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# **ECONOMIC SCIENCES**

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**Nº5 (186)  
2020**

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Founder: LLC "Economic Sciences"

Address: 125057, Moscow, Chapaevskii per., 3-775

E-mail: info@ecsn.ru

WWW: <http://ecsn.ru>

The Certificate of registration of mass media:

ПИ № ФС77–21147 from 28.06.2005

Subscription index 20387 (Agency "Rospechat")

ISSN 2072–0858

Issue date 15.06.2020

Format 60x84/8

Printed signatures 25.81

500 copies

Printed by "24 Print" Ltd

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## CONTENTS

### ECONOMIC THEORY

<b>Bian Zijing, Platonova E.D.</b> On conceptual and theoretical approaches to the study of the features of the manifestation of “global – local” in the global economy .....	205
<b>Mamedova A.E.</b> Global trends in competition policy, their assessment .....	206
<b>Fedulov D.V., Pobedin A.A.</b> The new institutional economics trends .....	206
<b>Shvetsova A.A.</b> Features of international reserves management in Russia .....	207

### ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

<b>Babich S.G.</b> Strengthening regional differentiation in the field of housing mortgage lending in the Russian Federation .....	207
<b>Volkodavova E.V., Zhabin A.P.</b> Risk management of entrepreneurship as a method of survival of subjects of small and medium business in the conditions of the economic crisis .....	208
<b>Kotov R.M., Formulevich Y.V.</b> Import substitution as a factor of stimulating regional economic growth .....	209
<b>Drozdova E.S.</b> Diversification in the mechanism of the efficiency`s increasing of port services ...	209
<b>Zeldner A.G.</b> Management of the National Welfare Fund in the context of a coronacrisis .....	209
<b>Kalieva O.M., Karelin N.V.</b> Conceptual model of marketing management of innovations in the field of urban passenger transport .....	210
<b>Karlik E.M., Kuzyaev D.A.</b> Genesis and effectiveness of functioning of industrial clusters in St. Petersburg .....	211
<b>Komarov A.G., Koichu A.D.</b> Features of venture financing of the free capital market .....	211
<b>Le Hung Ninh</b> Vietnam financial services market development in digital era .....	212
<b>Platonov V.V., Kuzyaev D.A.</b> Approach to comprehensive analysis of efficiency on the example of professional football .....	212
<b>Polujanova N.V.</b> Sustainable development in the implementation of socio-economic regional policy: issues of attracting business to socially oriented and environmental initiatives ..	213
<b>Potapov A.P.</b> Formation of export potential of the agro-food complex in the system of priorities of economic policy of Russia .....	214
<b>Puinko L.E.</b> Analysis of the Far Eastern insurance market Federal district in comparison of indicators of insurance sectors in Russia in 2018 .....	215
<b>Serkov M. A.</b> Ways for the extraction of hard-to-recover oil reserves .....	215
<b>Sumenkov M.S., Sumenkov S.M., Novikova N.U.</b> The forecasting methodology of technical and economic parameters in the context of uncertainty .....	216
<b>Tabakova A.S., Novikova O.V.</b> The mechanism for organizing the management of chemicals in industrial enterprises .....	216
<b>Tabakova A.S., Novikova O.V.</b> Development of a methodology to improve water use efficiency in existing industrial enterprises .....	217
<b>Khamikoeva A. O.</b> Problems of natural monopolies in oil and gas regulation (foreign experience) .....	217
<b>Khamikoeva A. O.</b> Regulation of gas transportation in EAEU countries .....	217

---

<b>Chernov S.B.</b> Countering corruption in the digital economy .....	218
<b>Jinchen Yu</b> Sphere of construction in the system of economic relations between Russia and China .....	218

#### **FINANCE, MONEY CIRCULATION AND CREDIT**

<b>Bakulina A.A.</b> Strategy for the development of modern Russian education .....	219
<b>Pukhova M.M.</b> Special risks of private partners in the implementation of projects of government-private partners in the fulfillment of the state defense order .....	219

#### **BOOK KEEPING, STATISTICS**

<b>Listopad E.E.</b> Accounting for import operations based on a risk-based approach and its standardization .....	220
<b>Lukyanenko G. I.</b> Features of depreciation accounting in budgetary institutions .....	220
<b>Petrov A. M., Melnikova L. A.</b> Peculiarities of internal control in state unitary enterprises .....	220
<b>Shemyakina M.S., Shlychkov D.S.</b> Controlling of tax obligations in the system of internal control of financial and economic activities of the organization .....	221

