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Maria O. Kozlova

**ACCOUNTING SCIENCE IN UKRAINE:
OBSTACLES AND CHALLENGES**

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The paper highlights the key problematic issues Ukrainian accounting science has to deal with at the modern stage of development. The main obstacles as well as challenges to be faced are being emphasized.

Key words: accounting science, accounting theory development, accounting research

These days accounting science in Ukraine faces both keen obstacles to be overcome and a number of challenges to be met. The national accounting system is functioning in the changing economic environment. A lot of new specific theoretical problems are being arisen in the accounting science. As all these problematic issues still remain unsolved, there appears a need for their identification and formalization as well as the development of sound and efficient set of solutions.

Nowadays accounting theory in general lacks deep and sophisticated researches. Irrespective of a number of scientific papers published and dissertation theses defended emphasizing the existence of all the attributes proving that accounting is a real science, there are still a lot of scholars taking a stand that it might not be. Moreover accounting isn't treated as an academic discipline in many western and even post-soviet counties. That's why it's necessary to strengthen its' scientific status.

Ukrainian accounting scientific community must strive for uniting efforts towards development of a unified conventional terminology as well as the methodological bases agreed among all the members, i.e. professors and recognized scholars.

The accent should be put upon the fact that at the beginning of the XXI century Ukrainian accounting community with its immanent interests and researches seems to be far from the western accounting theory “mainstream”. The majority of the qualification papers, theses for obtaining the degree of candidate and doctor of economic sciences represent neither critics nor deep analysis of foreign prominent scientists’ viewpoints concerning the brought up problems and related issues. As the Ukrainian language isn’t the language of international communication, some leading and innovative authors’ approaches, concepts, hypotheses and ideas are not being shared with the world accounting scientific community. Some results of highly theoretical and practical significance remain unvoiced. To our deep regret the majority of the Ukrainian researchers do not actively participate in the conferences, forums, congresses and symposiums of an international level. Only few professors go abroad with their researches to popularize the work of their own. That’s why in the sphere of accounting theory Ukraine seems to be “terra incognita” for the scientists from abroad.

The main reason for this disappointing situation is that Ukrainian researchers speak neither English nor other languages of international communication and therefore do not publish their papers abroad. Only few English-speaking scientists can read publications in Russian and the absolute minority of them can understand Ukrainian, and consequently are not aware of what is happening in the accounting science in this country. The same becomes true about the scientific community of some post-soviet counties, including such EU member-countries as Latvia, Lithuania, Estonia. Scientists of those countries went far beyond the approaches of accounting science established in the socialist society and moved to the models of western-oriented researches and problems inherent to Anglo-Saxon model of the national accounting system.

Thus the language barrier is a serious obstacle for further cooperation in the sphere of science development, joint scientific and educational projects and programs, students and academic staff exchange. This barrier can be removed through the creation and training of a new generation of English-speaking young

scientists in order to make public the main contributions of domestic accounting science.

A lot of national researches contain the analysis of domestic practices and viewpoints of Ukrainian and Russian speaking scientists. Cross cultural investigations are hardly ever carried out. Undoubtedly the importance of studying and referencing the foreign authors' publications is to be emphasized.

Ukrainian accounting scientific community lacks unified methodological instruments of accounting as a science. But the most negative thing about all this is wasting of time on developing the obsolete theories and directions which had been proven and approved by western researchers long ago.

Another challenge to be paid attention to is interdisciplinary research that seems to be a perspective direction. For instance, the behavioral direction in accounting theory still gains inappropriate level of scientific attention.

The development of accounting theory is a long and slow process, which had been evolving over many years and even centuries. Therefore the role of history must be recognized as a central one in any attempt to understand the peculiar features of this process. Without taking a historical perspective into consideration, the accounting graduates will not possess the necessary background to evaluate current accounting practices critically. Thus the underestimation of accounting history as an academic discipline and the sphere of sophisticated research leads to inappropriate level of professional competences students acquire. That's why we argue that Ukrainian accounting scientific and academic community needs to make a re-assessment of the relevance of history in accounting education.

Of course, the inherent problems of accounting will not disappear unless a long term solution is found, and even then it must be taken into consideration that over time this solution may be changed. There are a lot of problems in the accounting science requiring immediate solution within the country. Accounting theory in Ukraine seeks renovation and development which is possible only through borrowing, processing and absorbing the best of foreign accounting scientific thoughts and practices. Anyway Ukrainian accounting science has a lot of interesting

and valuable achievements which are to be voiced on an international level and presented to a thorough critical analysis of the international accounting community.

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Pestovskaya Z.S.

**HOW THE EFFECTIVENESS OF AN ENTERPRISE'S MANAGEMENT
OF CURRENT FINANCIAL NEEDS
DEPENDS ON THE PSYCHOLOGY OF ITS LEADERSHIP**

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***Аннотация.** В статье уделено внимание проявлению особенностей человеческой психики при принятии решений в управлении запасами, дебиторской, кредиторской задолженностью, системой скидок покупателям, отсрочек поставщикам и банковским краткосрочным кредитованием.*

***Ключевые слова:** эффекты поведения, текущие финансовые потребности, скидка, отсрочка, вексель, факторинг, овердрафт.*

***Annotation.** This paper draws attention to the appearance of features of the human mind when making decisions on the management and control of inventory, of accounts receivable and accounts payable, of systems of discounts to customers, delays for suppliers, short-term bank loans.*

***Key words:** the effects of behavior, current financial needs, discount, deferral, bill, factoring, overdraft.*

Statement of the problem. Management decisions that effect the efficiency of an enterprise are often taken under the influence of the obvious facts, but are not always rational because of the nature of the human psychology.

Analysis of recent studies. Questions of financial psychology and behavior of participants of investment and capital relations have been widely discussed by foreign and domestic researchers [1, 2, 3, 4, 5], but the study of the effect of non-rational decisions on the effectiveness of financial needs management has not yet been widely developed.

Formulation of the problem. The objective of this study is to analyze management decisions in financing the current financial needs of an enterprise that have made under the influence of stereotypes and illusions, and to make recommendations to improve the effectiveness of financial management.

The presentation of the basic material of the study. In the sphere of financial management, as well as in others, people make decisions and act under the influence of stereotypes, illusions, emotions, and errors in the analysis of information. This is particularly evident under conditions of uncertainty and risk.

An important example of irrational behavior is a violation of the principles of expected utility theory, known as the Allais paradox: when the need to select one of the alternatives exists the person always chooses the one with the greater expected utility. Let's look at the following experiment. Some people were asked to select one prospect in each of the two pairs.

The first: Option A: an 80% probability of obtaining a profit of 4000 th UAH and a 20% probability of obtaining zero profit; Option B: a 100% probability of obtaining a profit of 3000 th UAH. According to the observations [1] when faced with this choice approximately 80% of people choose the option B. The second choice: Option C: a 20% probability of obtaining a profit of 4000 th UAH and an 80% probability of obtaining zero profit ; Option D: a 25% chance of obtaining a profit of 3000 th UAH and a 75%. chance of obtaining zero profit This preference is usually [1] less pronounced, but about 68% of people choose the prospect C. In fact, prospects C and D are the prospects A and B with a probability of 0.25, i.e. $0.25A + 0.75x0 = C$ and $0.25B + 0.75x0 = D$. That is, preferences in both cases should be identical. Thus, the obvious solutions are not always rational.

We must learn to understand and to predict the actions of our partners and competitors in order to receive benefit from their irrational behavior. When managers have to make decisions under conditions of uncertainty, they have to estimate the probability of an event in the future to predict the values of the unknown quantities on the basis of available information (Table 1).

Table 1. The most striking glimpses of human psychological features [5]

1. The effect of certainty	The preference for smaller income with 100% certainty to a greater income with smaller probability of certainty
2. The effect of processing	Different perceptions of the problem by the vast majority of people if it is described in different - positive or negative - words, and thus the emergence of different preferences, that is contrary to rational choice theory
3. The effect of isolation	Simplifying the choice between different options, people ignore common features, focusing on the differences. This situation leads to different preferences in similar situations, if there are several options for the resolution of the problem by the same and different components
4. Non-linearity of preferences	As the amount of possible profits or losses increases the significance of the same absolute difference between the two figures is smoothed
5. Aversion to loss	Negative human emotions experienced by losses are much stronger than the positive emotions associated with a profit
6. The effect of competence	People are prone to accept greater risk in those areas in which they are more qualified, regardless of whether or not their knowledge and professionalism affect the probability of the outcome
7. The effect of an information cascade (the effect of crowd)	People are often influenced by a third-party opinion, which manifests itself even if they know exactly that the source of the opinion is not competent in the matter under consideration
8. The tendency to perceive the situation	through the prism of our own desires and expectations, wishful thinking, which forms a biased opinion, and as a result forms wrong decisions
9. The tendency to ignore events,	which contradict the established view of the specific market objective
10. The trap effect	A trap is a situation when an investor has already invested money, time, effort in a project and decides to continue doing it for the sake of his initial investments, although the prospects are severely deteriorated
11. The illusion of control	Tendency to greater risk in a situation of apparent ability to influence the outcome of a transaction occurs when a person believing himself to be in control needs to take actions, but who in reality lacks sufficient control to influence on future results
12. The effect of conservatism	People are slow to change their beliefs under the influence of new information

Some of these effects and anomalies could be characteristics of managers of large enterprises:

A. The effect of certainty, considered and proven above.

4. Non-linearity of preferences. For example, when a choice between a profit of 200 or 300 UAH is offered, a difference of 100 UAH is significant. But if we are talking about choice between 1200 and 1300 UAH, the same difference - 100 UAH – is not so great. A sum of 10,200 UAH and 10 300 UAH are perceived almost equally.

6. The effect of competence.

10. The trap effect .
11. The illusion of control.
12. The effect of conservatism.

Ukrainian top-managers are more competent in relations with the authorities than their western colleagues, but they are far behind in the management of core business and in increasing of production efficiency. For high-quality accounting, analysis and identification of production reserves one of the most important factors is a manager's personality and the ability of his team to manage the business under conditions of uncertainty. In entrepreneurship, the key role is played by three factors: the energy of the leader, the idea and organization.

When planning activities to improve the financial condition of an enterprise special attention should be given to the problem of working capital shortage [6]. The sum of net working capital represents the proportion of funds belonging to an enterprise in its current assets and is one of the characteristics of its financial stability.

It may seem desirable that a company should strive to increase working capital, but actually both a shortage and an excess of net working capital have a negative influence on the stability of an enterprise.

Lack of funds could lead to bankruptcy due to inability to pay short-term obligations. The excess of net working capital indicates the inefficient use of resources. That part of current assets which is covered by neither by a business's own funds nor long-term loans, nor accounts payable, is called the **current financial needs**. Current financial needs (CFN) are equal to the sum of inventories and receivables minus payables.

To reduce its current financial needs an enterprise has to: monitor carefully the inventories (many companies do not do this , and this can lead to insolvency), reduce receivables (finding out is what the average delay which competitors are offering), reduce the share of customers who cannot pay on time, increase payables, lengthening the time of payments to suppliers of large quantities of raw materials and goods, which are interested in selling huge volumes, important for the seller parties.

Here a paradox arises: with a high rate of added value and a small degree of dependence of a company on purchasing raw materials it has to ask its suppliers for a longer deferral of payment. In the calculation of the optimal situation for delays in the accounts receivable and accounts payable everything depends on the proportion of the materials demanded in sales. The marginal income is equal to the ratio of difference between accounts receivable and accounts payable to accounts receivable.

To simplify the calculations let's assume that two enterprises - A and B - gain an average one-month deferral of payment for the suppliers of raw materials and, on the hand, provide customers with a delay for a month. Enterprise A's monthly turnover is 200 mln, the cost of raw materials is 100 mln UAH, that is, accounts receivable are covered by accounts payable to the value of half the turnover ($200 \text{ mln} - 100 \text{ mln} = 100 \text{ mln}$). Enterprise B with the same monthly turnover (200 mln), but with a lower consumption of raw materials (50 mln) and a greater rate of added value (75% vs 50%) has a gap in it's budget to the sum of ($200 \text{ mln} - 50 \text{ mln} =$) 150 mln UAH.

Enterprise A needs a two-month delay in a payment to suppliers, to compensate for a month delay granted to clients, but enterprise B, which is working more efficiently, needs four months delay to make the value of CFN negative. Such a delay in the current circumstances are rare. Therefore it's advisable to find alternative sources of funding the current financial needs of the enterprise.

We can see, that the greater the rate of added value is, so the greater the CFN could be, and we can assume that in companies with a higher rate of added value the CFN grows faster than sales revenue.

It is possible to conclude that enterprises need to reduce the rates of value added. But in fact this would destroy all efforts at improving profitability. And to reduce the gap between the timing of cash flows, the enterprise could use bank overdraft facility, accounting of bills, or factoring. But the manager must bear in mind that he could face the need to place some temporary surplus funds at the disposal of the bank as a payment for bank services. A senior level manager has to know the forms of bank transactions, order and timing of payments passing from the buyer's bank to the supplier's bank.

Suppose that on current account of an enterprise according to the statement of the bank the credit balance consists of 500 th UAH. This is the available cash balance, it corresponds to the debit balance on the company's current account according to the company accounting data.

Accounts payable to the suppliers are 200 th UAH, accounts receivable are 100 th. Balance of payments in way is $100 - 200 = -100$ th UAH. Then the real available cash balance is $500 - 100 = 400$ th. Payment in the way for company (100 th UAH) is the oscillation of availability.

For the head of an enterprise it is important to control not only the accounting department data, but also changes in the real available cash balance. Often, the tactical steps to increase cash flow do not give stable results, because the causes of money scarcity are actually long-term. It is necessary to identify the real cause of the lack of cash and to apply appropriate methods of eliminating the deficit. Suppose the excess of current resources over current assets is 200 mln, the enterprise needs 300 mln to cover the CFN, then the cash deficit is - 100 mln UAH. We see that the working capital covers only part of CFN and the company has to take out a short-term loan.

The head of an enterprise must determine the sources of funding CFN. There are two most common options: pay for the goods before the agreed term, taking out a bank loan for this purpose, or wait for the agreed term and lose the discount. Here, again, the obvious solution is not always correct.

Compare the loss of the buyer's profit in case of the buyer's refusal of discount and the credit rate of the bank. If there is a delay for 60 days, the company loses profit in the sum of bank interest, which could grow by this sum during the same period, if the company received this sum immediately. Moreover, if the profitability of the company exceeds the rate of the bank loan, the payment amount, which is immediately given by the company in its turnover, could bring even greater surplus.

But in the real world it is difficult to sell the goods without giving a commercial loan. If the buyer pays for the goods before the expiration, he could receive a discount. After this period, the payer pays the full sum.

Let’s define what is more profitable: to pay before the agreed date, even if it could require a bank loan, or to lose the discount, if payment is made at the agreed date.

If the result exceeds the rate of bank loans, it would be better to ask the bank for a loan and pay for the goods during the grace period.

Increasing the length of the grace period helps to attract customers, and the loss of supplier’s profit could be regarded in a way as the price of victory in the competitive struggle.

Spontaneous funding is a cheap way of getting money, and such loans do not require client software and brings quite a long grace period.

There are also some disadvantages: high interest rates of banks, a long period of payments, low payment discipline. Then we can lay in our discount system: for payment in 10-15 days after receipt of the goods a discount of 40-50% per annum is given (price discounts for non-bank rate of 30%). Any way, managers need to calculate carefully the discounts.

With the aim of turning CFN to a negative sum and of accelerating the turnover of working capital we can use discounting bills and factoring.

The purpose of bill discounting is the immediate conversion of receivables into cash (Fig. 1).

		10 million UAH
April 15		June 14
	Goods shipped, we need a money payment, but there are 60 days to deadline for receipt of payment	
	The bank takes 1667 UAH as discount 10 mln UAH - 1667 UAH =	
9998333 UAH		

Fig. 1. Bills discounting.

The sum of discount is directly proportional to the number of days remaining from the date of the bill’s discounting to the date of payment, nominal value of bills and the size of the discount rate: Discount, UAH = Nominal of bills, UAH * Number of days from the date of discounting till the date of maturity * Bank rate,% / (100% * 360 days).

Factoring is a bank service, which includes collecting money from debtors of a client and management of his debt requirements (Fig. 2).

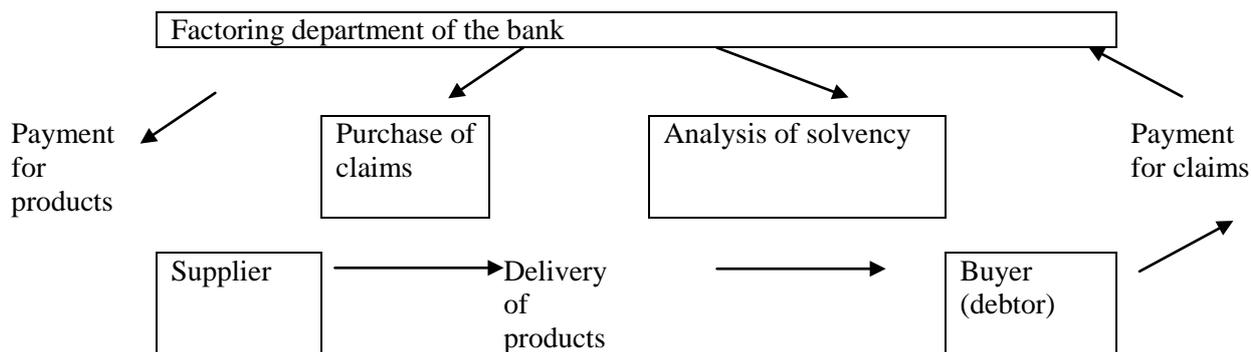


Fig. 2. The organization of factoring

Factoring services are provided either without any funding or with funding. In the first case, the client who sold an invoice to the bank receives from it the sum of the invoice by the due date of payment. In the second case, the client may demand immediate payment of the invoice regardless of the prescribed due date. The bank actually extends credit to its client, i.e. provides funding in the form of early payment of goods delivered. The bank reimburses the customer the greatest part of the invoice sum. Another part is refunded to the seller at the day of payment. Factoring, as well as bills discounting, could be applied when the benefit of immediate receipt of money is greater than the benefit of receiving money in due time.

It happens in such cases:

- when the company may use money with a profitability that is more than the discount rate and the cost of factoring services, but the manager has to suppose the time value of money;
- when the losses from inflation tend to exceed the cost of discounting bills and factoring; a manager has to compare the rate of such expenditures with the predicted rate of inflation, and if the inflation rate is higher, a manager should not wait for the contract date of payment;
- when there is a shortage of working capital arising from delayed payment of the buyer and this cannot covered by a bank loan because of high rates.

Most clearly irrational behavior acts in situations of uncertainty and risk under which the entrepreneurial , investment, financial activities are conducted as a whole. Subjective factors influence all people, regardless of training, scope of activities and

work experience. In difficult situations, people behave the same way, making the same mistakes.

Conclusions and prospects for further research. In a competitive environment managers would do better to prefer accelerating working capital turnover to persisting in the maximization of profit margin per unit of traded goods. In order to maximize cash inflow a company should develop different forms of contracts with flexible terms of payment and flexible pricing.

If managers pay attention to the factors of irrational and emotional behavior they could significantly increase the efficiency of their financial policy.

To further improve current financial needs (CFN) management it is advisable to use "Optimal inventory theory", developed by Kenneth Joseph Arrow in the 1950s. Later this work was transformed into "The theory of optimal accumulation", where the emphasis was given to the issue of control and regulation of the optimal policy with a limited set of tools.

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UDC 338

Zolotaryova E.N.

**MEANS AND METHODS OF CONTROL OVER QUALITY OF SERVICES
IN ORGANIZATION ACTIVITY**

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In article means and methods quality management of services in the organization are considered. The analysis of means is carried out and the most optimum method which will allow operating quality of services for effective activity of the organization is defined.

Keywords: organization, quality of services, modeling.

Quite not easy to create the competitive organization, constantly to recycle competitive advantages. The organization is a difficult system which is set of elements of constantly changing depending on external and internal environment. Influence on quality of services is one of the main tools, conducting to efficiency of activity. To estimate quality of service it is much more difficult, than quality of the goods. The client perceives not only result of service, but becomes the accomplice of its rendering.

On the basis of E.Deminga's concept in quality management in the organization it is necessary to be based on a system approach which consists in consideration of set of elements of system interrelations between them the most various character from the point of view of the system purposes. The purpose of quality management of E.Deming saw in improvement of system which naturally will lead to decrease in level of defective production, services [1]. On the basis of E.Deminga's program on improvement of system of management for effective management of quality of services 9 points of influence were allocated:

1. It is necessary, that the problem of improvement of service became a constant. The ultimate goal of the organization - to become competitive, to remain at high level in the market of services and to provide workplaces.

2. The main philosophy - managing directors should realize the responsibility and assume the management, to achieve positive changes.

3. It is necessary to eliminate dependence on mass control at achievement of quality.

4. Continuous improvement service system that increase quality and productivity and thus constantly decreased expenses.

5. Creation of system of training on workplaces.

6. Creation of system of the effective management. Specific proposals on service improvement should be the purpose of inspection. The monitoring system behind administration needs revision the same as the monitoring system behind the personnel.

7. All workers should work as one team.

8. To introduce the extensive program of professional development and self-improvement.

9. To make so that everyone in the company participated in the program of transformations.

For implementation of the program it is required to define means and methods with which should use for effective management of quality of activity of the organization. One of the most widespread methods of management, quality of services in activity of the organization is modeling. Modeling means creation of models of real-life control systems. The model, is understood as a conditional image of "object" of studying which is designed for simplification of research and reflects important for this research, so-called essential properties [2].

The analysis of activity and further creation of model of management allow easier and to receive quicker systematized and classified information on a condition of quality of services in the organization. The need for modeling at research of processes of functioning of difficult social and economic systems becomes even more

notable if to consider costs of carrying out economic experiments, and also the account in the analysis of influence on the organization not only the internal environment, but also external.

As sign of classification the means used at creation of models can act. Modeling of quality management of services can be carried out on models which transfer spatial forms of object, by means of schedules, schemes, drawings, formulas. As a result of modeling the mathematical or logic description of essential properties of modeling of quality management of services is born.

Thus, the method of modeling of quality management of services will allow the organization to strengthen the weak places, to increase efficiency of activity and to reach competitive level.

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E. Kochetkova

**THE FORMATION OF CLUSTER IN THE AGRICULTURE OF THE
REGION**

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In this report examines how are formed clusters of small and medium business in agriculture. The role of the state in the clustering of agriculture. Noted the advantages of clustering in agriculture.

Key words: cluster, small business, clustering, agriculture, the economic effect of the cluster, and the state.

Of great importance in business has the Association. Previously, it was cartels and joint production, when a group of artisans or fishermen were United for joint production and the improvement of labour. Yes, and in pre-revolutionary Russia, the peasants had to help each other, who grain, to whom the horse. In the years of the Soviet Union helped equipment and manpower, with a minimum value at cost, because they do a common thing, for the common good. In modern Russia it is practically does not remain, only the neighbour can help a neighbor, when it is necessary. Possible assistance at the Federal level, from the local officials, but as a rule, a short-term assistance. Well, that state for farms eliminated some taxes, breathe easier. The first, and most powerful at the moment, the draft EcoCluster.

There is a scientific term - CLUSTER is a set of homogeneous elements, identical objects, forming the group of units. He completely determines the development of in your segment, in the General development of the business. The stabilization of the economic environment and the economic growth in the regions of Russia in recent years have created real prerequisites for the formation of clusters. In developed market economies clusters of enterprises had been established over decades. The core of the cluster were a strong enterprise, with skilled management and high level of corporate culture. The inclusion in the cluster of similar enterprises contributed to establish the experience of the management and corporate culture of the basic enterprises - kernel-the cluster. In this case one of the tasks of creation of clusters of small and medium-sized enterprises in the agricultural production is an adaptation to the continuous changes of the competitive environment and market demand, as well as the decrease of the market influence of importers of agricultural products in the commodity markets of regions of Russia. Creation of clusters can contribute to the production of goods (in particular food) with new properties.

It should be noted that small and medium-sized enterprises United in the cluster, reinforcing their competitiveness and position in the goods market.

In developed market economies clusters were created in order to increase the competitiveness of enterprises with a view of productions on product markets, on the basis of the coincidence of economic interests of these enterprises. In his fundamental work «Competition» M. E.Porter is a cluster as «group of geographically neighbouring interconnected companies and related organizations, operating in a certain sphere and characterized by the generality of the activities of the complementary» [1]. It should be noted that «community activities» is caused by the coincidence of economic interests of enterprises. In this connection, under the cluster of enterprises should be understood Association of enterprises, created in the integration of industrial and commercial processes in order to ensure the competitiveness of the business and maximize profits.

One of the leading commodity markets of any country is the food market, which determines the active development of agricultural clusters. Clusters of small and medium business in the sphere of agricultural production can be formed on the basis of self-organization as a result of the natural integration and cooperation of production or with the assistance of regional and municipal authorities (artificially). Self-organization of employers, as a rule, is carried out on the initiative of the employer, the leader of the. It is necessary to have in view of, that the enterprises - potential participants of the possible cluster, as a rule, produce similar types of goods (services) and are competitors in relation to each other on the commodity markets. In this respect, the employers'rightly fear when entering in the cluster over the loss of their own business (due to the absorption of the enterprise-leader).

Primary producers are not interested in the high margins of intermediaries and trade cloaks for the products for the following reasons: 1) increase in the prices of products leads to a decrease in the demand on the market, that sooner or later can lead to over-production; 2) the high intermediation margin and trade-a cloak of confiscating the profits of primary agricultural producers at the expense of

redistribution processes. These factors enhance the motivation of the occurrences of agricultural enterprises in the clusters. [2]

It should be borne in mind that the regions of Russia the task of creating a cluster of small and medium-sized enterprises in the agricultural complex of the regions in the short term. In this connection an important role in accelerating the organization of the clusters are able to carry out the administration of the regions and municipalities, which may make projections of the formation of clusters with account of spatial placement and specialization of agricultural production and organize contacts between entrepreneurs. This organizational work will also contribute to the emergence of trust between the likely participants of the cluster. The most difficult part of creating a cluster at the initial stage of an agreement between the employers on the formation of its assets

Uniting factors of the economic interests of the creation of the cluster may be: (1) implementation of a common pricing policy on the product market; 2) expansion of the volume of production of goods and services of its members; 3) implementation of a common marketing policy; 4) introduction of innovative technologies - as a result of integration and cooperation of production and the realization of it in the commodity markets.

