

## **ECONOMICS AND MANAGEMENT OF ENTERPRISES**

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### **INVESTIGATION OF VERIFICATION ISSUES OF THE CUSTOMS VALUE OF GOODS IN CONDUCTING TRANSACTIONS BETWEEN INTERRELATED PERSONS (on the example of the Russian Federation and foreign countries)**

*The article examines some issues of controlling the customs value of goods in transactions between related parties based on a study of foreign experience of 53 countries grouped in the following groups: OECD countries, Central, South America, Eastern Europe, South-East, East, South Asia, Africa, Russia, the country members of the Wards. Analyze issues related to the specifics of the methodology for controlling the declared customs value of goods in transactions with related persons. It is concluded that it is necessary to develop and implement a mechanism for verifying the conformity of the declared customs value of goods in transactions with related persons with accounting data for the goods under inspection and mandatory penalties and other tax consequences in the event of a discrepancy in the data, but for this it is necessary to establish on-line system of information exchange between tax and customs authorities for such verification. In the case of transactions with interdependent persons, it is necessary to conduct a full verification of this transaction, since it is highly unlikely that they will be carried out in accordance with market prices. It is uniform to apply in the studied 53 countries the recalculation of the declared customs value of goods in the country of export as a result of applying the adjustment in the conditions of transfer pricing.*

**Key words:** *the customs value of goods, transfer pricing, control of customs cost of the goods, interrelated persons, customs duties, imported goods.*

**JEL Classification:** *E 62, H 20, H 21.*

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## **PARAMETRIC MODEL OF PRICING**

*In the article the authors substantiate the process of determining the price on the basis of costing using parametric methods of rapid assessment. To achieve this goal the authors choose parametric method as the subject of the study in the basis of which lies the assumption that there is a relationship between prices and parameters (constructive, technological or operational) of products which can be quantified. The aim of the study was to prove the advantages of parametric rapid estimation methods in comparison with the methods of direct cost calculation. Objectives of the study: to substantiate the essence of the parametric method; to identify the meaning and nature of the parametric series; to check the statement "that the price changes depending on the change in technical parameters are expressed in most cases as a function of a non-linear nature"; to consider the essence of the method of determining the price or cost of the product by comparing with analogs and the method of determining the price or product cost based on the developed price models for different types of products. As the result of the study, the authors concluded that it is possible to use the computer program "COST" in calculation the weight of the product, in determination of the laboriousness of manufacturing the product and the cost of the manufacturer's own work, labor intensity and cost of product design, labor intensity and the cost of manufacturing of special technological equipment, price of a product by means of parametric methods.*

**Key words:** *parametric method, cost calculation, product parameters, product cost, laboriousness.*

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## **INVESTMENT BASIS FOR BUSINESS DEVELOPMENT IN THE REPUBLIC OF TAJIKISTAN**

*In this article, the role and importance of investment processes for the development of the economy are considered, and its relevance and significance in modern conditions are substantiated. The author presents and analyzes data on investment inflows to the Republic of Tajikistan, and reviews investment processes in the economy from the moment of gaining independence to the present period. Some elements of the regulatory framework governing investment activities in Tajikistan, as well as*

the process of their improvement, are considered. The main problems in the sphere of improving the business-environment and investment attractiveness are identified with a view to determining further prospects for the development of investment aspects of the national economy.

**Key words:** investments, entrepreneurship, investment attractiveness, business-environment, problems and prospects, improvement, national economy, intellectual investments.

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## **ENTREPRENEURSHIP AS ONE OF THE BASES OF THE HEALTHY DEVELOPMENT OF SOCIETY**

This article is devoted to the analysis of the development of Russian entrepreneurship and the level of its dependence on the internal political situation. The problems that Russian entrepreneurs face are formulated. Also in the article some variants of the solution of these problems are offered.

**Key words:** entrepreneurship, development, reform strategy, political leadership.

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## **REGULARITIES IN THE MOVEMENT OF THE INDICATOR "FUNDAMENTALITY" IN THE CONSTRUCTION COMPLEX REPUBLIC OF BASHKORTOSTAN IN THE 1960s-1970s**

With the development of social production, the decrease in capital intensity should be regarded as a regularity, since the main condition that causes a decrease in capital intensity is the inclusion of factors of a qualitative order, which are mainly contained in technical progress and ensure faster growth in labor productivity than the rate of growth in its fund-raising ratio. An important and independent factor in the dynamics of extended reproduction of fixed assets, is capital construction, its capital intensity.

