

# БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

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## МЕТОДИЧЕСКИЕ ОСНОВЫ ДЛЯ ПРОВЕДЕНИЯ АНАЛИЗА РАЗВИТИЯ СУБЪЕКТОВ РОССИЙСКОЙ ФЕДЕРАЦИИ

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*Исследование посвящено методологическим основам регионального анализа, учитывая виды анализа, в зависимости от технологий регионального анализа, целей и конкретных задач. В описании общей методологии регионального анализа обращено внимание на специфику предмета регионального анализа, а следовательно и потребность в конкретных методических приемах в сочетании с принципами системного анализа. Рассмотрена официальная статистика, используемая для частной оценки развития научно-технического и инновационного потенциала. Предложена система показателей оценки инновационности субъектов Российской Федерации, отражающая уровень восприятия региональной экономики, научно-технической и инновационной деятельности.*

**Ключевые слова:** технологический и инновационный потенциал, региональный анализ, методология, показатели научно-технологического и инновационного потенциала, показатели инновационности.

## МЕТОДИЧНІ ОСНОВИ ДЛЯ ПРОВЕДЕННЯ АНАЛІЗУ РОЗВИТКУ СУБ'ЄКТІВ РОСІЙСЬКОЇ ФЕДЕРАЦІЇ

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*Це дослідження присвячено методологічним основам регіонального аналізу, враховуючи види аналізу залежно від технологій регіонального аналізу, цілей і конкретних завдань. В описі загальної методології регіонального аналізу звернуто увагу на специфіку предмета регіонального аналізу, а отже і потребу в конкретних методичних прийомах у поєднанні з принципами системного аналізу. Розглянута офіційна статистика, яка використовується для оцінки розвитку приватного науково-технічного та інноваційного потенціалу. Запропонована система показників оцінки інноваційності суб'єктів Російської Федерації, яка відображає рівень сприйняття регіональної економіки, науково-технічної та інноваційної діяльності.*

**Ключові слова:** технологічний та інноваційний потенціал, регіональний аналіз, методологія, показники науково-технологічного та інноваційного потенціалу, показники інноваційності.

## METHODOLOGICAL FUNDAMENTALS FOR THE REALIZATION OF A DEVELOPMENT ANALYSIS OF THE FEDERAL SUBJECTS OF THE RUSSIAN FEDERATION

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*The present study focuses on the methodological fundamentals of a regional analysis, considering the types of analysis, the dependency of a technological regional analysis on its purpose and specific goals. In the description of the general methodology of the regional analysis attention is focused on the specifics of the subject of regional analysis and the consequent need for the specific instructional techniques combined by principles of system analysis. The official statistics used for the development quotient of scientific, technical and innovative potential are considered. The system of indicators of assessing the innovativeness of the federal subjects of the Russian Federation, reflecting the level of perception of regional economy of scientific and technical and innovative activity is suggested.*

**Keywords:** *technological and innovative potential, regional analysis, methodology, indicators of scientific, technological and innovative potential, indicators of the innovativeness.*

**Introduction.** In the last decade regional analysis has been increasingly used to solve practical problems within the competence of administrative bodies and management in the sphere of vital interests of the federal subjects of the Russian Federation.

The most complete assessment of the situation in a region is given by a comprehensive analysis of the socio-economic situation. But such an analysis is a difficult task since its subject is a multi-component and self-contradictory territorial and economic system. Conditions of development of such a system at the same time form both positive and negative factors of internal and external nature.

That is why the state of a particular sphere (in particular, the research and innovation sphere) or a resource of the regional economy is often analysed in order to assess the situation and problems of the territory and its main socio-economic characteristics (competitiveness, investment attractiveness, scientific and innovative potential and other characteristics of the region).

Ultimately, regional analysis is a set of specialized information analysis technologies that allows you to: describe the studied regional situations in the system of their characteristic features (parameters, options), give a quantitative and qualitative assessment of these situations (thereby identifying «points of growth»), and evaluate the internal and external factors that have led the region to a particular state.

Under the subject of regional analysis is often understood the socio-economic development of the region (the federal subject of the Russian Federation), which needs to be comprehensively assessed or its level determined. Thus the subject of the regional analysis represented is clear; according to the results of the estimates and calculations of indicators it is possible to build comparative series and identify groups of regions to make informed decisions about their state support.

However, if you look at the subject of regional analysis from a different angle, then such an identification of it with the development of the region is not quite correct.