Clustering of agricultural production in the regions of the countries connected with the necessity to take into account the specialization of the regions (for example, in Siberia and in the far East should pay more attention to production of meat), as well as with the transition to the process management.

The right combination of types of activity in the system of agrarian and industrial complex on the basis of cluster provides a competitive advantage and sustainability, including through the use of information technologies. It should be noted that the information revolution has a significant impact on competition in three ways:

- changes the structure of the industry and established new rules of competition;

- creates a competitive advantage, providing companies with new opportunities to outdo competitors in performance;
- generates completely new types of business, often directly on the basis of the already existing in the company's processes and operations;
- sets the direction of and procedure for change of business processes, in particular through the organization of agricultural clusters;
- creates conditions the necessity of constant improvement of qualification of the workers. [3]

Advances in information technology is changing the structure of the industry (management of municipalities and regions). On a new basis improve their skills, erudition of the frames. Management of information technology relate to all departments of the administrations of municipal formations, and not only information departments.

Cluster approach to improve the competitiveness of agricultural enterprises is a special combination of territorial and inter-sectoral governance principles. In the agricultural cluster is formed by a complex combination of competition and cooperation. On the regional market of agricultural clusters are present as single agents network and competition, which allows them to compete on an equal footing and to resist the destructive trends of the global competition, which was particularly strengthened by the accession of Russia to the WTO due to the reduction of barriers to import (import) of agricultural products.

Participation in the agricultural cluster also provides benefits to farmers access to new technologies, methods of work and opportunities of supplying the products. Important for the formation of competitive advantages of agricultural enterprises, included in the cluster is the flexibility and ability to react quickly to changes in the market sphere.

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CID: J21212-474

Tkatch Y.S.

**ANALYSIS OF THE REASONS FOR “AGING” OF THE
POPULATION AS THE MAIN FACTOR OF PENSION REFORM IN
UKRAINE**

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Summary.The article contains description of pension reform in Ukraine and analyzes the factors that resulted in its implementation, including the factor of social and moral development of the population that is to author’s opinion is a way to change the situation in a country.

Keywords: pension reform, monetary policy, trust, pension insurance, endowment insurance, demographic situation, socio-cultural norms, statistics.

Recently the issue of pension reform is widely discussed. This theme is very relevant and serious.

In Ukraine, single tier pension system based on solidarity is historically arranged, which in some way is consistent with the command-administrative system. According to market conditions, it does not provide citizens with an adequate replacement of earnings lost by them due to old age with pension, and doesn’t prevent poverty among the elderly.

As a result, taxpayers and retired people are not satisfied with active pension system. Delaying the removal of these differences can lead to severe and lingering social tensions.

The main problems of existing pension system in the context of a market economy transformation have social and economic features.

The purpose of pension reform is to ensure an appropriate level of life of elderly people based on social justice, harmonization of relations between generations and promotion of economic growth.

Adopted by the Verkhovna Rada of Ukraine on July 9 2003. package of laws on pension reform legislatively organizes a new three-tier pension system starting from 01.01.2004.

In general, you can give this description of the levels of new pension system:

I level - mandatory solidarity, the type of pension – basic;

II level - mandatory savings, the type of pension – labor;

III level - voluntary, storage, type of pension – labor;

The first level is the Pension Fund of Ukraine, which continues to perform the distributive function, that is the solidarity. [1]

The second level is cumulative. A part of mandatory funded pensions from the Pension Fund of Ukraine will be contributed to the State Accumulation Pension Fund of Ukraine.

The third level is also cumulative. Its main difference is in full voluntary participation. Subjects of the market that can provide this service are insurance companies, commercial banks and pension funds. [2]

Particular attention should be paid to the third level and the factors that led to the need of this reform.

The main factor that led to the review of active mechanism of pension payments on the base of age was growing deficit of pension fund, which was the result of "aging" population of Ukraine and the sharp deterioration of the demographic situation. The dynamics of mortality and fertility in recent years can be seen in Figure 1. In 2010, the decline in fertility has increased.

In late 2010 and early 2011, reducing the number of pregnant women was especially noticeable, although the social benefits of giving birth again increased. The decline in fertility leads to serious problems with pensions. There are becoming more pensioners (because of a sharp surge in the birth rate after World War II), and the number of young people is sharply reducing (due to a sharp reduction in fertility after the collapse of the USSR).

In addition, the quality of youth deteriorated sharply: increasing of drug abuse, unemployment, prostitution. In the near future, an even greater increase in the

number of pensioners and further reduce of the number and quality of youth are predicted.

So the need for pension reform is obvious. Moreover, the efficiency introduced by the pension system can be seen in many developed countries (USA, Germany, etc.).

But the reforming shouldn't only applied to the existing system. It is important not to lead to the exacerbation of the problem. General scheme of the factors that led to the need for pension reform in Ukraine is shown in Figure 2.

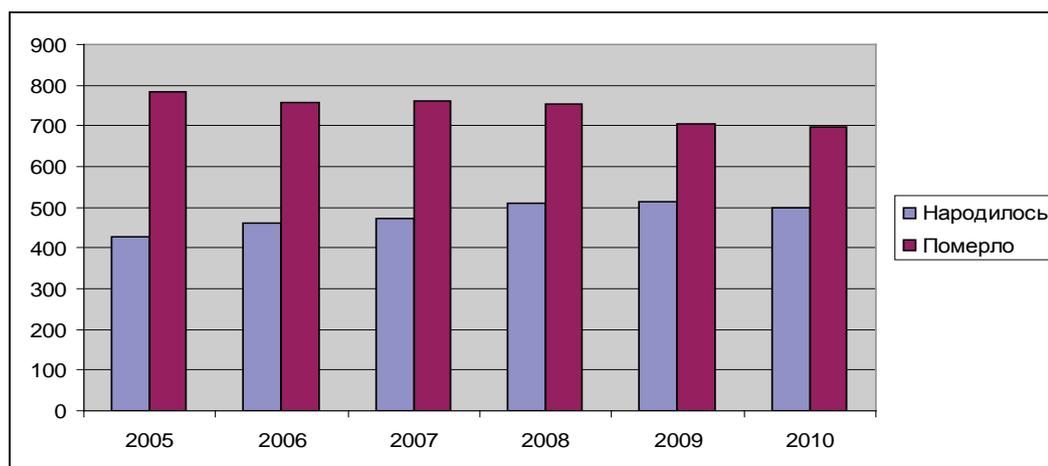


Figure 1. The dynamics of mortality and fertility in Ukraine in 2005-2010[3]

Because of poverty and unawareness many mothers do abortions thus traumatizing their bodies which often leads to infertility or pregnancy complicated by a complex pathology in the future.

With the economic crisis in Ukraine (October 2008) the number of abortions has increased in several times, leading to a sharp decline in fertility. The number of pregnancies declined several times. Many mothers abandon newborns after birth.

Total number of abortions varies from 280,000 per year to 350 thousand a year. Today in Ukraine 60% of deaths of newborns is because of previous abortions.

Almost every second abortion before 17 years old ends with infertility. In Ukraine, nearly a million married couples today cannot have children. According to the Ministry of Health, the level of total mortality is twice as much as the birth rate and much higher than in most European countries.

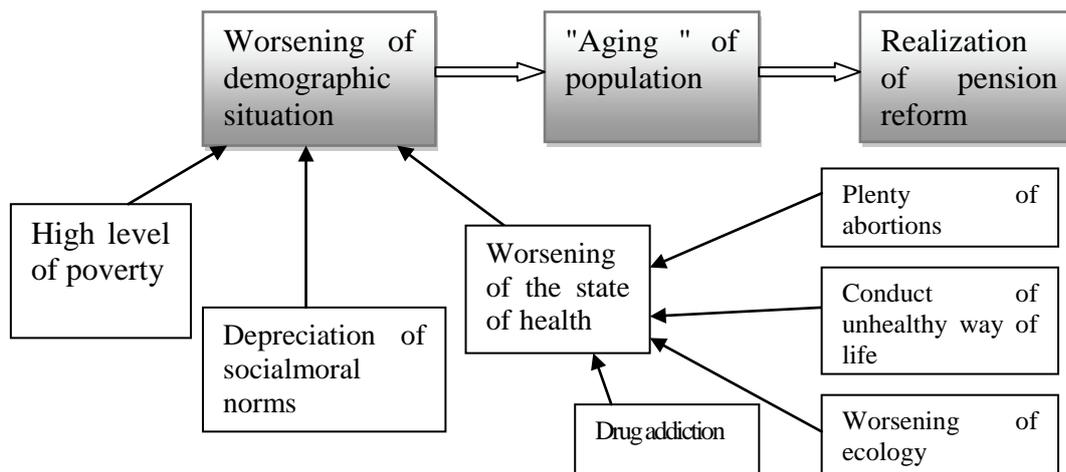


Figure. 2. Chart of factors that resulted in the necessity of realization of pension reform for Ukraine(own development of author)

The worst thing in this process is that there is a so-called "point of no return" after which the population of childbearing age is not enough to support populations in all conditions, the working population is rapidly decreasing, and the major part of the population consists of aged and elderly. [3]

One of the factors that lead to such effects can be considered as impairment in social and public morals as already was noted earlier,. This occurs primarily through examples of prominent politicians who have sufficient authority and popularity in the population (populism, inability to maintain a constructive dialogue, public fights, etc..). After the collapse of the Soviet Union and the transition to capitalism, people who were caught in the rigid framework of behavior began to think first about their own enrichment, not the development of the country, and that results in widespread poverty and a strong distrust of government and reforms that it holds.

So it should be noticed that along with the pension reform the adequate attention to social development of primarily children and youth should also be paid. Demographic situation in the country should improve the continuation of increasing benefits for childbirth policy , as well as educational and incentive policies for the preservation of marriage and pregnancy, paying attention to the population’s health improvement and to understanding and the return of moral values.

Effective conduction of social and monetary policy in the country can increase self-esteem of a person, and thus the trust to the environment and reform. It will ensure balanced economic development, increase employment and real income, raise the level of poverty and thus the ability of people to use their right for voluntary insurance of additional pension by insurance companies, banks and NPF.

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Z. B. Zhyvko

**INTRAECONOMIC CONTROL IN THE MINISTRY OF INTERNAL
AFFAIRS: PROBLEMS AND PROSPECTS**

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Annotation. *The paper analyses the basic aspects of the internal control in the system of ministry of internal affairs, it also defines the main problems of control and plans the ways of improvement of the intraeconomic control in the system of ministry of internal affairs.*

Key words: *control, revision, departmental control, material proofs, intraeconomic control.*

Анотація. У статті аналізуються основні аспекти внутрішнього контролю в системі міністерства внутрішніх справ, визначено основні завдання управління і визначені шляхи вдосконалення внутрішньогосподарського контролю в системі міністерства внутрішніх справ.

Ключові слова: контроль, ревізія, відомчий контроль, речові докази, внутрішньогосподарський контроль.

Аннотация. В статье сделан анализ основных аспектов внутреннего контроля в системе министерства внутренних дел, определены основные задачи управления и намечены пути совершенствования внутрихозяйственного контроля в системе министерства внутренних дел.

Ключевые слова: контроль, ревизии, ведомственный контроль, вещественные доказательства, внутрихозяйственный контроль.

The system of control institutions is an established structure. This system is developing dynamically; moreover, it is increasing its functions. The top priority task of a head of any enterprise is to occupy a leading position at the market, to improve the efficiency of work of the personnel, to create the optimal structure of administration. This is absolutely essential, especially, in the field of accounting and revision control. This stipulates for the wide range of usage of accounting packages and software which improve the efficiency of data processing and trustworthiness of business information, what favours making more unbiased financial and administrative decisions.

Today in our country a head of an enterprise has to make decisions in the context of uncertainty and risk that makes him or her keep different aspects of financial and economic activity under constant control. This activity is reflected in a great amount of documents which contain various information. Information processed and arranged competently is to certain degree a guarantee of the effective business administration. And vice versa, the lack of reliable data can lead to a wrong administrative decision and, as a consequence, to serious damages.

Adoption of the principles of the market management in Ukrainian economy has amended the system of maintaining records and intraeconomic control in the system of Ministry of Internal Affairs (MIA). The existence of self-financed subdivisions in the regional institutions of internal affairs indicates that the military and policing branch of government is involved in the economic activity. A number of fast developing subdivisions are self-financed. They include building organizations, radio stations and special technique repair workshops, uniform sewing ateliers, vehicle repair workshops etc.

The adoption of the statute of Ukraine “About the accounting and financial statements in Ukraine” on July, 16th, 1999 № 996-XIV, on the one hand, and the confirmation of the accounting Standards and new Plan of accounts, on the other hand, have positively influenced their arranging in state- and self-financed organizations [3].

At the moment, one can witness the growth of the sphere of control in the subdivisions of internal affairs. The attention is concentrated on the improvement of the efficiency of the control system and first of all on the intraeconomic control. The subject of control includes financial, fixed, and intangible assets, financial and economic processes, financial results and financial state of the institutions of internal affairs, organizational forms of administration (the totality of departments and services and their interrelation), system of intraeconomic and departmental control, foreign experience of the internal control and audit.

Ukrainian and foreign scholars have investigated the problems of accounting, control, revision and audit, among them there are F.Butyniets [8], O.Galienko [13], P.Giermanchuk [10], V.Golovko [9], G.Muminova-Savina [13], V.Kirilienko [13], V.Kravets [13], O.Mazur [13], V.Murashko [14], V.Pavlyuk [15], M.Romaniv [16], N.Ruban [17], B.Usach [18], Donald E. Kieso [19], Jerri J. Wejgandt [19], B.J.Epshtein [20], A.A.Mirza [20]. But there are some gaps both in regulatory legal ensuring and in methodology of control within the process of adaptation to the economic conditions of the country. The papers of the scholars do not consider the problems of accounting, audit and intraeconomic control of the specific activity of the

law enforcement institutions. These problems have not been investigated well enough. Therefore, considering methodological and organizational aspects of accounting in the institutions of internal affairs, their accounting policy and their special features have become an urgent matter of the research. Another important issue is connected with the improving the methods of conducting the intraeconomic control and audit of the financial reporting of the law enforcement institutions.

The methodology of the research is the basis of the philosophical, general and special scientific methods which provide objective analysis of the investigated subject. Taking into account specific features of the problem, aims and tasks of the investigation, we have used the following methods:

- the method of system analysis (gives an opportunity to investigate both the correlation and demarcation of the financial legal sphere and the sphere of civil regulation of rendering different services by the MIA subdivisions at the expense of the budget and non-budget means);

- logical method (helps to analyse social relations regulated by the standards of the financial law, legal standards which regulate the financing the MIA subdivisions, departmental and intraeconomic control of these subdivisions);

- comparative economic and legal method (is used to take into consideration the experience of legal regulation of the financing, conducting of definite control activities, peculiarities of control of the institutions of internal affairs and possibilities to use the experience of other countries in this field);

- technical method (which helps to define the application of legal standards which regulate financing the MIA subdivisions and also governmental, departmental and intraeconomic control);

- economic method (investigation of the theoretical aspects and practical experience of gaining economic profit during the process of rendering a number of specific services);

- statistical method (affords an opportunity to investigate a dynamics of conducting the financing program of the MIA subdivisions of Ukraine and the ways to prevent economic breach in the very system) [11].

We investigate some aspects of conducting departmental and intraeconomic control of the MIA subdivisions relying on facts, personal observations, statistical treatment of reference information, information data of the competent authority, open publications in periodicals.

The institutions of Internal Affairs conduct account policy according to the requirements of the accounting Standard of the government-financed organizations. However, taking into consideration constant underfunding by state budget and general economic situation in the country, units of military and policing branch of government have to conduct self-financing activity parallel to its direct function of safeguarding peace and security in order to ensure their active capacity. It has to be involved in repairing and service of its cars and also it has to offer these services to legal and physical persons; it has to repair radio stations and special equipment; to do current and capital repairs of buildings and constructions of the institutions of Internal Affairs; to offer medical service to its workers and to other people on a contractual basis; to offer security service and cargo escort etc.

In the course of recent years, many government-financed organizations, including the institutions of internal affairs, have started using computer equipment to conduct automatic data processing. One of the main problems which follow the process of computer-assisted activity of government-financed organizations is arranging the reliable intraeconomic control and development of methods of the assessment of its efficiency during revisions and thematic inspections. Administrators of estate must be responsible for organization of the control in the field of automatic informational systems (AIS). Among them there must be a head of an institution and a chief accountant who ensure necessary conditions and purchase computer equipment and software, define the requirements and priorities of the control in the field of AIS, allocate duties concerning automatic data processing among different aides, regulate the supervision of the work of the computerization department and realize a number of events directed to a long-term outlook.

A party of the control activity must be thoroughly regulated by legislative acts. Moreover, according to the Constitution of Ukraine, ch. 2, p.19, activity of the state

control institutions and their officials is carried out within the scopes of powers, with the help of methods specified by the law [1]. The legal foundation of control is based on the generally accepted principles of control of the independent state institutions defined by Lima Declaration adopted in 1977 on IX Congress of the International Organisation of Supreme Audit Institutions (INTOSAI). Taking into consideration that inspection activity within MIA is based on control of the correctness of the accounting conducting, its legal foundations are defined in the Law of Ukraine “About Accounting and Financial Accountability in Ukraine” adopted on July, 16th, 1999. № 996 – XIY [3]. This law becomes a basis of the activity of audit institutions; it regulates the activity of all legal persons irrespective of the patterns of ownership and business entity.

Taking into account legal foundations and organizational schemes of the control in different countries, it is worth mentioning about various approaches which define a place of the audit institutions in the system of the state administration institutions. For instance, in the countries of the European Union there are 4 types of state audit institutions: audit courts (Belgium, France, Spain); joint institutions which do not have court functions (Germany, the Netherlands); independent audit institutions (Denmark, Ireland, the UK); audit administration as a part of government structure (Sweden, Finland) [11].

It is considered that accounting process is one of the basic elements of accounting system. It consists of three stages: primary, current and summary accounting. However, singling these stages out is a characteristic feature of the economic players who do not report consolidated statements. The analysis of the activities of the regional administration of Internal Affairs shows that the peculiarities which define characteristic features of accounting, intraeconomic control and audit in the MIA Administration include participating of the main institution (Ministry of Internal Affairs Administration) in the capital of regional and municipal departments of internal affairs; character of relationship between institutions and enterprises of the group, several-stage system of the MIA; there are different relationships within the group, such as vertical financial, legal, and in definite conditions directive and legal

or managerial relationships, and also service relations. The main institution makes and promulgates the consolidated financial reporting. Participating of one institution (main) in the capital of another (subordinate) provides the control of the financial and transactional activities of the second institution by the first one. This group is considered to be a single economic unit. The conception of “the economic unity of correlating organizations” is the basis for the considering Ministry of Internal Affairs Administration as a single economic unit. Application of this conception needs special principles of consolidation of reporting of definite organizations of the group into reporting of a single economic player. These principles include principle of completeness; principle of owned capital; principle of consistency of the methods and evaluations used for the consolidation; single methods of evaluation; single date of the reporting [12]. The use of these principles in combination with structural, organizational and legal and functional; characteristics of the MIA Administration define the peculiarities of both arranging the accounting system in general and all its elements, including its main elements (accounting process and intraeconomic control).

Supervisory and auditing activity is regulated by such legislative and statutory acts as the Law of Ukraine “About State Supervisory and auditing service in Ukraine” adopted on January 1st, 1993 [2]; order by Chief supervisory and auditing administration of Ukraine “About corrective actions in some statutory legal acts of Chief supervisory and auditing administration of Ukraine” adopted on December 18th, 2006, № 409 [4]; order “About adoption of coordination order of institutions of supervisory and auditing service, of public prosecutor's office and internal affairs, security service of Ukraine” adopted on October, 19th, 2006 № 346/1025/685/53 [5]; order by Chief supervisory and auditing administration of Ukraine “About adoption of the revision Order by the state supervisory institutions and auditing service in the state administration and local government institutions, in enterprises, institutions and organizations which realize activity associated with the state secret” adopted on October 10th, 2006 №337 [6]; order by Chief supervisory and auditing administration of Ukraine “About corrective actions in the Chief supervisory and auditing

administration of Ukraine order adopted on February, 20th, 2002 № 54” adopted on August, 8th, 2006 № 237 [7] etc.

Control in the MIA system has its own special features and peculiarities of audit of financial and economic activity. As it is known, military and policing branch, which earlier used to be fully financed by the state budget, and some of its branches were financed by local budget, is now financed partially and is obliged to survive without assistance. Most MIA subdivisions form self-financed organisations for the purpose of making special fund (payments for different services) and funds of sponsor assistance what has an implication of corruption relationships and extortion.

The control of activity of organizations and institutions, especially in the system of AIS is a part of the general system of internal control of government-financed institutions. Its objective is to ensure effective functioning of information system, reliable preservation of data in computer environment and giving necessary timely information for making administrative decisions.

Underestimating the question of systematization of the uncovered particulars of breach and wrong documentation reduces the quality and efficiency of intraeconomic control, complicates making decisions concerning making answer guilty financial executives and officials and indemnification, and in some cases it leads to partiality and exhaustibility of intraeconomic commissions which describe the revealed breaches, it also leads to the feeling of impunity and increasing the number of breaches, what predetermines the necessity to organise additional revisions or leads to instituting criminal cases.

Sometimes the intraeconomic commission members conduct the intraeconomic control in a fictitious way, rewriting data from accounting documents without checking the trustworthiness of the inventory; all this causes formality of the control and gives possibilities to the violation of the existing financial legislation.

There is a number of drawbacks of intraeconomic auditing which include a lack of control activities which are necessary for correct interpretation of economic operations; a lack of fullness, clarity and exhaustibility of the description of the revealed financial breaches; a lack of relevant explanations from the officials; a lack

of references to the statutory and legislative acts while describing the breaches; making formal acts of sudden control of monetary funds and tangible assets; low-quality implementation of annual inventories.

Economic situation in Ukraine requires creating relevant conditions to improve intraeconomic control. Many problems in the country are connected with ineffective administration on different levels and inability of the government control to struggle not so much against the circumstances of the process (breaches and the cases of swindle) as against actual reasons of their appearing. Therefore, the experience of other countries has been used during the research. This experience should be thoroughly studied, analysed and practised.

The problem of use of the computer equipment by government-financed organisations for data processing is very urgent, because supply of modern software favours optimization of structure of the institution, efficiency, reliability and trustworthiness of the operating data, and reducing the possibilities of cases of ineffective use and misapplication of funds. One of the main problems which follow the process of computerization of the activity of government-financed institutions is organization of reliable intraeconomic control and working out the methodologies of evaluation and efficiency during the process of revision and audit.

The administration of the institution must ensure necessary conditions and favour the acquisition of computers and software, define the requirements and priorities of the control in the AIS environment, distribute responsibilities concerning data processing between different aides, organize supervision of the work of the department of computer processing and carry out the number of other events directed on the long-term outlook towards control in AIS environment.

In order to improve the quality of the control process in the MIA system it is necessary: 1) to ensure the functioning of the independent control and revision departments (CRD) of the MIA subdivisions and to include their administration into the boards memberships and place the heads of the MIA administration under direct subordination; 2) within the system of the intradepartmental control, to place the CRD under subordination to the heads of financial and economic management that

are CRD sub-objects; 3) to the number of inspectors into balance in order to ensure systematic character of the intraeconomic control of financial activity of the MIA subdivisions; 4) taking into consideration that most CRD inspectors of MIA are people who have special ranks, they must not be involved in the work which is not connected with the functions of control; 5) to adjust the applicable instructions in accordance with the legislative and regulatory basis; 6) to improve the system of planning the complex of the control events and their coordination; 7) to elevate the level of compensation paid and control of the process; 8) to upgrade the skills of the inspectors of the departmental CRA; 9) to conduct trainings for the inspectors of the departmental CRA together with the DCRS inspectors; 10) to conduct automation of the control process supplying the necessary and modern equipment to the control and revision services; 11) to use EXCEL spreadsheets for automatic data processing; 12) to create the control systems to audit the objects under control and to realise the revision acts.

The range of problems of the control and revision work in institutions of internal affairs has not been studied enough. Isolation of the accounting system and control of MIA from the real market relations hampers introduction of the best practice of our and other countries.

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MODERNIZATION AS A CONCEPT OF ECONOMIC SCIENCE

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This report deals with the concept of modernization from the perspective of different authors. The features of modernization as a process of transition from traditional to modern society.

Key words: "modernization," "traditional society", "modern society", "economic modernization", "political modernization", "social modernization", "cultural modernization".

The economy of modern Russia the concept of modernization is the object of attention not only to public authorities, researchers and economic problems.

Analysis of the economic literature has shown that there are different interpretations of the concept of modernization. Thus, the current economic dictionary defines modernization as an improvement, improvement, updating the object, bringing it into compliance with new requirements and standards, technical specifications, quality indicators [1]. From the perspective of sociology of modernization - a socio-historical process, in which the traditional society is a progressive, industrialized [2].

According to P. Sztompka, the concept of "modernization" - a synonym for all the progressive social change, as society moves forward. The concept of modernization identical to the concept of "modernity" and the means of social, political, economic, cultural and intellectual transformations that took place in the West from the XVI-th century and reached its apogee in the XIX-XX centuries. This includes the processes of industrialization, urbanization, rationalization, bureaucratization, democratization, the dominance of capitalism and the spread of individualism and motivation for success, approval of reason and science, etc. Modernization in this sense means to achieve modernity, "the process of transformation of the traditional or pre-technological society, to the extent of his transformation into a society which is characterized by machine technology, rational and secular attitudes, as well as a highly differentiated social structure" [3].

P. Sztompka considering upgrading the other hand, notes that the term "modernization" refers to the backward and underdeveloped societies, and describes their efforts to ensure that catch up with the leading, most developed countries, which co-exist with them in a historical time, in the a single global society. In this sense, the concept of "modernization" describes the movement from the periphery to the center of modern society.

In general, upgrading is defined as the transition from traditional to modern society, which, according to V. Fedotova, includes, first of all, the fundamental difference from the traditional, ie, focus on innovation, the prevalence of the tradition of innovation, the secular nature of social life, a progressive (non-cyclic) development, a dedicated personality, preferred orientation on the instrumental values, industrial character, mass education, active mental activity-storage, etc. [4].