#### **WORLD ECONOMY**

<b>Gusarova S.A.</b> Economic cooperation of BRICS countries under pandemic conditions .....	222
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## ECONOMIC THEORY

### ON CONCEPTUAL AND THEORETICAL APPROACHES TO THE STUDY OF THE FEATURES OF THE MANIFESTATION OF “GLOBAL – LOCAL” IN THE GLOBAL ECONOMY

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At the end of the second decade of the twentieth century, qualitative changes were taking place in the system of international economic relations. That fact should theoretically be presented in concepts that should adequately reflect to the new correlation of global and local in the world economy. The article analyzed the conceptual and theoretical approaches to the study of the peculiarities of the manifestation of correlation of global and local in the world economy, and the concepts of transformism, hyperglobalism, skepticism, “new” globalism and “new” regionalism were examined. The authors concluded that the new correlation of global and local in the global economy should be reflected in the theoretical concept of the influence of globalization patterns on the setting up and development of the regional economic integration associations.

*Keywords: world economy, globalization, hyperglobalism, regionalism, regional economic integration associations, transformism, skepticism.*

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## GLOBAL TRENDS IN COMPETITION POLICY, THEIR ASSESSMENT

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World experience shows that investment financing in each country has its own characteristics. The differences in the structure of different sources of investment financing, in the use of different investment methods, explain both the specifics of the policies pursued by the leadership of individual institutions and the specifics of state regulation of investment activities in a particular country. This article will examine global trends in competition policy and evaluate them.

*Keywords: competition policy, globalization processes, state support, world experience, small and medium-sized businesses, coronavirus pandemic*

## THE NEW INSTITUTIONAL ECONOMICS TRENDS

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The article examines the new institutional economics trends. The new institutional economics is practical experience branch of science closely related to sociology, law, political science, anthropology and history.

*Keywords: institutions, new institutional economics. economic development, economic institutions, transaction costs.*

## FEATURES OF INTERNATIONAL RESERVES MANAGEMENT IN RUSSIA

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The trend of the last decade in an unstable multipolar world is the active activity of the authorities of the world leading countries to ensure the stability of national economies to the impact of external shocks. One of the tools is the process of international reserves management. The study of the Russian model is of particular importance for the development of a further concept of reserve portfolio management at present stage.

*Keywords: international reserve assets, foreign exchange reserves, international reserves management, reserves adequacy level.*

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## ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

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### STRENGTHENING REGIONAL DIFFERENTIATION IN THE FIELD OF HOUSING MORTGAGE LENDING IN THE RUSSIAN FEDERATION

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At present, the solution of social, including housing, problems is one of the most priority tasks of Russian society. With the increase in cash incomes of the population, citizens strive to improve their living conditions. Due to the limited financial resources of many residents of the country, their need for additional funds increases, which contributes to the increasing role of mortgage lending. In addition, changes in real estate prices also increase public interest in housing lending. In turn, the amount of funds raised in the housing sector through the development of mortgage lending will increase the volume of commissioned housing and increase employment in this type of economic activity. The development of housing mortgage lending provides a significant socio-economic effect, contributing to an increase in the assets of all market entities, by investing in the real sector of the economy, which ensures stable income growth in various sectors of the economy. Currently, mortgage housing lending is one of the promising areas for the development of bank lending.

The object of research is the housing mortgage lending market of the Russian Federation, and the subject of study is the quantitative and qualitative characteristics of the main trends in the field of housing mortgage lending (HML).

The article presents the results of the analysis of the main indicators in the field of housing mortgage lending in the Russian Federation and regions of the country using analytical indicators of time series; the regional structure of the number and volume of mortgage loans granted to the population was considered, and the ongoing structural changes were identified. According to data at the beginning of 2019, based on the method of correlation and regression analysis using the SPSS application package, the influence of the main factors on the volume of mortgage loans granted in the constituent entities of the Russian Federation was revealed.

As a result of the study, a conclusion is drawn that the substantial differentiation of the constituent entities of the Russian Federation in the field of mortgage lending is maintained. The leading regions and

the outsider regions in the field of housing mortgage lending have been identified, which may contribute to the adoption of managerial decisions to improve the situation in this area.

The information base was compiled by the Central Bank of Russia and the Federal State Statistics Service (Rosstat). During the study, data on the Republic of Crimea and the city of Sevastopol as of January 1, 2015 are included in the Southern Federal District.

