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ECONOMIC THEORY

ASYMMETRIC DEVELOPMENT OF REGIONAL LABOR MARKETS UNDER CONDITIONS OF LOW RATES OF ECONOMIC GROWTH

© 2020 **Blinova Tatiana Viktorovna**

Doctor of Economic Sciences, Chief Researcher

Institute of Agrarian Problems of Russian Academy of Science, Saratov, Russia

E-mail: ruandre@mail.ru

A study was made of the interregional differentiation of the Russian labor market, the cluster structure was examined, and relatively homogeneous groups of regions were identified by the level of unemployment, estimated interregional fluctuations of key indicators. The reasons for the asymmetric behavior of the regions of the Russian Federation on the labor market are identified, which allows you to obtain the necessary information to assess the regional risks of unemployment growth in conditions of low economic growth or recession.

Keywords: labor market, unemployment, regions of Russia, asymmetry, recession

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CHANGES IN THE PROCESSES OF INTELLECTUAL AND LABOR ACTIVITY IN THE MODERN ECONOMY

© 2020 **Levchenko Larisa Vladimirovna**

Candidate of economic sciences, Associate professor
Samara State Economics University, Samara, Russia

E-mail: lvls@mail.ru

The paper deals with the study of changes in contemporary forms of intellectual and professional activities. Their features, modern changes and tendencies of further development are considered. Also, the work provides factual statistical material on scientific activities and addresses the current problem of self-employment.

Keywords: human capital, intellectual capital, intellectual activity, innovative activity, self-employment, formalized knowledge, guaranteed income.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

EDUCATIONAL SERVICE AS A SOCIO-ECONOMIC CATEGORY

© 2020 **Demina Svetlana Aleksandrovna**

PhD in Economics, Associate Professor
Associate Professor, Department of Economic Theory and Management
Moscow State Pedagogical University, Moscow, Russia
Email: sa.demina@mpgu.su

© 2020 **Beketova Olga Nikolaevna**

Doctor of Economics, Professor
Professor, Department of Business Technology and Management
MIREA – Russian Technological University, Moscow, Russia

© 2020 **Kozhukalova Oksana Yurievna**

PhD in Economics, Associate Professor
Associate Professor, Department of Economic Theory and Management
Moscow State Pedagogical University, Moscow, Russia
E mail: o.kozhukalova@mpgu.su

© 2020 **Demin Alexander Sergeevich**

Head of the Department of Information and Educational Systems
Moscow State Pedagogical University, Moscow, Russia
E-mail: as.demin@mpgu.su

The article considers approaches that characterize educational services from different angles. The distinctive features of educational services as a socio-economic category are identified and systematized, the main directions of development of the quality assessment system of modern education are identified.

Keywords: education, service, benefit, efficiency, quality

STATE TAX REGULATION OF ECONOMIC AND SOCIAL PROCESSES

© 2020 **Dozhdeva Elena Evgenyevna**
Candidate of Economics, Associated Professor
Samara state economic university, Samara, Russia
E-mail: dozhdeva69@mail.ru

The article proposes the most accurate definition of the concept of state tax regulation of economic and social processes. The influence of direct and indirect taxes on economic and social processes is disclosed. The instruments of state tax regulation with the aim of the most efficient use by the state of the tax system to solve economic and social problems are identified. The characteristic is given and the role of each instrument of tax regulation of the economy and social processes in modern conditions of state development is analyzed. The conclusion is made that it is necessary to reform tax legislation to overcome the crisis situation in the country.

Keywords: state regulation of economic and social processes, direct and indirect taxes, tax regulation tools.

ADMINISTRATION OF EXCISE TAXES ON TOBACCO AND ALCOHOL PRODUCTS

© 2020 **Evnevich Maria Aleksandrovna**
Candidate of Economics (PhD), Docent,
Associate Professor of the Department of Business Economics and Entrepreneurship
St. Petersburg State University, Saint Petersburg, Russia
E-mail: m.evnevich@spbu.ru

© 2020 **Ivanova Dinara Vladimirovna**
Candidate of Economics (PhD),
Assistant professor of the Department of Business Economics and Entrepreneurship
St. Petersburg State University, Saint Petersburg, Russia
E-mail: d.v.ivanova@spbu.ru

The article is devoted to the problem of tax evasion by the example of tobacco and alcohol products, as well as measures tightening control and administration of sale of excise goods. The statistics on the collection of excise taxes, the dynamics of changes in excise rates and minimum retail prices are presented. Measures to reduce the number of violations in the sale of excisable goods are proposed.

