

INTERNATIONAL ECONOMIC INTEGRATION

SIDOROVA Elena Jurievna,

*Doctor of Economic Sciences, Associate Professor,
Professor at the Department of Tax Policy
and Customs and Tariff Regulation,
Financial University under the Government of Russian Federation, Moscow
e-mail: EJSidorova@yandex.ru*

A MATHEMATICAL MODEL TO MINIMIZE THE ECONOMIC RISKS OF INTEGRATION USING THE INSTRUMENTS OF STATE REGULATION AT VARIOUS STAGES OF THE IMPLEMENTATION OF INTERNATIONAL ECONOMIC INTEGRATION (ON THE EXAMPLE OF THE EURASIAN ECONOMIC UNION)

In the works of modern economists examines the foreign trade risks of the country in terms of its integration into the world economy, or micro-level risks at the enterprise level. Insufficient attention to risks in the framework of integration groupings. The higher the level of integration group, the more risks she was experiencing and the more implications from them. Therefore, we need to analyze them and propose measures to minimize them. The purpose of this study is to develop a mathematical model to minimize the economic risks of integration using the instruments of state regulation at various stages of the implementation of international economic integration (for example, the Eurasian Economic Union). The main methods of research were used the following: economic-mathematical, analytic, generalization, method of comparison. On the basis of critical analysis of research integration groups was suggested by the author the concept of "integration risk", and identified three types of risk: political, institutional and economic. The following concept forming the basis of economic-mathematical model to minimize the economic risks of integration using the instruments of state regulation at various stages of the implementation of international economic integration and the proposed model.

Key words: *integration, integration risks, tax risks, economic risks, economic risks of integration.*

SHAYDULLINA Venera Kamilevna,
Candidate of Juridical Sciences, Senior Lecturer
Financial University under the Government of the Russian Federation,
Krasnogorsk,
e-mail: vk.shaydullina@gmail.com

TRANSATLANTIC TRADE AND INVESTMENT PARTNERSHIP AND THE WORLD TRADE ORGANIZATION: INTERNATIONAL TRADE REGULATIONS RISKS

Relevance of the present study is driven by the increased regionalization of world trade. In 2016, there were over 300 international preference trade agreements; meanwhile each of the WTO member-countries involved simultaneously took part in 13 more treaties of such kind. Transatlantic Trade and Investment Partnership agreement can be regarded as one of such treaties. This article addresses major issues of this Agreement as well as its contradiction to the world trade regulations stipulated by the WTO and the world trade itself. More to this, deeper analysis of the risks presented by creation of the Transatlantic Trade and Investment Partnership will be given. Present study also addresses influence of this agreement on the Doha WTO talks as well as possible scenarios of the Doha talks and WTO further development as well.

Key words: WTO, Transatlantic Trade and Investment Partnership agreement, Doha round, multilateral trading system, regional arrangements.

SHARIPOV Shamil Gusmanovich,
Candidate of Economic Sciences, General Director
Ltd "Gazprom transgaz Ufa"
e-mail: prservice@ufa-tr.gazprom.ru

ENERGY SECURITY IN THE GEOECONOMIC SYSTEM OF THE COORDINATE

The article explores the aspects of the formation of the energy security of the Russian Federation with expansion to the formats of the EurAsEC and the SCO. Energy security is considered in two aspects. First, as a basic ability to provide a dynamic growth of industrial potential and high living standards of the population through sustainable and competitive economic development, own energy independence. Secondly, as a platform for implementing large-scale projects, while balancing national interests, forming an intercountry energy framework with partner countries, the basis for a sustained growth in foreign trade turnover. The tendency of building restrictive barriers for countries with large volumes of mineral resources, including hydrocarbons, is considered. The vector of their sustainable development has been determined in the aspects of implementing the import substitution policy, which allows them to protect their sovereignty, and international cooperation with allies and strategic partners.

Key words: energy, energy security, geo-economics, hydrocarbons, mineral resources, national interests, EurAsEC, SCO, Eurasian integration, competition, sanctions.

MALYUTIN Igor Pavlovich,

Senior Referent,

Reference of the Head of the Republic of Bashkortostan,

Ufa

e-mail: malutin.i@bashkortostan.ru

ENERGY DEFINITION OF CLUSTER FORMATION IN THE ECONOMICALLY DEVELOPED REGION

The article reveals the aspects of power supply for the deployment of multi-sectoral clusters in the territory of the Republic of Bashkortostan. It presents the multilateral approaches to solving this multifaceted problem by forming an energy framework through the interface of cluster and multi-sectoral approaches. The implementation of this approach will contribute to the growth of the region's gross product, increase in its industrial capitalization, implementation of import substitution programs, creation of new jobs, transition to innovative models of strategic management of territorial-industrial clusters.