*Keywords: housing mortgage loan, loan amount, weighted average rate, weighted average loan term, dynamics, structure, structural changes, differentiation, concentration, correlations*

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## RISK MANAGEMENT OF ENTREPRENEURSHIP AS A METHOD OF SURVIVAL OF SUBJECTS OF SMALL AND MEDIUM BUSINESS IN THE CONDITIONS OF THE ECONOMIC CRISIS

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In the ecosystem of each country, small and medium-sized enterprises occupy an important place and have state support for organizing and developing their activities. The current crisis caused by the COVID-19 pandemic reduces the efficiency and competitiveness of small and medium-sized enterprises. The article identifies the key risks of the activities of Russian enterprises of medium and small businesses. A methodological approach developed by the authors to risk management in the activities of Russian small and medium-sized enterprises in the context of the economic crisis is proposed. A risk management flowchart has been developed, the content of the stages of its implementation has been formulated in relation to the characteristics of the activities of small and medium-sized enterprises.

*Keywords: small and medium-sized enterprises, uncertain economic environment, business risks, external, internal, risk management*



## IMPORT SUBSTITUTION AS A FACTOR OF STIMULATING REGIONAL ECONOMIC GROWTH

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The article reveals the process of import substitution in Russian regions as an urgent need for the development of the regional economy. The author explores the essence and concept of import substitution, its main characteristics and the need to carry out in the current conditions. In addition, it reflects the problems and prospects of this process.

*Keywords: import Substitution, economic sanctions, regional economy, domestic commodity producer, economic independence, national economy, economic strategy.*

## DIVERSIFICATION IN THE MECHANISM OF THE EFFICIENCY'S INCREASING OF PORT SERVICES

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In the society's socio-economic life an important place is occupied by the efficiency of the seaports' functioning, one of the perspective ways for achieving which is the diversification of port services. In the aspect of improving organizational and economic relations, arising in the process of services' diversification, the methods of assessing the degree of port services' diversification have been developed, which are reflected in a number of formulas, allowing to identify growth's reserves of the services' efficiency of port enterprises. The important role of marketing tools for their realizing and optimization is determined.

*Keywords: port services, efficiency, diversification, seaports, degree of diversification, diversification reserves, marketing.*

## MANAGEMENT OF THE NATIONAL WELFARE FUND IN THE CONTEXT OF A CORONACRISIS

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The article discusses in detail the possibilities of using the National Welfare Fund in a pandemic of

coronavirus and falling demand and prices for fuel and energy products. NWF is considered as a source of stability of the national economy and as a source of the possibility of innovative development and structural modernization of the Russian economy.

*Keywords: macroeconomics, innovation, budget rule, National Welfare Fund, management.*

## CONCEPTUAL MODEL OF MARKETING MANAGEMENT OF INNOVATIONS IN THE FIELD OF URBAN PASSENGER TRANSPORT

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The author's conceptual model of innovation marketing management for urban passenger transport is proposed based on the key features of urban passenger transport presented in the study. To determine the specifics of urban passenger transport, a SWOT and PEST analysis was performed. It is established that the weak points of urban passenger transport are the low level of remuneration, turnover of production personnel, high depreciation of fixed assets (rolling stock, buildings and structures), and a high level of overhead costs. The strengths include compliance with the current requirements of regulatory documents in terms of road safety, the introduction of advanced technologies, and the stability of personnel. The results obtained make it possible to improve the quality of customer service, increase the efficiency of vehicle use and reduce material and labor costs for operation.

*Keywords: marketing of urban passenger transport innovations, model, functions of urban passenger transport innovations.*

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## GENESIS AND EFFECTIVENESS OF FUNCTIONING OF INDUSTRIAL CLUSTERS IN ST. PETERSBURG

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The work revealed the genesis and transformation of territorial-production associations into a full-fledged composition and regional innovation clusters. The article reviewed the cluster construction of industry in St. Petersburg. The effectiveness of the functioning of industrial clusters in St. Petersburg was analysed, on the example of the Medical-Pharmaceutical Cluster.

Methodical bases, based on a set of indicators for an rapid assessment of cluster activity were proposed. This methodical base will allow to see the potential of the cluster, taking into account the dynamics of indicators such as profitability, financial stability, long-term and short-term solvency and industrial growth indices.

*Keywords: analysis of enterprises, industrial cluster, territorial-production complex, rapid assessment, industry.*

## FEATURES OF VENTURE FINANCING OF THE FREE CAPITAL MARKET

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In this article explores the impact of crowdfunding platforms on attracting investment. The mechanisms of crowdinvesting in the world, its role and advantages for the global economy are described. Conclusions are drawn on the need to develop and support all domestic crowdfunding platforms.