**Key words:** average annual capital investment, labor capacity, level and dynamics of capital intensity, structure of fixed production assets, construction and installation works, labor productivity, the dynamics of the capital intensity of gross output, the capital intensity of construction and installation works, the growth rate of construction and installation works.

## **SOCIOLOGY OF MANAGEMENT**

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### **ON THE OPTIMAL SIZE OF HIGHER EDUCATION INSTITUTIONS TO IMPROVE THE LEVEL OF THE RUSSIAN SYSTEM OF HIGHER EDUCATION**

*A comparative analysis of the world and Russian practices of universities based on the Times Higher Education rating was conducted. The peculiarities of the universities included in the top 100 of this rating are revealed, which distinguish them from the key targets that are assigned to Russian universities, in particular those participating in the "5-100" project. An alternative to the adopted by the Ministry of Education and Science of the Russian Federation is an idea of how it is necessary to raise the level of the Russian higher education system to the world level. Instead of merging different universities into large universities, federal university and national research university, it is necessary to create several dozen research universities that differ from the first in their small size, the prevalence of master students over undergraduate students and a large proportion of graduate students and doctoral students. The functional of such a university is defined as the carrying out of fundamental scientific works commissioned by the state and practical-oriented scientific works, in particular technological developments, on the orders of the private sector of the economy. Its formulation is based on the indicators that are taken into account when compiling world ratings: publications, citation, the number of outstanding scientists, primarily Nobel Prize winners, and the amount of money raised for scientific research. As a scientific approach to solving the spatial problem of locating such universities across the country, computer-implemented spatial agent-oriented modeling is proposed. The requirements for the external environment of agents of this model are defined: the localization of universities should combine isolation and integration into the surrounding space.*

**Key words:** *federal university, national research university, system-forming function, agent-oriented modeling.*

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### **TO THE ISSUE OF QUALITY OF SERVICE IN THE LEADING HOTELS IN THE UFA CITY: CURRENT STATUS AND OPPORTUNITIES FOR IMPROVEMENT**

The article considers the issue of service quality in the hospitality industry. Service quality is especially important in light of the upcoming mandatory classification of all accommodation facilities in the country. Given on online reputation of hotels in Ufa, produced a detailed system analysis of complaints hotel guests. As a result of this research practical recommendations improving the quality of service in leading hotels of Ufa.

**Key words:** hospitality industry, hotel, quality of service, scope of services, improve service quality, the competitiveness of the hotel.

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### **APPLICATION OF PROJECT MANAGEMENT FOR IMPLEMENTATION OF THE PROGRAM OF DEVELOPMENT OF MUNICIPAL FORMATIONS OF THE REGION**

The article presents the order of organization of the project work on the example of the training program for the training of teams managing projects for the development of municipalities (single-industry towns). Directly shows the organization of the project work with a detailed description of

the modules. Particular attention is paid to the issues of functional (role) organization in the team, as well as evaluation of competencies and personal participation of each team member in the project work.

**Key words:** project management, project work, municipal formation, project, educational program, module, moderator, speakers, experts, evaluation.

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## **SOCIO-ECONOMIC PRIORITIES OF PER CAPITA FINANCING OF HEALTH**

The Subject of research is the functioning of the system single-payer healthcare, a healthcare system of the Russian Federation and preventive health care institution of the Republic of Bashkortostan. The aim of the study was to identify the discrepancy of the actual funding of healthcare institutions with the established norms of per capita financing. Objectives of the study: the study of the nature and need of introduction of system of single-channel funding of healthcare institutions; identifying the differences of financing medical institutions in the Russian Federation with foreign countries; a review and statistical presentation of digital data on the approved per capita funding of health services at the expense of means of Fund of obligatory medical insurance and regional budgets and their inconsistency at the local level (for example, a particular health care institution); consideration of the advantages and disadvantages of per capita funding. The novelty of the research: the example of per capita the funding of specific healthcare institutions revealed a discrepancy between the actual amounts of approved standards, especially funding from the national budget. Conclusions: unfortunately, the normative per capita financing of health care currently used by medical institutions, revealed their inconsistency with the actual data, which indicates the inefficiency of single-channel financing of the hospitals.

