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ECONOMIC THEORY

**INSTITUTIONS OF THE TRADITIONAL LABOR MARKET:
THE EMERGENCE AND EVOLUTION OF FREE LABOR INSTITUTIONS**© 2021 **Afanaskina Ekaterina Mikhailovna**

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In this article, using the example of a number of institutions, it is shown that the commodity exchange transformation of labor contract institutions, which is one of the expressions of the global trend of labor liberation, occurs in particular through the emergence of specialized free labor institutions and their further commodity exchange evolution. However, this evolution is often non-linear, for example, the evolution of institute of rationalization, which is explained by the opposition from the transfer system of capital provision.

Keywords: institute of free labor, institute of part-time work, institute of combining professions, institute of rationalization.

**COMMODITY EXCHANGE TRANSFORMATION OF LABOR MARKET
INSTITUTIONS IN THE USSR: TRENDS AND CONTRADICTIONS
ON THE EXAMPLE OF THE BRIGADE INSTITUTE**© 2021 **Afanaskina Ekaterina Mikhailovna**

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This article examines the conditions under which the introduction of a brigade contract ensures an increase in production efficiency, provides examples of the opposite effect of the planting of a brigade form of labor organization in the USSR. From a new theoretical point of view, the situation around the collapse of the strike brigades in the early 1930s and the brigades in the early Stakhanov movement in the mid-1930s is assessed.

Keywords: brigade, labor market, labor contract, strike movement, Stakhanov movement.

**THE ESSENCE OF SOCIALIST COMPETITION FROM THE POINT OF VIEW
OF THE THEORY OF ALTERNATIVE FINANCE**© 2021 **Budovich Yulia Ivanovna**

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This article proves that the socialist competition in the USSR was not at all an expression of the new nature of labor, free from exploitation. It was an attempt to use in order to increase the efficiency of the activities of state-owned enterprises using low-efficiency enslaved labor, highly effective free individual

and collective labor, and in an economically dependent form from the state – in the form of divisions of enterprises in order to exclude the political unreliability of the relevant employees.

Keywords: socialist competition, free labor, enslaved labor, individual enterprise, production cooperative.

IS INDIVIDUAL ENTERPRISE THE MOST EFFECTIVE FORM OF ECONOMY?

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This article proves that the individual enterprise does not just occupy its niche in the structure of social production, but in fact is the most effective of all available forms of management. Both cases of the economic superiority of an individual enterprise and real cases of its displacement from the economy of forms of large-scale management are shown. It is proved that the idea of the unattainability of the technical level of forms of large-scale management in an individual enterprise is an ideological myth.

Keywords: individual enterprise, liberation of labor, labor, capital.

INSTITUTIONALISM IN MANAGING THE DEVELOPMENT OF PARTNERSHIP RELATIONS BETWEEN THE STATE AND BUSINESS: STATE AND TRENDS

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The article examines the essence and evolution of institutionalism, reveals the concept of institutions and their role in the formation of the economic system. The totality of institutions determines the direction of the country's development. The issues of using the neoclassical approach in the process of reforming the planning and directive system, based on the principles of economic liberalism, which led the country to a crisis, are considered. Proposals are made on a new stage of the institutionalization of the Russian economy based on a mixed economy and the use of public-private partnership mechanisms.

Keywords: institutionalization, formal and informal rules, institutions, partnerships, market.

DEVELOPMENT OF THEORETICAL AND METHODOLOGICAL ASPECTS OF RESEARCHING THE SPHERE OF FOOD CONSUMPTION

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The article shows the objective necessity of using disaggregated data to identify emerging trends in the dynamics of effective demand for food, consumption of basic food products, food poverty and socio-economic differentiation as a condition for the development and implementation of an effective social policy.

Keywords: food consumption, disaggregated data, budget surveys, correlation coefficient.

