

**FEE EXPENSES CORRELATION IN THE FIELD OF LAW AND OTHER EXPENSES ON FINANCIAL
RESULT OF THE RUSSIAN ENTERPRISES**

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Abstract. *Purpose:* to determine features of interrelation and influence of expenses by fee in the field of law and other expenses on financial result of the Russian enterprises. *Methods:* general-logical methods of knowledge, correlation and regression analysis, comparative analysis, graphic analysis. *Results:* in article features of interrelation and influence of fee expenses in the field of law and other expenses on financial result of the Russian enterprises are investigated. The general characteristic of subject relevance is given. The modern scientific works considering questions of interrelation and various factors influence on financial result are analyzed. Despite rather large number of publications on the matter, we revealed lack of works of the expenses of the enterprises on external legal services considering influence on their financial result. For elimination of this gap, as the first of steps, we generalized data on proceeds from sales, profits before the taxation, prime costs, fee expenses in the field of law, fee expenses of science, fee of education, fee expenses of audit organizations. Specific weight of the presented expenses in prime cost is calculated. This statistics is presented from 2011 for 2016 in a section of the federal districts of Russia. Further the coefficients of correlation and factors which are most closely interconnected with revenue and profit were defined. The regression model of the resulting sign (proceeds from sales) and factorial signs is constructed (fee expenses in the field of law and fee expenses of science). An assessment of quality of the received regression equation is in conclusion given. *Scientific novelty:* in article on the basis of the regression analysis an assessment of interrelation and to influence of fee expenses in the field of law for proceeds from sales is given. *Practical importance:* the main results, provisions and conclusions of article can be used when developing strategy of the enterprises, at decision-making in the field of management of expenses. The data obtained in article will be useful to scientists-economists, scientific and pedagogical workers to expansion and better understanding of subject domain. The methodological base of article can act as an example when forming research competences of students, undergraduates and graduate students.

Keywords: revenue, profit, expenses from fee in the field of law, fee expenses of science, education fee, fee expenses of audit organizations, correlation, regression, multiple-factor regression model of revenue, financial result, the federal districts of Russia, the Northwestern Federal District, the Volga Federal District, the Southern Federal District, the Ural Federal District, Siberian Federal District, the Far Eastern Federal District, the North Caucasian Federal District, Central Federal District.

1.Introduction. Services in the field of law according to ARCEA¹ belong to so-called activity in the area in the field of law and accounting. Here services in consultation and representation of interests of the parties in courts and other judicial authorities belong; recommendations both consultation on various legal issues, and preparation of legal documents; and other specific services of legal character, for example, services of notaries, bailiffs, arbitrators, arbitration judges, patent agents and so forth.

Despite importance of legal maintenance of business and ensuring strict compliance to the legislation², in scientific and practical literature the question of interrelation and influence of expenses on legal services and financial

¹ OK 029-2014 (KDES of the Edition 2). All-Russian Classifier of Economic Activities (Order of Rosstandart of 31.01.2014 of N 14 St) (edition of 29.03.2018) [Electronic resource]//ConsultantPlus, 1997 — 2018. URL:https://www.consultant.ru/document/cons_doc_LAW_163320/c73a596fbd619e8606234f1a7d7da535b69f1d6f/

² Legal department: duties and functions [An electronic resource]//LLC Action management and finance, 2011–2018.URL: <https://www.gd.ru/articles/8920-yuridicheskiy-otdel>

results is considered poorly.³

It should be noted that in scientific literature questions of influence of factors on revenue are for a long time and in detail considered. For example, influence and interrelation of costs of research and development on revenue⁴ is investigated. Rather detailed retrospective of the Russian and foreign works in the field of a research of dependence of financial results on various factors is presented in Musiyenko S. O.⁵ article. In Musiyenko's article it is noted that in the majority of modern researches as the resulting sign accept revenue, net profit and various indicators of profitability. At the same time, as the factors influencing revenue or profit absolute measures get out (generally of the balance sheet), and as the factorial signs influencing profitability relative financial performance is chosen.⁶

In our opinion, it is expedient to consider features of interaction and influence of fee expenses in the field of law to the main financial results of the enterprises. Besides, it is important to compare interaction and influence of fee expenses in the field of law to other similar expenses on services and works which are included in prime cost.⁷

2.Selection formation. For assessment of interrelation and influence of fee expenses in the field of law and other expenses on financial result in work statistical data of the Information and analytical FIRA PRO⁸ system are used. The generalized data on the enterprises of all branches of economy in a section of the federal districts of Russia are presented in article:

- Northwestern Federal District
- Volga Federal District
- Southern Federal District
- Ural Federal District
- Siberian Federal District
- Far Eastern Federal District
- North Caucasian Federal District
- Central Federal District.

