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ECONOMIC THEORY

STATE-CAPITALIST AND COOPERATIVE WAYS TO THE SOCIETY OF THE FUTURE AND THE CHOICE OF V.I. LENIN

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The article shows that the choice of V.I. Lenin and the Bolshevik Party of the state-capitalist path of transition to communism contradicted true Marxism — from the first volume of Capital to the last works, K. Marx consistently defended the cooperative path to the society of the future — and was justified by the desire for undivided and indefinite power in the country. The article proves that the real proletarian revolution was not the October, but the February revolution of 1917, and the truly Marxist party was the party of not the Bolsheviks, but of the Social Revolutionaries, thanks to which immediately after February, in the country was implemented the cooperative path of transition to society of the future — in the form of workers' control, or the movement of factory committees.

Key words: non-financial economy, cooperative path, true Marxism, workers' control, factory committees.

HOW EFFECTIVE IS LIBERALISM? (MODERN LIBERALISM AS A MIX OF DISPARATE CHARACTERISTICS)

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A brief analysis of the views of the main varieties of liberalism on the category of «justice»: economic, social and cultural. Special attention was paid to assessing the possibility of implementing the main constitutive characteristics of liberalism in modern economic conditions. There is a lack of research only at the level of visibility — the form of economic relations and the need to conduct research at the essential theoretical level.

Keywords: liberalism, economic, social, cultural justice; economic form and economic essence.

FACTORY COMMITTEES, OR THE COOPERATIVE PATH TO THE SOCIETY OF THE FUTURE — A CHANCE MISSED BY RUSSIA IN 1917–1918

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The article shows that the cooperative way of transition to the society of the future is the same reality as the state-capitalist way, which was implemented in our country in the 1930s-1950s and ensured the outstripping growth of the USSR economy in comparison with the world economy. It was the cooperative, and more effective than the state-capitalist, path to a better society that was realized in our country more than a year after the victory of the February Revolution of 1917 in the form of workers' control, or the movement of factory committees. This path was blocked by the Bolshevik party, for whom, seeking indefinite and undivided power in the country, the only acceptable path was the state-capitalist one.

Keywords: non-financial economy, cooperative way, state-capitalist way, workers' control, factory committees.

TRANSFORMATION OF THE MODERN FINANCIAL SYSTEM AND THE ROLE OF FINANCIAL TECHNOLOGIES IN IT

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The modern financial market can be characterized as a combination of classic credit and non-credit products with the latest innovative achievements of Fintech companies. The improvement in the range of financial products is driven by the current circumstances in which consumers of financial services have to resort to financial institutions as intermediaries in financial transactions between counterparties. It should be noted that in the modern financial services market there is a narrowing of the classical functions of intermediaries in the redistribution of capital for the smooth functioning of the reproduction process.

Keywords: individual investment account, crowdfunding, cryptoexchange, cryptocurrency, neobank, bonds, smart contract, trading, fintech solutions, securities.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

ECONOMIC AND POLITICAL UNION OF THE BRICS COUNTRIES

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Subject / topic: The article is devoted to the analysis of the BRICS integration association, the reasons and methods of its organization, and the goals that were set for it. The article discusses the results achieved by the association during the period of its operation, and also provides various points of view on the results of the work.

Goals / Objectives: To identify the problems of the BRICS functioning as an alternative to a modern unipolar financial organization.

Methodology: During the research, the following methods were applied: theoretical analysis, analysis of the regulatory framework, trend analysis

Results / conclusions: In the course of the study, the main directions of the relationship between integration associations and the international movement of finance were identified. The key advantages and disadvantages of BRICS are shown. The impact of integration associations on the world financial architecture and the world economy is analyzed.

Keywords: *BRICS, globalization, world financial architecture, development of integration associations, World Bank, International Monetary Fund, integration processes.*

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ANALYSIS OF THE ORGANIZATION'S MARKETING ACTIVITIES

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Subject / topic: The research is aimed at studying the marketing activities of organizations and ways to improve them based on the latest techniques.

Goals / objectives: Identification of methods for improving marketing activities at the enterprise, namely the development of a system for improving marketing strategies.

Methodology: In the course of the study, research materials, educational literature and statistical data were used.

Results / conclusions: In the course of the study, the theoretical aspects of marketing and marketing activities of the organization were revealed, the essence of the factors influencing the formation of these indicators was revealed.

Keywords: *marketing, marketing activities, advertising, BCG matrix, matrix, products, service, promotion, market research, profit and profitability, ways to improve the efficiency of an organization, trends, business management.*

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INSTITUTIONAL THEORY OF NATIONAL WEALTH FORMATION: MANAGEMENT APPROACH

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The genesis of economic theory as a science of wealth and state management is justified. Special attention is paid to the institutional orientation of the development of the theory of social reproduction of national wealth and the justification of the role of economic institutions in its formation.

Keywords: national wealth, institutional theory, genesis, management, formation, sources of wealth, development.

