

As strategic innovative resources we will understand the resources formed within these systems and societies critically necessary for innovative development in the conditions of globalization and transition to the new technological way. So, within a complex of values of sociocultural system the demand for innovative technologies and production, acting as a strategic innovative resource of development of sociocultural system is formed. And within this complex of values of innovative economy the demand for the intellectual and spiritual and moral development of workers providing their high creative potential and acting as a strategic innovative resource for innovative economy is formed.

The mechanism of interaction of supply and demand for strategic innovative resources acts as a driving force to innovative modernization. Therefore, effective interaction sociocultural and innovative economic systems at the level of mutual satisfaction of values through granting strategic resources to opposite system put a basis of effective innovative modernization of social and economic system as a whole.

1. At the stage of values identification and analysis, their extensive discussion can be organized that will allow to consider requirements of public institutes most fully. The idea of development created thus and the relevant system of values is automatically legitimized. If it is also is fixed legislatively, it creates new logic of decision-making concerning large national projects.

2. Developed on the basis of the accepted system of values the portfolio of the strategic directions of development will provide continuity the course in the conditions of selectivity of the power, will allow society to exercise more effectively control of integrity of actions of the authorities, and also will serve as protection to the state from extremist reactions to lawful actions in the field of management of development.

3. Involvement of citizens to the system of innovative modernization values formation will mobilize public energy for realization the corresponding projects and allows to explain to the society the needs many unpopular measures.

Offered approach is flexible and adequately technological as allows to create mechanisms of monitoring the change of the valuable system of society condition and is timely, reasonable, according to the established changes, correct the portfolio of the strategic directions development, projects and programs.

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THE ACTIVITY OF CONSTRUCTION ORGANIZATIONS. PRIVATE ISSUES OF COST ACCOUNTING

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The economic and financial stability of the construction, and the effectiveness of the functioning of the system of internal control is directly dependent on the legally correct fastening of contractual relations with the other participants of the process of building relations on the market.

The conditions of the modern economy of the contract must be regarded as one of the specific types of civil-legal relations. It is connected primarily with the fact that in the area of normative-legal regulation are the participants of the process of construction of various forms of ownership. If you refer to the statistical data provided in the report of the Federal service of state statistics of the Russian Federation, the volume of the produced construction works in Russia between January-November 2012 compared with the same period in 2011 increased by 2,1% and amounted to 4 trillion 796,3 billion rubles.

In viewing the increasing volume of construction works it is necessary to search for ways to optimize economic relations, arising out of the contract for construction work that may be achieved through:

1) studying the specific features of the legal basis of the contract for construction work;

2) analyzing the functional orientation of such an agreement.

The relationship between the parties of the construction process is governed by the relevant legal regulations. In particular, the scope of activities of the Federal policy in respect to the subjects of natural monopolies determined by the Federal law «On natural monopolies». In this case, the definition of the subject of the natural monopoly includes not only large construction companies such as «Gazprom», «Transneft», but also construction companies that carry out their activity on the commodity market, classified as a natural monopoly.

Still not completely eliminated gaps in existing legislation, including the ambiguity of the interpretation of existing standards and regulations, which form the basis of the practical difficulties in the application of legal norms aimed at settlement of mutual relations of economic entities-participants of the construction contracts, as well as indirectly complicates the organization of the system of accounting in construction.

Today, the current legal framework of the industry is changing with the same rapidity as the economic situation creates a number of difficulties for accounting services of building organizations number of difficulties.

Construction organization may carry out its activities as a General Contracting organization, which may not perform construction works, and only performs the functions of the coordination of the activities of subcontractors, the collection and analysis of economic information, directly related to the construction, for the conduction of the construction management, but it may also carry out activities as a subcontracting organization. The Prime contractor may also carry out construction work, as well as act as the employer for subcontractors. The subcontract organizations, as a rule, act in the General scheme of realization of the construction contract as direct executors of works, having narrow specialization by types of construction works.

If the ratio between the parties construction contract: the contractor, the contractor and the subcontractor identified only formally, for example, as a brokerage transaction, the great risks that such a transaction will be renamed in a deal that satisfies the actual legal relations, i.e. in the transaction of subcontracting. In other words, the construction work contract may have different legal conditions depending on specific conditions, goals and objectives of the participants of the construction process.

Determination of the composition of the expenditure is an independent decision of each individual organization, the direct and indirect costs are fixed in the accounting policies of the construction organization. If the company is a General contractor, in the composition of its direct costs may be included expenses on the works of the sub-contractor on the construction of specific objects in the analysis of the cost of works, executed by its own forces.

In that case, if the Prime contractor is not conducting the construction of its own, he does not have its own direct expenses, and the expenses for the management of subcontractors should be included in the indirect costs, which on the basis of cost-based distribution shall be distributed proportionally for the construction of facilities. But then the question arises: if the organization is the General contractor in the reporting period takes work on all objects of construction, whether you can use it as a base for the distribution of the volume of work performed by subcontractors? Such a decision seems to be not quite correct. After all, if the main contractor does not have the expenses of one of the construction objects, it does not mean, that the costs of the management of the other objects were not carried out. As a base for cost-sharing you can use the estimated cost of the construction of each object of construction, based on the General contractor agreements, which were concluded with customers.

