

ABSTRACTS

SECTION I. ECONOMIC POLICY

Character of institutional changes under formation of intellectual entrepreneurship institutions in the economy of Russia

T.Yu. Kovaleva, Doctor of Economics, Senior lecturer, Department of Economic Theory and Industrial Markets

Perm State University, 614990, Perm, Bukireva str.,15

E-mail: chikulaeval@rambler.ru

Character of institutional changes under formation of intellectual entrepreneurship institutions was analysed. Paths of institutional changes were developed and vector of institutionalization of changes was worked out with application to the Russian economy.

Keywords: intellectual entrepreneurship, institute, institutional form, institutional changes, evolution vector.

Public-private partnerships: the advantages and disadvantages for the state and business

K.V. Pyankova, Doctor of Economics, Professor, Head of Marketing Department

Perm State University, 614990, Perm, Bukireva str.,15

E-mail: ksenia--27@yandex.ru

N.N. Kosvintsev, Postgraduate, Department Commerce and Marketing in agriculture

Perm State Agricultural Academy named after Academician D.N. Pryanishnikov, 614000, Perm, Petrapavlovskaya str., 23

E-mail: aic-business@mail.ru

The article is devoted to the advantages and disadvantages of developing in Russia forms of interaction between government and business - Public-Private Partnership (PPP). The article reflects the views of government bodies, leading industry executives, reputable scientists on problems of formation and development of PPP in the modern economy of Russia.

Keywords: public private partnership; Russia; investment projects; business; the state; forms of interaction.

SECTION II. ADMINISTRATIVE ACCOUNT

History and prospects of development management accounting in the enterprise

T.G. Sheshukova, Doctor of Economics, Professor, Head of Accounting, Audit and Economic Analysis Department

D.G. Krasilnikov, Doctor of Political science, Professor Department of State and Municipal Management

Perm State University, 614990, Perm, Bukireva str.,15

E-mail: sheshukova@psu.ru

Investigate the historical development of management accounting. Identifies the key stages in the Russian management accounting. Stand the factors affecting the changes in management accounting. Determined by the prospects of its development.

Keywords: enterprise, management accounting, financial accounting; stages, "cost center", "responsibility center"; factors.

Formation of model of the administrative account in the integrated registration system of the foreign trade activity focused on requirements IFRS

O.A. Rybalko, Doctor of Economics, Head of Accounting and Audit Department

Perm State Agricultural Academy named after Academician D.N. Pryanishnikov, 614000, Perm, Petrapavlovskaya str., 23

E-mail: rubalkohome@yandex.ru

Features of the developed national model of the account, essence of the integrated registration system are considered. Requirements to construction of information model of the account of the foreign trade activity focused on requirements IFRS are defined. Approaches to construction of system of the information streams, based on use of registers of the accounting and administrative account are allocated. Stages of modeling of system of the administrative account of the foreign trade activity are characterized.

Keywords: the integrated registration system, the international standards of the financial reporting, information model of registration system foreign trade, system of the administrative account of the foreign trade activity.

SECTION III. AUDIT

Problems of application of the legislation in sphere of protection of confidentiality of information obtained by the auditor

M.A. Gorodilov, Doctor of Economics, Associate Professor, Department of Accounting, Audit and Economic analysis

Perm State University, 614990, Perm, Bukireva str.,15

E-mail: gorodilov59@yandex.ru

In the present article conflict questions of preservation of confidentiality of information obtained by the auditor and the mechanism of its disclosing are discussed. According to the author, taking into account updating of the modern legislation to speak about unconditional degree of preservation of the data which have become known auditor organizations during carrying out of auditor checks, it is not necessary any more.

Keywords: audit, related services, confidentiality of information obtained by the auditor.

SECTION IV. ESTIMATION OF RISKS

Optimisation of a technique of ordering and estimation of risks of the enterprise in crisis conditions

E.V. Karanina, Doctor of Economics, Associate Professor, Department of Economics and Management

VVAGS (branch), 610004, Kirov, Lenina str., 25

E-mail: kafinanc@yandex.ru

The article describes an effective analytical activity of a commercial organization in a risk management sphere considering the term "system risk" as an object of this activity. The paper forms the system of factors, defining the category "system risk", which includes significant internal and external components. At the same time the article suggests conditions for the practical use of an effective universal process of evaluating risks factors in financial activity. The basic risk-system for the regional infrastructure items with the regression analysis is represented. Revealed significant components of risk may be useful for forming of the basic regional indices and indices of a risk-system of an industrial organization.

Keywords: system risk, risk-system, financial field of risk-management, complex of risks, re-

gional risk, currency risk, risk of bankruptcy, risk of financial stability, credit risk, analysis technique, rating.

SECTION V. REGION POTENTIAL

Complex estimation of an education system - an element of the mechanism of management of the intellectual capital in region

S.P. Stanishevskaya, Doctor of Economics, Associate Professor, Department of Economic Theory and Industrial Markets

E-mail: stan@psu.ru

E.A. Imaikin, Doctor of Economics, Associate Professor, Department of Economic Theory and Industrial Markets

E-mail: imaikin@mail.ru

Perm State University, 614990, Perm, Bukireva str.,15

Article is devoted a management problem by the intellectual capital in region. The author puts forward the assumption of a leading place of a regional education system in the management mechanism by the intellectual capital of region. On the basis of the analysis of indicators of a regional education system features and management problems by the intellectual capital in region are revealed.

Keywords: intellectual capital, management, region, labour market, education.

Prospects for renewable energy in the system of environmental management in the region

T.V. Mirolubova, Doctor of Economics, Professor, Head of Department of World and Regional Economics

Perm State University, 614990, Perm, Bukireva str.,15

E-mail: mirolubov@list.ru

This article discusses the possibility of using renewable energy as one of the areas of energy efficiency of the Russian economy. Described the questions of the current state of this sector in the global economy; the advantages of renewable energy at regional level; factors reflected the attractiveness of this market for Russian producers.

Keywords: energy efficiency, innovation, renewable energy, public management.

Realization of municipal interests as the factor of economic develop- ment

**Yu.K. Persky, Doctor of Economics, Professor of
Economic Theory and Industrial Markets De-
partment**

Perm State University, 614990, Perm, Bukireva
str.,15

E-mail: persky@psu.ru

**Y.V. Dubrovskaya, Senior lecturer, Department of
Management of the finance**

Perm State Technical University, 614600, Perm,
Komsomol prosp., 29

E-mail: uliadubrov@mail.ru

In the article the essence and the maintenance of interests of economic subjects of a municipal level, as major factor of forward and steady development of a society and economy is investigated. The theoretical model reflecting influence of realization of municipal interests on development of the basic hierarchical levels of economy was made.

Keywords: municipal interests; local self-management; development of economy; municipal formation; municipal community.