

hand; they do not want run risk. The conclusion now can be expressed by the words of one of respondents, who said: “The struggle against bureaucracy on the top is the same as the struggle against the windmills”.

The greatest non-confidence was expressed by the entrepreneurs in the Kemerovo and Novosibirsk Regions. The percentage of such businessmen is properly 92 and 89. One of the businessmen expressed his attitude to this situation by an old philosophic wisdom: “Laws are like net: it entangles the weak one, but the strong can tear it.”

There is rather low level of pessimistic mood among the entrepreneurs in the Krasnoyarsk, Altai and Tomsk Regions. The highest percentage of optimists is in the Tomsk Region (47%) and the middle rate is in the Krasnoyarsk Region (31%).

The high corruption and bureaucracy of the officials influences badly on the development of the small business, economics and many other aspects of social life. The idea of “corruption effects” (political, economic and social) was suggested by Professor M. Levin, who summarized the ALL-Russian research. This research studies social effects of corruption. As a matter of principle, it is possible to agree with Professor Levin, and say the following about this fact:

- One of the main negative effects of corruption is the increasing of social problems in the country;
- The formation of a new social class in the business society;
- Corruption leads to the increasing of inequality and support unequal redistribution of funds (money) in favour of the charmed circle of the officials and criminals that make damage to the private enterprises and business;
- The entrepreneurs began to think that they are helplessness, naked to the crime and corruption in the authorities, many businessmen don't believe in rightness.
- The social strain in the society is growing that can lead to unemployment, strikes, salary and social relief non-payment.

Corruption is dangerous for every society, especially for a society that is beginning to build market economy. It influences very negative upon the development of market relations,

undermines authority of the government, stops the realization of their positive decisions, and makes damage to ethics and morals in the society. Corruption is especially dangerous for the small business development, because the most of labour force is occupied in this sphere. New economic relations in our society mean the struggle against bureaucracy with the help of democracy: actual participation of businessmen due to public associations for formalization, taking and executing decisions, and inclusive of public cases.

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THE DEFINITION OF INVESTING LEASING MECHANISM

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The successful realisation of the market strategy of Russia is closely connected with activation of investment processes, what is explained by the existing scientific-technological and technic delay from the world market leaders in the questions of infrastructure and technology.

The primary task for the solution of the given problem is the question of providing the process of market economy reforming with the large volumes of resources, and first of all-financial resources. It is evident, that, the scarce abilities of russian entrepreneurs concerning the direct financing of capital costs makes the necessity of search of new progressive nontraditional forms of investment activities. As so as traditional (extensive) mechanisms of investment of such scales projects, for example, attracting of loan capacities into the investment project as the direct long term investing credit don't allow to tell about high rates and efficiency of business processes.

The solutions of the tasks, problem by market strategy of Russia, are founded in the using of synergetic effect: from one side; effective business-processes, from another – effective investments. That's why the special

meaning in the practical work according to the structure reconstructing of Russian economy is devoted to leasing, as the most important element of government investing policy, which includes accompanied private, group and public interests. The given form of the investment activity allows to the economic subject to provide the simultaneous improvement of active conditions, technologic base and general financing-economic condition. It happens thanks to the ability of circulating assets and concentration of costs for financial capital investments, what provides the largest stability of financial flows, in comparison with the purchase with at the own costs. The efficiency of multiple using of leasing on economy is determined by its capacity to activate private investments into the production field, improves financial condition of economic subjects and increases the competitive business abilities in a whole.

According to the current opinion, leasing mechanism has dual base and contains the parts of credit and rent activities. And the more detailed analysis of leasing operations shows the presence of features of investment relations:

- irreversibility, connected with the temporary lose of consumer capital value (for example liquidity);
- waiting for increasing of the initial level of wealth;
- vagueness, connected with sending the results into long-term perspective.

And at the same time, the investment part of leasing has the number of advantages:

- long terms of financing;
- flexibility in the managing of financial flows;
- flexibility in planning and further using of investment schemes.

As a form of organisation, leasing is equal to the real investments (physical capital investments), as it is the special kind of enterprise activity, directed to the investment of temporary free financial resources into specially required ownership, given for the payment on the contract leasing base to persons or juridical person for the entrepreneur purposes.

Investment part of leasing is determined by the relationship of two subjects, having diametrically opposite interests. At this time the

aims for leasing-giver and leasing-receiver have much in common with the aims of investment process: the investment of free financial resources into non-commercial activities with the aim of their long-term using.

The relationships with the participants of leasing dealing depend on the base terms of economic subjects activities and determine the necessity of forming and making the appropriate macro and micro realities of investment strategies.

With the macroeconomic positions leasing allows to create new activities in a real economic sector: leasing-giver and leasing-receiver come into relations concerning the capital, but not in monetary but in producing form, as in the base of leasing we can find the passing of the ownership.

On the micro level the decision of realising that or another leasing scheme depend on the profitability of definite projects and money flows connecting with them. Consequently, the problem of leasing using can and must be explored in the context of investment managing.

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THE STRATEGIC ANALYSIS OF MONEY FLOW OF COMMERCIAL ORGANIZATIONS

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The article is devoted to the questions of organization of strategic analysis of money flows. The problems of the determination to the essence and specific particularities of the strategic analysis as a whole are here described. Much attention should be given to the building of the system of the strategic analysis money flow.

In condition of market economies and new forms of management many commercial organizations face with some problems that never arose before. One of them is the operative and strategic management of money flow in enterprises. Making strategies expects orientation on certain future (forecasted) period;