

## **POLICY AND IDEOLOGY**

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### **ASIA-PACIFIC INTEGRATION PROBLEMS OF THE RUSSIAN FAR EAST IN CONDITIONS OF THE CURRENT CRISES**

*The current crisis of the system of international relations which continuing the so-called American-Chinese trade war after the "Ukrainian crisis" and "Syrian crisis", it is absolutely clear that Russian government must accelerate APR vector of Russian foreign policy. Notwithstanding the Russian eastern foreign policy implementation and the priority Far East development announcement, experts highlight Asia-Pacific integration negative trends of the Russian Federation. The research object is integration processes in conditions of the globalization. The subject is the Asia-Pacific integration problems of the Russian Far East. The article analyzes the main factors inhibiting the Asia-Pacific integration prospects of the Far East regions. The author conducted a critical analysis of the Far Eastern economic institutions. All the analyses and conclusions as well as suggestions made on its basis, form a set of specific measures targeting the priority implementation of Asia-Pacific integration of the Russian Far East. In conclusion of the article the authors derive recommendations for increase the economic areas efficiency of in the Russian Far East.*

**Key words:** Asia-Pacific, Russian Far East, ASEZ, cross-border cooperation, foreign policy, regional policy, interregional cooperation, federal policy, border policy, economic areas.

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### **CONCEPTUALIZATION OF THE PHENOMENON OF CIVIL SOCIETY**

*This article is an attempt to conceptualize the approaches to the interpretation of the phenomenon of civil society in the literature. The exceptional diversity and inconsistency of scientific views on this problem makes it necessary to typologize, critically reevaluate and clarify the relevant definitions. To solve this problem, the author of the article develops a set of criteria to streamline and differentiate the classical and modern interpretations of the phenomenon of civil society in the framework of the natural historical, sphere, system and functional approaches. The use of such research methods as observation, classification, political analysis, synthesis and generalization led the author to the conclusion that civil society is a social community with a certain degree of autonomy from the state, prone to self-organization through its own formal and informal institutions to uphold group interests, realization of common goals and protection of collective values*

**Key words:** civil society, civil society institutions, democracy, social contract, natural law.

## WORLD ECONOMY

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### **ELECTRONIC SERVICES VAT SYSTEM DEVELOPMENT FOR FOREIGN COMPANIES IN THE CONDITIONS OF TRANSFORMATION OF RUSSIAN TAX POLICY TO ENSURE DIGITALIZATION OF ECONOMY**

*The article discusses the process of development of the VAT system of electronic services for foreign companies in order to ensure digitalization of the Russian economy. New rules for taxing electronic services are also considered, namely: basic concepts, list, obligation and procedure for tax registration, etc. The relevance of the topic is due to the disadvantage of Russian companies providing electronic services compared to foreign competitors. The purpose of the article is to determine which services are included in the category of electronic; what is the procedure for tax registration of a foreign company; to consider how the position of the Ministry of Finance of the Russian Federation has changed regarding the issue of "VAT in electronic services of foreign companies" over the past few years. The article concludes that the Ministry of Finance of the Russian Federation has worked for several years to resolve the issue of unequal conditions in which Russian companies providing electronic services were still paying VAT to the federal budget, while their foreign competitors were exempted from this obligation, also selling services on the territory of the Russian Federation.*

**Key words:** *value added tax, electronic services, foreign organizations, tax authorities, Ministry of Finance of the Russian Federation, budget, Internet.*

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### **FOREIGN EXPERIENCE IN CONDUCTING AN AUDIT OF THE EFFECTIVENESS OF THE USE OF BUDGET FUNDS**

*The article considers the type of control, as an audit of efficiency, aimed at checking the efficiency and economy of spending public funds, including not only specific aspects of management, but also all management activities, including organizational and administrative systems.*

**Key words:** *audit of performance or management, audit of the effectiveness of the use of budgetary funds, Congress of the International Organization of Supreme Audit Institutions of Foreign Countries (INTOSAI).*

## **ECONOMIC INTERESTS OF RUSSIA AND ITS REGIONS**

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### **LABOR EFFICIENCY AS A FACTOR OF REGIONAL ECONOMY SPECIALIZATION AND DIVERSIFICATION (on the example of Bashkortostan and Tatarstan republics)**

