

Contents

Tax Policy

B.I. Alekhin

Tax Smoothing in Russia 9

Zh.A. Mingaleva, Yu.V. Starkov

The System of Emission Taxation Analyzed: An Institutional Approach 25

Monetary Policy

M.A. Shchepeteva

Modeling the Balance Sheet Channel of Monetary Transmission in Russia 39

Public Procurement

D.V. Gorokhova

Public Procurement in the Russian Federation: Retrospective and Development 57

State Financial Control

N.S. Matveeva

State Financial Control: International Experience (*Translation from Russian*) 69

Accounting

T.G. Arbatskaya

Importance of Inventory in Ensuring Accurate Presentation
of Financial Reporting by Public Sector Entities 96

Insurance Market

M.I. Kudelich

Legal Issues of Redress in Subrogation 111

Nobel Prize in Economics

V.N. Ovchinnikov

Nobel Prize in Economic Sciences 2019:
Poverty Alleviation and Experiments in Development Economics 120