# VESTNIC

# **OF ROSTOV STATE UNIVERSITY OF ECONOMICS (RINH)**

# № 3 (43), SEPTEMBER, 2013

Scientifically-practical journal. First published in 1996. Periodica — 4 issues per year. № 3 (43), 2013

The journal «Vestnic of Rostov State University of Economics (RINH)» is included in the «List of Russian peer-reviewed scientific journals, which should be published by major scientific results of theses for the degree of doctor and candidate of sciences»: http://vak.ed.gov.ru/ru/help\_desk/list.

The edition is registered in Federal service of control for keeping the legisiation in the sphere of mass communication and defence of the heritage since the 14.09.2005 PI number FS77-22006.

Index 82537 (for one year) in the catalog «The Russian Press» or online at www.arpk.org.

The International Standard Serial Number: ISSN 1991-0533 Publishing address of the journal: 344002, Rostov-on-Don, B. Sadovaya St., 69, room 337 Tel. (863) 237–02–75

# The edition:

Editor-in-Chief A. U. Albekov Deputy Editor-in-Chief V. M. Dzhukha Executive secretary T. V. Parkhomenko Editor E. V. Shmyglya Corrector, a computer set N. V. Guzenko International cooperation O. V. Bodyagin Cover design R. I. Masenko

© Vestnic of Rostov State University of Economics (RINH), 2013

# PART 2. Economics and business 83

Bakkyev E. S.

Management development of agro regional economic complex 83

# Barilo L. V.

The methodological principles of research of reproduction of resource capacity of economic structure in conditions unstable environment

# Bolibok E. N., Mechantseva K. Ph.

On the application of statistical<br/>assessments to the Rostov region<br/>sustainable rural development98Gissin V. I.

90

Quality and reliability as a category of business logistics **112** 

# Golota P. A.Benchmarking as a searchtechnology market performancestandards for effective117

# Dzhukha V. M., Saakov A. S.

Level of competitiveness as an integral indicator of bankruptcy risk business organization 121

# Zhuravliova M. I., Lapina P. A.

Dynamical non equilibrium model of exchange of use value 132

# Israilova E. A.

Peculiarities of the system of economic interests of market economy's entities 138

# Rotermel' A. A.

Reproduction of merchantability and handling: institutional features of synthesis of a new model of interaction of market 145

Rudnichenko E. N. Ecological influence on economic security enterprise Savin K. S.	151	<b>Bogatyi D. V.</b> Structural and logic of organization and operation of budgeting in accounting-analytical system of commercial organizations	175
Analysis of trends and prospects fields of peat	156	<i>Vovchenko N. G., Sulzhenko V. S.</i> Institutional aspects of budget	
<i>Feilo M. B., Akopova E. S.</i> Budget performance evaluation of investments in projects of railway infrastructure	160	system: strategy of stability <i>Kovaliova N. A.</i> The main preconditions and the principles of drawing up the internal management reports	183
PART 3. Financial and credit relations and accounting	167	in the scientific organization <i>Rashidov T. M.</i>	191
Batishcheva G. A., Maslova N. P., Batishcheva E. A.		Liquidity management of financial institutions	198
Investment process modeling in Rostov region	167	OUR AUTHORS	203

# PART 1. MANAGEMENT OF ECONOMIC SYSTEMS

E. P. Bogocharova

# DIRECTION OF DEVELOPMENT OF AN INTEGRATED LOGISTICS SYSTEM PHARMACEUTICAL MARKET IN THE REGION

### Annotation

The article presents the logistic distribution system in the pharmaceutical market, characterized by participants logistics sales channels, identified the role and importance of intermediary wholesale and retail structures are disclosed characteristics of the market and the interaction of elements of logistics distribution and logistics systems are characterized by the direction of the development of an integrated logistics system of the pharmaceutical market in the region.

### Keywords

Pharmaceutical logistics market, logistics system, a wholesale and retail unit, market interaction.