Keywords: excise taxes, tax revenues, tax evasion, tax collection, minimum retail prices.

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ANALYSIS OF THE GLOBAL WHEAT MARKET AND RUSSIA'S PROSPECTS FOR EXPANDING EXPORT POTENTIAL

© 2020 **Zhilyakov Dmitry Ivanovich**

PhD in Economics

Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia

E-mail: zhilyakov@yandex.ru

© 2020 **Bashkatova Valentina Yakovlevna**

Kursk Institute of Cooperation (branch)

ANO VO «Belgorod University of Cooperation, Economics and Law», Kursk, Russia

© 2020 **Plakhutina Julia Viktorovna**

PhD in Economics

Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia

E-mail: juliasonina2008@yandex.ru

© 2020 **Petrushina Olga Vyacheslavovna**

Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia

E-mail: petao@yandex.ru

© 2020 **Zyukin Danil Alekseevich**

PhD in Economics

Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia

E-mail: nightingale46@rambler.ru

The article analyzes the situation on the world grain market, highlights the analysis on the world wheat market, considers the place of Russia as one of the largest grain exporters in the structure of world wheat exports, analyzes the dynamics of Russian grain exports. It was found that in the 2019/20 season, growth in production and consumption of grain in the world market is forecasted. Also, during the study, it was found that the role of Russia as a world exporter of grain is strengthening from year to year.

Keywords: grain farming, wheat, grain export, world wheat market.

MECHANISMS OF TECHNOLOGY PARKS DEVELOPMENT FOR THE INNOVATION TRANSFER ACCELERATION

© 2020 **Zavyalova Nadezhda Borisovna**

Candidate of Technical Sciences, Associate Professor
Plekhanov Russian University of Economics, Moscow, Russia
E-mail: Zavyalova.nb@rea.ru

© 2020 **Andreeva Arina Mikhailovna**

Plekhanov Russian University of Economics, Moscow, Russia
E-mail: AAM.dot@mail.ru

The article studies the mechanisms for the development of technology parks. Technology parks help to integrate the regional resource base and small and medium-sized entrepreneurs to facilitate the process of implementation of innovations. The cooperation of universities, research centers, business organization and investors are the necessary prerequisites for the effective functioning of the technology parks. The cooperation and communication process can be facilitated using IT platforms.

Keywords: technology parks, small and medium-sized entrepreneurship, cooperation, technology park participants

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SCENARIOS FOR THE DEVELOPMENT OF GRAIN PRODUCTION AND THE STATE OF THE GRAIN MARKET IN THE SHORT AND MEDIUM TERM

© 2020 **Zyukin Danil Alekseevich**

PhD in Economics
Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia
E-mail: nightingale46@rambler.ru

© 2020 **Soloshenko Ruslan Viktorovich**

Doctor of Economic Sciences
Kursk State Agricultural Academy named after I.I. Ivanov, Kursk, Russia
E-mail: soloshenko-v-m@yandex.ru

The article discusses the development of the grain product sub-complex of the agricultural sector in the context of various options for the state of the domestic grain market and grain production. The analysis of the grain balance forecast proposed in the Strategy for the Long-Term Development of the Grain Subcomplex until 2035 was made and its shortcomings were revealed: the linear nature of the

change in gross fees and the discrepancy with the volume of domestic consumption, which determines the underestimation of the magnitude of the expected exports in the current and next season. The study analyzes the current state, factors that influenced it, and medium-term prospects for increasing grain exports. The authors propose the forecast of export variations in the coming year, depending on 3 options for changing domestic consumption and 6 options for changing the grain yield.

Keywords: grain-food subcomplex, grain farming, grain production, domestic consumption, export, scenario forecasting, state regulation, strategy.

