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CONTENTS

ECONOMIC THEORY

Budovich Y.I. Scientific and technological progress as a factor of inefficiency of budget expenditures	167
Lebedev K.N. Scientific and technological progress as a factor of opportunistic behavior of suppliers	168
Levchenko L.V., Karpenko O.A. Current trends in the development and accumulation of intellectual capital	169
Semenova A.E., Fedorova N.A. Formation of an anti-crisis marketing strategy of the organization in the oil and gas industry	170

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

Bekbergeneva D.E. Features of regulation of priority areas of the digital economy	170
Bekbergeneva D.E. Research of indicators of innovative development of russia in the digital economy	171
Vasilchenko M.Y. Long-term growth trends in livestock production taking into account changes in the institutional structure	171
Konovalov V.N. The role of the tax mechanism in the formation of revenues of the budget of the Orenburg region	172
Mazhanskaya E.V., Pasechnik A.S., Kalinina D.A., Bekker M.S., Serebrennikova S.A., Polegenko A.V. Economic factors that affect the cost of construction	173
Vologdina E.S., Kizil E.V. Features of formation and development of technopark structures in the Russian Federation	173
Denisenko V.Y. Development of an automation algorithm when forming a contract document card	174
Zhabin A.P., Volkododova E.V. Using the tools of the project-process approach in cost management at small and medium-sized businesses in the context of increasing market competition	175
Zyukin D.A. The essence of the innovative use of the natural and economic potential of the grain product subcomplex of the agro-industrial complex and development prospects along the innovative path	175
Karlik A.E., Yu Jinchun Structure, dynamics and features of direct foreign investments in the construction sphere of Russia and China	176
Mayorov A.A., Suray N.M., Nosov V.V., Bobkov A.N., Garipova L.V. Digital technology in the dairy industry	176
Savelyev A.A. Institutional factors of the Russian telecommunications market development	177
Sadykova L.G. Principles and methods of debtor indebtedness management on enterprise	178
Samakhavets M.P., Buhtik M.I., Kievich A.V. Budget financing of the social sphere of the Republic of Belarus	178
Umanskiy A.M. Other grants in the system of budgetary regulation: trends and prospects	178;
Economic indicators for mapping the structure of high-tech industries	179
Chmyshenko E.G., Chmyshenko E.V. Modern problems of strategic planning in the Russian economy	180

BOOK KEEPING, STATISTICS

Yurchenko K.A., Petrov A.M. A modern view of the purpose and structure of the financial results statement	180
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WORLD ECONOMY

Allayarova N.I. The evolution of Eurasian integration: a cooperation mechanism between the member states of the Eurasian economic union on the common gas market	181
Gusarova S.A. Oil and economy of BRICS countries	182
Monogarov N.N. People's Democratic Republic of Algeria in the energy security system of the European Union	183
Fadeeva I.A. Systemic crisis in the former Yugoslavia: consequences and lessons	183

ECONOMIC THEORY

SCIENTIFIC AND TECHNOLOGICAL PROGRESS AS A FACTOR OF INEFFICIENCY OF BUDGET EXPENDITURES

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The article proves that budget expenditures for research and development are the most inefficient type of budget expenditures, which makes calculations for increasing the share of budget funding for science in GDP to 1.0% in 2035 illusory, unless the situation with the efficiency of public spending on science changes.

Keywords: R&D efficiency, R&D cost, usefulness of R&D results.

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SCIENTIFIC AND TECHNOLOGICAL PROGRESS AS A FACTOR OF OPPORTUNISTIC BEHAVIOR OF SUPPLIERS

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This article examines the circumstances that make participation in the execution of a state order of R&D much more attractive to unscrupulous performers than participation in the supply of other goods for state needs. The article also discusses the conditions that allow unscrupulous R&D performers to use these circumstances, the main of which is the absence of a qualified IIR state customer.

Keywords: scientific and technological progress, falsification of R&D, self-ordering of R&D for the state, corruption in R&D

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CURRENT TRENDS IN THE DEVELOPMENT AND ACCUMULATION OF INTELLECTUAL CAPITAL

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The paper identifies the main trends in the development and accumulation of intellectual capital, which are classified into groups of main trends with a brief study of them. The issues of developing the skills of a modern person, changing the functional role of a person in the production process, in interpersonal relationships, and in the development strategies of modern enterprises are considered. The paper also provides examples of new and outdated professions and examines unifying and other trends in modern socio-economic development. In addition, the article provides a calculation and comparative analysis of economic indicators that characterize the processes under study.