T. S. Gorban'

# FOREIGN ECONOMIC DEVELOPMENT POTENTIAL OF ROSTOV REGION USING A MECHANISM OF STATE-PRIVATE PARTNERSHIPS

### Annotation

On the basis of the analysis of external economic potential of the Rostov region and taking into account Russia's accession to the WTO examined the benefits of public-private partnership for the purposes of intensifying innovative growth of the economy and the competitiveness of enterprises and organizations in the Rostov region in the world markets.

### Keywords

External economic potential of public-private partnerships, resources, specialization, economic growth, foreign exchange, external factors.

V. Yu. Kiseliov

# FEATURES OF THE SYNTHESIS OF INTEGRATED LOGISTICS MODEL OF MASS HOUSING IN LOW-RISE BUILDING IN ROSTOV REGION

# Annotation

In the article the author presents the rationale logistic model complex of low-rise housing construction in the Rostov region, the implementation of which can not only provide real opportunities of institutional interaction of the construction business and enterprises of housing and communal services, but also to create conditions for economic efficiency of such cooperation.

Keywords

Long-term crediting, macroeconomic efficiency, developers, builders, utility enterprises, logistic integration.

I. Yu. Koval', V. B. Ykraintcev

# EMPIRICAL BACKGROUND AND STRATEGIC IMPERATIVES DISTRIBUTION LOGISTICS INDUSTRY LOCATION OF FOREIGN DIRECT INVESTMENT IN ECONOMICS MACROREGION

### Annotation

The author in the context of the modern transformation of the industry discussion issues related to the country's economy and accelerate the recovery of the investment dynamics of the Southern Federal District, justifying the need for an integrated logistics management investment attractiveness, which will provide advanced development of innovation infrastructure investment and the formation of a chain of high-quality macro-economic growth.

### Keywords

Foreign direct investment, industrial investment localization, logistic distribution investment.

V. V. Kushnariov

# LOGISTICS OF PUBLIC PROCUREMENT IN THE REGIONAL ECONOMIC SYSTEM

# Annotation

In this article: logistics procurement and its applicability to the regional economic system, patterns of material flow in the organization needs to ensure public goods (works and services) at the right time in the right form, the required quality and at a competitive price, new law on public procurement and prospects of logistics systems development, rationing in the public procurement system, evaluation criteria of suppliers, logistical management of public procurement.

### **Keywords**

Logistics procurement, material flows, ways to streamline procurement, logistics system, the implementation of the principles of logistics in the area of public procurement, logistics management.

V. I. Omelchenko

# FINANCIAL STABILITY OF COMMERCIAL ORGANIZATIONS: ESSENCE, CONCEPTS, METHODS FOR EVALUATING

# Annotation

The article described the current stage of financial contracts is stable and long-term development, with the essence, concepts, ways of assessing the financial sustainability of commercial organizations and describes directions and factors stabilize the parameters of the financial stability of commercial organizations.

## Keywords

Business organizations, financial stability, effective business.

V. A. Osovtsev

# ESSENCE AND PROBLEMS ASSOCIATED WITH IMPLEMENTATION OF MARKETING INNOVATIONS UNDER LOW POTENTIAL OF ECONOMIC GROWTH CONDITIONS

# Annotation

This article contains comprehensive analysis connected with the problem of implementation of marketing innovations with due regard to the conditions of production and consumption specific to the Russian market. Some valuable recommendations to solve this problem have been offered here.

# Keywords

Marketing instruments, innovations, Russian economy, development purposes, potential, intellectual capital.

### T. V. Parkhomenko, A. A. Polubotko

# LOGISTICS TOOLS OF FORMATION MECHANISMS OF ENERGY SAVING OF POWER CONSUMPTION OBJECTS

# Annotation

The article described the parameters of logistics solutions in the process of forming a model of Russia's energy future are problematic aspects of the power sector, identified the need for intraimprovement, consideration of options for the use of renewable energy sources (RES).

### Keywords

Logistics, power generation complex, economics, logistics modeling.

