

Наличие дополнительных финансовых ресурсов в консолидированном бюджете РФ позволит сформировать целевой государственный фонд для поддержания ряда актуальных направлений инвестиционной деятельности, связанной с развитием технологий, а также по финансированию исследований, с целью вовлечения в хозяйственную деятельность новых территорий и новых видов деятельности.

### Список литературы

1. Налоговый кодекс Российской Федерации (часть первая) [Электронный ресурс]: федер. закон от 31 июля 1998 г. № 146-ФЗ: (ред. от 3 дек. 2012 г. № 231-ФЗ): (с изм. и доп., вступающими в силу с 1 янв. 2013 г.) // КонсультантПлюс: справ. правовая система. – Версия Проф, сетевая. – Электрон. дан. – М., 2012. – Доступ из локальной сети Науч. б-ки Том. гос. ун-та.
2. Налоговый кодекс Российской Федерации (часть вторая) [Электронный ресурс]: федер. закон от 5 авг. 2000 г. № 117-ФЗ: (ред. от 30 дек. 2012 г. № 294-ФЗ): (с изм. и доп., вступающими в силу с 1 янв. 2013 г.) // КонсультантПлюс: справ. правовая система. – Версия Проф, сетевая. – Электрон. дан. – М., 2012. – Доступ из локальной сети Науч. б-ки Том. гос. ун-та.
3. О регистрации и изменении договора о создании консолидированной группы налогоплательщиков: письмо ФНС России № АС-4-3/225692 // *Налоги: журнал.* – 2012. – № 2. – С. 43–48.
4. Авдеев В.В. Налогообложение прибыли консолидированной группы налогоплательщиков / В.В. Авдеев // *Все для бухгалтера.* – 2013. – № 1. – С. 4–11.
5. Баннова К.А. Особенности налогообложения консолидированных налогоплательщиков в развитых зарубежных странах / К.А. Баннова // *Вестник Томского государственного университета. Экономика.* – 2012. – № 2. – С. 77–80.
6. Кондрашова Н.А. Предпосылки создания консолидированных групп налогоплательщиков / Н.А. Кондрашова // *Международный бухгалтерский учет.* – 2013. – № 2. – С. 28–34.
7. Тафинцева Д.Ю. Система консолидированного налогообложения холдинговых компаний: дис. ... канд. экон. наук / Д.Ю. Тафинцева. – М., 2011. – 206 с.

## ИНФОРМАЦИОННЫЕ ТЕХНОЛОГИИ КАК РЕГУЛЯТОР КОРПОРАТИВНОЙ ПРЕСТУПНОСТИ

*А.В. Еремина*

*(г. Томск, Томский политехнический университет)*

## INFORMATION TECHNOLOGIES AS REGULATOR OF CORPORATE CRIME

*A.V. Eremina*

*(s. Tomsk, Tomsk Polytechnic University)*

This article describes the information technology as a regulator of corporate crime. The author examines the impact of the mass media on the most well-known international and Russian organizational crime.

Corporate crime is a real epidemic of modern business community. Organizations violate the laws, paying huge fines, businessmen are criminally liable. Unfortunately, the number of corporate crimes hasn't reduced. Then, the question arises: is there a way of regulating corporate crimes? Curiously enough, that one that helps in fight against unscrupulous corporations is modern information technology. In this article, we examine how mass media (media) and Internet technologies affect corporations' crimes.

Considering corporate crimes, it is important to structure them into a definite system allowing performing their analysis.

There is no accurate classification of corporate crimes. However we can explore in options that there are.

Allocate two types of environmental crimes:

1. Crimes of a general nature. Encroachment on nature as a whole.
2. Special environmental crimes which affect individual components nature.

An example would be oil spill in the Gulf of Mexico which occurred April 20, 2010.

After the explosion were damaged pipes, resulting in a depth of 1500 meters in the Gulf of Mexico behind 153 days was spilled about 5 million barrels of oil and appeared oil spot, which reached 75,000 square kilometers. [1]

On the Gulf Coast have been found dead animals, dead birds and turtles. For that period of time the oil spill posed a threat to more than 400 species of animals. Information about this environmental disaster spread around the world within minutes.

During the weeks the attention of people on the planet was drawn to Gulf of Mexico. The company nothing left to do but to admit guilt for happened and to pay fines.

This example became serious warning to companies whose activities pose a threat to the ecosystem.

Violating antitrust laws appear quite often. To date, antitrust law, represents a system legal rules and institutions, certain set of laws and government of acts which delivers competition, aimed at restricting and prohibiting monopolies which impede the creation of monopolistic structures and unions.

An example by violation of antitrust laws can serve a Swiss pharmaceutical company F. Hoffmann-La Roche Ltd., Which paid a fine of half a billion dollars for violating antitrust laws in the U.S. market. Authorities decided that the management company “entered into a criminal conspiracy” and artificially regulate appeal of its shares in the market and their prices. Contracts for the supply of medicines were also disseminated with violation laws such practice continued for nine years. As a result of the company to maintain own reputation, was compelled to pay a fine of \$ 500 million [2].

