

## ANNOTATIONS TO THE ARTICLES (in English)

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About the implementation of the main function of taxes in the tax policy of Russia

Problems of formation of a tax policy are considered helping to manage the operating impact on social and economic development of Russian Federation through reflection in it of base functions of taxes — fiscal, regulating and social, transforming under the influence of changes of the global economy. The complex of proposed measures is offered improving the efficiency effects of tax systems on an economic development at the expense of more evidence-based implementation of the basic functions of existing taxes.

*Keywords:* taxes, tax policy, functions of taxes, tax rates, taxation, taxation mechanism, administration of taxes, social and economic development.

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## Annotations to the articles

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### The Evolution Of The Taxation Of Individual Business In Russia

The evolution of the taxation of individual business is considered. The tax modes of individual agricultural producers are disclosed applying in practice during the different periods of formation of the Russian state. The Soviet period of formation of tax system is investigated regarding individual business in detail. It is proved that the tax system, in particular the taxation mechanism, renders a very regulating role in the development of the individual business. The conditional taxation is revealed, as most important function of public administration, not only economic problems of development of the Russian economy, but also the purposes of pressure upon certain categories of the population, proceeding from their social and political affiliation. The conclusions are drawn generalizing experience of the taxation.

*Keywords:* taxes, individual producers, tax rates, taxation of individual business, taxation mechanism, personal farms of the population, kulaks, income of the budget.

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### The taxation management of the income and expenses, their reflection in accounting policies

It is defined when tax norms are considered equivalent, that these norms are able to compare, applying point of article 252 of the Tax code of the Russian Federation. The practical value of this qualification of expenses and the income that we resolve an issue of optimization of the taxation through accounting policies.

*Keywords:* the income, expenses, Tax code of the Russian Federation, qualification of expenses and income.

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The transformation of the international standards of audit in the Russian Federation: problems and necessity

Audit organizations of Russia strengthened their positions sufficiently. However it is necessary to solve many problems to increase of competitiveness of domestic audit. One of them is a standardization of an auditor activity. The fundamental place at the solution of this problem belongs to the international standards of audit (ISA).

*Keywords:* international standards of audit, introduction, Russian practice.

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Requirements of formation of the balance sheet on IFRS

Topical issues of domestic transition to the International Financial Reporting Standards (IFRS) are considered. The main aspects of formation of the balance sheet are allocated as a main source of information for a wide range of users.

*Keywords:* international standards, financial statements, company, accounting, balance sheet, principles, articles, assets, obligations

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## Annotations to the articles

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Budget investments planning system as a factor of the expenditure efficiency improvement and structural modernization

The article considers a planning system for the budget investments provided in two aspects — as investments for the implementation of construction and reconstruction projects, divided into budget investments and investments from government or state-owned entities; and as an element of the government regulation system. The author stipulates a key role of budget investments among the outlined aspects. Based on the research findings, the author concluded that the budget investments can be a key tool for the economy modernization and research and development integration given that a mathematical algorithm for the selection of an investment project is developed and implemented. The effects that may be produced by the budget investments as an element of the government regulation system depend on the specified actions in the planning system as well.

*Keywords:* budget investments, government regulation system, investment offer, project selection algorithm, research and development integration, expenditure efficiency.

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About factors, tendencies and mechanisms of development of social investments

The directions of social investment are considered needed to be developed taking into account the tendencies and conditions influencing quality of life of the population.

The general installations on use of the state guarantees are presented for organizations, companies, individuals for receiving of favorable social investments. The necessity of formation of the methodical provisions is proved having essential impact on definition and distribution of volumes of social investment of companies demanding the creation of support decision-making mechanism in the course of social investment.

*Keywords:* social investment, state guarantees, organizations, decision-making mechanism, social sphere, efficiency, social orientation of the budget, state regulation, financing, social support.

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**The Social Character Of Market And Agricultural Engineering Development**

The essence of the market (market economy) is revealed as a social phenomenon. The role of the moral relations and national interests is investigated in its development and functioning. The dynamics of agricultural mechanical engineering (production of tractors and combines) is analyzed in the Russian economy and in the pre-reform centralized systematic production. Turning points of implementation of economic policy of modernization, introduction of technological innovations and overcoming's of opportunism are formulated.

*Keywords:* free market, perfect competition, social character, power, moral relations, national values, opportunism, behavior models, production of tractors and combines.

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Households: the essence, stability and state regulation in Russia

The necessity of research of domestic households is allocated in new conditions. Their essence, financial and economic stability and state regulation are revealed.

Various approaches of various courses issues of functioning of households are analyzed, offers on their permission and optimization of their interrelations with other subjects of mixed economy are formulated.

*Keywords:* households, financial stability of a household, financial and economic stability of a household, its income and expenses, solvency.

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The development of the new areas is a strategic priority of the Moscow agglomeration

The article discussed the economic and social problems of the accession of the new areas — administrative districts Troitzkiy and Novomoscovskiy, whose development is presented as a strategic priority for the development of the City of Moscow as a metropolis, identified constraints to integrated development of the new territories and formulated the principles of a polycentricism of their development enhance the quality of living conditions of the population.

*Keywords:* Major cities, metropolitan developing strategy, expanding the territory of megacities, socio-economic development.

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### The analysis of development of Islamic investment funds

The world experience of activity of Islamic investment funds is described. Its main tendencies are revealed and their functioning is generalized in the leading countries. Structures of management and dynamics of the movement of the capital as assets of Islamic investment funds are analyzed. The important directions of further development of Islamic investment funds are planned.

*Keywords:* system of Islamic finance, Islamic investment funds, structure of management of Islamic funds, inflow/outflow and movement of the capital, growth and development of Islamic investment funds.

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