

ASSESSMENT METHOD OF LEASING ECONOMIC EFFICIENCY IN INNOVATIVE DEVELOPMENT OF A CONSTRUCTION COMPLEX IN COMPARISON WITH CREDITING

Construction complex as one of the most important sectors of Russian economy needs innovative and technological rearmament. For its accelerated transfer to an innovative way of development technological, material, financial, labor and other resources are necessary. Also there is a need of search of new administrative tools providing accelerated distribution of the sixth technological way in a construction complex. In our opinion, leasing is one of the factors of innovative development of a construction complex and one of effective administrative tools stimulating this development.

In leasing transaction the owner of an asset temporarily transfers the right to use an asset to other party. The owner of an asset is a lessor. The other party is a lessee. The lessor makes the lease for a specified time in return for periodic rental payments from the lessee.

One of the advantages of leasing is that it provides alternative to ownership. Also lessees benefit from a number of tax advantages. Leasing has many other advantages.

The results of scientific research of leasing features are presented in the article in comparison with the credit in innovative development of a construction complex. Efficiency assessment criteria of leasing for innovations in construction are offered. The assessment method of economic efficiency of leasing in comparison with the credit as administrative tools in innovative development of a construction complex is developed and presented.

Key words: innovative development, construction complex, leasing, efficiency assessment, leasing of innovations, leasing contract, innovative and technological rearmament.

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