currently, however, some programs have no effect, since it is not designed to support individual industries without innovative orientation in the agricultural sector. Definitely it is necessary and in the agricultural sector to adopt new methods of innovation and management innovation, the concept adopted at the federal level in the whole country, but AIC does not use them to the fullest. Tool for implementing an innovative model to become credit facilities, insurance, the creation of a fund to support. Development and approval of the above mechanism should be administered with non-governmental organizations, the scientific community. All that will allow in the future to form in the medium term, a strong industry capable of implementing a state food program.

Keywords: region, agriculture, innovation, corporation, model development, development tools.

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Investment policy in agriculture

In this paper we study the sources of investment activities of agriculture. Currently, it is advisable to establish a mechanism to distinguish between the functions of national, regional and local authorities in the field of investment, as well as provide them with the powers of reliable and stable sources of funding set out in legislative acts. This will contribute to the development and stabilization of medium-norms distribution of all types of incomes between the budgets of different levels, as well as a clear distinction between current and investment spending in these budgets.

In order to create a consistent policy of economic conditions for activation of investment activity in the agricultural sector are needed forecasting, development and implementation of targeted programs, specialty producers and other market actors. This will allow more efficient use of existing state and producers financial and material resources to prevent possible negative trends in production and consumption.

Keywords: agriculture, investment policy, investment sources, sources of funding.

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The challenges of a volatile external environment the quality of bank corporate governance

On the basis of the analysis of practice and regulatory banking relations in the sphere of corporate regulation the modern requirements of the development of the banks corporate governance are revealed generating by the crisis of globalization. The conclusions are drawn about the relative stability of the banking system of Kazakhstan, the imperfect corporate governance, the presence of complex challenges related to globalization and its inherent global crises, the need for the implementation by credit institutions of modern governance principles. Identified two demands of rapidly changing external environment to the quality of corporate

Аннотации к статьям номера и литература на английском языке

governance of banks: from the economy, financial markets and institutions, regulator, and political and social demands. The quality of corporate governance of the Bank the paper presents a set of properties that determine the possibility of formation of conditions for effective functioning of the Bank, maintaining its competitiveness through selection and integration of means of influence on the factors changing environment. In General terms, is the ability of the Bank to generate and realize competitive advantages. The growth of corporate governance, being associated with changes in the management system, also becomes the driving force of such changes.

Keywords: the bank, banking system, bank corporate governance, unstable environment, profit, dividends., corporate governance.

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The pharmaceutical market in China's health care system. Analysis and forecasts

Chinese pharmaceuticals owns the largest production resources on the planet, with the help of which produces more than 4,500 Western medicines in more than 50 dosage forms. Moreover, 90% of all pharmaceutical substances intended for further processing is made in China. In 2009, the Communist Party of China adopted a program for the development of the pharmaceutical industry in the country until 2020, which provides for the allocation for this purpose up to 123 billion US dollars. Despite

the active development of the internal market, the main objective for Chinese pharmaceutical companies has always been international expansion. China uses, and will take advantage of cheap labor and electricity, which are the main factors of the low cost of Chinese products. In addition to Chinese companies, more than 1 500 foreign pharmaceutical companies are operating in the market, representing about 30% of the pharmaceutical market of the PRC. In 2014, China introduced new rules for foreign pharmaceutical companies. The Chinese pharmaceutical market is very attractive for foreign pharmaceutical companies, since it is the second largest in the world after the US. In addition, spending on health care in China by 2018 will grow to 185 billion dollars.

Keywords: China's pharmaceutical market, health care, economy, investment, exports, manufacturing, medicine, biotechnology, reform. forecast.

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