**Key words:** state appropriation, the insured person, health care, medical services, multi-channel financing, channel financing, mandatory health insurance, per capita standard per capita financing, health care system reform.

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**THE FIRST LEAGUE "TIME":  
RUSSIAN EXPERIENCE OF ACCOUNTING THE FACTOR OF TIME  
IN THE SCIENTIFIC WORKING ORGANIZATION**

*Time is one of the most important human resources. The factor of time largely determines the effectiveness of the national economy, and personal productivity. Such dependence is especially acute in times of large-scale socio-economic and political reforms. Not surprisingly, in the young Soviet Union, the views of leading economists and public figures were directed at raising labor productivity through the rational use of time, not just the worker. For these purposes the League "Time" was founded. Close tasks are set and recreated in 2017, the same name organization.*

**Key words:** *time, vital resource, scientific organization of labor, efficiency, vocational training.*



## IDEOLOGY AND POLITICAL INSTRUMENTATION

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### YOUTH AND TIME: CONTINUITY, REVIVAL AND RECONSTRUCTION OF POLITICAL IDEAS

*The changes in the Russian society, caused by the latest reforms and transformations in all its spheres are considered in the article. The need of reconstruction of the best socially useful practices of the past, directed to the education and socialization of the Russian youth is explained in the article.*

**Key words:** youth, lessons of the past, civil and patriotic initiatives, spiritual searches, political ideas.

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### UNEMPLOYMENT — THE THREAT OF THE YOUNG PEOPLE'S TRANSFORMATION IN "THE DESTRUCTIVE GENERATION"

*The young generation at all times of human history was associated with the future. And from what this socio-demographic group was, one could assume the main features of the coming time. However, in the last century, the hopes for social, moral, spiritual progress and economic well-being associated with youth have collapsed. The result of two world wars was the emergence of disturbing epithets characterizing the youth. Nowadays, this practice is not only not overcome, but also strengthened because of the problems that young people face everywhere. Youth unemployment is one of the most difficult and poorly solved problems.*

**Key words:** youth, labor reserves, unemployment, social turbulence, vocational education, "color revolutions".



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## **THE PARADIGM OF THE INSTITUTE OF REPRESENTATIVENESS OF POWER AS THE BASIC CONCEPTS OF RUSSIAN POLITICAL SYSTEM**

*The author explores the political and legal features of the power relations on the basis of theoretical research of foreign and Russian thinkers, disclosed the content of the political-legal component recognized constitutional understanding of the term "democracy". Political socialization of the Russian population as an indicator of the quality of political culture and the maximum protection of the interests of citizens during political activities requires further detailed studies on the causes of political apathy. The author examines a representative democracy, as the essence of democracy through elections and citizens directly delegated representative bodies and deputies to deal with matters of vital activity of the territories of their stay.*

**Key words:** representation of power, legitimacy, political representation, representative democracy.

## ACTUAL ISSUES OF LAW

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### TO THE ISSUE ABOUT THE SUBJECT OF THE THEORY OF STATE AND LAW

*The theory of state and law is a system of generalized knowledge about specific legal phenomena, in which quality state and law act. But, in this case, these are not isolated phenomena and their corresponding institutions and institutions, but rather closely interrelated and complementing each other. In connection with the fact that the state as a social phenomenon is generally considered a political phenomenon, and the law is legal, in our opinion, the theory of state and law should be considered simultaneously in the quality of both political and legal scientific disciplines. The theory of state and law is a social and political science that studies the general laws of the emergence, formation and development of the state and law. The subject of the theory of the state and law are the most general laws of the emergence, development and functioning of the state and law, as well as a system of basic concepts of jurisprudence.*

**Key words:** state, law, science, jurisprudence, subject of science, theory of state and law.

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### MATTER PREVAILS MANNER — THE HIGHER COURT OF THE RUSSIAN FEDERATION ON COMPARISON OF TRADEMARKS OF DIFFERENT TYPE