Definitions of modernization often the key concepts of "traditional society" ("Tradition") and "modern society" ("Present"), which are fundamental number of theories of modernization. Traditional society - a society that reproduces itself on the basis of tradition and having a source of legitimation of the activity of the past, traditional experience. Modern society - a system of economic, political structure, ideology and culture, characterized by industrialization and technological principle of social organization. According took shape in the XX century, the classical concept of modernization of the basic features of traditional societies include: the dominance of agriculture and manual technologies in material production, energy use of humans and animals, focus mainly on the production of direct consumption, market relations are underdeveloped, the low rate of social change, orientation to the past, not future, low social mobility, relatively homogeneous values and norms; authoritarian political power.

Modern societies characterized by different characteristics: industrial production and sophisticated technologies based on the use of steam power, and (later) of electricity and nuclear energy production is oriented to the mass market, high rate of social change, focus primarily on the future, individualism, vague, conflicting values and norms ; a democratic political system.

The characteristics of traditional and modern societies can be seen significant differences between the societies, which leads to the complexity of the transition from traditional to modern society.

Representatives of the initial theories of modernization of the transition process was characterized as a revolutionary, that is, the transition from tradition to modernity requires a fundamental, radical changes in patterns of social life; complex,

ie includes changes in all the areas of human thought and behavior, the system, ie changes in one area necessarily cause changes in other areas, global, ie originated in Europe XV-XVI centuries., eventually spread to all countries in the world, long, ie has a length of time, and the pace accelerated, phased, generating a convergence of social systems: as modern society in contrast to the conventional heterogeneous have a number of similar characteristics, extent and promotion of traditional societies to modern times will be accompanied by leveling of cultural systems, irreversible: it was thought that the direction of change for all types of society will be the same, progressive, ie, contributes to the improvement of material and cultural well-being of man, etc.

Modernized society has a set of interrelated traits that are often treated as separate processes of economic, political, social and cultural modernization.

The economic modernization of the sector provides for the intensification of the process of economic reproduction, which is achieved due to increased differentiation of labor, energy equipment production, transformation of science in industrial (economic) power and the development of rational management. Its components are: the progressive replacement of machinery and implements sophisticated technologies, the increasing specialization of economic roles and clusters of economic activities - production, consumption and distribution, provision of self-help in the growth of the economy - at least, to ensure growth that is sufficient for the simultaneous expansion of the regular production and consumption growing industrialization [5].

Political modernization involves the creation of certain political institutions, which should facilitate the meaningful participation of people in positions of power and influence of the masses on the specific decisions [6].

Social modernization involves the formation of an open society with a dynamic social system. [7]

Cultural modernization involves the formation of high-grade and at the same time, a unified culture based on a complex paradigm of progress, improvement, effectiveness, happiness and the natural expression of personal feelings, and capabilities, as well as the development of individualism. [6]

Thus, modernization often seen as a process that allows you to: 1) to transform a traditional society to modern society through the processes of industrialization, urbanization, rationalization, focus on innovation, the prevalence of the tradition of innovation, 2) improve, improve, update the object, bring it in compliance with new requirements and standards, technical specifications, quality indicators.

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ABOUT APPLICATION OF HIERARCHICAL FUZZY COGNITIVE MAPS

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In the given work the approach of construction of the model describing the processes and development in social and economic system (SES) of region is

considered. The approach is based on the theory of hierarchical multilevel systems and cognitive modelling.

Keywords: social and economic system, hierarchical structures, cognitive maps, model, control decision.

Creation of traditional quantitative model for the analysis of condition and forecasting of development of regional economy is complicated in connection with the presence of uncertainty of various nature, including experts' subjective opinion, qualitative description of components system, multifactorial, high dynamism of proceeding processes in it. Detailed classification of existing approaches and models used at modelling SES, is resulted in [1]. As a result analysis there was some requirement. The adequate model must unite qualitative and quantitative external and internal communications, parameters and variables.

The use of cognitive approach is offered (theories directed graph) for model construction with which help it is possible to unite the qualitative and quantitative initial data to use intuition, experience, associativity of thinking, and guess. The cognitive approach is probably to automate by means of modern IT and it allows to simplify and improve decision-making process. Recently the models of multicomponent systems constructed on the based directed graph are widely used. Possibilities of application of theory fuzzy graph for multilevels system are poorly investigated. Therefore for research of difficult multicomponent systems, in particular SES, we build hierarchy of the interconnected models, i.e. in the form of hierarchical fuzzy cognitive maps.

Such system unites both aggregated enough, and the detailed models, allows to define the conditions of their interaction at various levels of hierarchy. The system can predict presence and-or absence of various condition. For definition of terms of achievement of condition, it is necessary to enter weight over arches in directed graph, but not traditionally whole: +1 or -1, and in an interval [-1; +1]. As such weight the correlation factor can act. For revealing, for example, more strong factors - the factorial analysis in the union with cluster. For communication definition between

hierarchies and possibilities of transition from one condition in another, it is possible to apply known algorithms modelling application of fuzzy control action.

Presentation and simplicity of realisation of the device directed graph by means of modern IT does their accessible for a wide range of the experts who don't possess special knowledge in the field of applied mathematics. And consequently, the persons, making administrative decisions, can calculate on models before to realise, and the result will be more effective. Especially it is important for systems of level regional and above, and the acceptances for them strategic decisions leading to a sustainable development.

The considered approach synthesises system and cognitive beginnings and can apply for universal scientific toolkit for understanding of behaviour difficult systems.

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**A SYSTEMS APPROACH TO THE ANALYSIS OF INVESTMENT
PROCESS**

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Disclosed the concept of the principle of systemic and systematic approach. The application of the principles of a systematic approach for the analysis of investment processes.

Keywords: investment, investment process, system, system approach.

A necessary condition for sustainable development of companies, regions and the Russian economy is the realization of investment projects. Scientific study and

practical experience show that the preparation and adoption of effective solutions are inconceivable without the support of the philosophy of the system and its operational tools, where the performance is meant the excess of cost over the results.

The principle of the systems – the core philosophy of the system. Following him is to consider the target population of objects (events, processes) in terms of general systems theory, reflecting in this case, first of all, especially the relations within the systems of the whole and parts, as well as their interaction with the environment.

System approach - this area of methodology, specifically scientific knowledge and socio-economic practices, based on the study of objects as a system, based on the use of the systems principle [1].

The basic principle of the systems:

- The integrity of the systems.
- The relationship in the whole and its parts.
- Primacy of the whole over its parts.
- Hierarchical structure of the system.
- The interaction of an object system with many others.
- Availability of an integrated environment and its impact on the system under study.
- Dynamic systems, their structure, characteristics of the elements.
- Ambiguity in the possible future status and behavior, including the often chaotic, environment and the systems under study.
- Stability and / or effective adaptation, including the homeostatic behavior of complex systems with respect to the unknown.
- Focus on the implementation of high performance systems, their functions, taking into account all major effects - internal, external and interaction [2].

The investment process is the execution of a sequence of cycles. In other words - a strategy that ensures the achievement of maximum efficiency in all activities and, ultimately, the maximum growth of the whole economic system.

The sequence consists of the following cycles:

- Analysis of the current situation of the investment process, which includes: an analysis of investment attractiveness of the business, meeting the requirements of the investor to the economic system;
- Determination of the amount of necessary investments and evaluating the investment attractiveness of the systems;
- Development of measures that provide the necessary level of investment attractiveness of the systems;
- Change of investment income in the economic system that provokes a change in the investment attractiveness;
- Change the parameters of the economic system.

Perform the sequence of all these cycles increases the effectiveness of the investment process.

The investment process (ie, the implementation of investment) has all the features of the system: it is always a subject (an investor), the object (the object of investment), the relationship between them (investment to produce income) and the environment in which they exist (the investment environment). It has a special structure and the ability to accurately identify, among other economic processes. Its functions are displayed in the result of interaction with other systems that reflect the goals and values of the subject the investment process. System-forming factor combines all the other elements into one. The systems approach provides a comprehensive description of the nature of the investment process, and it completely defines the basic concept.

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Erzin AH

**TENEVIZATSIYA RUSSIAN ECONOMY UNDER THE INFLUENCE
GLOBAL FINANCIAL CRISIS**

Национальный Research Mordovia State University named after NP Ogarev

This article deals with the effect of the shadow economy in the financial-credit sphere, analyzed the effects of the sterilization policy of the Government of the Russian Federation, and traced the relationship of the global financial crisis and tenevizatsii the Russian economy.

Key words: "shadow economy," "sterilization policy", "financial crisis", "bureaucracy, corruption."

The complexity and contradictions of such a phenomenon as the "shadow economy" no one is questionable. The role of the informal sector in the Russian economy is negative, because it has a devastating effect on the whole sphere of Russian economic and social relations. As a result of the failure of market reforms of the 1990s. began a reverse movement in the economy and social life. Activized initiatives at all levels of the bureaucracy to eliminate alternative institutions. Instead of a competitive market emerged political capitalism, strengthening the power vertical. State-monopoly capitalism, oligarchic type is actually turned into a bureaucratic capitalism, creating opportunities and social parasitic rent-seeking behavior of a growing "army of bureaucratic work." Strengthening the vertical of power in the early 2000s led to the transformation of institutional relations in the informal sector of the economy. There is a strong fusion of the institutional interests of the bureaucracy and big business, with another - the empowerment of the election monitoring activities of small and medium business regulatory agencies on a reimbursable basis shadow. The current model of interaction between government and big business is characterized by a

powerful counter-offensive of the state, the apparent purpose of which - the replacement of key figures of the Russian oligarchy, the establishment of an obedient and easily manipulated by the business community associated with the authorities.

Everywhere officials and deputies of all levels are the shareholders and members of the governing bodies of private corporations, becoming a shadow of a major media capital.

Specific socio-economic impact of the shadow economy is extremely diverse, but we decided to focus on the consequences for the financial-credit sphere, because there is a clear link between the feedback relationship the global financial crisis and tenevizatsiey the Russian economy.

But this crisis, as well as today's global financial meltdown, was predicted by prominent Russian scientists, economists, who argue that all of these mistakes could be avoided if the government listened to the proposals in a timely manner scientists.

Since there is a real alternative to government action, constantly voiced by leaders of science, even more unreasonable seems pursued until recently the country's sterilization policy, It has a dual effect: on one hand - a "cushion of savings," which allows to plan the budget for the future, and on the other - is a significant flight of capital abroad. But, in our opinion, the positive effect of the sterilization policy is completely overlapped negative for the following reasons.

Despite Russia's GDP growth, positive changes in the structure of production does not occur.

Unlike other successful developing countries, ramping up production of goods with high value added, GDP growth in Russia is provided mainly by energy exports and the growth of trade.

The state continues to passive economic policy. In developed countries, laid the foundations of economic development, mainly at the stage of the money supply. It is the monetary levers ensure the formation of investment and credit resources, their urgency, impact on pricing, giving a result of a powerful impact on the economy.

Currently, about one-third increase in the monetary mass did not fall in commercial banks, undermining their position as creditors and the public enterprises, and settles the accounts of the monopolies. As a result, each year the amount of M2, equivalent to 30-35% of total savings, or more than 10% of Russian GDP, artificially removed from the banking and commercial use.

Flow of capital into other sectors is an insignificant amount, and only in the Russian unit of production, where the export FPG from time to time place orders investment (energy, number of sub-machine). In other sectors, money is almost never do. Necessary equipment, together with related corporations receive credits abroad.

The "Kubishka" of financial power is used for repayment of external liabilities of banks and large corporations. If Russian companies were able to obtain long-term loans from its own monetary authorities, they would not have to look abroad. As a result, we believe a senseless policy of withdrawal of the Russian Stabilization Fund money in the economy there was a system of this devastation: State park their money abroad, cheap, and his own company had to take them there, but expensive. Because of this, the country lost 25 billion dollars each year, and Russian banks lost their best customers.

Sterilization policy of the authorities only reinforces negative fact long overdue: the vast majority of the existing credit institutions have become irrelevant to the real sector as a "battery" and providers of financial resources.

The state to eliminate these problems and do not even want to seriously analyze the consequences of their sterilization policies, banks are looking for a way out of their difficulties. They are involved in giant-scale speculation in the foreign exchange, equity, credit, real estate markets, involved in money laundering, organized crime. According to law enforcement agencies, the illegal circulation in Russia is more than half of GDP and more than 400 billion dollars. "Big Business" and the banks just can not stay away from this source resource. Uncontrolled movements (including transboundary) of such financial flows almost turned even a small bank crisis in the national.

The current banking and stock market crisis triggered by speculative interests of private banks and corporations, against which the head of the country's financial authorities have failed for some reason. Many experts have long alarming excessive borrowing abroad. Pointed out that the dangerous speculation. Were known and motifs: loans taken in the West as 5-6% per annum, and then loaned the same money at home by 12-20%. With this profit does not make sense to think of building roads, factories and homes.

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Maksymenko A.V.

**POSITION OF UKRAINE IN THE PRISM OF INTERNATIONAL TAX
ADMINISTRATION**

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The practice of investigation of tax administration efficiency in the profile of international experience is examined in the article. The systematized inspection of tax administration efficiency in Ukraine on the basis of international organizations ratings is conducted.

Key words: efficiency, tax administration, tax rankings, international organizations.

The tax reform and tax policy approximation of Ukraine to the international requirements determined by the strategic orientation of Ukraine for the transformation of economic policy. The aim is to enhance economic competitiveness, enhance innovation and investment processes that will ensure dynamic economic growth.

In achieving the harmonization of tax systems the important problem is their polarizing differences in tax administration, including the interaction between regulatory authorities in the field of taxation and tax payers on issues such as the order of calculation and payment of tax liability, the liability of taxpayers for tax

violations, etc. This greatly complicates the free movement of capital. Therefore the main task in this area is the development of common conceptual approaches to the mechanism of tax administration.

Theoretical aspects of tax systems of countries have received adequate coverage in numerous publications renowned foreign scientists, as A.Afonso, R.Varsano, D.Wilson, D.Daimond, M.Devero, S.Kolinghon, K.Naykel, V.Oates, R.Perrotti, H.Tabellini, V.Tanzi, H.Tauber, M.White. Problems of reforming the national tax system objectively analyzed V.Andruschenko, Z.Varnaliy, O.Vasylyk, V.Kozachenko, P.Melnyk, V.Nusinovym, A.Sokolovskaya, N.Horoshayev and others. However, the problem of tax administration in Ukraine is still not under investigated.

The purpose of the article is to study the condition of tax administration in Ukraine, as well as developing recommendations for adaptation of Ukraine's tax legislation with international requirements.

Ukrainian tax system is one of the most difficult and least effective not only among European Union countries, but also in a global perspective, as evidenced by international reports and rankings, the study of Ukrainian and foreign economists and the investors. Telling is the fact that in the ranking of tax systems Paying Taxes, prepared by the World Bank, along with PricewaterhouseCoopers at the end of 2011 year, Ukraine took last place in the world in terms of taxes. The rating included 183 countries and Ukraine has taken 183 place (Table 1). The World Bank estimated that Ukrainian business in one form or another pays 135 different taxes - the largest number of payments in the world. One but last in the ranking of the World Bank is Romania - the number of taxes 113. In the spot above is Jamaica with 72 taxes.

Table 1

Ease of tax payments rating [3]

Economy	Overall	Tax payments	Time to comply	Total Tax Rate
Maldives	1	1	1	3
United Arab Emirates	6	49	2	7
Bahrain	13	89	3	10
United Kingdom	18	17	24	82
Bahamas	54	63	5	134

France	55	11	38	164
USA	69	40	66	131
Russian Federation	102	29	128	132
Argentina	140	155	91	116
Honduras	154	182	89	119
Romania	180	168	178	163
Chad	181	183	175	152
Ukraine	183	179	179	160

Against this background, the statements of the State Tax Service of Ukraine (STSU) of incorrect rating are questionable. "The experts have made the list of such tax payments as contributions to the Pension Fund, social insurance and more. These payments are not administered by the tax authorities, and to attribute them to taxes is incorrect ... Also, to reduce the tax burden and tax relief for taxpayers in the Tax Code in 2011 the amount of taxes from 29 to 19 species and the number of local taxes from 14 to 4 was reduced. Thus, the total amount of taxes and duties in Ukraine in 2011 was reduced by almost a half. The maximum amount of deductions made by the average enterprise with social benefits is 71 payments per year. During the year of the tax reform there was almost twice the reduction of such charges. "[5].

In sharp contrast, the American Chamber of Commerce in Ukraine made statements which show that entrepreneurs face a ban on the transfer of tax losses of previous periods, the refusal to accept tax returns with actual performance, failure to recognize the right to VAT refund and transfer of VAT credit [6].

Effective VAT return is critical to ensuring the competitiveness of Ukrainian exports to international markets. Some companies have seen a delay of the return of VAT since 2009.

It should be noted that in the «Appleton Mayer» company survey of the top 988 managers of Ukrainian enterprises from 5 to 19 April 2010, among the key issues of taxation that hinder business development, 94% of respondents noted the instability of tax legislation, lack of transparent and stable "rules of the game", the lack of real legal guarantees for the taxpayer (92%), incomplete and uncoordinated tax legislation (88%). Answering the question "What first needs to be done to change the situation in the field of taxation for the better?" - the respondents noted an open discussion of all the innovations and changes in taxation, the formation of a stable and sustainable

tax laws (91%), implementation of policy of information transparency in state finance (89%), optimization of taxes (89%) and ease of the administration of taxes and duties (89%) [7]. It should be noted that even the Tax Code of Ukraine did not fundamentally improve the situation.

Ukraine also has a low rating in factors that greatly complicate the tax payments - the amount of tax payments and the time required for payer relations with tax authorities (Table 2). Also to this state of taxation adversely affect the tax climate in the country, it points to the complexity and difficulty of doing business.

Table 2

Factors of the taxation process (the last round of data collection was completed in December 2010) [4]

Country	Payments (number per year)	Time (hours per year)	Profit tax (%)	Labor tax and contribution (%)	Other taxes (%)	Total tax rate (%)
Greece	10	224	13,4	31,7	1,4	46,4
Georgia	4	387	14,3	0,0	2,2	16,5
Germany	12	221	19,0	21,8	5,9	46,7
Honduras	47	224	24,7	10,7	8,6	44,0
Hong Kong	3	80	17,6	5,3	0,1	23,0
Israel	33	235	22,8	5,3	3,1	31,2
India	33	254	24,7	18,2	19,0	61,8
Italy	15	285	22,8	43,4	2,2	68,5
Cyprus	27	149	9,1	11,8	2,2	23,1
China	7	398	5,9	49,6	7,9	63,5
Poland	29	296	17,4	23,6	2,6	43,6
Russian Federation	9	290	8,9	32,1	5,8	46,9
USA	11	187	27,6	10,0	9,1	46,7
Ukraine	135	657	12,2	43,3	1,6	57,1

Ukraine also has a very low position (135 out of 183) for the support of business, while the tax system remains one of the biggest obstacles to business development.

The scientific literature has four indicators for efficiency of tax administration including: 1) rate of voluntary payment of taxes, 2) the time required to perform duty of the taxpayer to pay taxes, 3) prevalence of cases of tax evasion, 4) quality

functioning of the tax service under the administration of taxes and providing services to taxpayers [1, p. 24].

To evaluate the efficiency of tax administration the most effective measure is the ratio of administrative costs per 100 currency units mobilized taxes. According to research data in the U.S. for a long time to collect \$ 100 tax no more than \$ 1 of administrative costs is needed, in Denmark one krone of tax administration generates 113 kroner of tax revenues, in Hungary 1 forint - 77 forints income, in Mexico 1 peso - 33 pesos, Ukraine 1 hryvnia of administrative costs gives about 22 UAH of tax revenues [2, p. 523]. In this context, Ukraine's position does not look very attractive.

Looking at the experience of Russia it should be noted that their assessment of the effectiveness of tax administration system is based on the following criteria: - tax collection; - the ratio of amounts of court claims in favor of tax authorities to the total amounts in disputes with taxpayers; - the share of complaints on tax disputes that have been pre-trialed by higher tax authorities, to the total number of claims; - reducing tax debts; - increase in the proportion of taxpayers that satisfactorily assess the work of tax authorities, according to sociological research; - part of taxpayers who receive information using Internet technology; - the share of taxpayers who have access to communication channels and the Internet to personalized information on payments to the budget [8]. It means that the accent has shifted from a position of control, to the position of partnership.

This position is typical for many countries. In particular, at the IV Forum of the Organization for Economic Cooperation and Development (OECD), held in Cape Town in January 2008, was considered and adopted the model of partnership relations between tax authorities, taxpayers and tax advisers. The philosophy of such approach is that all members of the tax process not just formally adhere to current legislation, but give priority to achieve (by law) a fair balance of private interests of the taxpayers to the public interests of the state and society. Accordingly, the tax authorities are proposed to restructure their work based on "client-oriented" approach. This approach implies that the tax inspector should not only be the controller, but the consultant, assist the taxpayer, to understand their objectives, taking into account

industry-specifics and based on this to build a long term relationship. This model has successfully operated in Germany for many years. As an example of similar relationships we can bring two articles (163 and 227) of the German tax law, which allows tax authorities to "reduce the tax amount or exempt the taxpayer from his tax liabilities, if the tax is deemed in this case to be an unfair burden. Unfortunately, in Ukraine this situation seems unlikely. Although in the survey "Ukraine: Tax Policy Snapshot 2009" 87% of respondents positively reacted to the idea of introduction in Ukraine of a model of partnership relations between tax authorities and taxpayers, only 3% believe that it is possible in the next 2-3 years.

Thus, in comparison with other countries tax administration system in Ukraine is imperfect, and therefore there are significant reserves of its improvement. Improving the tax system of Ukraine should take place through simplification of taxation efficiency of tax administration, and ensure all participants of tax relations complete information about taxes.

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I.V. Ryndina

**FEATURES OF DEVELOPMENT OF THE RUSSIAN FEDERATION
FINANCIAL MARKET IN 2012**

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The world and national financial markets are so strongly bound that crisis of one sphere of the national financial market (for example, a mortgage meltdown of the USA), involves crisis of debt funds in the bank sphere in Russia therefore rather often use concept «the world financial markets» or «the international financial markets».

In 2011 practically all significant financial markets of the world tested stagnation. Investors deduced assets from highly risky tools, such as actions and national currencies, and put them in the most conservative, for example, precious metals, as caused an unknown rise in prices, in particular on gold. At present the global financial system has a problem with liquidity existence as investors, avoiding the increased risk, invest in a limited circle of tools. In 2012, most likely, stagnation of the financial market will proceed, some predict the second wave of financial crisis and depreciation of a row of national currencies. Undoubtedly only that financial crisis of 2008 had system character, and the unresolved reasons of crisis influence and will influence recession of the financial market 2011 and 2012 years.

The sustainable development of the financial market of the Russian Federation, still in many respects depends on integrated approach of the solution of problems of its functioning. In particular, a number of the problems creating the greatest uncertainty in activity of the financial market, is caused by absence of forward strategy of formation of model of its development [1].

A number of analysts assumes that there will be a reorganization of the world financial markets and the American dollar will cease to exist as world reserve

currency. Nevertheless, today the alternative to dollar isn't present, and its share in total amount of operations in the currency market exceeds 50 %. Most likely, the financial market of 2012 will strongly not differ from the financial market of 2011: it should be considered as a year of restoration as structural problems in world economy still aren't solved. The Russian economy in such macroeconomic realities can quite show dynamics from 2 to 3 % in 2012. Thus, in any way it is impossible to designate next year breakthrough especially for the European region where there will be a painful press of economy in connection with fight against the budgetary deficiencies and excessive debt loading. The Russian economy is capable to show slow positive dynamics at the prices for oil not below 90 dollars for barrel on the average in a year.

Most likely, 2012 year promises the difficulties connected both with a macroeconomic situation, and with a perspective of the bank market. However it should be noted that the Russian banking system is viable and as a whole is ready to work and in "hard times".

If the situation with liquidity is rather predicted and operated by means of mechanisms of regulation of monetary liquidity of the Central bank of Russia, justified in crisis of 2008, the situation with stock market is ambiguous. For example, issuers reflect on placement at the exchange of debt releases, the problem in that to take place in the current conditions it is possible only possessing either the status of a state company or target image, under the specific investor. Conditions of releases for the others are interfaced with whole «lots of problems», from cost to risk not placements. The monetary market, as well as earlier, will appear in 2012 is incapable to generate long-term monetary sources.

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A. A. Timchenko

RUSSIAN BANKING SYSTEM:

FROM THE UNIVERSALIZATION TO INNOVATIONS

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Research of banking systems is traditionally connected with application of the functional approach, urged to open specifics of their activity and a role to economy by means of allocation the main or fundamental function. At the same time long-term researches showed that similar functional identification is the complex theoretical challenge which decision is differently carried out within existing numerous theories and concepts. In macroeconomic researches two opposite treatments continue to dominate. It agrees one of them, the main function of bank is formation of means of payment (issue function). Supporters of other treatment as the main function of banks call redistributive, or mediatorial function. This direction gradually wins leading positions in a domestic science. Methodologically it leans on the rich analytical and conceptual luggage which has been saved up by microeconomic theories of financial mediation, arisen in the western economic science at a boundary of the XX-XXI centuries.

In turn it means that tendencies of development of domestic economy and specific difficulties of formation of actually banking system make its further development not only by building of a universalization of activity of the commercial. The special place in this process will occupy active introduction of innovative methods and ways of rendering of bank services.

At the same time, a number of positive tendencies shows that at Russia chances to create the sovereign bank and financial systems capable independently to carry out transformation of national savings in an investment for the present remain and to provide conditions for steady long-term economic growth on an innovative basis. But refusal of strategy of inertial development realized now and transition is in the field necessary for a qualitative change to the alternative option adequate to outlined change of the paradigm of economic safety.

This option assumes increase of banking liability of Russia and other monetary authorities, development of the specific program of the actions provided with sufficient financial resources by them. It is necessary to call such capital-intensive strategy of innovative modernization as she should lead to high-quality transformation of a domestic banking system. Innovative modernization and change

of priorities of economic safety of a banking system assumes development of concrete measures from the state and the business community, providing development of a banking system on the strategic line «stability → steady growth → internationalization». This trajectory of development assumes realization of the strategic directions representing set of measures, connected with a certain aspect of economic safety of a banking system within such directions as: consolidation of the banking sector; realization of an effective control system by the capital in banks; increase in quantity of IPO of the Russian banks; realization of the international standards of sufficiency of the capital of bank concerning the Russian banking sector, etc.