*Keywords: venture capital, crowdfunding, innovative product, crowdinvesting*

## VIETNAM FINANCIAL SERVICES MARKET DEVELOPMENT IN DIGITAL ERA

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There is the 4th industrial revolution, which greatly affects the socio-economic life of Vietnam. The fiscal sector in general, and the financial services market in particular, is considered one of the most profitable sectors, but at the same time it will suffer greatly from this revolution. Assessing the situation with the use of new financial technological solutions in the financial services market of Vietnam, analyzing the directions of development of this market in the near future, the article presents some recommendations from a technical point of view to support management, develop financial markets in a safe, transparent and effective way.

*Keywords: financial services, information technology, market, FinTech, mobile payment, business, economic.*

## APPROACH TO COMPREHENSIVE ANALYSIS OF EFFICIENCY ON THE EXAMPLE OF PROFESSIONAL FOOTBALL

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The article proposes a model for using qualitative and quantitative information of intangible industry companies in a comprehensive analysis of efficiency factors grouped into resources and organizational capabilities. The approach is operationalized on the example of the football industry, for which a typology of key and unique intra-company factors is being developed and the matrix “effect – resources – organizational capabilities” is proposed, intended for application as a navigator in the strategic planning procedure.

*Keywords: analysis of the activities of enterprises, intangible production, organizational skills, resources, football, efficiency*

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## **SUSTAINABLE DEVELOPMENT IN THE IMPLEMENTATION OF SOCIO-ECONOMIC REGIONAL POLICY: ISSUES OF ATTRACTING BUSINESS TO SOCIALLY ORIENTED AND ENVIRONMENTAL INITIATIVES**

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The article examines the need to focus socio-economic regional policy on the generally accepted goals of sustainable development. Relevant initiatives and established foreign experience of business participation in solving environmental and social problems of society are demonstrated. Conclusions are drawn regarding the development of the situation in Russia within the framework of global trends. The author also comes to the conclusion that it is necessary to form a value-based ethical imperative in society,

according to which consumers should choose socially responsible companies, since it is the public demand from society in the regions, along with administrative support, that will create conditions for business, thanks to which they will actively act as co-investors in the implementation of sustainable development goals within the framework of socio-economic regional policy.

*Keywords: sustainable development, environmental effect, social effect, business, co-financing, region, socio-economic regional policy, moral imperative*

## **FORMATION OF EXPORT POTENTIAL OF THE AGRO-FOOD COMPLEX IN THE SYSTEM OF PRIORITIES OF ECONOMIC POLICY OF RUSSIA**

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The analysis of dynamics and structure of export of agro-food products of Russia is carried out. The factors influencing the formation of export potential are identified. The main directions of export growth of agricultural products are presented. The assessment of the level of export diversification according to the target parameters of the Federal project «Export of agricultural products» in the context of 6 commodity groups was carried out.

*Keywords: export potential, federal project «Export of production of agro-industrial complex», grain export, resource potential*

The article was funded by the Russian Foundation for Basic Research according to the research project No. 20-010-00979 A «Influence of investment resources of regional agricultural systems on increasing export potential in the conditions of innovative structural transformation».

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## **ANALYSIS OF THE FAR EASTERN INSURANCE MARKET FEDERAL DISTRICT IN COMPARISON OF INDICATORS OF INSURANCE SECTORS IN RUSSIA IN 2018**

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The Far Eastern Federal district is one of the most difficult regions of Russia in the context of the country's economic and social development, including the development of its insurance market. Over the past ten years, the Russian insurance market has undergone many changes: the change of the insurance regulator, the transition to IFRS in reporting, stricter requirements of the Central Bank to the reserves of insurance companies, the “cleansing” of the insurance market from unscrupulous companies, sanctions of Western partners, problems of the reinsurance market, and much more. In the West of Russia, there are all these difficulties, and the financial insurance sector is currently solving them; and in the Far Eastern Federal district, all these problems are compounded by the out-flow of population from the region, low population density, the lack of competitive local insurance companies, and poor public awareness of possible insurance tools for protection and investment. Yes, and the reluctance of the population to use insurance as a tool of financial protection. All this is associated with dynamic and complex processes of digitalization of the Russian economy, so the insurance sector of the Far Eastern Federal district is undergoing difficult tests, mostly due to the reduced quality of life of its population in comparison with the quality of life of citizens living in the Western part of Russia.

