

ABSTRACTS

METHODOLOGY

P. 5. *Akmedova Elvira S.* ISLAMIC ECONOMICS IN THE LIGHT OF SOCIO-ECONOMIC SYSTEMS. This article attempts to analyze the identity of Islamic economics to traditional socio-economic formations. However, research shows that every economic model has its own characteristics, can not be attributed to the traditional classification. The paper presents the views of scientists, reflecting the different views on the qualitative content of the concept of «Islamic economics», draws parallels between the socialist and capitalist typical characteristics of alternative economic system.

Key words: socialism, social-oriented economy, Islamic economy, Islamic finance.

P. 13. *Gasanov Magerram A., Kanov Victor I.* KLASTER AS STRUCTURED INSTITUTE TO COMPETITIVENESS OF THE ECONOMY. In article is motivated cluster principle of the shaping the new structures of the economy. They Are Analysed premiseses, reasons and mechanisms of the network structuring. They Are Motivated regularities, stages and restraining factors to clusterizations in Russia.

Key words: klaster, establishment of networks, integration structures, spatial economy.

P. 22. *Kouznetsova Natalia V., Maslova Elena V.* MODELS OF SOCIAL CORPORATE RESPONSIBILITY. Considers the international experience in the theory and practice of CSR models, the analysis of the evolution stages of development of corporate social responsibility. The article offers an analysis of CSR models depending on the country, discusses the various types of models. The article covers history of CSR in Russia: marked origins of the concept. Conducted a study of modern programmes in implementation of CSR in the organizations of the USA and Europe. Results of implementation of the programmes examined in the context of the level of development of the organization. Examines the variation in the intensity of involvement of organizations in the procedure of social reporting. The result of the study is presented in the form of a graph geographical distribution of the intensity of publications reporting.

Key words: corporate social responsibility, code of corporate responsibility, models of CSR, report of corporate social responsibility, evolution of corporate social responsibility, open and closed models of CSR.

P. 37. *Skrylnikova Natalia A., Lozhnikova Anna V., Shchetinin Petr P.* SYNTHESIS OF LONG-TERM SCIENTIFIC-TECHNOLOGICAL AND SOCIAL-ECONOMIC PROGNOSTICS IN MODERN RUSSIA. The article explains the need for the synthesis of long-term scientific, technological and socio-economic forecasting. It is shown that the public-private partnership on the basis of immutable synthesis of scientific-technological and social-economic forecasting acquires content and will promote real harmonization of interests of society, science, business and state.

Key words: scientific and technological forecasting, social and economic forecasting, priority directions of development of science, technologies and technics, critical technologies, public-private partnership, synthesis.

P. 48. *Frolova Elena A., Ushakova Emma T.* INSTITUTIONAL CHARACTERISTICS OF THE ECONOMIC ACTORS SOCIAL RESPONSIBILITY IN RUSSIA. The characteristic of the institutional features of social responsibility in Russia compared with the progressive model described in the previous article. Main characteristics of social responsibility, including its subject composition, personified by the trust, a local social capital, closed networks of trust and the special mechanism of Contracting define the essential features of the Russian model. The authors come to conclusion about necessity of formation of the sustainable progressive institutional characteristics of the social responsibility of the economic entities in Russia.

Key words: social responsibility, trust, social networks, altruism, selfishness, social contract.

LABOUR MARKET

P. 66. *Grakhova Elena A.* **MARKETING OF PARTNERSHIP: POSSIBILITY OF ADAPTATION IN THE SYSTEM OF SOCIAL PARTNERSHIP.** The article considers the issue of social partnership as a regulator of social and labor regulations; marketing components of partnership in the contemporary economic conditions, possibility of integration of partnership system on basis of the marketing concept of partnership and its adaptation privilege.

Key words: social and labor relations, social partnership, marketing concepts, marketing of partnership, partnership.

P. 73. *Roshchina Irina V., Dyatlova Natalia A.* **THE EXPRESS-DIAGNOSTICS OF THE KEY INDICATORS OF A SUSTAINABLE SOCIAL SECURITY AND LABOR RELATIONS OF CITY-FORMING ENTERPRISE OF COMPANY TOWNS.** Considered the importance of the application of this methodological approach as a rapid diagnosis. Presented the structure of key indicators and express-diagnosis of sustainable security, social and labor sphere main enterprise monoprofile municipality. Identified levels of sustainable security based on the resulting rapid diagnosis of complex index. The application of express-diagnosis for example, single-industry municipality «Leninsk-city district».