Therefore we consider that implementation of this concept at institutional, executive and legislative levels will allow to keep a national banking system in the conditions of instability of a world financial system, to increase its financial stability and ability to resist to the crisis phenomena in the future at the expense of use of innovative components.

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I. A. Stryapcheva

**STRUCTURAL CHANGES IN THE RUSSIAN FEDERATION FINANCIAL
SYSTEM OF THE BEGINNING OF THE XXI CENTURY**

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Studying of regularities the functioning of the financial relations allows to draw a conclusion that they exist not separately, and in close interaction and form system. A financial system – a complete set, which initially in relation to separate parts. Emergence in system of new function or quality, organically follows from elements making it that allows us to speak about importance of structural changes in a financial system of Russia now.

Set of the financial relations under condition of their effective functioning strengthen efficiency of functioning of all system (sinergy). In the course of system functioning as whole there are properties which aren't inherent in a separate element:

positive and negative changes in a financial system possess property of multiplication, instead of additions (multiplicativity).

Now, in our opinion, it is possible to designate the following structural changes in Russian financial system:

1) Strengthening of the crisis phenomena that is caused by the saved-up in forced growth system and structural problems:

– deficiency of resources of non-financial sector (a gap between the credits and deposits of the enterprises and the population), exceeded in the middle of 2008 all own means of a banking system;

– high inflation fight with which monetary methods becomes complicated a poor development of the competitive environment;

– it is disproportionate strong dependence of economy on an rouble exchange rate;

– considerable segmentation of a banking system that is shown in various requirements to liquidity, capitalization, in access to external and internal financing, and finally – in different levels of risks;

– low efficiency of use of external loans (only 20-25 % went on crediting of non-financial sector).

2) Despite obviously overestimated volume of financial means involved in Russian economy, demand for investment resources it is not satisfied. There is a gap between it and sources of its covering – so-called «a credit hole».

3) High dependence on export of natural resources; insufficient competitiveness of non-primary sectors of economy; insufficient development of financial sector and in particular banking system.

Therefore strengthening of a national financial system is one of the priority directions in anti-recessionary measures of the government. It is necessary to pay attention to need of detailed study not only the reason to allocate any means to banks or directly the enterprises of non-financial sector, but also for the factors underlying issue activity of the Central bank of Russia. So, Russia acts as the initiator of a number of offers at the international level. It is a question, in particular, about

published in March, 2009 “Offers of the Russian Federation to the London summit of “Group of twenty” which key idea is reduced to formation of supranational reserve currency where a certain place is allocated also for the Russian ruble. It is known that in Russia there are difficulties with management of national currency, outflow of the capital and management of liquidity of a banking system and economy as a whole. Questions of outflow of the capital – it not only administration, and here won't be considered practice of introduction of any ban and restrictions. Let's note that increase of investment appeal of the Russian economy will be originally market and effective measure of fight against outflow of the capital only.

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I.V. Ryndina

**INSTITUTES AND FINANCIAL MARKETS: FEATURES OF
INTERRELATION**

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Processes of financial globalization and formation of such institutional forms of financial associations as financial institutions – in the world economy make appreciable impact on real and financial sectors, public finances and other spheres of economy. Financial globalization and associations of financial institutions of various type gain the increasing importance as mediators of structural shifts in the world economy, integration of bank, share and insurance segments, liberalizations of the financial market, and also expansion of application of information technologies that is expressed in a universalization of financial institutions, appearance of new participants of the market and its restructuring. In modern conditions concentration of the financial capital is accompanied by concentration and centralization of operators of high technologies, and as carriers of the last financial institutions – conglomerates and the multinational corporations uniting banks, credit institutes and insurance companies that gives to a problem of updating of the financial market and its components a special urgency act. The behavior of such object as financial institution is extremely unpredictable and depends on the concrete situation developing in the

financial market. The adequate assessment of risks on units similar business also is very inconvenient. Complexity of the analysis of financial institutions is defined both various structure of assets and sources of their formation.

All these changes generated serious discussions about interrelations between the financial markets and financial institutions in the conditions of globalization of system of the communications changing a global economic and financial landscape. Action of tendencies of globalization, liberalization, convergence, concentration and centralization of the financial capital which form outlines of a modern financial system, modify regularities of strategy risk of the management, influencing the mechanism of regulation of activity of financial institutions. These processes gain special value for the countries being at a stage of transformation.

Thus it is necessary to mention that the functional unity of various institutes of financial mediation predetermines possibility of application of a uniform approach to research the influence of the last on dynamics of the economic development based on the consecutive analysis of key interconnected functions of institutes of financial mediation [1].

Concept financial globalization changes the sense from wide understanding of interpenetration of different models and types of economic systems to concrete and practical interpretation of interpenetration of diverse elements of different branches and spheres of separate national and regional economies. Such concept of globalization means penetration of components of one system into intervals between components another, as generates the new sense, the new quality, new functions of this phenomenon covering and the financial markets. Assimilation of financial institutions leads to formation of qualitatively new set of risks in this difficult financial structure uniting set sectors.

Historical and economic practice shows that the pioneer of processes both financial integration, and financial globalization among financial institutions is the bank.

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**RESUSCITATION OF UKRAINIAN COAL INDUSTRY BY WAY OF
CREATING INDEPENDENT UNIVERSAL MINING ENTERPRISES**

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The authors have highlighted the basic problems of the coal industry in Ukraine, presented and analyzed various ways of their solving using the best foreign experience, justified the need for creating of highly-intellectual innovation centres (IC) at the mining enterprises.

Key words: coal industry, mining enterprises, innovation centres (IC), implementation of innovative technologies, universal extraction complexes, labour safety.

Авторы рассмотрели основные проблемы угольной промышленности Украины, представили и проанализировали различные способы их решения с использованием передового зарубежного опыта, обосновали необходимость создания на предприятиях угольной промышленности высокоинтеллектуальных инновационных центров.

Ключевые слова: угольная промышленность, угледобывающие предприятия, инновационные центры (ИЦ), универсальные комплексы для добычи, охрана труда.

Ukrainian coal mining industry has been in process of stagnation for many years: new mines are not opened, uncompetitive enterprises are being closed down, therefore, the level of coal output is decreasing with every passing year.

Our country has considerable coal reserves which can secure its energy supply. Ukrainian economy shouldn't be dependent on imported energy, in particular natural gas and oil.

Foreign coal industry by far surpassed our home one in terms of labour safety, quality and level of output of economic mineral. The international experience accumulated a lot of methods of the coal mining industry resuscitation by way of implementation of various innovative technologies.

Ideas on improving of the coal mining industry are numerous, and we'd like to give them short characteristics and to point out the main ones.

We think the first step is correct and objectively constructed organization of labour: it should concern the laws passed by the government and implemented into life by the Ministry of coal mining industry as well as the perfectly-functioning work of teams, sections and entire enterprises.

The most progressive and rational way for solving complex problems is establishing of highly-intellectual innovation centres (IC). These centres are aimed at developing plans of improvement of technical, technological and economic work of an enterprise, taking into account peculiarities of work and various factors influencing the production process.

While creating an IC in the research and production complex it's necessary to provide the following stages:

- development of the innovative strategy of the production system;
- development of options for the organizational strategy of an IC;
- analysis of factors influencing the effectiveness of options, choosing the strategy and organizational structure type;
- identifying strategic areas of commercial activity, distribution of responsibilities;
- determining the necessary functions of support of the basic structural units, structuring of the functional services;
- allocation of strategic responsibility between different levels of management;
- formation of accounting policy and creating of an accounting centre of expenses and financial activities' analysis;

- development of administrative projects on organizational structure' implementation, providing them with the company staff support;
- organizational structure' implementation, analysis of the results and making adjustments.

Experience existing in this sphere shows high economic viability of such projects, expressed in the simultaneous increasing capacity and improving efficiency of the upgraded stations.

Innovation centres, in their turn, will have to find and implement emerging technologies as soon as possible. These innovative technologies have long existed and have commonly been used in the developed countries. Their use in our coal industry is only a matter of time.

Many foreign enterprises have long become not simply coal mining ones, but turned into the universal complexes for the extraction of not only coal, but water and gas as well. It was done through timely upgrades, considerable but fully justified investments and huge efforts at the legislative level.

Effective modernization has allowed unmanned method of coal extracting, when automated systems for breaking out, loading and transportation of coal require much less human labour. Labour safety is increased by placing the remote control centres in the safe location, with a fresh stream of air, sometimes even on the surface. This way of coal winning requires non-numerous highly-skilled personnel to operate and maintain machinery.

We have to admit that these methods lead to significant job losses, which will economically cause higher unemployment and entail some undesirable consequences. But this situation can be avoided by encouraging workers to obtain qualifications and, for example, "mine" such necessary resource as water. As we know, all the mines winning coal underground face the problem of inflow of water. It's possible to purify water and make it technical (which is carried out at some Ukrainian mines) and drinking (which has become common practice in the developed countries: it has become possible due to fines introduced to protect the environment and improve the level of non-waste production).

Many mines are dangerous in terms of gas emissions into the mine workings. This serious problem can be solved by degassing, pumped gas processing; cogeneration plants are being built and put into action. This makes it possible to use the gas previously released into the atmosphere for practical purpose, reducing the environmental pollution.

Reducing the pollution touched upon the long-existing problem of waste heaps. Their utilization can be not consuming and complicated process, but a profitable business. Waste heaps contain not only toxic but potentially valuable chemical elements. The rock contains higher amount of coal and raw materials for production of aluminum and germanium. Processing of the waste dumps can be possible in the following ways: production of bauxite and aluminum alloys, separation of magnetic iron-containing compounds, separation of germanium, rare-earth elements, obtaining of agloporite (some porous substance which can later be used for construction of dams, production of cement, cinder block, concrete and reinforced concrete, for construction of highways and railways, in monolithic house-building). Processing of waste heaps, in addition to the economic benefits, will allow to solve the important ecological problem of destroying the waste dumps and reclamation of lands, as well as to provide dozens of jobs for the workers of restructured mines.

Implementation of these innovative technologies seems quite possible, taking into account the fact that the developed countries are investing huge amounts of money into the environment protection (for example, the money received under the Kyoto Protocol which was used for reducing pollution).

Unfortunately, the government ignores many initiatives and efforts, refuses to sell mining enterprises to private owners, a lack of funding has drastically reduced the number of scientists and engineers engaged in scientific research.

We do hope that the energy policy of the Ukrainian government will be aimed at adapting enterprises to the market environment, making them attractive for investors. Coal industry restructuring and privatization will contribute to the country's economic and political independence.

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EURO 2012: A CHANCE FOR ECONOMIC GROWTH OF UKRAINE

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The article deals with general facts about the 2012 UEFA European Football Championship, informs about participating teams, referees and specially made changes in Ukraine for this event. Also the main problems which are still have to be solved are emphasized in this article.

Key words: Euro 2012, UEFA, host countries, host cities, tournament, aviation infrastructure, railway system, official fan zone.

The 2012 UEFA European Football Championship, commonly referred to as EURO 2012, will be the 14th European Championship sanctioned by UEFA. The final tournament will be hosted by Poland and Ukraine between 8 June and 1 July 2012. It is the first time that either nation has hosted the tournament. This bid was chosen by UEFA's Executive Committee at a meeting in Cardiff on 18 April 2007 [1].

The finals will feature sixteen national teams, as has been the format since 1996. Twelve of the sixteen finalists participated at the previous tournament in 2008.

The draw for the final tournament took place on 2 December 2011 at the Ukrainian Palace of Arts in Kyiv, Ukraine. The hour-long ceremony was hosted

by Olga Freimut and Piotr Sobczyński, television presenters from the two host countries.

The sixteen finalists were divided into four seeding pots. As co-hosts, Poland and Ukraine were automatically placed in Pot 1, along with Spain, as the defending champions.

Ukraine will play Sweden, England and France.

UEFA named the twelve referees for UEFA EURO 2012 on 20 December 2011. Ukrainian referee Viktor Shvetsov is among them. However, our compatriot will get the opportunity to work on the pitch only if one of the main refs cannot referee for whatever reason.

Speaking about specially made changes in Ukraine for EURO 2012 it should be mentioned that:

1) Last year 12 hotels were opened in host cities for EURO 2012. Generally they have 975 rooms and 2,044 places.

These include two which call themselves as five star hotels, three as four star hotels, six as three star ones and one does not have a rating.

In addition, in 2011 the number of licensed tour operators increased.

2) Preparations for EURO 2012 gave considerable impetus to the development of the aviation infrastructure in Ukraine.

Today installation of escalators and elevators is being completed in Boryspil International Airport. In addition, all vital engineering, information and safety systems of the terminal are being tested.

The area of Donetsk International Airport is over 50,000 square metres. The construction of the terminal employs about 1,200 people and 150 vehicles. And in November Donetsk International Airport was officially named after famous composer Sergei Prokofiev.

On the territory of the new terminal at Lviv International Airport works are focused on engineering networks, because successful operation of the new terminal depends on them. Thermal networks, gas supply, rainwater and household sewage – everything is 100% ready.

3) In 2011 Donetsk Railway repaired 355.1 kilometres of tracks. According to the Ministry of Infrastructure press service, they have upgraded 86.2 kilometres and capitally repaired 103.6 kilometres of tracks.

In spring 2012 Ukraine will receive high-speed Hyundai trains, which will serve guests of the future Championship. The travel time of the new Express Hyundai from Kyiv to Donetsk has been reduced from 12 to 8 hours, from Kyiv to Kharkiv – from 6 to 4 hours, to Lviv – from 6.5 to 5 hours. From the spring of 2012 you will be able to go from Lviv to Kyiv in 4.5 hours.

4) Ukraine's football guests can move comfortably by road too. Renewed Ukrainian roads will be fully completed on 30 April, 2012. Intensive construction and reconstruction of roads is already changing the face of the country.

5) The pilot project New Generation Taxi that had been already named "sky-taxi" has been launched at Boryspil International Airport. It was presented by Ukrainian Vice Prime Minister and Infrastructure Minister Borys Kolesnikov. The cars provide the highest level of passenger service: the fleet of vehicles is represented by the Hyundai Sonata family, and their comfortable cabins are equipped with air conditioning systems and security airbags. Each car has got a spacious luggage boot. Each sky-taxi car is equipped with a taximeter, a banking terminal for making payments with payment cards, a video recorder, a GPS navigator, along with inbuilt Bluetooth which is due to provide access to GPRS channel for detecting traffic jams.

6) Lviv is in the top 10 European cities of the future, according to research by the Financial Times newspaper. In particular, Lviv has been noted as having the best strategy to attract foreign investment and efficiency in business.

7) Preparation of signs for the better orientation of Euro fans on Ukrainian roads, as well as in the host cities of Ukraine is being completed. Such "guidance" will tell people how to get to hotels, stadiums, recreation places, airports etc.

8) Each host city will organize one official fan zone. In Donetsk the fan zone for EURO 2012, which can accommodate up to 80 thousand fans, will be located in a boulevard in front of the Shakhtar stadium. In Kyiv this area, on Independence Square and Khreschatyk Street, can accommodate 70 thousand fans, but on the day of

the final – up to 90 thousand. Lviv is organizing a fan zone for 35 thousand fans in the largest square in the city – Liberty Avenue. In Kharkiv, one of the largest squares in Europe – Liberty Square – has been chosen for this. It occupies more than 22 thousand square metres and can receive up to 45,000 fans.

9) The UEFA president Michel Platini said that EURO 2012 has changed the lives of Ukrainians and Polish. He also stated that at the beginning of the Ukrainian-Polish way to EURO 2012 there were some doubts about the timely completion of preparations, because there has been an economic crisis. However, Ukraine managed to do the impossible.

Despite of all positive results, gained from the preparation to EURO 2012, there are still some problems that are to be solved:

1) The quantity of hotels is not enough. According to data of Administration for Organization and Holding of the Final Part of the European Football Championship 2012, Ukrainian hotels met the requirements for 80% [2].

2) Service in many hotels, restaurants and taxies is awful.

3) Personnel speak poor English and other foreign languages.

4) Not all roads will be repaired till EURO 2012.

4) Inconvenient conditions for private investments.

Benefits from the European football championship organization in Ukraine are significant and measurable: improvement of the quality of life, inflow of foreign tourists connected with growing tourist attractiveness of our country, growing interest of foreign investors etc. It is estimated that this will result in the GDP growth even by 6%.

Hosting of the European Football Championship is indeed Ukraine's national priority and its historical role lies in the country's modernization. That is why we must feel responsibility for these changes and appreciate the chances given to us by hosting of EURO 2012.

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**CHOICE OF THE OPTIMUM VARIANT OF THE ORGANIZATION OF
RAILWAY SUBURBAN TRANSPORTATIONS ON SITES WITH SMALL
VOLUME OF PASSENGER TRAFFIC**

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Introduction

In Russia suburban rail transportation is unprofitable, as well as in many countries of the world. Especially suburban transportations are unprofitable on sites with small volume of passenger traffic.

The problem of the organization of suburban railway communication on sites with small volume of passenger traffic should be solved taking into account interests not only the railways (commercial aspect), but also a society (social aspect), meaning primary use of railway capacities for passenger transportations.

One of the major directions of the state transport policy of Russia is modernization and development of an infrastructure automobile and railway transportation. Now scientists give one of paramount values to a problem of development of passenger transport. This problem costs on the fourth place after

questions of maintenance of mankind foodstuff, a preservation of peace, search of new education systems. One of aspects of this problem is the further development of a suburban railway complex [1].

The problem of the organization of the railway suburban transportations on sites with small volumes of passenger traffic is not new; scientists and experts-practice of several generations with reference to concrete social and economic conditions of development of the country, its regions and a transport network were engaged in search of its decision. The structure and methods of the decision of problems, conditions in which she dared that influenced methodology of the scientific workings out, used toolkit and, as result, on the practical recommendations following from these workings out have changed.

In given article the technique of an optimum choice of a variant of the organization of suburban passenger transportations on sites with small volume of passenger traffic will be offered.

1. A general characteristic of a suburban railway complex

The Russian railway system — one of the largest railway networks of the world, existing since 1837. The operational length of a network of the Russian railways makes 85,2 thousand km.

Suburban passenger transportations were always unprofitable. Ministry of Railways subsidized them at the expense of the cargo transportation till 2003. After reforming of railway branch the suburban passenger complex has been allocated in independent business – the companies-carriers (the Suburban Passenger Companies) have come on the market. On 01.01.2012, there were 23 commuter rail companies, which carry suburban transport in 73 out of 83 subjects of the Russian Federation.

Within last 20 years are seen recession of volume of railway suburban transportations (drawing 1) and aging of material base of railway transport so the problem of use of railway suburban sites with small volume of passenger traffic has become aggravated. Suburban railway sites with small volume of passenger traffic are on all railways of Russia, but especially a lot of them are on the railways with low population density: Siberia and the Far East Russia.

On the majority of the railways of Russia increase of efficiency of suburban passenger transportations is carried out by introduction of modern vehicles. The analysis of work of some railway suburban directions has shown that equipment by a modern rolling stock is made till now without a scientific substantiation. It leads to considerable working costs, underexploitation of capacity of a rolling stock and losses of time for passengers. Therefore working out of scientifically well-founded recommendations about definition corresponding type and quantity of a rolling stock for the organization of suburban transportations on sites with small volume of passenger traffic has become useful. The well-founded choice of type, quantity of a rolling stock and ways of operation of vehicles will raise efficiency of their use and will allow serving better passengers.

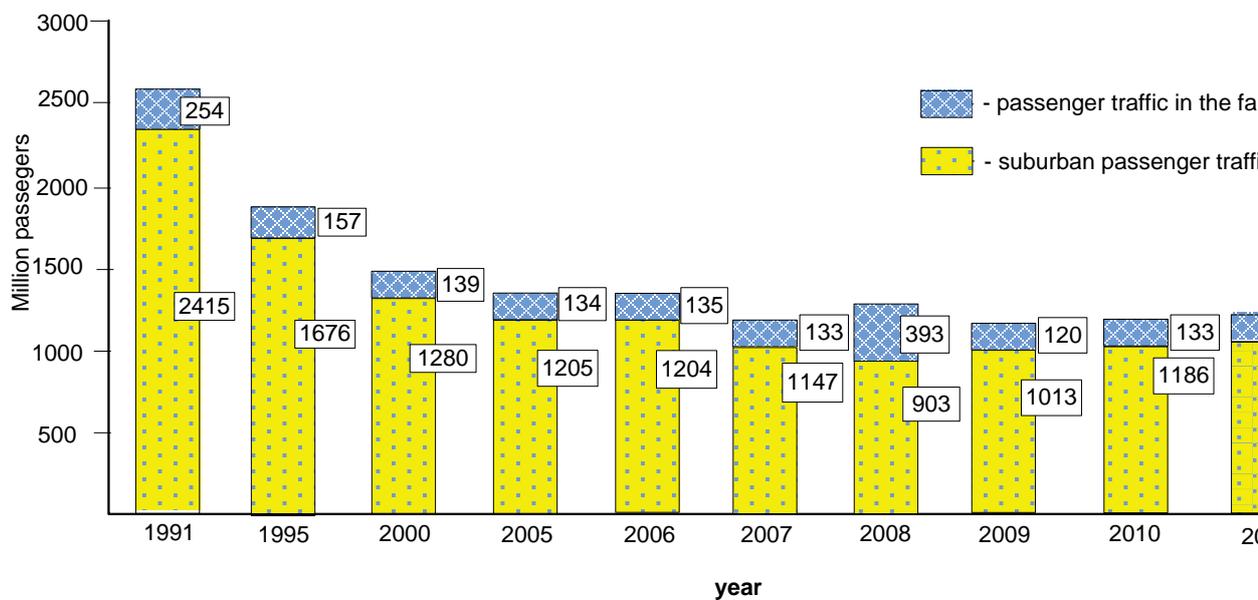


Fig 1. It is transported passengers on a network of the railways of Russia.

For areas with the low population density, having the small transport network, an important place among various kinds of passenger transport is occupied with railway transportation.

Historically, the development and settlement of Siberia and the Far East took place along the rail and waterways. Along the railway line live about 80% of the population. Characteristics of Far Eastern railway complex is shown in Table 1

Table 1**Characteristic of the suburban railway complex of the Far East (2011)**

Parameter	Far East Russia
The length of the railway paths common, km	9053
The length of the railway lanes of suburban traffic, km	2676
Number of settlements connected by railway network	523
The number of settlements in which there is rail suburban traffic	237
Sent suburban passenger train communication mln.pass	13,6
Passenger traffic in the suburban, mln.pass-km	566
Number of train commuter routes	52
The average trip distance, km	41,6

Analyzing Table 1 shows that only half of the settlements with rail service, provided inexpensive, reliable, and socially significant commuter rail. This is due to the fact that 95% of railway stations in these areas have small volumes of passenger traffic. Despite the large loss-making commuter traffic, the state can not eliminate the need for commuter services, as it violates the constitutional rights of citizens to freedom of movement. Therefore it is necessary to seek the best options for commuter passenger service.

2. The review of scientific works in sphere of researches of efficiency of the organization of suburban rail transportation on sites with small volume of passenger traffic

The effectiveness of commuter rail traffic was considered in the beginning of XX century: M.N. Belenky, N.I. Bescheva, F.P. Kochnev, A.P. Poluektov [2-8].

Coordination of rail passenger transport with other types of transport in the Soviet period was considered by M.N. Belenky. He compared the cost of bus and rail services in suburban. As a result of his studies found that passenger flows up to 500 people in one direction, efficient operation of buses, the passenger flows from 500 to

1,000 people, distributed in time and the length of the area to 50 miles, are as effective coaches. Rail transport is more efficient when the concentration of traffic in time and increasing the length of the section.

In determining the economic efficiency of work M.N. Belenky takes a constant average passenger trip distance (12.5 miles), regardless of the length of the suburban area. However, as investigations of the author, the average passenger trip distance depends on the length of the suburban area. In the calculations, M.N. Belenky average mileage of diesel trains received at least 300 kilometers; in fact, the mean daily runs diesel trains are much smaller. The average daily mileage depends on the size of trains, the length of the suburban area, speed and idle time in traffic areas. The filling ratio of the rolling stock is assumed to be 1.4, 1.0 and 0.4 over the entire length of the site. In fact, the filling ratio of the rolling stock does not exceed 0.4 - 0.7, when filled with low-rolling capacity is usually greater than that of most of the rolling stock capacity. At the cost of passenger transport affects the value of the traffic volume and length of the section, content rolling, speed, etc. The influence of each factor is different for different types of rolling stock. It is unlikely to correctly determine the effectiveness of passenger rail and bus transport only by transportation costs, as in this case reflects the interests of passengers. In the calculations, M.N. Belenky taken into account only the interests of transport, without any estimate of time spent by passengers on a trip

In this paper, F.P. Kochneva [7] in addition to issues of organization of passenger motor vehicles, and are considered such as the method of payment applications rail motor vehicles, the effectiveness of railcars in comparison with steam traction. However, comparison of railcars with steam traction was performed only on operating costs, excluding the cost of investment of time and investment in passenger rolling stock.

The paper N.I. Beschevoy [5] is the technical and economic comparison of certain types of traction in suburban listed on the annual costs (with the evaluation expended pass-hours). These comparisons produced by N.I. Bescheva shows that the electrification of the suburban area is justified, with 16 or more pairs of commuter

trains a day. We defined the scope of the economically feasible contact and traction battery and diesel trains.

Because of the great complexity of calculations economically feasible scope of the various types of traction in the N.I. Beschevoy determined only for the "middle" of a typical site. Estimates do not reflect the spatial and temporal unevenness of passenger traffic. Since the railways are a variety of areas, both in length and the volume of traffic and operating conditions, in specific terms the scope of appropriate use of different types of rods may differ materially from those areas, designed for "average" conditions.

One of the most fundamental developments in economics and organization of passenger transport in areas with a small volume of passenger traffic is the dissertation research, A.P. Poluektova [8] The main objective of this study was to develop a methodology for determining the conditions for effective use of rail and bus transport in suburban and recommendations to improve coordination of their work. The difficulty of this task was to select criteria for evaluating the effectiveness of using different modes of transport, since the choice of a particular type of transport the passengers are guided by several factors: the speed of communication, frequency of motion, regularity, comfort of travel, etc.

