Institute of import substitution in the agro-industrial complex of modern Russia (theoretical and legal approach)

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Abstract: The article deals with the implementation of the policy of import substitution as one of the alternative forms of influence of state policy on international sanctions against the Russian Federation. The authors come to the conclusion that an effective state policy in the field of agro-industrial complex is possible only with the functioning and implementation of import substitution policy. Modernization of the agro-industrial complex will allow the Russian Federation to improve the national policy in the field of agriculture, as well as to strengthen the spheres of influence in the international arena in the field of agro-industrial cluster.

1. Introduction
At present, import substitution in the Russian Federation is considered a poorly studied legal institution and needs a deep analysis, as well as popularization among legal scholars. It is worth noting that the study of this process until the last stage was made only with the support of the consideration of the actual skills of other states in this area. A number of scientists note that the policy of "import substitution" is compared with the "state patronage policy", which contradicts the formation of competitive relations and the principle of independent trade, which in accordance with this leads to stagnation of the economy. Import substitution is the only one with more significant conditions that have a great impact as a result of the applicable degree of product security and the formation of the competitiveness of Russian firms. It is implied that the presence of the necessary degree of state aid import substitution must be motivation for the formation of state production. The creation of a reasoned concept and methodology of import substitution is considered to be one of the main issues. At present, when the food market switches to even more independent relationships, it is very important to disclose the characteristics of import substitution in such situations and try to make the procedure of import substitution in the general foreign trade regime. It's not exactly right. In certain works, the policy of import substitution is interpreted as a way to involve the country in world production by providing a boost to the state economy and the formation of internal trade of industrial products. At the moment, there are different terms of import substitution. It is possible to consider import substitution as a financial and industrial strategy, which is focused on the replacement of imported goods, which have a great need in the domestic market, by Russian ones [1]. Such sense of strategy is rational to use only in the course of a small stage of industrialization, the necessary import substitution.

The purpose of this study is to determine the strategic guidelines for the development of agro-industrial complex in the field of import substitution. The samples for the study were operating
enterprises of the Russian Federation, the effectiveness of which is recognized at the national and international level.

2. Literature review
Numerous market studies, publications and periodicals indicate that the interest in the development of the institute for import substitution in the field of agro-industrial complex increases every year. Since 2014, the Russian Federation has faced the "sanctions policy" of the world community, as a result of which the state authorities were forced to revise the existing national development strategies in the field of agriculture.

The degree of integration of the Russian economy into the world and today is elevated unacceptably. A significant part of imports into the GDP of the state prevents the formation of its industry, agriculture. The entry of the Russian Federation into the WTO formed a promise for the purpose of an even more active increase in imports and a decrease in the share of domestic manufacturers in the domestic market. If you do not provide import substitution, the domestic production will begin to decline, which in fact will form the danger of financial and military security of the state.

3. Materials and methods
At present, there are a large number of regulations that directly or indirectly reflect the problems affecting the issues of import substitution. Decree of the President of the Russian Federation No. 204 of 07.05.2018 "About national goals and strategic objectives of the development of the Russian Federation for the period up to 2024", reflected the following concept and terminology: "Export of goods is export of goods from the Russian Federation in the absence of an obligation to re-import". For statistical analysis of the dynamics of foreign trade, various indicators are used, in particular the volume of foreign trade [2]. This coefficient that adds up for a specific period the total size of the export and the total volume of import. For example, the foreign trade turnover of the Russian Federation in January-April 2019 amounted to 215.3 billion dollars. This amount came from exports of $ 137.6 billion and imports of $ 77.6 billion [3]. If you look at the characteristics of foreign trade of the Russian Federation in the dynamics, then in this case it is noticeable that foreign trade turnover increases over time. In recent years, due to the resumption of oil prices, the number of exports began to increase rapidly, which also affects the indicator of foreign trade. Imports, in turn, consistently grows, of course the most moderate pace. In consequence of bilateral sanctions strikes, our state began to import foreign product much less, trying to improve its production. These days, there is a very huge number of strategies, concepts, orders, other installations and government projects, which in particular or in another way use the word "import substitution", that complicates the construction of goals, issues and expected results of this trend of financial work in the state, leads to the dispersion and ineffectual expenditure of budget funds allocated for a variety of assistance plans for Russian producers. As a consequence of import substitution, the effectiveness of the implementation of the adopted conclusions leaves much to be desired. In addition, the reasons that slow down the increase in import substitution in the agro-industrial complex are considered to be the lack of production volumes, including products of thorough processing, low competitiveness of a small part of manufactured products, poorly effective concept of promotion of Russian products. The main executors and co-executors of the project activities are: the Ministry of Agriculture of the Russian Federation; the Federal Service for Veterinary and Phytosanitary Control of the Russian Federation; the Ministry of Economic Development of the Russian Federation; JSC "Russian Export Center"; Federal Customs Service. As a partner in the implementation of the project "Export of Agricultural Products", special attention should be paid to the joint stock company "Russian Export Center". It is a state institute for export support, established with the support of the Government of the Russian Federation. The purpose of the organization is to realize the export potential of domestic companies and assist in strengthening Russia's position in foreign markets. The center provides financial and non-financial support to Russian exporters in a "single window" mode. Thus, entrepreneurs who have applied to JSC "REC" can receive a full range of services from initial consultations to assistance in registration of export transactions [4]. As models of functioning of the project it is possible to allocate
the following: first, conducting explanatory work by informing companies about growth opportunities (including forms and mechanisms of state support), information and consulting support for potential exporters, development of competencies in the field of export activities through the creation of special training programs. In addition, it is planned to assist in the formation on the basis of existing cooperative organizations, or “from scratch”, export cooperatives for the consolidation of batches of products of small and medium-sized producers and exports developed on the basis of uniform standards, increasing the attractiveness of export markets for such producers through the use of economies of scale. Secondly, the implementation of measures aimed at ensuring access to priority export markets of domestic producers through veterinary and Phytosanitary control, as well as the elimination of tariff and customs barriers to access. It will help to increase the volume of exports of agricultural products. Thirdly, the development of regional sub-brands will increase the recognizability of Russian agricultural products in foreign markets. Recognizability will increase the competitiveness of products, contributing to an increase in its export. The chosen approach allows ensuring an increase in the volume of exports of agricultural products both by increasing the number of exporters and by stimulating an increase in exports by existing exporters. Thus, the implementation of the project will not only achieve an increase in imports of agricultural products, but also lay the foundations for sustainable export growth in the long term.

