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 e-mail : nvfbi2015@mail.ru

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 (8 27.10.2017 .)
ISSN 2312-5330
 © « : , , » , 2017

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349.6

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ASSESSMENT OF BUDGETARY POSSIBILITIES OF SEPARATE REGIONS OF SOUTHERN FEDERAL DISTRICT OF THE RUSSIAN FEDERATION

2015

2016

The budgetary opportunities of regions in federal districts have significant differences. These distinctions exert impact both on an economic situation in the region, and on his social development. In this regard assessment of the budgetary opportunities of certain regions within one federal district matters for long-term forecasting and strategic planning of social and economic development of the country and the concrete federal district. For assessment of the budgetary opportunities of certain regions of the Southern Federal District the following regions have been chosen: Astrakhan region, Volgograd region, Rostov region, Krasnodar Krai, Republic of Crimea. All listed regions differ both in the socio-economic indexes of development, and population. The conducted researches have allowed to establish that in 2015 the budgetary opportunities of practically all considered regions have been limited because of economic downturn and complexity of fast reorientation of economy in the conditions of uncertainty of a situation. As a result of a research it has been established that in 2016 the economy of regions of the Southern Federal District was gradually restored. It has positively affected growth of tax and non-tax income of budgets practically of all regions. It is revealed that the greatest budgetary opportunities have such regions as Krasnodar Krai, the Rostov and Volgograd regions as a part of the Southern Federal District. However and these regions not completely involve the available budgetary potential and therefore income of budgets of these regions though increases, but isn't so considerable as could proceeding from the sizes of regions, population, presence of economic and financial potentials. The Republic of Crimea has considerable opportunities of increase in budget revenues. The carried-out large-scale changes have to exert positive impact on growth of economic and financial capacity of this region, will promote growth of receipts of tax and non-tax income in the budget of the region.

Keywords: budget of the region, budgetary opportunities of regions, budget revenues of the region, expenses of the budget of the region, comparative assessment of the budgetary opportunities of regions.

[1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 15].

[14].

1

1.

(.)*

	2015 .	2016 .
	1901,5	1909,6
	5483,6	5542,4
	1020,0	1018,7
	2551,7	2540,6
	4239,0	4233,7

*

[16]

2016
2015

(.2).

2015

2.
() *

	2015 .		2016 .	
	103499,9	89908,4	108949,3	106880,9
	194726,3	184658,7	196866,4	203629,1
	32906,8	30858,4	28609,4	31022,4
	82367,0	80174,5	80239,1	79067,9
	139659,2	136394,8	149463,6	155695,8

* [17]

2016

2015 2016

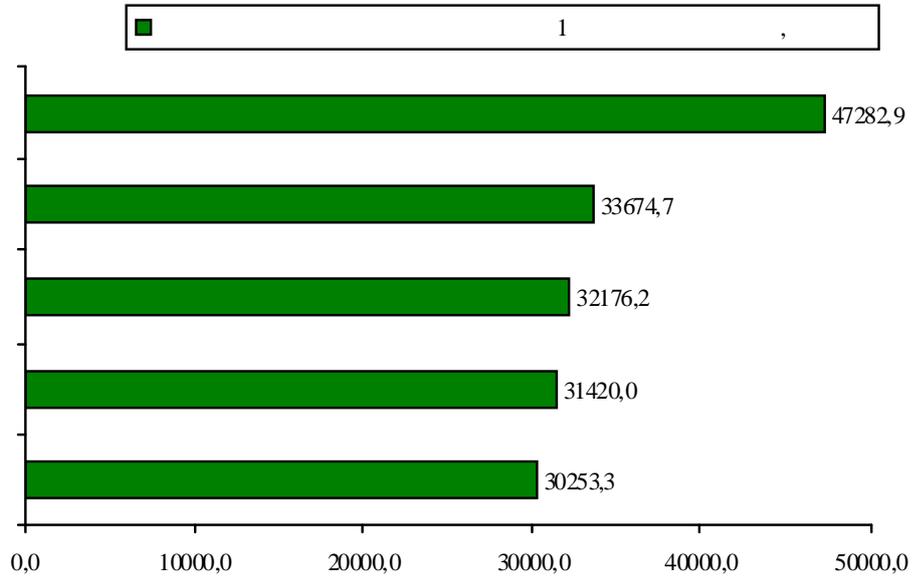
2016 2015

98,1 %

98,5 %.

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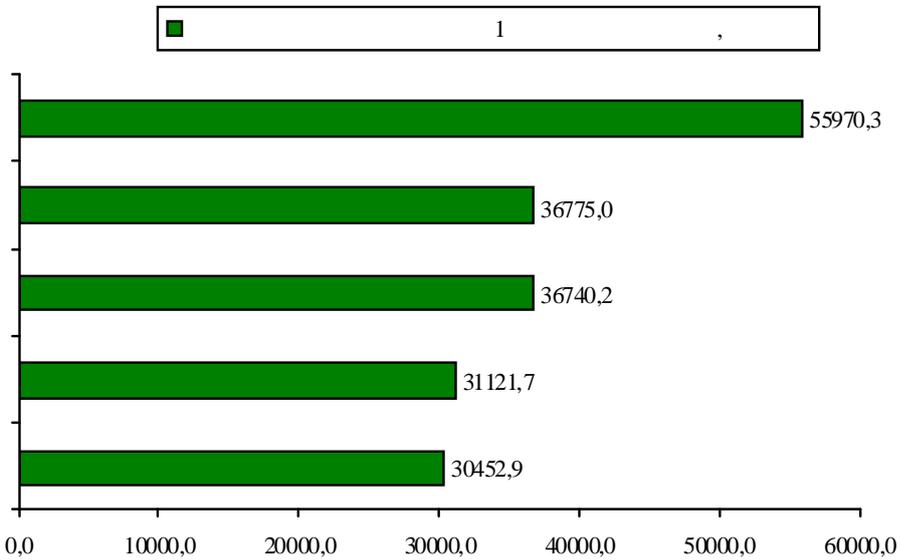
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2015 . ([16, 17])

1



.2.

2016 . ([16, 17])

1

2015 2016

1

2016

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3.

2015-2016 . *

	2015 .		2016 .	
	'	%	'	%
	89908,4	100	106880,9	100
	24332,5	27,1	25575,6	24,0
	1294,1	1,4	4736,0	4,4
	64281,8	71,5	76569,3	71,6
	184658,7	100	203629,1	100
	143127,4	77,5	164235,5	80,7
2015	4216,5	2,3	5742,4	2,8
	37314,8	20,2	33651,2	16,5
64281,8 71,5 %	30858,4	100	31022,4	100
2016	22748,1	73,8	21275,8	68,6
76569,3 71,6 %	690,3	2,2	504,4	1,6
	7420,0	24,0	9242,2	29,8
	80174,5	100	79067,9	100
2016	56222,2	70,1	57793,1	73,1
2015	1193,2	1,5	1204,0	1,5
27,1 %	22759,1	28,4	20070,8	25,4
24,0 %	136394,8	100	155695,8	100
	93722,8	68,7	118177,4	75,9
	2961,0	2,2	1705,5	1,1
	39711,0	29,1	35812,9	23,0

* [17]

37314,8 . 20,2 %

16,5 %

80 %

77,5 %

2015

2015

73,8 %

24 %

7420

2016

68,6 %,

29,8 %

9242,2

2016

2015

70,1

73,1 %,

22759,1

28,4 %

20070,8

25,4 %.

2016

2015

68,7 %

75,9 %, 35812,9 23,0 % 39711,0 29,1 %

(14,2 %), 2016 (10,3 %), (18,9 %), (0,5 %), 1,4 %
 (14,7 %), 2016 (5,1 %), (26,1 %), (2,8 %), (-6,5 %)

4.

2015-2016 . (.) * (. 5).

	2015 .	2016 .
	25626,6	30311,6
	147343,9	169977,9
	23438,4	21780,2
	57415,4	58997,1
	96683,8	119882,9

* [17]

5.

2015-2016 . (.) *

	2015 .	2016 .
1.	147343,9	169977,9
2.	96683,8	119882,9
3.	57415,4	58997,1
4.	25626,6	30311,6
5.	23438,4	21780,2

* [17]

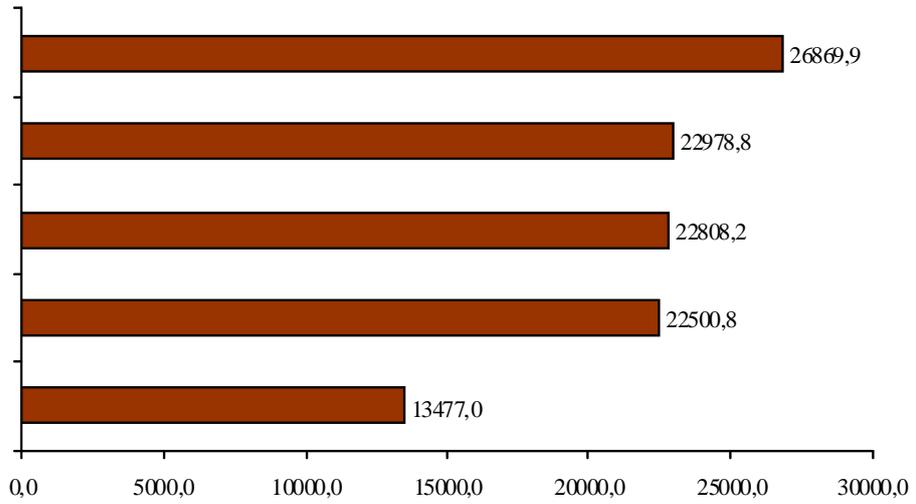
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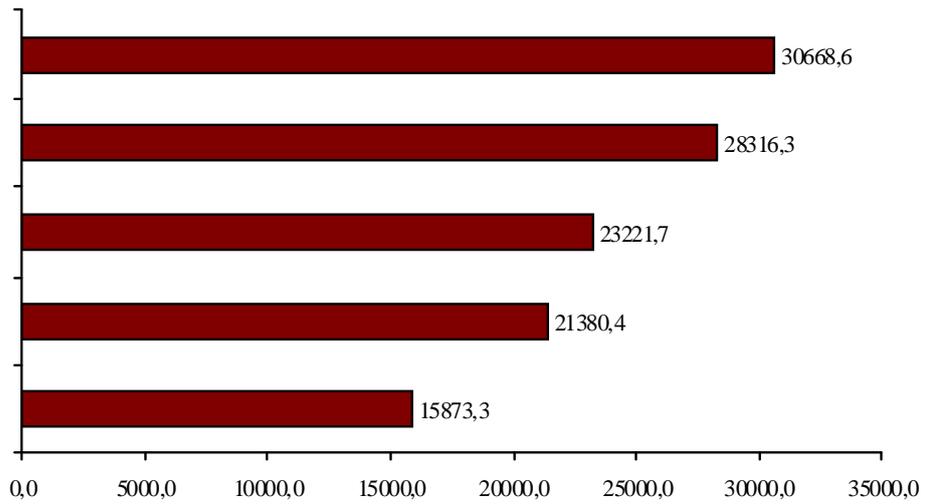
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6. / . . // .— 2017. — -
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- .— 2016. — .23. — 12. — .70–75. -
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- .— : « . . . », 2016. — .1066–1069. -
12. / . . // .— 2015. — -
- 5-1 (58-1). — .383–389. -
13. : / . . // .— -
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14. / . . // : .— 2014. — 38. — .24–30. -
15. / . . // .— -
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16. [].— -
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17. [].— -
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MANAGEMENT OF PROFIT COMPANIES

In article the essence of concept «profit of the enterprise» which represents the major economic category describing positive financial result of activity of any subject of business is certain. The characteristic of principles of management is given by profit of the organization among which the standard principles and the principles developed by authors are allocated. The advanced diagram of the mechanism of management is presented by formation of profit on the basic operational, investment and financial activity. At the first stage the analysis of dynamics and structure of received incomes and carried out expenses is spent. The forecast and planning on three activities is on the second stage carried out. At the third stage there is a development of the measures which have been directed on cost reductions on each activity. At the fourth stage there is an organization and regulation of activity of the enterprise. After completion of the fourth stage the mechanism of management of formation of profit begins all over again. Theoretical aspects of effective distribution and use of profit are considered. In the simplified type the mechanism of management of profit distribution will consist of two stages. At the first stage there is a creation of alternate fund, and on the second — formation of so-called funds of consumption and the accumulation, the specific expenses intended for a covering.

Keywords: profitability, management of formation of profit, forecasting and planning, distribution of profits, reserve fund, accumulation fund, consumption fund.

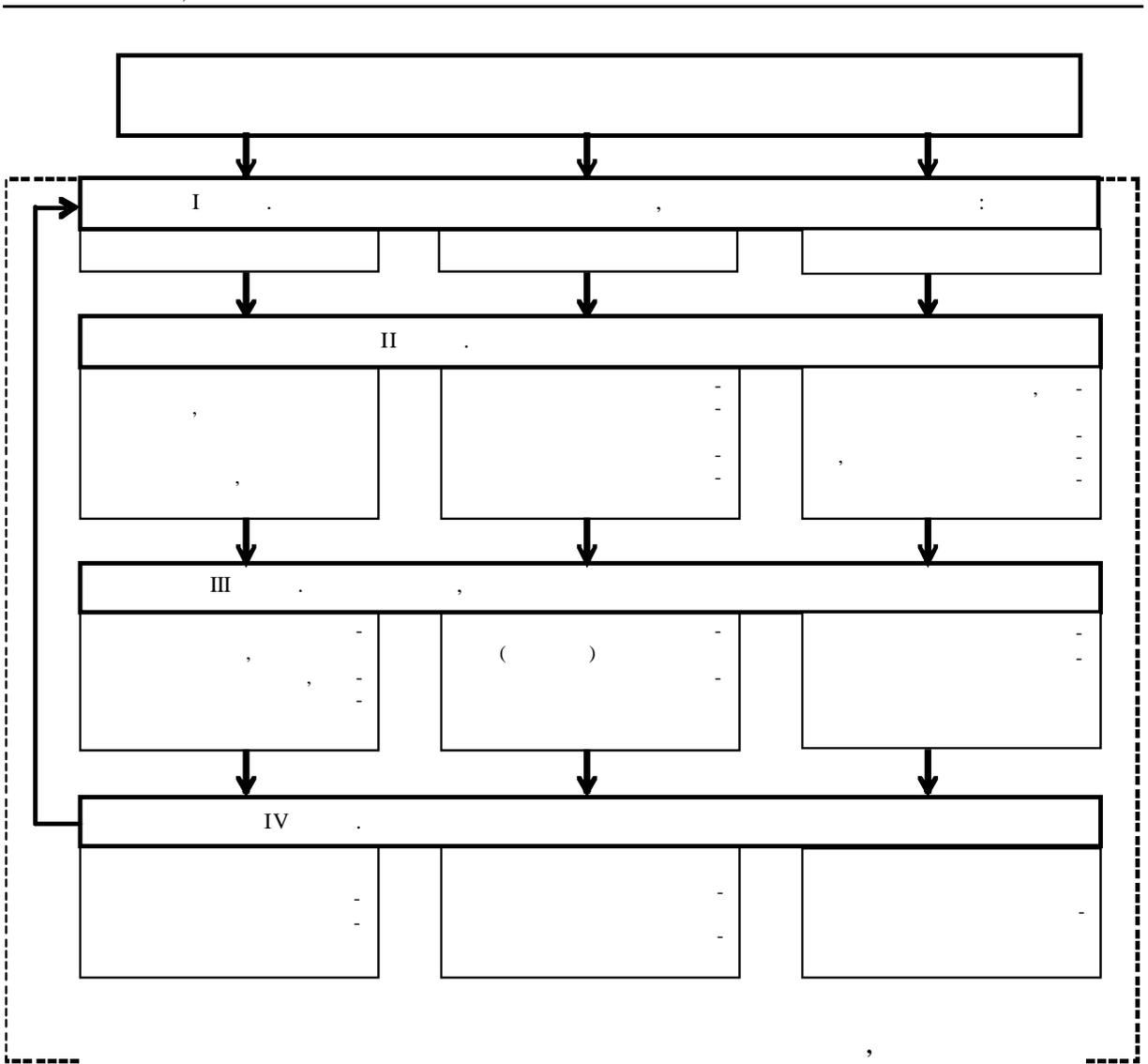
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 - 2011. — 3. — . 148-152.
 9. : , , . — 2012. — 5 (18). — . 32-39. ,
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ANALYSIS OF THE EFFECT OF DIRECT TAXATION ON FORMATION OF BUDGETS IN FOREIGN COUNTRIES

The study of the system of direct taxation and its influence on the formation of budgets of different countries represents scientific interest, which contributes to a more narrow study of the effect of direct taxes on the economy of the state. The relevance of this study is that the analysis made it possible to identify the features of direct taxation in foreign countries that are essentially different and thereby reveal the relationship in the formation of budgets. The revealed tendencies contribute to the adoption of decisions on the part of the state in the form of tax reforms or the maintenance of an appropriate tax policy aimed at raising the level of collection of direct taxes. The impact analysis was considered in the context of such indicators as: the share of direct taxes in tax revenues; the structure of direct taxes in tax revenues; tax burden of direct taxes. As a result of the analysis, it was revealed that the main burden in paying direct taxes falls on taxpayers — physically individuals; the dynamics of the macro-tax burden of direct taxes revealed the impact of financial crises on the share of direct taxes in the GDP of countries. The obtained research results show that different tax legislation of foreign countries and the tax policy pursued have a significant impact on the formation of the budget through direct taxation, while direct taxes remain a significant source of replenishment of any state budget.

Keywords: direct taxes, budget, foreign countries, direct taxation system.