Firstly, the term «development» is not entirely successful, where we are talking about the state of a federal subject at a particular time. Secondly, the assessment of the level of development of the region, with all the interest in this indicator, is only one of the sub-products of the regional analysis because it does not answer the main question of what is happening in the territory.

Therefore, the analysis of the territorial and economic system must include: analysis of the whole (situation); analysis of the key issues most relevant to solve specific problems of regulation of territorial development, and analysis of the development processes. In other words, the task of a regional analysis includes a study of changes in the parameters of territorial and economic system, how individual regional problems are transforming. In practice a regional analysis is most often consolidated to simpler analytical actions (such as the creation of ratings in that other direction), or the diagnosis of certain problems of functioning of the territorial and economic system (for example, the regional innovation system) [1].

Our goal is related to the description of the features of regional analysis, regional analysis of technologies depending on its purpose and specific goals, including a comparative analysis of the level of development of scientific and innovative potential.

### Types of Regional Analysis

For practical purposes, there are different kinds of regional analysis (for example, analysis of the situation, analysis of regional problems), which are fundamentally different from each other depending on the specific purpose of the analytical studies, but have a number of common features.

Analysis of the situation in the territory of the federal subject of the Russian Federation for the opportunity to give a summary and assessment for the complete identification of the entire territorial and

economic system. This determines the need for using technologies of logical combination of heterogeneous information, defining the degree of correlation between the partial and the resulting parameters of the state of the system and calculating the integral index, as well as the need to find the «point of reference» for comparative assessments and to correlate the regional situation with any of its types.

Analysis of regional problems of the federal subject of the Russian Federation involves the analysis of the regional situation as a whole, based on the results of the latter. This requirement is not excessive because the analysis of the regional situation by definition includes at least the listing of the key problems of the region and captures its basic parameters. However, this is not sufficient and the task often arises of studying each of the most significant problems individually.

Regional analysis, regardless of its purpose (analysis of the situation or problem analysis), can be modified under the influence of different requirements to its promptness. This is manifested in the following subcategories:

1) continuous analysis, carried out in the mode of tracking (monitoring) the changes in the parameters of the regional situation and regional problems;

2) periodic review, carried out in particular to rank the innovative development of territorial and economic system;

3) one-time analysis used, for example, to examine the scientific and innovative potential of a particular federal subject of the Russian Federation.

Each of these sub-categories of regional analysis is focused on its information base, methods of analysis, the degree of consideration of trends in the regional situation and the form of presentation of the analysis results.

### **The dependence of regional analysis technology on its purpose and specific goals**

In each case, the content, subject, structure and methods of regional analysis are directly dependent on the purpose of its conduct and are completely determined by agreed intentions of the customer and the performer of respective works. This is its main difference from the works (studies) related to the development of regional programs for the development of the subjects of the Russian Federation. The development of regional programs is carried out in a uniform technology and their final results are stated in the prescribed form to be provided to the relevant executive authorities of the subjects of the Russian Federation.

All the goals of regional analysis can be grouped in three areas: research; to regulate economic activity; corporate and economical. The results of works in each of these areas at certain moments can complement each other but the target specificity of their organization does not change.

Regional analysis associated with research orientation, is based on the free choice of field of study, objectives, used information and its processing methods, as well as the form of presentation of results.

If the customers of the survey are public authorities of a federal subject of the Russian Federation or a large business, then the regional analysis is transformed in accordance with the objectives set.

Regional analysis conducted in order to develop control measures of economic activity is typical for federal and regional authorities and is intended for the regulation of territorial development and the development of regional policy. The starting basis for this analysis is primarily official statistics, and in some cases, the results of research carried out by order of public authorities.

Regional analysis related to corporate and business purposes (business objectives) is different in its specifics. Businesses (mostly large) require an objective knowledge of the situation in the region and the existing problems. Typically, a regional analysis of the tasks is associated with the territorial expansion of production and marketing, selection of sites for facilities and so forth.

These differences of regional analysis highlight the importance of the information and analytical activities, as well as the value of the primary goal setting. The correctly specified goal of regional analysis allows the selection of technology most convenient to achieve this goal.

### **General Procedure for Regional Analysis**

The specifics of a subject of regional analysis, which involves bringing to a common denominator of diverse settings, situations and problems, determines the use of a specific set of instructional techniques unified by the system analysis principles.