The submitted statistical data include such types of expenses as:

- Fee expenses in the field of law
- Fee expenses of science
- Education fee
- Fee expenses of audit organizations.

All these expenses belong to the "Expenses on Payment for Work and Services of the Third-party Organizations" group.

As financial results we considered proceeds from sales and profit before the taxation.

Data on federal districts are submitted from the 2011th year till the 2016th year.

The method of the regression analysis is rather widely applied to a research of economic processes and the phenomena. Let's construct the equation of regression of revenue (in the first part of article) and the equation of regression of profit before the taxation (in the second part of article) from the types of expenses stated above.

3.Key indicators. So, the main financial results (revenue and profit before the taxation) the enterprises of all branches of economy in a section of federal districts from 2011 for 2016 and also types of expenses on payment for work and services of the third-party organizations are presented in the following table.

³ Díaz-Barrios, Jazmín, Morela Pereira-Burgos, and Wendolin Suárez-Amaya. "Gobernanza: una visión desde la teoría administrativa." *Opción* 34.86 (2018): 326-357

⁴ Bolshakov Denis Yuryevich. Analysis of costs of scientific research of foreign defensive industrial companies//Bulletin of VKO Almaz-Antey Concern. 2015. No. 2 (14). URL: <https://cyberleninka.ru/article/n/analiz-zatrat-na-nauchnye-issledovaniya-zarubezhnyh-oboronno-promyshlennyh-kompaniy> (reference date: 27.06.2018).

⁵ Musiyenko S. O. The financial analysis and forecasting of results of activity of small enterprises on the basis of regression model//Current problems of economy and the right. 2017. T. 11, No. 1. Page 18-33. DOI: 10.21202/1993-047X.11.2017.1.18-33

⁶ Luo, C., Li, M., Peng, P., and Fan, S. (2018). How Does Internet Finance Influence the Interest Rate? Evidence from Chinese Financial Markets. *Dutch Journal of Finance and Management*, 2(1), 01. <https://doi.org/10.20897/djfm/89590>

⁷ Mulyono, D., Asmawi, M., & Nuriah, T. (2018). The Effect of Reciprocal Teaching, Student Facilitator and Explaining and Learning Independence on Mathematical Learning Results by Controlling the Initial Ability of Students. *International Electronic Journal of Mathematics Education*, 13(3), 199-205.

⁸ Information and analytical FIRA PRO system: [Electronic resource]. URL: <https://pro.fira.ru> (reference date: 27.06.2018).