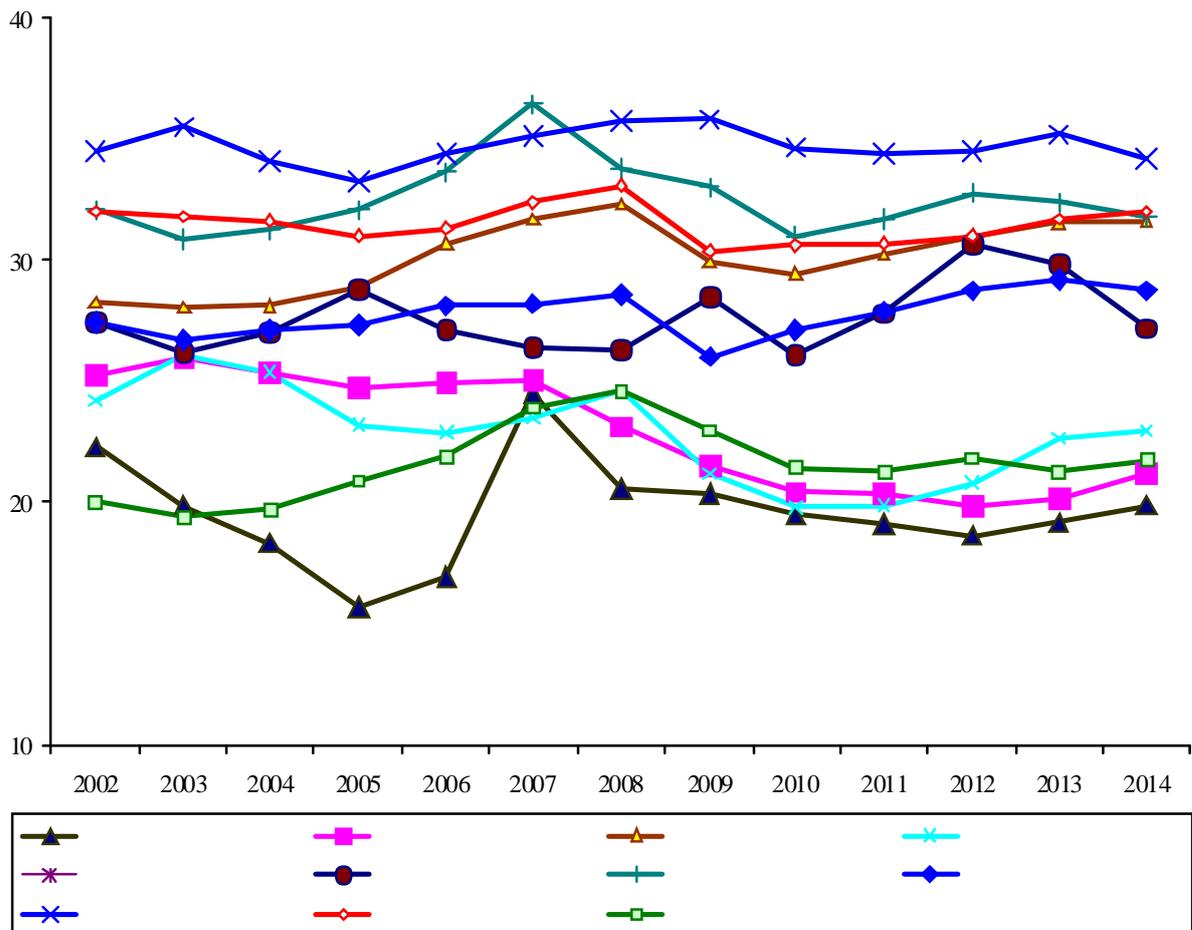
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1.
2014 . (%) *

2002-

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	22,3	19,9	18,3	15,7	16,9	24,5	20,6	20,3	19,5	19,1	18,6	19,2	19,9
	—	-2,4	-1,6	-2,6	1,2	7,6	-3,9	-0,3	-0,8	-0,4	-0,5	0,6	0,7
	25,2	26,0	25,4	24,8	24,9	25,1	23,1	21,5	20,4	20,3	19,9	20,2	21,2
	—	0,8	-0,6	-0,6	0,1	0,2	-2	-1,6	-1,1	-0,1	-0,4	0,3	1
	28,3	28,0	28,1	28,9	30,7	31,7	32,3	29,9	29,4	30,2	31,0	31,5	31,6
	—	-0,3	-0,1	0,8	1,8	1	0,6	-2,4	-0,5	0,8	0,8	0,5	0,1
	24,2	26,1	25,4	23,2	22,9	23,5	24,6	21,2	19,8	19,9	20,8	22,7	23,0
	—	1,9	-0,7	-2,2	-0,3	0,6	1,1	-3,4	-1,4	0,1	0,9	1,9	0,3
	27,4	26,2	27,0	28,8	27,1	26,4	26,3	28,5	26,1	27,8	30,7	29,8	27,2
	—	-1,2	0,8	1,8	-1,7	-0,7	-0,1	2,2	-2,4	1,7	2,9	-0,9	-2,6
	32,1	30,8	31,2	32,1	33,6	36,4	33,8	33,0	31,0	31,7	32,8	32,4	31,8
	—	-1,3	0,4	0,9	1,5	2,8	-2,6	-0,8	-2	0,7	1,1	1,4	-0,6
	27,4	26,7	27,1	27,3	28,1	28,2	28,6	26,0	27,1	27,9	28,7	29,2	28,7
	—	-0,7	0,4	0,2	0,8	0,1	0,4	-2,6	1,1	0,8	0,8	0,5	-0,5
	34,5	35,5	34,1	33,2	34,4	35,1	35,7	35,8	34,6	34,4	34,5	35,2	34,2
	—	1	-1,4	-0,9	1,2	0,8	0,6	0,1	-1,2	-0,2	0,1	-0,3	-1
	32,0	31,8	31,6	31,0	31,3	32,4	33,1	30,4	30,6	30,7	31,0	31,7	32,0
	—	-0,2	-0,2	-0,6	0,3	1,1	0,7	-2,7	0,2	0,1	0,3	0,7	0,3
	20,0	19,4	19,7	20,9	21,9	23,9	24,6	23,0	21,4	21,3	21,8	21,3	21,7
	—	-0,6	0,3	1,2	1	2	0,7	-1,6	-1,6	-0,1	0,5	-0,5	0,4

* [3]



. 1.
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2.

(%)*

	2011			2012			2013			2014		
	10,7	6,9	1,5	10,8	6,4	1,4	10,4	7,4	1,4	11,1	7,2	1,5
	—	—	—	0,1	-0,5	-0,1	-0,4	1	0	0,7	-0,2	0,1
	10,5	9,5	0,3	10,4	9,2	0,3	10,6	9,3	0,2	11,1	9,9	0,2
	—	—	—	-0,1	-0,3	0	0,2	0,1	-0,1	0,7	0,6	0
	21,9	6,5	1,8	22,7	6,7	1,6	23,2	6,6	1,8	23,4	6,4	1,9
	—	—	—	0,8	0,2	-0,2	0,5	-0,1	0,2	0,2	-0,2	0,1
	16,1	3,8	0	16,4	4,4	0	17,2	5,5	0	17,6	5,4	0
	—	—	—	0,3	0,6	0	0,8	1,1	0	0,4	-0,1	0
	14,1	6,1	7,5	19,5	3,1	8,1	16,7	3,2	9,9	16,2	5,2	5,7
	—	—	—	5,4	-3	0,6	-2,8	0,1	1,8	-0,5	3	-4,2
	24,0	5,7	2,0	24,0	6,7	2,2	23,4	6,3	2,7	23,0	6,0	2,7
	—	—	—	0	1	0,2	-0,6	-0,4	0,5	-0,4	-0,3	0
	18,2	6,1	3,5	19,1	6,0	3,6	19,4	6,3	3,5	19,2	5,9	3,6
	—	—	—	0,9	-0,1	0,1	0,3	0,3	-0,1	-0,2	-0,4	0,1
	26,9	5,3	2,3	27,4	5,4	1,7	27,5	5,8	1,9	27,8	5,0	1,4
	—	—	—	0,5	0,1	-0,6	0,1	0,4	0,2	0,3	-0,8	-0,5
	23,5	5,1	2,1	23,9	5,0	2,1	23,9	5,3	2,6	24,4	5,1	2,4
	—	—	—	-0,4	-0,1	0	0	0,3	0,5	0,5	-0,2	-0,2
	13,7	6,4	1,2	14,0	6,5	1,4	14,0	5,6	1,7	14,3	5,6	2,0
	—	—	—	0,3	0,1	0,2	0	-0,9	0,3	0,3	0	0,3

* [3]

20 %.
15–20 %.

40000

40 %

50000

— 33 %,
— 50 %.

— 31 %

)» [5].

()

3.

3.

%

*

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	6,2	6,1	5,8	4,8	5	7,7	6,3	5,5	5,1	4,9	4,9	5,4	5,5
	8,4	8,8	8,8	8,5	8,4	8,6	7,6	6,9	6,6	6,8	6,8	7	7,2
	10,6	10,6	10,4	10,7	11,5	11,9	12,2	11,3	10,8	11,2	11,7	12	12
	7,5	8,1	7,9	6,9	7	7,4	7,7	7,4	6,6	6,3	6,6	7,1	7,4
	9,1	8,3	8,2	9,2	8,4	8,4	8,4	8,8	8,4	9,3	10,9	10,6	9,8
	10,7	10,2	10,6	11,3	12,1	13,2	10,9	9,8	9,7	9,9	10,6	10,7	10,7
	11,5	11,2	11,4	11,7	12,1	12	12,1	10,9	11,4	12,1	12,8	13,2	13,1
	13,6	14,1	13,4	12,9	13,8	14,5	14,7	14,9	14,3	14,3	14,9	15,3	14,8
	13,7	13,5	13,3	12,8	12,7	13,2	13,8	12,5	12,5	12,6	13	13,5	13,8
	6,6	6,3	6,3	6,9	7,4	8,3	8,4	7,2	6,7	6,7	7	6,8	7

* [3]

1.

8 %

2.

11 %

3.

15 %.

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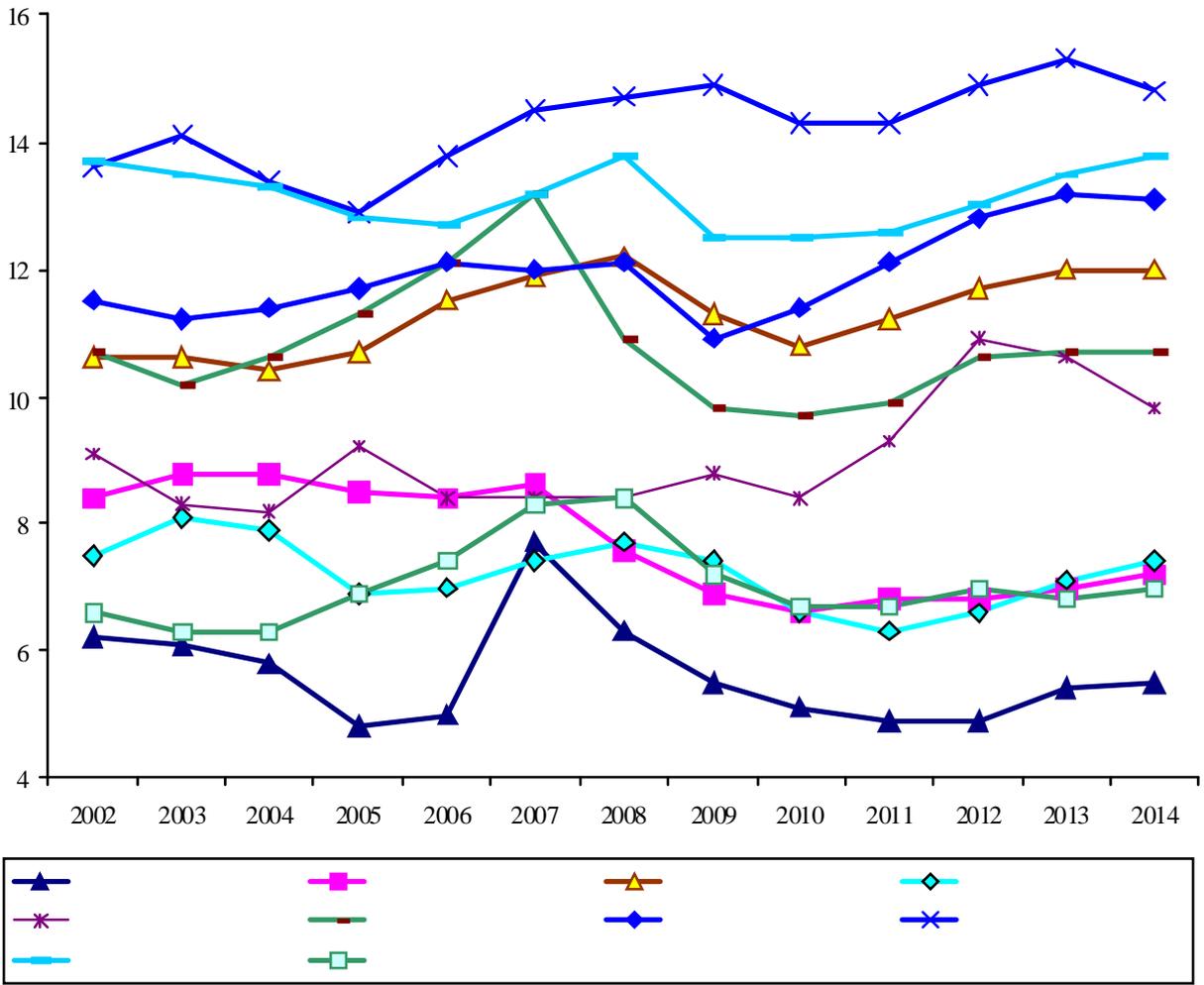
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	—	—	—	0,2	-0,1	0	0	0,4	0	0,2	-0,1	0
	3,5	3,2	0,1	3,6	3,2	0,1	3,7	3,3	0,1	3,8	3,4	0,1
	—	—	—	0,1	0	0	0,1	0,1	0	0,1	0,1	0
	8,2	2,4	0,7	8,6	2,5	0,6	8,8	2,5	0,7	8,9	2,4	0,7
	—	—	—	0	0,1	0,1	0,2	0	0,1	0,1	-0,1	0
	5,1	1,2	0	5,2	1,4	0	5,4	1,7	0	5,7	1,7	0
	—	—	—	0,1	0,2	0	0,2	0,3	0	0,3	0	0
	4,7	2,1	2,5	6,9	1,1	2,9	5,9	1,1	3,5	5,8	1,9	2,1
	—	—	—	2,2	-1	0,4	-1	0	0,6	-0,1	0,8	-1,4
	7,5	1,8	0,6	7,7	2,1	0,7	7,7	2,1	0,9	7,7	2,0	0,9
	—	—	—	0,2	0,3	0,1	0	0	0,2	0	-0,1	0
	7,9	2,6	1,5	8,5	2,7	1,6	8,8	2,8	1,6	8,8	2,7	1,6
	—	—	—	1,4	0,1	0,1	0,3	0,1	0	0	-0,1	0
	11,1	2,2	0,9	11,9	2,3	0,7	11,9	2,5	0,8	12,0	2,2	0,6
	—	—	—	0,8	0,1	-0,2	0	0,2	0,1	0,1	-0,3	-0,2
	9,7	2,1	0,9	10,0	2,1	0,9	10,2	2,2	1,1	10,5	2,2	1
	—	—	—	0,3	0	0	0,2	0,1	0,2	0,3	0	-0,1
	4,3	2,0	0,4	4,5	2,1	0,4	4,5	1,8	0,5	4,6	1,7	0,6
	—	—	—	0,2	0,1	0	0	-0,3	0,1	0,1	-0,1	0,1

* [3].

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25 2017

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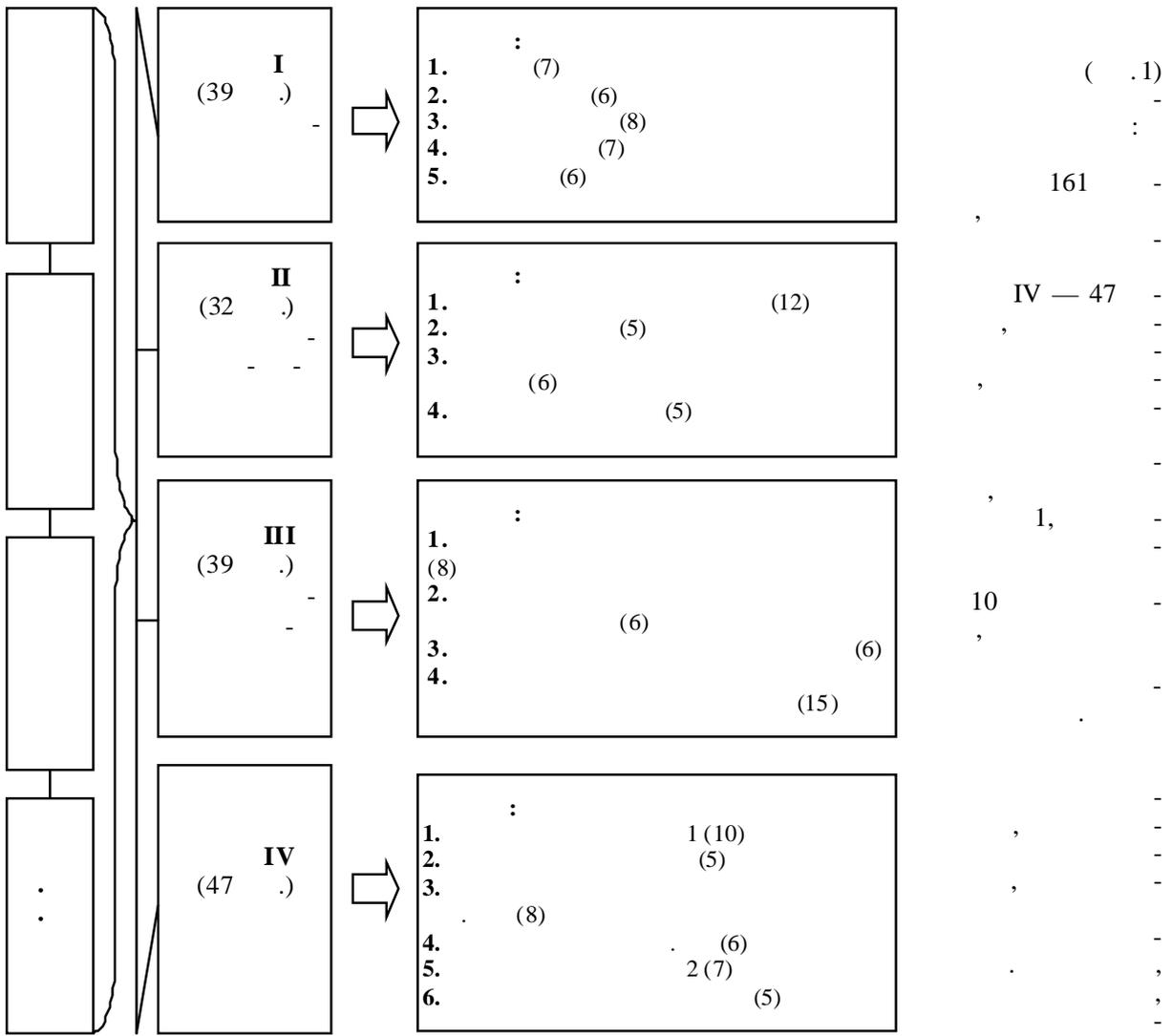
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**ISSUES OF IMPROVEMENT OF ORGANIZATIONAL STRUCTURE OF
MANAGEMENT OF FEDERAL TAX SERVICE OF THE REPUBLIC OF CRIMEA**

The article considers the organizational structure, effective in the Management of FTS of Russia on Republic of Crimea, as well as recommendations to improve organizational structure management processes of tax administration aimed at reinforcing the efficiency of the tax authority.