# A. M. Ponomariova, M. A. Ponomariov

# FORMALIZATION OF NON-PROFIT ORGANIZATIONS' ACTIVITY IN RUSSIAN FEDERATION AS THE BASIS OF INTER-INSTITUTIONAL COOPERATION AT THE MUNICIPAL LEVEL

### Annotation

The role of non-profit organizations in the inter-institutional cooperation in the formation of the dialogue between government, business and the community, is represented in the article. The author declares a number of conditions of an effective inter-institutional communication building.

# **Keywords**

The institute, inter-institutional cooperation, non-profit organization, formalization, formal and informal communication.

S. N. Reznikov

# RUSSIA IN GLOBAL SUPPLY CHAIN TRANSFORMATION: LOGISTICAL ASPECTS

# Annotation

The article discusses the main aspects of the problem of integration of choice Russia in the global transformation of the global supply chain caused by increased intra-regional commodity-supply chains in developing economies.

# Keywords

Production and marketing chain, supply chain, production, cooperation.

S. G. Chalatian

# IDENTIFICATION OF MODERN TRENDS OF DEVELOPMENT OF A CHAIN OF DELIVERIES OF PHARMACEUTICAL PRODUCTION

# Annotation

In article the analysis of various aspects of functioning of a chain of deliveries of pharmaceutical production of Russia and the Southern Federal District is carried out, problems in a wholesale segment of the pharmaceutical market are revealed. Key functions of logistic management by business processes in system of distribution of pharmaceutical production are defined. The author made recommendations about effective management of chains of deliveries of pharmaceutical production on the principles of logistics.

### Keywords

Pharmaceutical market, a wholesale link, pharmaceutical production, logistics, supply chain management, South Federal District, distribution, analysis.

# PART 2. ECONOMICS AND BUSINESS

E. S. Bakkyev

# MANAGEMENT DEVELOPMENT OF AGRO REGIONAL ECONOMIC COMPLEX

### Annotation

The article presents the qualitative and quantitative phases of the formation of the forecast scenarios for regional systems, characterized by scenario-based forecast model, made a comparison of the laws of distribution of fragments in business, the technology development model forecast with regard to economic and climatic extrapolations.

# Keywords

Regional economy, scenario forecast, agro-economic growth.

L. V. Barilo

# THE METHODOLOGICAL PRINCIPLES OF RESEARCH OF REPRODUCTION OF RESOURCE CAPACITY OF ECONOMIC STRUCTURE IN CONDITIONS UNSTABLE ENVIRONMENT

### Annotation

In the global innovation economy, are increasingly prone to cyclical fluctuations, targeted economic aspirations of the subject aimed at ensuring its long-term sustainability, rather than on maximizing results in the form of private profit. A key factor here is the ability to influence the economic structure of the environment to achieve their goals. This effect, in my opinion, can be viewed through the prism of removing resource constraints to economic interaction of the subject with the environment. Turning to the existing factors of production, resources, acquiring a new quality, becoming a source of competitive advantage. In today's economy, such a property are becoming increasingly intangible resources.

# Keywords

Resources, sustainability, intellectual capital, the reproduction process, intangible assets.

E. N. Bolibok, K. Ph. Mechantseva

# ON THE APPLICATION OF STATISTICAL ASSESSMENTS TO THE ROSTOV REGION SUSTAINABLE RURAL DEVELOPMENT

# Annotation

This article analyzes the current requirements for statistical notion of sustainable development indicators within the framework of the Report Stiglitz-Sen-Fetussi, on which provides the application of Shewhart control charts to his tendencies in order to increase the efficiency of the decisions taken at the national and territorial level and at the level of agricultural organizations and households with the calculations on the example of the Rostov region.

# Keywords

Statistical measurement of the of the sustainability of development, rural sustainable development, control levels of sustainable development

# QUALITY AND RELIABILITY AS A CATEGORY OF BUSINESS LOGISTICS

### Annotation

The article deals with the issues that reveal the relationship between the level of quality of products (services), which is interrelated with the characteristics of the various aspects (operational, technical, economic, commercial, etc.), and which determine the magnitude of the vector of the product distribution. Analysis of the relationship between the technical and operational aspects led to the conclusion that they have a direct impact on the volume and intensity of the product distribution, allowing them to be considered as the categories of commercial logistics.

