

АННОТАЦИИ СТАТЕЙ НА АНГЛИЙСКОМ ЯЗЫКЕ

P. 3 *Fedorovich V., Kontsyenko N.* Novosibirsk State University of Economics and Management. **The effective amortization policy and creation of strategic accumulation in industrial corporation**

On the basis of the volumes and structure dynamics analysis of real investments on financing sources, the importance of own capital investments financing sources is proved. The basic factors groups taken into account at formation of the effective amortization policy are sorted out. Creation of strategic accumulation is offered. Tabular calculations of the amortization sums, taxable profit, the profit tax and the property tax are shown. For an efficiency estimation of planned investment programs the factors system is offered and their interval values are shown.

Key words: own sources of financing, the effective amortization policy, depreciation charges, amortization methods, the profit tax, the tax to property.

P. 11 *Zemtsov A. A.* Tomsk State University. **Long-term financial planning in households: quantitative parameters of possibility**

The article describes the author's approach to the household financial planning. The basis of the approach is statistical indicators. The conclusion that financial planning is possible at achievement of certain level of the household income is drawn.

Key words: household finance, financial planning.

P. 14 *Belyaev Yu. A.* **Labour activity behind the pension threshold: in expectation of changes**

In connection with life expectancy increase there was a problem of continuation of normal existence and high-grade participation in labour activity, a public and political life of older persons, according to the age specifications operating today, carried to a category of unearned age. Today all elements of an infrastructure of a life are focused on creation of conditions for a high-grade life only one dominating generation, a consequence of that is age discrimination. Meanwhile, the requirement of existence equal in rights is shown already, at least, by two generations. A creative way out – creation of a new infrastructure of a life for many generations simultaneously.

Key words: age restrictions, protection of the labour rights of older persons, updating of knowledge, life expectancy, the work organization at a pension age, reservation of working and educational places.

P. 19 *Azarova A. I.* Tomsk State University. **Issues of an projects investment appeal estimation of the oil and gas company**

The oil industry being the part of world economy and world market combines into a whole three main technological and market chains: so-called “upstream” – the exploration and production of raw materials; “midstream” – the transportation by marine and pipeline transports and “downstream” – the refining, marketing and sale of oil products. The fuel and energy cycles structurally divide into few technological and market chains each of which has the certain functional content. On this basis it is necessary to have a deal with few groups of the main indexes and coefficients used for numerous calculating formulas for calculation of the industry's basic figures characterizing its situation, effectiveness, profitability, risks and so on. All stages are enough contradictory in the conditions of IFRS (International Financial Reporting Standards).

Key words: estimation of principles, investments, oil production, contradiction of accounting, accounting, IFRS (International Financial Reporting Standards).

P. 26 *Sagaidachnaya N. K.* Tomsk State University. **Social aspects of the budget classification of income**

This paper analyzes the budget classification of revenues, currently in force, and explain its shortcomings as a grouping of income. These shortcomings are systemic, include the lack of social orientation and a single criterion groups. Remedy these deficiencies will contribute to increasing the analytical capacity of the budget classification and budget transparency, strengthen its social orientation.

Key words: classification of income, individuals, legal persons, individual entrepreneurs, taxes from the population, the middle class.

P. 29 *Nikulina O. M.* Tomsk State University of Architecture and Building. **The changing role of the financial control in the face of Territorial management of Federal service of financial in tomsk oblast in modern conditions of business**

An important element of the budget process is the financial control, which ensures the effectiveness of the functioning of the state financial system.

The last decade of XX century became for our country time changing industrial relations, political and economic foundations of Russian statehood. It was necessary to destroy the old principles of management, the speedy establishment of a new efficient economic system and building on the basis of a thriving civil society.

Key words: financial control, financial management, financial violations, control system, the efficiency of the control.

P. 34 *Kupriyanes I. M.* Tomsk State University of Architecture and Building. **The approaches for solving the problem of municipal budget control authorities duplication**

This work about the basic problems of the organization of budgetary control in municipal union. Possible decisions which will allow to increase efficiency of control are offered.

Key words: budgetary control, municipal finance.

P. 39 *Bannova K. A.* Tomsk State University. **Taxation problems of consolidated taxbearers in Russia and abroad**

Consolidation of tax bearers allows to resolve variety of problems arising recently in the field of tax administration and taxation. Basic provisions of the federal law project «On introduction of amendments in the first and second part of tax code of the Russian Federation in connection with creation of consolidated group of tax bearers» are analyzed in article. Introduction of institute of the consolidated tax bearers is profitable not only for the state, but also for the organizations that form consolidated group of tax bearers. Uniting the tax base, they receive serious preferences, in particular, possibility to summarize the profits and losses when calculating the profit tax of the organizations. The author draws conclusions about advantages and drawbacks of a new tax treatment.

Key words: consolidated group of taxpayers, responsible participant, taxation, accounting, profit, losses.

P. 42 *Urman N.* Hakass state university n. N. F. Katanov. **Tax savings with special conditions**

Tax planning is an important part of every organization seeking to work effectively, to maximize profits. It is important to know how you can reduce the tax burden, and only allowed by law. On the correct system depends on the level of the enterprise. Tax planning will inevitably appear in the life of any entrepreneur or businessman, as he understands that the world has both the revenue and income, but the tax burden.

Key words: tax treatment; light system of taxation; profit tax; property tax; single imputed earnings tax.

P. 49 *Syriamkin V. I., Yan Liwu, Vaganova E. V.* Tomsk State University. **Interregional cooperation with China experience as exemplified by interaction of Association of Siberian and Far Eastern cities and North-East Provinces of China**

The study is to show the development of near-border and regional cooperation of the Russian Federation and China. Mutual benefit of scientific and technological, industrial and economic, commercial and investment cooperation between Russia and China at time of writing this paper is presented.

Key words: Russian-Chinese relations, interregional cooperation, science and technology, Siberian and Far East branches of Russian Academy of Sciences, international trade.