

**ABSTRACTS****SECTION I. REGIONAL ECONOMY****Formation of interbudgetary relations in region on the basis of criteria of sustainable development**

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In article methodological principles of perfection of interbudgetary relations in region on the basis of criteria of steady social and economic development are formulated. The given approach is approved on an example of municipal unions of the Perm edge.

*Keywords: the finance, municipal unions, interbudgetary relations.*

**Improved methods for estimating competition at the regional market of petroleum**

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The results of a review of existing methods for assessing competition in product markets, including in the oil markets. Revealed that at present there is no single recommended methodology proposed methodological approach is not quite meet the necessary requirements. In this regard, the author proposed to use the method based on a comprehensive Scoping the competition level that takes into account both sectoral and regional characteristics of the market, which will allow the state more effective competition policy.

*Keywords: competition, market of oil products, methods of assessing the competition, the Federal Antimonopoly Service, barriers to entry, vertically integrated oil companies, the market concentration, profitability, market structure.*

**Modern methods for identifying and the features of signs of economic crimes detection in the regional economy control system**

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In the article author regards the main evidence of economic crimes, methods for economic crimes identifying, determines the main directions for disclosure of the hidden crimes in the regional economy sphere.

*Keywords: economic crimes, methods for identifying, documentary, accounting, economic and criminological analysis.*

**SECTION II. MANAGEMENT OF INNOVATIONS****Analysis of the impact of expenses for R & D on financial results enterprises**

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In the article estimated the relationship expenses on research and development as a component of innovation potential with financial results of russian and foreign engineering enterprises. Used methods of integrated economic analysis and mathematical statistics. According to research the author has constructed a regression model detected cause and effect relationship

between innovation activity and economic efficiency.

*Keywords: research and development, innovation activity, regression analysis, financial results.*

## SECTION III. ENTERPRISE AND TOWN ECONOMICS

### The objects in management accounting for enterprises of electrical engineering industry

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The paper discusses the basic technical and economic special features of the production of insulation, which have an effect on the special feature of the organization of management accounting. The tasks which the system of management accounting must solve are revealed. The objects of management accounting in the organization for the production of insulation are determined. Integral approach to the isolation of the centers of expenditures for enterprises in the electrotechnical field is proposed.

*Keywords: the objects of the calculation of expenditures, place of origin of expenditures, the centers of responsibility, approaches to the isolation of the centers of expenditures.*

### Conceptual modeling dynamic management competitiveness of pharmaceutical industrial enterprises

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In the article the concept of management of competitiveness in the pharmaceutical industrial

enterprises, the mechanism of management of competitiveness, the order of its realization and the method of estimating the control system of competitiveness in the pharmaceutical industrial enterprises are investigated.

*Keywords: the pharmaceutical industrial enterprises, competitiveness, competitiveness of the enterprises, management of competitiveness of the enterprise, control system of competitiveness of the enterprise.*

### Prospects for improving the efficiency of energy companies in terms of institutional crises

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In the article authors analyze prospects of energy company efficiency rising in terms of institutional crises. Authors propose to use system of staff financial stimulation, which based on key performance indicators (KPI). Key performance indicators are based on application of the criteria for the use of KPI, which offered by the authors. Criteria for the use of KPI allow you to select the most effective KPI for staff financial stimulation.

*Keywords: energy complex, energy complex efficiency, staff stimulation, KPI, HR-management, contingency management.*

### Influence of bankruptcy law on the organization of control procedures in insolvency

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In this paper we investigate questions of Internal Control for insolvent companies. The authors believe that the current bankruptcy law has a significant influence on the composition and content of financial information in the application of various insolvency proceedings.

*Keywords: audit, bankruptcy, internal controls, reporting.*

## Organization and effectiveness of program-oriented management in the city of Perm

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Investigated organization and effectiveness of the program-oriented management in the city of Perm. Here we have revealed the reasons of lack effectiveness of targeted, which implement in the city, and also have showed conditions for ensuring the municipal program-oriented management effectiveness.

*Keywords: program-oriented management, targeted program, institutional mechanism of targeted programs development, effectiveness of programs.*

## SECTION IV. INSTITUTIONAL ECONOMICS

### About the influence of institutions of gender power on the results operation of modern economics

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The necessity of reducing of the concentration of gender power in economics of the family and society as a factor in modern development have been grounded. We have given the short description of the basic institutions, to its reproduction. We have investigated the mechanisms of the influence of the hierarchical system of institutions of gender power on the condition, focus and efficiency of the socio-economic system. A

correlation dependence between the degree of concentration of gender power and the achieved level of living, level of economic and social development of the national economy have been identified.

*Keywords: gender power, the institutions of gender power, the efficiency of socio-economic system.*

### The question about Russian consumer's basket

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Research defines an essence of concept "consumer's basket", its basic functions, analyzes historical aspect of a question, and also considers a consumer's basket current state in the Perm region. On the basis of the detailed analysis in conclusion of work recommendations for perfection of social policy of the Government in sphere of definition of a consumer's basket are resulted.

*Keywords: consumer's basket, human reproduction, cost of living, needs.*

## SECTION. V INTERNATIONAL ACCOUNTING

### Development of methods for determining financial results for the transformation of financial instruments in accordance with IFRS

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Reveals the basic aspects of the assessment of financial assets and liabilities at fair value in the

transformation of the national accounts in accordance with the requirements of International Financial Reporting Standards. Author 'adaptive method of determining the profit or loss (financial performance), by types of financial assets and liabilities at fair value.

*Keywords: international financial reporting standards, financial assets and liabilities, valuation of financial instruments, the transformation of the national reporting method of determining the financial results under IFRS.*

## **Directions and models of adaptation of system of the account and the reporting to requirements of the international standards of the financial reporting in Russia**

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The essence and directions of adaptation of the account and the reporting to requirements of the international standards of the financial reporting in Russia is considered. Stages and the mechanism of adaptation of the national account to the international standards are defined. Adaptation models are allocated and characterized.

*Keywords: account adaptation, the international standards of the financial reporting, model of adaptation of the account.*

## **SECTION. VI HUMAN RESOURCE MANAGEMENT**

### **Classification of the competitiveness of the employee as an integral characteristic of the degree of development of its labor potential**

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The relationship of subjects' competitiveness at different levels is discussed in the article. The main accent is done on the competitiveness of workers at enterprises. Competitiveness of the employee is classified according to different characteristics.

*Keywords: the competitiveness, competitive advantages, labour potential.*

## **Initiation of the company self-development**

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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.*

## **Methodological bases of the theory of 2S-systems: mechanisms of self-organizing and a matrix of organizational development**

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In article questions of "designing" of mechanisms of self-development of the company are considered. Target and motivational mechanisms of development of thinking, mechanisms of statement of the purposes, mechanisms of achievements and training of managers of the organization are analyzed. As organizational mechanisms the type of

organizational culture, value of organizational culture and leadership, formal mechanisms of considered. Within the limits of it the matrix of organizational development showing interrelation of process of self-development with corresponding mechanisms of self-organizing is offered. In the

conclusion the attention to the question on measurement of parameters of process of self-development of the organization is brought.

*Keywords: self-development, self-organizing, motivation, organizational mechanisms, matrix of organizational development.*