

**ECONOMICS**  
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***Gloukhov E.V. Theoretical aspects of content and essence of governmental fiscal policy***

The article describes the basic principles of the theory of financial science devoted to the study of controversial issues of the content and nature of fiscal policy presented in the definitions of the authors belonging to different schools of science. In the reform of the Russian economy the main goal of the state, should be shown in the main direction of fiscal policy, in the interests of economic entities and the public, aimed at creating the conditions for expanded reproduction. Analysis of scientific concepts on fiscal policy, widely represented in the works of both domestic and foreign researchers, showed that, despite the large number of publications, questions on adapting the theory of financial science in practice, require a new approach and rethinking of some of the existing provisions and their amendments in accordance with the realities of the Russian economy.

Key words: state, fiscal policy, taxes, budget, business entity, population.

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