Keywords: intellectual capital, self-employment, artificial intelligence, integration, innovative thinking, innovative income, rent, hard and soft professional skills.

FORMATION OF AN ANTI-CRISIS MARKETING STRATEGY OF THE ORGANIZATION IN THE OIL AND GAS INDUSTRY

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The article discusses the problems of forming an anti-crisis marketing strategy of an enterprise, measures for the development strategy of an enterprise are developed that the organization can use to take the most advantageous position in the market. The relevance of the article is related to the statement of the problem of choosing an effective anti-crisis marketing strategy for the oil and gas industry in the current unstable market conditions of the economy.

Keywords: marketing strategy, strategic goals, development strategy, complex marketing tools, types of marketing strategies, oil and gas complex.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

FEATURES OF REGULATION OF PRIORITY AREAS OF THE DIGITAL ECONOMY

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The article presents the results of a study of priority areas of the digital economy that require special regulation: consumer protection, data protection, cybersecurity and e-commerce. It is noted that there is currently no consensus on the content of norms and standards that could guide and regulate modern changes in the digital economy. Special attention is paid to the importance of understanding and taking into account the specifics of the development of complex digital systems at the international, regional, national and sometimes subnational levels by regional business communities.

Keywords: digital economy, consumer rights, data protection, cybersecurity, e-commerce

RESEARCH OF INDICATORS OF INNOVATIVE DEVELOPMENT OF RUSSIA IN THE DIGITAL ECONOMY

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The article presents the results of the analysis of indicators of innovative development of Russia in comparison with European countries in the digital economy. Special attention is paid to the description of indicators of economic innovation and the study of the cost structure of technological, marketing and organizational innovations in Russia.

Keywords: innovation, innovative economy, technological innovation, marketing innovation, organizational innovation.

LONG-TERM GROWTH TRENDS IN LIVESTOCK PRODUCTION TAKING INTO ACCOUNT CHANGES IN THE INSTITUTIONAL STRUCTURE

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The trends of increasing production of livestock products taking into account changes in the institutional structure are studied. Comparison of indicators of quantitative and qualitative economic growth of individual segments of livestock production in 2013–2018 shows changes in the institutional environment, innovation of production and resource costs. The impact of innovative state support on the dynamics of production and resource indicators of dairy cattle breeding is revealed, and the conclusion is made about the increase in the share of added value in the dairy product chain.

Keywords: agro-industrial complex, institutional structure, economic growth, innovation process, animal husbandry, state support

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THE ROLE OF THE TAX MECHANISM IN THE FORMATION OF REVENUES OF THE BUDGET OF THE ORENBURG REGION

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The article discusses the peculiarities of the use of administration tools in tax practice, which help to implement the main tasks of tax authorities «activities related to the formation of a regional consolidated budget with the help of tax revenues. The success of these tasks increases the economic security of the region.

Keywords: tax mechanism, consolidated budget, federal budget, tax revenues, tax administration, economic security, income tax, taxpayer.

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ECONOMIC FACTORS THAT AFFECT THE COST OF CONSTRUCTION

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The article considers the factors that affect the cost of construction, studied the elements of the functional process, justified the methods of reducing costs in construction, analyzed the need to manage the cost of construction, as well as trends in the field of audit of construction projects.

Keywords: economic factors, construction cost, cost reduction methods, cost calculation, work cost index, cost estimates, design stages.

FEATURES OF FORMATION AND DEVELOPMENT OF TECHNOPARK STRUCTURES IN THE RUSSIAN FEDERATION

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The paper considers the importance of Technopark structures for the country's economy. The dynamics

of technoparks development in the Russian Federation is analyzed on the basis of statistical data. Attention is focused on the difficulties in creating and functioning University technology parks as structural divisions of higher education institutions.

Keywords: technopark structures, dynamics of technoparks development, difficulties of formation of University technoparks.

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DEVELOPMENT OF AN AUTOMATION ALGORITHM WHEN FORMING A CONTRACT DOCUMENT CARD

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The subject of the research is to improve production relations by automating work processes at the enterprise. The article deals with the problem of developing organizational interaction between an enterprise and a counterparty via a website zakupki.gov.ru to automate the process of creating a contract document card in enterprises. An algorithm is proposed that allows you to integrate automation of the process of creating a contract document card into the software. There are two opinions about the nature of the influence, positive and negative, and arguments are given in support of these positions. Aspects of the opinions of business leaders in the absence of the need to introduce process automation, which leads to the suspension of the development of industry 4.0, are considered.

Keywords: automation, industry 4.0, cyberphysical systems, information technology, competitive advantages, software, labor expenditures.