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ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

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The modern world is constantly changing, one of the main, fundamental reasons is digital transformation. In essence, digital transformation involves the use of the latest technologies, the improvement of what has already been done. For most organizations and people, digital transformation means adopting digital technologies to transform services or businesses. This is achieved by replacing manual (non-digital) processes with digital ones, or by replacing outdated digital technologies with modernized digital technologies. The global economy is also undergoing a digital transformation, and it is happening at a frantic pace. Digital transformation has long been a hot topic for companies looking for ways to increase efficiency and innovate. However, the process of digital transformation often requires fundamental changes in mindset, culture and processes. The article provides an overview of the concept of «digital economy», considers the building blocks of a digital transformation strategy that can work both for organizations and for their clients.

Keywords: digital economy, digital transformation.

**WAYS AND PROBLEMS OF DIGITALIZATION
OF AGRICULTURAL PRODUCERS IN RUSSIA**© 2021 **Brik Anna Dmitrievna**

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The article analyzes the indicators of the development of agricultural sectors in the Russian Federation for the period of 2016–2020, calculates the dynamics and contribution of the sectors of the agro-industrial complex to the formation of the gross domestic product of the Russian Federation, substantiates the priority areas of digitalization of agricultural producers in the context of the development of export potential. The results of the study can be used by the state authorities of the Russian Federation and the constituent entities of the Russian Federation in the development of projects and programs for the development of the agro-industrial complex, as well as by investors carrying out activities in the field of agricultural production.

Keywords: agriculture, agro-industrial complex, region, development, digitalization, competitiveness.

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POSSIBILITIES OF APPLYING FACTOR ANALYSIS OF RENTAL EXPENSES FOR A LOGISTICS COMPANY

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Currently, the market for transport and logistics services is developing rapidly, creating a high level of competition among logistics companies, which leads to closer attention to cost analysis. In this regard, it is necessary to form a mechanism for analyzing factors that negatively affect the structure of the company's expenses in order to make the right management decision. This article presents a factor model that allows you to optimize the cost structure of an enterprise in the logistics industry based on factor analysis and using mathematical modeling of economic phenomena.

Keywords: factor analysis, factor model, logistics, expenses, managerial decisions, econometric modeling, rent

STATE POLICY TO SUPPORT SENIOR CITIZENS OF RETIREMENT AGE

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The article deals with the state policy in relation to the citizens whose age exceeds 80 years taking into account the climatic zone of residence, presence of dependents, awards, titles of veteran of labor and military service. The procedure for applying for services, the list of necessary documents for obtaining assistance, the existing shortcomings in services are disclosed. There is a description of availability and

options for providing types of social services, including issues of increasing pensions, discounts on housing and utilities services, travel privileges, care services and care payments, medical, psychological and legal assistance, tax benefits, assistance of social worker and receiving personal hygiene products, food and clothing items of primary necessity.

Keywords: age 80, benefits, pension, discount, social services, care.

NEW APPROACHES TO CONDUCTING ON-SITE TAX AUDITS IN THE RUSSIAN FEDERATION

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The article defines the need to transform the system of on-site tax audits in the Russian Federation as the most effective form of control by tax authorities. In order to select taxpayers for field tax audits, tax control measures have been identified that increase the effectiveness of audits. The characteristic is given and the role of each stage of tax control, which requires reform in the current conditions of digitalization of the economy, is analyzed. New approaches are proposed to reform the procedure for conducting field tax audits to reduce the volume of the shadow economy using the latest digital technologies.

Keywords: taxpayers, tax payments, digitalization, financial and economic indicators, tax risks.

METHOD FOR ASSESSING THE EFFECTIVENESS OF ENTERPRISE MANAGEMENT IN THE MILITARY-INDUSTRIAL COMPLEX

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The methodology for assessing the effectiveness of the functioning of enterprises and the prospects for the application of these methods at enterprises of the military-industrial complex (DIC) are being studied. For this, an analysis of studies in the fields of economic analysis and management accounting was carried out. The current goals and objectives of the defense industry are considered and the potential of applying the methods of economic analysis to solve the set tasks is analyzed. A method for evaluating efficiency has been developed that takes into account the industry specifics of the defense industry and current trends in the development of the defense industry. The prospects for the development of such enterprises, including the widespread introduction of digital technologies in business processes, are identified.