It is completely clear that for the federal subject of the Russian Federation it is important to respect the balance of the territorial and economic system. Focus on any type of activity to the detriment of other agents of economic activities makes it necessary to adjust the totality of relations in the regional system. This, however, does not eliminate the importance of choosing priority directions of development.

The first phase of the regional analysis is linked to the determination of goal-setting, with a clear formulation of a specific application task. The main method is a method of constructing the «objective

tree», which reflects the activity priorities of the public authorities of subjects of the Russian Federation or businesses which undertake a regional analysis.

The following stage of work, being organizational, consists in the development of the scheme of carrying out the analysis of concrete regional situations and problems. For this purpose, usually methods of network planning and project design with the development of the schedule of work with agreed deadlines, sequence, volumes and recorded results of each stage of the regional analysis are used.

More complex problems arise at the stage of organizing the collection of baseline information. Here there is a need to ensure the adequacy of information support (official statistics, regulations of various levels, industry and departmental information, information and analytical materials of administrations of subjects of the Russian Federation, results of opinion polls, etc.). It is important to evaluate the possibility of combining different databases.

The next stage is connected with the solution of methodological problems at the stage of describing regional situations and problems. The main ones are the methods which are based on pre-designed and standardized layouts, the use of which facilitates the study of multi-component situations and multi-factor problem.

In drawing up the types of regional situations and problems specifically designed and tested methods are used such as the construction of ranks, cluster analysis, direct analogies etc.

As a separate methodological task we should note the task associated with obtaining comparative assessment of regional situations and problems as well as with the assessment of the impact on their formation of circumstances and conditions of various kinds.

Thus, the regional analysis is a combination of the system approach (as the original methodological preposition) with a variety of methodological techniques. These methodological techniques are implemented in the form of certain technologies of solving regional analysis tasks based on their target approach.

#### **Economic-mathematical methods and models of analysis of scientific and innovative potential**

For the purposes of comparative analysis of the research and innovation potential various types of diagnosis can be applied [2]:

1) Comparative analysis of indicators of comparable objects. This assumes comparison of indicators of comparable objects (for example, comparison of regional peers).

2) Analysis of the dynamics of indicators. This kind of diagnosis, the most simple in terms of interpretation, is based on the analysis of the dynamics of certain indicators. As a rule, we consider the dynamics of the last 5-7 years, with the greatest possible detail.

3) Factor analysis. Detailization of the target indicator of interest to the level of individual factors (indicators) having a significant impact on this indicator. The use of this type of analysis gives an idea not only on the general trends of regional development but also the factors influencing them.

#### **The possibility of using cluster analysis**

In recent years, terminology and methods of cluster analysis have been increasingly used in regional studies [3]. A cluster is a group of objects, territorial units having close (single-type/ similar) signs, and clustering is the isolation procedure of such homogeneous groups. The result is the opportunity to move from a general analysis of the state of the region as a whole to diagnosing situations and problems in the single-type groups of intra-regional facilities (territorial clusters).

Technically, cluster analysis is a formalized procedure, based on a special mathematical apparatus. This procedure involves:

1) selection of the final indicators of the subjects from the perspective of the specific purpose of regional analysis;

2) selection of the essential characteristics of the subjects themselves;

3) identification of the «concentration» zones of these traits and characteristics.

It should be noted that in case of failure of the system approach and the excessive simplification of relationships between factors and results of regional situations and problems the cluster analysis will not help to effectively solve the tasks. However, the main advantage of the cluster analysis is the possibility of separation within the studied region (federal subject of the Russian Federation) of zones united by common problems of economic, social and other nature. Separation of general problem field into zones depends solely on the number of initial (grouped) parameters of regional situations and problems.

#### **Features of Regional Analysis**

The results of the regional analysis are equally influenced by both the methodology of its conducting and the completeness and quality of the initial information (primarily, official statistics). At the federal level it is represented by various electronic databases, statistical compilations like «Regions of Russia», «Statistical Yearbook» and others.

Despite the diversity of the State statistics on the federal level, it has a number of drawbacks that restrict its usage in the regional analysis. So, regionally federal statistics are limited to the level of a federal subject of the Russian Federation. Federal statistics do not provide detailed information on regional budgets and taxes collected on the territory of the subjects of the Russian Federation. In addition the statistics do not have complete information about the state of inter-regional trade (volumes, directions, including the supplies under government contracts).

