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Time does not Wait: the Economic Policy as a Tool of Overcoming the Recession in Russia

The results of Russian economic development in 2015 are briefly analyzed in the article. Discusses the theoretical and practical aspects of the use of tools of fiscal and monetary policy to overcome the recession in the Russian economy.

Recession in Russia, fiscal and monetary policy

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National Features of the Energy and Resources Management Systems

Article analyzes specific features of the energy and minerals resources management in Russia from view point of path dependence. Among crucial issues is imbalance of regulatory power between federal and regional levels which contradicts to the Constitution of the Russian Federation (adopted in 1995). As result of this imbalance growing influence of big vertically integrated companies and less favored position of small and medium size innovative companies. Social-economic return as argued is the basic target of changes and transformation of the energy and minerals management.

Oil&gas sector, power generation, hard minerals production, resource management system, social-economic return

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New Russian Crisis: Consumption Fall Against Social Apathy

Both dynamics and structure of GDP, incomes and expenditures of population in years of 2009, 2014-2015 are analyzed. It is found out that population perceives the current crises as a one being long and transferring to economic stagnation. Increase of prices of import goods and reduction of their volume influenced GDP structure and deflators of its components which brought about a large gap between production price indexes from the one side and price indexes of final GDP use – from the other one. Strong consumption reduction could to a certain extend reflect pessimistic expectations of high and middle income households. Untypical for recession profit growth causes sharp decrease of real wages.

GDP elements, recession, monetary incomes and expenditures of population, households savings, net financial result

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Prerequisites for Import Substitution and Export Development of High-Technology Products

The paper explores prerequisites, prospects and limitations of import substitution and export development in the electronic and radio-electronic industry, information technologies, communications, IT-products, software, production of PCs, TV sets, medical devices and pharmaceuticals. Export substitution is considered to be a complement to support import substitution.

Import substitution; export substitution; non-resource export; high-tech products

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Wrong Start of Business: Prospects of Development of the Market of Wine in Russia

In the article prospects of development of the Russian market of wine, the basic tendencies in the given direction and forecasts of change of a situation for it in view of the developed negative situation in economy of Russia are analyzed. The main lacks and problems of development of the Russian winemaking are specified. Recommendations to manufacturers of wine on strengthening and creation of domestic brands, about activation of marketing activity are formed.

Wine, market, replacement of import, consumption, illegal product

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The Urgency of Finding the Most Adequate Methods and Forms of State Control of Production and Turnover of Ethyl Alcohol, Alcoholic and Alcohol-Containing Products

The article highlights the main negative trends of the domestic market of alcoholic beverages (the reduction in the number of legal manufacturers and sellers of alcoholic beverages, changing patterns of consumption toward the growth of strong drink, unfair competition on the regional level, the worsening problem of alcoholism in the population, the decline in sales of legal products and the growth in sales of counterfeit goods), requiring the adoption of immediate measures aimed at optimizing its regulation.

Alcohol, consumption of alcohol, state control of production and turnover of ethyl alcohol

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Learning as a Base for Strategic Behaviour

The article deals with the issues of strategic behaviour developing and points out that business education has been recently criticised for not contributing sufficiently to strategic thinking formation. It is emphasized that in the current context of environment turbulence and soaring uncertainty the very understanding of strategic behaviour has changed significantly with the focus shift from objectives to potential and dynamics of the situation evolving. In the new context learning becomes one of the few ways to develop strategic behaviour. Therefore, business education must make a decisive step toward forming strategic thinking among students. It should be used a learning approach aimed not at providing students with information but at their behaviour nurturing. The focus of education should move from knowledge and skills to values, standards of behaviour, and finally, to behaviour itself.

Strategic behaviour, strategic thinking, business education, learning, personal qualities, potential of situation, positioning in the environment, insight, empathy, critical thinking, self-development, adaptation, existence, real knowledge, wisdom, an honest man

Donskikh O.A., *Novosibirsk State University of Economics and Management, Journal "Ideas and Ideals", Novosibirsk*

Homo Sapiens Oeconomicus

The distinction between two types of capitalism – rational and adventurous – is analyzed in the article. It is demonstrated that namely the adventurous capitalism forms a specific consciousness that allows to define modern man as *Homo Oeconomicus*. The article also discusses the specifics of individualism and rationalism in their relation to the process of formation of this type of human being.

Capitalism, individualism, rationalism, tolerance, Homo Oeconomicus

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The Frequency of Payment of Wages: the Macroeconomic Effect

The introduction of environmental charges from consumer goods manufacturers postponed from 2015 to 2019 due to the very heavy burden on business during the crisis, as well as due to lack of secondary legislation necessary for the calculation and control of the payment of the new payments. The article deals with the financial aspects of the planned measures ecological fees for the management of municipal solid waste.

Environmental taxes, waste management, subsidies for regions

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Population Aging as a Threat to the Budget Crisis: Actuarial Analysis

Global demographic crisis (decline of fertility and mortality rates together with rising life expectancy and the increasing number of pensioners) is often used to justify state support business by restricting «unreasonably increasing social expenditures of the state», in particular, raising the retirement age is inevitable. As for the payment of old age pensions accounts for a quarter of budget expenditures, the prevention of the threat of fiscal crisis associated with the pension system, and the rate of the retirement age becomes one of budget forming parameters in the process of strategic planning and forecasting.

Retired, life expectancy, retirement age, demographics, insurance pension

Mironkina A.Yu., Smolensk State Agricultural Academy, Smolensk

Ways of Perfection of Insurance Pension are in Russian Federation

The new order of calculation of pension accumulations, put in an operation in Russian Federation from January, 1, 2015, is examined in this article. It is suggested to bring pension accumulations over of pensioners of entire country in accordance with operating approach, making alteration is also grounded in a pension legislation, touching the calculation of annual individual pension coefficient depending on the number of the worked out months in a year, other actual suggestions are examined.

Insurance pension, individual pension coefficient, cost of one pension coefficient, fixed payment to the insurance pension

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Repatriation Politics of Russia and Kazakhstan in 1991-2014

The paper is devoted to the analysis of the repatriation politics of Russia and Kazakhstan in the post-Soviet period. It contains an overview of the national repatriation politics which determine basic migration trends, and underlines priorities and scales of repatriation. Repatriation is analysed from the angle of the state strategies and national priorities of recipient countries.

Migration politics, repatriation, state programme, Russia, Kazakhstan, diaspora, compatriots, oralmen

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Reliability and Conscientious of Accounting

The article addresses the problems of the reliability and conscientious in accounting. Main problem are contradictions between legal and economic nature of the facts activity. Move a decision problem.

Trust, honesty, reliability

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Which Answer can Offer the Accounting to the Challenges of Post-Industrial Economy?

Accounting forms the basis of economic information, which in the modern information society will only increase. But can accounting to ensure that these growing needs? Does it allow itself to make accounting model or she irrevocably obsolete? These issues are exacerbated on the background of complexity of accounting procedures, increasing the laboriousness of accounting, as well as the scandals associated with the unreliability of accounting data the world's largest companies, which suddenly became bankrupt. The article proposes and substantiates the multidimensional system of accounting.

Accounting, financial statements, accounting semantic model, accounting datalogical model, problems of accounting theory, multi-dimensional accounting, data marts, OLAP (OLAP)