

# CONTENTS

|  |     |
|--|-----|
| <i>I. I. Eliseeva</i>  |     |
| On the turn of the Following Year .....  | 4   |
| <b>ECONOMICS</b>   |     |
| <i>U. V. Avtonomov</i>   |     |
| Moral Norms in Economic Models: Preferences, Restrictions, Game Rules .....  | 6   |
| <b>MACROECONOMIC CALCULATIONS</b>  |     |
| <i>N. V. Kondratiev</i>  |     |
| Econometric Analysis of the Relation between Investment<br>and Economic Growth .....   | 21  |
| <i>L. E. Limonov, S. N. Rastvortseva</i>   |     |
| Estimation of Effectiveness of the Use of the Competitive Advantages<br>of Regional Economy: Shift-share Analysis .....            | 35  |
| <i>V. V. Platonov, Ju.-P. Bergman, T. Khultin</i>  |     |
| The Effect of Cross-border Innovation Networks on Dynamics<br>of Innovation Activity in Border Regions .....                       | 47  |
| <i>S. A. Bogak</i>   |     |
| Structural Change: the Role of Knowledge Economy in World Economic Growth  | 65  |
| <i>A. I. Tatarkin, D. A. Tatarkin</i>  |     |
| Financial Crisis as an Indicator of the Accumulated Problems in the Real Sector<br>of Economy .....                                | 79  |
| <b>FINANCIAL MANAGEMENT</b>  |     |
| <i>I. D. Anikina</i>   |     |
| Methodical Bases of Formation of Financial Strategy of a Company .....   | 92  |
| <i>O. Y. Borozdina, N. V. Shkurko</i>  |     |
| The Optimization of the Enterprise's Production Plan with taking<br>into account Rationality of Resources Use .....                | 100 |
| <i>S. N. Nikulina, S. A. Akatiev</i>   |     |
| The Optimization of Product Portfolio of the Milk Processing Enterprise<br>with using the Method of Mathematical Programming ..... | 104 |
| <b>FINANCIAL MARKETS</b>   |     |
| <i>O. S. Pokrovskaya</i>   |     |
| The Problem of Legal Uncertainty of the National Derivatives Market .....  | 109 |
| <b>GOODS AND SERVICES MARKET</b>   |     |
| <i>T. B. Lee</i>   |     |
| Demand and Supply at the European Gas Market .....   | 118 |
| <i>O. A. Krakashova</i>  |     |
| The Cross Subsidizing in the Housing and Communal Complex of Russia .....  | 124 |
| <i>S. A. Mihailova</i>   |     |
| The Information Data of Risks Insurance in Tourism .....   | 135 |

---

|   |     |
|---|-----|
| <i>D. V. Didenko, G. A. Kliucharev</i>  |     |
| Loans for Young and Adult Students in Russia: Current Issues and Prospects ....   | 142 |
| <b>ACCOUNTING AND AUDIT</b>   |     |
| <i>N. A. Sokolova</i>   |     |
| Typology of Accounting Balance-sheets as an Analysis Method .....   | 161 |
| <i>N. T. Labyntsev, A. V. Pasechnik</i>   |     |
| Modern Tendencies in Accounting of Financial Investments<br>of a Commercial Organization .....  | 172 |
| <b>BUSINESS ENVIRONMENT</b>   |     |
| <i>E. F. Mosin</i>  |     |
| Influence of Changes of the Legislation on Statistics of Results of Adjudication<br>(in Favour of the Tax Payer or Tax Agency) Law Cases on Collection<br>of Obligatory Payments and Sanctions in 2002–2008 ..... | 184 |
| <i>Ya. D. Shiryaeva</i>   |     |
| Russian Small Business: The Obstacles of Development .....  | 193 |
| <b>HISTORY OF FINANCE AND ACCOUNTING</b>  |     |
| <i>V. Y. Gessen</i>   |     |
| The Norwegian Businessman Jonas Lied — the Enthusiast of an Establishment<br>of Economic Relations with Russia .....  | 206 |
| <b>A BOOKSHELF</b>  |     |
| <i>A. A. Kudryavtsev</i>  |     |
| Lütkebohmert E. Concentration Risk in Credit Portfolios. Berlin et al.:<br>Springer, 2009 .....   | 230 |
| <i>Ya. V. Sokolov</i>   |     |
| Huerta de Soto, Jesus. Socialism, Economic Calculation<br>and the Entrepreneurial Function. Moscow: Irinsen, 2008 .....   | 231 |
| <i>N. A. Karzaeva</i>   |     |
| Sokolov Ya. V. Accounting as a Sum of Business Life Facts.<br>Moscow: Magistr, 2009 .....   | 236 |
| <i>B. I. Sokolov</i>  |     |
| Bazulin Yu. V. The Origin and Nature of Money. St. Petersburg:<br>St. Petersburg State University Publishing House, 2008 .....  | 239 |
| <b>REVIEW OF SCIENTIFIC EVENTS</b>  |     |
| <i>H. Maier</i>   |     |
| 57th Session of the International Statistical Institute .....   | 243 |
| <b>IN MEMORIA</b>   |     |
| It All Began with Gaidar .....  | 246 |
| <b>Summary</b> .....  | 249 |