Note also that the formation of parameters of regional situations and problems that are the object of regional analysis, is affected by the regulatory framework [4]. New federal laws and regulations and amendments to existing regulations are adopted each year, binding upon regions of the Russian Federation, while significantly expanding the subject of federal regulation.

The official state and regional statistics do not have corresponding reports, which overlook influence of federal and regional regulations on the formation of parameters of regional situations and problems. It is only possible to identify this influence through special analysis.

In particular, among the regulatory documents of the federal level, we can note the program of budget federalism, which considerably adjusts the parameters of regional situations and problems (changes in the proportions of the budget of income and expenses between the «centre», regions and municipalities).

**Indicators of scientific and technical potential**

It is commonly considered that the scientific and technical potential is a comprehensive description of the level of scientific development, opportunities and resources available to the state and society to solve the problems of a technical nature. At the same time, considering this term in the light of the solution of technical problems, we note that scientific and technical potential is a certain system that ensures the creation of scientific and technological innovations and acquiring of information necessary to improve the socio-economic efficiency in all spheres of human activity.

A set of indicators of scientific and technological potential presented by official statistics is formed upon the basic methodological principles of construction of systems of statistical indicators [5]:

- 1) structuring of indicators, ensuring the interrelation between them in accordance with the structure of the studied object;
- 2) selection of the most essential signs forming the structure of indicators and achievement of optimum compactness of the system;
- 3) the integrity of the system of indicators and its methodological, informational and organizational structure, etc.

The structure of the system of statistical indicators represents the composition of the national scientific system (including its regional context) and the proportions of its development, covering the characteristics of the main scientific sector resources (human, organizational, logistical and informational) and indicators of the results of scientific research and development. Their indicators composition corresponding to a specific group is presented in Table 1.

**Table 1: Statistical indicators of scientific and technical personnel**

<b>Groups of indicators of science</b>	<b>Content indicators</b>
Indicators of the organizational structure of science	The number and composition of organizations engaged in research and development
Indicators of science personnel	The number and composition of the personnel engaged in research and development; movement of the personnel engaged in research and development; training of scientific personnel
Indicators of material and technical basis of science	Existence and structure of fixed assets of research and development; movement of fixed assets; use of fixed assets; volume, structure, dynamics and use of current assets of research and development
Indicators of information resources	The number of organizations using information and communication technologies; equipment of workers with personal computers; use of specialized software; use of network technologies
Indicators of funding for research and development	Volume and structure of spending on research and development; dynamics of expenditures on research and development
Indicators of research results	Publication activity; creation of technologies (patents, licenses, technologies)

The system of indicators of scientific and technological potential, represented in official statistics, allows describing the state and dynamics of development of the scientific sphere, not only on national but also regional level. In the regional analysis, such a system of indicators of scientific and technical potential determines the region's ability to generate knowledge. This analysis of the situation in the federal subject of the Russian Federation with regard to the status and availability of scientific and technological potential must give a summary assessment and the identification of the scientific system of the region.

Practice shows that the area of regional analysis of scientific and technological potential expands along with setting by regional authorities of goals associated with the resolution of regional situations and problems. In view of the limited set of indicators provided by official statistics at the regional level, the need is coming to a head for complete, reliable and timely information that can be obtained in the framework of regular monitoring.

**Indicators of innovation potential**

The lack of a unified approach to the definition of «innovation potential» is due to the fact that its interpretation is determined by the different views on the process and conditions of innovative development. Innovation potential is considered as: 1) a sub-system of the innovation system; 2) a measure of the ability and willingness of the economic subject to innovate; 3) the aggregate of the resource and resulting components etc. [6].

In our view, under innovation potential is to be understood an organized set of interrelated conditions and resources to ensure the reproduction of existing technological base and the possibility of realization of innovative activity, as well as the possibility of expanded reproduction of the national innovation system, including its regional dimension.

Regional analysis of the innovative potential is aimed in the first place at assessing its performance components and the achieved level of innovation potential. Table 2 shows groups of statistical indicators of innovative potential, presented by official statistical agencies (Federal State Statistics Service of Russia, the territorial bodies of statistics) [5].

In the regional analysis of innovative development of a federal subject of the Russian Federation, determining the status and potential of regional organizations involved in innovations must be complemented by factor analysis determining the technical potential of the region. These factors include: increased automation of production and management systems based on the latest information technology; introduction of new progressive technology; use of new innovative and resource-saving technologies; improving the organization of production and labour; renewal of fixed assets; presence of available resources in the region.

