

АННОТАЦИИ СТАТЕЙ НА АНГЛИЙСКОМ ЯЗЫКЕ

P. 3. *Shvetsov Y. G.* **Concept of morals in the society and the economy**

In the article is examined the problem of the exhaustion of the potential of the traditional economy and its passage into its new quality - in the direction of strengthening its humanization and socialization. The social and economic essence of oligarchical capital is revealed, the characteristic properties of its manifestation in RF and dominant position in the society are analyzed, is given the characteristic of the most important reasons, which impede development in our country of small business. Are given the basic directions of the democratization of economic processes in the society

Key words: the economy, morals, state, authority, oligarchical capital, small business, public are finances, the quality of life.

P. 9. *Fedorovich T. V.* **The administrative approach to reporting formation on segments**

Methodological bases of formation of the reporting on operational segments as a part of the consolidated financial reporting of group are considered. Methodical recommendations about formation and information representation about segments as a part of the reporting on МСФО within the limits of convergence of the international standards and positions on accounting are offered.

Key words: the consolidated financial reporting, the internal reporting, an operational segment, an accounting segment.

P. 18. *Sorokin M. A.* **Financial accounting for investments in the form of capital investments**

The article considers the approaches to solve the problem of making investment decisions on the basis of financial accounting. The author suggests the number of strategies for accounting for investments. The following definition is given. Investment system of financial accounting is a subsystem of financial accounting which deals with the formation of indicators of investment resources.

Key words: financial accounting, investments, capital investments, investment system of financial accounting.

P. 22. *Drozhdzhina I. V.* **Analytical Accounting Profit Distribution**

For improvement of profit management for the accounting and analytical provision the issues of profit distribution accountancy within the system of standardised regulation and options for registration of the given process at accounting registers have been considered.

Key words: profit, directions profit use, profit accounting.

P. 26. *Belyaev Y. A.* **Life expectancy increase and problems of pension system**

In connection with life expectancy increase there was a problem of coexistence of generations. Today all elements of an infrastructure of a life are focused on creation of conditions for a high-grade life only one generation whereas the requirement of it already show, at least, two generations. A creative way out – creation of a new infrastructure of a life for many generations simultaneously. One of the important elements of this infrastructure is the effective organisation of real updating of quickly becoming outdated knowledge, allowing to overcome consequences of professional ageing, it is essential to prolong the period of high-grade labour activity of older persons, to reduce a sharpness of pension problems.

Key words: a life infrastructure, training of older persons, work at a pension age, pension reform, life expectancy, professional ageing, psychophysical possibilities of older persons.

P. 32. *Zemtsov A. A.* **The Fiscal Agent institute in Russian Federation should be abrogated**

The article describes the Fiscal Agent institute which doesn't let taxpayers exercise their constitutional right to discharge of tax. It is offered to eliminate the institute because of its market conditions incompatibility.

Key words: Fiscal Agent, finance legal law.

P. 35. *Fedorova L. N.* **Household as the subject of the assignment of income**

The provision of Russian household incomes in the macro - and micro levels. Characterized by the dynamics of real disposable income, the level of concentration of incomes, including through statistical characteristics - the median and the modal level. The differences in the availability of cash income of certain categories of households. Concluded that a sufficiently slow approximation of Russian households to market-type of interaction with the environment.

Key words: cash income, the household, the asymmetry of poverty.

P. 42. *Koreshkov V. G., Shvetsov Y. G.* **Historical aspect of evaluating capital of commercial banks of Russia**

This article examines the main stages of formation of methods and approaches to measuring capital commercial bank. Provides evidence of a lack of elaboration of a methodological framework for assessing legislation under way in the Russian Federation

Key words: Capital of the Bank; capital adequacy; norm; score; method.

P. 51. *Myrzin K. S.* **Kinds of the analysis on Forex**

In article the basic approaches to kinds of the analysis on Forex in the domestic and foreign references are considered. The purpose of clause is the critical review used on Forex of kinds of the analysis and development of classification of kinds of the analysis of the market.

Key words: Forex, technical analysis, fundamental analysis, probability-statistical analysis.

P. 54. *Zemtsov A. A., Osipova T. Y.* **Survey results of Tomsk state university students of financial and accounting specialties within the course «The household finance»**

The article represents the students' survey results. The students from the full-time department of the economic faculty and from the distance and part-time department of the banking faculty took part in this survey. Household types, dwelling types and some of financial structure elements (per capita income, operation costs) have been analyzed.

Key words: household finance, types of households, financial structure of household.

P. 60. *Tsyrenzhapov Ch.D.* **Finance in housing and communal services: Finance Law aspect**

The author suggests focusing attention on interpretation of finance law instruments of organization and function of national economy sectors. The sectoral structure of finance is significant as well as territorial. He has his own view of the problem of finance Law instruments development in finance regulation in housing and communal services.

Key words: Housing and communal services, finance sectoral structure, Finance Law.

P. 62. *Shenberger D. S.* **Law aspects of rebuilding's financing of common property in the apartment building**

In this article were examined the problems of budgetary financing of rebuilding in the apartment building in the frame of federal statute 21.07.2001 № 185 «Housing and communal services reformation promotion fund». There is wide range of pressing issues closely related to legal regulation of finance in housing and communal services of state.

Key words: Housing and communal services reformation promotion fund, rebuilding of common property in the apartment building, budget financing.