Key words: cluster, cluster policy, region, energy, industry, program-target approach, engineering of cluster systems, production potential, programs, cooperative links, territorial agglomerations.

FINANCIAL-ECONOMIC ANALYSIS AND ACCOUNTING

KUZNETSOVA Lyudmila Nikolaevna,

*Candidate of Economic Sciences,
Associate Professor at the Department of Marketing, Foreign Trade Activities,
and Accounting at the Enterprises,
Povolzhsky Institute of Management named after P.A. Stolypin,
Branch of RANEPa, Saratov
e-mail: Ludmila-kuznecova28@rambler.ru*

MAKSIMOVICH Lyudmila Vsevolodovna,

*Candidate of Economic Sciences,
Associate Professor at the Department of Marketing, Foreign Trade Activities,
and Accounting at the Enterprises,
Povolzhsky Institute of Management named after P.A. Stolypin,
Branch of RANEPa, Saratov
e-mail: lmaksimovich@yandex.ru*

ACCOUNTING POLICIES AS A KEY FACTOR OF CONVERGENCE OF ACCOUNTING AND TAX ACCOUNTING FINANCIAL RESULTS

At the present time, in a difficult economic situation in our country, accounting matters directly related to the optimization of the taxation of businesses. The purpose of this study — to analyze the accounting and tax account the financial results of the organization and to make proposals for convergence of accounting and taxation of income and expenses that form the basis of the financial result. This paper describes and analyzes the accounting and tax accounting differences in the order of recognition of income and expenses and reflection, as well as proof of the need for division into direct and indirect costs are not only the tax but also in accounting. Problems of convergence of accounting and taxation arise in accounting for fixed assets that form the base of the organization costs. To achieve maximum convergence of accounting and taxation, as well as the impact on the financial results can be achieved by the formation of the company's accounting policies. To do this, in the preparation of the accounting policy of the organization should be possible to bring together the financial and tax accounting rules.

Key words: *accounting policies, accounting systems, the convergence of accounting and taxation, incomes, expenses, accrual method, cash method, direct and indirect costs, amortization premium, temporary differences.*

ELISEEV Aleksandr Pavlovich,
Candidate of Economic Sciences,
Associate Professor at the Department of socio-humanitarian and economic,
Ufa Law Institute Ministry of Internal Affairs
of Russian Federation
e-mail: eov73@mail.ru

**INNOVATIONS IN ECONOMIC ANALYSIS,
ACCOUNTING AND MANAGEMENT ACCOUNTING
AS A NEW APPROACH TO FINANCIAL MANAGEMENT**

The article analysis the innovation in the financial statements as the formation of a new approach to financial management. Identifies and examines the causes of the crisis situation in the financial and managerial accounting, as well as in the economic analysis. The analysis of these causes leads to the conclusion that they show a clear lack of information to make effective financial decisions suggest some ideas of innovations in accounting and reporting, as well as the methods of economic analysis.

Key words: *innovation, economic analysis, financial management, accounting and management reporting, financial insecurity, permanent crisis, innovative solutions.*

METHODS OF ECONOMIC RESEARCH

TYURIN Sergey Borisovich,

*Doctor of Economic Science, Professor,
Director of the Academy of Labour and Social Relations,
branch in Yaroslavl, Russia
e-mail: jaroslavl@atiso.ru*

BURYKIN Aleksey Dmitrievich,

*Doctor of Economic Science, Professor
Deputy Director of the Academy of Labour and Social Relations,
branch in Yaroslavl, Russia
e-mail: burykin.a.d@yandex.ru*

METHODOLOGICAL APPROACHES TO THE EVALUATION OF INVESTMENT PROJECTS

The article explains the process of evaluation of investment projects. For this purpose the authors take real options as a conditional investment as the subject of investigation, that is real options which are incorporated in the project opportunities that are realized only under certain conditions. The authors identify the aim of the study as the need to evaluate the possibility of using real options for an objective and comprehensive assessments of the investment project at the stage of its development to examine more options for each stage of its implementation. Objectives of the study: to identify and characterize the indicators allowing to assess the effectiveness of the investment project; to analyze existing approaches to evaluation of investment project efficiency based on different principles; to assess the "American" and "European" options from the perspective of their implementation in the national economy; to formulate the drawbacks of evaluating investment projects without the application of the methods of real options; to develop a common approach to the evaluation of investment project efficiency. At the end of the study the authors came to the conclusion that the use of a tool such as real options allows to pay less attention to creating "perfect" forecasts and to focus more efforts on defining alternative ways of development projects.