4. Result
Most indicators are probabilistic, for example, the yield depends on the amount of fertilizer. Agricultural products do not include the results of processing of raw agricultural products (flour, cheese, vegetable oil, etc.) however, they can be produced in agricultural enterprises. Also, agricultural products do not include the cultivation of forest trees, the collection of wild berries and fruits. The degree of readiness varies between finished agricultural products and work in progress. The first one can have inner realization or usage. A work in progress is a production, the cost of which is not allowed to produce in the current year, but in the future the products will be received. Crop production should include gross harvest of potatoes, cereals, industrial, fodder and other agricultural crops, as well as seeds; products obtained from perennial plantations. Livestock products include products that are obtained during the cultivation and economic use of farm animals; products that are obtained from hog, birds, cattle fattening; fish farming products; beekeeping products.

The volume of production in the growing of livestock in kind is equal to the live weight obtained for the year of the animal yield, due to the growth of young cattle, due to the gain of cattle on fattening. It should be noted that natural indicators are always transferred into cash. To estimate the change in the physical volume of production, the calculation is carried out in both current and comparable prices. In agricultural organizations, the volume of production is calculated by the gross turnover method. The peculiarity of the calculation is that the calculation of total production is added to the internal turnover of the enterprise. Agricultural production is distinguished from other industries by a number of features, which causes originality in accounting. The specificity consists primarily in the fact that the production process is associated with living organisms and land, as well as with plants, protruding objects of labor. With the development of the productive forces, the means of production are modified qualitatively and increased quantitatively; less advanced and productive means of production are replaced with new ones. Land in agriculture is the most important means of production, and it is not possible to replace it with any other. At the same time, the limited size of the land does not mean that its productive forces are limited; on the contrary, with the development of scientific and technological progress, they are constantly growing.

To control the level of production costs in the agricultural industry, in addition to the planned and actual, the expected cost is calculated. Expected cost as well as financial results are determined as of October, 1 based on actual costs and products received over the past 9 months. Animal accounting also has its own characteristics, which are taken into account in both fixed and working capital. For example, a dairy cow herd is accounted for as a part of fixed assets, partially replenished by young animals that
are grown in their own farm. This feature makes it necessary to reflect in accounting the transition from working capital to fixed assets.

One of the problems is that there is no significant growth in agricultural exports, the trade balance is negative constantly. Today, the most successful products for export are beans, dairy products, wheat, honey, vegetables and fruits (partially).

In the world there is a dynamic growth in demand for organic products. The annual growth of the world market demand for organic products is 15% [5].

Organic agriculture and traditional crop production are two completely different areas of agriculture, two separate businesses.

Organic agriculture is a new, promising direction of investment, on the basis of which high profitability, competitiveness is achieved in the world markets, and new export channels are opened. Accordingly, the problems of attracting specialists to the village are solved, thereby reducing the high rates of internal migration, urbanization, which negatively affect the entire economy of the country, creating conditions for a sharp increase in the incomes of rural residents. And no less important is the solution of a number of environmental problems.

5. Summary and conclusions
The considered strategic guidelines are aimed at the development and strengthening of the institute of import substitution in modern Russia. The government is taking measures to remove existing barriers to the implementation of effective tools to improve this policy until 2030. Agriculture, as a separate branch of the economy, plays an important role in the development of the country's economy. Agricultural products are not only the product of final consumption, but also raw materials for processing in the industrial sector. Thus, in 2018, 20 inspection visits of independent auditors were conducted, which allowed to continue exporting livestock products to third countries and open access to new foreign markets of agricultural products [6].

To ensure compliance with the requirements of the importing countries of Russian grain and products of its processing in terms of safety, 200 thousand diagnostic studies were conducted. Programs of promotion and increase of volumes of export of certain types of production of beet-sugar, grain-processing, oil-fat, confectionery industry, "niche production" of agro-industrial complex with high margin, and also grain and poultry products are prepared and approved. In 2019, the project is planned to allocate 565.66 million rubles for its financing, by 2020-491.99 million rubles. This suggests that the implementation of this project is already giving significant results, and the reduction in funding costs indicates its viability, and the integrity of the existing system of functioning.

So, the further active support of subcontractors enabling environment for suppliers of products and key points of the project will allow achieving the desired results: increase in exports of agricultural products to $ 21.4 billion US by 2020.

With proper implementation in the first 6 months it is possible to get tangible results. Within two years, about 1.5 million citizens will be attracted to the agricultural sector, while receiving a high and stable income.

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