The different categories of passengers have different opinions to the time spent on the trip, the regularity of movement, comfort, etc. Suburban passengers, mostly labor engaged on a trip, usually considered a major factor in the time spent on the trip, and for other categories of passengers (vacationers, retirees, etc.) is often a major factor in travel comfort.

Poluektov A.P. suggested in their work to make the choice of conditions the most efficient use of transport modes, taking into account estimates of the total time spent on the trip. A comparison of rail and bus transport in suburban AP Poluektov recommended taking into account the advanced technical and operational performance of each mode individually, taking into account the improvement of technical means for the future. This primarily relates to the choice of rolling stock and the definition of speed of trains (coaches). AP Poluektov produced determination

of conditions for effective use of bus and rail transport, by the volume of passenger transportation, and the lengths of the uneven distribution of passenger traffic at certain hours of the day. Terms of efficient use of bus and rail transport were determined in relation to the existing communications network.

Scientists today who study commuter rail stations with a small volume of passenger traffic, in his works use the term train timetables sites [9-11].

The criteria for classification of sites used to train timetables: the size of the movement, the financial results of operation and speed of trains. This is the wrong approach. An analysis of legal documents shows that the presentations of their definition of train timetables sites are inconsistent. Thus, in accordance with Federal Law "Statutes of railway transport of the Russian Federation" under the train timetables plots mean the public railroad tracks with low traffic volumes and the low efficiency of the work, the criteria for which are approved by the Government of the Russian Federation.

According with the "Rules of technical operation of the railways of the Russian Federation" to the train timetables sites classified sections of the railways to the size of passenger and freight trains on the schedule in the amount of not more than eight pairs a day regardless of the line and its technical equipment.

At the same time, in accordance with "Regulations on the current contents of the railway," suggested to refer to the main road train timetables third and fourth classes of traffic volumes in five million tones kilometers gross / km per year and less than a set maximum speed of passenger trains 80 km / h, cargo - 60 km / h.

According to the approved Joint Stock Company "Russian Railways" (JSCo "RZD") classification of rail lines to the train timetables lines are lines with shown traffic volumes equal to or less than 1.5 million tone kilometers / km per year [12] .

Thus, due to the fact that not one of the criteria for classifying suburban areas to the category of train timetables, not related to the volume of passenger suburban, it is impossible to use in the study of commuter rail.

The author believes that the most indicative criteria for the characterization of the suburban areas is the average daily volume of departure and the number of people

living along the suburban area under consideration. On this basis, we can give the following definition.

Suburban area with a small volume of passenger traffic - this is a suburban railway site with the average departure of passengers with all available means of transport up to 1,700 passengers, with a population living along the railway section to 4600 pers. / Km. In turn, these suburban areas are divided into: very sparsely populated (with a daily passenger flow up to 350 passengers., The density of the population living along the railway section 200 pers. / Km), sparsely populated (with a daily passenger flow of 351 to 1,100 passengers., Population density, living along the railway section from 201 to 2,000. / km) and normally populated (daily passenger flow from 1101 to 1700 passengers., the density of the population living along the railway section from 2001 to 4850 pers. / km).

3. Possible options for the development of commuter traffic on sites with a small volume of passenger traffic

As the suburban passenger transportation have a special place in the railway transport of the Far East, experiencing difficulties in cross-country, it is necessary to investigate the efficiency and competitiveness of the commuter rail stations with a small volume of passenger traffic. To explore the effectiveness of the organization of the suburban rail network of the entire Far East Railway was conditionally divided into suburban areas, subject to two basic criteria:

- The length of a suburban site should be no more than 200 km [2];
- In site consist of a possibility of maintenance service of a suburban rolling stock.

On all suburban sites the author had been carried out technical and economic calculations of variants of development of a suburban volume of passenger traffic. Results of calculations are systematized on:

- To the kinds and technical equipment of available suburban and long-distance passenger transport;
- To the population, living along a suburban site;
- To the sum of daily average departure by all types of transport.

Based on a comprehensive survey of commuter rail complex of the Far East by the author [14, 15] was developed by the table, "Selection of optimal variants of organization of commuter rail transportation" (Table 2). This technique allows you to organize the commuter the best way - with the lowest costs and the full satisfaction of the needs of passengers in transportation.

Techniques of an optimum variant of the organization of the suburban message have been developed on the basis of the complex analysis of a network of the railways of the Far East of Russia. The transport market has been studied, are analyzed strong and weaknesses of competitors, the volume of passenger traffic is characterized, stopping points are segmented, requirements are defined and social portraits of passengers are made.

The tabular form of a choice of an optimum variant of the organization of suburban passenger transportations allows most simply and to define quickly the best variant of the organization of the suburban message on sites with small volume of a volume of passenger traffic depending on the daily average size of the transported passengers (all types of transport) and from the population density, living along a suburban site. The given technique raises profitableness of transportations, reduces unprofitableness and improves quality of service of passengers.

Complex research of suburban sites allows planning in addition actions for increase of profitableness and decreasing in unprofitableness taking into account territorial features: population density, distribution of passenger traffic between all kinds of suburban transport, a way of origin and repayment of passenger traffic, the characteristic of stopping points on the purposes of trips of passengers. Etc. as Sources for information gathering can serve: trial trips on suburban transport; questioning of passengers; interviewing of employees of the transport organizations, gathering of the information from open sources, etc.

Table 2

Choosing an optimal variants of organization of suburban passenger transportation

Optimum variant of the organization of the suburban passenger transportations	Kind of suburban and long-distance transport					
	railway		bus		River	Aviation (small aircraft)
	The railway site is electrified	The railway site is not electrified	Highway with a covering	Highway without a covering	transport/ Sailing charter	
Very sparsely populated sites (daily passenger traffic of 350 passengers. A density of population living along the railway section 200 people/km)						
bus, long-distance train with day coach	+	-	+	-	-	-
rail bus (1 – coach); long-distance train with day coach	+	-	-	+	-	-
rail bus (1 – coach); steam ship (during navigation time); long-distance train with day coach	+	-	-	-	+	-
rail bus (1 – coach); helicopter (several times a week); long-distance train with day coach	+	-	-	-	-	+
bus; long-distance train with day coach	-	+	+	-	-	-

rail bus (1 – coach); long-distance train with day coach	-	+	-	+	-	-
rail bus (1 – coach), steam ship (during navigation time), long-distance train with day coach	-	+	-	-	+	-
rail bus (1 – coach); helicopter; long-distance train with day coach	-	+	-	-	-	+
Sparsely populated sites (daily passenger traffic of 351 to 1,100 passengers. A density of the population living along the railway section from 201 to 2,000. people/km)						
bus ; rail bus (2, 3 – coach); long-distance train with day coach	+	-	+	-	-	-
bus ; rail bus (2, 3 – coach); long-distance train with day coach	+	-	-	+	-	-
rail bus (2, 3 – coach); steam ship (during navigation time); long-distance train with day coach	+	-	-	-	+	-
rail bus (2, 3 – coach); helicopter (several times a week), long-distance train with day coach	+	-	-	-	-	+
bus ; rail bus (2, 3 – coach); long-distance train with day coach	-	+	+	-	-	-
rail bus (2, 3 – coach); long-distance train with day coach	-	+	-	+	-	-
rail bus (2, 3 – coach); steam ship (during navigation time); long-distance train with day coach	-	+	-	-	+	-

rail bus (2, 3 – coach); helicopter; long-distance train with day coach	-	+	-	-	-	+
Normally populated sites (daily passenger traffic of 1,100 to 1,700 passengers. A density of the population living along the railway section from 2,001 to 4,850. people/km)						
electric railway with modules; bus; long-distance train with day coach	+	-	+	-	-	-
electric railway with modules; long-distance train with day coach	+	-	-	+	-	-
electric railway with modules; steam ship (during navigation time); long-distance train with day coach	+	-	-	-	+	-
electric railway with modules; helicopter (several times a week), long-distance train with day coach	+	-	-	-	-	+
rail bus (3– coach); bus, long-distance train with day coach	-	+	+	-	-	-
rail bus (3– coach); long-distance train with day coach	-	+	-	+	-	-
rail bus (3– coach); steam ship (during navigation time); long-distance train with day coach	-	+	-	-	+	-
rail bus (3– coach); helicopter; long-distance train with day coach	-	+	-	-	-	+

Conclusion:

1. Organization of the suburban rail transport, especially in areas with a small volume of passenger traffic in many countries of loss. This phenomenon can not be dramatized, but it can and should look for ways to improve the efficiency of their use in order to achieve socio-economic and political goals of society.

2. Addressing the unprofitableness can not be reduced to improve the commercial performance, as measured by an indicator of profitability. The peculiarity of the present stage of solving the problem should be considered as a transition from a sectoral to a broad national economic consideration. Thus it is necessary to consider equally the interests of the state, society, business, accounting for multiobjective task.

3. Reduction of unprofitableness - the main factor prompting a search for ways to address the unprofitableness of suburban areas with a small volume of passenger traffic, with the achievement of this goal is possible in various ways: rising rates, the commissioning of more economical vehicles, reducing the number of flights, a decrease in the composite, etc.

4. The proposed method of selecting the author of the best options for commuter allow JSC "RZD" to identify areas where you can maintain and develop suburban message, through modernization of rolling stock and improve its mode of operation. Further application and improvement of the considered methods, evaluation of competitiveness through a comprehensive study of passenger traffic, will allow to objectively and accurately evaluating the work of commuter rail, as well as competitive as compared to electric buses.

5. The process of finding the best solution should be decided by the "concrete analysis and situation," with perhaps a more complete view of various factors. It is necessary to proceed from the fact that suburban sites are not only part of the rail industry of the country, but also part of the regional structures. Determination of monetary value spent by passengers in travel time, allows even at the stage of feasibility study (FS) to reject options for the development and modernization of the suburban railway stations, does not fully meet the interests of passengers.

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**INFORMATION SUPPORT OF MANAGERIAL PROCESSES BY
AFFILIATED AND DEPENDENT SOCIETIES IN HOLDING**

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In the article are considered possible ways of the organization of the accounting and administrative account in holdings in the Russian Federation, is shown an experiment of reorganization of accounting in a Russian holding as an example of success; is formulated the conclusion about the most rational accounting form in holdings in order to increase of management efficiency of holdings.

Keywords: holding, efficiency increase, management of affiliated and dependent companies, the accounting form, accounting centralization, the general centers of service, the internal outsourcing, the consolidated financial reporting, uniform registration principles, accounting reorganization.

The majority of the Russian holdings has resulted from reforming of branches of a national economy, privatization of the state corporations, absorption and acquisitions of controlling interests and frequently have low industrial and economic

efficiency in view of that unite in the structure the enterprises concerning various kinds of business and having different principles of management, a financial condition, development stages.

The difficult holding organizational structure and long process of acceptance of administrative decisions negatively affect efficiency of activity of group of the interconnected organizations.

The information-analytical base for acceptance of administrative decisions is formed in system of the accounting and administrative account. Accordingly, the organization of the uniform centralized system of the accounting and administrative account in holding allows to provide timely granting of the information and to reduce terms of acceptance of administrative decisions and, as consequence, to raise management efficiency holding.

The federal law № 208-FZ from 7/27/2010 «About the consolidated financial reporting» obliges a group of companies, a part holding, to prepare the reporting including indicators of financial and economic activity parent, of affiliated and dependent societies. The requirement to make the consolidated reporting creates additional stimulus for maintenance of uniform information field for all organizations of holding and comparability of the accounting data which can achieve at application of a uniform registration policy.

Absence of the authentic and comparable information formed in the accounting and administrative account, involves acceptance of unreasonable administrative decisions, growth of risks and management efficiency loss.

One of forms of the organization of accounting in holding which is used in 16 of 20 leading world corporations [1] – the general centers of service (GCS).

GCS is a model of the organization of business processes at which certain (repeating) functions within the limits of holding are carried out by specialized structural division or specially created affiliated society. In GCS not profile kinds of activity which are necessary for realizing by uniform principles - accounting, human resource management, support of IT-systems, marketing are transferred.

Accounting allocation in the general centers of service allows the territorially-separated organizations of holding to concentrate on performance of the basic functions.

It is necessary to distinguish GCS from outsourcing. Outsourcing assumes transfer for limits of the company of not profile kinds of activity (and responsibility for results) without control preservation over them. GCS, on the contrary, mean control preservation over processes at maintenance of their transparency and controllability, and also decrease in risks and expenses [3]. A number of authors name this organizational model internal outsourcing.

The basic advantage of GCS in comparison with outsourcing is that responsibility for the internal information, and also for strategic planning, the financial analysis, audit, support of administrative decisions and the reporting are born by the organization [3].

At creation of the general center of service it is necessary to define taking into account specificity of activity of a group of companies business processes, organizational structure, the organizational-legal form, a site, information system for accounting conducting.

Creation of the general centers of service allows holdings to save on costs; to raise quality of registration procedures, to simplify integration of again got affiliated and dependent companies into a group of companies, to lower expenses of time of administrative shots for a management of registration process.

The concept of formation of the general center of service is successfully introduced in the holding of Open Society "Russian Railway" owning share holdings more than in 160 affiliated and dependent societies. GCS allows to integrate easily new affiliated societies into operating registration and administrative structure of holding and to raise efficiency of the accounting reporting.

For today the company uses uniform technology of processing of primary documents, the uniform approach to the account of economic operations, formation of the accounting and tax reporting in the public corporation "Russian Railway" and affiliated societies, and also system of internal accounting control. In the public

corporation "Russian Railway" the uniform corporate automated control system of the finance and resources is applied.

Centralization of registration process and creation of uniform information system in the holding "Russian Railway" have allowed to provide:

- Reduction of terms of preparation of the accounting reporting and increase of its reliability;
- Creation of effective system of internal control;
- Optimization and acceleration of primary document circulation;
- Increase of controllability at the expense of standardization of registration processes.

As a result of organization GCS in the public corporation "Russian Railway" there was a reduction of number of registration systems on 75 %, registration methodologies on 96 %, consolidation time (22 days instead of 27 days) on 19 %, number of accounts department on 20 % and increase in analytics on 230 %.

Experience of the large companies and holdings testifies to efficiency of transfer of not profile kinds of activity and business processes to the specialized independent center. The most widespread in the foreign companies is the model of creation of the general centers of service. A main objective of creation of the general centers of service – decrease in expenses and increase of overall performance of holding [1].

Thus, the organization of the accounting and administrative account in holdings on principles of organizational and functional centralization allows to make registration process by less labor-consuming, to exclude duplication of registration functions, to reduce duration of formation of the reporting, to raise level of automation of accounting, to provide rational system of document circulation.

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INNOVATION APPROACH TO ENSURE STABILITY OF OPERATION OF AN ENTERPRISE

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Abstract

In the present work an approach to determining an enterprise's stability is considered. An algorithm is proposed for estimation of the stability. An innovation approach based on a system of a partial and an integrated index, is justified.

Key words. Stability, quantitative indices, estimate of stability, integral index of stability, system of partial indices of stability.

For management decision making under limited resources available, we propose an optimization model to study economic stability of an enterprise. Using correlation-regression analysis, we have developed the corresponding economic-mathematical model, have tested its reliability using standard statistical criteria.

The following applied problems are solved in our study:

1. An original methods are developed using innovative approach to study of economic stability of operation of an enterprise;
2. Quantitative indices are proposed for estimation of some qualitative phenomena;
3. An integrated index is formed on the basis of a system of partial indices;
4. The developed integrated index is corrected with an account for the sectoral features of the enterprise;
5. The range of tolerable variations is determined for the total score of a large-scale enterprise.

Currently, there is no unified conventional approach available for estimating stability of the economic activity of an enterprise and for evaluating the mechanisms ensuring that activity. Moreover, we note the ambiguity of the presently available approaches to the concept of “enterprise’s stability” itself as well as the ambiguity of the methods of its investigation. The mostly developed theories, methods and instruments of risk management were designed by western researchers in a relatively stable environment conditions. However, due to the current peculiarities, they cannot be fully transferred to Russian economical practice. In turn, no methodology-justified approaches to this problem have been worked out by the Russian economic studies and management practice. Hence, further development is needed for a new-methodology approach to estimating the stability of business activity of an enterprise. This methodology should be developed on the basis of system approach combined with some partial methods of analysis of the above stability and its support in the Russian business environment.

In theoretical treatment of the problem under study, the following points should be addressed:

- An account for the uncertainty factor in modeling the economic processes;
- Application of Monte-Carlo modelling;
- Study of risk influence on the management decision-making;

· Using the MS Excel instruments (as the most widely used among the majority economists) for analysis of various directions of financial and business activity of the enterprise.

In developing the information technologies one should take into account the capabilities for practical usage of the models. This requires to:

1. Extend the system of partial indices in calculating the integral index of the enterprise's economic stability calculation;
2. Determine the weight coefficients in economic stability models for the leading enterprises in some sectors of the economy;
3. Calculate the boundary values for the range of tolerable variations of the total score for the large- and medium-scale business enterprises;
4. Correct the designed integral index with an account for the sectoral peculiarities of the enterprise.

To solve the above problems, we plan to use methods of system analysis, expert estimation theory, statistic and econometric methods, organization structure development methods, modern computer and information technologies.

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**ECOLOGICAL-ECONOMIC ASPECTS OF WATER MANAGEMENT
BASED ON HOLISTIC MODEL**

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In the article the ways of reduction the anthropogenic load on water ecosystems and reduction of negative ecological-economic consequences as a result, are substantiated. The transition to the administrative and market control of water usage is suggested. In order to improve the state of surface water sources the model based on the feedbacks and built on the principles of basin water management, which allows to define equilibrium of water system depending on values of output parameters, is elaborated.

Key words: freshwater, administrative and market control, feedback mechanisms, holistic model.

Global “Millennium Summit” in Johannesburg pointed on water resources to be the one of determinative factors in sustainable growth concept formation. Freshwater becomes the scarcest resource, and providing of its quality is one of the society’s global challenges. Irrational freshwater usage and pollution leads to degradation of water ecosystems and cause significant economic damages, connected to ill health of the population particularly. Transition to the sustainable water usage involves primarily improving of organizational-economic mechanism of water resources.

Water recourses in the country are distributed very unevenly, forming excessive and deficient water supply zones. According to the UN standards, Ukraine by its gross water supply belongs to poor countries.

By the Law of Ukraine “On ensuring sanitary and epidemiological welfare of the population” [4], citizens have a right on safe for health and life drinking water. However, there isn’t enough quality assured water in Ukraine nowadays. The problem of drinking water in our country is nationwide. Economic activity in Ukraine occurs by an extensive way with ecologically hazardous using of water objects, which leads to their increasing pollution. Unsatisfactory state of water objects is one of the most important reasons of drinking water poor quality.

In spite of Ukrainian scientists’ (such as M.A. Khvesyk, A.V. Yatsyk, L.G. Melnyk, V.A. Golyan, etc.) considerable contribution in research in this field, the issues of organizational-economic mechanism of water resources are not resolved yet. As well as the complex of economical instruments to provide well-balanced usage of water resources is not developed enough yet. The purpose of transition to the administrative and market control of water usage process is the anthropogenic load reduction and negative ecological-economic consequences reduction as a result.

To transition to above-mentioned model of water management it’s necessary to explore options for development ecological-economical interactions within the water basin in system. For this purpose we select controlling parameters of interactions in the water usage process and major positive and negative connections between them.

The interconnections of these parameters are presented through feedback mechanisms (figure 1). The scheme is based on feedback mechanisms, so it's possible to model homeostasis parameters of the territory [5].

On modeling we suggest to build holistic model [3], analyze its character and interpret the results. For building holistic model it's necessary to select controlling parameters of economic system of the water basin, and major positive and negative connections between them. We determine the following controlling parameters of economic system of water basin territory:

- river water intake coefficient k_{ai} ;
- relative price of 1 m³ of water C ;
- average specific investment level on savings of 1 m³ of water I .

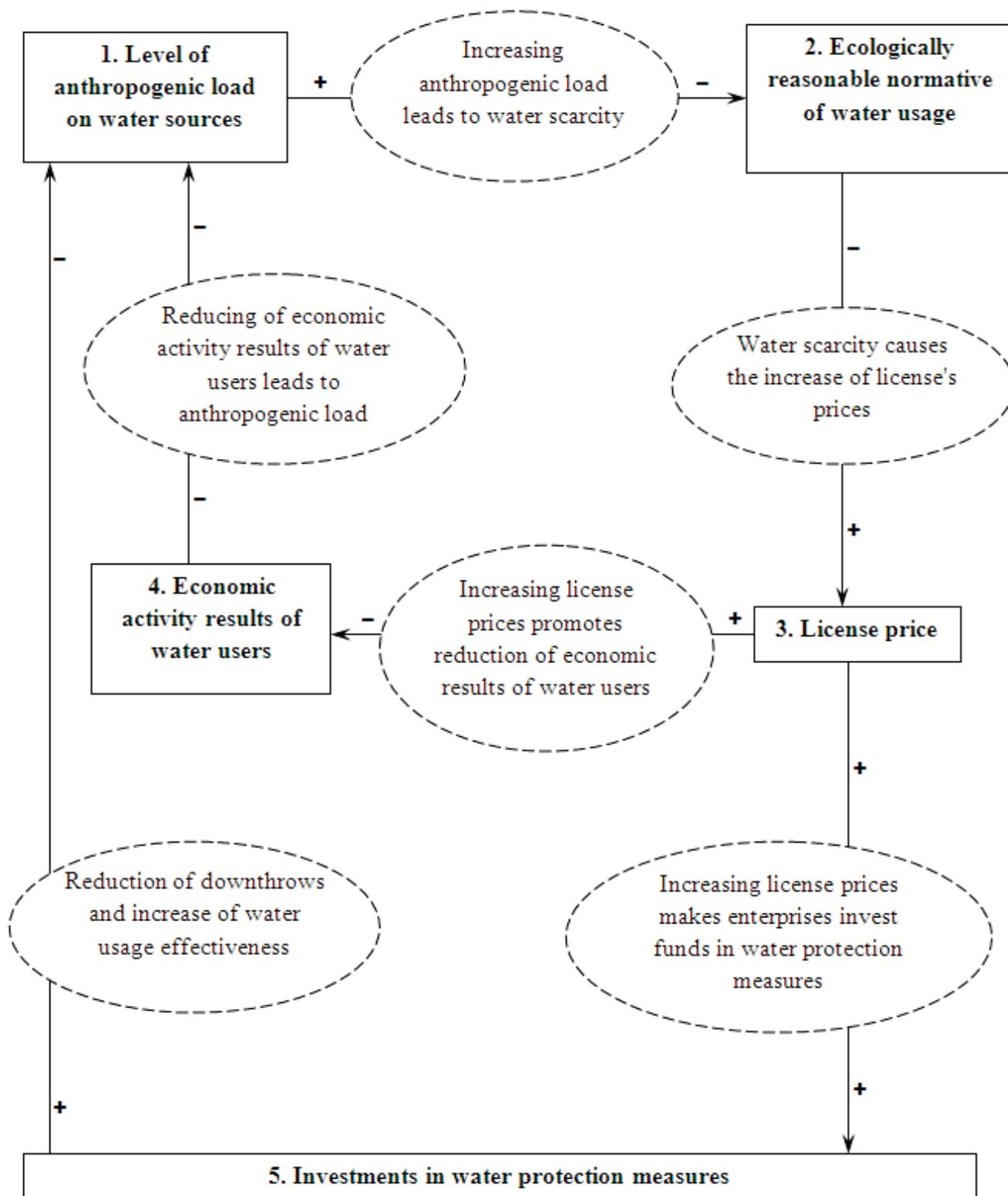


Figure 1. Functional scheme of ecological-economical interactions in water usage process

(«+» positive and «-» negative feedbacks)

The effective instrument of distribution of anthropogenic load on water sources is introduction of quotas and licenses on water intake and downthrow and trade these quotas and licenses. Proposed holistic model (1) enables to forecast scenario of ecological-economic development of regional water usage processes based on administrative and market control of demand and supply on licenses. Content and controlling parameters of the model are given below.

$$\begin{cases} \frac{dk_a}{dt} = (a_1 \times k_a + a_2 \times I) - a_3 \times k_a \times I(t - t_1) \times (C - C_{ok}) + a_4 \times I(t_2) \\ \frac{dC}{dt} = b_1 \times k_a^2 \times C - b_2 \times C \\ \frac{dI}{dt} = g_1 \times k_a \times I \times (C - C_{ok}) \end{cases}, \quad (1)$$

where

- *controlling parameters:*

k_a – anthropogenic load coefficient;

$$k_a = \frac{V_{wi} + V_r + V_d}{V_{total}}, \quad (2)$$

where V_{wi} – river water intake volume, thousands m^3 per month;

V_r – reduction of river flow volume as a result of underground water intake, thousands m^3 per month;

V_d – volume of river water, necessary for dilution of polluted flows to the safe level, thousands m^3 per month;

V_{total} – total flow in river network, thousands m^3 per month;

C – relative price of water, UAH/ m^3 ;

I – average specific investment level on water economy, UAH/ m^3 ;

- *normalizing coefficients and parameters:*

a_1 – growth rate of high water containing production;

a_2 – growth rate of investment in low water containing technologies, wastewater treatment plants, water protection measures;

a_3 – coefficient that determines the average probability of anthropogenic load reduction due to rise in water prices or water saving technologies;

a_4 – average depreciation rate of fixed assets of water complex;

β_1 – coefficient of water resources deficit

$$\beta_1 = \frac{Vn - Vg}{Vg} + 1, \quad (3)$$

where Vn – water volume required to meet the economic needs of the territory, m^3 /year;

Vg – environmentally conditioned guaranteed average annual volume of water, that doesn't essentially affect the natural characteristics of river ecosystem functioning, m^3 /year;

β_2 – probable average inflation rate;

γ_1 – coefficient of “investment demand” in wastewater treatment plants, and low water-containing technologies

$$\gamma = \frac{EIw}{EIa}, \quad (4)$$

where EIw – average effectiveness of investment in wastewater treatment plants and low water-containing technologies of enterprises located within the water basin;

EIa – average effectiveness of investment in alternative measures to improve ecological-economical results of enterprises located within the water basin;

C_{ok} – water price, at which investments in wastewater treatment plants or water protection measures are profitable, UAH/ m^3 ;

τ_1 – average time of the introduction of fixed assets in water complex, months;

τ_2 – average time of depreciation of fixed assets in water complex, months.