Keywords: organizational structure, functional model, organizational model, improving.



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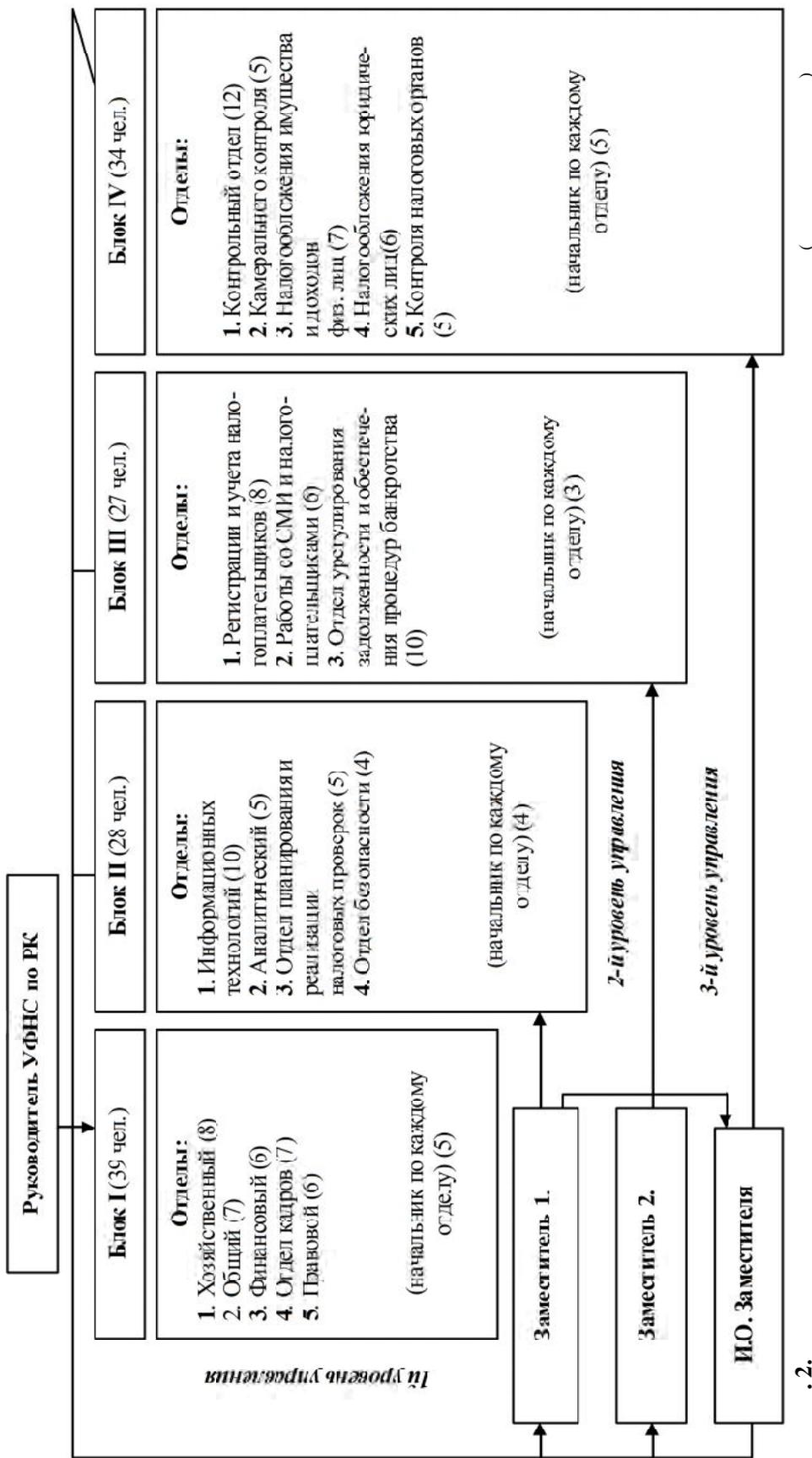
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FINANCIAL SECURITY AND BLOCKCHAIN TECHNOLOGIES

Blockchain is an information technology, which support the using of virtual electronic money, called crypto-currency, and it is a source of financial security problems. The questions of confidence, new forms and mechanisms of exchange in virtual space are researched using bitcoin, which was the first crypto-currency. It is shown that the decentralization of the storage of information on transactions and codes of crypto currency makes it safe for investors, but is abolishing the hierarchy of financial data management, which in the conditions of the state becomes an obstacle to the use of blocking technologies. Crypto currency is currently a profitable investment, it is legalized in a number of countries and large organizations are investing it in new innovative projects Blockchain technologies can be successfully used in other areas, such as payments and insurance, for example, but they are so radical that they threaten the existence of traditional financial institutions, including banks and exchanges. Methods for regulating the using of blockade technologies and preventing related crime are proposed.

Keywords: financial security, virtual space, Internet, crypto-currency, bitcoin, blockchain.

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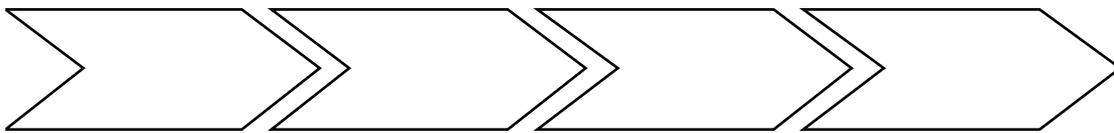
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1. — 2017. — 2 (32). — . 61-64. / . . . , . . . -
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 3. — 2017. — 21. — 2
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 5. (BITCOIN) / . . . , . — 2017. — 1 (12). — . 60-68. / . . . -
 6. — 2016. — 6 (119). — . 98-101. / . . . -
 7. — 2017. — 6 (11). — . 23-24. / . . . -
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 9. — 2017. — 2 (42). —
 10. — 2017. — 2 (42). —
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10. — : // . — 2017. — 10. — . 156–158.
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27 2017

24 2017

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Tikhomirov Alexey Nikolaevich,

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Simferopol.

DEPARTMENT OF STATE MONETARY POLICY: IMPACT ON MACROECONOMIC DEVELOPMENT

BB

The article examines the methodological and applied aspects of the development of monetary policy, reveals the interrelations and interdependencies with the real sector of the economy. The factors of ensuring financial stability, the development of macroeconomics and the relationship of these processes with monetary and policy are investigated. The forecasts of BBP growth are made with the help of effective monetary and budgetary policy.

Keywords: monetary policy, macroeconomic development, forecasts, principles, sectoral diversification of the economy, public administration.

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2016 16,4 %.

2014 33,9 %.

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2014 14,3 %.

2016 28,1 %.

2. ()*

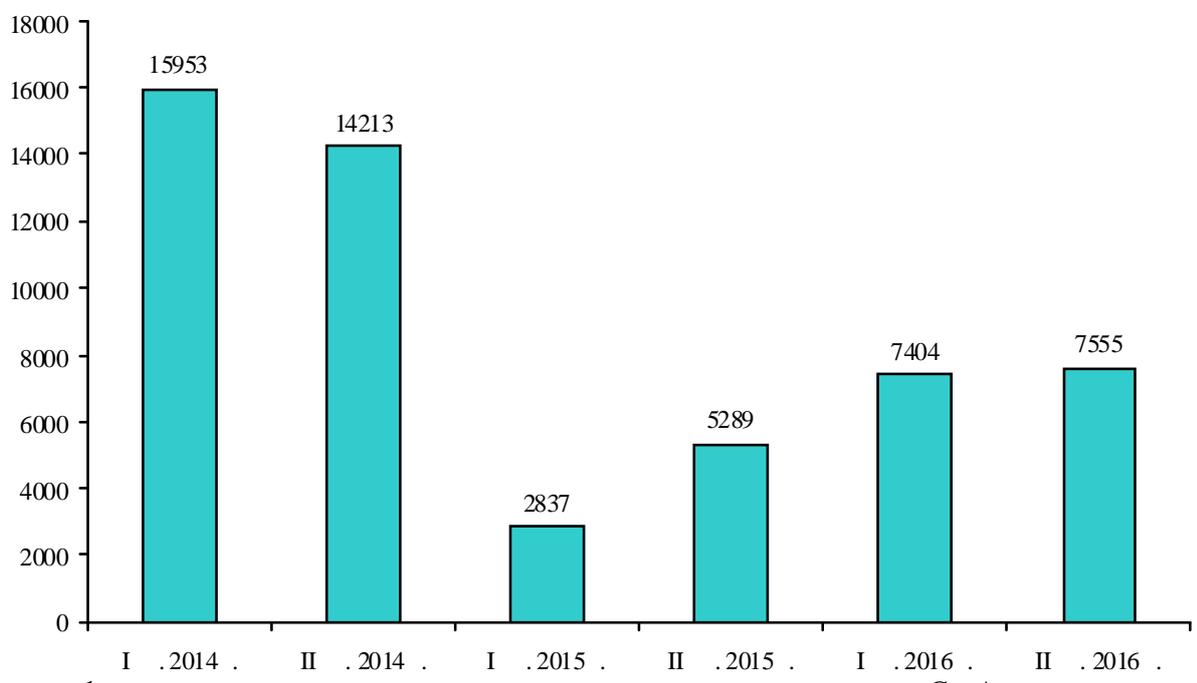
	2014		2015		2016	
	I	II	I	II	I	II
	3632	5866	2092	3144	1444	2594
	155058	166649	113620	115526	81220	90977
	154	89	101	61	82	51
	72438	80657	44653	47676	38190	45646
	3552	4108	2535	3036	2374	2919
	10338	13592	7472	9425	4363	6108
	12281	14013	10042	10129	8543	9718
	98609	112369	64702	70266	53471	64391
	3696	3640	2298	2391	1284	1338

* [11].

2.

- 2016 60,3 %
- 2014 55,8 %;
- 2016 47,7 %
- 2014 45,6 %;
- 2016 46,8 %
- 2014 42,7 %;
- 2016 41,3 %
- 2014 43,6 %;
- 2016 42 %
- 2016 45,8 %
- 2014 41 %;
- 2016 45,8 %
- 2014 42,7 %;
- 2016 43,5 %
- 2014 63,2 %.

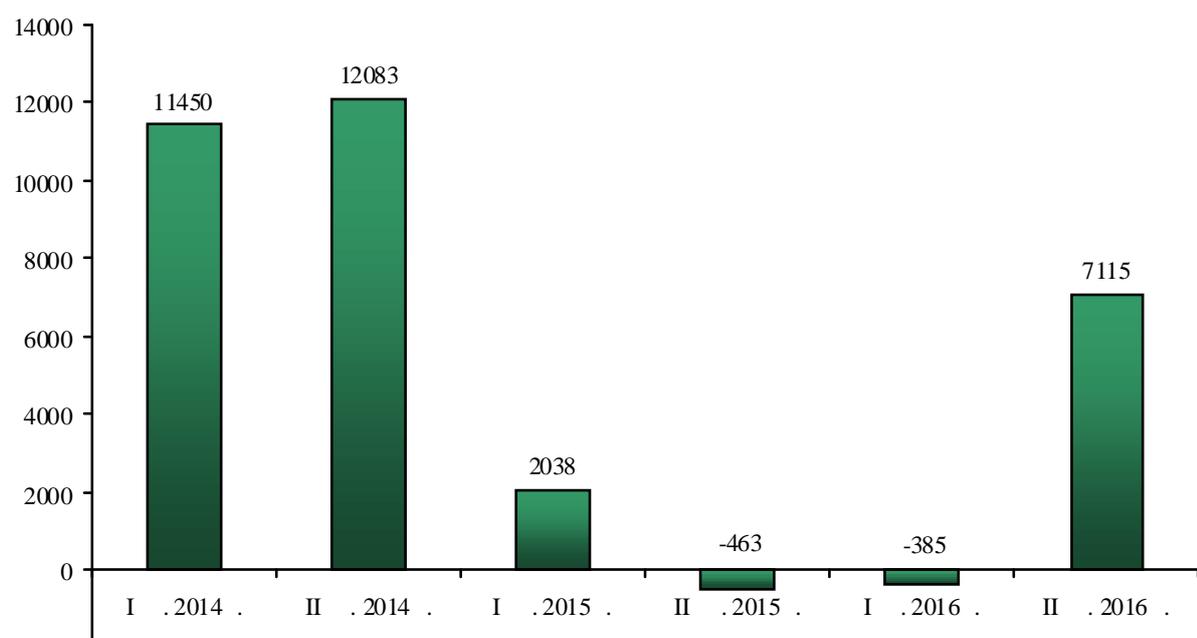
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 3 « » 01.01.2015 . 23,3;
 « » 01.01.2016 . 40,1; 01.07.2016 . 43,2; 01.10.2016 , 44,0; 01.11.2016 .
 36,2; 50. « -
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 32,3. 01.01.2016 . 50 . . . ; 01.07.2016 . 75 . . . ; 2016 0,1
 125 . . . ; 10.11.2016 . 125 . . . ; 01.10.2016 . -
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 10. 3- , 2016 10,75% 10%
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 47

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WORLD GOLD MARKET: FEATURES, PRODUCTION, PROSPECTS

The state of the world gold market is examined, the main trends of the world gold market development are described, the main countries are disclosed to consumers of gold to meet the needs of the jewelry industry, and the price of gold for key currencies. The activities of the World Gold Council, the total volume of gold production in the world, the correlation between the dynamics of gold mining and the price of gold, the demand for gold, the international reserves of the Russian Federation.

The offer of gold is analyzed, the structure of demand is visually presented, data of a parity of supply and demand in the gold market are given. Proposals and recommendations for the development of the world gold market: to direct efforts to maintain the level of the ruble exchange rate, to constantly analyze the dynamics of world metal prices, create opportunities for entry of more participants into the gold market, access of legal entities and individuals to maximum transparency of information.

Keywords: gold market, globalization, metal, ounce, investor, trades, volume, extraction, international reserves.

[11] [2], [3], [6], [5],

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[7]. WGC 2016 2016 2011 [8]. 1.

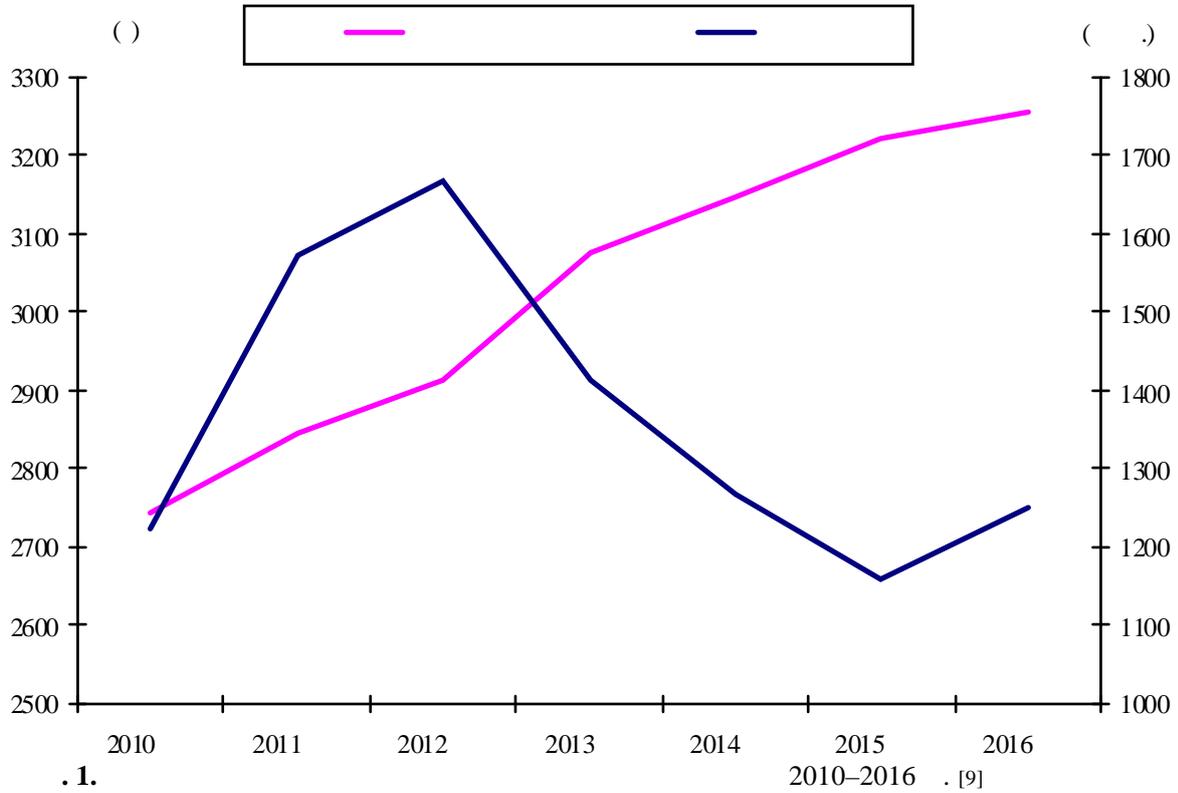
1. 2010-2016 . () *

	2010	2011	2012	2013	2014	2015	2016
	2744,1	2845,6	2911,5	3072,8	3148,5	3220,2	3255,4

* [8]

2016 . 1 , 511,3 , 118,6 % . 2010

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	2010	2011	2012	2013	2014	2015	2016
() -	2744,1	2845,6	2911,5	3072,8	3148,5	3220,2	3255,4
() -	4318,2	4535,5	4557,6	4307,3	4442,2	4353,2	4584,0
(%)	63,55	62,74	63,88	71,34	70,88	73,97	71,02

* [8]

.2 , 2016 -
71 % .

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3. 2010-2016 . () *

	2010	2011	2012	2013	2014	2015	2016
	4217	4739	4694	4472	4282	4246	4315

* [8]

3, 2011 , 2015 .
10 % 2016
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4. 2016 *

	()	(%)
1	629,1	30,83
2	504,5	24,73
3	118,8	5,82
4	49,4	2,42
5	43,0	2,11
6	41,4	2,03
7	41,0	2,01
8	40,8	2,00
9	38,4	1,88
10	33,8	1,66

* [8]

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5. *

	(, USD)	
1	3029,5	2017
2	1216,9	2016
3	751,0	2017
4	745,9	2016
5	492,9	2016
6	()	2016
7	406,9	2017
8	()	2017
9	378,7	2017
10	378,5	2017

* [10]

2010-2016

6. 2010–2016 . (.)