*The article is devoted to the study of the current state and trends in the development of labor efficiency of Bashkortostan and Tatarstan republics economies in the context of types of economic activity. The object of the study is the structure of the regional economy in the context of economic activities. The subject of the study is the labor effectiveness and measuring methods of it within the structural components of the economy of the region. The purpose of the study is to find opportunities for the use of tools for calculating the efficiency of labor in determining the level of specialization and diversification of the region's economy. The author considers and generalizes the points of view on the essence of labor efficiency presented in the works of domestic scientists-economists, substantiates the conclusion about the presence of the two most applicable indicators that oppositely affect the efficiency of labor at the micro level, in the branch of economy or in the whole economy — labor productivity and wage-to-value ratio. In order to adequately assess the directions of development of labor efficiency at the level of economic activities, it is proposed to use as a basis for calculating the volume of gross added value created in the industries. The author tests the presented methodological tools on the statistical material of Bashkortostan and Tatarstan republics, makes a comparative analysis of the achieved values of labor productivity and the level of wage intensity, and also considers the change in these indicators for the period 2011–2017. Conclusions are drawn about the reasons for the current specialization and the sources of lack of stability in the processes of diversification of the economy of the two regions. The novelty of the research lies in the improving the methodological techniques and methodical tools of labor economics, applicable in the regional economy as a science.*

**Key words:** *Bashkortostan Republic, Tatarstan Republic, regional economics, type of economic activity, work efficiency, labor productivity, wage-to-value ratio, gross added value, labor economics, economic diversification.*

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## **METHODOLOGICAL FEATURES OF ANALYSIS OF THE BUILDING COMPLEX OF THE REPUBLIC OF BASHKORTOSTAN AFTER THE WORLD FINANCIAL CRISIS**

*The Republic of Bashkortostan is one of the leading and dynamically developing regions of Russia. Among the constituent entities of the Russian Federation, the republic is distinguished by a diversified economy, which includes powerful industrial and construction complexes, developed agriculture, financial credit and scientific and technical institutions. The article considers the development of the construction complex of the Republic of Bashkortostan after the global financial crisis; analyzed the positive and negative trends in construction for the period 2015–2018, as well as the effectiveness of measures to improve the technical level and reduce the duration of construction in the difficult economic situation in the Russian Federation; the forecast of socio-economic development of the Republic of Bashkortostan by type of economic activity "Construction" is given.*

**Key words:** *construction, trust, developers, complex, accounts receivable, profit.*

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## **DIRECTIONS OF INTENSIVE USE OF RESOURCES IN THE REGIONAL ECONOMIC SYSTEM**

*The article is devoted to theoretical and methodical aspects of the study of the use of resources in the regional economy and the possibilities of intensification of this process. The object of the study is the process of using resources in the economy. The subject of the article is the organizational and economic relations arising in the process of using the three key resources of the regional economy — natural, industrial and labor. The aim of the study is to systematize scientific points of view on the peculiarities of the process of using resources in the economy, the allocation of areas of their intensification and*

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*the formation of methodical foundations for measuring the level of intensity of their use. Objectives of the study are: definition of the list of key resources of the regional economy; analysis of the essence of intensity in the use of three types of resources natural, labor and industrial; identification of areas of intensification of the use of resources in the regional economic system; determination of a set of indicators illustrating the level of intensification of the use of natural, labor and production resources of the region. Based on the analysis of the points of view presented by domestic scientists, the author comes to the conclusion that there are opportunities to determine the level of intensification of the use of regional resources. The novelty of the provisions presented in the article lies in the specification of scientific and methodological tools for determining directions and assessing the intensification of the use of resources in the region.*

**Key words:** *regional economy, resource use intensity, natural resources, labor resources, fixed capital, fixed assets, added value, labor productivity, capital productivity.*

## REGIONAL AND MUNICIPAL FINANCE

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### **METHODOLOGICAL APPROACHES TO THE ASSESSMENT OF REGIONS AND MUNICIPALITIES TO IMPROVE THE QUALITY OF BUDGET MANAGEMENT**