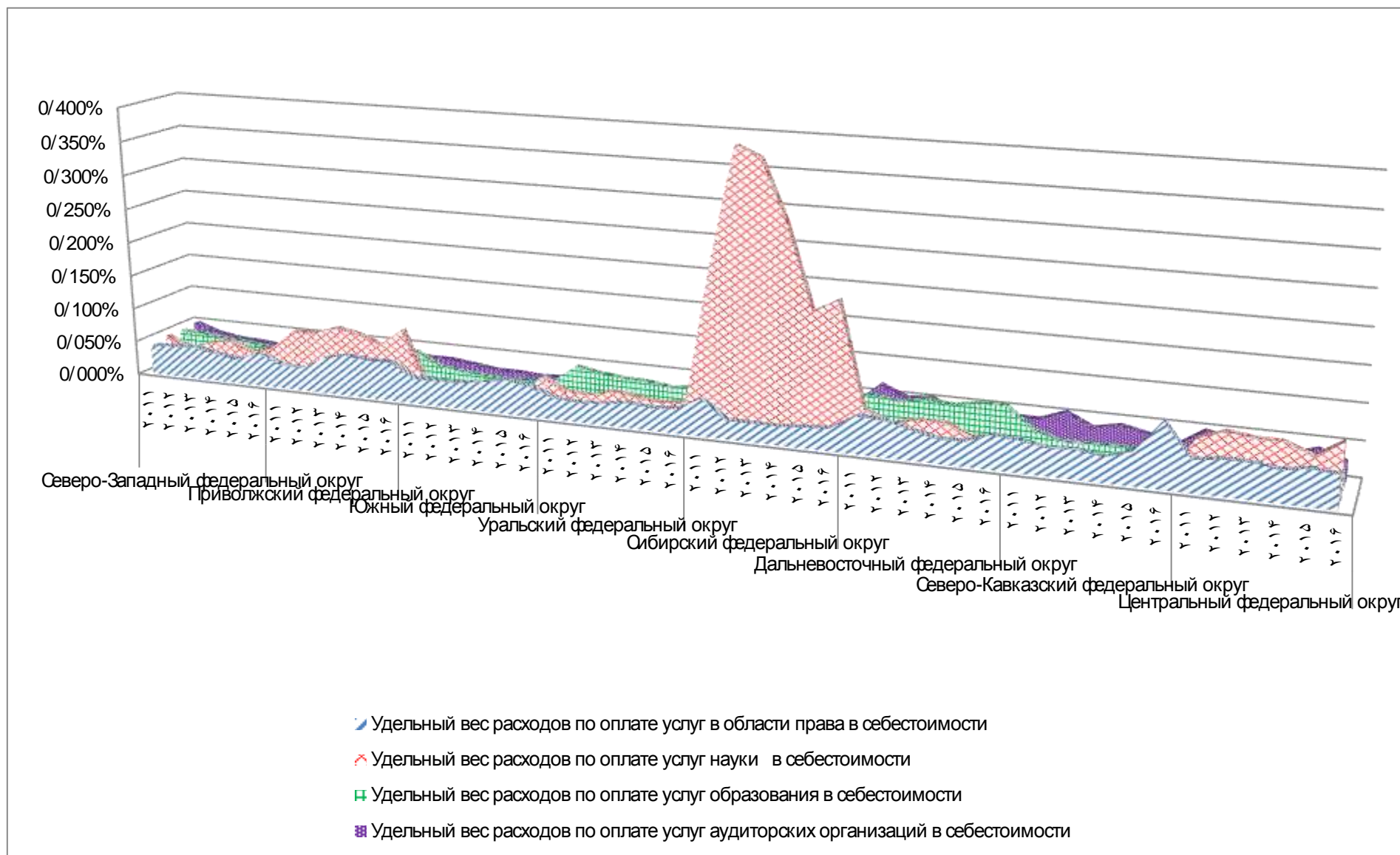
Table 1. Financial results and expenses of the enterprises in a section of federal districts in 2011 - 2016.