Controlling parameters' equilibrium values of the proposed model can be determined by the formulas:

$$k_{a_p} = \sqrt{\frac{b_2}{b_1}}; \quad (5)$$

$$C_p = C_{ok}; \quad (6)$$

$$I_p = - \frac{a_1}{a_2 + a_4} \times \sqrt{\frac{b_2}{b_1}}. \quad (7)$$

The basis of the proposed model (1) is the principle of feedback, i.e. increase prices of water resources and polluted water causes reduction of anthropogenic load

on water objects with some delay, and contrary, forced anthropogenic load reduction due to licensing restriction leads to increase water resources price [1].

To achieve a sustainable transition of water use is necessary to determine impacts of feedbacks caused by administrative or economic management. Initiating administrative decisions on anthropogenic load reduction or water prices increase based on proposed normalizing coefficients, it is possible to predict dynamics and equilibrium values of water system's controlling parameters.

At low water and polluted wastewater prices and penalties for violation of water legislation water users are not motivated to reduce destructive influence on water resources. This is not consistent with concept of sustainable growth and can cause negative ecological consequences besides. Equilibrium price of water resources is the price, at which long term investments in water saving measures are profitable:

$$\frac{\sum_{i=1}^t \frac{B_l}{e^{\tau i}} + \frac{r_d}{100} \sum_{i=1}^t \frac{V_{p-ww}}{e^{\tau(i-1)}}}{V_{p-ww}} > \frac{\sum_{i=1}^t \frac{C_{b_i}}{100} \times \frac{r_{cr}}{100} + B_{oc}}{V_{p-ww}}, \quad (8)$$

where B_l – annual costs on licenses of polluted wastewater, UAH;

r_d – average deposit rate of National Bank of Ukraine, %;

t – time of wastewater treatment plants use, years;

V_{p-ww} – annual volume of polluted wastewater, m³;

C_{b_i} – credit balance on the initial cost of wastewater treatment plants, UAH;

r_{cr} – average long-term credit rate of National Bank of Ukraine, %;

τ – time of payment the credit for wastewater treatment plants, years;

B_{oc} – costs on operating wastewater treatment plans, UAH.

Increasing investment in water saving measures depends on the rate of production growth and introduction speed of capacities of water complex. Increase investments in water protection measures in 50 years (depreciation period) caused by the restoration and upgrading of worn water management capacities. In practice, growth will not be such a rapid as it will pull up of credit, insurance, etc.

The model can be seen as universal, however it does not account for much. It is caused primarily by the fact that human behavior is difficult to predict and in this aspect only probabilistic estimates can be given.

In practice, the equilibrium state "migrates" constantly, and we can talk about quasi-equilibrium at a certain time intervals. However, at relatively stable values of the normalizing coefficients and parameters the model can be applied at macro level as well [2].

Thus, proposed model allows predicting water resources price, anthropogenic load on water systems and investment dynamics within the water basin. In general model allows to:

- predict scenarios of water management processes development based on feedbacks during the transition to market methods water use regulation;
- determine equilibrium values of water prices at ecologically reasonable level of anthropogenic load;
- promote sustainable development of water use processes;
- explore and predict the behavior of the controlling parameters from any time interval;
- promote the initiation of appropriate management decisions based on monitoring, thus providing feedback;
- observe the investment movement in time;
- estimate time for system to return to equilibrium state;
- consider all cycle phases in time.

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THE RISKS OF URBAN AREAS DEVELOPMENT

Because of its complexity the process of urban development is conditioned by many factors of internal and external environment, the combination and mutual influence of which can lead to unexpected results. Therefore, the problem of determining specific risks that may occur on any ways to achieve strategic goals, has become more urgent in formulating the direction of urban development.

It should be noted that there is no univocal opinion in the scientific community in reference to interpretation of the concept "danger". Thus, in general, risk is defined as a potential source of damage. In a more specific sense of the term "danger" denotes the situation evolving under the influence of natural, social or economic factors contributing to the formation of conditions for the realization of various kinds of undesirable events. [2]. Thus, the danger is a situation in which can occur events or processes that can cause damage to society or a destructive effect on the environment. The measure of danger is risk. Unlike the concept of "threat" from the concept of

"risk" is that threat is a prerequisite for risk, while risk is a certain expression of the danger.

A number of researchers identify strategic risks of the region and their significance for security in various areas of activity: economic, social, natural. [4].

However, in addition to regional risks there are local strategic risks of development that proceed with regard to individual urbanized areas. Similar aspects of these risks types is their direct effect on the functioning of the important areas of security and measures of sustainable development of territories. Each subject the region, city, district, territory is inherent in its own special set of problems, determining specific conditions and priorities of the threats.

Such risks can be considered to be system ones, that are interconnected with each other, as the realization of one of them shall, as a rule, involve the implementation of the other risks. Therefore, when analyzing the territories it is needed to use an integrated approach, which is representing a study of risks in different areas according to their correlation and possible cumulation.

The size and weight in the integral exponent of the same risk for a variety of areas will be different. Consequently, the city territories can be classified into groups on the importance of similar risks. In addition, cities differ in their baseline estimations involving the vitally important areas.

Currently, there are several approaches to the classification of urban territories. According to the theory of regions, the most widely are used four paradigms: quasi-state, quasi-corporation, quasi-market and quasi-society [1]. However, according to scientists, the use of underlined paradigms is insufficient to determine the baseline of the territorial risk. As follows from the objectives of project-software management modernization of the economics, the traditional interest rate has little effect if only to increase the production factors, employment and income because it doesn't contribute to sustainable growth and competitiveness of the territories and elimination the disparities of development.

Type of urban territory allows to determine its original place in the classification of risks and negative factors influencing the development of the urban environment.

The effectiveness of risk evaluation and management is largely due to the classification (structure) of the levels and types of risk. To establish a baseline level of risk are used as a rule, the parameters originally selected as risk- constitute factors. Analysis of trends and trajectories of the city development allows to identify acquired factors, which together with the certain risk-constitute factors determine the integral risk level, which in its own turn is a parameter for comparing territories with similar basic conditions [3].

Thus, the formation of a single risk classification allows to make their full hierarchical account when determining the integral risk areas and the risk of a single sphere. The purpose of classification is to consider and identify risks that affect the development of the area. Further specification is shown in determining the certain risk factors and negative events affecting the implementation of individual risk (Fig. 1).

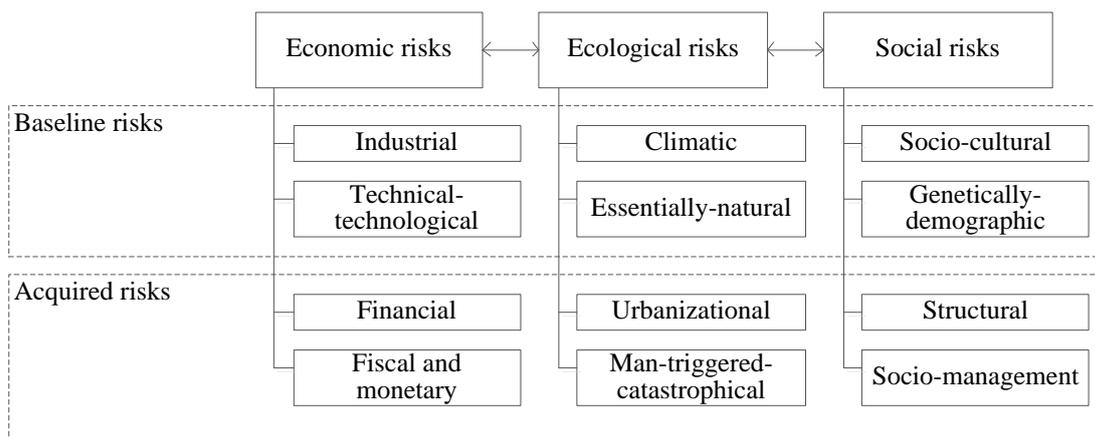


Figure 1. The structure of the integral risk of developing urban territories.

Construction of the risks structure requires finding the basic component due to territory belonging to the urban environment, characterized by a certain set of baseline socio-ecological-economic conditions.

Economic risks are determined by the list of industrial subjects, level of technique and production technology, providing a significant influence on the city economics. Natural and environmental risks define limits for the further development and urbanization of the territory. Socio-demographic risks are determined by the employment potential and cultural characteristics of the population. In this regard, the baseline level of risk include the industrial, technical-technological, climatic,

essentially-natural, socio-cultural and demographic risks. The acquired risks include also risks that arise during development and interaction of economic, ecological and social urban territory.

It should be noted that in some amount of cases identified structural risks of the baseline can flow into the category of acquired. These phenomena can be conditioned by the global re-equipment of the production sector, the improvement of high technology, climate change and demographic situation.

However, as a rule, during the development of strategy of socio-ecological-economic territory development we are talking about the medium-term prospects. Within five- seven years, the basic parameters of social, ecological and economic environment of urban territories are almost not affected by the change. At the same time in determining the strategic goals of long-term development should be taken into account the probability of changing the basic parameters. Consequently, the baseline risk might also vary.

Such a structuring of the development risks of urban territories makes it possible to distribute them on homogeneous clusters, which in its turn allows for to apply detailed quantitative methods of instrumental analysis, evaluation and management of risk.

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Dubrovskaya Y.

**HARMONIZATION OF INTERESTS OF SUBJECTS OF ECONOMY AS
THE FACTOR OF SELF-DEVELOPMENT OF SOCIAL AND ECONOMIC
SYSTEMS**

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In the article report the problem of harmonization of interests of various subjects of national economy from a position of the analysis of various levels of social and economic system is considered. The assumption is put forward, that achievement of harmony of interests of subjects of economy promotes self-development of all social and economic system that is proved on an example of system of local self-management.

Keywords: harmonization of interests, self-development, system of local self-management

In conditions of transition of economy on an innovative way of development of one of the most significant problems of a state policy definition of effective directions of harmonization of interests of various subjects of national economic system is. That fact, that harmonization of interests of various subjects of economy is important component steady development of all social and economic system, does not cause disputes among economists. Meanwhile, existing for today theoretical and applied researches consider process of harmonization of interests, basically, in a cut of separately taken levels of economic system. Abstraction from the analysis between levels of economic system and interaction of interests, indoubtedly, unfairly as simplifies researches in the given direction, does not allow to generate complete vision of a wide spectrum of interests, internal mechanisms of their realization and development. In such context the special importance to research of a problem of harmonization of interests is got with the hierarchical approach which allows to

explain how process of formation and realization of interests of economic subjects is influenced with the factors defining functioning of all levels of economy [1].

In the given context, and also proceeding from basic interpretation of the maintenance of concept «harmonious economy» [2], a condition of economic system in which conditions for complex development of all levels of hierarchy on the basis of a combination of interests of subjects of the given levels are created, it is possible to define as harmonious economy.

In connection with that quality of functioning of economic system is provided with a feedback arising during interaction of subjects of economy of various hierarchical levels, the primary goals of harmonization of interests of subjects of economy as the process directed on achievement of harmonious economy, become search of ways of interaction of subjects of economy and an estimation of their efficiency. Ability of economic subjects to interaction in conditions of the coordination of the economic and public purposes acts as ability to self-organizing. In a broad sense as self-organizing understand property of complex systems spontaneously to order the internal structure. With reference to a question of harmonization of interests, self-organizing should be carried out on the basis of balance of interests of all subjects of this or that system. A bright example of self-organizing of subjects of economy is the system of local self-management.

Objectively acting in the status most approached to the population and managing subjects of a level of public authority, institutions of local government possess a unique opportunity to realize a state policy in interests of local communities. In the given context local self-management is the mechanism of purposeful interaction of municipal communities, authorities and representatives of business, solving a problem of the coordination of corresponding interests. The System effectiveness of local self-management is shown in completeness of realization of the basic function - self-organizing of municipal community by attraction to direct participation in management of local affairs, that in practice is expressed in initiation and maintenance of support of various forms of self-organizing of a society.

At the same time, as the economy is system with unequivocally expressed social status, «the mechanism of its self-organizing is reflected in structure of institutes, that is in historically formed steady rules of social interactions of managing subjects» [3]. Our researches have shown, that despite of significant potential of system of local self-management in the decision of a problem of the coordination of interests of various economic subjects, institutes of local self-management in domestic economy do not provide realization of the specified potential to the full [4].

So, the institutes having in relation to system of local self-management external character (basic economic institutes - the legislative norms defining main principles of the organization of local self-management, and also its place and a role in system of public institutes of the country) are focused basically not on development of municipalities, and on their support, that, unfortunately, does not provide an output on a trajectory of steady development. The high level of financial dependence of municipal formations in Russia (the order of 90 % of municipalities in Russia receive interbudgetary transfers). As a result in domestic economy historically developed high degree of dependence of institutions of local government from the financial help from higher bodies of authority is kept. It, undoubtedly, constrains process of self-development of the municipalities, based on the certain level of their financial self-sufficiency and the initiative. Agreeing with understanding of self-development as «active intervention in process of own change» [5], we shall notice, that activization of self-development of social and economic system of any hierarchical level including systems of local self-management, it is possible at participation of all subjects of corresponding system. As a rule, to economic subjects of social and economic system carry representatives of authorities, business and a society [6]. At the same time, comprehension by subjects of economy of necessity of intervention in developments of corresponding social and economic system can objectively restrain internal factors of various character: a low level of trust to a rate of reforms spent by the government, «information vacuum» concerning available opportunities, low legal culture and so forth In aggregate listed factors cause

underestimation of an opportunity and passivity of the population in aspiration to influence authority and to participate in a public life.

At the same time, «it is not enough sense to address to people with appeals if they are inclined to think, that from them victims only to please to the given ministry or the government ... are required is necessary to appeal to representation about benefit and to a personal interest of the managing person» [7]. If subjects of economy do not realize communication between improvement of quality of a life as a result of any activity, they will not make the efforts the decision of these or those problems.

On the basis of the above-stated it is possible to come to conclusion, that any measures of authorities mismatching interests of a society both managing subjects, and not supported by their consent, never can it is high-grade to be fixed in the country and a life of a society. In this connection the problem of formation internal in relation to social and economic system of the institutes initiating high-grade interaction of corresponding subjects of economy is staticized.

With reference to system of local self-management considered in research such institutes of information, institutes of legal culture, mental institutes can be. Developing the given institutes and leaning on the certain support of the center, institutions of local government should do the main rate in the development on an effective utilization first of all internal (municipal) factors - natural, material and financial. In this case development of municipal formation will come nearer to such mode of functioning as self-development.

In summary we shall note, that self-development of social and economic systems can be made active on the basis of formation of institutional the structure providing harmonization of interests of subjects of economy of various hierarchical levels.

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**INVESTMENTS AND INNOVATIONS IN SOUTHERN FEDERAL
DISTRICT**

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Introduction. Construction in Russia of innovative economy becomes complicated by a prolonged world economic crisis but national economy continues to grow and on this indicator in 2011 left on the third place in the world having passed forward China and India. However economy growth does not mean its qualitative change yet and transformation into innovative having signs of new economy and economy of knowledge. The contradiction between the main strategic targets put by the President and the Government of the Russian Federation (Russian Federation) and practical steps which can be traced by having investigated dynamics of investments and innovations including in one of country regions.

Successes of the country in innovative building develop of achievements of regions and process of innovative transformations depends on conditions of investment sphere therefore as object of research have served Southern federal district (SFD-6 / SFD) and regions entering into it and a subject is a condition dynamics and tendencies of investment activity and innovative modernization of economy of subjects SFD-6.

SFD-6 is one of investment leaders of the country but volumes of investments are distributed on its subjects non-uniformly. There are outsiders having low enough indicators of investment and innovative activity together with obvious leaders. Asymmetry of development of regions and separate territories is one of contradictions of social and economic development which is observed everywhere and it can lead to formation of depressive and backward regions and should be overcome by joint efforts of the state, business and a society.

Focusing strategically important efforts to an innovative way of development of economy construction of new economy and economy of knowledge, it is necessary to remember possible occurrence of new contradictions of the development connected with the consumer market manufacture of the goods and the services which individuals and families buy for personal consumption. The markets of consumer goods with their mass consumer makes a competition and the decentralized structure directly participate in processes of growth of quality of life of the population eliminate disproportions in the offer of the goods and services for the region population. Together with it trade and a market infrastructure should develop proportionally. Then equation of development becomes the important factor of social and economic lifting criterion of quality of economy and its progressive structure.

Innovative economy as an economic category. In the present research the *innovative economy*, *new economy* and *economy of knowledge* consider not as synonyms but relatives under the maintenance terms [1]. Importance of understanding of distinctions of terms is connected with the decision of a problem of construction in Russian of innovative economy, in which lines of new economy and economy of knowledge are inherent to provide a national economy sustainable

development and acceleration of scientific and technical progress (STP). Besides it provides a qualitative change of the market, a society and their perfection. Russia has not succeeded in innovative building yet and in a global rating of the innovative states (The Global Innovation Index 2011) occupies 56 place from 125 possible [2, with. XVIII].

The national economy can be considered in a certain measure innovative if introduces innovations which can be characterized by different level of novelty including the elementary and effective innovations which are based on old knowledge, and also the borrowed innovations. It is expedient to use the classification resulted in the book of A.J.Judanova [3, with. 218] (fig. 1).

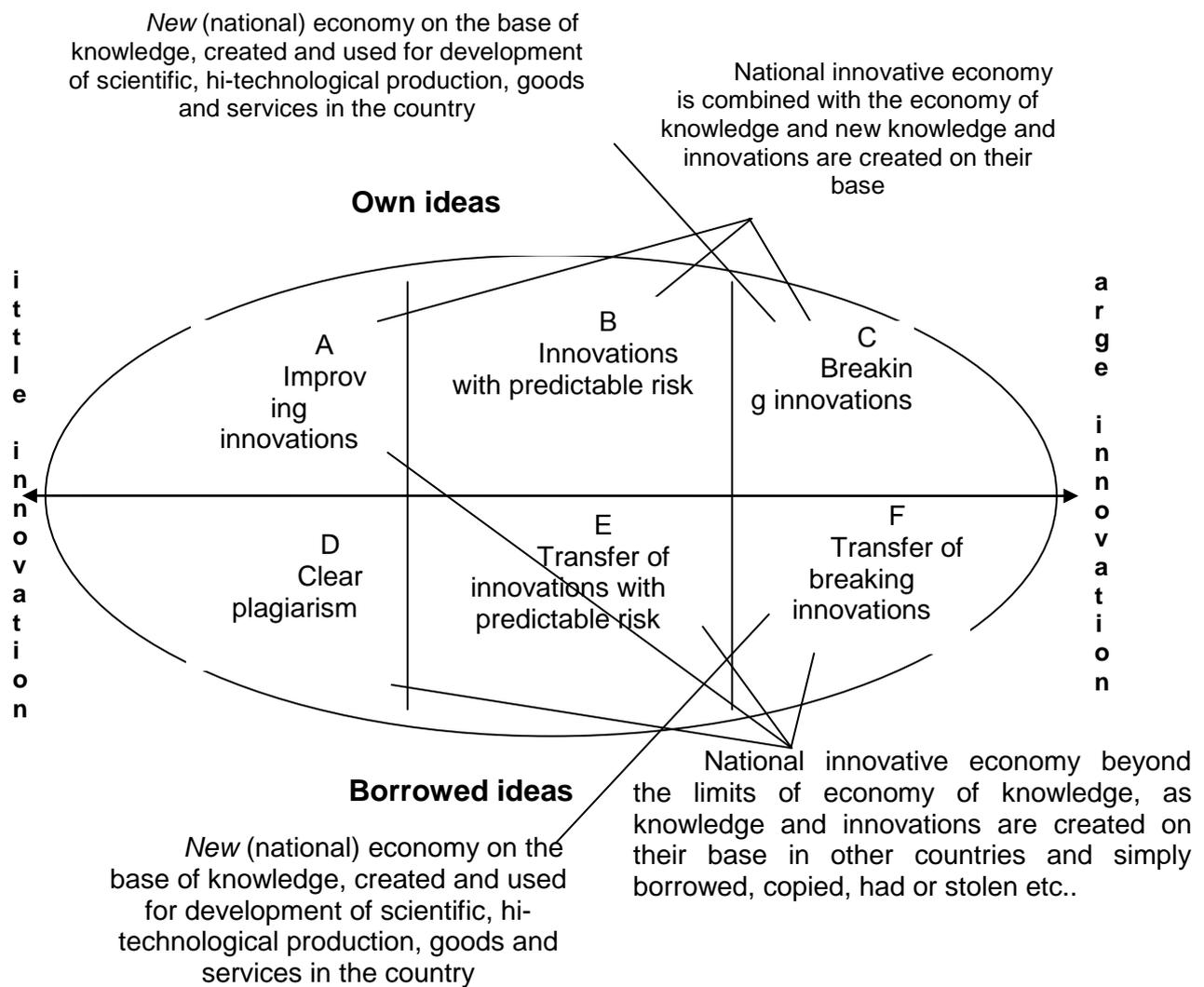


Fig. 1. Classification of innovations and its use in the analysis of the maintenance of terms the *innovative economy*, *new economy* and *economy of knowledge*

If we want to create a national economy independently by improving innovations based on new knowledge it is possible to speak about existence of economy of knowledge . If innovations are developed on earlier known knowledge the innovative economy does not carry line of economy of knowledge.

The real economy develops with use of a rational combination of loans and own workings out but puts strategic problems of escalating of capacities of hi-tech manufactures.

Low employment in hi-tech branches and fields of activity (no more than 10 % of labor) is a characteristic for the leading developed countries, but these branches play locomotive NTP role.

The new economy (neoeconomy) means creation of a new economic infrastructure and wide use by the companies of modern information technology, communication facilities and computer facilities as powerful factor of increase of efficiency and development. In *new economy* the increasing role is got by intangible actives, services and technologies at decrease in the importance of tangible actives.

Economy of knowledge is the highest stage of development of postindustrial economy and innovative economy. It is the base of a society of knowledge. A primary factor of formation and development of such economy of knowledge is knowledge and the human capital.

Thus, the *innovative economy* under the maintenance only is partially combined with *new economy* and *economy of knowledge* (fig. 2).

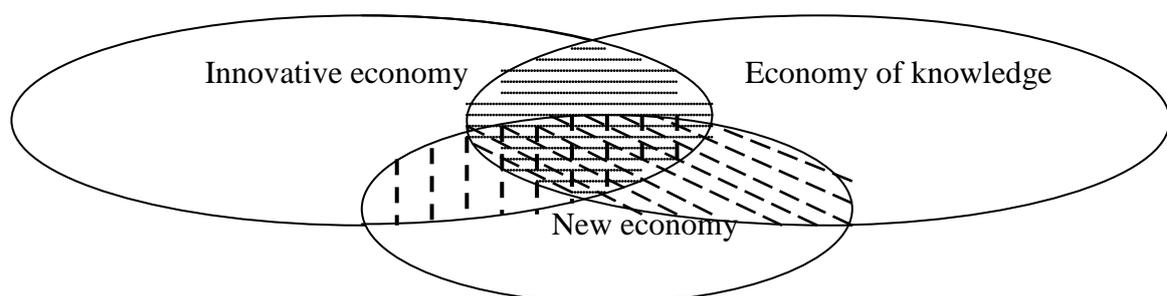


Fig. 2. A parity of the maintenance of the investigated concepts

The modern way of development should be connected with such innovative economy which has lines of new economy and economy of knowledge, i.e. comes nearer under the characteristics to the general zone (fig. 2). From these positions we can make the analysis of dynamics of innovations and investments in the present research.

Each region pay attention to investment and innovative programs. The government of the Russian Federation confirms Strategy of innovative development for the period till 2020. Strategy is developed on the basis of positions of the Concept of long-term social and economic development of the Russian Federation for the period till 2020 according to the Federal law «About a science and the state scientific and technical policy» [4]. There is «a Strategy of social and economic development of Southern federal district for the period till 2020» in which the important place is taken away to innovations [5]. Strategy of social and economic development of the Rostov region till 2020 [6] and strategy of development of other subjects SFD-6 is in a similar way designed. In Rostov-on-Don we have accepted the program directed on attraction of investments [7].

Techniques used by the state statistics at an estimation of innovations practically do not consider degree of their novelty as *innovative activity* and is understood as the kind of activity connected with transformation of ideas (usually results of scientific researches and workings out or other scientific and technical achievements) in technologically new either advanced products or the services introduced in the market. New either advanced technological processes or ways of manufacture (transfer) of the services are used in practical activities. *Technological innovations* are considered as the activity of the organization connected with working out and introduction: technologically new products and processes and also considerable technological improvements in products and processes; technologically new or considerably advanced services; new or considerably advanced ways of manufacture (transfer).

Innovative activity of the organization is characterized by degree of participation of the organization in realization of innovative activity in whole or its separate kinds during the certain period of time. And *level of innovative activity of the organizations* is defined as the relation of number of the organizations which were carrying out technological, organizational or marketing innovations to total number surveyed for the certain period of time of the organizations in the country, region by the form economic activities etc. The *Innovative goods, works and services* are new or exposed during last three years of different degree to technological changes of the goods, works and services [8, with. 818 - 819]. Only the *advanced industrial technologies* can be identified with *new economy* and considered as technologies and the technological processes including the cars, devices, the equipment and the devices based on microelectronics or operated by means of the computer and used at designing, manufacture or production processing.

Thus there is a strategic orientation of regional economy on innovative modernization but it is expedient to investigate results of innovative building from positions of their conformity to character of new economy and economy of knowledge.

Investment dynamics in SFD-6. At research of dynamics of investments and innovations we used the information received at the analysis of official documents of controls of the Russian Federation, SFD and its subjects, statistical reports of the separate enterprises, Rosstata, a site of the international bank and other sites.

