Abstracts of articles

ECONOMY, THE ORGANIZATION, STATISTICS AND THE ECONOMIC ANALYSIS

UDK 311

RURAL POPULATION LIFE QUALITY STATISTICAL INDICATORS SYSTEM

Larina T. N., dr. of econ., associate prof. of the department «Statistics and Economic Analysis», FSBEI HVE Orenburg SAU.
460014, Orenburg, Chelyuskincev 18, str.
E-mail: lartn.oren@mail.ru

Keywords: rural, population, system, indicators, statistical, analysis.

Decent quality of Russian rural population life is one of the priorities of the socio-economic policy. Rationale of government measures should be based on comprehensive study of the current situation and the changes taking place. Important role in this process belongs to the statistical methodology that determines the quality of information support for ongoing projects and programs. Quality of rural population life has been little studied in the Russian statistical science. Therefore, the elaboration of statistical indicators, as one of the elements of the research methodology is the topical direction of economic science and the practice of state and municipal government. On the basis of analysis of current methodological approaches to the statistical study of life quality formed the system of statistical indicators. The proposed system includes 84 indicators combined into 11 blocks. Blocks 1-10 reflect the determinants of life quality (resources and institutions) – all initial conditions of human activity (economic, climatic, political, etc.). They largely determine other components of life quality. Block 11 contains indicators reflecting the results of human activity (human achievement). Indicators of this block are aggregates, integral indicators (convergence, the main components of social infrastructure development, human development index, etc.). The author suggests the ways to improve information and statistical support for the management of rural population life quality.

Bibliography

UDK 336.64

IMPROVEMENT OF REGIONAL INVESTMENT POLICY IN AIC (ON THE MATERIALS OF TYUMEN OBLAST)

Gorohov A. A., cand. of econ. science, head of Training and Research Center, FSBEI HVE «State Agrarian University of Northern Zauralye».
625501, Tyumen region, set. Moskovskiy, Ozernaya 2, str.
E-mail: al-gorohov@yandex.ru

Keywords: investments, major, funds, state, subsidies.
The purpose of the research – the increasing of agrarian policy efficiency at the regional level, productivity of agriculture providing growth. The flows of the fixed assets of Tyumen Region agricultural enterprises is investigated during the period 2007-2012. The total value of fixed assets for the period increased by 220.6%, but remains high level of wear (average – 30.0%). Decreased fleet of agricultural machinery: tractors – by 39.7%, harvesters – by 48.0%, seeders – by 48.9%, milking machines – by 23.7%. As a result, the intensity of the machinery use is increased – the area of arable land per one tractor increased by 81%, the area planted per one harvester – by 84.6%. Analysis of investment sources revealed that in their structure they are dominated by borrowed funds – 66.0%. The proportion of budgetary resources (in 2007 – 30.8%, in 2012 – 17.0%) and bank loans (in 2007 – 28.7%, in 2012 – 20.4%) is decreased, by increasing the share of non-bank forms of financing (leasing) and other sources. Among the sources of their own funds the greatest contribution is profit – 18%. The structure is characterized by the conservative nature of the investment, since the large part of the investment costs account for the purchase of agricultural machinery and equipment (49.4%), and building and construction (39.4%). The proportion of innovative expenditures allocated to research and development, training and skills development of personnel does not exceed 5-7%. The successful development of regional agriculture is necessary to substantially revise the state policy investment. It should be increased the proportion of public investment in the innovation sector, bringing to 30%.

**Bibliography**


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**SOCIOLOGICAL RESEARCH OF RURAL TOURISM DEVELOPMENT RELEVANCE IN SAMARA REGION**

Sherstobitova G. I., post-graduate student of the department «National and World Economy», Samara STU.

443100, Samara, Molodogvardeyskaya, 224 str.