**Table 2: Statistical indicators of innovative potential**

<b>Groups of indicators of science</b>	<b>Content indicators</b>
Indicators of innovation personnel	The number of staff engaged in innovative activities
Indicators of material and technical base of innovation	The volume and structure of production assets used in innovative activity
Indicators of innovation costs	Volume and structure of the cost of innovation, the dynamics of the cost of innovation
Indicators of technology exchange	Number of acquired technology and technology transferred
Indicators of information resources	A list of sources of information on innovation
Performance indicators of innovative activities	Volume, structure and dynamics of innovative products; innovative activity of organizations engaged in innovations

**Innovativeness of the federal subjects of the Russian Federation from the perspective of a system of indicators of scientific and technical and innovative potential**

In the regional analysis, the innovativeness of the federal subject of the Russian Federation is considered in terms of availability of competitive potential.

Under the innovativeness of the federal subject of the Russian Federation, we have to understand the nature of the system of factors (indicators) of economic and innovative development. The display of this characteristic is expressed in the fact that closely cooperating socio-economic factors of economic development in the region provide increased intensity of social reproduction on the basis of the accelerated diffusion of new organizational and marketing innovations and high technologies. The factors describe various aspects of research and innovative activities, cooperation between subjects of innovation activity, level of perception by the regional economy of the results of scientific and technical and innovative activity.

The system of assessment indicators of scientific and technical and innovative potential has to be directed on the achievement of specified results.

To assess the level of innovativeness in a region we have proposed a system of indicators meant to carry out a comparative express analysis of innovative development of the federal subjects of the Russian Federation. An indispensable condition is to provide reference to the data of the official state statistics, presented in the open press.

Table 3 shows the corresponding system of innovation indicators of the federal subject of the Russian Federation in the context of four directions – economic development; competitiveness; scientific and technical potential of the region's industry; innovative potential.

**Table 3. Indicators of innovativeness of federal subject of the Russian Federation**

Directions	Denomination of indicators	Assignment of indicators	Data sources
Economic development	Gross regional product per one occupied person in the region, rub	Economic result of production	Federal State Statistics Service
	Share of technological innovations in fixed capital investments, %	Innovative capacity of investments in production and service	Federal State Statistics Service
	Number of university students per 10 000 people of the region	Educational potential of population	Federal State Statistics Service
The competitiveness of the region's industry	The ratio of innovative products in the total volume of the goods shipped, %.	The contribution of innovative activity of industrial organizations in the development of the regional economy	Federal State Statistics Service
	The ratio of technological innovation expenditures to the total volume of the products shipped, %.	The intensity of expenditure on technological innovation	Federal State Statistics Service
Scientific and technical potential	Gross domestic expenditure on R&D per researcher, roubles.	The level of funding for science	Federal State Statistics Service
	The ratio of personnel engaged in research and development, of the total number of employed in the economy of the region, %.	The level of employment in the field of scientific and technical activities	Federal State Statistics Service
	Number of patent applications for inventions and useful models per 10,000 people of an economically active population of the region, units.	The effectiveness of the scientific and technical sphere. The potential for innovative activities	Rospatent, Federal State Statistics Service
Innovative activities	The ratio of organizations implementing technological innovation, %.	The degree of involvement of the organization in the implementation of innovative activities as a whole or its individual types	Federal State Statistics Service
	The volume of innovative products shipped per 1 ruble of technological innovation expenditures, %.	The level of economic efficiency of innovative activity	Federal State Statistics Service
	Number of advanced technologies created per 10 000 people of an economically active population of the region, units.	The effectiveness of innovation and scientific and technological activities	Federal State Statistics Service

The use in the regional analysis of this system of indicators of scientific, technical and innovative activity of the federal subjects of the Russian Federation allows evaluating the competitiveness of the regional economy as a whole; the level of resource support of scientific activity; level of innovative activity in the region and its effectiveness. Besides its use enables the identification of the level of innovative development of the federal subjects of the Russian Federation; identification and evaluation of the statistical significance of the factors that determine it.