01.01.2011	479 379	443 591	432 948	8 749	1 893	35 788
01.01.2012	498 649	453 952	441 162	8 729	4 061	44 697
01.01.2013	537 618	486 578	473 110	8 741	4 727	51 039
01.01.2014	509 595	469 605	456 447	8 762	4 396	39 990
01.01.2015	385 460	339 371	327 727	8 246	3 398	46 089
01.01.2016	368 399	319 836	309 387	7 888	2 560	48 563
01.01.2017	377 741	317 548	308 031	6 486	3 031	60 194

* [15]

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	USD (.)	EUR ()	GBP ()	JPY ()
31.12.2010	1405,5	1047,669	897,7102	113993,1
30.12.2011	1531	1179,371	985,1367	117795,1
31.12.2012	1657,5	1257,206	1019,686	143315,7
31.12.2013	1204,5	874,1248	727,2453	126599
31.12.2014	1206	996,6533	773,4488	144593,4
31.12.2015	1060	975,7895	719,1805	127512,7
30.12.2016	1145,9	1086,419	927,3668	133652

* [12]

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2. 1990–2016 .. PM. Gold spot price in US dollars, London PM fix ([14])

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1. []// . — : ru.wikipedia.org/wiki/
2. (01.09.2017).
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16. [] // . — : www.cbr.ru/hd_base/mrrf/ (04.09.2017).

29 2017
24 2017

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FINANCIAL MONITORING: DISCLOSING OF ESSENCE AND THE CONTENT IN BANK AREA

The investigation of the definition essence «financial monitoring» has been conducted in management through the existing in the scientific world representations and analysis of the content. As well as the identification and systematization of the main approaches to the investigation of the definition «financial monitoring» to the number of which process, management and structural approaches have been defined. The findings will contribute to developing further scientific research in financial monitoring, improving the national system of financial monitoring, increasing its quality and efficiency.

Keywords: financial monitoring, state financial control, internal control / combating money laundering and terrorism financing.

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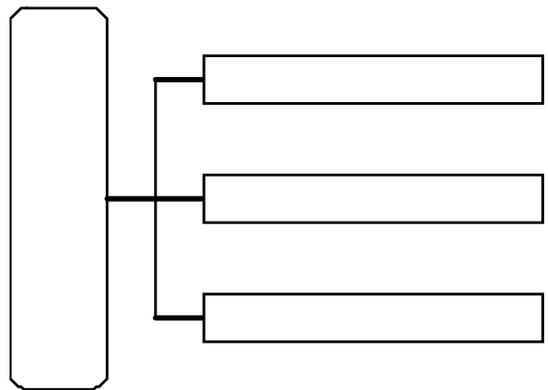
D. Demits, Andreas Insam, Peter Bosshard, Joachim Kaetzler, Nicholas Ryder, Johannes Trenkwalder, Erek Nuener, Ludwig Weh.

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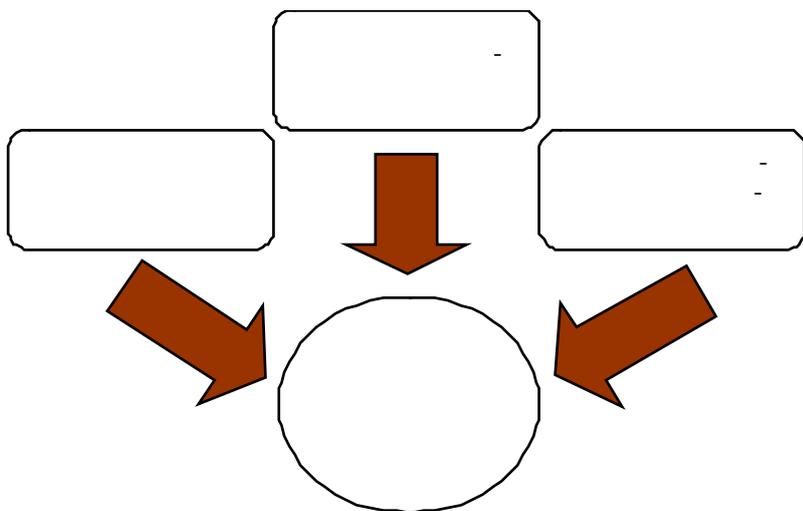
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6 2017

24 2017

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METHODOLOGICAL APPROACHES TO OPTIMIZATION OF PORTFOLIO OF PROJECTS OF REGIONAL DEVELOPMENT

The criterion of minimization of payback period of negative balance of financial plan is proposed in the article for the purpose of optimization of portfolio of development projects of a region; the specifics of using this criterion is considered on the example of projects portfolio of Crimea, for this purpose the analysis of projects portfolio is conducted from the point of view of ratio of indicators of investments amount, payback period, net present value NPV, sensitivity coefficients; on this basis and with use of the proposed criterion, the projects are ranked according to their priority in the portfolio.

Keywords: projects portfolio of a region, optimization, criteria, ranking, priority.

PMI (Project Management Institute) [1].

» [2]

» [3]

«...» [4],
 «...» [5]
 «...» [6]
 «...» [7]
 NPV, PI,
 «...» [8]
 «...» [9]
 «...» [10]
 «...» [11]
 PI, IRR), NPV, (WACC,
)

1.

*

			NPV		NPV/
1.	12000000	10,83	748806	1,56	6,2 %
2.	9000000	9,86	1144499	1,02	12,7 %
3.	36000000	8,28	4968156	0,54	27,2 %
4.	9000000	5,7	1716502	0,28	73,1 %
5.	40000000	9,52	1331792	0,69	15,4 %
6.	2000000	10,78	130336	1,49	6,5 %
7.	1000000	9,1	189165	0,58	18,9 %
8.	1600000	10,43	139697	1,14	8,7 %
9.	2500000	2,16	3153132	0,15	475,9 %
10.	6800000	3,52	3039609	0,19	187,0 %
11.	4000000	9,34	185534	0,64	16,8 %
12.	2000000	5,26	557415	0,26	86,2 %
13.	6000000	4,75	1437794	0,23	105,9 %
14.	2600000	3,57	1094399	0,19	181,6 %
15.	6000000	10,63	450055	1,31	7,5 %
16.	4000000	6,37	789472	0,33	56,7 %
17.	7500000	5,93	1100474	0,30	66,5 %
18.	15000000	8,28	2070065	0,43	27,2 %
19.	2400000	7,87	243148	0,38	32,1 %
20.	1000000	9,52	33295	0,86	15,4 %
21.	500000	11,3	17823	3,31	3,6 %
22.	250000	6,67	38277	0,35	50,8 %
23.	2000000	9,9	248429	0,83	12,4 %
24.	7500000	6,61	1212054	0,34	51,9 %
25.	6200000	5,44	1490427	0,27	80,5 %

*

[12, . 287]

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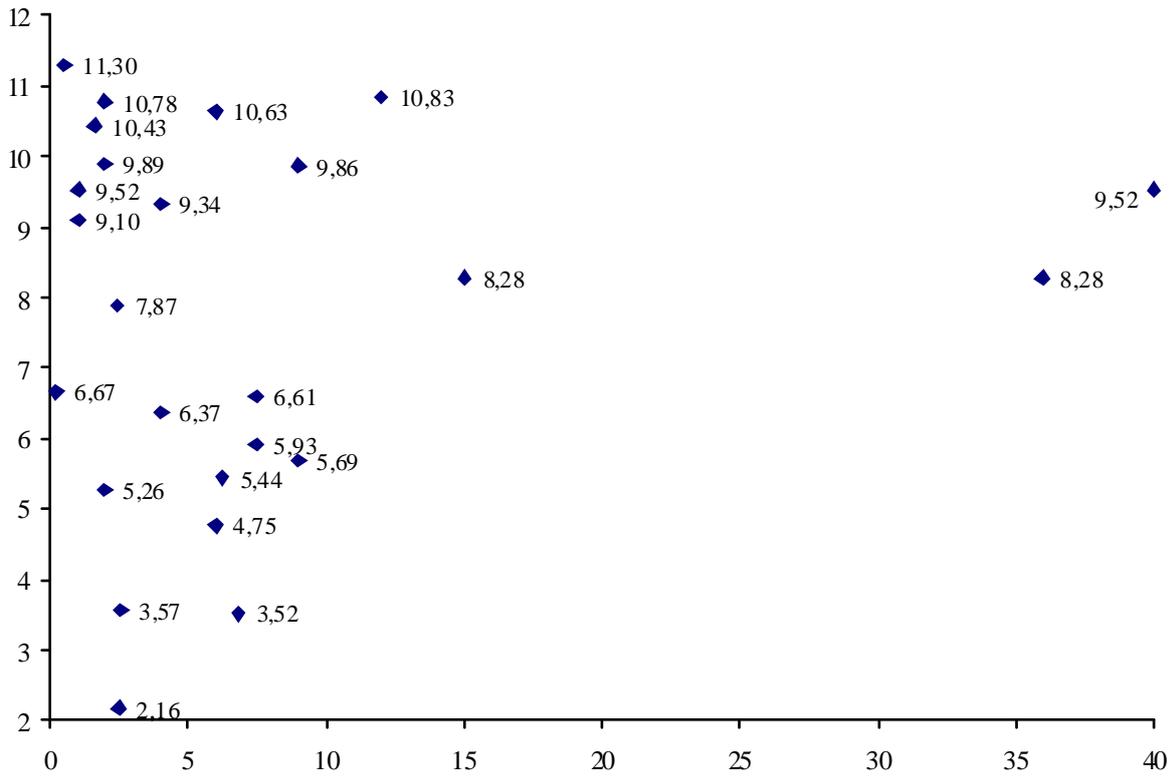
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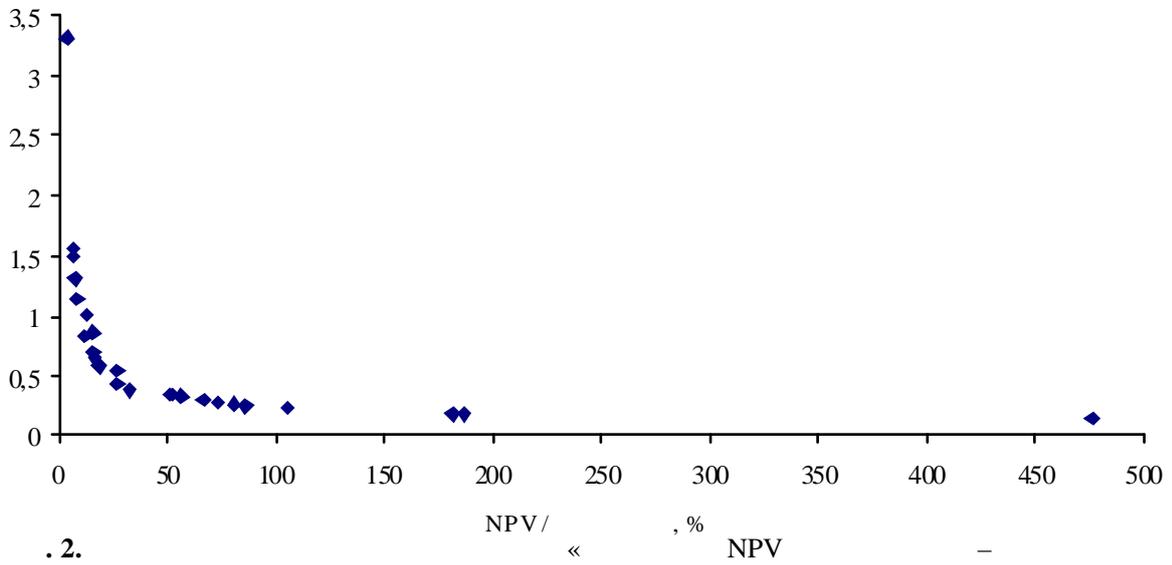
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NPV/ « , % NPV —

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	2018 .	2019 .	2020 .	2021 .	2022 .	2023 .
9. -	-2500000	1200000	2400000	2400000	2400000	2400000
10.	-6800000	1600000	3200000	3200000	3200000	3200000
12. -				-2000000	600000	600000
13. -					-6000000	2000000
14.		-2600000	1200000	1200000	1200000	1200000
16.					-4000000	1000000
17.						-7500000
25. " "					-6200000	1800000
	-9300000	200000	6800000	4800000	-8800000	4700000
	2024 .	2025 .	2026 .	2027 .	2028 .	2029 .
1.						-12000000
2.						-9000000
3.				-21600000	-14400000	7200000
4.	-9000000	2500000	2500000	2500000	2500000	2500000
6. ,			-2000000	330000	330000	330000
7.			-1000000	186000	186000	186000
8.			-1600000	270000	270000	270000
9. -	2400000	2400000	2400000			
10.	3200000	3200000	3200000			
11.			-4000000	730000	730000	730000
12. -	600000	600000	600000	600000	600000	600000
13. -	2000000	2000000	2000000	2000000	2000000	2000000
14.	1200000	1200000	1200000	1200000		
15.				-6000000	1000000	1000000
16.	1000000	1000000	1000000	1000000	1000000	1000000
17.	2000000	2000000	2000000	2000000	2000000	2000000
18.		-15000000	3000000	3000000	3000000	3000000
19. -		-2400000	500000	500000	500000	500000
20. -		-1000000	180000	180000	180000	180000
21. -				-500000	80000	80000
22. ,	-250000	60000	60000	60000	60000	60000
23. ,			-2000000	350000	350000	350000
24.		-7500000	1814400	1814400	1814400	1814400
25. " "	1800000	1800000	1800000	1800000	1800000	1800000
	4950000	-9140000	11654400	-9579600	4000400	4600400
	2030 .	2031 .	2032 .	2033 .	2034 .	2035 .
1.	1974375	1974375	1974375	1974375	1974375	1974375
2.	1579500	1579500	1579500	1579500	1579500	1579500
3.	7200000	7200000	7200000	7200000	7200000	7200000
4.	2500000	2500000	2500000			
5.	-24000000	-16000000	7200000	7200000	7200000	7200000
6. ,	330000	330000	330000	330000	330000	
7.	186000	186000	186000	186000	186000	
8.	270000	270000	270000	270000	270000	
11.	730000	730000	730000	730000	730000	
13. -	2000000					
15.	1000000	1000000	1000000	1000000	1000000	1000000
16.	1000000					
17.	2000000	2000000				
18.	3000000	3000000	3000000	3000000		
19. -	500000	500000	500000	500000		
20. -	180000	180000	180000	180000		
21. -	80000	80000	80000	80000	80000	80000
22. ,	60000	60000		60000		
23. ,	350000	350000	350000	350000	350000	
24.	1814400	1814400	1814400	1814400		
25. " "	1800000					
	4554275	7754275	28894275	26454275	20899875	19033875

*

- « NPV », « NPV » (), « » ().
1. PMI []. — : pmi.ru/articles/presentations/12 (28.08.2017).
 2. / . . . ; . — . : , 2004. — 576 .
 3. . . . / . . . ; . . — ., 2007. — 245 .
 4. . . . / . . . , . . . , . — . : , 1998. — 62 .
 5. . . . / . . . , . . . , . — ., 2005. — 206 .
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 10. . . . []// 2016. — 2/3 (80). — . 40–49. — : journals.uran.ua/eejet/article/download/65698/ (28.08.2017).
 11. . . . / . . . , . . . []// . — 2015. — 4 (31). — . 27–40. — : cyberleninka.ru/article/v/vybor-optimalnogo-portfelya-proektov-stroitelnoy-kompanii-s-uchyotom-zaprosov-steykholderov-v-nechyotko-mnozhestvennoy-postanovke (28.08.2017).
 12. . . . / . . . , — : « », 2016. — 304 .
 13. . . . []// . — : ikrim.net/2016/0321/212373.html (28.08.2017).

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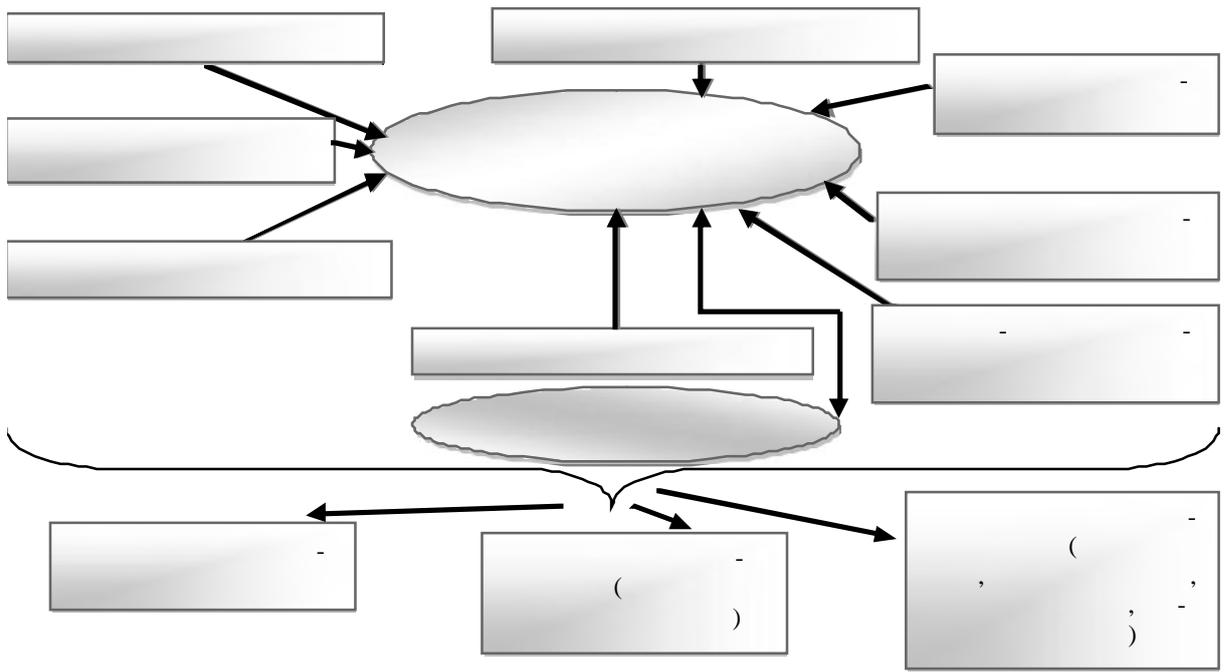
EVALUATION OF THE STATE OF INVESTMENT ACTIVITY IN THE SPHERE OF TOURISM OF THE REPUBLIC OF CRIMEA

2014–2015 ..