E-mail: shpiagent@mail.ru

**Keywords:** research, sustainability, development, rural, tourism, infrastructure, problems.

The purpose of research is to study the relevance of rural tourism in Samara Region, by carrying out sociological research. The bulk of respondents (85%) was made by respondents aged from 18 till 50 years. Total amount of selection: 500 respondents. It is necessary to understand the direction of tourist activity which includes complex of services as rural tourism: housing delivery in bulk of respondents (85%) was made by respondents aged from 18 till 50 years. Total amount of selection: 500 respondents. It is necessary to understand the direction of tourist activity which includes complex of services as rural tourism: housing delivery in

**Bibliography**


IMPROVEMENT OF INCOME AND EXPENSES ACCOUNTING METHODOLOGY FROM FARM ACTIVITIES ACCORDING TO IFRS 41 «AGRICULTURE»

Gazizyanova Y. Y., cand. of econ. sciences, associate prof. of the department «Accounting and Finance», FSBEI HVE Samara SAA.
446442, Samara region, settlement Ust -Kinelsky, Sportivnaya, 12 str.
E-mail: econom-sgsha@mail.ru

Keywords: income, expenses, accounting, account, biotransformation.

The purpose of the study is to improve the methodology of income and expenses accounting from operations of agricultural organizations according to International Financial Reporting Standards (IFRS) 41 «Agriculture». The paper discusses the problem of applying the provisions of IFRS 41, in the part of income and expense from agricultural activities by domestic agricultural enterprises. The study highlighted the peculiarities of Russian agribusiness to be taken into account when constructing the accounting system of enterprises engaged in agricultural activities. According to the results of this work was expressed desirability and feasibility of application of IFRS 41 to account for the financial results from operations agrarian formations are proposed and justified common approaches in accounting for biotransformation of bioresources. It was agreed that revenue upon receipt of biological assets and agricultural products only to the amount of the difference between the value of biological assets and agricultural produce and the costs associated with biological transformations were accepted. Costs associated with the implementation of agricultural activities must be considered, depending on whether to receive any biological assets were incurred: farm animals and plants used as a means of labor and objects of labor. Costs incurred in obtaining the first group of assets, it is advisable to capitalize their cost and are charged to operating expenses over the life bioactive use. In the paper the income and expenses from operations of agricultural organizations as objects of accounting supervision and identified common approaches to their accounts and reflected in the financial statements.

Bibliography

IMPROVEMENT OF FIXED ASSETS SUBLEASE ACCOUNTING

Chernova Y. V., cand. of econ. sciences, associate prof. of the department «Accounting and Finance», FSBEI HVE Samara SAA.
446442, Samara region, settlement Ust-Kinelsky, Uchebnay, 2 str.
E-mail: Yola.uvc@mail.ru.

Keywords: sublease, sublessor, subtenant, rent, payment.

The aim of research is improvement of fixed assets objects sublease accounting. The research problem is to develop technique of data file formation, necessary for reflection in the accounting of operations on providing non-current assets in sublease. For
achievement of the purpose, sub-accounts 001 «Leased fixed assets» (001-1 «Leased fixed assets in operation in the organization» and 001-2 «The leased fixed assets transferred to sublease») are offered and the system of accounting records according to the accounting of economic operations on transfer of property in sublease, to account expenses on rendering sublease services, accounting of calculations with subtenants on a rent, accounting of the income and the expenses connected with rendering services in transfer of property in sublease, and financial results from this kind of activity is developed. Recommendations about the organization of fixed assets analytical accounting objects transferred to sublease are made. The offered registration and information system will allow reflect correctly in accounting of the sublease the economic operations connected with rendering services in transfer of objects of fixed assets in sublease and calculations with subtenants.

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FINANCIAL MECHANISM AND INFLUENCE EVALUATION FOR THE EFFICIENCY OF AGRICULTURAL PRODUCTION RAISING

Bondina N. N., dr. of econ. sciences, prof. of the department «Accounting», FSBEI HVE Penza SAA. 440014, Penza (Akhuny), Botanicheskaya, 30 str. E-mail: sha_penza@mail.ru

Zubkova T. V., cand. of econ. sciences, associate prof. of the department «Accounting», FSBEI HVE Penza SAA. 440014, Penza (Akhuny), Botanicheskaya, 30 str. E-mail: sha_penza@mail.ru

Lavrina O. V., cand. of econ. sciences, associate prof. of the department «Accounting», FSBEI HVE Penza SAA. 440014, Penza (Akhuny), Botanicheskaya, 30 str. E-mail: sha_penza@mail.ru

Keywords: financial, mechanism, markable, assessment, efficiency, production.

