

Contents

Government Finance. Taxes and Taxation

N. S. Milogolov, K. N. Tserenova

Tax Base Erosion in the Russian Federation:
Problems of Measuring, Scale and Effects 7

Government Finance. Health System

N. A. Avxentyev, V. M. Baydin, O. A. Zarubina, N. N. Sisigina

Private Health Expenditures in Russian Regions:
Determinants and Consequences 20

Financial System. Audit Services Market

M. A. Bundin, E. M. Gutzait, A. M. Maryasin, I. A. Iykovlev

On Business Activity in the Audit Services Market 36

Tax Policy. Shadow Economy

A. L. Suslina, R. S. Leukhin

Shadow Economy Fight in Russia: Some Aspects of Common Problems 46

Financial Policy. R&D Expenditure

O. V. Bogacheva, O. A. Feoktistova

State R&D Assignments:
Approach to Determining their Budgets Based Normative Costs 62

Government Spending. Social Sphere Finance

E. I. Andreeva, D. G. Bychkov

Introducing the Universal Minimum Income Support in Russia:
The Cost of the Transition 71

Intergovernmental Fiscal Relations

N. V. Golovanova

Regional Road Funds:
Should their Revenue Sources Be Determined at the Federal Level? 81

Finance. Insurance Market

I. N. Rykova, M. I. Kudelich, A. M. Shaikin

Foreign Insurance Companies' Direct Branches in Russia:
Regulatory Perspectives 90

Yu. T. Akhvediany

Trends and Prospects of the Insurance Business Development in Russia 103

Finance. Financial Institutions

Yu. S. Evlakhova

Research on Network Interactions of Financial Institutions
in the Russian Financial Market 110

Finance. Accounting

L. I. Sergeyev, M. I. Moroz

Development of the Approaches to Calculation of Depreciation 121

Academic Life

V. V. Vagin

Participatory Budgeting: Development Strategy
(2nd All-Russian Conference On Participatory Budgeting) 129