Key words: *investment projects, real options, conditional investments, cash flows, investment decisions, methods of evaluating options, types of options.*

GALIKEEV Razit Nabiakhmetovich,
Candidate of Economic Sciences,
Associate Professor at the Department
of Management and Hospitality Industry
Bashkir Institute of Social Technologies (branch)
of the Academy of Labor and Social Relations», Ufa
e-mail: razitg@inbox.ru

ESTIMATION OF EFFICIENCY OF USE AGRICULTURAL POTENTIAL OF TERRITORIES

The article analyzes various methods for assessing the agrarian potential of the territories, presents their advantages and disadvantages, examines approaches and criteria for assessing the agricultural potential using the example of agricultural production in the Republic of Bashkortostan. It was revealed that the effectiveness of agricultural production depends on the quantity, quality and complexity of the agrarian potential of the territories and the degree of its effective use. It was established that in the large complex of resources used, the quality of land exerts the greatest influence on the results of agricultural production.

Key words: agrarian potential, resources, assessment, land quality, agrarian production, efficiency.

GATAULLIN Venir Zinurovich,
Candidate of Economic Sciences, Associate Professor
at the Department of Finance and Economic Analysis
Ufa State Aviation Technical University
e-mail: Venir8@mail.ru

APPROACHES TO THE EVALUATION OF ECONOMIC EFFICIENCY OF SOCIAL PRODUCTION

1st part

The essence and Methods of Assessing the Cost-Effectiveness of Social Production in the Soviet Economic Science

In the present part of the work deals with the problems of increase of efficiency of social production, given the analysis and evaluation of the economic efficiency of social production to the collapse of the USSR.

Key words: production efficiency, scientific and technological revolution, the pace, the proportions, the criteria of efficiency, economic growth, efficiency, scientific and technological progress, savings, production facilities, means of production, labor, economic calculation.

GATAULLIN Venir Zinurovich,

Candidate of Economic Sciences, Associate Professor

Finance and Economic Analysis Department

Ufa State Aviation Technical University

e-mail: Venir8@mail.ru

APPROACHES TO THE EVALUATION OF ECONOMIC EFFICIENCY OF SOCIAL PRODUCTION

2nd part

Increasing the Efficiency of Social Production and Trends in the Change in the Indicator "Capital Intensity"

The capital intensity of production, being a generalized expression of the effect of numerous factors in the development of production and characterizing the efficiency of the use of past labor embodied in the basic production assets, is one of the most important components of production efficiency. It is closely related to labor productivity, material intensity, capital intensity and other indicators of efficiency. With the development of social production, the decrease in capital intensity, in our opinion, should be regarded as a regularity, since the main condition that causes a decrease in the capital intensity is the consideration of the factors of a qualitative order, which are mainly contained in technical progress and ensure faster growth in labor productivity than the growth rate of its fund-raising ratio.

Key words: *production efficiency, capital ratio, scientific and technological revolution, the pace, the proportions, the criteria of efficiency, economic growth, efficiency, scientific and technological progress, savings, production facilities, means of production, labor.*

ECONOMIC DETERMINANTS OF THE SOCIAL STATE

TERNOVAYA Lyudmila Olegovna,

*Doctor of Historical Sciences, Professor,
Professor at the Department of Sociology and Management,
Moscow State Automobile and Road Technical University
e-mail: ludmilaternovaya@yandex.ru*

ECONOMICS OF STUDENT SCHOLARSHIP

Student scholarship has its own long history. At all times, it served as an important form of material support for those young people who are eager to get a higher education and acquire the knowledge to society needs for its development. However, never ever scholarship was not sufficient to meet the economic needs of students. This could be the cause of student unrest and even protests. In today's world appear new scholarship, in particular, of international organizations, foundations, etc. But by strengthening the economic position of students, scholarship turned into an instrument of geopolitical influence.

Key words: *higher education, students, universities, scholarship, geopolitics.*

TUMILEVICH Elena Nickolaevna,

*Candidate of Economic Sciences,
Associate Professor at the Department
of Economics and Business Management,
Khabarovsk State University of Economics and Law
e-mail: elena-tumilevich@yandex.ru*

THE MECHANISM OF MENEAGMENT OF CORPORATE SOCIAL RESPONSIBILITY

The purpose of research — creation of a system of corporate social responsibility management mechanism. The object of study — corporate social responsibility. Subject of research — the elements of corporate social responsibility mechanism. The author formulated and substantiated the essence of corporate social responsibility at the micro level management mechanism. There were developed elements of this mechanism. The characteristic elements of corporate social responsibility management mechanism were present.