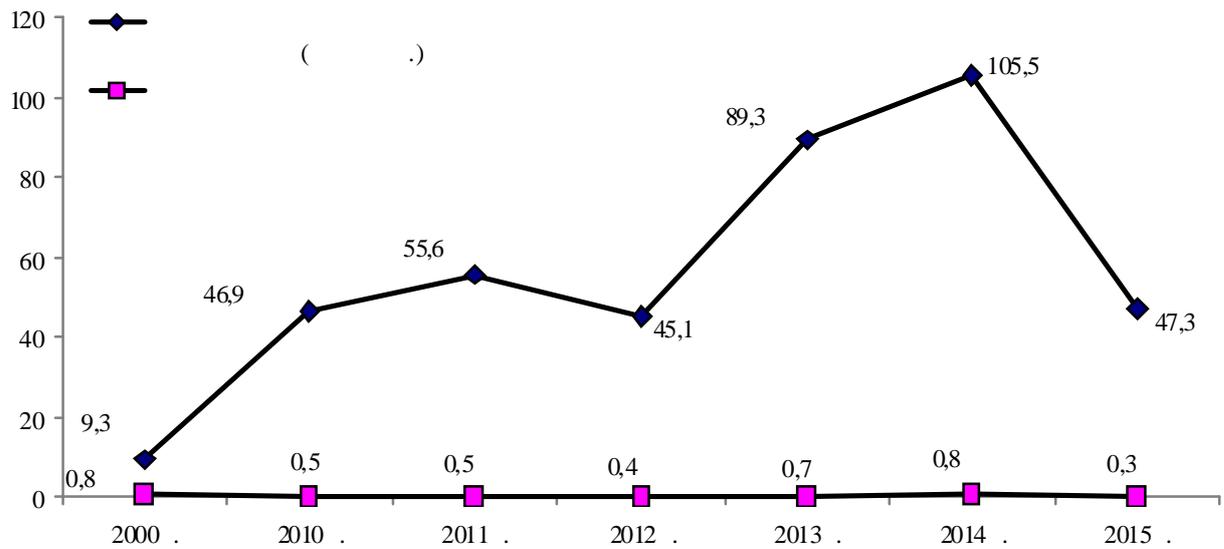
The research of a condition of investment activities in the sphere of tourism is rather relevant for many regions of the country that is caused by need of development of tourist activity, formations of favorable conditions as for domestic, and foreign tourists. It will allow to change cash flows in the country. Will provide conditions for growth in incomes of regional budgets at the expense of tax revenues from tourist activity. The methodological basis of a research is made by methodical provisions and tools of economic science. At the solution of objectives general scientific methods — the analysis and synthesis, ascension from abstract to concrete were used. In the course of carrying out a research economical and statistical methods were used. During the research influence of effective implementation of investment activities on functioning of economy of the region is defined. On the basis of statistical data the analysis of investment activity for 2014–2015, including by types of economic activity and in comparison with regions of the Southern Federal District is carried out. The current state of investment activities in the sphere of tourism is defined, the major factors influencing change of investment activity are revealed. On the basis of the conducted research theoretical and methodical provisions on use of system of methods on regulation and stimulation of investment activities in the region, including in the sphere of tourism and also on formation of attractive investment climate of the region are developed and proved.

Keywords: investment, investment activity, investment climate, regulatory mechanisms.

[6],



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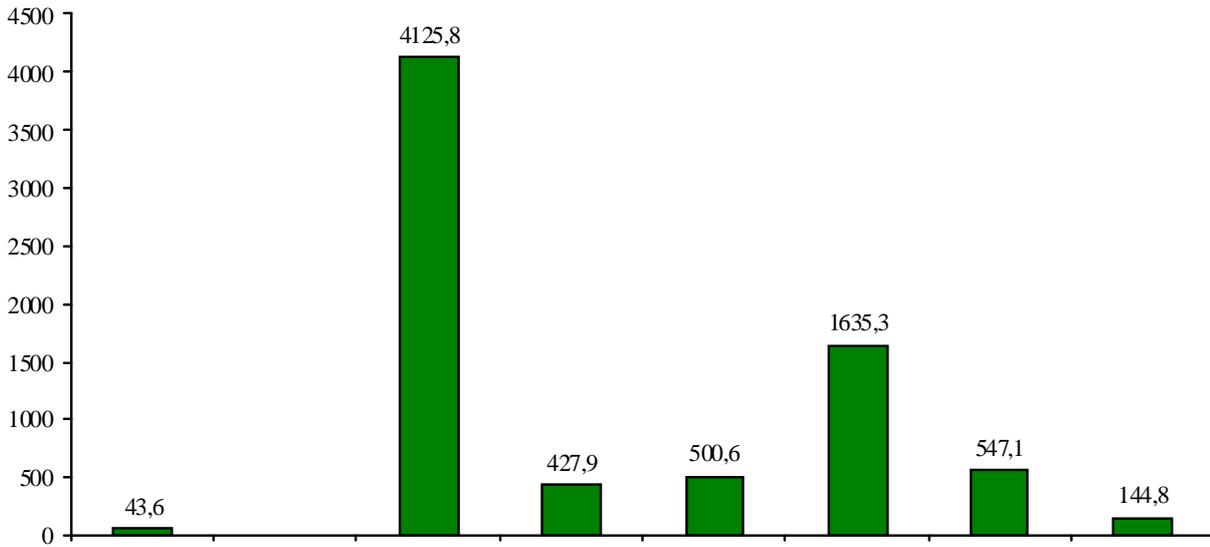


. 2.

2000–2015 . ([21])

2015 ., 0,8 % 2000 . 0,3 %

3, 2015 . (1635,3 .).



3. 2015 .) (.) ([21]).

1. 2014-2015 .*

	2014		2015		%
	.	%	.	%	
:	264 46 816	100	22590649	100	-14,6
:	7559729	28,6	511092	2,2	-93,2
(,) -	101 93 067	38,5	8042197	35,6	-21,1
, , -	7378489	27,9	11919947	52,8	61,6
	1315531	5	2117412	9,4	60,9

* [19]

1

2014-2015 .

2015

14,58%.

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93,2%.

2014-2015 .(

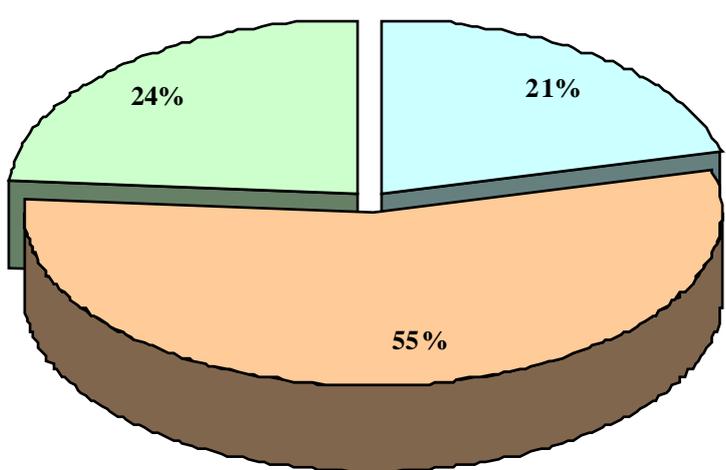
)(.2).

2015
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126,9%).

2030 , -
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2014–2016 . 2016 — 100 293
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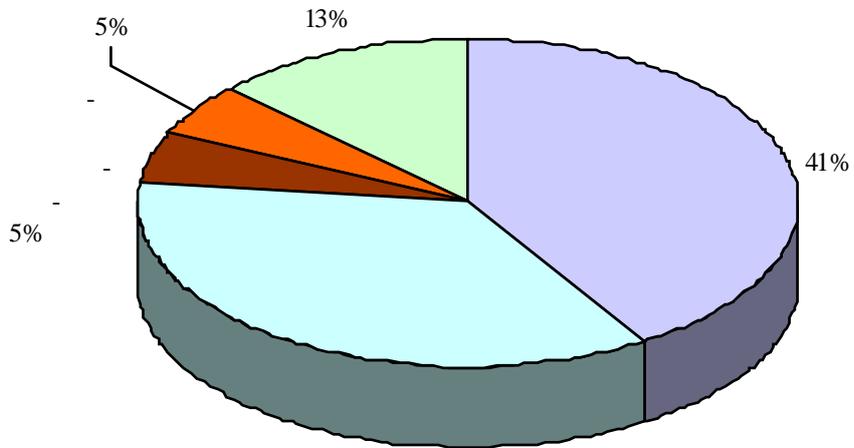
—), 29.11.2014 -
 377- « -
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13,3

4997



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36%

15

9

12

2017-2020

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77

4. . . . // . — 2016. — 8-1 / (13). — . 63–70.
5. . . . // . — 2016. — 5. — . 34–38
6. . . . // / : XIV . — : « », 2016. — . 50–52.
7. : www2.unwto.org/ru/home (: 28.07.2017). []. —
8. « . . . »: . [: www.invest- in- crimea.ru/(: 28.07.2017).] . —
9. : mtur.rk.gov.ru/rus/info.php?id=617786 (: 28.07.2017). []. —
10. : minek.rk.gov.ru/rus/info.php?id=613652 (: 28.07.2017). []. —
11. 29.11.2014 377– []. — : government.ru/ (: 25.07.2017).
12. 09.01.2017 352– /2017 []. — 2030 : . file/File/minek/2017/strategy/strategy- fullvers.pdf (: 25.07.2017). : minek.rk.gov.ru/
13. « » 2017–2020 »: 18.01.2017 9 () []. — : minek.rk.gov.ru/rus/info.php?id=627260 (: 25.07.2017).
14. « . . . » 2020 : . 11 2014 790 []. — : government.ru/media/files/ 41d4fa3a896280aaadfa.pdf (: 25.07.2017).
15. « »: []. — : raexpert.ru (: 28.07.2017).
16. . . . () : : 08.00.05 / ; « » . — 2017. — 180 .
17. . 2015: . /
18. — : . , 2016. — 218 .
19. . — : « », 2016. — . 283–286. : crimea.gks.ru/wps/wcm/connect/rosstat_ts/ crimea.ru/statistics/ (: 28.07.2017).
20. : [: www.un.org/ru/development/surveys/docs/ worlddev2005.pdf (: 28.07.2017).
21. : www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/accounts/# (: 28.07.2017).

22 2017
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658.64

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RESEARCH OF CONFORMITY OF PERSONNEL'S COMPETENCES TO THE NEEDS OF TOURISM INDUSTRY CUSTOMERS

The article considers the existing approaches to the assessment of the competence of the staff of tourism enterprises. The conformity of the staff competencies to the needs of the customers is analyzed. The list of available competencies of the personnel of the tourist enterprise with differentiation for each employee and indication of the level of ownership of each competence is determined; a list of the needs of customers (tourists) and their intensity is defined. The main competence of personnel with intellectual potential is revealed, such as: the availability of special education in the field of tourism management, knowledge of the regulatory framework, their duties, the rules of rendering first aid, the consular and visa services, the ability to identify problems, to professional development, communication with clients through means of communication.

Keywords: competence, matrix of deviations, need, client, personnel, tourism, industry, formation.

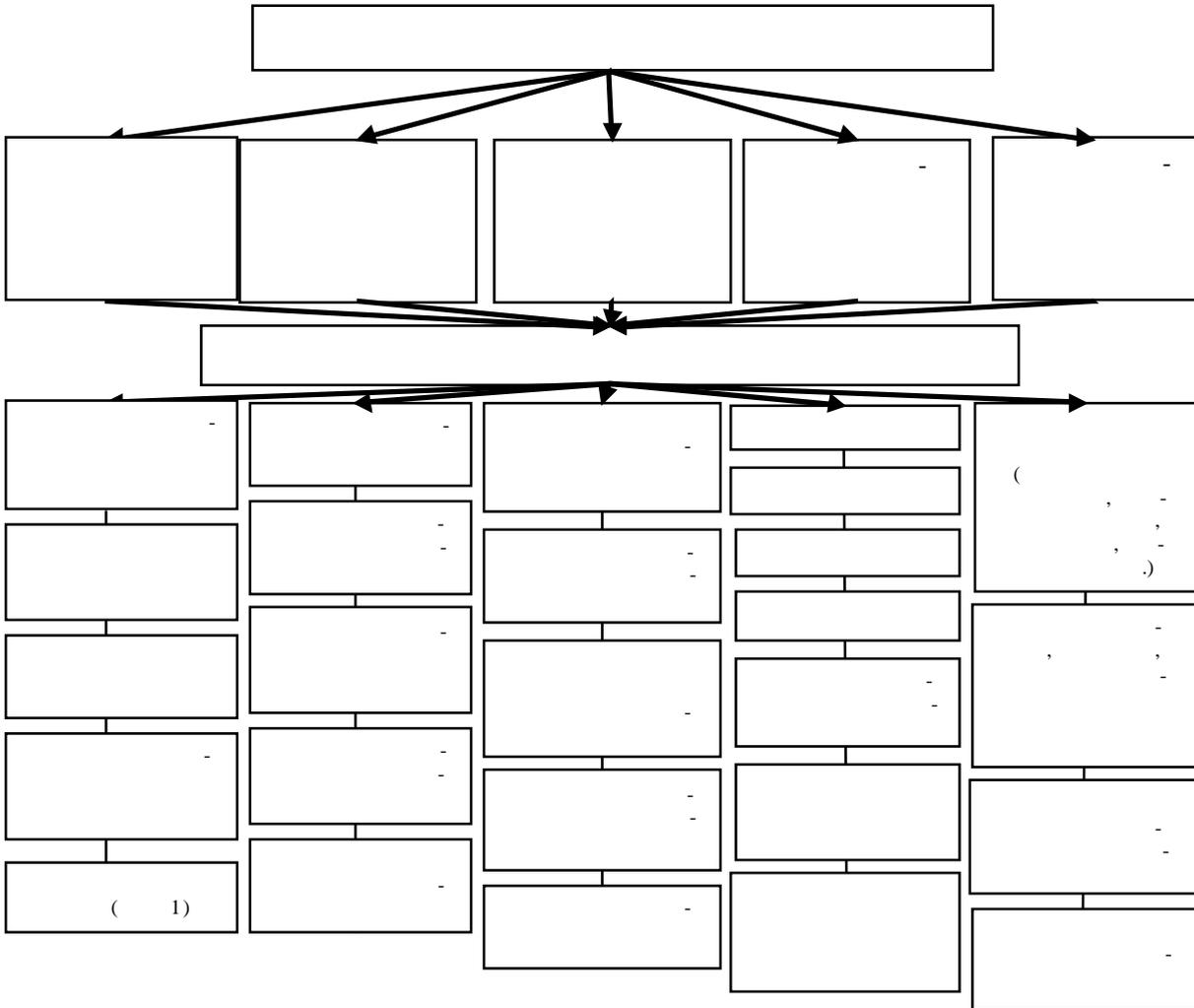
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- 2.
- 3.

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[2].



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	0,60	-0,01	0,47	1,06	0,11
	-0,07	-0,03	-0,11	0,25	-0,19
	0,15	-0,04	1,65	0,25	0,00
	-0,09	0,22	0,00	0,50	1,36
	3,91	1,25	0,93	0,00	1,57
	-0,56	-0,48	0,00	-0,43	-0,48
	-0,09	0,65	0,42	0,00	0,30
	-0,06	0,11	0,11	0,63	0,41
	0,00	0,50	0,00	0,77	1,29
	0,15	-0,08	0,35	0,15	0,00
	-0,48	-0,45	-0,36	-0,43	0,81
	-0,11	-0,14	0,12	-0,08	-0,12
	-0,36	-0,51	0,00	-0,43	-0,33
	0,04	0,18	0,00	0,53	0,33
	0,02	0,36	0,96	0,02	-0,02
	1,78	0,88	0,21	0,00	0,02
	-0,26	0,00	-0,34	-0,35	-0,14
	0,24	-0,08	0,52	0,03	0,22
	-0,49	-0,47	-0,50	0,00	0,02
	0,14	0,00	0,00	-0,10	0,81
	0,23	0,13	0,74	0,02	0,37
	0,26	0,48	0,21	0,00	0,00
	0,18	0,30	0,44	-0,05	1,05
	1,31	1,03	0,49	0,37	0,16
	0,17	0,14	0,00	1,40	-0,03

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1,
 14,4 %.
 30,4 %.

55,2 %.

1. — : , 2014. — 230 . / . . .

2. / . . . // . — 2010. — 6, . 2 (161). — . 91–96.

3. « . . . : [6] / . . . « . . . » , 2016. — 226 . (. 140–168).

4. / . . . // - XII . — : . . . , 2015. — . 252–255.

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11 2017

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330.88

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XIV-XV

EVOLUTION OF ITALIAN TRADE HOUSES IN XIV-XV C. LIKE MORPHOGENESIS OF COMMERCIAL SOCIETIES

The origin of banking Italian houses is to be traced to Italy in medieval times during the XIV century. The Italian merchant bankers (Bardi, Peruzzi, Medici) introduced into Central and North Europe (France, Low Countries, England) not only the bill of exchange but also all the institutions and techniques connected with an organized money market. Medici banking consisted initially of merchants who assisted in financing the transactions of other merchants in addition to their own trade. Medici invested their accumulated profits in all kinds of promising activities all over Europe. The family added banking business to his merchant activities and became a merchant banker.

The present article thus shows by emphasizing economic geography the investment behavior of Medici in XV century, demonstrating their innovation into the corporation culture.

Keywords: money, monetary market, banking, investment, trading.

[1].

[2].

XII

XIV

[3].

[4].

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[5].

XIV-XVI

XIV

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[9, . 14].

XVII

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XIII

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XIV

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[17, .96].

1455 .

35].

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[18, . 35].

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(«perche la ragione di Londra era ragione da parte») [18, . 35].

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[19].

XIV

[20].

(XIV-XV .), path dependence

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15. / . — ∴ « », 2003. — 223 .
16. - XIII-XV .// . — 1994. — . 57. — . 62-74.
17. ∴ . — ∴ , 2001. — 320 .
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20. ∴ : IV XV . 1. — ∴ - . . . , 1912. — 212 .
21. ∴ : / ; . . . — ∴ « - », 2010. — 456 .