		Profit (net) from sale	Profit (loss) before the taxation	Fee expens- es in the field of law	Fee expens- es of science	Education fee	Fee ex- penses of audit or- ganizations	Prime cost of the sold goods, pro- duction, works, ser- vices
Northwest- ern Federal District	2011	8895823357	745873095	2950236,6	3287476,9	3197576,9	3384616,5	6893487520
	2012	9946861733	682464823	3540671,2	2512526	3542725,6	2974114,8	7965561556
	2013	11298078183	661314975	4143970,8	3857504,1	3649928,6	2883193,7	8976236789
	2014	12320578437	366751674	3967275,3	4904758,5	3855060,6	2992230	9847746795
	2015	14613217237	933872882	4104706,8	4372094,1	4003266,9	3258729,1	11824104402
	2016	15874728277	1584198174	6166607,6	5825935,3	4281714,6	4209276,3	12835782894
Volga Fed- eral District	2011	11449245054	945200702	3159984,8	6767673,2	4572503,8	3547922,4	9053833781
	2012	12629897519	1073034716	3292465,6	7512372	4502985,9	3246389,1	9963002046
	2013	13222308956	1000419091	5364826,1	9107580,6	4987876,5	3609922,7	10404891954
	2014	14281299282	952431939	6596251,9	8995462,9	5517223,2	3609174	11126013777
	2015	14334360695	1098209289	6329942,6	7723029,7	5760276,9	4087423,7	11277595274
	2016	14938002809	1242357387	6812360,9	11373673,4	6244182,6	4092177,9	12011951006
Southern Federal District	2011	3880306713	195390734	1132841,4	451354,9	1071897,5	1087551,4	3169058697
	2012	4528411298	264133098	1354866,3	332826,4	1085965	1117124,4	3689299201
	2013	5074867497	237241219	1539548,6	408730,4	1114381,7	1062414,6	4147947175
	2014	5597957764	116603226	1915458,6	605377,3	1144759,7	1153899,4	4500425591
	2015	6071535935	304221499	2371801,6	474495,3	1239530,1	1124632,9	4830890418
	2016	6838219482	610498756	2355084,3	2536305,1	1631332,5	1419785,5	5484633451
Ural Federal District	2011	8924529220	1007375087	2113163,3	2061002,3	3873073,9	2325809,5	6961811531
	2012	9842045642	1045905395	2106799,5	2148131,8	3763192,9	2217178,4	7694705167
	2013	10498597986	1044949522	2495812	3056238,1	3772969,6	2249224,1	8296229674
	2014	11492430260	1391193633	3214473,3	2918166,8	4013951,8	2456185,7	9071621474
	2015	12644437417	1575417256	3128565,2	2791232,7	3830846	2544711,2	9760547767
	2016	13033245639	1448995488	3530651,2	3334124	4503475,1	2876694,2	10108172506
Siberian Federal District	2011	5981220323	798486583	2367118,7	10393118,1	2912260,5	2839139,6	4470904586
	2012	6754361574	659947908	1374559,6	21065633	2612369,2	1963174,4	5315980693
	2013	7033655627	503833836	1471692,4	21272376,3	2770496,3	1796794,4	5580225511
	2014	7729789604	532302276	1518606,2	17284185,9	2768004,8	2029004,7	5835620816
	2015	8230418734	717377166	1770509,6	10898891,1	2886565,9	2046516,8	6092189945
	2016	8457804896	1163120852	2004320	12685377,2	3456122,8	2192839,5	6408049915
Far Eastern Federal District	2011	2282954569	380281266	876368	818380,9	991856,5	1071993,9	1665151080
	2012	2488824653	458672030	907890,8	633721,8	968747,4	883922,6	1792963688
	2013	2491402993	313019937	801780,3	833763,4	1167603,2	1000114,6	1908077373
	2014	3033521987	438437159	765422	1007720,2	1318247,4	819741,1	2283192213
	2015	3269548945	399545319	821673,4	694010,3	1539808,7	899887,4	2428720739
	2016	3382941930	646905750	1154740,6	827097,6	1594432,2	970368,9	2451880343

North Caucasian Federal District	2011	750704808	14419444	282810	27469,4	229457,2	253674,4	645845784
	2012	845714280	13130437	276813,2	103823	172799,3	384259	732524150
	2013	891861186	16295795	304907,5	147624,5	186110,7	269232,9	770098403
	2014	949510238	-4028146	276970,5	38879,5	205490,1	343137	811488741
	2015	1018011309	26824310	397849,9	28518,8	213292,5	294432,7	852212878
	2016	1123447581	40405073	839522,5	111240,3	311424,4	219165,4	935958155
Central Federal District	2011	40818653273	3082153808	14506353,2	19964870,9	9558830,5	15606658,2	32985638827
	2012	48682840733	3453004108	19155772,4	28836435,1	9836554,3	15701937,6	39292414161
	2013	58909277404	2745150471	23897112,3	33356709,8	11014456,7	13036347,6	48873920350
	2014	58609729484	2109039933	20436836,8	32159293,6	15776415,5	13655582,6	47289588168
	2015	66778832662	3363118861	26952067,9	29367851	17835506	21681507,6	54911618766
	2016	80934461885	4851224899	31317971	52519960,4	19083705,5	17896022,3	68319902437

It should be noted that the types of expenses considered by us do not make how many and that a considerable part of prime cost. However, their role in success of business is not less important, than a role of expenses on compensation, raw materials and materials and also management and business expenses. Further we will present the schedule of specific weight of the considered types of expenses to prime costs.

From the drawing it is visible that the expenses considered by us, generally make no more than 0,1% of prime cost. Exceptions are fee expenses of science in Siberian Federal District. In 2012 and 2013 the specific weight of expenses on payment of science in prime cost, on the enterprises of this federal district, was 0,396% and 0,381%, respectively. In this regard, it makes sense to consider in more detail further influence of expenses on payment of science on activity of the enterprises of Siberian Federal District.