Key words: *corporate social responsibility, management mechanism, social responsibility standards, regulatory mechanism, CSR financing, management methods.*

ALESHKINA Olga Vyacheslavovna,
Candidate of Economic Sciences,
Associate Professor at the Department of Management and Hospitality Industry
Bashkir Institute of Social Technologies (branch)
of the Academy of Labor and Social Relations, Ufa
e-mail: aleshkina_o@mail.ru

SOCIALLY RESPONSIBLE BEHAVIOR AS THE BASIS FOR THE DEVELOPMENT OF THE MODERN COMPANY

This article is devoted to the question of modern directions of management by organizations. The necessity of socially responsible approach to the functioning of a modern company as the basis of development is substantiated. Today, taking care of our employees, taking into account the interests of consumers, protecting the environment and guardianship of the development of the local community and society as a whole are factors in motivating the company's employees, creating a positive image, and ultimately enhancing the competitiveness of the company. The results of the analysis of issues of socially responsible management of a modern company, the problems of the formation of corporate social responsibility and the influence of the state on the functioning of companies from the point of view of responsibility to society are presented. Tendencies of development of corporate social responsibility in Russia are indicated. The study concerns the practice of implementing corporate social responsibility in Russian society, the problems of low business involvement, and ways to address them are provided.

Key words: corporate social responsibility, socially responsible behavior, cooperation, value, business community, state.

CHERENKOV Dmitry Anatolyevich,
Head of Analytical Monitoring Department
Administration of the Head of the Republic of Bashkortostan, Ufa
e-mail: cherenkov.d@bashkortostan.ru

NETWORKING ARCHITECTURE OF THE ECONOMY OF THE REGION: ASPECTS OF INFORMATION SECURITY

The network architecture of image management in the region is becoming increasingly important due to the advisability of increasing regional investment attractiveness in a competitive environment. The author of the article proposes concrete strategies that allow the region's interests to be defended in real-time mode with the use of a wide range of information and communication tools, competently counter negative trends, the so-called "dictate of the minority", when a destructive information campaign is conducted against a particular region or large enterprise, Impact in the form of trolling. The article also offers a fundamentally innovative approach to network positioning of the region in media and other communication spaces.

Key words: network architecture, social networks, information and communication technologies, reputation and image management in the region, competitive intelligence, cyber aggression, cyber security, destructive information impact, trolling.

MUSTAFINA Aliya Vildanovna,

fourth-year student,
Ufa State Petroleum Technological University
e-mail: mustafina_av@mail.ru

LEBEDEVA Anastasiya Andreevna,

fourth-year student,
Ufa State Petroleum Technological University
e-mail: lebedevanastasiya95@mail.ru

GALIEVA Gulnaz Fizratovna,

Doctor of Economic Sciences, Professor,
Ufa State Petroleum Technological University
e-mail: galievagf@mail.ru

UNEMPLOYMENT IN THE RUSSIAN FEDERATION: PROBLEMS AND SOLUTIONS

In today's world one of the most important issues affecting the economic situation in the country is the high level of unemployment. As the object of study is considered the annual socio-economic performance of regions. The article shows the dynamics of unemployment in the period from 2000 to 2016, according to an analysis of the main features that affect the labor market in the country. On the basis of the working methods have been proposed to solve this problem, the use of which will improve the quality of people's lives and their employment rate.

Key words: unemployment, crisis, labor market, employment, qualification, job placement, economic indicators, standard of living.

SULEYMANOVA Alina Ramilevna,

graduate of the Faculty of Philosophy and Sociology
Bashkir State University, Ufa
e-mail: suly-alina@rambler.ru

ECONOMIC AND SOCIO-POLITICAL DETERMINANTS OF PUBLIC PROTEST AT MACROLEVEL

To date, there is a clear deficit of scientific works on economic factors and determinants that contribute to the formation and development of a protest. This is explained not only by the divergence in practice of economic theories and real everyday practice, but also by the dynamism and modifications of the very concept of "protest". The study of public protest at the macro level, in the author's opinion, is related to economic and socio-political realities that determine the behavior of protesters, which varies between the active phase of manifestation and the form of latent passivity.

Key words: economy, protest, publicity, macro level, economic indicators, economic stability, economic crisis, unemployment.