

АННОТАЦИИ СТАТЕЙ НА АНГЛИЙСКОМ ЯЗЫКЕ

P. 3 *Zemtsov A. A.* Tomsk State University. **Set of the householder roles in mental structure of the personality**

The article continues the generalized earlier author's researches in the section «Issues of financial management of the person». The term «householder» is used in sense «being part of the household» without a gender component.

Key words: role, set of roles, householder, mental structure, personality.

P. 12 *Belyaev Yu. A.* **Labor activity behind the pension threshold: subject continuation**

Due to the increase in life expectancy there was a problem of generations coexistence. Today all elements of life infrastructure are focused on creation of conditions for high-grade life of only one dominating generation. Age discrimination is a consequence of that. Meanwhile, the requirement of equal in rights existence is shown already by, at least, two generations. A constructive way out is creation of new life infrastructure of many generations at the same time.

Key words: Age restrictions, life infrastructure, «young old men», updating of knowledge, pension reform, life expectancy, professional aging, psychophysical possibilities of elderly people, work at a retirement age.

P. 17 *Fedorovich V.* Novosibirsk State University of Economics and Management. **Efficiency criterion of rational structure of the corporation capital**

The analytical review of modern formation theories of the capital rational structure is presented. The rational structure of the capital is formed at the expense of innovations financing of various sources and is, finally, a major growth factor of innovative cost of industrial corporations property complexes, including affiliated and dependent societies. Various scenarios of innovative projects financing with elements of formalization of approaches to form rational structure of the capital at increase in cost of property complexes of corporation are considered in the article.

Key words: rational structure of the capital, own and extra sources of financing, innovative technologies and projects, efficiency criterion.

P. 26 *Butakova O.* Altai State University. **Characteristics of accounting and income distribution in the Altai region: transaction risks and internal supervision**

To prevent errors of accounting and income distribution which can occur as a result of program imperfection Department of the Federal Treasury in the Altai region worked out list of transaction risks. This list of risks makes possible to improve quality of running check and reduce the number of errors which can happen in the execution of revenue part of the budget.

Key words: treasury; income accounting; transaction risks; internal supervision.

P. 30 *Kamnev M.* Altai Academy of Economics and Law (Institute). *Zhulina A.* **Altay State Technical University by I.I. Polzunov. Methods of substantiation of discount rate**

The article describes the basic methods of approaching the stake of discounting in the process of investigation analysis, which is used to calculate the criteria of economical efficiency of the project.

Key words: discount rate, profitability, risk, riskless rate, IRR.

P. 36 *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 explains 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. 39 *Yurchenkova N. V.* Moscow state university of economics, statistics and informatics (MESI). **Tax administration in the conditions of the astable economic situation**

In modern conditions of economic renewal after global financial and economic crisis the problem of budgetary system profitable base formation of the Russian Federation is the extremely important. On the basis of the back taxes analysis arrangements for efficiency increase of the tax administration are developed in the article. These arrangements promote sustainable development of economy and budgets replenishment of various levels.

Key words: crisis, tax administration, tax debts, settlement, tax system.

P. 48 *Kazakov V. V., Antonyan D. G.* Tomsk State University. **The formation and execution of local budgets (for example, the city of Tomsk)**

The article discusses how to shape and implement the local budget, as an example of Tomsk. What is the budget and what it consists of? Authors analyzed what kind of financial base of local budgets should be established in Russia.

Key words: budget, expenditures, revenues, Tomsk.

P.51 *Erohina O., Fedorovich T.* Novosibirsk State University of Economics and Management. **Justification of the method taking into account the cost of production and calculation production costs in the cost management**

The factors that determine the industry characteristics and organizational possibilities of using different accounting methods of production costs and the calculation of the cost of products and services are considered in the article. The process costing method is substantiated and proposed for use in organizations of water and sanitation sector as an alternative.

Key words: costs, accounting method, process costing, costing.

P. 59 *Zemtsov A. A., Bulahova T. P.* Tomsk State University. **Introduction to the problem of Administration fines as part of non-tax revenue budget**

The article contains a brief overview of the concept of “fine” in different areas of law, process of fine formation, addressed the issue of the administration of fines as a non-tax revenue budget.

Key words: fine, budget, administration.

P. 65 *Azarova A. I.* Tomsk State University. **Change of demand and price for energy carriers**

Global energy demand will be about 30 percent higher in 2040 compared to 2010. Energy demand growth will slow as economies mature, efficiency gains accelerate and population growth moderates. In the countries belonging to the Organization for Economic Cooperation and Development (OECD) we see energy use remaining essentially flat. Non OECD energy demand will grow by close to 60 percent. By 2040 electricity generation will account for more than 30 percent of global energy consumption.

Key words: prices for energy carriers, world economy, Russian economy, gas production, slate gas.