# Keywords

Quality, products, product distribution, logistics chain, reliability, competitiveness.

### P. A. Golota

# BENCHMARKING AS SEARCH TECHNOLOGY MARKET PERFORMANCE STANDARDS FOR EFFECTIVE

### Annotation

The paper presents approaches to the definition of benchmarking, the criteria and performance indicators of competitive comparisons of today's organizations, the comparison of different types of benchmarking revealed significant place and role of benchmarking in the marketing of market actors identified the prospects for applying the concept of objective systematic comparison of the practice of Russian companies.

### Keywords

Benchmarking, competitive advantage, the organization of marketing activities.

V. M. Dzhukha, A. S. Saakov

# LEVEL OF COMPETITIVENESS AS AN INTEGRAL INDICATOR OF BANKRUPTCY RISK BUSINESS ORGANIZATION

# Annotation

The article reveals the content of the term «competitiveness», the levels of its manifestation and sectoral features. There is substantiated the relationship of risk of bankruptcy and the level of competitiveness of the enterprise. Developed approach to the integrated assessment based on an analysis of the efficiency of production, labour and financial resources. The conclusion is that the competitiveness of the aggregate reflects the company's ability to maintain its solvency, «optimize» the production function and successfully combine factors of production in the coordinate system of «labour – capital».

### Keywords

The level of the competitiveness of enterprises, bankruptcy, factors of production, physical capital, human resources, investment attractiveness.

# M. I. Zhuravliova, P. A. Lapina

# DYNAMICAL NON EQUILIBRIUM MODEL OF EXCHANGE OF USE VALUE

### Annotation

The relevance of this paper and it's novelty is that non equilibrium economical models, bifurcation case especially, were not enough investigated in the sense of creating spectrum of phase-plane portrait of economical systems behavior. This paper covers an investigation of economical exchange model.

### **Keywords**

Selforganization, bifurcation, phase-plane portrait, dissipation, dynamic chaos, fluctuation, focus, node, equilibrium.

# E. A. Israilova

# PECULIARITIES OF THE SYSTEM OF ECONOMIC INTERESTS OF MARKET ECONOMY'S ENTITIES

# Annotation

Economic interests are the form displaying the economic relations. That is why any changes in the system of economic relations cause the respective transformation in the system of economic interests and the forms of displaying them. The system of economic interests reflects economic relations existing in the society, concerning the public (social) product's production, distribution, exchange and consumption. This system is not homogeneous by its nature, it covers a lot of entities, which cover the irrequirements as a result of the contradictory interaction, so it demands coordination, compromise of their interests, as conditions of economic order and development.

# **Keywords**

Economic interests, the system of economic interests, economic entity, market economy, economic relations, demands.

A. A. Rotermel'

# REPRODUCTION OF MERCHANTABILITY AND HANDLING: INSTITUTIONAL FEATURES OF SYNTHESIS OF A NEW MODEL OF INTERACTION OF MARKET

### Annotation

The article provides a critical analysis of the current development of intersectoral cooperation in the economic sphere of reproduction and circulation. The author evidentiary justifies a new methodological aspect of the process' scientific analysis, theoretically positioning the management's macroeconomic theory and institutional distortion of system of market's interaction as the imperatives of the current and future evolution of interbranch proportions of reproduction in Russia.

# **Keywords**

Production, consumption, market's interaction, macroeconomic conditions, institutional execution of market's exchange.

# E. N. Rudnichenko

# ECOLOGICAL INFLUENCE ON ECONOMIC SECURITY ENTERPRISE

# Annotation

The specific features of impact ecological niche of an enterprise economic security are considered. The usage of main concepts on evolution theory to define the external environment impact on enterprises economic security is proposed. The expedience of usage the harmonization approach in providing the economical security of the enterprise is researched.