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338.48

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QR-

**PRACTICAL RECOMMENDATIONS ON USE OF CONTEXT ADVERTISING,
 EMAIL-DELIVERY, MOBILE APPLICATIONS AND QR-CODES IN MARKETING
 COMMUNICATIONS**

email.

email,

email-

Qr-

, email-

, Qr-

Qr-

The article presents recommendations on the use of marketing tools on the Internet for tourist organizations. Shown contextual advertising in the network and basic services for its promotion in various search systems. In article describe the possible formats of banners for contextual advertising. The follow are gives methods for evaluating advertising communications using contextual advertising. Analyzed the possibilities of marketing communications via email. Considered a number of automated email-distribution services. Developed a formula for estimating the costs of communication via email, presented indicators for assessing the effectiveness of this method of marketing communications. Consider applications for mobile devices as a means of communication with clients Tourism Organization. Shown the main types of applications that can be used for tourism organizations. Developed a formula for estimating the costs and describes the key indicators for assessing the effectiveness of mobile applications. Qr codes are considered as a communication tool in the network, are the main options for their use. Developed a formula for estimating the costs of marketing communications via Qr codes.

Keywords: contextual advertising, email-distribution, mobile applications, Qr-codes, tourism, marketing.

QR-

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Qr-

[1], [2], [3], [4], [5], [6], [7], [8].

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Qr-

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		https://direct.yandex.ru/
Google	Google AdWords	https://www.google.ru/adwords/
Mail.Ru	— Mail.Ru	https://sales.mail.ru
	-	https://reklama.rambler.ru/
	Begun	https://www.begun.ru/
	Nolix	https://nolix.ru/

*

Begun.

Google

, Mail.ru,

-
-
-
-
-

CTR (Click-Through Rate),

« » [11].

$$CTR = \frac{t}{t} \times 100\% , \tag{1}$$

CTR

CTR

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email-

email-

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[7].

email-

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email-

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Getresponse	https://www.getresponse.ru/
Mailerlite	https://www.mailerlite.com/ru/
Prostoemail	https://prostoemail.ru/
Unisender	https://www.unisender.com/
Mailigen	http://www.mailigen.ru/pricing
Sendsay	https://sendsay.ru/

*

1000

10 \$
100

email-

30-50

Email-

QR-

email- email

email_t = t + t' (2)

email_t — email ; t — email_t — email

- 1)
- 2)
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- 4) CTR
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email- « ».

1 – 5 , 6 – 7

email-

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$$ap_t = t + t' \quad (3)$$

ap_t⁻
 t; t⁻
 t; t⁻
 t.

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1

EVOLUTIONARY PROCESSES OF SOCIAL AND ECONOMIC DEVELOPMENT IN DIGITAL TECHNOLOGIES

In the article, a consistent analysis of the perception and understanding of the deep process of the oncoming global, socio-economic changes that will radically change the economic, financial, production processes and management processes through the innovative breakthrough mechanism. It is digital technologies that will have a strong influence on the acceleration of the adoption of historically important decisions, which in a few years will be of critical importance for the social and economic development of society and the state of Russia. The resource overflow rate is revealed, indicating the force of the principle of «creative destruction» and «combinatorial build-up». The process of transition to a new technological level is analyzed with the definition of the rate of creation of a new resource (replenishing investments are transferred to the new architecture of innovative digital technologies). New models of management, development of industries with digital technologies will gradually form ecosystem platforms, separating the management process from the production process.

Keywords: digital technologies, «combinatorial building», «creative destruction», ecosystem, «informal economy».

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$$R_1 = aI_s, R_2 = \mu I_n, \quad I_n = aI_s + \mu I_n \quad (I = I_s + I_n). \quad (1)$$

$$I_n = \frac{a}{1-\mu} I_s.$$

$$\frac{dI_n}{dt} = \frac{a}{1-\mu} \times \frac{dI_s}{dt} + \frac{I_s}{1-\mu} \times \frac{da}{dt} + \frac{I_s a}{(1-\mu)^2} \times \frac{d\mu}{dt},$$

$$V_a = \frac{da}{dt},$$

$$V_\mu = \frac{d\mu}{dt},$$

$$\chi = \frac{1}{1-\mu},$$

$$\frac{dI_n}{dt} = a\chi \frac{dI_s}{dt} + I_s \chi V_a + I_s a \chi^2 V_\mu.$$

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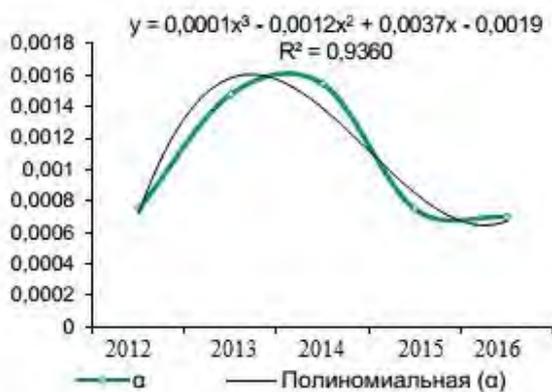
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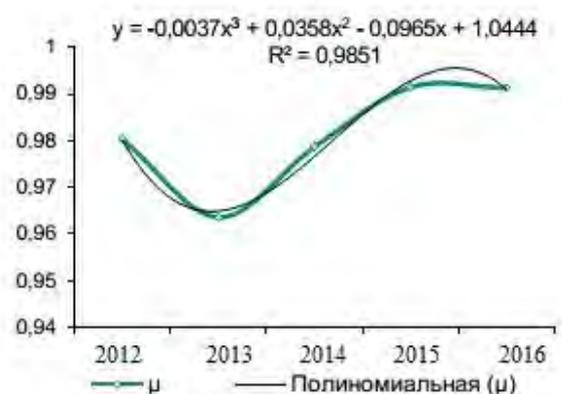
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	50	80368	10403	147799	1896
	2735	186	9578	6698	31984
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	—	10	14	12	15
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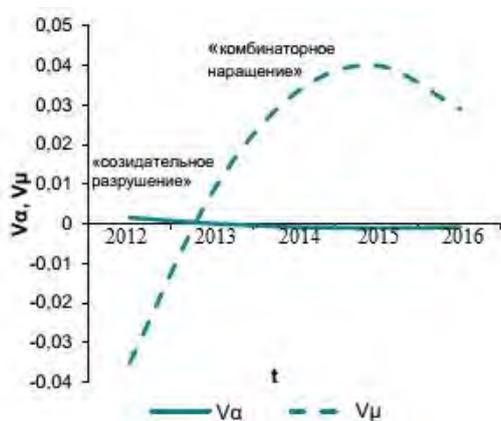
[12].

$$a = 0,0001t^3 - 0,0012t^2 + 0,0037t - 0,0019 \quad (R^2 = 0,936).$$

$$\mu = -0,003t^3 + 0,035t^2 - 0,096t + 1,044 \quad (R^2 = 0,985)^7.$$

$$V_a = \frac{da}{dt} = 0,0003t^2 - 0,0024t + 0,0037.$$

$$V_\mu = \frac{d\mu}{dt} = -0,009t^2 + 0,070t - 0,096.$$



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$$Q_n = 2641 L_n - 12634$$

$$Q_s = 78,62 L_s^2 - 20933 L_s^8.$$

$$L_n = -2,071t^2 + 31,52t + 14,8$$

$$L_s = 18t^2 - 91,8t + 1424^9.$$

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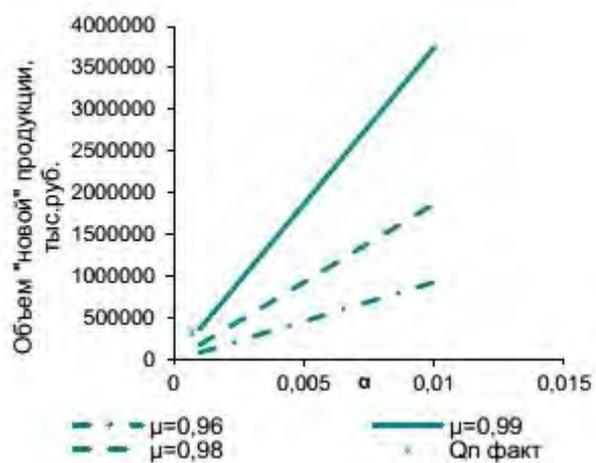
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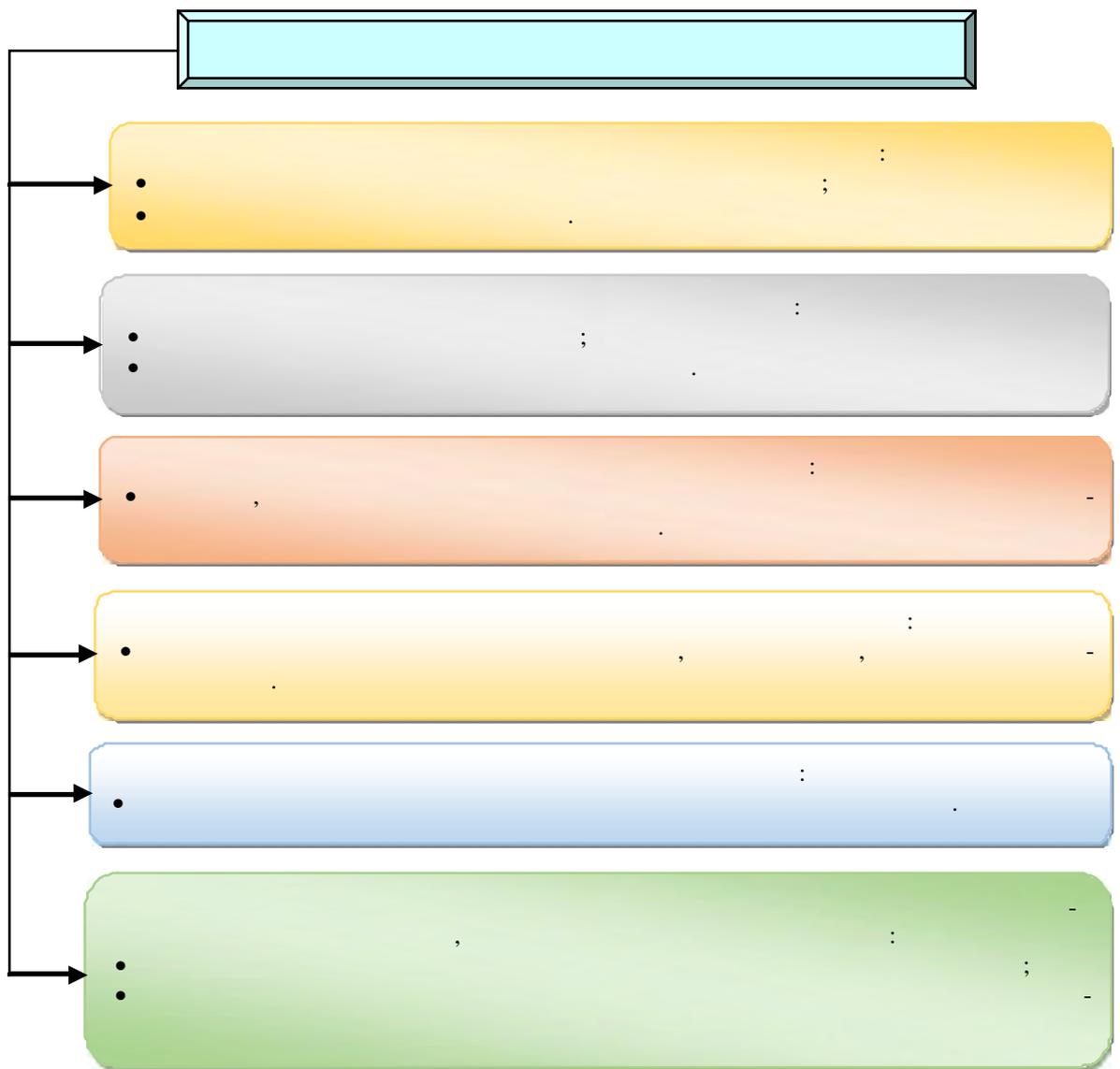
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EVALUATION OF EFFICIENCY OF PROCUREMENT IN THE CONTRACT SYSTEM

The relevance of the chosen topic is due to the fact that the procurement process is directly related to budgetary funds, and their savings and effective use require careful research and monitoring. For today there are no legislatively fixed methodological recommendations for evaluating the effectiveness of procurement in the contract system, which influenced the choice of the research topic. The article studies the existing legislatively fixed methodology for assessing the effectiveness of procurement to ensure state and municipal needs. Faults and gaps in the legislative regulation of the system for assessing the effectiveness of procurement activities are revealed. The possibilities of applying some indicators are considered, and the rationale for approving methodological recommendations by legislation is provided with the purpose of providing an opportunity for a uniform comparison of the level of efficiency of the activities of state customers and individual subjects of the Russian Federation. The analysis of the main current law in the sphere of the contractual procurement system, FL-44, on the content of the procurement efficiency indicators in the contract system, deals with the principles of the contract system. The conclusion of the study is the need to develop and approve a comprehensive system of indicators to assess the effectiveness of procurement at all stages of this procedure, mandatory throughout the Russian Federation for the possibility of conducting a comparative analysis.

Keywords: state procurement, FL-44, procurement efficiency, budgetary savings, contract system, principles of the contract system, schedule, competitive procurement.

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- 8. — . 8–11.
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13. [] // . — 2010. — 2. — / . . . -
article/n/metodologicheskie-voprosy-issledovaniya-developmenta (: cyberleninka.ru/
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IMPROVEMENT OF STATUTORY REGULATIONS IN THE SPHERE OF INVESTMENT ACTIVITY IN THE REPUBLIC OF CRIMEA

The article touches upon urgent issues connected with improvement of the process of statutory regulations of investment activity in the Republic of Crimea. It reveals features of statutory regulations of using state and municipal preferences as well as deals with legal and economic circumstances of adopting the draft law «On investment politics and state support for investors in the Republic of Crimea». The article also contains suggestions on amendments to separate clauses and articles of the draft law, which allows reducing risks in connection with uncertainty of order of a special investment contract conclusion. It reveals the main reasons for impossibility to use provisions for the two-month transition period as well as deals with potential risks connected with the fact that the draft law does not have a mention of persons who implement investment projects by a special contract, one party of which is represented by a municipal institution. The necessity to follow the rule of stability is explained.

Keywords: investments, risks, investment policy, investors.

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FREE ECONOMIC ZONE IN CRIMEA: FIRST RESULTS AND PROBLEMS OF DEVELOPMENT

The article defines the concept of the free economic zone; highlighted the major principles of effective work of the mechanism of the FEZ; the conditions for the creation and specifics of FEZ in the Republic of Crimea; reviewed tax preferences and customs privileges provided; analyzed the results of the functioning of the free economic zone; the factors that affect the efficiency of the free economic zone and its importance for socio-economic development of the region.

Keywords: free economic zone, region, socio-economic development, investment project, special economic zone, tax benefits.

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$$TC = \omega L + rK + trK, \quad (1)$$

$$TC = \omega L + (tr + r)K. \quad (2)$$

$$TC = \omega L + rK. \quad (3)$$

$$Q(L, K) = L^\alpha K^\beta, \quad \alpha > 0, \beta > 0. \quad (4)$$

(2) – (4),
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$$TC = pC + \rho F + tF, \quad (5)$$

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$$TC = pC + (\rho + t)F. \quad (6)$$

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$$Q(C, F) = C^\gamma F^\varepsilon, \quad (8)$$

