The role of the regions natural resources innovation system as a factor of economic sustainability is substantially lower than in the previous two, and its mission focuses primarily on areas such as increased levels of innovation susceptibility of socio-economic and production scope.

In real life the majority of Russian regions refer to the mixed type. In this case, these regions use a combined strategy, built with the ratio of production-technological enterprises of various types in the structure of the economy and its desired transformations in perspective.

Identified peculiarities of interaction and mutual influence innovation ecosystem of the region and its industrial complex allow to formulate approaches to the choice of spatial priorities of building innovation system in the country, taking into account the needs of specific territories in innovation as a factor in their technical and technological competitiveness.

The article was prepared in accordance with the State job FANO Russia for FGBUN of the Institute of Economics of the RAS on 2018 under the theme of "The development of theoretical and methodological frameworks and methodological tools of development strategies territorial systems of different levels" (GR No AAAA-A16-116031410055-7).

1. Lenchuk E.B. [Course on the new industrialization-the global trend of economic development] Problemiprognozirovania = Problems of forecasting. 2016, No 3, pp. 132-143. (In Russ.)
2. Filatov V.I. [Import substitution and formation of a new model of economic growth in the Russian economy] VestnicInstitutaeconomikiRossijskoj akademii nauk = Bulletin of the Institute of Economics of the Russian Academy of Sciences. 2015, No 2, pp. 76-86. (In Russ.)
3. Todosiychuk A. [About budgetary financing of science and innovation in the medium term] Economist = Economist. 2017, no 2 pp. 43-51. (In Russ.)
4. Inozemtsev V.L. [Seven domestic political constraints of the modernization of Russia] JurnalNovoyeconomycheskoyassotsiatsii = Journal of the new economic association. 2015, No 4, pp. 189-194. (In Russ.)
5. Karacharovskiy V. [Two dimensions of technological modernization: on the commercial and social efficiency of the industrial production in Russia] Obschestvo i ekonomika = Society and economy. 2012, No 12, pp. 20-43. (In Russ.).
6. Tsiteladze D.D. [Methodology of creation of self-organizing Russian ecosystems of innovation business] Innovatsii = Innovation. 2011, No 6, pp. 9-18. (In Russ.).
7. The Global Competitiveness Report 2016–2017 /World Economic Forum. Geneva. 2016. 400 p. [Электронный ресурс]. URL: <https://www.weforum.org/reports/the-global-competitiveness-report-2016-2017-1> (дата обращения: 09.08.2017).
8. EuropeanInnovationScoreboard /сайт Комиссии Евросюза [Электронный ресурс]. URL: http://ec.europa.eu/growth/industry/innovation/facts-figures/scoreboards_en (дата обращения: 12.12.2017).
9. The Global Innovation Index 2016: Winning with Global Innovation / Cornell University, INSEAD, and the World Intellectual Property Organization, 2016. – 451 p. [Электронныйресурс]. URL: http://www.wipo.int/edocs/pubdocs/en/wipo_pub_gii_2016.pdf (дата обращения: 01.09.2017).
10. Golova I.M., Sukhovey A.F. [Formation of the innovation component of the region's economic security] Ekonomikaregiona = Economy of the region. 2017. - T.13 (4), pp. 1251-1263. (In Russ.).

Makarenko E., Makarenko T.

The need of economic indexes' interpretation from the perspective of managerial accounting

*Rostov State University of Economics (RINH)
(Russia, Rostov-on -Don)*

doi 10.18411/scc-05-2018-26
idsp 000001:scc-05-2018-26

The market of managerial technologies in Russia is still relatively new and thus is receptive to any innovations of its kind. In spite of voluminous scientific and applied research on commercial management the interest to its tools still remains high. The main reason of

such an increased interest is insufficient effectiveness of a management system that doesn't always responds to the market's changes adequately, especially under economic crisis. To minimize economic risks, the tools of financial activity analysis are being constantly developed and improved. The set of such tools came a long way in practical adaptation and gained recognition in the works of such Russian scientists as Bakanov M.I., Berdnikova T.B., Gilyarovskaya L.T., Grischenko O.V., Efimova O.V., Kovalev V.V., Savitskaya G.V., Scheremet A.D. et al.

