

Министерство науки и высшего образования Российской Федерации
НОВОСИБИРСКИЙ ГОСУДАРСТВЕННЫЙ ТЕХНИЧЕСКИЙ УНИВЕРСИТЕТ

SCIENCE. RESEARCH. PRACTICE

PROCEEDINGS 2018
IInd ALL RUSSIA
ACADEMIC AND RESEARCH CONFERENCE
OF GRADUATE AND POSTGRADUATE STUDENTS
December 20, 2018
Novosibirsk, Russia

ТРУДЫ II ВСЕРОССИЙСКОЙ НАУЧНО-ПРАКТИЧЕСКОЙ
КОНФЕРЕНЦИИ АСПИРАНТОВ И МАГИСТРАНТОВ

Новосибирск, 20 декабря, 2018

НОВОСИБИРСК
2019

ББК 74.480.46(2Рос-4Нос)я431+ 72я431(2Рос-Нос)р30я431
S 40

Ответственный редактор А.Ю. Алябьева

Organized by Department of Foreign
Languages for Technical Faculties

Organized by Novosibirsk State Technical University

S 40 **Science. Research. Practice.** Proceedings 2018 IInd All Russia
Academic and Research Conference of Graduate and Postgraduate Students:
труды международной научно-практической конференции аспирантов
и магистрантов / отв. ред. А.Ю. Алябьева. – Новосибирск: Изд-во
НГТУ, 2019. – 294 с.

ISBN 978-5-7782-3793-3

ББК 74.480.46(2Рос-4Нос)я431+ 72я431(2Рос-Нос)р30я431

ISBN 978-5-7782-3793-3

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технический университет, 2019

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Research adviser: E.A. Ekhlakova, Cand.Sc. (Ec.)

Language adviser: R.Z. Chirkova

EMPLOYMENT PROBLEM OF STUDENTS RECEIVING PENSION FOR THE LOSS OF THE BREADWINNER

Leysan Abdulova, Kazan State Power Engineering University, Kazan,
leysan95-95@mail.ru

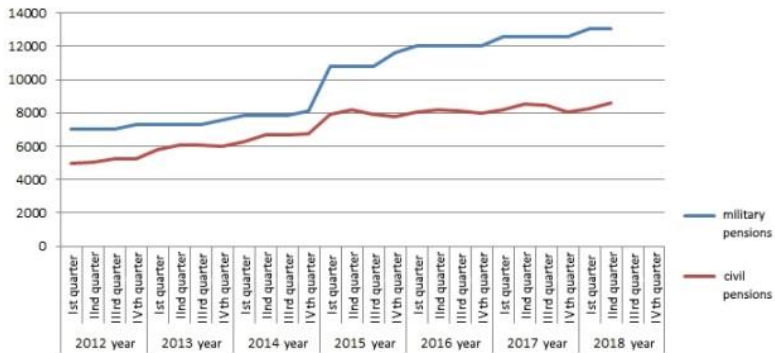
Evgeneya Matveeva, Kazan State Power Engineering University, Kazan,
matveeva_evgeneya@mail.ru

***Abstract:** The actual question today is the part-time job of students receiving pension for the loss of the breadwinner. In this article, all the conditions under which students can and cannot combine official work with preferential payments from the state are considered. A lot of people, who are faced with such a problem, do not know about it, and ignorance of the law does not relieve them from responsibility. There are some examples from the life of the authors in this article in order to other people can avoid the same mistakes.*

***Keywords:** pension for the loss of the breadwinner, students, employment*

Pension is divided into two types - civil and military. In the first case, the amount of state benefits for the loss of the breadwinner in most cases does not compensate the damage to the budget of its beneficiary. Therefore, citizens who are eligible for this type of benefit often want to save both work and the funds accrued by the Pension Fund.

In the Figure 1 you can see the average quarterly pension benefits for the loss of the breadwinner for the period 2012-2018. The graph shows a significant difference in payments of military and physical pensions over the last 6 years. So, only full-time students up to 23 years old can receive pensions for the loss of the breadwinner. This circumstance is regulated by two documents: Federal Law of December 28, 2013 No. 400-FZ (article 10) and Law of the Russian Federation of February 12, 1993 No. 4468-I (Article 57).



Picture 1. Statistics of pension payments for 2012-2018

Students are not allowed to simultaneously receive salary and payments for the loss of the breadwinner [1]. However, the law says only about official employment. This means that a person can retain the benefit assigned to him by taking a job without concluding an employment contract (unofficially).

In the second case, the law completely allows official work. This payment is a mandatory and integral part of the basis of material support for family members of servicemen who support them in the event of a premature military death. Since the risk of premature death among the military is several times higher than that of civilians, the question of pensions due to death in the military service is much more acute.

Examine a situation taken from the real live of our friends. A full-time student, who receives retirement benefit payments for the loss of the breadwinner is officially employed at the plant for on-the-job training. After some time, she received a notice from the Russian Pension Fund that she should reimburse the state for all pension payments from the time of her employment.

As to the pension payments to military families, the law completely allows students to work officially. If a student starts a family and has children, he will still receive a pension. Pensions, granted in accordance with Law N446-I, are paid in full, regardless of whether the pensioners have earnings or other income [2].

The analysis of these categories has entailed a proposal to revise the law in favor of the first category of students, who by all means try to avoid the

law in order to earn additional income. Informal employment has consequences for both parties, both for the employer and for the employee. The employer is punished by a fine, and the employee, with a large delay in wages, will not be able to prove that he is an employee and receive his payments.

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Research adviser: E.A. Ekhlakova, Cand.Sc. (Ec.)

Language adviser: D.I. Zemlyakova

STAGES OF CREATION OF THE ENTERPRISE MANAGEMENT ACCOUNTING SYSTEM

Ulyanich Yevgeniya, Stavropol State Agrarian University, Russia,
evgeniaulyanichev@yandex.ru

Abstract: *The work discusses the stages of creating a system of management accounting of the enterprise.*

Keywords: *management, management accounting, controlling, controlling tools*

Management accounting developed as a complex scientific and practical direction. It combined the methods of accounting, economic control and analysis, management and other sciences. Therefore, the introduction of management accounting in the practice of enterprises is quite difficult. However, in the practice of large Western companies dividing accounting department into two ones - management and financial - is a fait accompli. The introduction of management accounting can be viewed from two perspectives: the national level (i.e., top) and in terms of the level of the individual enterprise (i.e. bottom).