IMPROVEMENT OF REGIONAL SYSTEM OF PROTECTED AREAS OF ARKHANGELSK REGION

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The environmental situation in the region affects the living conditions of the population in the region. Specially Protected Areas (PAs) contribute to the preservation of biodiversity and maintenance of ecological safety. All protected areas should be integrated into the overall system and are integrated into the structure of the region. Regional system of protected areas of the Arkhangelsk region has not sufficient representation, so it needs a competent spatial socio-economic organization. In 2012, the Government of the Arkhangelsk region has developed the socio-economic development strategy for the area. As a key strategic goal of playing quality of life and health, by improving the quality of the environment. To achieve this goal it is necessary to «modernization» the regional system of protected areas of the Arkhangelsk region and improve the efficiency of its management.

CONCEPTUAL FOUNDATIONS OF RISK MANAGEMENT IN THE INTERNAL CONTROL OF BUSINESS ENTITIES

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In modern conditions is required not only tailor made for-spending with the received incomes, but also to actively search for efficient use of each ruble invested in the activities of the organization. In this regard, of particular urgency is the concept of accounting and analysis system at the enterprise. Competition leads to new risks in connection with increased requirements to quality management. Risk assessment in modern multi-level governance system implemented in isolation from the accounting and analysis system, which does not meet their stated objectives and does not provide the process management with the necessary information. Because coordination of internal management processes of the enterprise shall exercise internal control, risk management process consists in providing certain for this enterprise of the ratio between opportunities to reach your goals and negative deviations in the result of implementation of risk events. Based on the characteristics of the enterprise, the work is structured risk management concept is based on the development strategy of the organization and the interaction of systems of internal controls and accounting and analytical information.

АНАЛИЗ МЕТОДИКИ РАСЧЕТА ГОДОВОГО РАЗМЕРА АРЕНДНОй ПЛАТЫ ЗА ЗЕМЛЮ (НА ПРИМЕРЕ Г. ПЕНЗЫ)

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Пензы методики расчета арендной платы за использование земельных участков был проведен анализ подобных методик в сопоставимых административных образованиях, которые были сгруппированы по территориальному признаку и по численности населения. Среди указанных методик расчета арендной платы за землю выделены методики, обладающие составляющими, которые можно отнести к более рыночным, а также более административными составляющими. Баланс данных составляющих определяет общую направленность методики.

**ANALYSIS METHOD OF CALCULATION OF THE ANNUAL AMOUNT OF RENT FOR EARTH (FOR EXAMPLE PENZA)**

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Currently, income from rental of land in the municipal budget are substantial financial flows requiring attention. Thus there is a need to choose the correct method of calculation of the rent, which allows to take into account the interests of citizens and legal persons as tenants and the municipality as the lessor. In order to identify the most fair for the city of Penza methodology for calculating rents for land use analysis was performed similar procedures in comparable administrative entities that were grouped by territory and population. Among these methods of calculating rent for the land allocated techniques have components that can be attributed to a more market-based, as well as more administrative components. Balance of these components determines mainstream techniques. УДК 332 (470.6)