COMMISSION TRADING IN THE CONDITIONS OF AUTOMATION OF THE ACCOUNTING PROCESS (ACCOUNTING AND TAXATION AT THE PRINCIPAL)

© 2020 **Kulikova Irina Vladimirovna**

Candidat of economic sciences, Assistant professor of department economics and finance
Altai Branch of the Russian Presidential Academy of National Economy and Public Administration,
Barnaul, Russia
E-mail: irenkulikova_82@mail.ru

Some business entities use intermediary agreements when conducting business activities, and the most popular is the Commission agreement. In this article, the author sets out the issues of accounting and taxation of Commission trading operations for the comitent in the conditions of automation of the accounting process.

Keywords: Commission agreement, Commission agent, Commission agent, accounting, taxation, sales of goods.

INTERNATIONAL TRANSPORT CORRIDORS IN TERRITORIES OF RUSSIA: FORMATION, DEVELOPMENT AND CURRENT STATE

© 2020 **Myshinsky Egor Anatolievich**

Master of Advertising and Public Relations
RUT (MIIT), Moscow, Russia
E-mail: showbiz01@rambler.ru

© 2020 **Kapastina Nadezhda Valeryevna**

Professor, Doctor of Economics,
Department of Economics of Transport Infrastructure and Construction Business Management
RUT (MIIT), Moscow, Russia
E-mail: kuzminova_n@mail.ru

There are several goals for the development of transport corridors — this is to stimulate economic development in the regions, using improved transport access to the regions and increased turnover, which will directly affect the prosperity and increase of investment in the control region or increase the efficiency of transport logistics in order to increase the capacity of an already existing corridor. This article focuses on these two goals. The transport corridor can become a tool for balanced and more sustainable economic development of both the region and the well-being of people in the corridor region, if it is the international transport corridor (MTK), the probability of improving people's well-being increases. Since MTK directly affects investments in the region, as well as the number of jobs. But we certainly should take into account the environmental impact of transport on us and try to foresee the risks.

Keywords: international transport corridors, transport, statistics, cargo, region, import, export.

BRANCH MARKET OF SERVICES: MAIN AREAS OF RESEARCH AND REGULATION

© 2020 **Popova Elena Aleksandrovna**

Doctor of Economics, Docent

South Ural State University (State scientific university), Chelyabinsk, Russia

E-mail: 73519045153@yandex.ru

© 2020 **Demina Nadezhda Konstantinovna**

PhD in Economics

South Ural State University (State scientific university), Chelyabinsk, Russia

E-mail: deminank@susu.ru

The basic model of the paradigm of formation of the industry market is justified. Showing its place in the structure of the external environment of the economic entity. The main attention is paid to the mechanisms of regulation of the industry market from the point of view of the evolutionary theory of its innovative development.

Keywords: Industry, market, model, demand, supply, innovation development, evolutionary theory, sports, physical culture.

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WAYS TO IMPROVE THE PROFESSIONALISM OF STAFF AND EXPERTS OF STATE AUDIT INSTITUTION

© 2020 **Shakaraliyev Firish Balish**

Dissertator

Institute of Azerbaijan National Economy, Baku city, Azerbaijan Republic

E-mail: firis.sekereleyev@mail.ru

The development of audit institutions plays an important role in accelerating socio-economic development. As a result of activity of these institutions, it becomes possible to identify new financial and economic resources necessary for economic development. Increasing transparency in the society and strengthening financial discipline in economic activities are also closely linked to the activity of these institutions. The article addresses the issues of enhancing the knowledge and experience of staff and experts who play an important role in the development of state audit institution. Suggestions and recommendations being of importance in this field are provided.

Keywords: audit, state audit institution, staff capacity, vocational degree.