Северо-западный федеральный округ	Northwestern Federal District
Приволжский федеральный округ	Volga Federal District
Южный федеральный округ	Southern Federal District
Уральский федеральный округ	Ural Federal District
Сибирский федеральный округ	Siberian Federal District
Дальневосточный федеральный округ	Far Eastern Federal District
Северо-Кавказский федеральный округ	North Caucasian Federal District
Дальневосточный федеральный округ	Far Eastern Federal District
Центральный федеральный округ	Central Federal District
Удельный вес расходов по оплате услуг в области права в себестоимости	Specific weight of fee expenses in the field of the right in prime cost
Удельный вес расходов по оплате услуг науки в себестоимости	Specific weight of fee expenses of science in prime cost
Удельный вес расходов по оплате услуг образования в себестоимости	Specific weight of fee expenses of education in prime cost
Удельный вес расходов по оплате услуг аудитных организаций в себестоимости	Specific weight of fee expenses of the audit organizations in prime cost

Figure 1. Specific weight of expenses in prime cost

In the Northwestern Federal District for the considered period from 2011 to 2016 on all enterprises the average specific weight of fee expenses in the field of law in prime cost was 0,043%; average value of fee expenses in the field of law - 4145578,05 thousand rubles. In the Volga Federal District the average specific weight of fee expenses in the field of law in prime cost - 0,049% and average value of fee expenses in the field of law - 5259305,317 thousand rubles. In the Southern Federal District the average specific weight of fee expenses in the field of law in prime cost - 0,041% and average value of fee expenses in the field of law - 1778266,8 thousand rubles. In the Ural Federal District the average specific weight of fee expenses in the field of law in prime cost -0,032% and average value of fee expenses in the field of law - 2764910,75 thousand rubles. In Siberian Federal District the average specific weight of fee expenses in the field of law in prime cost - 0,032% and average value of fee expenses in the field of law - 1751134,417 thousand rubles. In the Far Eastern Federal District the average specific weight of fee expenses in the area laws in prime cost -0,043% and average value of fee expenses in the field of law - 887979,1833 thousand rubles. In the North Caucasian Federal District the average specific weight of fee expenses in the field of law in prime cost - 0,049% and average value of fee expenses in the field of law - 396478,9333 thousand rubles. In Central federal the district the average specific weight of fee expenses in the field of law in prime cost -0,047% and average value of fee expenses in the field of law - 22711018,93 thousand thousands.

Thus, it is possible to note that the lowest specific weight of fee expenses in the field of law in the Ural and Siberian federal districts (on 0,032%), and the highest specific weight in the North Caucasian Federal District (0,049%). At the same time, the smallest absolute values of fee expenses in the field of law in the North Caucasian Federal District (396478,9333 thousand rubles), and the greatest in Central Federal District (22711018,93 thousand rubles).

4. Creation of the equation of regression. Further we will carry out the correlation analysis of revenue and expenses and profit and expenses. Correlation matrixes are given below.

Table 2. A correlation matrix revenue - expenses

	Proceeds (net) from sale	Fee expenses in the field of law	Fee expenses of science	Education fee	Fee expenses of audit organizations
Proceeds (net) from sale	1				
Fee expenses in the field of law	<u>0,993349416</u>	1			
Fee expenses of science	0,893358483	0,880631744	1		
Education fee	0,973203783	0,960981888	0,875572268	1	
Fee expenses of audit organizations	0,967344089	0,965129065	0,847516638	0,947663249	1

From the table it is visible that narrowness of communication between indicators or high:

- fee expenses of science and revenue;
- fee expenses of science and fee expenses in the field of law;
- fee of education and fee expenses of science;

or in other cases very high.

Thus, at creation of model of regression it is possible to include the following factors:

first, fee expenses in the field of law, as, correlation coefficient the highest, and this type of expenses - the main object of our research;

secondly, fee expenses of science, as, coefficients of correlation of this type of expenses with other indicators the lowest.