The article deals with the developed structure of the financial mechanism in agriculture, where the specificity of the market mechanism formation in agro-industrial complex is reflected. This mechanism includes two parallel systems: self-regulation based on the market principles and state regulation. Taking into account the purposes of the financial mechanism in agriculture, the main criteria of its effectiveness have been emphasized: investment activity, liquidity, payability, business activity, profitability, financial stability. Based on these criteria of the evaluation it is proposed to assess the influence of the financial mechanism for the efficiency of agricultural production in two stages: the express-analysis based on the model of scoring; detailed analysis of evaluation criteria. The first stage suggests making the express analysis of scoring enabling basis to refer the organization to one or another group according to the amount of scores. The proposed method of the express-analysis makes it possible to give the general evaluation of farm organization financial mechanism efficiency. At the second stage for the more detailed analysis of indicators for each criterion in assessing the effectiveness of the financial mechanism it is proposed to use the developed system of integrated assessment indicators. Using the proposed method the influence of the financial mechanism estimation for the efficiency of agricultural production in Penza Region have been done. This evaluation shows that the action of financial mechanism is ambiguous. The increase of farm organizations investment activity, the availability of credit resources and state support in credit sphere are positive moments which have resulted in attracting great amount of banking funds. This enabled, to great extent, to improve indexes of production activity, renovate capital assets and circulate additional production capacity. The negative feature is financial dependability of farm organizations increasing in the enterprises due to their credits burden, which can result in financial instability.

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REASONS FOR ORGANISING OF SELLING POTATOES AND VEGETABLES DISTRIBUTION CENTER IN THE REGION

Dmitrieva O.Yu., cand. of econ. sciences, associate prof. of the department «Finance, credit and marketing», FSBEI HVE Chuvash SAA.
428003, Chuvash Republic, Cheboksary, K. Marx, 29 str.
E-mail: 14102010olga@mail.ru

Keywords: rural, territory, infrastructure, wholesale distribution, centre.

The purpose of the study is to justify the creation of selling potatoes and vegetables distribution center in the region. Chuvashia is one of the leading regions of Russia in agricultural production. Gross potato production in 2012 amounted to 900.7 thousand tons. As for vegetables, it's 167.8 thousand tons. Agricultural enterprises and farms produce more than 30% of all potatoes grown in the Republic and about 20% in Russia. In Chuvashia, there are 90 potato-growing farms with the area of over 50 hectares. The average yield of potatoes in them is more than 200 kg/ha. In 2012, the republic took the fifth place in production of potatoes in Russia. One of the urgent problems of agricultural development is the issue of sales and reduce of costs. One of the problems of the crop industry distribution center is inadequate infrastructure and logistics of the food market in the region. The most important for the agricultural sector is the establishment of distribution centers of selling potatoes and vegetables as a part of the republican target program «Modernization and Infrastructure Development of potato and vegetable production, including the creation of distribution center for 2014-2016 years». «Agrofirm» Glory potatoes in the village Komsomolskoe of Chuvash Republic planned the construction of centre with potato processing capacity – up to 20 thousand tons. As for vegetables it's 5 tons per year. It will help to solve two problems: on the one hand, to provide the population with affordable local production of high quality at reasonable prices, on the other, to create conditions for producers marketing their produce directly to the public without middlemen.

Bibliography


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METHOD OF ENTERPRISE OPTIMUM COMBINE PARK CALCULATION

Mashkov S. V., cand. of econ. sciences, associate prof. of the department «Management and marketing», FSBEI HVE Samara SAA.
446442, Samara region, settlement Ust'-Kinelsky, Uchebnay, 2 str.
E-mail: mash_ser@mail.ru

Prokopenko V.A., cand. techn. sciences, the deputy director on FSBI «Volga region machine and test station».
446442, Samara region, settlement Ust'-Kinelsky, Shosseyanaya, 97 str.
E-mail: prokopenko1944@mail.ru