*Keywords: digital economy, insurance, insurance companies, information resources, digital services.*

## **WAYS FOR THE EXTRACTION OF HARD-TO-RECOVER OIL RESERVES**

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This article examines the activities of oil producing companies in Russia and demonstrates the potential for increasing oil production through the development of hard-to-reach fields concentrated in certain regions of the country.

*Keywords: oil production, hard-to-recover reserves, public-private partnerships, hard-to-reach fields, foreign oil companies*

## THE FORECASTING METHODOLOGY OF TECHNICAL AND ECONOMIC PARAMETERS IN THE CONTEXT OF UNCERTAINTY

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The article is devoted to the methodological basis of the complicated forecasting under the influence of determinate, stochastic and uncertain factors combined. The greatest difficulty lies in the problem of uncertain and stochastic factors taken into consideration.

*Keywords: forecasting, determinate factors, stochastic factors, uncertain factors, forecasting system, correlation analysis, regression analysis, mathematical analysis.*

## THE MECHANISM FOR ORGANIZING THE MANAGEMENT OF CHEMICALS IN INDUSTRIAL ENTERPRISES

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On the modern industrial enterprises chemical materials are used on the common base to maintain equipment and keep it in basic condition and for some enterprises as raw materials for the finish good production. Due to the fact that chemical materials may lead to the severe environment consequences there is the list of requirements for the treatment of chemical materials, such as obligatory marking and availability of material safety data sheets [1], requirements for storage [2] and allowed emissions [3]. Compliance with this requirements leads to the financial investments from industrial enterprises. Therefore, it is essential to develop one flow mechanism of chemical materials management that will take into account all the government requirements and could also lead to the reduction in their consumption. This will allow to reduce the environment impact of enterprise and will lead to the reduction of costs for the purchase of chemical materials.

*Keywords: management of chemical materials, industrial enterprises, environment management.*



## DEVELOPMENT OF A METHODOLOGY TO IMPROVE WATER USE EFFICIENCY IN EXISTING INDUSTRIAL ENTERPRISES

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All modern industrially focused enterprises use a number of natural resources for the production of their final products and various household needs. One of such resources is water. In 2017, enterprises in the Russian Federation used roughly 34.5 billion tons of water [1], in contrast; in the desert areas of the world, thirst has already become a widespread problem, the renewal process of fresh drinking water is developed much slower than its' consumption. Additionally, environmental disasters reduce the amount of water that can be used for the consumption [2]. In this regard, it is extremely important to develop a methodology for industrial enterprises to reduce wasteful water consumption, which will lead to a reduction in environmental impact, and will reduce the costs.

*Keywords: Efficiency increase methodology, water usage, industrial enterprises, five why, root cause.*

## PROBLEMS OF NATURAL MONOPOLIES IN OIL AND GAS REGULATION (FOREIGN EXPERIENCE)

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The article considers on the process of amendment of regulation the sphere of natural monopolies in Russian legislation, as well as provides overview of foreign oil and gas laws and regulations, including the development of natural gas, import / export of natural gas, and distribution.

*Keywords: natural monopoly, government regulation, competition, import, export, tariff regulation, gas transportation.*

## REGULATION OF GAS TRANSPORTATION IN EAEU COUNTRIES

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The article discusses the current situation of gas transportation through the pipelines of the EAEU member countries. The role of gas transportation in this integration is quite important due to the fact that the movement of goods and services occurs on account of the use of the infrastructure of natural monopolies.

*Keywords: natural monopolies, gas transportation, import / export, integration, mutual trade*

## COUNTERING CORRUPTION IN THE DIGITAL ECONOMY

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The modern interpretation of the causes of corruption is given. The forms of corruption are considered and systematized. There is a link between the digitalization of the economy and threats to counter corruption. The functions of the state in the field of anti-corruption in the digital economy are discussed.

*Keywords: corruption, shadow economy, digital economy, cryptocurrency.*

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## SPHERE OF CONSTRUCTION IN THE SYSTEM OF ECONOMIC RELATIONS BETWEEN RUSSIA AND CHINA

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The article considers issues of cooperation between Russia and China in the field of construction. The evolution of China 's entry into Russia 's construction sphere is shown. On the basis of a number of examples, it is shown that the vector of cooperation between countries in construction is shifting towards cooperation in high-tech spheres, in particular in the construction of metro.