Key words: express-diagnosis, social and labor relations, single-industry municipality, city-forming enterprise, sustainable security.

MANAGEMENT

P. 81. *Fedorovich Vladimir O.* **THE MECHANISM OF MANAGEMENT OF LARGE CORPORATIONS TAKING INTO ACCOUNT ECONOMIC INTERESTS OF THE MAIN GROUPS OF STAKEHOLDERS.** Bases of formation of the organizational and economic mechanism of management by property complexes of large industrial corporations taking into account economic interests of the state are offered. The balance of economic interests of the state and other participants of the corporate relations will allow to stabilize rates of economic growth of national economy and capitalization of industrial corporations with state participation

Key words: industrial corporations, economic interests of the state, indicators of material benefit, the economic added cost, the organizational and economic mechanism, balance of interests.

INNOVATION

P. 103. *Zaharova Tatiana V.* **PROSPECTS OF CHINA AS A POSSIBLE LEADER "GREEN" INNOVATIONS: FACTORS REDUCE THE COST.** The consequences of the rapid industrialization of China is very heavy: reduced forest area is increasing poaching, accumulated waste, polluted rivers and seas. China must move quickly on the so-called "green" technology. Thus there are just two global advantages: first, China's environment will be improved, and secondly, because China is a huge manufacturing facility, made less expensive and eco-technologies will become available (like mobile phones and computers) to the world. It is expected that the growth of the Chinese economy will continue. There are many factors that make the products "green" economy, made in China, mass: the relatively cheap labor and available capital, economies of scale, high patenting activity by Chinese scientists, mitigate the patent policy, the transfer of production from developed countries, the constant renewal of infrastructure in China.

Key words: "green" technology, the new industrialization, factors cheaper.

FINANCES

P. 110. *Balandina Anna S.* **REFORMING THE SYSTEM OF TAX BREAKS THE OIL AND GAS SECTOR IN RUSSIA.** Taxation of the oil and gas sector is under scrutiny of the state. Much attention is paid to the creation of effective and modern system of taxation. In the present study, an analysis of existing and proposed tax credits tax on mining for oil and gas companies.

Key words: taxes, differentiation, the tax on mining.

P. 116. *Bannova Kristina A.* **METHODS OF RISK MANAGEMENT SYSTEM OF INTERACTION BETWEEN PARTICIPANTS OF THE CONSOLIDATED GROUP OF TAXPAYERS.** A method for the risk management system of interaction between participants of the consolidated group

of taxpayers, allowing to identify the risks of tax control, including the sequence of actions required of the taxpayer and metrics calculation of occurrence of a risk, and ways to prevent these risks.

Key words: tax, consolidated group of taxpayers, tax, company, organization, profits, losses.

P. 125. *Dolzhenko Ruslan A.* THE POSSIBILITY OF USE AND ORGANIZATION CROWD-SOURCING PROJECTS IN A COMMERCIAL BANK. The article describes the possibilities of use and organization of crowdsourcing projects. Analyzed the experience of the commercial banks in this area. With the prospects of crowdsourcing, proposed a new form of organization of collective innovation - merit sourcing, which means the transfer of the functions most dignified, professional staff, combined into interaction network. Identified the possible forms of collective interaction, requirements for the organization of merit sourcing.

Key words: innovation in the organization, team work, crowdsourcing, merit sourcing, motivation of participants of crowdsourcing, innovative platform.

P. 136. *Kuklina Tatiana V.* THEORETICAL BASIS AND CLASSIFICATION OF TAX ADMINISTRATION. the Article covers the main theoretical aspects of tax administration. Are conceptual differences between the two definitions - tax administration and tax control, which are often identified. Analyzed the main criteria for distinction of these processes. Classification of tax administration in terms of the relationship between the state and taxpayers, methods of implementation, the level of regulation and scale.

Key words: tax control, tax administration, classification of tax administration.