Table 3. A correlation matrix profit - expenses

	Profit (loss) before the taxation	Fee expenses in the field of law	Fee expenses of science	Education fee	Fee expenses of audit organizations
Profit (loss) before the taxation	1				
Fee expenses in the field of law	0,920862017	1			
Fee expenses of science	0,842194523	0,880631744	1		
Education fee	0,921099549	0,960981888	0,875572268	1	
Fee expenses of audit organizations	0,927061505	0,965129065	0,847516638	0,947663	1

From the table it is visible that in this case high and very high narrowness of communication between indicators is also observed. However, it is slightly lower, than in case of communication of revenue and expenses.

It is necessary to include factors in regression model of profit:

first, fee expenses of audit organizations (the highest coefficient of correlation with profit);

secondly, fee expenses of science as, coefficients of correlation of this type of expenses with other indicators the lowest.

In this case it does not make sense to include in model fee expenses in the field of law as there are linear dependences between various look expenses (factors of regression model).

Authors plan to carry out the analysis of interrelation and influence of the considered types of expenses in the following article.

By means of the Regression function in the EXEL program we will calculate the regression equation.

Table 4. Regression statistics (revenue)

Multiple coefficient of correlation = 0,994123448. That is, narrowness of communication between factors and a productive indicator very high.

Determination coefficient = 0,98828143. That is, in 98,83% of cases of change of factors lead to change of revenue. In other words - the accuracy of selection of the equation of regression - very high. Other 1,17% of change of revenue is explained by the factors which are not considered in model.

The linear equation of regression has an appearance:

$$y = 2328,31843x_1 + 134,51899x_2 + 1382489379 \quad (1)$$

Coefficients of the equation of linear regression can give economic sense.

The coefficient of regression of $b = 2328,31843$ shows average change of a productive indicator (in units of measure *at*) with increase or decrease in size of a factor x_1 on unit of its measurement, at the fixed provision of other factors of model. In this example with increase at 1 unit of fee expenses in the field of law revenue raises on average on 2328,31843.

Coefficient of regression of $c = 134,51899$. Similarly reflects change of revenue in connection with change fee expenses of science.

Coefficient of regression of $a = 1382489379$. Shows formally predicted revenue level in case of lack of fee expenses in the field of law and fee expenses of science.

P-value of coefficients of regression in all cases higher than 0,05. Thus, all of them are statistically significant.

F-value of criterion of Fischer = 1897,52949. At the same time, importance of $F = 3,5455E-44$ that significantly lower than 0,05. Therefore, the received equation is statistically significant.

For direct assessment of influence of factors on productive sign it is necessary to use elasticity coefficient. That is, for the purpose of expansion of opportunities of the substantial analysis of model of regression private coefficients of elasticity which are determined by a formula are used:

The private coefficient of elasticity shows as far as percent the sign result (in our case revenue) with increase in sign factor (in our case or fee expenses in the field of law or fee expenses of science on average changes) for 1% of the average level at the fixed provision of other factors of model.

Thus, we receive coefficient of elasticity of $E_b = 0,82313655$. Coefficient of elasticity $E_c = 0,078360536$.

As coefficients of elasticity influence of factors on productive sign (revenue) slightly there is less unit.

Beta coefficient shows on what part of size of the average quadratic deviation will change dependent variable (revenue) with change of the corresponding independent variable (fee expenses in the field of law or fee expenses of science) at a size of the average quadratic deviation at the value of other independent variables fixed at the constant level. It is calculated by a formula:

$$\beta_i = b_i \frac{S(x_i)}{S(y)}$$

B beta coefficient = 0,920449308

C beta coefficient = 0,082781603

That is, increase in fee expenses in the field of law for the size of a mean square deviation will lead to increase in average value of revenue at 0,9205 mean square deviations of revenue, and increase in fee expenses of science - on 0,0828 mean square deviations.

5. Assessment of quality of the equation of regression. Comparison of the actual values of revenue and predicted is shown in the following drawing.



Предсказанное значение выручки	The predicted value of revenue
Выручка (нетто) от продажи	Proceeds (net) from sale

Figure 2. Comparison of the actual and predicted revenue

From the drawing it is visible that the predicted values are rather close to actual. However the graphic analysis in this case does not allow making exact assessment of quality of regression.

Average error of approximation - an average deviation of calculated values from actual:

The approximation error within 5%-7% demonstrates good selection of the equation of regression to basic data.

$$\bar{A} = 31,74\%$$

On average, calculated values deviate from the actual values for 31,74% that speaks about need of completion of model.