For commercial organizations, methods of determination of cost of construction products on the territory of the Russian Federation has recommendatory character. Therefore, in the process of its activity the building organization often faces difficulties in cost accounting, which were not settled before the date of commencement of the work.

Firstly, in the course of construction, the contractor may find that the need arose for additional works which were not taken into account in the documentation, and such work is directly lead to an increase in the estimated object cost. Before the contractor is obliged to notify the customer about this, the customer must provide a reply to the message within the terms specified in the contract. If the contract does not contain the norm, then the answer is provided in ten days, unless otherwise stipulated by law. Article 73 of the Civil Code of the Russian Federation frees the customer from the reimbursement of additional expenses incurred by the contractor, if it is a proven fact that there is no need for such works, including their focus on prevention of destruction or damage of the object of construction. In this case the contractor will be deprived of the right of claim payment for additional work performed and will incur a loss in the form of downtime, if the response from the customer is received with infringement of terms of delivery.

Secondly, it may be an uncertainty when making decisions on the procedure of accounting costs: in General for construction or for complex objects. Initially mistakes in the methodology applied directly lead to the significant difficulties connected with the reliability of the distribution of expenditure between objects construction. The proportional distribution of expenses by a mathematical method of distribution of the less reliable than more objects of construction are different from each other, since there is a difficulty in determining the overall framework for all objects of construction for an apportionment of the total costs.

Oftentimes, a company after the completion of construction may identify additional expenses. Decision of the question with «too late» expenditure was resolved only in November 2012, when the Ministry of Finance, in a letter dated 12 November 2011 № 03-03-10/126 recognized the legitimate nature of the inclusion of certain types of expenses in the structure of expenses after the Deposit of the fixed asset object into operation.

An important event of the year 2013 is the fact that the building holdings in this year for the first time published statements for the year 2012 in the form of the consolidated financial statements according to IFRS. This requirement enshrined article 8 of the Federal law on July 27, 2010. № 208-FZ «On consolidated financial reporting». At the same time the rest of the building organizations are not deprived of the right of application of international financial reporting standards.

The norms of international standards with every year, become more and more full-fledged elements of the accounting policies of the companies, not only construction, but also of other branches.

Already today, the accounting regulations contain direct links to the provisions of International Accounting Standard (IAS). For example, Accounting Regulation 2/2008, «Accounting for construction contracts» is developed on the basis of IAS 11 «Accounting for Construction Contracts».

However, while there are some differences the norms of Accounting Regulation 2/2008 construction organization will be useable only on the condition that the contract for construction work falls on different calendar years, or has long-term character. There is no doubt the fact that the building organization in a time period can carry out work under several contracts, which have different temporal nature. IAS 11, in turn, allows you to use a unified approach to accounting for agreements with different duration. The problem of the account of expenses of future periods, are included in the General expenditures of the organization (for example, insurance of construction equipment, which in the construction organizations occupy a significant share in the structure of fixed assets) can be solved through the application of the Accounting Regulation /2008, which allows you to use the most suitable variant of accounting, and Accounting Regulation 9/99 does not set restrictions on the terms of beginning and end of work with the recognition of revenue from the performance of work, calculated on a long term, with the use of the method in the process of readiness.

In respect of construction contracts, which have short-term characters, the amount of flow, according to the current Russian legislation, the need to write off a lump sum, not to apply this provision, many construction companies prolong the contract for construction work, which were originally designed for a short term, for a period of more than a year to the possibility of application of the provisions of Accounting Regulation 2/2008. The current

legislation does not contain a direct prohibition on the expansion of the scope of this standard, however, if such an opportunity would be provided initially, the organizations would not have to resort to the use of such schemes.

The desired change that can be made in Russian accounting is a change in the approach to the write-off of excessive costs, which the Russian accounting are recognized immediately in the composition of other expenses. International rules on the basis of the provisions of IAS 2 «Inventories» allow the organization costs of construction products attributed to the regulatory costs and include them in the cost, and the excess of the cost of materials and labour recognised as an expense in the period in which they occur. However, one cannot lose sight of the reservation in paragraph 2 in IAS 2, which says that the standard does not apply if the work in progress occurs under the construction contract. The cost of work in progress on construction contracts is regulated by the provisions of IAS 11, according to which expenses are written off in a special procedure, linked to the willingness of the object as a whole.

From the moment of entry of the new Federal law «On accounting» Accounting Regulations will be gradually withdrawn from use and in their place will be taken by the Federal accounting standards, which may be a Russian international standard.

The implementation of the recommendations of international standards allows to solve complex private matters relating to the Russian accounting. IFRS is not so rigidly regulating the actions of the accounting service, based on professional judgment. While their more stringent requirements are not directed at the process of documenting the economic activity, as to the scope and nature of the information provided in the financial statements today, we continue to go sure step to the construction of the accounting statements in accordance with international standards.

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THE SCIENCE AND TECHNOLOGY PARKS, AS THE REGION'S INVESTMENT POTENTIAL IMPROVING TOOLS

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The investment potential concept by the authors' opinion on the Russia's accession to WTO has been described in the paper. The countries' and