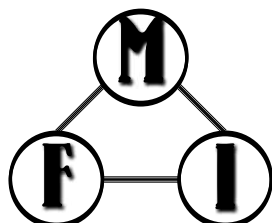


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PROGRAM-TARGET METHOD OF BUDGETING EXPENDITURE AS A TOOL TO INCREASE THE ECONOMIC SECURITY OF PUBLIC FINANCES

Abstract

The budget system is one of the most important institutions of the state. By changing the key indicators of the state budget, especially expenditure, government can influence the economic situation in the country and solve the most important problems of the state. The development of various sectors of the economy largely depends on the effectiveness of measures in the field of budgetary management. An important issue is to achieve long-term sustainability and balanced budgets, which can be achieved through coordination of strategic and budget planning, improvement of legislative regulation.

Keywords: Budget, budget policy, budget receipts, budget revenue, budget (ary) appropriations, fiscal program, Programme Budget, austerity budget, budget policy, budget appropriations, financial appropriations, budget allocations, budgetary provisions, budgetary funds, to cut (decrease) a budget, balanced budget.

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SANCTIONS AGAINST RUSSIA: NEW CHALLENGES AND OPPORTUNITIES

Abstract

This article describes the transformation of Russian economy from 2014 to 2016. The main reason of them was the political and economical impacts, regulated by the established sanctions. Russian economy was classified into several blocks according to the impact of sanctions.

Keywords: economy, sanctions, state, politics, world practice, import substitution, anti-measures.

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THE DEVELOPMENT OF METHODOLOGY FOR ASSESSING THE EFFECTIVENESS OF THE USE OF FUNDING IN THE IMPLEMENTATION OF FINANCIAL AND INVESTMENT STRATEGY

Annotation

An analysis of foreign and domestic experience related to assessing the effectiveness of investment trends and their financial security, revealed that the main object of this evaluation is an investment project, with virtually no system of evaluation considered the effectiveness of the investment strategy and ways of its financing. The author's method of assessing the effectiveness of the use of funding in the implementation of financial and investment strategy. The technique is to calculate for each of the options considered financing a set of indicators: average and the marginal cost of capital, financial and operating leverage, as well as economic viability. According to the results of calculations for each factor is assigned a numerical score, and to the implementation of applicable financing option with the most points.

Keywords: financial and investment strategy, financing, investment project.

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FORMATION OF STRATEGY OF MANAGEMENT OF THE FINANCIAL CAPACITY OF TRADE ENTERPRISES

Abstract

In modern economic conditions of the enterprise are compelled to function at limited financial resources. From on the available means how many will be effectively accumulated and used possibilities of their development depend. As a result of the conducted research, the factors determining the size of financial potential, and also algorithm of formation of administrative impact on financial potential which use will allow to increase efficiency of financial security of trade enterprises are identified. Implementation of the specified recommendations will allow to increase efficiency of accumulation and use of financial resources in strategic prospect.

Keywords: financial potential; strategy; factors; algorithm; trade enterprises.

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WORLD FILM INDUSTRY: THE OVERVIEW OF MODERN MACROECONOMIC INDICATORS AND THE STRUCTURAL ANALYSIS OF THE LEADING PLAYERS

Abstract

The article addresses the main macroeconomic indicators of the film industry as a significant sector of the world economy. It details the dynamics of these indicators, highlighted trends and development prospects. The author analyzes the global film industry through the prism of the major US film studios: their production and financial activity. Also, characterizes the global structure of the film business and offers the formula of an individual film project's success.

Keywords: word economy, globalization, film business, entertainment industry, media markets, world box office, regional box office, film theatrical screen, film studio, "the dream factory" Hollywood.

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FINANCIAL INSTRUMENTS: MILITARY HISTORY OF THE ACCOUNTING

Abstract

This article gives an overview on the development of accounting in military affairs in the periods from 17 before the beginning of the 20 century. Describes in detail the stages of development of accounting and workflow structures in the military sphere. Examined all existing documents and gradation of perpetrators.

Keywords: military service, departmental offices, accountant, debit, credit, reform, Commissariat, accounting, Treasurer, State «prikaznaja» form, salaries, Superintendent, book-keeping, distributional version measuring sum, shaped the amount the Department.