Let's check existence of autocorrelation by means of Darbin-Watson's (DW) statistics. Sum of squares of the remains ($\sum e_t^2$) = 1,85421E+20 and square of a difference of the remains $((\sum e_t - \sum e_{t-1})^2)$ = 2,68799E+20. Thus,

$$DW = 1,449671578.$$

According to the table of Statistics of Darbin-Watson (dL and dU) with significance value $\alpha=0.05$ and degrees of freedom of $n=48$; we find $k=2$ dL and dU values.

The autocorrelation is absent if the following condition is satisfied:

$$d1 < DW \text{ and } d2 < DW < 4 - d2.$$

Without addressing tables, it is possible to use the approximate rule and to consider that the autocorrelation of the remains is absent if $1,5 < DW < 2,5$. As $1,5 > 1,45 < 2,5$, the autocorrelation of the remains is present. For more reliable conclusion it is expedient to address tabular values. According to Darbin-Watson's table for $n=48$ and $k=2$ (significance value of 5%) we find: $dL = 1,46$; $dU = 1,63$.

As $1,46 > 1,45$ and $1,63 > 1,45 < 4 - 1,36$, the autocorrelation of the remains is present.

Broysha-Godfrey's test also showed existence of autocorrelation of the remains.

Whyte's test showed existence of a heteroscedasticity.

Existence in our model of autocorrelation and heteroscedasticity speaks about need of its completion.

Thus, the equation in general is statistically significant. Coefficients of regression are statistically significant. However the considered factors exert insignificant impact on result. There is dependence between model factors. Quality check of the equation of regression showed that the model demands completion.

6. Conclusion. In article questions of interrelation of revenue and several types of the expenses relating to expenses on payment for work and services of the third-party organizations are considered.

In introduction the relevance of a research is proved. The ground of a research and methods of a research is described. Further data on the basis of which the correlation and regression analysis is carried out are submitted. Data on proceeds from sales, profits before the taxation, prime costs and fee expenses in the field of law, fee expenses of science, education fee, and fee expenses of audit organizations are submitted. The submitted data are provided in a section of federal districts from 2011 for 2016. Besides, are calculated specific the weight of the specified types of expenses in prime cost. It is revealed that the specific weight of these expenses, generally does not exceed 0,1% in structure of prime cost. However, it is noted that in 2012 and 2013 in Siberian Federal District the share of expenses on payment of science in cost of the enterprises made 0,396% and 0,381%, respectively.

In the main part of work coefficients of correlation of revenue and profit with expenses were calculated. The

regression model of dependence of proceeds from fee expenses in the field of law and fee expenses of science is constructed. The correlation analysis showed that narrowness of communication between indicators high and very high. However, close connection is observed, how between the resulting indicators (sales proceeds and profit before the taxation) and factorial indicators (expenses), and between factorial indicators. As a result as factorial signs for model of revenue fee expenses in the field of law (the greatest coefficient of correlation with revenue) and fee expenses of science were chosen (the smallest coefficient of correlation with fee expenses in the field of law). The regression analysis showed that narrowness of communication between factors and the resulting indicator very high. At the same time, in 98,83% of cases of change of factors lead to change of revenue. The equation in general is statistically significant. Coefficients of regression are statistically significant. Coefficients of regression were given economic sense. Also elasticity coefficients which showed that influence of factors on productive sign (revenue) slightly were calculated. Besides, Beta coefficients which say that increase in fee expenses in the field of law for the size of a mean square deviation will lead to increase in average value of revenue at 0,9205 mean square deviations of revenue, and increase in fee expenses of science - on 0,0828 mean square deviations were calculated.

However, assessment of quality of the equation of regression showed that it demands completion and in the real look it cannot be used for forecasting. The error of approximation is equal to 31,74%. Darbin-Watson's test and Broysha-Godfrey's test also showed existence of autocorrelation of the remains. Whyte's test showed existence of a heteroscedasticity.

Thus, fee expenses in the field of law are interconnected and influence definitely revenue. The broad prospects of continuation of this research are offered us. In our opinion, it makes sense to approach a problem on the other hand and to consider the factors influencing fee expenses in the field of law including external; to find out what the size of these expenses depends on.

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