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THE ROLE OF TAXES IN PROVIDING THE ECONOMIC SECURITY OF THE RUSSIAN FEDERATION

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The article defines the role of taxes in ensuring the economic security of the state. Based on this, the most accurate definition of the concept of economic security of the state is proposed. This article determines that in order to ensure the economic security of the state, it is necessary to distinguish between objective indicators, which are manifested in actual quantitative data, and subjective indicators that determine the goals, objects, tasks and performance of various branches of government bodies.

Keywords: economic security of the state, market economy, level of tax revenues, budget system, objective and subjective indicators, business entities.

A SYSTEMATIC ANALYSIS OF BANKS ATTRACTIVENESS FOR VIP-SEGMENT CONSUMERS WITHIN THE DIGITAL INFORMATION ENVIRONMENT

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The banking sector has become one of the most transformed as a result of digitalization. The consequence of this process was a significant transition of online banking services. This transition triggered a transformation in the perception of the bank by representatives of virtually all consumer segments. At the same time, one of the most significant in the context of this transformation for the bank is the VIP segment of consumers. The purpose of this study is to form an up-to-date tool for systematic analysis of banks in terms of their attractiveness for representatives of the VIP segment of consumers of banking services. The resulting tool is fully automated by means of Python and can be used both by banks in the framework of competitive analysis, and by representatives of the VIP segment of consumers in the framework of comparative analysis of banking organizations.

Keywords: systems analysis, bank, VIP segment of consumers, Python.

THE ROLE OF THE STATE IN IMPROVING THE EFFICIENCY OF AGRICULTURAL ORGANIZATIONS

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The article defines the relevance of the study of financial results of agricultural organizations, analyzes the dynamics of the number of profitable and unprofitable enterprises. Based on the calculation of the proportion of profitable and unprofitable organizations, their ratio, the problems of the functioning of agricultural enterprises are determined and the role of the state in their solution is determined.

Keywords: financial results, profit, loss, finances, performance efficiency, government regulation.

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ECONOMIC LEVERS OF SOCIAL SUSTAINABILITY MANAGEMENT IN THE CONSUMER SPHERE

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The article examines and analyzes the sources of growth in costs and prices in the country for consumer goods. The influence on the level of domestic prices of the pricing methodology focused on the prices prevailing in the world markets is considered. A proposal is made to improve pricing and a system of economic levers to regulate the price level is proposed.

Keywords: consumer goods, costs, prices, customs payments, sustainable development.

RESEARCH OF PREFERENCES OF CONSUMERS OF FITNESS SERVICES OF THE FITNESS CLUB COMMUNITY

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The results of a marketing study of the preferences of consumers of fitness services of the community of a fitness club in the city of Orenburg are presented. According to the results of the study of the preferences of consumers of fitness services, the criteria that consumers are guided by when choosing a fitness club are highlighted.

Keywords: Fitness services, fitness club, fit business, customers, competitiveness, survey, marketing tools.

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RISK SPECIFICS OF GAS INDUSTRY PRODUCTION INFRASTRUCTURE ORGANIZATIONS

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The article discusses the problems of risk management of organizations of production infrastructure of the gas industry. Comparative analysis of the main risks inherent in Russian and foreign organizations of gas industry infrastructure is given. Data on wear and tear of individual elements of the gas transportation system, which determine the level of risks, are given.

Keywords: gas industry; risk management; industrial risk management system; Infrastructure Organization

THE EUROPEAN PAYMENT INITIATIVE OR PEPSI. ECONOMIC INITIATIVE OR POLITICAL REALITY?

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Access to financial services and ensuring the efficiency of the payment market is an urgent problem in the world. Interest in the availability of financial services is explained by the fact that they help to reduce consumer costs for goods and services. For a country, access to financial services determines the transparency of payments. Today, across all countries, billions of people with the ability to work do not use official financial services. Increasing access to finance is a key element in improving the well-being of the population. Increasing access to finance for companies and individuals helps reduce income inequality and bring economic growth closer. The article examines the concept of financial accessibility, factors that affect it gives the author's definition of financial accessibility and emphasizes the role of retail payment services in improving it.

Keywords: финансовые услуги, платежный рынок, конкурентоспособность, инициатива общеевропейской платежной системы, Европейская платежная инициатива, Visa, MasterCard, карточные платежи, европейские банки

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FORECASTING THE DEMAND FOR CONTAINER TRANSPORTATION ALONG THE SILK ROAD RAILWAY TRANSIT CORRIDORS

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Freight demand forecasting has been the focus of many empirical studies for several decades. Freight demand studies tend to lead to a wide range of price and output elasticities, and therefore make it difficult to generalize the results of different studies. This article summarizes international experience in assessing the demand for freight traffic and the knowledge gained is applied to predict the demand for container traffic along railway «transit corridors» – China, EAEU, EU.

Keywords: demand forecasting, freight traffic, elasticity assessment, rail transit corridors.

BOOK KEEPING, STATISTICS

APPLICATION OF A BALANCED SCORECARD ON TRADE ENTERPRISES IN THE CONSTRUCTION INDUSTRY

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The need to apply a system of balanced indicators at commercial enterprises of the construction industry is due to the current economic situation and global trends. The concept of a balanced scorecard in trading activities allows you to link the overall strategy and goals of the enterprise with the activities of all departments.