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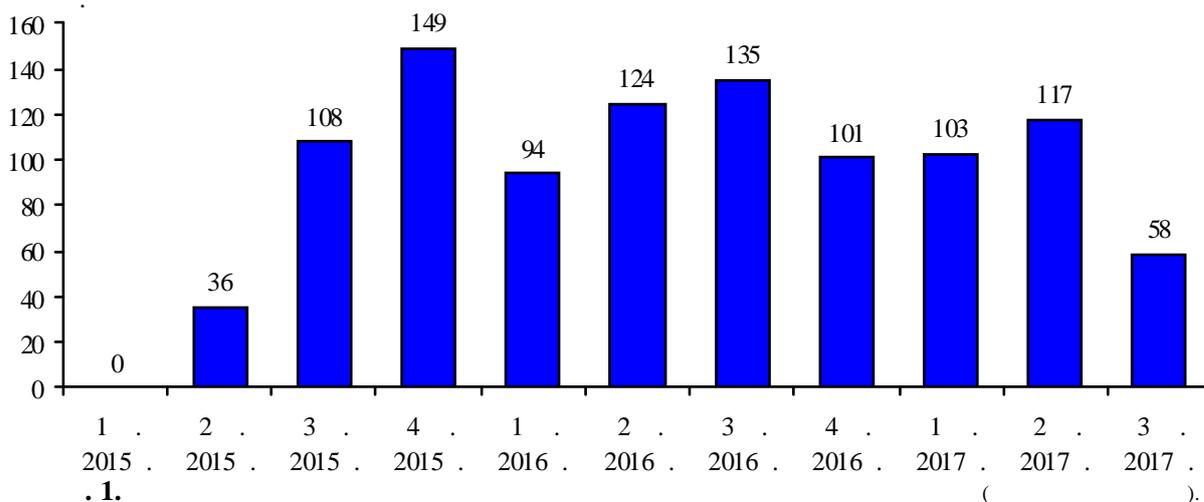
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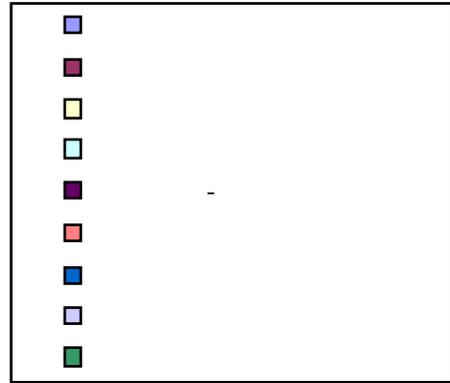
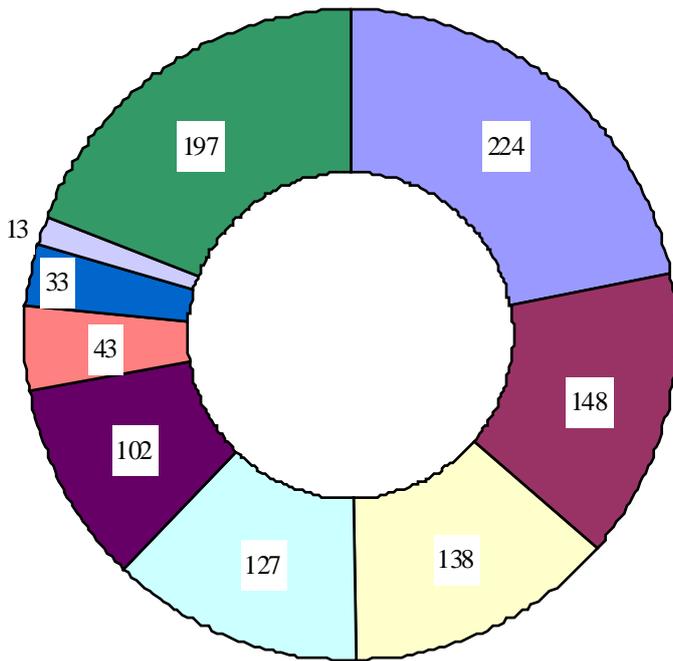
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- — 138 (4,365 . , 11627);
- — 127 (1,094 . , 2466);
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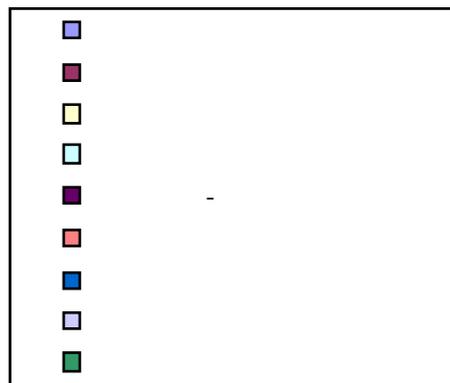
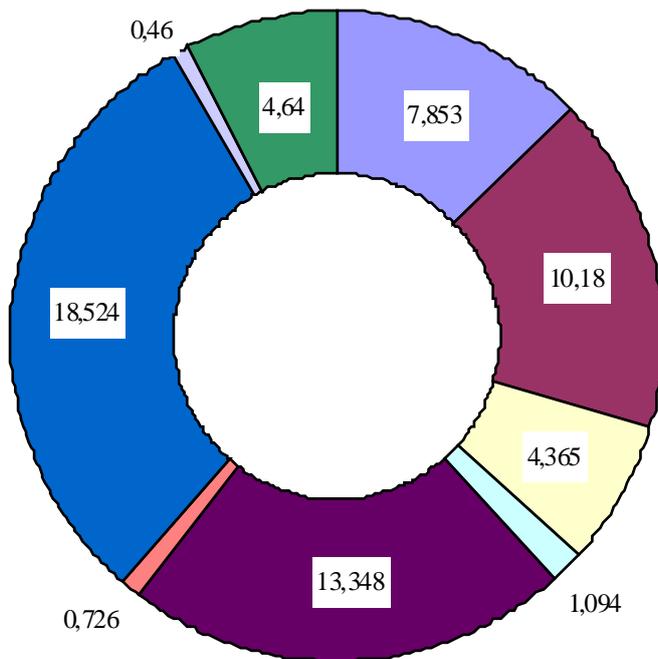
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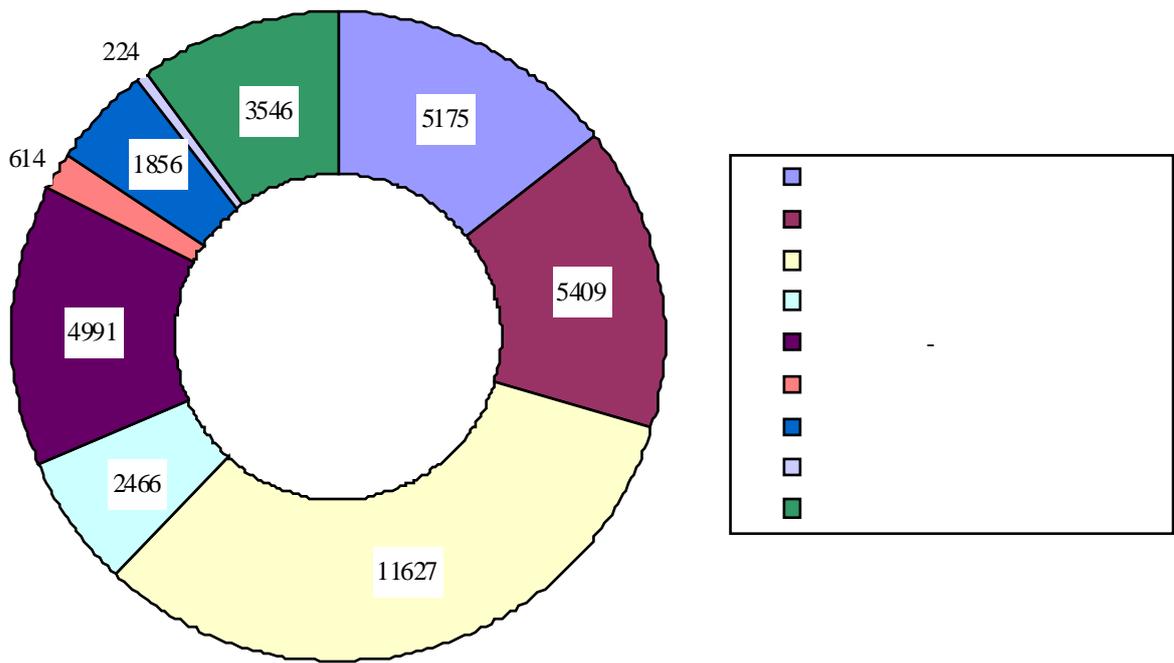
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1

TESTING OF METHODOLOGY FOR ASSESSING OF THE FOOD SECURITY OF THE REPUBLIC OF CRIMEA

2015 .

2015 .

In the article the testing of methodology for assessing food security in the region on the example of the Republic of Crimea, the assessment tool was chosen as the method of fuzzy logic of fuzzy set theory, namely the matrix, the aggregation scheme data. The prevalence of food security in the region is integrated in nature and in the procedure definition. The essence of the matrix method of evaluation is the double convolution of the data matrix in which the rows are located factors, and the columns — their quality levels. The study was determined by aggregated indicators and integral indicator of food security in the region. The proposed procedure for assessing food security in the region was tested on the example of the Republic of Crimea according to 2015 to demonstrate the effectiveness of the proposed method in conditions of incomplete initial information. It was determined that food security of the Republic of Crimea in 2015 had an average level of certain levels of criteria. Based on these assessments, it is proposed to focus efforts on maintaining the existing level of food security of the region and, as a minimum, to prevent reduction in the long term, and ideally increase to a high level, which requires the development and implementation of measures to ensure this kind of safety.

Keywords: region, food security, assessment, method of fuzzy logic.

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2014 2015 21.03.2014 168 « 21.03.2014 6- «

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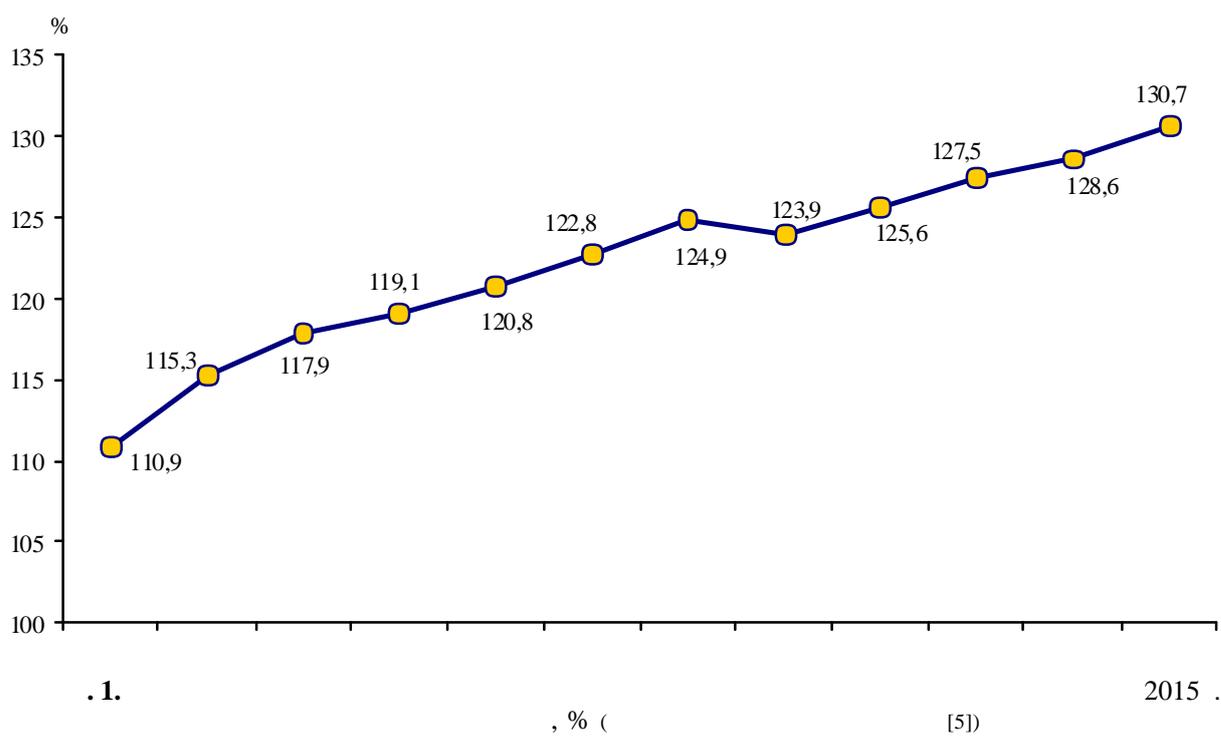
... (), (1), (1):

$$= 1 - \sum_{i=1}^n (L_i - L_{i-1})(S_{i-1} + S_i), \quad (1)$$

L_i, L_{i-1} — ; S_i, S_{i-1} — (i-

2015 . (1884473).

2015 . . 1.



.1. , % ([5) 2015 .

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, 4 — ; , 3 — (7), 6 —

[0; 0,2] — ;

[0,2; 0,4] — ;

[0,4; 0,6] — ;

[0,6; 0,8] — ;

[0,8; 1,0] — .

1.

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		2015	-	-
1.1.	(x ₁)	0,38 14816,02	0,51	
1.2.	/ (x ₂)	77,75	0,58	
1.3.	(x ₃)		0,83	
1.4.	(x ₄)	- 0,79	0,75	
1.5.	(x ₅)		0,85	
2.1.	(x ₆)	12,8	0,18	
2.2.	(x ₇)	- 0,58	0,12	
2.3.	(x ₈)	11936,86	0,62	
2.4.	(x ₉)	0,38	0,17	
2.5.	(x ₁₀)	- 122,33	0,65	
3.1.	(x ₁₁)	- 0,009 (17094/1884473)	0,1	
3.2.	(x ₁₂)	0,61	0,13	
3.3.	(x ₁₃)	21,0	0,56	
3.4.	(x ₁₄)	39,9	0,11	
3.5.	(x ₁₅)		0,55	
4.1.	(x ₁₆)		0,53	
4.2.	(x ₁₇)	-14	0,52	
5.1.	(x ₁₈)	0,4	0,82	
5.2.	(x ₁₉)	0,25	0,85	
5.3.	(x ₂₀)	0,1	0,12	

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[5]

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, 2015 , 0,4 ,
60 % . 40 % , ,

0,2 ($p_i = 1/5$);
 0,5 ($p_i = 1/2$),
 0,33 ($p_i = 1/3$).

2.
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1.	$R = \begin{pmatrix} 0 & 0 & 1 & 0 & 0 \\ 0 & 0 & 0.7 & 0.3 & 0 \\ 0 & 0 & 0 & 0.2 & 0.8 \\ 0 & 0 & 0 & 1 & 0 \\ 0 & 0 & 0 & 0 & 1 \end{pmatrix}$
2.	$R = \begin{pmatrix} 0.7 & 0.3 & 0 & 0 & 0 \\ 1 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0.3 & 0.7 & 0 \\ 0.8 & 0.2 & 0 & 0 & 0 \\ 0 & 0 & 0 & 1 & 0 \end{pmatrix}$
3.	$R = \begin{pmatrix} 1 & 0 & 0 & 0 & 0 \\ 1 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0.9 & 0.1 & 0 \\ 1 & 0 & 0 & 0 & 0 \\ 0 & 0 & 1 & 0 & 0 \end{pmatrix}$
4.	$R = \begin{pmatrix} 0 & 0 & 1 & 0 & 0 \\ 0 & 0 & 1 & 0 & 0 \end{pmatrix}$
5.	$R = \begin{pmatrix} 0 & 0 & 0 & 0.3 & 0.7 \\ 0 & 0 & 0 & 0 & 1 \\ 1 & 0 & 0 & 0 & 0 \end{pmatrix}$

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[6].

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2015 *

1.	$R1 = \begin{pmatrix} 0 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0 & 0 & 0 \\ 0.2 & 0.14 & 0 & 0 & 0 \\ 0 & 0.06 & 0.04 & 0.2 & 0 \\ 0 & 0 & 0.16 & 0 & 0.2 \end{pmatrix}$	S1 = 0.704
2.	$R2 = \begin{pmatrix} 0.14 & 0.2 & 0 & 0.16 & 0 \\ 0.06 & 0 & 0 & 0.04 & 0 \\ 0 & 0 & 0.06 & 0 & 0 \\ 0 & 0 & 0.14 & 0 & 0.2 \\ 0 & 0 & 0 & 0 & 0 \end{pmatrix}$	S2 = 0.348
3.	$R3 = \begin{pmatrix} 0.2 & 0.2 & 0 & 0.2 & 0 \\ 0 & 0 & 0 & 0 & 0 \\ 0 & 0 & 0.18 & 0 & 0.2 \\ 0 & 0 & 0.02 & 0 & 0 \\ 0 & 0 & 0 & 0 & 0 \end{pmatrix}$	S3 = 0.264
4.	$R4 = \begin{pmatrix} 0 & 0 \\ 0 & 0 \\ 0.6 & 0 \\ 0 & 0 \\ 0 & 0 \end{pmatrix}$	S4 = 0.3
5.	$R5 = \begin{pmatrix} 0 & 0 & 0.333 \\ 0 & 0 & 0 \\ 0 & 0 & 0 \\ 0.1 & 0 & 0 \\ 0.233 & 0.333 & 0 \end{pmatrix}$	S5 = 0.613

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[6] 0,3.
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0,367, —0,633.

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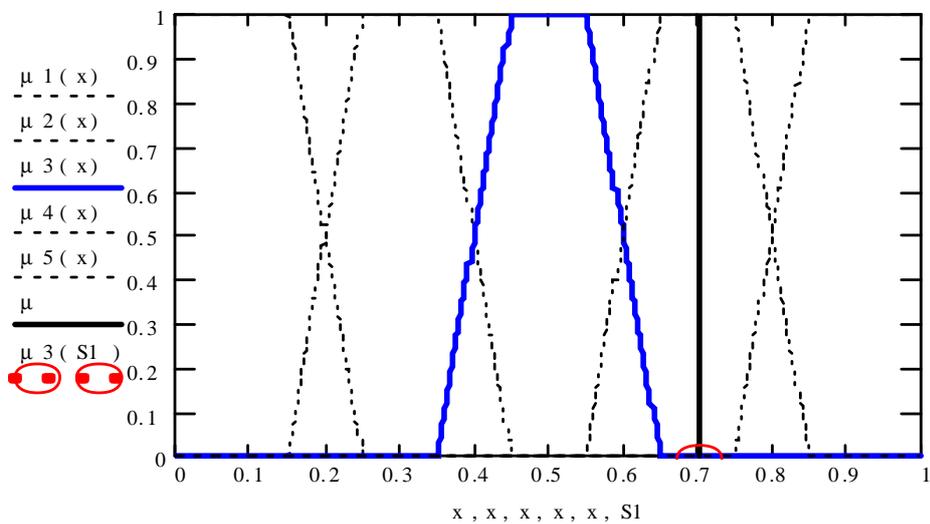
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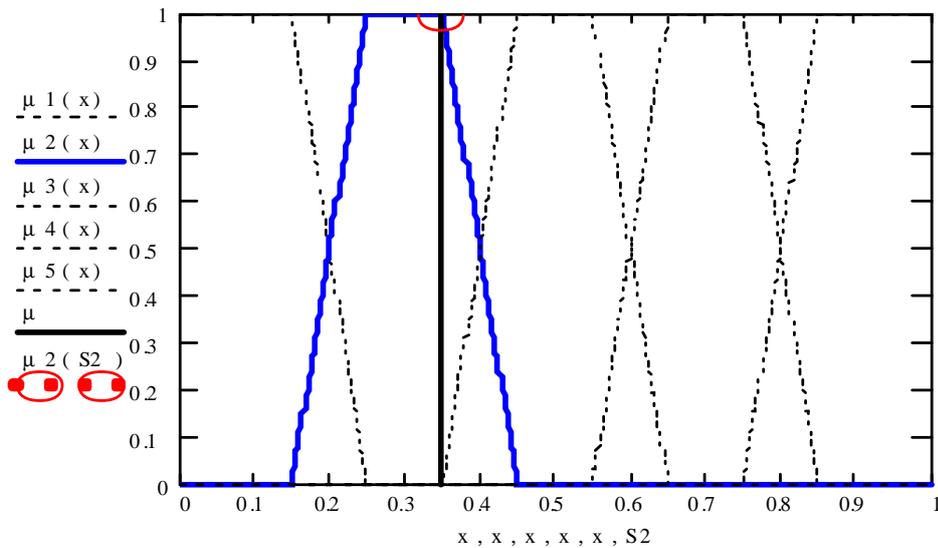
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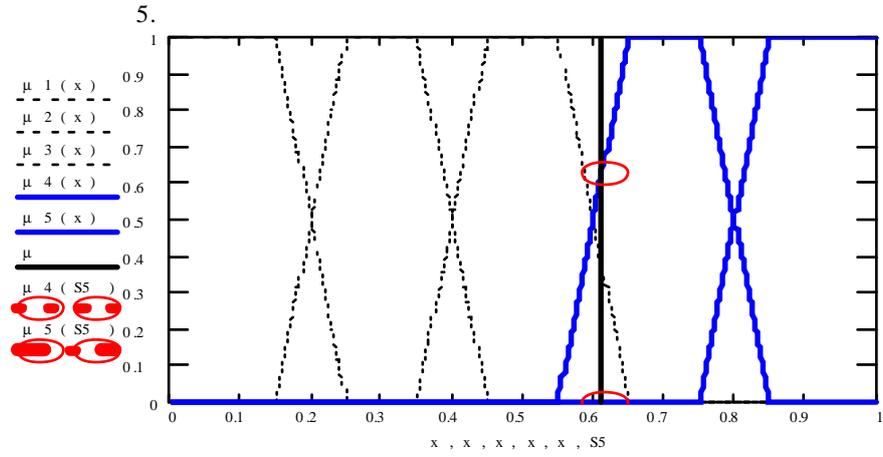
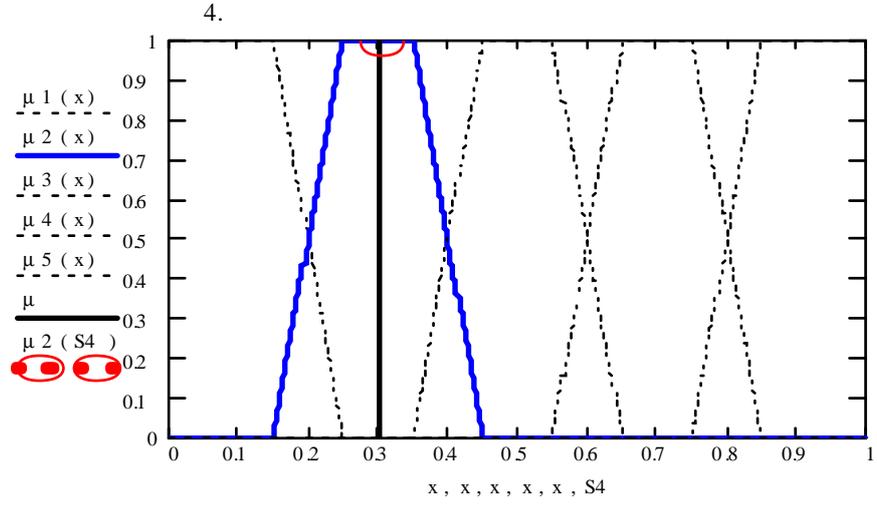
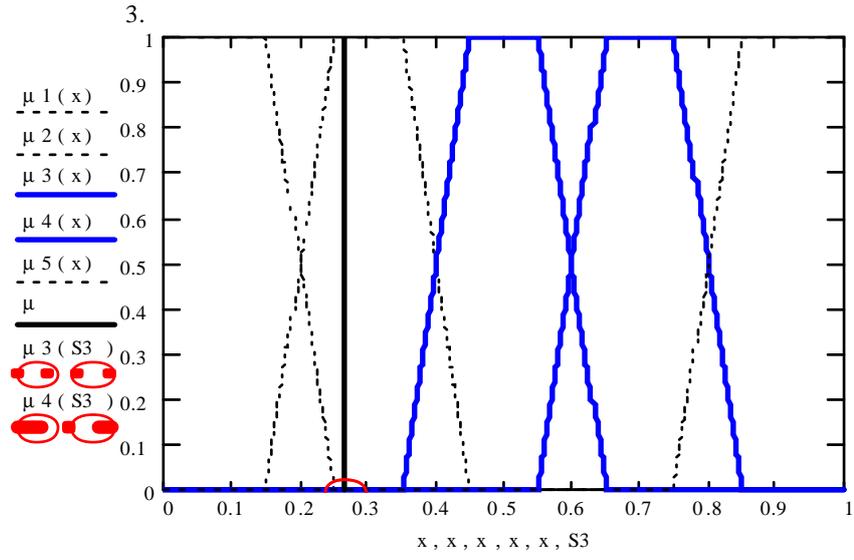
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1.	0,704	1	« »
2.	0,348	1	« »
3.	0,264	1	« »
4.	0,3	1	« »
5.	0,613	0,633	« »