*The article is devoted to consider the possibility to compare trademarks of different type and whether they can be confused in connection with the important position of the Supreme Court of the Russian Federation indicated in case No. SIP-146/2016. The object of this study is to compare trademarks of different type. The subject hereof is the case No. SIP-146/2016 and the legal position of the courts on it. The purpose of this article is to identify the possibility of comparing trademarks of different type based on the current legislation of the Russian Federation. For this, the author studied case No. SIP-146/2016 as the only existing example of the possibility of comparing trademarks of different type.*

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*The possibility and rules of comparison of trademarks of different type are not regulated by law, however, it was recently covered by jurisprudence. In the article, the innovations of judicial practice are rethought as practical guidelines, as well as formulated as a draft legislative initiative.*

*The author came to the conclusion that there is no law prohibiting the comparison of trademarks of different type, nevertheless, the determining factor for the possibility to confuse trademarks is the probability of associative links among the comparative notations among ordinary consumers.*

**Key words:** *intellectual property, the right to means of individualization of legal entities, goods, works, services and enterprises, a trademark, types of trademarks, a word mark, a figurative mark, the exclusive right to a trademark, the legal protection of a trademark, the confusion of trademarks.*

## WORD TO YOUNG SCIENTISTS

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### **THE ECONOMIC EFFECT OF THE INTRODUCTION OF CROSS-TRAINING METHOD FOR EMPLOYEES AND THE MODEL FOR MEASURING THE EFFECTIVENESS OF STAFF DEVELOPMENT**

*The method of determining the most optimal ways of staff development taking into account the specific features of the functional duties performed was developed in the article, the personnel competence assessment model, the training tools matrix was proposed, the economic effect from the introduction of the cross training method on a concrete example of the existing model of personnel training was calculated.*

**Key words:** *evaluation of results, staff development, performance criteria, competence criteria, corporate system, knowledge management, training effectiveness, competences.*

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## **INCENTIVE MANAGEMENT OF MUNICIPAL EMPLOYEES UNDER CONDITIONS OF ECONOMIC CRISIS**

*The article is aimed at elaborating an algorithm of building an efficient motivation system for municipal employees of Ufa City Municipal District Administration. The authors of the article defined the principles that serve as the basis for the Cafeteria Benefits Plan for the analyzed organization and simulated the matrix of a motivating benefits package for municipal employees. As a result, an efficient mechanism of management of employees' motivation has been developed.*

**Key words:** motivation, municipal employees, motivating benefits package, individual motivating programme.

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## **HEALING TRANSACTIONS WITH IRREGULARITY IN FORM**

*Transactions serve as a means of autonomous legal regulation of property relations between subjects of civil law in accordance with their own interests. Providing participants of civil legal relations with freedom in choosing the content and form of transactions, the right at the same time establishes cases when certain actions of subjects of law are considered undesirable — these actions are qualified as invalid transactions. The object of the study is convalidation (healing) of invalid transactions as a legal phenomenon, which is an exception to the classical theory of invalidity of transactions. The subject of the study is the legal relationship that develops when the transactions with irregularity in form are over (healed). The purpose of this study is to build a mechanism for the convalidation of transactions with the form defect. To achieve the goal of the study, the following tasks were solved: to analyze the legal consequences of non-compliance with the required form of the transaction; to analyze ways of convalidation (healing) of void transactions; to analyze ways of convalidation (healing) of voidable transactions. On the basis of a critical analysis of the current legislation, doctrine and foreign experience, differences in the mechanisms of convalidation of void and voidable transactions with irregularity in form were identified.*

**Key words:** classical theory of invalidity of transactions, invalid transaction, voidable transaction, void transaction, convalidation, healing the invalid transaction, affirmance, estoppel.

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### **INTERNATIONAL RELATIONS: MULTIVITY OF RESEARCH POSITIONS**

*This article examines the basic concepts that characterize interethnic relations in modern conditions.*

**Key words:** *interethnic relations, ethnos, paternalism, assimilation, unification, integration, segregation, multiculturalism.*

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### **NATIONAL-STATE INTERESTS: ESSENCE AND CHARACTERISTIC FEATURES**

*In the article the effort is implemented to reveal the essence and the signs of the introduction during last years in the domestic scientific and political lexicon such terms as “national interests” and “national-state interests”, identify perspectives of their usage in law-making and law-enforcement.*

**Key words:** *nation, interest, theory of interest, national interests, national-state interests, public interests, ethnic interests, social interests, people’s needs, national security.*