USING THE TOOLS OF THE PROJECT-PROCESS APPROACH IN COST MANAGEMENT AT SMALL AND MEDIUM-SIZED BUSINESSES IN THE CONTEXT OF INCREASING MARKET COMPETITION

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The article contains the results of a study of the response of managers of small and medium-sized businesses (SMEs) to periodically manifested in the world and Russian economy crisis phenomena.

It is shown that the vast majority of SMEs in the period of economic crises and increased competition as the main means of response uses the reduction of production costs. As an effective means of ensuring competitiveness, the authors of the article suggest using the tools of the project-process approach in cost management. The essence of the project-process approach, the system of its tools, advantages and possible limitations in application due to the peculiarities of small and medium-sized businesses are revealed.

Keywords: project and process management, cost management, small and medium enterprises, economic crises, competitiveness

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THE ESSENCE OF THE INNOVATIVE USE OF THE NATURAL AND ECONOMIC POTENTIAL OF THE GRAIN PRODUCT SUBCOMPLEX OF THE AGRO-INDUSTRIAL COMPLEX AND DEVELOPMENT PROSPECTS ALONG THE INNOVATIVE PATH

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The article shows the need to use innovative factors for the full disclosure of the natural and economic potential of the grain product subcomplex of the agro-industrial complex. Four scenarios of the

development of the subcomplex for the strategic period are presented, including taking into account the full and fragmented transition to the innovation and investment model.

Keywords: grain-product subcomplex, grain farming, natural and economic potential, innovation and investment development model, scenario forecasting, state regulation, strategy.

STRUCTURE, DYNAMICS AND FEATURES OF DIRECT FOREIGN INVESTMENTS IN THE CONSTRUCTION SPHERE OF RUSSIA AND CHINA

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The article defines the peculiarities of foreign direct investment in the construction sphere of Russia and China. The dynamics and structure of foreign direct investment in the construction sphere of Russia and China were analyzed, their comparison was carried out and corresponding conclusions were drawn.

Keywords: foreign direct investment, construction, dynamics, structure

DIGITAL TECHNOLOGY IN THE DAIRY INDUSTRY

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Keywords: digital economy, agriculture, dairy industry, digital technologies, smart farm, smart dairy herd.

INSTITUTIONAL FACTORS OF THE RUSSIAN TELECOMMUNICATIONS MARKET DEVELOPMENT

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In this article the author made an analysis of political, economic, social and technological factors that influence the modern Russian telecommunications market development. The nature of the influence of factors is determined, which allows us to build a strategy for the further development of market participants.

Keywords: telecommunications, communication services, legislation, competition, MNP, 3G, 4G, 5G, PEST-analysis.

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PRINCIPLES AND METHODS OF DEBTOR INDEBTEDNESS MANAGEMENT ON ENTERPRISE

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For present-day day by important problem on enterprise is efficient management debtor indebtedness, directed on optimization of his(its) size and well-timed инкассацию debt. The Debtor are, as a rule, economic contractors, which задолжали company-obligee. Increase to debtor indebtedness is indicative of negative trend: she distracts the facility from turn in consequence of which financial condition to organizations can stagger.

Keywords: indebtedness, debtor, quota, checking, management, principles of management, methods of management, debtor indebtedness management.

BUDGET FINANCING OF THE SOCIAL SPHERE OF THE REPUBLIC OF BELARUS

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The article considers the social sphere of the Republic of Belarus in the context of its financing from the consolidated budget; the latest trends in the budget financing process are identified.

Keywords: social sphere, financing, State budget, expenditures, Republic of Belarus.

OTHER GRANTS IN THE SYSTEM OF BUDGETARY REGULATION: TRENDS AND PROSPECTS

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Improvement of intergovernmental grants structure is one of main directions of intergovernmental relations' development. The order and practice of other intergovernmental grants allocation have been criticized because of low level of transparency and changes in forms of distribution of funds. The goal of research is to formulate and substantiate the view of reasonability of exclusion of other intergovernmental

grants. Under analyze of structure and dynamic of other intergovernmental grants we evaluate the role of such grants in regional budgets' funds. In order to develop theoretical approaches to intergovernmental relations we propose the classification of other intergovernmental grants. The paper concludes the importance of other intergovernmental grants as the instrument of budget regulation during medium-term period. The main direction of other improvement of intergovernmental grants proposed in the paper is its' consolidation.