Keywords: agricultural, equipment, grain-harvesting, combines, park, productivity.
The research aims to assess practical significance and limits of combine park calculation methods applicability when picking park enterprises with modern equipment and its subsequent operation. Research problems: the analysis of existing techniques on degree of their suitability for an assessment of operational and technical and economic efficiency of combine equipment at its acquisition and the subsequent operation as a part of enterprise park; definition of conditions and limits of applicability of economic criteria for an assessment of overall performance of combines. On the methods of combine harvesters park optimum structure calculation and evaluation of economic efficiency indicators for modern harvesters, the numerical values of the boundary yield is calculated at the normalized values of initial parameters, lie in the range from 19.0 (SK-5M-1 Niva-Effect) to 61.2 Lexion 780) centner/hectare with a daily duration of work in 12 hours. The maximum level of optimal harvesting time is equal to 84 hours. The value of the coefficient of shift time harvesters use is in the range of 0.6-0.6. Harvester of high class, possessing, as a rule, and higher-value, shows the same results on grain yield, which is a cheaper combine smaller class. It is very important moment for consumers, as it clearly states that for households with deliberately low productivity is not the criterion of economic efficiency to purchase combine harvesters of high class. Based on the study required number of Samara Region harvesting park in spring on the square 688.3 thousand hectares (2013), calculated by this algorithm is equal 2878-3162 th. statements Regional park is composed 3027 harvesters.

Bibliography
PEDAGOGICS

UDK 378

ACTIVITY COMPONENT OF READINESS OF THE FUTURE AGROENGINEERS TO THREE-DIMENSIONAL MODELLING IN PROFESSIONAL ACTIVITY

Maltseva O. G., senior teacher of the department «Pedagogics», FSBEI HVE Samara SAA.
446430, Samara region, Kinel, Festivalnaya, 3 str.
E-mail: nechaeva-og@rambler.ru

Keywords: three-dimensional, modeling, readiness, activity, component.

On the base of technologies fast development applied in the field of design, research and creation of new samples of agricultural machinery, modern Russian agro-engineering education obviously «doesn't hold out» to world standards that is reflected in level of profile expert training. In this regard research objective is development of three-dimensional modeling skills making activity component of readiness future agro-engineers to three-dimensional modeling in professional activity. By consideration of activity component of readiness, the skills making its structure, and also criteria of its formation were defined. Made pedagogical experiment on skills formation and abilities of three-dimensional modeling unambiguously showed efficiency of an applied technique and tutorials as growth of level of activity component formation level was observed, first of all, in experimental group: in the course of high level forming experiment could reach 10.53% (2009), 22.23% (2010) and 28.56% (2011) whereas in control groups any student didn't rise by this level. Much more students in experimental group achieved sufficient level of formation of this component, for implementation of three-dimensional modeling of objects. It is connected with introduction of additional resources of readiness formation: in 2010 – an interactive board, in 2011 – an interactive board and the electronic manual. Thus, the experiment completely confirmed theoretical prerequisites and efficiency of readiness formation applied means of future agro-engineers to three-dimensional modeling in professional activity that is characterized by positive dynamics in levels of an activity component in all three years of experiment.

Bibliography


UDK 378.147.88

THE SELF WORK OF STUDENTS IN THE SYSTEM OF VOCATIONAL EDUCATION

Strekalova N. B., cand. of pedagogical sciences, doctorate candidate of the department «Theory and methods of professional education», FSBEI HVE Samara SU.
445051, Tolyatti, Leninsky Avenue, 3a-24.
E-mail: snb_05@mail.ru

Keywords: education, self, development, technology.

The purpose of the study – the search for effective forms and methods of students self work organization in higher vocational education. The relevance of students work grounded in the study of education development modern tendencies and the establishment of opportunities for their implementation through increasing the share of self work in the educational process. On the basis of research materials analysis identified promising forms of self students work organization: development of self
students work methodology and development of its implementation skills. Further informatization of education, the necessity of introduction in educational of e-learning process, as well as personal, the pedagogical experience of the researcher concludes that the immediate communication of self work with information and communication technologies (ICT) and the Internet and, as a result, the necessity of limiting the scope of effective forms and methods search organization and management of self work and deepening in the area of ICT. The reliability of made you-conclusions confirmed by the results of pilot studies: teachers often use ICT for self work of students (24%); students believe that self work primarily develops they ICT competences (24%); among the factors that prevent qualitative performance of self work, the students called – the lack of the necessary ICT competences of students and teachers, as well as weak computerization of the educational process; most students consider the organization of special training course for methods of self work (71%).

