ABSTRACTS

SECTION I. ECONOMIC POLICY

Theoretical approaches towards justification of chaotic theory of economic space inflation

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The article considers theoretical approaches towards justification of the chaotic theory of economic space inflation. These approaches are based on modern concepts of the world order formulated by the chaotic theory of the Universe inflation.

Keywords: economic theory; chaos; inflation; economic space.

Problems of periodization of state and regional economic development based on a theoretical model

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The article presents a methodology for periodization of economic development in terms of the cycle theory. The latter provides for the theoretical model of development of social systems which helps identify the nature of the contemporary economic crisis as transformational one associated with the formation of innovative economic system.

Keywords: cycle theory; theoretical model of social development; structure of contemporary cycle.

Regional aspect of human capital investment of university

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The article is devoted to the Russian experience of using the mechanism of public-private partnership, the main problems connected with its realization in subjects of the Federation. The article is devoted to studying the experience of
Germany in the sphere of realization of. Considered are the main activities for development of PPP, the realization of which allows to present-day Germany, the effective use of the Institute of state-private partnership in the sphere of solving socially significant problems.

**Keywords:** public-private partnership, innovations.

**SECTION II. ENTERPRISE ECONOMY**

**Development of budgeting methodology for enterprises of electrical engineering industry**

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The article discusses the specific features of budgets at the enterprises of electrical engineering industry. The responsibility centers in the organization of insulation production are determined. The financial structure of enterprises in the electrotechnical field is formed. The author suggests a budgeting system for enterprises in the electrotechnical field.

**Keywords:** budget; budgeting; budgeting principles; responsibility centers; interaction of budgets; financial structure.

**Optimisation of cost structure of industrial enterprise for output products quality assurance**

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The article presents the results of research into cost accounting of the quality assurance of output products at industrial enterprises. The correlation and regression analysis reveals the dynamics of their aggregate total and structure and the relations between the costs groups. There have been obtained regression equations of dependence of revision and irrelevance reduction losses from the value of preventive costs. There has been demonstrated that investing in preventive measures provides anticipating decrease of losses due to revision and irrelevance reduction. The authors formulate recommendations for improving the cost structure of an industrial enterprise for production quality assurance.

**Keywords:** quality management system (QMS); quality costs; quality cost structure.

**Strategy-based budgeting at the industrial enterprise: methodological approach**

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The article presents a new methodological approach of the contemporary system of strategic and operational management at the industrial enterprise. This approach is based on the process approach which uses the balanced scorecard methodology integrated into the company budgeting process at the industrial enterprise.

**Keywords:** business process; balanced scorecard (BSC); budgeting; innovation; key performance indicator (KPI); key success factors (KSF); process approach to management.

**Professional competence as an indicator of accounting quality**

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The author considers the issues of allowance formation in financial accounting, determines the main factors of their formation and suggests approaches to validate the amount of provision calculations for accounting policies.

**Keywords:** financial accounting; accounting reporting; imputations; professional accountant’s assumption.
SECTION III. REGIONAL ECONOMY

Market infrastructure and ict development prospects: regional aspects

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The article gives an analytical review of the key indicators of the level and quality of life for the population and infrastructure of the region. The author supports the idea of introduction of information and communication technologies in regional economy of the Perm Krai through ICT cluster creation.

Keywords: information and communication technologies; economic growth; regional economy; region, infrastructure.

Complex quantitative assessment of regional education system

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This article considers the complex assessment of the regional education system. The author analyses basic indicators of the regional education system in the Perm Krai such as demographic indicators, the scale of education, organization of the educational process, education system financing and labor market feedback. On the basis of a detailed analysis the author identifies acute problems and key trends which need to be taken into account when developing the system of education management in the region.

Keywords: education system; labor market; region; intellectual capital.

Analysis of budgetary sphere in the context of inter-budget relations

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The article provides the empiric analysis of influence of inter-budget regulation mechanisms on the budgets of the Volga Federal district regions. The main aim of the article is to describe the functioning of the whole budgetary system using a given region as an example. The analytical methods used in the article are developed by the author and based on the actual data. The main conclusion is that the existing system of inter-budget relations needs not just some improvement but has to be reconsidered and reconstructed.

Keywords: budgetary system; inter-budget relations; budget balance; horizontal fiscal equalization; financial independence; analysis; regions; Volga Federal district; ranking; efficiency; improvement.

Theoretical bases of scientific and technical potential development of territory

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The article considers the issues of scientific and technical potential development of the territory. The analysis allows to specify the existing system of approaches to the concept of scientific and technical potential and lays the basis of the author's definition.

Keywords: scientific and technical potential; territory; innovation economics; development; synergy.
SECTION IV. AGRICULTURE ECONOMY

Improving organizational and economic mechanism of regulating the use of agricultural land (on the example of Perm krai)

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The article analyzes the current use of agricultural land and the characteristics of the current status of land ownership share in the Perm Krai. The authors suggest the ways of improving the organizational and economic mechanism of regulation of agricultural land use based on the target redistribution of unclaimed and unused land to serve the interests of effective businesses.

Keywords: organizational and economic mechanism; agricultural land; unclaimed and unused land shares.

Qualimetry of social processes and prices for labor force of rural area

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The article is devoted to the issues of qualimetry of socioeconomic processes for human resources formation in rural areas. Parameters of professional training of specialists are investigated. The author demonstrates how government, business and education create higher price (quality) of rural area labor force which becomes beneficial for the rural area cost of living.

SECTION V. AUDIT AND TAX CONTROL

Criticism of materiality and audit risk theory

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The author attempts to rethink critically the fundamentals of the materiality and audit risk theory, particularly, its mathematical and statistical toolkit, thus detecting its weaknesses that require thorough investigation and elimination.

Keywords: theory; materiality; auditor risk; auditor sampling.

Tax control development: foreign experience

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The article considers the notion of tax control and its role in financial control, it dwells on the problems in tax control sphere of Russian legislation, investigates the differences between tax control in Russia and in other countries and offers to borrow some interesting points from their experience.

Keywords: tax control; financial control; foreign experience; tax violation.
Asymmetry of the interests of the urban environment transformation subjects as a factor of its unbalanced development

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The article is devoted to the detection and investigation of the asymmetry of interests of major subjects of the urban environment transformation which causes the disproportions in its development. The classification of the main types of disbalances in the urban environment development is presented. Methods to reduce them are suggested.

Keywords: urban environment; asymmetry of urban environment transformation subjects; investment and construction activity; disproportion in the urban environment development; unbalanced urban environment development; harmonization of the subjects’ interests