The tools of assessing company's internal potential when analyzing the effectiveness of assets' usage are of equal importance. The evolution of managerial process proved that the approaches to the development of company's management informational sphere in accounting and analytical support must be changed. One of the ways to address this problem is to develop assessment indicators targeting company's management model and to identify their informational content. Research done on this topic is documented in works of Boronenkova S.A., Vakhrushina M.A., Voitlovskiy N.V., Krilova E.I., Mazurova I.I., Pashigoreva G.I., Petrova V.I. et al.

Nevertheless in majority of aforementioned works the methodology of conducting managerial analysis does not consider the factor of responsibility for decision-making. The assessment and control of such responsibility is based upon the usage of management accounting objects, and namely Financial Responsibility Centers (FRC), such as business processes. They are connected by the assembly of operations within a group of technological, managerial and other processes ensuring a certain function (e.g. logistics, production, sales and distribution, security, accounting, finances, human resourcing etc.).

Although the tools of accessing a company's inner potential are of no less importance when analyzing the efficiency of the assets' usage by activity segments, business processes, departments, or production of certain products. The evolution of managerial accounting process proved that information sphere related managerial approaches must be changed in the part concerning accounting and analytical support. One of the possible solutions to this problem is developing special assessment indexes targeting an entity's management and deciding on their content.

Both theoretical and practical basis of managerial analysis for this problem's solution have already been developed in the works of such modern scientists as Boronenkova S.A., Vakhrushina M.A., Voytolovskiy N.V., Krilova E.I., Mazurova I.I., Pashigoreva G.I., Petrova V.I. et al. Nevertheless in the most works published the methodology of managerial analysis is considered without regard to one of its underlying factors, namely the responsibility for decision-making. Estimation and control of such responsibility is based upon the usage of management accounting objects - financial responsibility centers (FRC), - for example, business processes. Business processes are grouped together by homogeneous transactions in the framework of technological, managerial and other processes, ensuring certain function of the production and supervised by only one manager.

As a result several issues connected to the management performance analysis in the framework of FRC are still to be solved. Hence the development of typical analytical approaches helping to reflect the changes in the assets and liabilities structure as a result of managerial actions.

Hence the development of typical analytical approaches helping to reflect the changes in the assets and liabilities structure as a result of managerial actions becomes relevant.

Focusing attention on FRC managers' participation in optimizing assets' capitalisation level, we suggest the following analytical procedures to assess managerial performance considering responsibility factor. (Pic.1)

Pic. 1. Main direction of the assets' capitalization level with consideration of managers' responsibility factor

Approaches used to analyse management entities' analytical indexes might be widened by comparing planned and actual value of budget indexes and analysing cost intensity and profitability of objects.

To conclude, in order to use accounting and analytical potential in management the status of accountancy itself must be re-evaluated. The influence on accounting such sciences as marketing, management, controlling, managerial analysis etc. lead to its division into different subsystems, with each keeping the original conservatism and terminology. In this regard in the article were systematized the ways, in which managerial accounting information about responsibility areas may be used in analytical accounting framework, and which helps to assess the capacity of the workforce.

