FINANCIAL JOURNAL №2 2019

Contents

| Government Finance. Tax Policy | |
|---|-----|
| V. V. Gromov, N. S. Milogolov Simplified Taxation System and Unified Tax on Imputed Income: Objectives, Problems, Long-term Vision | 9 |
| A. V. Korytin, T. A. Malinina International Experience in Taxation of Business Personal Property | 22 |
| Budgetary System. Government Expenditure | |
| O. V. Bogacheva, O. V. Smorodinov Major Aspects of Organization of Public R&D Funding in OECD Countries | 37 |
| Budgetary System. Initiative Budgeting | |
| V. V. Vagin, N. A. Shapovalova, N. V. Gavrilova The Monitoring of Initiative Budgeting Development in Russian Regions: Methodology and Practice of Organization | 51 |
| Fiscal policy | |
| S. S. Lazaryan, I. V. Nikonov, A. I. Votinov, E. A. Gubkova International Practice of Fiscal Rules: Formation of Modern Approaches | 65 |
| Macroeconomic Modeling | |
| S. M. Ivashchenko DSGE Models: Problem of Trends | 81 |
| Financial Market | |
| S. V. Krivoruchko Demand for Money and Circulation of Large Face Value Banknotes: Current Trends | 96 |
| Financial Infrastructure | |
| V. N. Alekseev, N. N. Sharkov Approaches to Development of Financial Infrastructure Informational-Regulative System | 109 |
| Accounting | |
| I. E. Mizikovsky Formation of the Planned Calculation of the Production Cost at Manufacturing Enterprises | 122 |