*In the present article the authors consider the problem of developing an effective methodological apparatus that allows to quickly and reliably assess the quality of management of regional and municipal finances in General and the quality of the formed management system for the formation and use of regional budgets, in particular. Special attention is paid to the scientific substantiation of the method of assessing the quality of the management system of formation and execution of budgets of the subjects of the Russian Federation as an integral part of the reliable functioning of the mechanism of effective and responsible management of regional and municipal finances. As a result, the authors propose a system of private indicators for assessing the quality of regional budget management at the stages of forecasting and planning, ensuring the financing of expenditures and spending of budgetary funds, in the process of organizing their accounting and reporting, as well as monitoring, analysis and ensuring openness to the General public of the processes of formation and execution of budgets. The aggregated indicators characterizing generally quality of management of budgets of subjects of the Russian Federation in separate directions are developed. Based on the values of the aggregated indicators, an approach to the formation of the final estimate and the rating and classification of regions by the level of quality of management of their budgets is proposed.*

**Key words:** *financial management, regional Finance, municipal Finance, regional budget, budgetary funds, budget indicators, rating of regions, classification of regions, budget formation, budget execution.*

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## **EXTERNAL STATE FINANCIAL CONTROL AT THE REGIONAL AND MUNICIPAL LEVELS: EFFICIENCY ASSESSMENT**

*In the article the authors consider the activity of control and accounting bodies of subjects of the Russian Federation to control the legality, effectiveness of the use of budgets of subjects, budgets of territorial state extra-budgetary funds and other sources. The main attention is paid to the substantiation of the methodology for assessing the effectiveness of control and expert-analytical activities by regional and municipal control and accounting bodies as an integral element of the modern mechanism of effective and responsible management of regional and municipal finances. As a result of the development of the methodology, the authors proposed a system of private indicators to assess the effectiveness of control and expert-analytical activities, developed aggregate indicators to assess the effectiveness of the control and accounting bodies of the Russian Federation in certain areas. On the basis of values of the aggregated indicators the possibility of formation of the final estimated indicator and creation of a rating and classification of regions on the level of efficiency of the organization and carrying out the state financial control is shown.*

**Key words:** *control bodies, budget, extra-budgetary funds, financial management mechanism, regional Finance, municipal Finance, system of private indicators, rating of regions, classification of regions, financial control.*

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## **GENERAL FEATURES AND CONDITIONS OF THE ORGANIZATION OF EFFECTIVE FINANCIAL MANAGEMENT IN SOME REGIONS OF RUSSIA**

*In the present article the authors attempt to analyze the General features and conditions of the organization of effective financial management in some regions of Russia. To this end, the authors examined the main reasons complicating the development of areas, which include imbalances in budget provision at regional and local levels, summed up the experience of individual regions, which according to estimates of the Ministry of Finance achieved the best results in the implementation of regional financial policy, developed a realistic and comprehensive measures to optimize costs, allows to achieve savings in the tens of billions of rubles. In addition, the authors have developed methodological tools for economically sound debt restructuring, reasonable diversification of borrowing, which will provide an effect in the form of budget savings.*

**Key words:** *finance, financial management, region, budget, regional budget, budgetary funds, municipalities, municipal debt, accounts payable, extra-budgetary funds, income tax.*



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## **WAYS TO IMPROVE THE EFFICIENCY OF THE MECHANISM OF INTER-BUDGETARY RELATIONS IN RUSSIA IN ORDER TO ENSURE SUSTAINABLE ECONOMIC GROWTH OF THE REGIONS**

*At a time when one of the basic problems of Russian regions is a significant increase in their debt, development and implementation of substantive programs for sustainable development of the socio-economic sphere of the regions of the Russian Federation as an important factor of Russia's economic growth is of relevance. It is proposed the main factor of stimulating economic growth and social development in the regions is reducing the debt burden on the expenditure side of regional budgets of the Russian Federation. Defined attributes of the classification of regions of Russia to include in the proposed program to the improvement of the economic situation and to support regional-investment model of economic growth in Russia. The conceptual bases and mechanism for implementation of the Program of improvement of the economic situation in the regions of Russia and Support programs for regionally-investment model of economic growth of the national economy were suggested.*

**Key words:** *public debt, program, region, socio-economic development, economic growth.*