P. 143. *Urman Natalia A.* TAX CONSULTATION: DEVELOPMENT AND PROBLEMS. According to the developed methodology based, first of all on foreign and Russian experience of rendering consulting services in the taxation sphere, process of a tax konsultirovaniye assumes, as a rule, joint activity of the consultant and the client for the purpose of the solution of tasks and implementation of desirable changes in business. From that, it will be how rational построен this process, quality of occurring izmenekniya, extent of achievement necessary for the organization результатов, efficiency of use of the involved resources and finally success of cooperation of the parties depend. This process has the beginning and the end.

Key words: tax consultant, auditor firm, tax examination, services, taxpayer, questioning, preparation level, professionalism.

REGIONAL ECONOMICS

P. 159. *Bashkircev Alexander S.* RATIONALE FOR INDUSTRIAL DEVELOPMENT PRIORITIES IN REGIONS OF THE RUSSIAN FEDERATION. This paper investigates the practical experience of choosing priorities of industrial development in the regions of Russian Federation within the framework of regional industrial policy. The author has analyzed twenty six system documents, reflecting the priorities of industrial development in the region. According to the analysis, the author offers his own method of assessment of priority industrial development.

Key words: choice of priorities, regional industrial policy, concept of industrial development, law on industrial policy.

P. 173. *Bubaeva Tatiana Yu.* SPECIAL ECONOMIC ZONE OF TOURISM IN THE BAIKAL REGION: PROBLEMS OF FORMATION AND EFFECTIVE FUNCTIONING. The problems of creation and development of special economic regime in the Baikal natural territory. Goals and objectives of the formation of special economic zones for tourism and recreation, given their organizational and economic characteristics, identified areas of harmonization of relations between society, international organizations, private businesses, the region and the state. The effective functioning of the tourist and recreation areas in the Republic of Buryatia and the Irkutsk region.

Key words: special economic zone of tourist-recreational type, the Baikal region, Republic of Buryatia, Irkutsk region, tourism infrastructure and recreation.

P. 181. *Krakovetskaya Inna V., Chistyakova Natalia O.* INNOVATION INFRASTRUCTURE MONITORING AS AN ELEMENT OF INNOVATIVE MILIEU. The process of successful commercialization of research findings Russian universities today is largely determined by the level of development of innovation infrastructure. An algorithm for monitoring innovation infrastructure

facilities that will systematically and rapidly obtain reliable data needed for further evaluation of the effective work. Monitoring involves the variability of observations, based on the goals and objectives of the survey, this paper proposes to its classification. In addition, the algorithm is an elaborate procedure of the study, a description of each of the stages and the main actors and the expected results.

Key words: innovative milieu, infrastructure, monitoring.

P. 188. *Shevchenko Inna K., Razvadovskaya Yuliya V.* MANAGEMENT OF SOCIAL AND ECONOMIC DEVELOPMENT OF THE REGION: THE DEVELOPMENT OF MEASURES IMPROVING FISCAL SUSTAINABILITY. The article analyzes the main measures aimed at improving fiscal sustainability of regions in the framework of the uneven socio-economic development of territories. Types of sustainability of the regional budgets and proposes measures to improve the sustainability of the regional budgets. The article gives a typology of factors determining the degree of sustainability of the regional budgets. Among the internal factors are the financial responsibility of the subject and the usage model instruments of budget regulation. The main external factors that determine the sustainability of the budget, recognized as the economic, institutional, social, ecological and geographical and climatic conditions.

Key words: fiscal sustainability, the uneven socio-economic development, the tools of intergovernmental relations, sustainability factors, methods to improve sustainability.

EDUCATION

P. 194. *Goolbina Natalia I.* ROLE OF THE COURSE «HISTORY OF ECONOMICAL STUDIES» IN FORMATION BACHELORS 'S PROFESSIONAL AND CULTURAL COMPETENCIES IN «ECONOMICS» AND «MANAGEMENT» DIRECTIONS. Problems of teaching the course "History of economical studies" in Russian higher school are discussed. Necessarily to study history of economical teachings in education of Bachelors and forming Bachelors 's professional and cultural competencies. Samples of forms and means of making individual work of students more active are given. These samples based on evaluation of great economists contribution to development of economical science in past and nowadays.

Key words: history of economical studies, samples of forms and means of activating of individual work of students, essay and creative tasks, professional and cultural competencies of Bachelors.