*Keywords: cooperation, Russia, China, construction*

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## **FINANCE, MONEY CIRCULATION AND CREDIT**

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### **STRATEGY FOR THE DEVELOPMENT OF MODERN RUSSIAN EDUCATION**

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This article discusses various strategic goals for improving the quality of today's Russian education.

*Keywords: higher education, innovation, University, educational process, digital University.*

### **SPECIAL RISKS OF PRIVATE PARTNERS IN THE IMPLEMENTATION OF PROJECTS OF GOVERNMENT-PRIVATE PARTNERS IN THE FULFILLMENT OF THE STATE DEFENSE ORDER**

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In the framework of this study, the conditions of the formation and development of the private state system in Russia were considered.

The above conditions give rise to risks associated with private partners. At the same time, the septic conditions for the emergence of PPP risks in the field of state defense order were identified, as well as the author's classification of risks in this industry. Measures are proposed to minimize the risks of PPPs in the field of state defense orders in accordance with departmental recommendations.

*Keywords: public private partnership (PPP), private partner, public partner, PPP risks, state defense order, risk classification.*

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**BOOK KEEPING, STATISTICS**

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**ACCOUNTING FOR IMPORT OPERATIONS BASED ON A RISK-BASED APPROACH  
AND ITS STANDARDIZATION**© 2020 **Listopad E. E.**

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The article offers and reveals the possibility of standardization of import operations based on a risk-based approach, highlights the incentives and obstacles to reflecting information about risks, and shows the advantages of standardization of accounting information.

*Keywords: risk-based approach, import operations, internal accounting standards, standardization of operations*

**FEATURES OF DEPRECIATION ACCOUNTING IN BUDGETARY INSTITUTIONS**© 2020 **Lukyanenko G. I.**

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Budgetary institutions are the most important component of the entire «economic system»: here the economic entities of different directions of activity are concentrated, here a certain level of employment of the population is formed, here the social responsibility of the State itself is determined. According to official statistics, the total number of state and municipal budgetary institutions exceeds three hundred thousand: this indicator is symptom, the state inspires this formation, determining the specifics of the activity and, therefore, the «rules of the game» — for example, the practice of management and accounting, including accounting for non-current assets, including their depreciation.

*Keywords: budgetary institutions, control, crisis situations, mechanisms, approaches, projects, expenses, realization, funds, depreciation, economic information, efficiency.*

**PECULIARITIES OF INTERNAL CONTROL IN STATE UNITARY ENTERPRISES**© 2020 **Petrov A. M.**

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Internal control is a system of measures that allows to identify shortcomings in the work of divisions

and reasons for their formation in a timely manner, as well as to motivate employees of the enterprise to perform their duties in good faith. In addition, due to internal control, shortcomings, hidden reserves and risks to which the enterprise is exposed are identified in a timely manner, and on the basis of the conclusions received, the necessary measures are taken to improve the activities and limit the risks of the activities of State unitary enterprises.

*Keywords: tasks, tools, control, crisis situations, mechanisms, approaches, projects, expenditures, implementation, funds, finance, economic information, efficiency.*

## **CONTROLLING OF TAX OBLIGATIONS IN THE SYSTEM OF INTERNAL CONTROL OF FINANCIAL AND ECONOMIC ACTIVITIES OF THE ORGANIZATION**

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Controlling tax calculations is one of the new areas of strategic management of business processes at the corporate management level of an economic entity. The main elements of controlling are: information support, planning and control. Due to the fact that tax payments are an integral part of the business operations of the organization, as well as external factors (tax policy by the state) have a great influence, careful monitoring and management of tax flows is necessary.

The main result of the study is to build a model of the process of transmitting information to control the accounting and analytical data of the organization and a model of controlling the organization using elements of a balanced scorecard.

*Keywords: taxes, fees, contributions, chart of accounts, controlling, liabilities, income tax.*

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**WORLD ECONOMY**

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**ECONOMIC COOPERATION OF BRICS COUNTRIES  
UNDER PANDEMIC CONDITIONS**© 2020 **Gusarova Svetlana Anatolyevna**

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The paper explores the main areas of cooperation between the BRICS countries (Brazil, Russia, India, China, South Africa) in the context of the coronavirus pandemic, reveals the assistance they provide to each other in difficult conditions. The shocks faced by the economies of countries in the context of the coronavirus are identified. The risks associated with the problems facing many states in their recovery from the crisis are identified.

*Keywords: BRICS countries, economic cooperation, risks of overcoming the crisis.*

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