

## ABSTRACTS

### SECTION I. ECONOMIC POLICY

#### New paradigm of regional industrial policy

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The problems of demographic crisis in the region, the main reason which, in authors opinion, is a low budget provision of social services due to the virtual absence of industrial policy in the region and required for its performance attributes. Refined concepts: innovative economy, neoindustrial paradigm of development and industrial policy. The basic directions of regulation and defined contour paradigm of industrial policy in the region. Developed a classification scheme of relations between economic agents in the implementation of industrial and innovation policies. Developed a rating scale relations in industrial policy between the agents of the economy. Evaluated and determined by the macro-landscape relations in the industrial policy of the Perm region with the developed scale of assessments.

*Keywords: innovative economy, neoindustrial paradigm of industrial policy development, macro relationship landscape in industrial policy.*

#### Institutional maintenance of harmonization of interests in system of hierarchical interrelations of economy

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The hierarchical approach to a substantiation of the concept of harmonization of interests of economic subjects in system of hierarchical interrelations of economy is used. On the basis of economic-mathematical modeling the hypothesis about solving influence of institutes of local government on harmonization of interests of subjects of economy is put forward. The model of leveling of an institutional inefficiency of system of local government is offered.

*Keywords: harmonization of interests, system of hierarchical interrelations of economy, local self-management, institutional inefficiency, interaction between levels.*

#### Cluster policy in European countries and in the Russian Federation: comparative analysis

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This article is devoted to European countries cluster policy analysis. In this analysis the author considers cluster programs, the sources of their financing and key agencies responsible for implementing cluster policy. The results of the analysis are further compared with the cluster policy of the Russian Federation. Having made this comparison the author makes conclusions about advantages and drawbacks of the Russian cluster policy.

*Keywords: cluster policy, national cluster programs, source of cluster programs financing*

## SECTION II. REGIONAL ECONOMY

### Organisational-economic mechanism of strategic regulation of regional foreign-economy complex

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The article is devoted to the research of management system of regional foreign-economy complex. Structure and strategic regulation of management of foreign-economy complex are considered, organisational-economic mechanism of suggested. Foreign-economy complex influence directions on regional social-economic development and their economic effect are considered. Choice criteria of strategic industrial priorities are suggested.

*Keywords: regional economy, strategic regulation, subject of management, object of management, feedback system, competitive advantages, key factors of competitive success, foreign-economy development concept, strategic regulation, economy structure, export diversification, regional economy, competitiveness.*

### The importance of the institutional factors in process of regional trade-activities management

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In the article the importance of the regional strategic management is described and the influence of institutional factors on this process is observed.

*Keywords: regional management, regional foreign-trade strategy, strategic planning, strategic management, institutional factors of the development.*

## SECTION III. TAX AUDIT

### Tax audit as an independent type of audit activity

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The article explains the viability of identifying tax audit into an independent type of audit activity, reveals the essence of tax audit, and defines its place in the control system in general and in the up-to-date Russian audit system in particular. Moreover, the article gives a definition of tax audit as a science and practical unit, formulates its subject, method, functions, and describes the connection of tax audit with evaluation of economic performance.

*Keywords: tax audit, essence, practical unit, method, functions, performance, the tax reportig, auditor activity.*

**SECTION IV.****MATHEMATICAL AND  
INSTRUMENTAL  
METHODS OF  
ECONOMICS****Estimated probability of economic  
sectors default on the basis of  
supervisory data**

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The authors review the main questions of estimated default probability of economic sectors. Three different methods of enterprise default probability estimation are proposed, which based on supervisory data. All methods use standard math techniques, like linear regression, theory of matrices and nonlinear programming.

*Keywords: probability of default, loans portfolio quality, losses loans provision, binary regression.*

**SECTION V. TAX  
ACCOUNT****Criteria of reliability of  
information in system of the tax  
account**

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In article the essence, principles and methods of the tax account are considered. The specified formulation of the tax account is offered. Signs of reliability of the information are analyzed, their introduction in system of the tax account is considered.

*Keywords: the tax account, system, reliability sign of information, the tax register, principles of the tax account.*

**Formation of model of the  
tax account of the foreign trade  
activity**

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Features of the taxation and essence of the tax account are considered at realization of the foreign trade activity. Influence of the foreign trade activity on the organization of the tax account of the tax on the added cost is defined. Approaches to the organization of the separate account of the tax to the added cost are allocated and characterized, the form of the tax register reflecting specificity of the foreign trade activity is offered.

*Keywords: the tax account, principles of the tax account, model of the tax account of the foreign trade activity, the tax register.*