Ecological crimes and crimes related to violation of antitrust laws there exist and are regulated by the media.

Fraud is one of the branches corporate crime.

Fraud should be called the theft of another's property or the acquisition of another's property fraudulently or breach of trust.

Motivation and opportunity to commit of corporate fraud can define by how a person perceives the pressure of external circumstances, financial problems, addictions, family circumstances.

Any presence of corporate fraud inflicts substantial harm which impact the company. Example, the theft of know-how and prolonged frauds with financial statements of credit institutions may lead to the bankruptcy of the company.

Financial criminality is the commission of acts that infringe on the financial and economic relations regulated by rules of financial law.

In Russia, companies caused damage of 20 billion rubles of financial crimes over the past three years. Law enforcement agencies report that only in 2013 were committed more than 42 thousand crimes. To give an example, the Bank Pushkino was collecting money by any means. At bank pursued a policy on attraction of new deposits from the public to the last moment. Bank on the verge of bankruptcy and, despite this, he offered customers ridiculous percentages, best on the market. Townspeople carry their money. Collected money disappeared in an unknown direction. Central Bank revoked the license on September 30. Bank “Pushkino” was included in the second hundred Russian banks by assets.

Financial crimes, nowadays due to the media become transparent. With transparency reflect all transactions allegedly committed by, and it becomes possible easily calculate the violators. With transparency of the system, many employees will know that their work is controlled and monitored and this will be one of the steps to reduce violations and crime.

Violation in the production drugs can be as fake and counterfeit. Counterfeit drugs may be represented as the production with the modified structure. In of counterfeit drugs and their produc-

tion occurs further sale, which is carried out under a different trademark. For example, according to the 2008 law enforcement authorities detained 72 organized groups that manufactured and sold the adulterated drugs most different names and appointments. Were identified cases identify counterfeit medicines in the following Russian companies: JSC “biosynthesis”, OAO “ICN Tomsk chemical-pharmaceutical plant” and the worst thing that a list of these companies is great. [2]

All these crimes having become of a public knowledge get a big response. Currently in Russia the influence of media on corporations is not so developed. To fight these crimes, we should actively use media sources in order to make corporate crimes transparent.

### References

1. Гарант. [Электронный ресурс]. – URL: <http://base.garant.ru/12148517/9/> (дата обращения: 16.04.2014).
2. «РИА Новости». [Электронный ресурс]. – URL: [http://ria.ru/trend/\\_bank\\_Pushki\\_no\\_3009\\_2013/#ixzz2y5JTУHqL](http://ria.ru/trend/_bank_Pushki_no_3009_2013/#ixzz2y5JTУHqL) (дата обращения: 16.04.2014).

## АКТУАЛЬНОСТЬ СОЦИОГУМАНИТАРНОГО ПОДХОДА К ИССЛЕДОВАНИЮ КОНВЕРГЕНТНЫХ ТЕХНОЛОГИЙ В УСЛОВИЯХ СОВРЕМЕННОГО ИНФОРМАЦИОННО-КОММУНИКАТИВНОГО ПРОСТРАНСТВА

*Л.И. Иванкина*

*(г. Томск, Томский политехнический университет)*

*E-mail: ivankina@tpu.ru*

## THE RELEVANCE OF SOCIO-HUMANISTIC APPROACH TO CONVERGENT TECHNOLOGIES IN THE MODERN INFORMATION AND COMMUNICATION ENVIRONMENT

*L.I. Ivankina*

*(Tomsk, Tomsk Polytechnic University)*

The paper presents theoretical and methodological dimensions of convergent technologies and risks connected with them. These risks stipulate for the adequate socio-humanistic analysis of the practical applications of these technologies.

**Key words:** convergent technologies, techno-anthroposphere, socio-humanistic approach, socio-anthropological change, techno-social environment.

**Введение.** Образ современной и будущей цивилизации в большой степени определяют конвергентные технологии, под которыми подразумевается сложный междисциплинарный комплекс синергично усиливающих друг друга инновационных технологий и наук – нано-, био-, информационно-коммуникационных, когнитивных, а также наук, сопряженных с ними, изучающих социальные процессы (NBICS) [1]. По формальным основаниям и первичному генезису лишь половина из перечисленного может быть отнесена к социогуманитарным технологиям, однако, и нано- и био- технологии содержат колоссальный потенциал социоантропологических изменений общества и стимулируются, в том числе, запросами техносociальной среды и проектами ее развития. Отсюда – актуальная потребность в фундаментальных исследованиях сущности конвергенции, вероятных угроз и перспектив использования высоких технологий как ответ на методологический вызов понимания жизни современной техно-антропосферы в ее системной целостности.

**1. Конвергентные технологии.** Конвергентные технологии – это область исследования естественных наук, их развитие в долгосрочной перспективе может привести к изменению жизненного мира человека, что является объектом исследования социальных наук. Первые такие изменения хорошо прослеживаются на примере влияния на развитие общества прена-