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.5.

5.

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			- - - (-)
	$R = \begin{pmatrix} 0 & 0 & 0 & 1 & 0 \\ 0 & 1 & 0 & 0 & 0 \\ 0 & 1 & 0 & 0 & 0 \\ 0 & 1 & 0 & 0 & 0 \\ 0 & 0 & 0.367 & 0.633 & 0 \end{pmatrix}$	$R = \begin{pmatrix} 0 & 0 & 0 & 0 & 0 \\ 0 & 0.2 & 0.2 & 0.2 & 0 \\ 0 & 0 & 0 & 0 & 0.073 \\ 0.2 & 0 & 0 & 0 & 0.127 \\ 0 & 0 & 0 & 0 & 0 \end{pmatrix}$	S = 0.445

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.6.

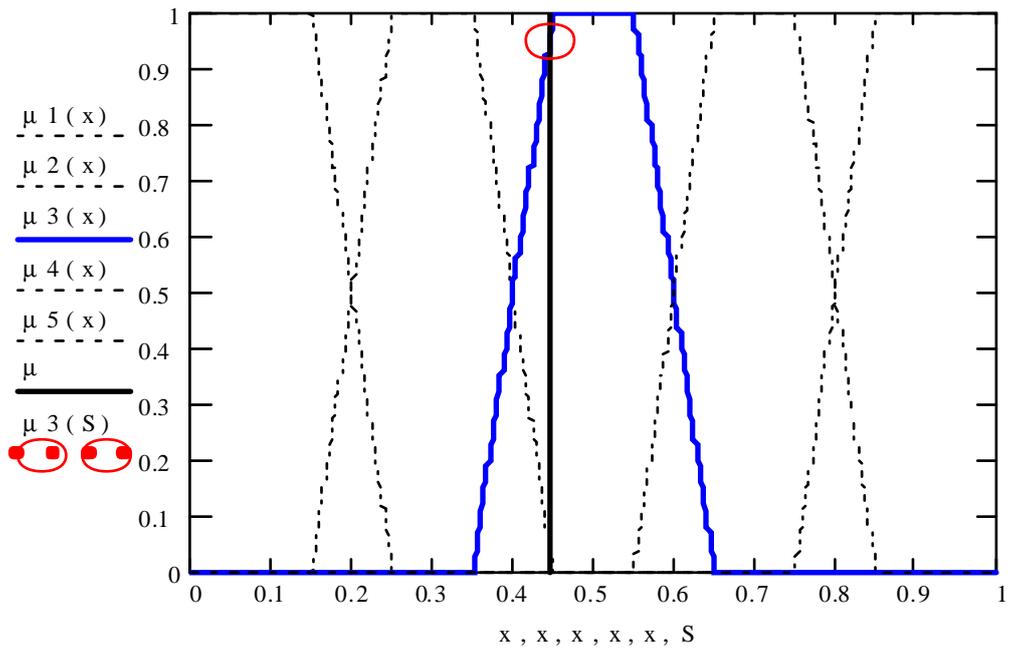
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	0,445	0,95	« »

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1. [07.08.2017]. — : www.consultant.ru/document/cons_doc_law_160616/ (21.03.2014 . 168

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base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=191379 (21.03.2014 6- [07.08.2017). :

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crimea/ru/ ([08-10.08.2017). : crimea.gks.ru/wps/wcm/connect/rosstat_ts/

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**ERRORS IN ACCOUNTING THAT AFFECT THE ACCURACY OF THE STATEMENT
OF FINANCIAL PERFORMANCE**

The article aims to explore and summarize the most frequently repeated errors in accounting identified in the audit report on financial results and affect its reliability. The author gave an overview of the most common and significant errors in accounting of income and expenses from ordinary activities identified in the audit report on financial results and affect its credibility, which will speed up and make more quality audit process. The practical significance of the work lies in the possibility of using generalized common mistakes with the purpose of their exclusion in the formation of a documented, systematic information on the financial results of the organization and accurate reporting of financial results.

Keywords: revenues and expenses, normal activities, errors in accounting, audit, the statement of financial performance.

», [5]. « 6 1999 . 43 . (4/99 « 4/99)

» [2].

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[9], ... (—), [9]

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2.	(223 224); 9/99; « » 2/2008, 24.10.2008 116 (— 2/2008)		« . 12 9/99 .13 9/99 (2/2008) [7]»
3.	/ .6 9/99		(
4.	« » 2/2010, 28.06.2010 63 (.7-14) (2/2010)		(

<p>5.</p>	<p>9/99</p>	<p>« 90 « ». — — 10 [9]»</p>	<p>- - - - - - 70</p>
<p>6.</p> <p>90 »</p>	<p>31.10.2000 94 (</p>		<p>« 90 « » [9]»</p>
<p>7.</p> <p>06.12.2011 402- « » (</p> <p>— 402-); « » 1/2008, 06.10.2008 106</p>			
<p>8.</p> <p>1/2008, 06.10.2008 106 (</p> <p>— 1/2008)</p>			

<p>9.</p> <p>-</p> <p>,</p> <p>-</p> <p>-</p> <p>-</p>	<p>-</p> <p>-</p>	<p>-</p> <p>-</p> <p>.5, 6 , .169</p>	<p>«</p> <p>,</p> <p>,</p> <p>(</p> <p>,</p> <p>);</p> <p>;</p> <p>;</p> <p>;</p> <p>,</p> <p>;</p> <p>) (</p> <p>;</p> <p>;</p> <p>,</p> <p>;</p> <p>,</p> <p>:</p> <p>)— (—</p> <p>—</p> <p>;</p> <p>—</p> <p>,</p> <p>.</p> <p>;</p> <p>;</p> <p>;</p> <p>;</p> <p>;</p> <p>68</p> <p>» [9]»</p>

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7.	-	402- ; 1/2008	- - -

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 2. (. . .) / . . . // . — 2015. — 2. — . 34–39.
 3. / . . . , . . . // : , . — : , 2016. — . 81–88.
 4. . . . // . — 2014. — 4 (32). — . 96–100. /
 5. . . . — 2010. — 3. — 32–36. / . . . // -
 6. . . . [. . .]// . — 2013. — 3. — /
 7. . . . : eizvestia.isea.ru (: 05.09.2016).
 8. , . . . , — : - , 2012. — 109 . /
 9. / . . . , . . . // . — 2010. — 10. — . 64–74. -
 10. . . . / . . . 1. — , . . . [. . .]// - : cyberleninka.ru/article/n/auditorskie-uslugi-pri-audite-finansovoy-otchetnosti-organizatsiy-aktualnye-podhody-i-ih-realizatsiya (: 05.09.2016).
10. : 31.10.2000 94 [- : www.consultant.ru/document/cons_doc_LAW_29165/803d7d4dd5a64055a350360f44603e105367d737 (: 05.09.2016).

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**AUDIT IN THE RUSSIAN FEDERATION:
HISTORY OF DEVELOPMENT AND THE PRESENT STATE**

2013 . 2016 .

The issues of the formation of audit in the context of the historical development of the Russian Federation were studied. The order and sequence of the regulatory and legislative framework for regulating the conduct of audit activities in the Russian Federation, its current status and its features are shown. The dynamics of the total number of auditing organizations and incomes of audit organizations for the period from 2013 to 2016 was studied and presented.

Keywords: audit, audit activity, audit standardization, development of audit, current state of audit, regulatory and legislative regulation of audit.

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[10], [9] . [7], [8], [9, 10],

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2012 2013 . 16.11.2007 315- 3 «

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2013 . 2016 ,

155

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10 % 2014 . 6 %, 2013-2016 . 14,7 %)
 — 0,4 . 12,5 %.

1. *

	2013 .	2014 .	2015 .	2016 .	(+-)			
					2014 . 2013 .	2015 . 2014 .	2016 . 2015 .	2016 . 2013 .
— -	5,5	5,3	5,1	5,0	-0,2	-0,2	-0,1	-0,5
•	4,7	4,5	4,4	4,4	-0,2	-0,1	0	-0,3
•	0,8	0,8	0,7	0,6	0	-0,1	-0,1	-0,2
— , . .	23,0	22,2	21,5	19,6	-0,8	-0,7	-1,9	-3,4
:-	3,2	3,4	3,5	3,6	+0,2	+0,1	+0,1	+0,4

* [4].

2. *

	2013 .	2014 .	2015 .	2016 .
— , . .	51,7	53,6	56,1	57,1
, %	1,4	3,7	4,7	1,8
, . . 1 .	339	313	318	298

* [4].

. 2 , 2013-2016 . 12 % 2013 . 2016 .

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1. : 06.12.2011 . 402- []// : www.minfin.ru (: 24-26.07.2016).

2. : 29.12.2008 . 307- []// www.minfin.ru (: 24-26.07.2016).

3. : 16.11.2007 315- 3 []// www.minfin.ru (: 24-26.07.2016).

4. []// : www.minfin.ru (: 24-26.07.2016).

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11 2015 . 576 []// : www.minfin.ru (: 24-26.07.2016).

6. 2016 []// : www.minfin.ru (: 24-26.07.2016).

7. / . ; — . : , 1995. — 398 .

8. / . , . . — . : , 1995. — 264 .

9. : / ; — . : , 2011. — 142 .

10. . . : / — . : , 2015. — 288 .

11. . . / — . : , 2009. — 352 .

12. []// : www.minfin.ru/ru/performance/audit/council/ (: 24-26.07.2016).

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FEATURES OF THE ACCOUNTING SYSTEM OF THE RUSSIAN FEDERATION AND USA: COMPARATIVE REVIEW

The article examines the application of international standards in accounting practices of foreign countries, as well as the development and improvement of accounting systems through the application of such standards in the Russian Federation and the United States. The revealed peculiarities of accounting in the Russian and American practice. Noted that international standards are unable to fully take into account the system of accounting and auditing in various countries for reasons of national characteristics of the organization. This is due to several subjective and objective conditions of development of national economies, including the peculiarities of legal regulation.

Keywords: accounting system, Russian Federation, United States, international standards, national regulations, the accounting (financial) statements.

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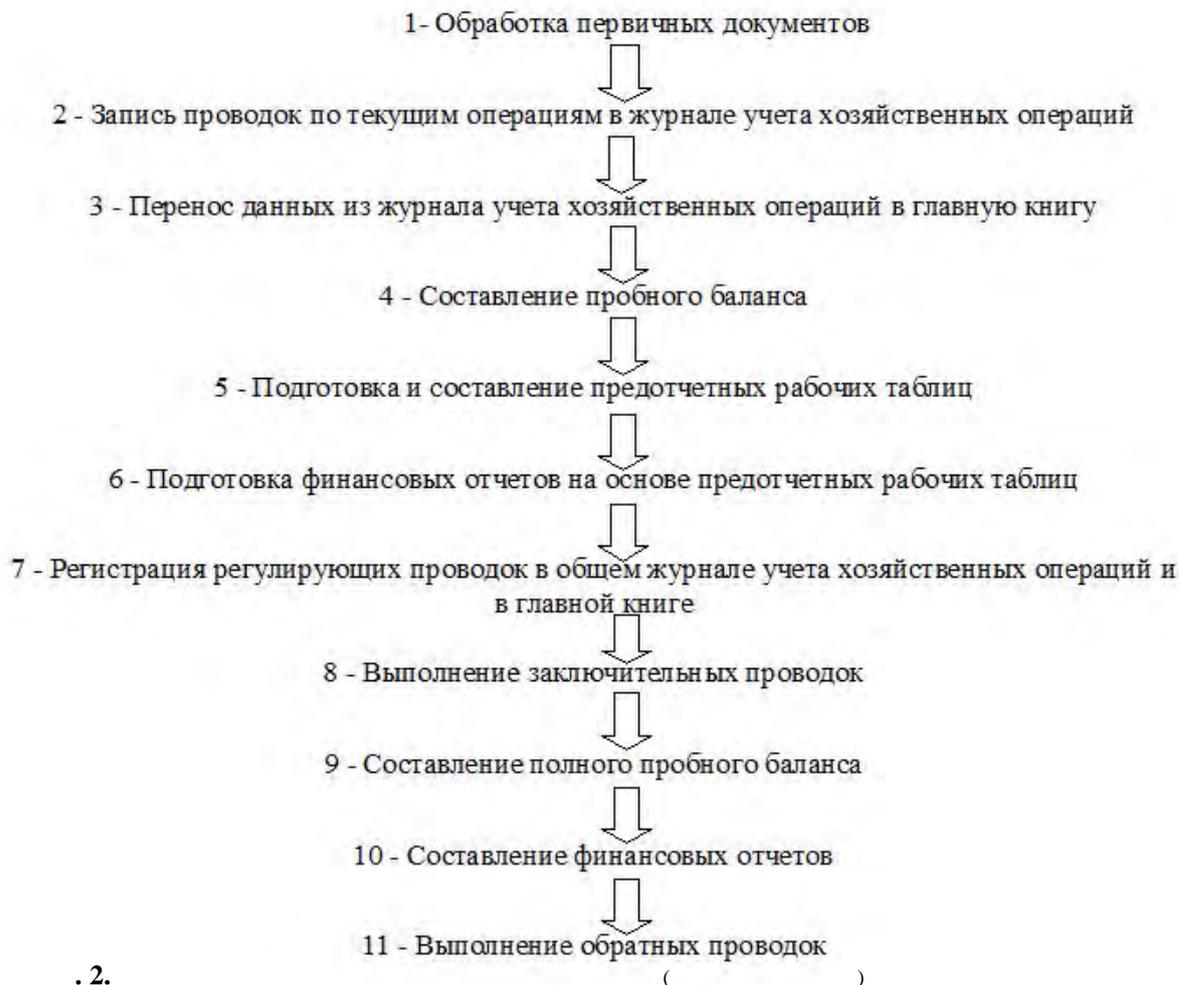
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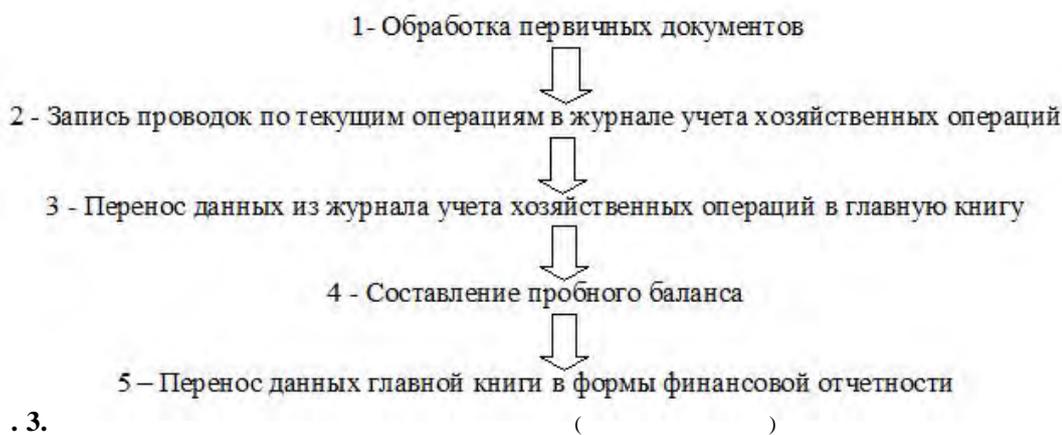
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2. / ; ; . . . — : , 2015. — 560 .
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25 2017

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**FINANCIAL PROVISION OF THE INNOVATIVE ENERGY DEVELOPMENT
IN THE REPUBLIC OF CRIMEA**

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2. ... [... , 1986. — 89 .] :
26.03.2003 35- (. . . 21.07.2014). — : docs.cntd.ru/document/901856089 (20.10.2015).
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