Bibliography


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FEATURES OF PERSONALITY VARIOUS SOCIAL AND PSYCHOLOGICAL TYPES STUDENTS INTERAKTION

Zudilina I. Yu., cand. of psycholog. sciences, associate professor of the department «Pedagogics», FSBEI HVE Samara SAA.
446442, Samara Region, settlement Ust-Kinel'sky, Uchebnay, 2 str.
E-mail: Zudilina-irina@rambler.ru

Keywords: interaction, characteristics, social and psychological, type, personality.

This research aim is studying of various social and psychological types students interaction features (SPT). Following diagnostic means were used: the Diagnostics of Perceptual and Interactive Competence test (N.P.Fetiskin's modified option); V. M. Miniyarov's technique for SPT definition. The author allocated seven main types of the personality: harmonious, conformal, dominating, senzitivny, infantile, disturbing, introvertivny. During the comparative analysis the tendency which is observed at students of all SPT is found: the highest points are revealed by scale «social autonomy», i.e. students personal position has high importance for organization and participation in joint activity. The indicators reflecting well-being of relationship, satisfaction with the situation in group, flexibility of behavior, sociability in collective and with external environment, points have much below. Comparison of school results shows that girls surpass young men in ability adequately to estimate personal features of partners in interaction, ability to understand the point of another view, effectively to interact. By protection of own opinion in the course of interaction, young man and girl differ least of all. The statistical analysis of sex quoting didn't confirm distinction in level of perceptual and interactive competence of young men and girls (criterion of shift (position) of Vilkokson W=23 at p>0,05). The research results can promote more effective use of training interactive methods for accounting of individual and psychological features of students.

Bibliography

The technology of critical thinking development represents system of strategy and the methodical receptions intended for realization in the most various subject spheres, kinds and forms of work. It allows to reach such educational results as: skill trained to work with an increasing and constantly updated information stream in different fields of knowledge (that is important for the modern expert of agrarian and industrial complex); skill to express the ideas (orally and in writing) clearly, confidently and correctly in relation to associates; skill to develop opinion on the basis of judgement of different experience, ideas and representations; skill to solve problem; ability independently engageding in the training (the academic mobility); skill to cooperate and work in group; ability to build constructive mutual relations with other people. The aim of our research was the adaptation and integration opportunities searching of critical thinking development educational technology in training activity of Samara SAA. Remedially realization of critical thinking development technology consists of three stages (phases): 1) evocation (awakening of interest available knowledge to new information reception,); 2) realization of meaning (reception of new information); 3) reflection (judgement, birth of new knowledge). The technology of critical thinking development is perspective educational technology with reference to the purposes and problems of modern maximum vocational training.

Bibliography

MEANS OF OPTIMAL DECISION-MAKING BY AGRICULTURAL ENGINEER

Berishvili O. N., cand. ped. sciences, doctorate candidate of the department «Theory and Methods of Profession Education», FSBEI HVE Samara SU.
443011, Samara, of the academician Pavlov, 1 str.
E-mail: Oksana20074@yandex.ru.

Keywords: agro-engineer, production, decision, optimization.

Interests of agrarian production demand development and adoption of optimum decisions (production and technological, organizational and administrative, etc.) resources providing the necessary reserve for enterprise development in the conditions of continuously amplifying competition. Optimization becomes the integral function of the engineering activity connected with design, production and production realization. In this connection, are defined: research objective is prove means of optimum decisions adoption by agro-engineer. As a result of the interdisciplinary analysis the concept of decision-making as choice from possible alternatives of problem situation optimum way for exit from in professional activity of agro-engineer taking into account specifics, features and conditions of implementation of the chosen decision is concretized. Specifics of agricultural production and feature of its reflection in mathematical models of decision-making are considered. During research the contradiction between need of optimum methods decisions use for professional activity of agro-engineers and absence in curricula preparation is, in our opinion, one of the main reasons for which there is no introduction of optimizing calculations in practice of agrarian production came to light. Thus it is necessary to make change to the content of mathematical training of agro-engineers, having allocated the substantial line directed for formation of mathematical modeling skills. Methods of decision-making can be considered as a basis for formation of all-methodological representations by agro-engineer and interdisciplinary integration of natural-science and special disciplines.

Bibliography