Keywords: strategic goals, balanced scorecard, trading activity, strategic map

JUSTIFICATION FOR THE LEVEL OF MATERIALITY FOR IFRS FINANCIAL STATEMENTS

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The article focuses on the concept of substance in IFRS. Substance is one of the basic quality characteristics of information in reporting. The article examines the quantitative and qualitative criteria for materiality applied to reporting, taking into account the ifRS (IAS) 1 and IFRS (IAS) 8 amendments.

Keywords: essentiality; unification of definitions; identification; assessment; transparency of information; a qualitative assessment; quantification.

UNIFIED REPORTING STANDARD IN THE HOTEL INDUSTRY USALI AS THE BASIS FOR OPTIMIZING THE INTERNAL CONTROL SYSTEM

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PROBLEMS CONCERNING THE IMPOSSIBILITY OF IMPLEMENTATION OF EFFECTIVE CONTROL OF EXPENDITURE, BUDGET FUNDS AIMED FOR THE IMPLEMENTATION OF FEDERAL PROJECTS

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At present, the state faces a wide range of tasks in terms of ensuring a decent standard of living for the population and improving welfare. To achieve the designated tasks, the state implements federal projects that are financed from budget funds. Successful implementation of projects is possible through the implementation and interaction with an effective control system in general and internal financial control in particular.

Keywords: indicators, industry, assessment, entrepreneur, risks, markets, situation, strategy, threats, management, economic entities.

BASIC PRINCIPLES, METHODS AND METHODS OF INTERNAL FINANCIAL CONTROL

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The methodological aspects of assessing the quality of internal audit are still a hot topic. Globally, the newly formed government is faced with the obligation to establish and maintain effective and efficient internal controls to prevent fraud, mismanagement and misuse of public funds. Government mechanisms for fulfilling these obligations are both regulatory and legal, regulations adopted or modified, and organizational and managerial, such as methodologies for auditing in the public sector. The implementation of one or another mechanism of internal financial control or the combined use of several mechanisms depends on the long-term strategic goals of the controlled object.

Keywords: indicators, industry, assessment, entrepreneur, risks, markets, situation, strategy, threats, management, economic entities.

STUDY OF FACTORS AFFECTING THE EFFICIENCY OF COMMERCIAL BANKS IN RUSSIA

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The banking system is a systemically important sector of the Russian economy, the filling of the economic system with loans depends on its development and efficiency and, as a result, the progressive development of the country's regions. In this regard, we consider the topic of quantitative assessment and qualitative interpretation of the influence of factors on the profitability of the regional banking system to be relevant. The purpose of the article is to assess the influence of internal factors on the variation in the efficiency of credit institutions in Russia based on the use of statistical tools. To achieve the goal, along with such general scientific methods as comparison and analysis, mathematical and statistical methods were used: graphic, tabular, correlation and regression, multidimensional grouping. The main results of the study were as follows: in Russia, there has been a decrease in the number of credit institutions since the mid-1990s, due to high competition in the capital market and tighter supervision by the Central Bank of the Russian Federation; comparative analysis of indicators of the banking system in the context of federal districts revealed significant monopolization, in particular, more than 90% of all assets are concentrated in banks registered in the Central Federal District; grouping of the constituent entities of the Russian Federation on the basis of indicators of the state of the banking system made it possible to distinguish two groups, while the first group included large regions with a developed economy; assessment of the impact of factors on the profitability of banks showed that in the first group of entities, the effectiveness of credit organizations is influenced by the volume of loans issued to the population, while in the second group, deposits of enterprises have the main impact. The results will be useful to researchers in the field of the capital market and the banking sector, as well as employees of credit organizations in the formation of a strategy for the development of banks.

Keywords: credit institutions, commercial banks, regions of Russia, spatial economy, effectiveness of activities, factors, cluster analysis, regression analysis.

DISADVANTAGES OF THE ORGANIZATION OF ACCOUNTING AND REPORTING IN THE FINANCIAL AND ECONOMIC ACTIVITIES OF AN ECONOMIC ENTITY

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This article discusses the main approaches to the formation of financial statements of the activities of economic entities, as well as the shortcomings of the organization of accounting in their activities. The approaches under consideration will make it possible to formulate a number of problems that arise during the preparation of reports on financial and economic activities and mitigate risks by developing recommendations.

Keywords: accounting, accounting (financial) reporting, normative act, inventory, reliability, document flow, accounting

WORLD ECONOMY

ROLE OF THE EURASIAN DEVELOPMENT BANK IN THE FORMATION OF THE EAEU SINGLE TRANSPORT SPACE© 2021 **Alekseev Petr Viktorovich**

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One of the directions of integration cooperation enhancement within the EAEU is the formation of the Single Transport Space (STS) of the EAEU, which will allow to realize the transport and transit potential of the Union more effectively. The Eurasian Development Bank (EDB) plays an important role in this process. The article identifies the problems hindering the effective implementation of the transport and transit potential of the EAEU, proposes the measures to enhance the role of the EDB in the formation of the STS of the EAEU.

Keywords: Eurasian Economic Union, single transport space, Eurasian Development Bank, transport infrastructure, digital transport corridors.

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