BOOK KEEPING, STATISTICS

**FORMS OF INTERACTIVE APPROACHES TO THE STUDY OF DISCIPLINE
«MANAGEMENT ACCOUNTING»**© 2020 **Lyalkova Evgeniya Evgenievna**

Ph.D. in Economics, Assistant Professor, Department “Accounting, analysis and audit”
Financial University under the Government of the Russian Federation, Moscow, Russia
E-mail: eelyalkova@fa.ru

The level of interest in the development of management accounting in Russia is very high. The article discusses the importance and role of the discipline «Management accounting» in the preparation of students of economic specialties. The comparison of distance and classical full-time education in the discipline is carried out. The article contains a classification of teaching methods. The cone of Edgar Dale training is considered, the higher efficiency of active and interactive forms of training is proved. The author presents the interactive methods, in particular the games «Theory» and «Terms» used by the author in teaching the discipline «Management accounting» are described in details

Keywords: management accounting, distance and full-time education, intelligence map of the discipline, classification of teaching methods, Edgar Dale’s cone of learning, interactive teaching methods, the use of games in the study of the discipline «Management accounting».

**FORMATION AND IMPLEMENTATION OF THE ENVIRONMENTAL POLICY
OF THE RUSSIAN FEDERATION THROUGH THE PRISM OF THE ECONOMIC
COMPONENT**© 2020 **Naumova Tatyana Maksimovna**

PhD in Economics, Associate Professor,
Department of Finance, Economics and Organization of Production
Volga State Technological University, Yoshkar-Ola, Russia
E-mail: MalkovaTM@volgatech.net

© 2020 **Shlychkov Dmitry Sergeevich**

PhD in Economics, Associate Professor, Department of Accounting, Analysis and Audit
Financial University under the Government of the Russian Federation, Moscow, Russia
E-mail: sds457@mail.ru

The formation of an effective environmental policy is a priority for the development of a modern state. Currently, environmental policy in Russia is being implemented with low efficiency. The solution to the problem involves setting strategic and tactical goals and their implementation by implementing short, medium and long-term programs, guaranteed measures to provide the economy with natural resources and maintaining favorable living conditions for the population, environmental safety requirements and sustainable development. The latter is the main condition for ensuring the balance of ecology and economy.

The main result of the study of the problems of Russia’s environmental policy and its impact on the economy, including environmental taxation, is the balance between the environmental impact of society through use in the production process and the collection of taxes and fees for restoring the environmental balance.

Keywords: ecology, taxation, environmental policy, economics of environmental management, environmental payments.

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COMPARATIVE ANALYSIS OF THE APPLICATION OF THE SIMPLIFIED TAX SYSTEM ON THE EXAMPLE OF THE RUSSIAN FEDERATION AND THE REPUBLIC OF KAZAKHSTAN

© 2020 **Petrov Alexander Mikhailovich**

Doctor of Economic Sciences (Advanced Doctor),
professor of Department of the Accounting, Analysis and Audit
Financial University under the Government of the Russian Federation, Moscow, Russia
E-mail: palmi@inbox.ru

For many years Russia and Kazakhstan have been not only neighbors, but also allies, partners and good friends. These friendly relations began more than 28 years ago, when the Treaty of Friendship, Cooperation and Mutual Assistance was signed [1]. These two countries have managed to do a great deal together, so it is safe to say that this cooperation is developing in all directions and is linked by social, political, economic and cultural ties. And it should be added that this relationship is constantly developing. The article compares the existing simplified tax systems of Kazakhstan and Russia.

Keywords: Accounting, reporting, simplified taxation system, Kazakhstan, Russia

WORLD ECONOMY

ANALYSIS OF TASKS AND PROBLEMS RELATED TO THE FORMATION OF THE COMMON GAS MARKET OF THE EURASIAN ECONOMIC UNION

© 2020 **Allayarova Nelya Ismailovna**

4rd year graduate student of the Department of International economic relations

Russian Customs Academy, Lyubertsy, Russia

E-mail: nelia.raimzhanova@gmail.com

Such a hydrocarbon component of the energy economy of the EAEU countries as natural gas is of great «Eurasian» importance. One of the most important stages in the formation of a common electric power base is the creation of a common gas market of the EAEU. This task requires full cooperation and mutual efforts of the Union countries. In the article, based on the research conducted, the author briefly reveals the key tasks and problems associated with the formation of the common gas market of the EAEU and offers some recommendations to facilitate the process of deepening Eurasian integration and get an idea of additional opportunities for the formation of the common gas market of the EAEU.

Keywords: Eurasian Economic Union, a common market of gas, integration, gas.

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