SFD (SFD-6) unites in the structure of 6 subjects of the Russian Federation: Republic Adige, Republic Kalmyk, Krasnodar territory, Astrakhan, Volgograd and Rostov areas. The district is located in the extreme south of the European zone of Russia and occupies a southern part of East European plain, the northwest of Near-Caspian lowland and the western part of the Big Caucasian ridge. Territory of SFD makes 420,9 thousand sq. kilometers. High social and economic appeal of SFD causes relative improvement of dynamics of demographic and migratory processes. As consequence, the density of SFD takes the third place among federal districts of the country (after the North Caucasian and Central federal districts) as for the

dynamics of population we take the second place (after the North Caucasian federal district), on scales, level and rates of development of sanatorium and tourist spheres we take the first place; Powerful enough industrial and production potential occupying in some branches of agriculture, agricultural mechanical engineering, metallurgy, chemistry and petro chemistry, the food-processing industry leading positions in the country. The positive vector of structural development of economy is thus observed: on a turn of small enterprises which produce the goods branches per capita SFD takes the third place (after Northwest and Privolzhsky federal districts); a formed sports-recreational and transport-infrastructure Sochi Olympic complex which became the catalyst of social and economic development of Krasnodar territory (in the long term after the termination of works on the Olympic objects its basic industrial links are hard resourceful, building, technique-technological and it should become economic base of development of an infrastructure of the international transport corridors in all territory of district) [5, with. 3 - 5]. In economy of SFD all industries are presented (to some extent). Innovative achievements of subjects of district and their credit ratings (tab. 1 [9]) essentially differ. Big cities of SFD are attractive for investments that proves to be true their position in a rating «the cities of Russia which are most attractive to business» (tab. 2 [10]).

Dynamics of investments into fixed capital is characterized in tables 3 and 4 [12].

Table 1

Subjects of SFD -6 in a rating of credit status of Russian Federation's regions

Rating 2009	Subject of RF	Relative level of credit status on financial indicators	Relative level of credit status on economic indicators	The integrated level of relative credit status	Rating 2008
9	Krasnodar territory	69.08	53.07	61.88	16
20	The Rostov region	58.84	47.86	53.90	23
26	The Volgograd region	55.00	46.62	51.23	24
73	Republic Adige	29.97	24.91	27.69	65
75	The Astrakhan region	20.10	34.90	26.76	64

80	Republic Kalmyk	11.09	11.43	11.24	81
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Table 2

Big cities of SFD-6 in a rating «the cities of Russia which are most attractive to business»

Rating 2009	City	Private ratings					
		Market volume	City finance	The building market	Trade	Prosperity of inhabitants	Safety
1	Krasnodar	14	29	6	1	1	5
3	Sochi	28	3	2	11	12	6
8	Rostov-on-Don	9	27	9	26	4	51
9	Volgograd	12	44	44	36	6	9

Last years investments of the state into development of economy and social sphere of SFD grow. Only in the first half of the year 2011 in district economy it is enclosed 357,4 billion roubles of investments (112,9 percent by corresponding period of previous year). Rather small economy of SFD even at complexities with financing from the federal budget allows to estimate in practice influence large in proportion to size of economy and investments of the state [11].

Table 3

Investments into fixed capital, billion rbl.

Subject	Year						
	2000	2005	2006	2007	2008	2009	2010
The Russian Federation	1165,2	3611,1	4730,0	6716,2	8781,6	7976,0	9151,4 ¹⁾
Southern federal district	108,9	245,1	324,5	496,9	704,2	709,4	794,4
Krasnodar territory	54,7	113,9	152,1	229,7	332,5	377,0	492,7
Republic Adige	1,3	3,6	4,1	11,0	13,3	15,9	11,4
Republic Kalmyk	6,6	3,1	3,8	6,2	8,0	8,1	7,3
The Astrakhan region	12,4	21,6	29,4	50,0	68,3	62,0	56,9
The Volgograd region	11,5	42,7	39,6	65,0	88,4	75,6	74,0
The Rostov region	22,4	60,1	95,6	135,1	193,7	170,8	152,1

¹⁾ Including expenses for the centralized acquisition of cars, the equipment, vehicles of the buildings not included in estimates, and also specification at federal level of volume of the investments which are not observed by direct statistical methods without distribution on subjects of the Russian Federation

Table 4

Indexes of physical volume of investments into fixed capital (in the comparable prices and % to previous year)

Subject	Year						
	2000	2005	2006	2007	2008	2009	2010
The Russian Federation	117,4	110,9	116,7	122,7	109,9	84,3	106,0
Southern federal district	103,3
Krasnodar territory	156,5	104,3	117,5	128,4	121,0	111,7	118,2
Republic Adige	100,4	141,7	102,9	в 2,4р.	101,3	114,3	67,0
Republic Kalmyk	в 10,1р.	120,0	111,9	149,6	104,7	88,1	81,0
The Astrakhan region	156,2	98,2	120,7	147,8	110,8	87,6	89,6
The Volgograd region	156,6	128,2	82,3	142,2	113,9	83,6	93,5
The Rostov region	152,3	104,8	143,8	122,4	121,7	88,2	84,1

The structure of distribution of investments between subjects of SFD changes slightly (fig. 3 and 4) and allows to reveal regional asymmetry of investments.

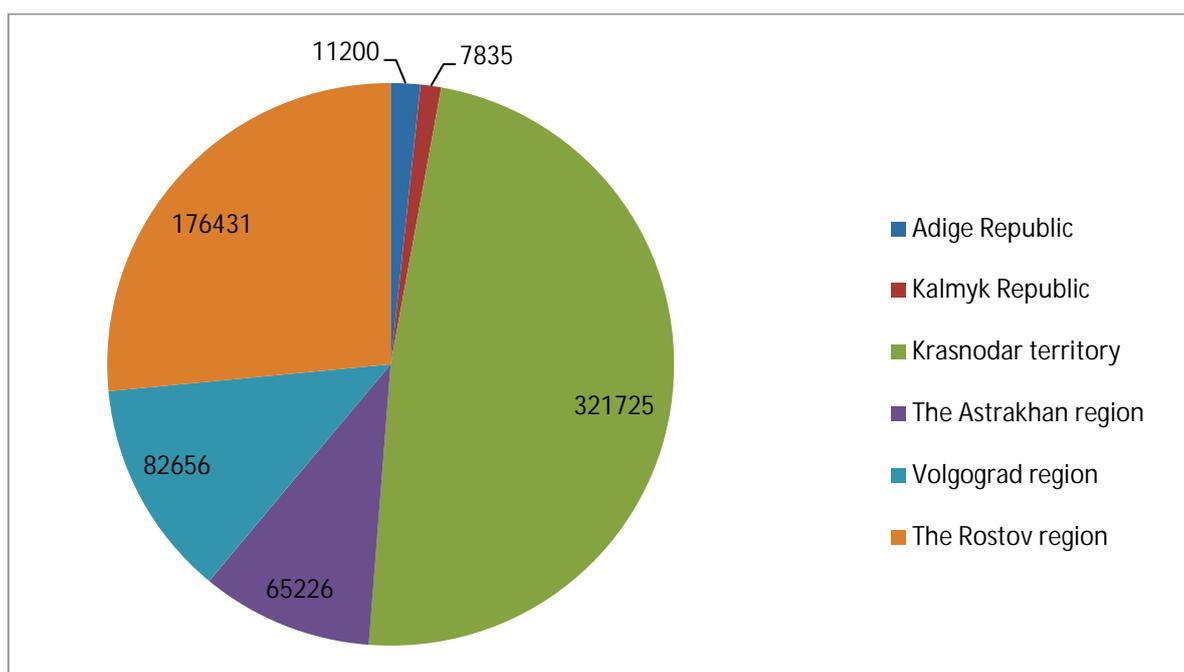


Fig. 3. Structure of the investment into fixed capital in SFD-6 (2008), million rbl.

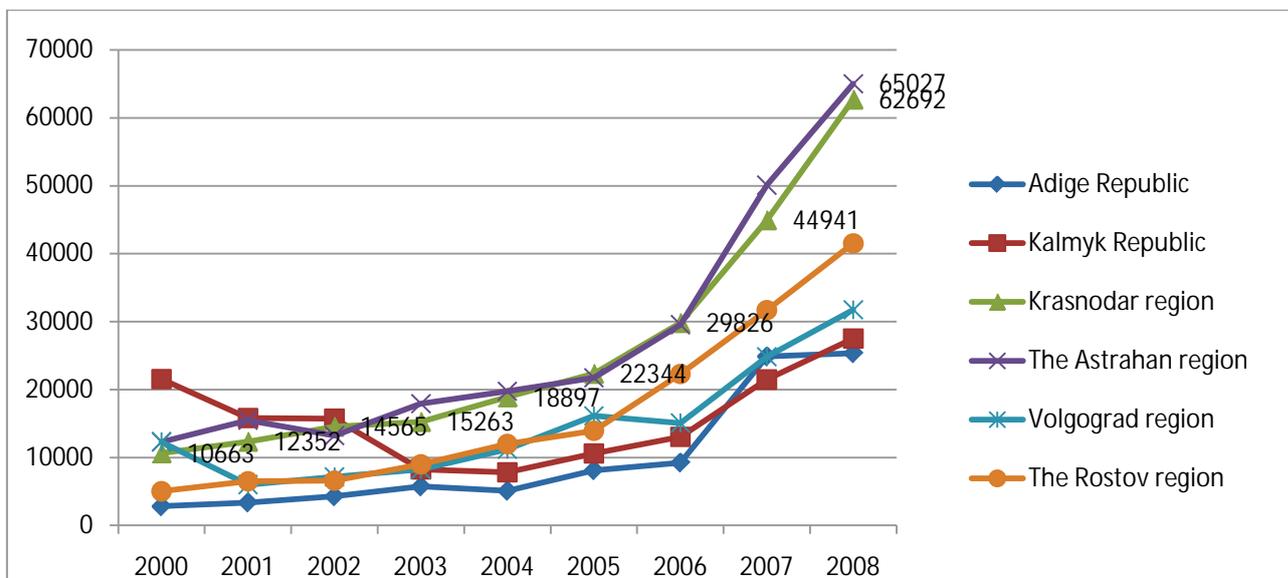


Fig. 4. Investments into fixed capital into subjects of SFD-6 (per capita), rbl.

There are three subjects which are most attractive for investments (Krasnodar territory, the Rostov region, the Volgograd region) which absorb 87 % of investments of region. They possess a favorable geographical position and the qualified manpower and characterized by economic and political stability. In drawing 4 it is possible to track dynamics of investments into the fixed capital having per capita. Rather good values of an indicator specific investments in fixed capital were reached by the Astrakhan region.

In structure of the investments identified on patterns of ownership, private enterprises prevail in modern economy investments in. This fact is illustrated on an example of dynamics of investments in the Astrakhan region (fig. 5).

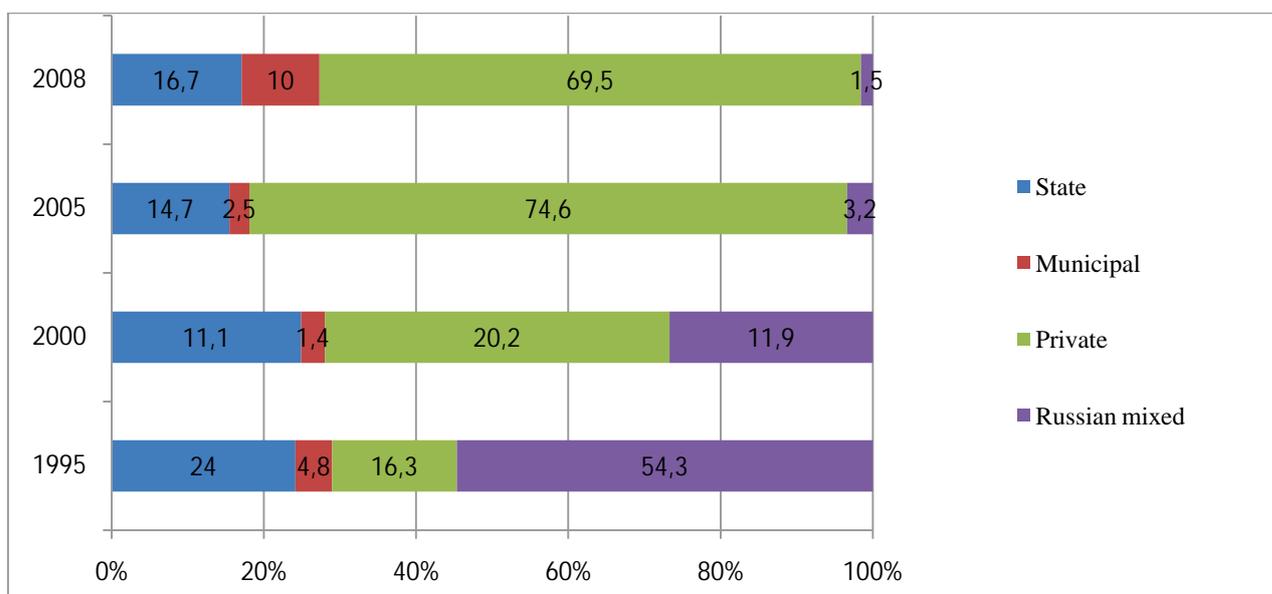


Fig. 5. Distribution of investments into fixed capital on patterns of ownership in the Astrakhan region, %

Mainly investments are directed to agriculture (nature of SFD is favorable for agricultural production) processing manufacture, manufacture and distribution of the electric power, gas and water. The leader under investments into all branches is Krasnodar territory.

Foreign investors Krasnodar territory and the Rostov region (in a greater degree involve fig. 6).

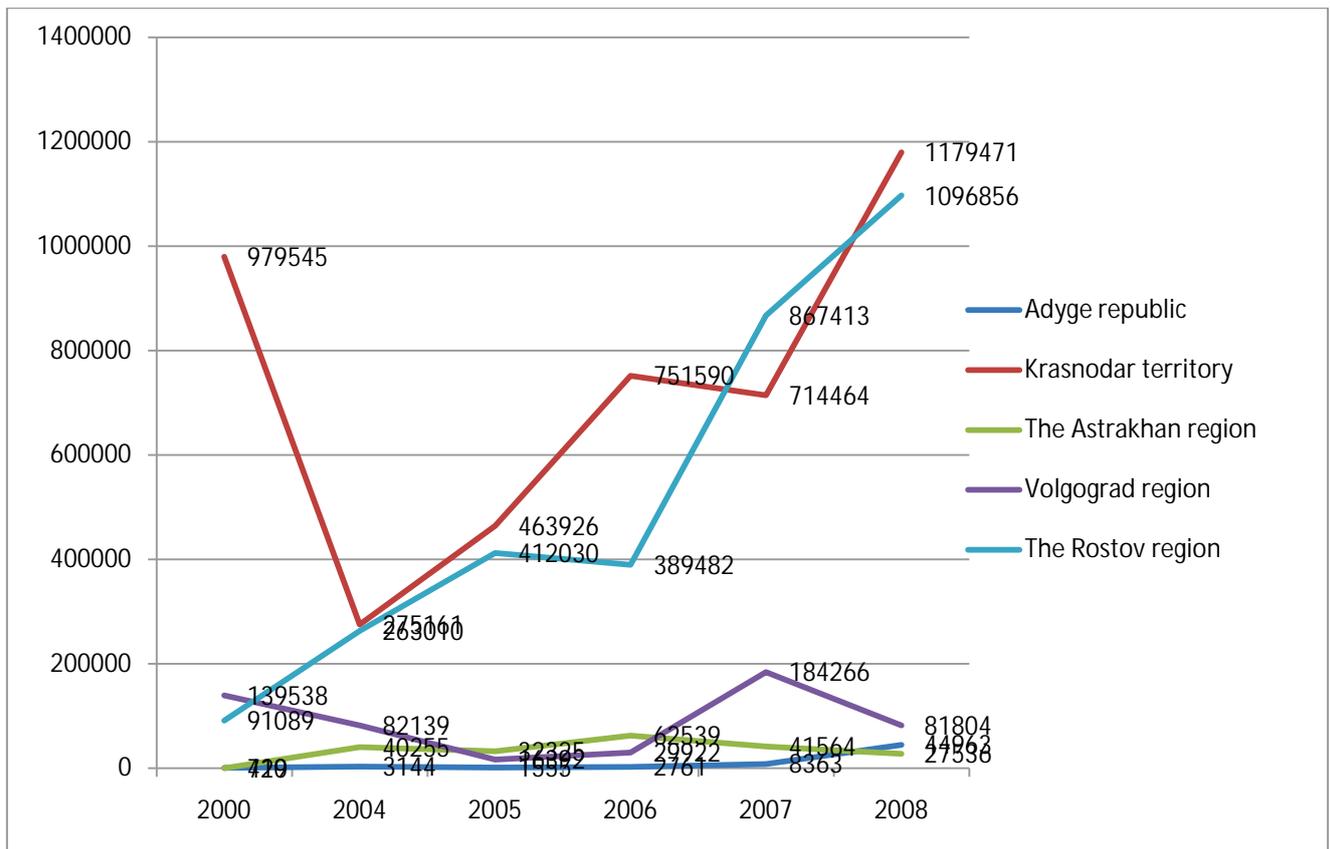


Fig. 6. Dynamics foreign investments into economy of subjects SFD-6, million rbl.

Results of the analysis show that leadership of Krasnodar territory in attraction of investments becomes stronger in connection with scale plans of new building of sports and accompanying infrastructural objects for successful carrying out of Olimpiady-2014 even more that only in small degree it is possible to connect with innovative modernization of economy.

Innovative dynamics in SFD-6. Researches confirm that economy of Russia needs more and more means for researches and workings out (tab. 5 [8, with. 788]) but first rate of increase of this indicator has started to be slowed down since 2007 (fig. 7), and secondly the means appears insufficiently in comparison with strategic problems of innovative modernization of economy.

Table 5

Internal expenses for scientific researches and workings out
(Thousand rbl.; 1995 - million rbl.)

Subject	Years					
	1995	2000	2002	2003	2004	2005
<i>RF</i>	12149459	76697101	135004492	169862369	196039870	230785150
<i>SFD</i>	456533	2392108	3972353	4874124	5957884	6755821
<i>Adige republic</i>	1057	10230	11915	14557	13616	16857
<i>Kalmyk republic</i>	2047	6281	16051	16954	23498	23372
<i>Krasnodar territory</i>	88907	699245	1490872	1617630	1674646	1725989
<i>The Astrakhan region</i>	27213	169544	292658	289952	350552	396418
<i>Volgograd region</i>	62074	331211	487923	601166	762934	737581
<i>The Rostov region</i>	275235	1175597	1672934	2333865	3132638	3855604
Subject	Years					
	2006	2007	2008	2009	2010	2011
<i>RF</i>	288805212	371080327	431073185	485834338	523377234	-
<i>SFD</i>	8284752	11142265	11398129	12023650	13027273	-
<i>Adige republic</i>	36208	40761	43973	73210	59667	-
<i>Kalmyk republic</i>	35964	51536	56853	64191	62749	-
<i>Krasnodar territory</i>	2185441	2947891	3260028	3202601	3260342	-
<i>The Astrakhan region</i>	461217	330333	294112	365950	369542	-
<i>Volgograd region</i>	1099831	1768947	1897138	2305573	2606570	-
<i>The Rostov region</i>	4466091	6002797	5846025	6012125	6668404	-

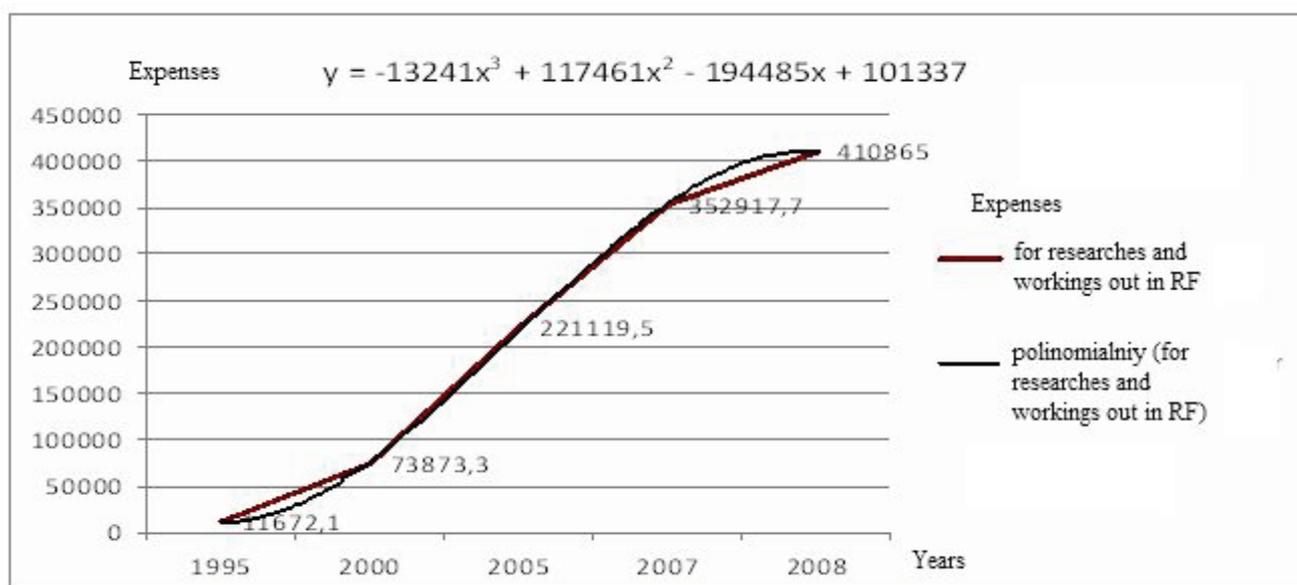


Fig.7. Expenses for researches and workings out in the Russian Federation

The basic share in structure of current expenses at the general tendency to increase in expenses for scientific researches and workings out (tab. 6 [8, with. 794 - 795]) belongs to workings out of innovations that is illustrated on an example of the Rostov region (fig. 8) which is leader in SFD in sphere of researches both innovative workings out and as which it is possible to consider as the regional scientifically-innovative centre.

Table 6

Internal current expenses for scientific researches and workings out

Subject	Years							
	In all				Fundamental researches			
	2000	2005	2009	2010	2000	2005	2009	2010
RF	73873,3	221119,5	461006,2	489450,8	9875,7	31022,9	96809,1	95881,4
SFD	2326,2	6621,5	11512,3	12424,2	245,3	727,8	2195,9	1965,9
<i>Adige republic</i>	10,2	16,9	62,9	57,9	1,6	5,0	55,6	53,7
<i>Kalmyk republic</i>	6,2	23,1	64,2	62,7	4,8	19,1	51,9	52,0
<i>Krasno dar territory</i>	683,9	1666,6	2948,9	3059,0	86,8	291,2	827,2	712,6
<i>The Astrakhan region</i>	143,4	390,8	365,8	369,0	53,3	143,2	219,7	225,6
<i>Volgograd region</i>	321,4	698,9	2170,3	2406,8	24,3	77,5	303,0	286,7
<i>The Rostov region</i>	1161,1	3825,2	5900,2	6468,8	74,5	191,8	738,5	635,3
Subject	Years							
	Applied researches				Workings out			
	2000	2005	2009	2010	2000	2005	2009	2010
RF	12117,5	36360,2	92557,1	92010,7	51880,2	153736,4	271640,0	301558,8
SFD	586,8	1323,8	2343,4	2342,4	1494,0	4570,0	6973,0	8115,9
<i>Adige republic</i>	-	0,2	4,2	1,5	8,6	11,6	3,1	2,7
<i>Kalmyk republic</i>	0,5	2,8	11,5	10,4	0,9	1,2	0,8	0,3
<i>Krasno dar territory</i>	374,8	670,3	1177,5	1118,0	222,2	705,2	944,2	1228,4
<i>The Astrakhan region</i>	42,6	100,0	125,9	118,9	47,5	147,7	20,2	24,5
<i>Volgograd region</i>	57,4	143,0	314,5	329,7	239,7	478,4	1552,8	1790,3
<i>The Rostov region</i>	111,5	407,5	709,8	763,9	975,1	3225,9	4451,9	5069,6

Rostov region								
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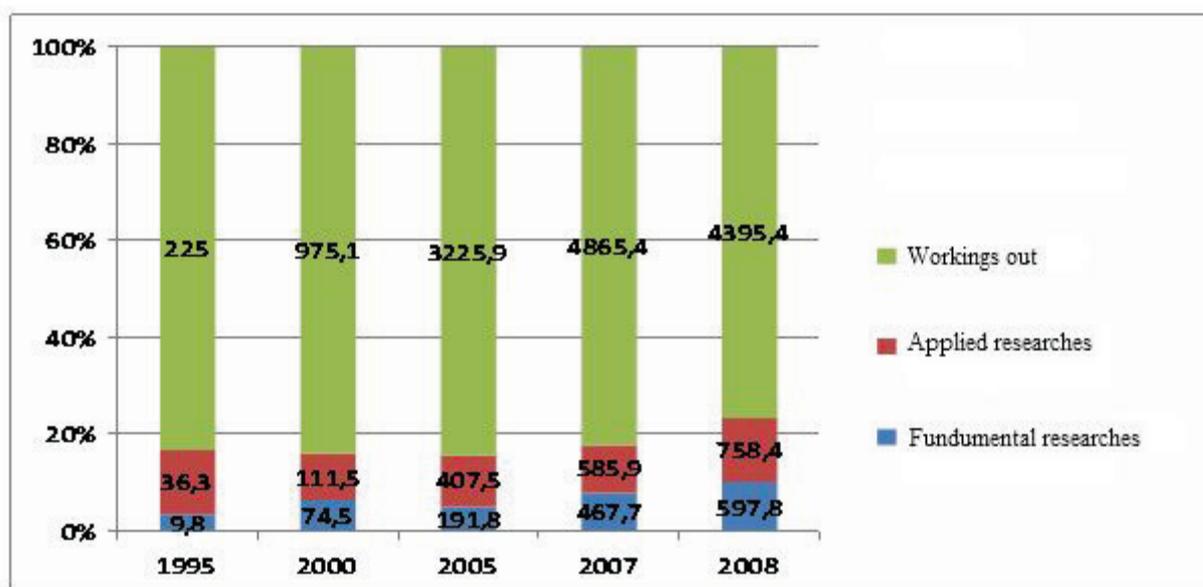


Fig. 8. Structure of current expenses for researches and workings out by kinds of works in the Rostov region

The quantity of the organizations which are carrying out scientific researches and workings out gradually decreases over the last ten years (tab. 7 [8, with. 778]), on the one hand we can see the processes of decrease in scientifically-innovative potential of regions and with another hand some integration of the research and design organizations.