#### **Fields of application of indicators characterizing innovativeness of the federal subject of the Russian Federation**

Comparison of the proposed system of indicators with the indicators used in the practice of foreign countries and international organizations when conducting regional analysis, of course, reflects its lack of compatibility with European regional innovation performance reviews. However, its purpose is connected with carrying out an express-analysis of innovative activities and the effectiveness of science and technical and innovation potential (including comparative analysis) based on the monitoring of innovative activity of the federal subject of the Russian Federation.

In the regional analysis in the framework of the proposed system of indicators the comparative analysis of innovative development and effectiveness of scientific, technical and innovative potential of the federal subjects of the Russian Federation can be done, firstly, on a sample of corresponding indicators of a group of subjects of the Russian Federation for any given year and secondly, on a time sample of any federal subject indicators in question for any given time period. In the latter case a dynamic aspect of innovative development is analysed.

**Findings.** In today's economic transformation the problem of a prompt assessment of the situation in various spheres of social activity is of paramount importance. The content, direction and intensity of the processes taking place in the sphere of science and innovation, their consequences necessitate special monitoring of the dynamics of the situation in this area and its determinants.

In this regard, the regional analysis of the work on the formation of a system of indicators becomes essential. Identifying federal subjects of the Russian Federation on the basis of their level of innovativeness provides the territorial public authorities with the initial information required to develop strategic solutions of regional policy.

Resorting to information provided by official statistical bodies is determined by the fact that the national statistics has accumulated great positive experience in the field of methodology and organization of statistical observation of science and innovation. The initial data for this observation is acceptable for the regional analysis of the level of research and innovative potential development. It should be noted that the methodology of statistical monitoring of research and development, technology and innovation as a whole used in the Russian Federation generally meets the international practice and is based on the relevant international guidelines (Frascati, Oslo, and others.).

The original source of statistical information allows on the basis of the proposed system of indicators to obtain a general characterization of the regional scientific, technological and innovation potential and the level of innovation of the Russian Federation.

Structurally, the proposed system of indicators of innovativeness of the Russian Federation consists of three parts: The first part - the indicators characterizing the competitiveness of industry in the region, the second part - indicators showing the potential of science in the region, and the third part - indicators that reflect the potential and effectiveness of innovative activities. The system of the represented group of indicators provides information as to a specific federal subject of the Russian Federation and the general characteristics of science and technology and innovative potential in the Russian Federation.

Furthermore the practical implementation of the results of the analysis of scientific, technological and innovative potential will create an information-analytical base for the formation of the state regional innovation policy, as well as provide a solution to the main problems of innovative development of the federal subjects of the Russian Federation. The main tasks include: determining the effect of innovative activities on economic growth, competitiveness and sustainable development of the regional economy; preparation of evidence-based proposals to elaborate the ways (priority projects, directions, events) to attain goals and effectively meet the challenge of innovative development of the Russian Federation; providing information to support the formation of regional science, technology and innovation policy.

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### ОРГАНІЗАЦІЯ ВНУТРІШНЬОГО АУДИТУ ДОХОДІВ ВІД ОСНОВНОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ ТОРГІВЛІ

Лисецький А.С.,  
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**Предмет роботи:** теоретичні та методичні положення щодо здійснення внутрішнього аудиту доходів від основної діяльності підприємств торгівлі.

**Мета:** розкрити сутність і зміст внутрішнього доходів діяльності підприємств торгівлі.

**Методологія:** дослідження базується на теорії наукового пізнання, системному підході до розглянутих проблем, вивченні їх взаємозв'язку та розвитку.

**Результати роботи:** розкрито сутність і зміст внутрішнього аудиту ефективності основної діяльності підприємств торгівлі.

**Галузь застосування:** результати даного дослідження можуть застосовуватись в діяльності підприємств торгівлі, аудиторських фірм та державних установ України, у навчальному процесі при викладанні облікових дисциплін

**Висновки:** внутрішній аудит доходів від основної діяльності підприємства можна визначити як процес формування професійного незалежного судження щодо економічності, продуктивності, результативності і технологічної ефективності операційної діяльності.

**Ключові слова:** внутрішній аудит, результативність, економічність, аудиторські докази, торговельні підприємства.

### ОРГАНИЗАЦИЯ ВНУТРЕННЕГО АУДИТА ДОХОДОВ ОТ ОСНОВНОЙ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЙ ТОРГОВЛИ

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**Предмет работы:** теоретические и методические положения по осуществлению внутреннего аудита доходов от основной деятельности предприятий торговли.

**Цель:** раскрыть сущность и содержание внутреннего доходов деятельности предприятий торговли.