Keywords: intergovernmental relations, intergovernmental grants, other intergovernmental grants, consolidated grants, classification of grants

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ECONOMIC INDICATORS FOR MAPPING THE STRUCTURE OF HIGH-TECH INDUSTRIES

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This publication presents the results of an author's statistical experiment aimed at finding economic indicators that determine the structure of high-tech industries. The theoretical platform of the experiment is formulated – the concept of mesoeconomics, the «Kleiner formula», mapping industries of the European

scientific school Schneider M.R. The results of the correlation analysis, which reveals three interrelated indicators for mapping the sectors of the high-tech sector, are presented.

Key words: economy, industry, high technology.

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MODERN PROBLEMS OF STRATEGIC PLANNING IN THE RUSSIAN ECONOMY

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The article considers the relevance of strategic planning as the main function of public administration. The laws of the Russian Federation regulating this process are presented. The author identifies shortcomings related to the lack of a Federal body that would coordinate the strategic planning process at different levels of government. The analysis of the main indicators characterizing the economy of Russia and developed countries is carried out. The necessity of strengthening the training of specialists in the field of strategic planning is shown.

Keywords: Laws, management, strategic planning, forecasting, economic development.

BOOK KEEPING, STATISTICS

**A MODERN VIEW OF THE PURPOSE AND STRUCTURE
OF THE FINANCIAL RESULTS STATEMENT**

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The article considers the current state of the structure of P&L report, describes the principles of its construction, considers the impact of the International Financial Reporting Standards, in particular the P&L structure on the Russian financial results report, defines the methods of its external analysis, namely: Structural-dynamic analysis of income and expenditure, their ratio and valuation, dynamic analysis of profit indicators, structural analysis of accounting profit and estimation of changes in profit structure, factor analysis of profit indicators and estimation of their impact, coefficient analysis, as well as basic principles of internal analysis of financial results report are considered.

Keywords: financial reporting, management reporting, international financial reporting standards, principles, revenue and expenditure, external and internal analysis.

WORLD ECONOMY

**THE EVOLUTION OF EURASIAN INTEGRATION: A COOPERATION MECHANISM
BETWEEN THE MEMBER STATES OF THE EURASIAN ECONOMIC UNION
ON THE COMMON GAS MARKET**

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The article deals with a number of issues related to the analysis of integration processes in the EEU countries, the role of the gas industry in deepening the Eurasian integration. In particular, we are talking about the predominantly positive impact of regional economic integration on the economy of the EEU countries; about the direct dependence of positive effects on the creation of a common gas market of the EEU member States. The deepening of integration ties increases the efficiency of energy supply, energy security, and thus the economic stability of the EEU countries. In this regard, the author highlights the range of problems caused by the formation of the common gas market of the EEU. The process of gas price formation is important for the development of the common gas market.

Keywords: Eurasian Economic Union (EEU); common gas market; gas; integration; regional integration; economic development.

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OIL AND ECONOMY OF BRICS COUNTRIES

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The author conducted a study on the impact of oil imports and exports on the development of the economies of BRICS countries. It is concluded that participation in the world oil trade has the greatest impact on the growth of the economy of Brazil, China, and Russia. This process has an average significance for the growth of Indian GDP and has practically no effect on the development of the South African economy. The problems of the oil business in a pandemic are disclosed.

Keywords: oil production, world oil trade, BRICS countries, economic development.

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PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA IN THE ENERGY SECURITY SYSTEM OF THE EUROPEAN UNION

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The article deals with issues related to the current problems of energy security of the European Union countries, as well as the need to create a unified energy concept for these countries. Particular emphasis in the article is made on the growing energy dependence of the EU countries on energy imports, where the special status belongs to the People's Democratic Republic of Algeria.

Keywords: European Union, energy security, energy resources, energy cooperation, energy concept.

SYSTEMIC CRISIS IN THE FORMER YUGOSLAVIA: CONSEQUENCES AND LESSONS

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The basis of the systemic crisis of the socialist Yugoslavia are first and foremost for economic reasons. They are expressed in the gradual loss of economic sovereignty of the country due to participation in credit relations, uneven welfare of members of the former Yugoslavia. As shown by the analysis of the reasons for the collapse of Yugoslavia, the catalyst for social and political contradictions in the country was mainly the uneven economic development of the territories. The regions of the former Yugoslavia were officially divided into economically developed regions (Slovenia, Croatia, Serbia without Kosovo) and less developed regions (Bosnia and Herzegovina, Macedonia, Montenegro, and the Autonomous province of Kosovo). It is concluded that the key lesson of the Balkan disintegration should be considered deep negative economic consequences that countries cannot overcome for a long time. Only joining other integration structures can become a condition for improving the economic situation of countries.

Keywords: disintegration, systemic crisis, Yugoslavia, disintegration, lessons, consequences