## Keywords

Enterprise economic security, evolution theory, ecological niche, external environment

K. S. Savin

# ANALYSIS OF TRENDS AND PROSPECTS FIELDS OF PEAT

### Annotation

Provides an analysis of the state of peat deposits, as well as the most promising directions of its use in the national economy. The actuality of the decisions on the use of  $\tau op\phi o$ paspa $\delta o \tau o \kappa$  as a tool for prevention of risk of occurrence of fires in the vicinity of large towns and cities.

### Keywords

Deposits of peat, directions for use of peat deposits, prevention of fires peat deposits.

M. B. Feilo, E. S. Akopova

# BUDGET PERFORMANCE EVALUATION OF INVESTMENTS IN PROJECTS OF RAILWAY INFRASTRUCTURE

# Annotation

Methods and corresponding algorithms for calculation of specific «key external» tributaries of the budgetary system based on the transformation of public information about the macro-economic statistical indicators of the Russian economy can be applied in determining the effectiveness of fiscal investment in the rail network, as well as to assess the sensitivity of the loss of the budget system to underfunding of project.

# Keywords

Effectiveness for the budget, project development, network of railroads, railway infrastructure.

# PART 3. FINANCIAL AND CREDIT RELATIONS AND ACCOUNTING

# G. A. Batishcheva, N. P. Maslova, E. A. Batishcheva

# **INVESTMENT PROCESS MODELING IN ROSTOV REGION**

# Annotation

Wide use of mathematical methods is the important direction of improvement of the mechanism of management of investment processes by a way of purposeful influence of regional authorities on the factors increasing reliability and efficiency of investments. In this context, this article presents a theoretically grounded through econometric modelling of investment processes determining factors affecting the inflow and outflow of investment in the region.

## Keywords

Investments, investment potential, investment risk, econometric model, statistical analysis.

D. V. Bogatyi

# STRUCTURAL AND LOGIC OF ORGANIZATION AND OPERATION OF BUDGETING IN ACCOUNTING-ANALYTICAL SYSTEM OF COMMERCIAL ORGANIZATIONS

### Annotation

In article questions of the formation of the prospective financial information on the basis of the proposed and justified structural logic of the organization and functioning of the system of budgeting in accounting and analytical system of business organizations. Developed structural logic circuit of the organization and functioning of the system of budgeting in accounting and analytical system of commercial organizations includes the basic components of the regulatory, legal, informational, organizational, methodological, methodical and software and hardware of the budgeting process and provides a basis for the development of methods of budgeting in the current conditions management.

### Keywords

Managerial accounting, structural logic circuit of the organization and functioning of the budgeting system in accounting and analytical system, commercial organizations.

N. G. Vovchenko, V. S. Sulzhenko

# INSTITUTIONAL ASPECTS OF BUDGET SYSTEM: STRATEGY OF STABILITY

### Annotation

The point of the article is the matter of financial institutions and their roles in providing the sustainability in fiscal policies. The new methods of developing of budget system and their peculiarities and conditions concerning their practice in Russia are defined.

# **Keywords**

Budget system, financial stability, financial institutions, sustainability in fiscal policies, budget rules, institutions of budget system

N. A. Kovaliova

# THE MAIN PRECONDITIONS AND THE PRINCIPLES OF DRAWING UP THE INTERNAL MANAGEMENT REPORTS IN THE SCIENTIFIC ORGANIZATION

# Annotation

The article provides a definition of the internal management reporting, a model of building internal management reporting is formed according to the system of management accounting in the scientific organization, the backgrounds of making internal management reports. Own principles are classified and based on a review of the principles of drawing up the internal management reports.

### **Keywords**

Internal management reporting, principles, rules, models, assumptions, management accounting, analytical accounting, the accounting (financial) statements, scientific organizations, approaches.

T. M. Rashidov

# LIQUIDITY MANAGEMENT OF FINANCIAL INSTITUTIONS

# Annotation

Studied theoretical and applied directions and prospects of liquidity management tools, identified the main promising areas of liquidity management of a commercial bank, analyzed banks and the banking system, is based on the value of licensing a commercial bank.

# Keywords

Liquidity, banking, licensing, financial condition.