1. Averchev I.V. Management accounting and reporting. Organisation and implementation. Moscow: Rid Group. 2011. - 416 p.
2. Van der Wiel R. Management accounting (Van der Wiel R., Paliy V.F. Moscow: Infra-M., 1997. 477 p.).
3. Vakhrushina, M. A. Management accounting: textbook. - Moscow: Omega-L, 2006. - 576 p.
4. Dayle A. The Practice of controlling (Russ. ed.: Lukashevich M.L., Tikhonenkova E.N. Moscow: Finances and statistics, 2001. 336 p.).
5. Drury C. Cost and Management Accounting: An Introduction. 3rd edition. Moscow: Unity, 2002. 783 p.).
6. Ivashkevich V.B. Management accounting: college textbook / V.B. Ivashkevich. - Moscow: Economist, 2003. - 618 p.
7. Karpova T.P. Management Accounting. Moscow: Audit: UNITY, 1998. - 350 p.
8. Kas'yanova G.YU. Information on segments: one more step from financial to management accounting // Rossiyskiynalogoviykur'er. 2000. - №6. - c. 22 - 29.
9. Kerimov V.E. Management accounting: textbook. 5th edition, revised and enlarged. - Moscow: Dashkov i K, 2009. - 477 p.
10. Kondrakov N.P. Management accounting: study guide. - Moscow: Infra-M., 2003. - 368 p.
11. Miroshnichenko T.V. Segment accounting organisation and methodology in production: Author's abstract. Miroshnichenko T.V., Candidate of economic sciences. Moscow, 2003. - 20 p.

12. Nikolaeva O.A., Shishkova T.V. Management accounting: study guide. - Moscow: URSS publishing, 1997. - 368 p.
13. Scown T. Management accounting / Scown T. - Moscow: Audit: UNITY, 1997. - 179 p.
14. Skushnareva O. New requirements on segment reporting: IFRS 8 Operating segments. - Finansoviy director. 2008. № 11. С. 62-70.
15. Sokolov A.A. Segment accounting in profit organisation. - Moscow: Finance and statistics, 2004. – 288с.
16. Horngren CH.T. Financial accounting: managerial aspect. (Russ.ed. Sokolov YA.V.) - Moscow: Finance and statistics. 2000. – 416 с.
17. Sheremet A.D. Management accounting. - Moscow: FBK PRESS, 2000. - 434 p.
18. Sharovatova E.A. Modern approaches to accounting's segmentation in the sphere of management. Vestnik DGTU. 2011. – № 8 (59). – V. 11. – Iss.1.
19. Edgulov N.G. Segment managerial accounting of income and expenses.: Author's abstract. Edgulov N.G., Candidate of economic sciences. - Saint-Petersburg. 2008. - 21с.

Патутина Е.С., Верховцева М.И.

Исследование степени мотивации студентов высшего образования для мониторинга качества обучения на примере САМГУПС

*Самарский Государственный Университет Путей Сообщения
(Россия, Самара)*

doi 10.18411/scc-05-2018-27

idsp 000001:scc-05-2018-27

Аннотация

В статье представлен дополнительный показатель измерения качества образовательного процесса, на примере изучения степени мотивации студентов, очной формы обучения в СамГУПС. Рассмотрены основные тенденции измерения уровня мотивации обучающихся в ВУЗе, рассмотрена методика совершенствования качественного образовательного процесса. Для получения обобщенной оценки положения уровня мотивации использовался индуктивный метод. В результате исследования выделены проблемы и недостатки существующего образовательного процесса, а также выделены возможности и перспективы использования данной формы обучения.

Ключевые слова: мотивация, студенты, образование, молодые специалисты, Самарский регион. ранжирование, потенциал.

Abstract

The article presents an additional indicator measuring the quality of educational process on the example of studying the degree of motivation of students of internal form of training in Samara state. The main tendencies of measuring the level of motivation of students in the University, the method of improving the quality of the educational process. An inductive method was used to obtain a generalized estimation of the position of the level of motivation. As a result of research problems and shortcomings of the existing educational process are allocated, and such opportunities and prospects of use of this form of training are allocated.

Keywords: motivation, students, education, young specialists, Samara region. ranking, potential.

В условиях инновационной ориентации образовательных учреждений важным процессом, обеспечивающим успех учебного заведения в будущем периоде, является процесс реализации потенциала студента в период обучения и последующем трудоустройстве. Одной из основных задач вуза является формирование специалистов, способных решать проблемы развития производства и техники, науки, искусства и культуры. По мнению Чаденковой О.А., в числе психолого–педагогических проблем высшей школы одно из центральных мест принадлежит задачам организации учебной