Table 7

Number of the research and design organizations

Subject	Years										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
RF	4099	4037	3906	3797	3656	3566	3622	3957	3666	3536	3492
SFD	268	269	253	245	241	239	233	258	226	221	231
Adige republic	3	3	3	3	3	3	6	8	6	6	6
Kalmyk republic	9	9	8	8	8	8	8	8	8	7	7
Krasnodar territory	62	64	61	64	64	62	59	68	60	56	53
The Astrakhan region	20	21	21	20	21	21	21	20	14	14	23
Volgograd region	63	62	56	52	49	45	42	48	39	37	42
The Rostov region	111	110	104	98	96	100	97	106	99	101	100

Number of the personnel that has led to decrease in scientifically-innovative potential of Russia and its regions was accordingly reduced together with reduction of number of the research and design organizations. Since 1995 to 2010 number of the personnel in the Russian Federation was reduced from 1061044 to 736540 people (to 30,6 %), in SFD from 44615 to 28109 people (on 37,0 %), in Krasnodar territory from 9083 to 6256 people (on 31,1 %), in the Rostov region from 26099 to 16402 people (on 37,2 %). As a sign of decrease in scientifically-innovative potential the decreasing quantity of patent demands and the given out security documents (tab. 8 [8 serves from year to year, with. 806]).

Table 8

Number of patent demands and the given out security documents

Subject	Year											
	2005				2009				2010			
	Подано патентных заявок		Выдано патентов		Подано патентных заявок		Выдано патентов		Подано патентных заявок		Выдано патентов	
РФ	644	082	9447	955	5598	0728	6294	0500	8722	1757	1627	0187
ЮФО	693	94	693	59	1765	572	1620	529	1661	667	1352	565
<i>Adige republic</i>					20	3	2	2	6	1	7	2
<i>Kalmyk republic</i>					2	3	1	5	-	1	1	-
<i>Krasnodar territory</i>	81	59	02	18	443	188	522	167	536	268	453	226
<i>The Astrakhan region</i>	9	5	7	1	136	40	105	45	103	45	78	37
<i>Volgograd region</i>	97	8	30	0	406	114	376	100	358	123	258	97
<i>The Rostov region</i>	09	50	97	00	758	224	614	210	658	229	555	203

I – for inventions; M – for useful models

Structure of current expenses for researches and workings out in which investments into innovative workings out considerably prevail (tab. 6 and fig. 8) it should consider the inappropriate economy of knowledge. It proves that the basic attention is not directed to create knowledge and its use in the newest workings out

of world level (pioneer, innovations with high degree of novelty) and to application known which received spread of knowledge in innovations of average and low level of novelty.

The Rostov region is in the lead on expenses for acquisition of the new equipment (fig. 9).

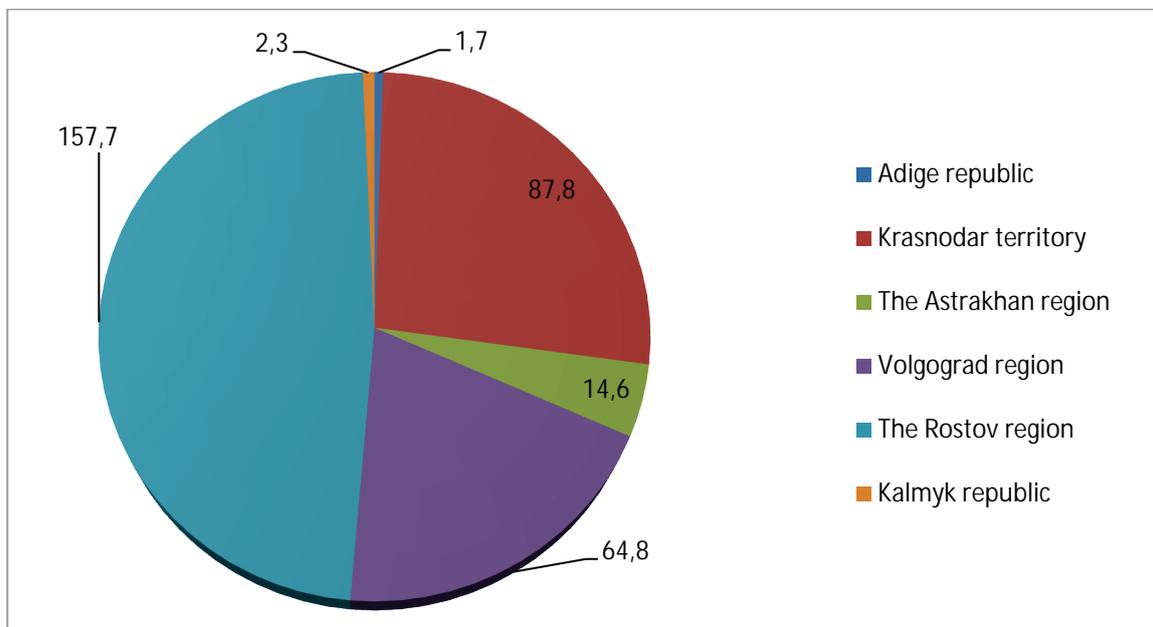


Fig. 9. Expenses for acquisition of the new equipment (2008), million rubl.

At first sight the Rostov region has most succeeded in updating of fixed capital of the enterprises and so successful in creation and development of high technologies (tab. 9 and 10 [8, with. 808 and 810]) but the analysis of tables shows that technologies are mainly borrowed.

Table 9

Number of the created advanced industrial technologies

Subject	Year										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
RF	688	637	727	821	676	637	735	780	787	789	864
SFD	17	18	27	22	36	21	19	25	22	26	27
<i>Adige republic</i>	1	1	1	-	-	-	-	-	-	-	-
<i>Kalmyk republic</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Krasnodar territory</i>	-	-	-	1	4	2	5	9	0	8	6
<i>The Astrakhan region</i>	1	1	3	2	3	4	2	2	-	5	11
<i>Volgograd region</i>	-	1	3	-	3	1	2	3	2	2	1
<i>The Rostov region</i>	15	15	20	19	26	14	10	11	10	11	9

Table 10

Number of used advanced industrial technologies

Subject	Year										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
RF	70069	80012	93412	107015	119639	140983	168311	180324	184374	201586	203330
SFD	3758	3806	3905	3355	3504	4718	6385	7069	7748	8301	7743
<i>Adige republic</i>	2	2	3	-	-	-	-	8	15	26	120
<i>Kalmyk republic</i>	3	5	12	9	11	9	7	7	6	6	6
<i>Krasnodar territory</i>	339	421	452	459	569	1098	2240	1974	2088	2070	2159
<i>The Astrakhan region</i>	4	19	35	48	80	118	167	202	282	490	551
<i>Volgograd region</i>	1916	1292	1150	1101	1097	1603	1921	2624	2941	3182	2243
<i>The Rostov region</i>	1494	2067	2253	1738	1747	1890	2050	2254	2416	2527	2664

It is important that high technologies and technological processes are realized by cars, devices, the equipment and devices which are equipped by microelectronics, cope computers, hence, serve as acknowledgement of innovative modernization in a direction of construction of new economy.

Together with it there are number of the enterprises showing innovative activity in SFD (tab. 11 [8 there is not enough, with. 812]). It is a characteristic for all Russian economy and can be illustrated in the drawing 10 showing that the quantity of the innovative enterprises in Russia is not enough, and the growth tendency is unstable.

Table 11

Innovative activity of the organizations, %

Subject	Years										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
RF	8,8	8,5	9,0	9,5	9,6	9,7	9,9	0,0	9,4	9,3	9,5
SFD	8,1	8,3	7,7	9,0	8,7	8,6	8,6	9,4	8,0	7,2	7,5
Adige republic	3,1	0,9	7,0	-	5,1	5,6	11,5	8,8	10,4	9,1	10,0
Kalmyk republic					-1,2						
Krasnodar territory	5,9	5,4	4,1	2,9	3,9	4,1	7,5	7,9	6,8	5,4	6,2
The Astrakhan region	2,7	4,2	2,0	6,3	6,1	9,0	3,7	7,1	6,9	9,9	12,8
Volgograd region	15,9	15,0	12,6	7,2	15,8	4,3	10,8	11,3	9,5	8,4	8,4
The Rostov region	10,4	9,3	10,9	12,5	11,8	11,2	10,7	11,4	9,4	7,8	7,3

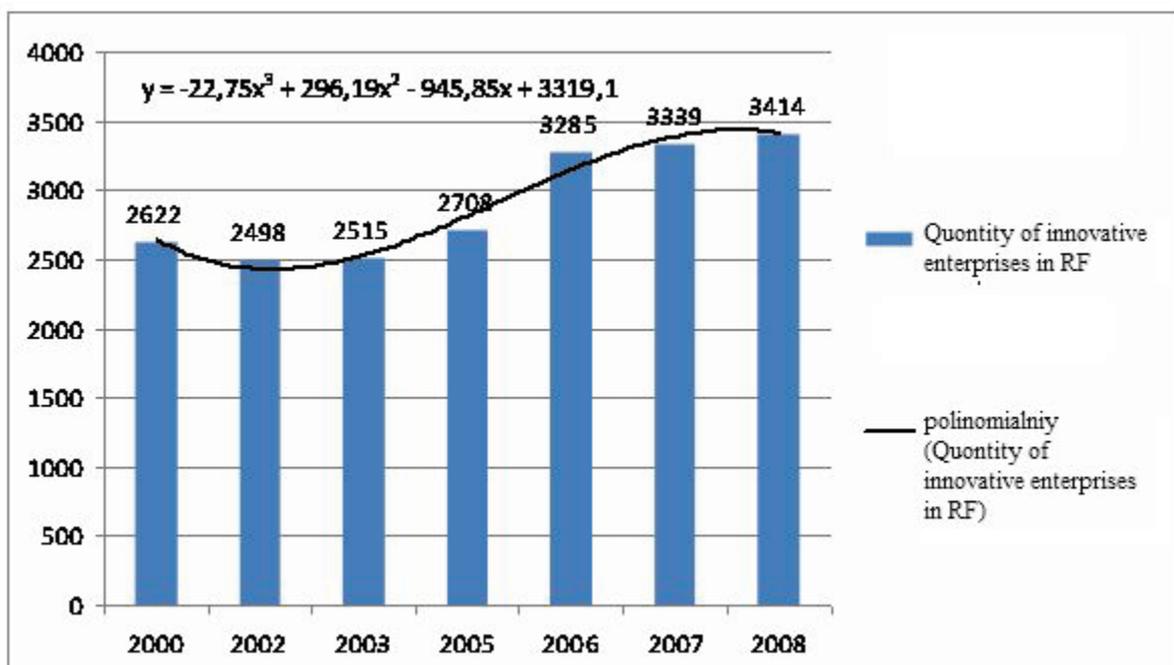


Fig. 10. Quantity of the innovative enterprises in the Russian Federation

The innovative characteristic of Russian Federation's regions is supplemented with indexes of innovations which for subjects of SFD are presented in drawing 11. In this number the Rostov region is in the lead. Krasnodar territory takes the average positions with the Astrakhan region and the Volgograd region, and Adige and Kalmyk are outsiders.

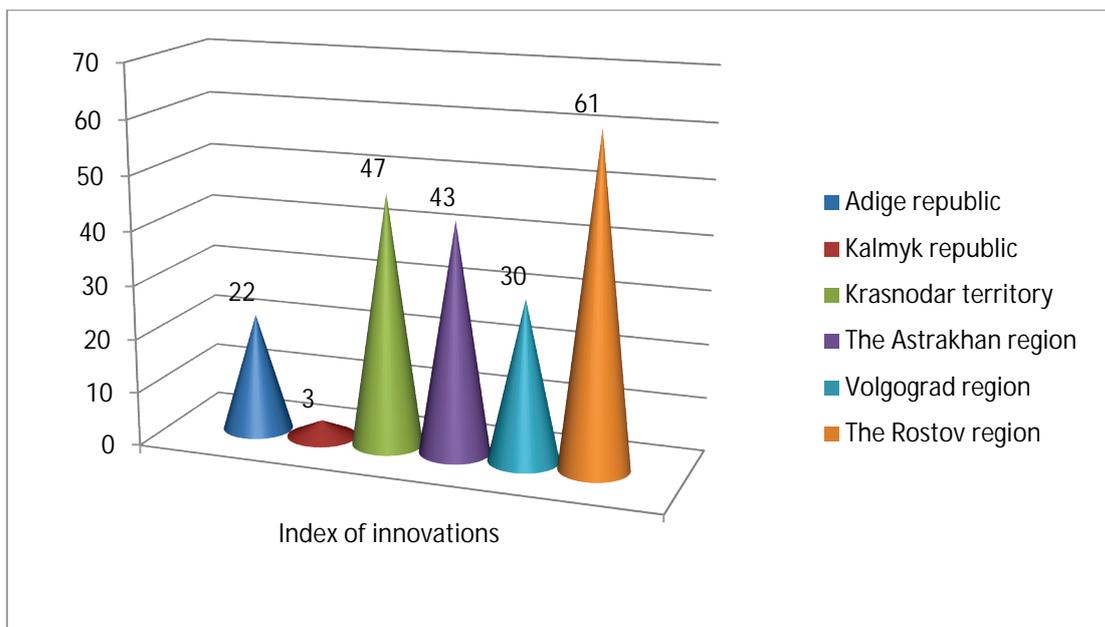


Fig. 11. An index of innovations (2009)

Strategic problems of modernization of the Russian economy define its future as economy of knowledge. By technique Worldbank Russia occupies 60 place in a rating «KEI and KI Indexes. KAM 2009» (tab. 12 [13]).

Table 12

Indexes of economy of knowledge by a technique of the World bank

Rank	Country	KEI	KI	Economic regime	Innovations	Education	IKT
1	Denmark	9.52	9.49	9.61	9.49	9.78	9.21
2	Sweden	9.51	9.57	9.33	9.76	9.29	9.66
3	Finland	9.37	9.39	9.31	9.67	9.77	8.73
4	Netherlands	9.35	9.39	9.22	9.45	9.21	9.52
5	Norway	9.31	9.25	9.47	9.06	9.60	9.10
6	Canada	9.17	9.08	9.45	9.44	9.26	8.54
7	Great Britain	9.10	9.06	9.24	9.24	8.49	9.45
8	Ireland	9.05	8.98	9.26	9.08	9.14	8.71
9	USA	9.02	9.02	9.04	9.47	8.74	8.83
10	Switzerland	9.01	9.09	8.79	9.90	7.68	9.68
.
60	Russia	5.55	6.82	1.76	6.88	7.19	6.38

If we compare an index of economy of knowledge and an index of knowledge of Russia to close values of these indicators of other countries (fig. 12) our country will

appear in the neighborhood with Ukraine (a rating - 51), Barbados (a rating - 41) and Qatar (a rating - 44). It testifies that strategic problems construction of economy of knowledge just should be carried out giving much more attention of research and to workings out of new knowledge; to their embodiment in the high technology innovations with high level of novelty; to development of advanced achievements of a science, technology and techniques in manufacture; to advancement on the internal and external markets. The quantity of innovatively active and hi-tech enterprises should increase essentially. Considerable investments into objects of Olimpiady-2014 improve positions of SFD at an estimation of its investment appeal but are not so essential to increase of an innovative rating.

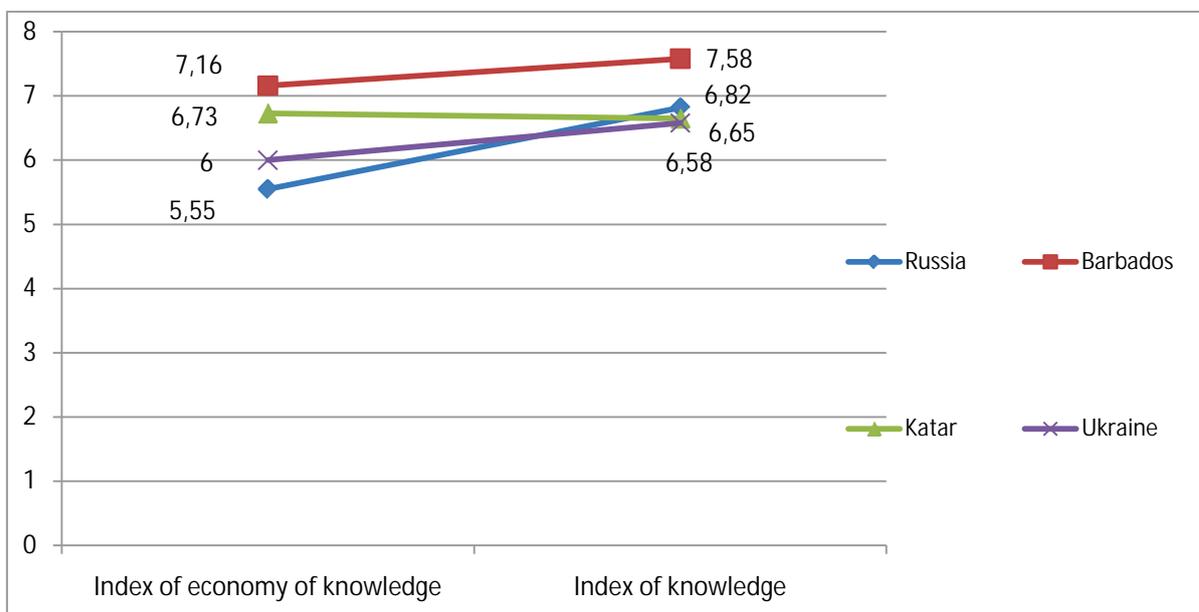


Fig. 12. Indexes of economy of knowledge and an index of knowledge of the Russian Federation In comparison with other countries

Consumer market of SFU-6 and problems of its development. The consumer market provides a combination of interests of participants of process of reproduction and it participates in circle of means regulating economic relations between subjects of reproduction. According to G.V.Belova and G.B.Belovoi, the consumer market is «special sphere of national economy which characterizes a standard of well-being of the people and provides social and economic development of the state. On the one hand, the consumer market is one of branches of market economy of the country co-

operating with other branches by rules, established by the state; with another it is independent system in which relations between its participants are interconnected and are regulated first of all by the state legal certificates» [14, with. 3 - 4]. Together with it the consumer markets are separate persons and the house economy which get the goods and services for personal consumption [15], i.e. The market directly provides consumption of the goods, works and services by citizens and house economy. It creates conditions for maintenance of quality of life of the population corresponding to a level of development of national economy and region (tab. 13).

Table 13

Manufacture and consumption indicators

Subject	Indicators				
	Average monetary incomes per person(in a month) ¹⁾ , rbl.	The monthly average nominal added salary of workers of the organizations, rbl.	The consumer expenses on the average per capita (in a month) ¹⁾ , rbl.	Total regional product in 2009, million rbl.	Turn of retail trade, million rbl.
RF	18881	13200	20952,2	32072552,0	16468,6 ²⁾
SFD	15031	11887	15560,1	1988637,6	1486453
<i>Adige republic</i>	12236	8361	12787,4	41439,2	36621
<i>Kalmyk republic</i>	7540	3905	11601,0	23898,8	9817
<i>Krasnodar territory</i>	16648	13759	16329,9	857527,3	646284
<i>The Astrakhan region</i>	14641	10651	16582,1	132211,8	100303
<i>Volgograd region</i>	14122	10631	14856,1	377366,3	229312
<i>The Rostov region</i>	14503	11567	15243,9	556194,2	464116
Subject	Indicators				
	Volume of the shipped goods of own manufacture, the executed works and services by own forces in economic activities kinds, million rbl.			Agriculture production – in all, mln. rbl.	Commissioning of a total area of apartment houses, thousand m ²
extrac-tion of minerals	cultivating production	production and distribution of electricity, gas and water			
RF	6212101	18286805	3616264	2618470	58430,7
SFD	83981	1083976	215191	424516	6803,1

<i>Adige republic</i>	663	16874	1416	11670	135,0
<i>Kalmyk republic</i>	1527	997	1829	11131	87,3
<i>Krasnodar territory</i>	16922	310158	83964	198933	3605,5
<i>The Astrakhan region</i>	22488	40311	13204	20652	499,7
<i>Volgograd region</i>	29042	375771	47408	64266	666,9
<i>The Rostov region</i>	13339	339865	67369	117864	1808,6
1) Data is calculated with use of population taking into account preliminary results VPT-2010.					
2) Billion rbl.					

The presented table allows to judge that different branches of a national economy are adequately developed in SFD and also the consumer market was generated considerable in the sizes. It is possible to consider this market balanced in the sense that the total regional product (1988637,6 million rbl.) is almost equal to the volume of consumption calculated under consumer expenses (1976147,2 million rbl.). The difference in 2010 has made all 12490,4 million rbl. (0,6 %). In this sense SFD can be considered self-sufficient and the developed logistics and trade helps to provide necessary volumes of distribution and an exchange. Thus volumes BPII and the consumer market grow supporting a tendency of improvement of quality of life of the population.

The volume of the made and consumed innovative goods, works and services increases, however the regional structure of manufacture and consumption remains asymmetric. Some years the Volgograd region appears the leader (fig. 13) though has less than innovatively focused enterprises, than the Rostov region which has occupied in structure the sector second for the size.

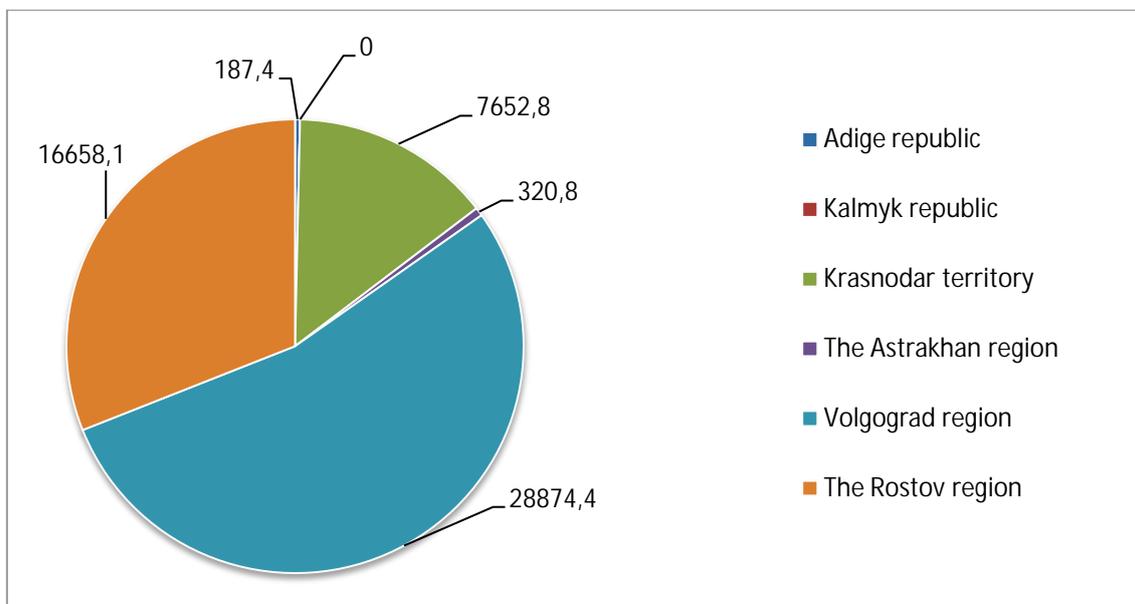


Fig. 13. Structure of volume of the innovative goods, works and services (2008)

The large investments enclosed in the Olympic objects and an infrastructure of Krasnodar territory and the Rostov region should increase tourist and recreational potentials of SFD and as a result consumption volumes will grow with which should consult the industry, agriculture, trade and other branches. There are no bases for pessimism as all branches of district and its subjects have considerable potential of the accelerated development. Besides it the state initiates programs of support of innovative projects in agriculture and carries out different kinds of help in housing construction and development of small business.

There are fears that the increased potential of tourist branch will not manage to be used to the full. This judgment is based on the facts of decrease in a stream of tourists and having a rest. For example in June, 2011 resorts of Kuban have not gathered additionally 20 % of people having a rest [16]. Therefore the basic hopes is connected with growth of quantity of foreign tourists. The Federal target program «Development of internal and entrance tourism in the Russian Federation for 2011-2018» with volume of financing about 100 billion rbl. And as a result it will allow to use tourist and recreational potentials of new territories of SFD. It will provide infrastructure development: a construction of roads, the airports, hotels and camping.

However development of a logistical infrastructure still lags behind requirements of trade and the consumer market.

Many projects are simultaneously realized. For example in Krasnodar territory it begun building of a resort of "Lagonaki" which will recover economy of all foothill zone of Kuban. There will be new roads and engineering networks. In February, 2012 the first stone will be put, and the first ski lines and descents will start to be maintained to the beginning of winter Olympic games of 2014 <<http://www.rg.ru/2011/08/03/reg-jugrossii/lagonaki.html>> [17].

It is supposed that by 2018 the stream of foreign tourists will grow to 23 million people and Russian tourist to 45 million people. The Volume of the market of tourist services will increase to 417 billion rbl.

These plans will positively affect consumer market in SFD and assume close private-state partnership using of the mechanism of market self-regulation. Besides it helps to increase competitiveness of the Russian tourist business and other branches which can give new impulse to social and economic development of SFD.

Conclusions. In spite of the fact that Russia has successfully enough overcome the first wave of a global economic crisis, it did not manage to solve strategic problems of qualitative modernization of economy, construction of innovative economy with couples of new economy and economy of knowledge.

The statistical toolkit allows to trace dynamics of social and economic development, investments and innovations but is not adapted for new strategic targets and problems that is why does not allow to diagnose a situation in necessary measure and to build management feedback on the purposes.

SFD is one of leaders in investment sphere and innovative activity. It gradually improves the basic indicators of social and economic development however takes only the first appreciable steps on a way of innovative modernization inefficiently uses the saved up scientific and innovative potential and from year to year it reduces. The increasing volume of investments only is directed by a small part on creation and practical use of innovations with high and the novelty average level. Rather small number of high technologies accustoms the insignificant quantity of hi-tech

manufactures is created, the high technology goods of world level are issued few. The small part of the innovations created by the scientific and design organizations is possible to a stage of introduction, commercialization and successful advancement on the market.

Small territory on the size and number to population of SFD possesses rather powerful scientific potential and capable to solve strategic problems of innovative development of economy of region and the country.

The index of economy of knowledge, index of knowledge, rating of innovations, indicators of innovative activity of the enterprises remain low therefore it will require purposeful efforts for change of the developed condition in economy, science and education from the state, business and a society the next years.

Consumer market of SFD is developed and on the one hand cannot be characterized as innovative and with another one has high potential of development. He is capable to participate actively in innovative modernization and improvement of quality of life of the population on the basis of self-regulation and self-development. It provides effective proportions of development of economy of SFD without attraction of the state investments but using other kinds of the help and support from federal, regional and local authorities.

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