Keywords: analysis methodology, performance indicators, diversification, economic analysis, profitability, solvency, military-industrial complex.

FEATURES AND TRENDS OF MODERN SPATIAL DEVELOPMENT OF INDUSTRY IN THE CONTEXT OF INNOVATIVE TRANSFORMATIONS

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The relevance of the problem under study is due to the study of the concept of innovative development of production resources in market conditions, which exists in economic science, aimed at improving the location of industry and its most important areas. The insufficient level of production of consumer goods, the high uneven distribution of industrial production, and its unstable growth necessitate the restructuring of the territorial structure with a stronger social orientation. The problem of innovative renewal and development of production capacities and labor resources, more than ever, is relevant today not only in the regions, but also in the country as a whole. In addition, this problem today is of particular importance not only for improving the postulates of economic theories, but also for improving the methods of managing the regional economy. The novelty of the study is the development of the main strategic directions for the development of industrial enterprises for their further development through the priority development of processing industries, whose products are competitive in foreign markets.

Keywords: innovations, innovative transformations, development strategy, development priorities, competitiveness.

CHANGE MANAGEMENT: A CLUSTER APPROACH

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The indisputability of innovations for the structural transformation of industrial systems at the present stage is undeniable. However, their implementation in practice faces a number of difficulties. One of such problems in the implementation of innovations is the resistance to innovations on the part of the staff, due to psychological inertia, alertness towards the new, etc. At the same time, human potential is a key element in the generation and implementation of innovations. Considering changes at the level of a group of subjects closely interconnected by material, technical, personnel, monetary and information flows, the initiation of innovation by one of such participants will certainly affect everyone. The positive experience of implementation by one of the subjects will be an example for others. Taking into account the specifics of work in this area and the main trends in the development of modern production and economic systems, it can be argued that the cluster approach is promising for managing complex innovation processes in industry.

Keywords: innovation process, organization of interaction, change management, human potential, intellectual assets, innovation management tools, cluster approach, production and economic systems.

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INTRODUCTION OF INNOVATIONS IN THE SOCIAL SPHERE: FACTORS AND MAIN DIRECTIONS

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The article substantiates the necessity of active implementation of innovative processes in the social sphere, and defines the main directions of social innovative transformations. The author points out that innovations in the social sphere can be of five types: technological, administrative, informational, psychological and economic. And the introduction of innovations in the social sphere should be comprehensive, i.e. the application of all the above types should be ensured.

Keywords: innovation processes in the social sphere, social sphere, innovation, innovation factors.

IMPROVING THE QUALITATIVE CHARACTERISTICS OF THE LABOR POTENTIAL OF EMPLOYEES OF THE AGRO-INDUSTRIAL COMPLEX OF THE REGION (BASED ON THE MATERIALS OF THE ALTAI TERRITORY)

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The article analyzes the qualitative characteristics of the labor potential of employees of the agro-industrial complex of the Altai Territory and provides recommendations for its improvement; considers state support for labor potential, including young professionals; provides the structure of categories of agricultural workers who have improved their qualifications at the expense of the regional budget; analyzes the dynamics of staffing indicators of the agricultural sector of the agro-industrial complex. It is noted that the solution to the problem of the development of the labor potential of agricultural enterprises at the level of regions and the country as a whole is possible through the use of various mechanisms, among which program-target regulation acts as the most important and in-demand tool in modern conditions, capable of implementing an integrated approach to identifying and using sustainability reserves. In turn, the development of the labor potential of the enterprises of the agro-industrial complex will ensure its stability and competitiveness, solving on this basis the most important strategic task of agrarian policy.

Keywords: agro-industrial complex, labor potential, personnel formation, personnel support of the agro-industrial complex, qualified specialists, information and consulting work, subsidies, state support, agroclasses.

IMPROVING THE SOCIAL POLICY OF THE REGIONS ON THE BASIS OF MONITORING THE ACTIVITIES OF SOCIAL ENTREPRENEURSHIP ENTITIES

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The concept of social entrepreneurship in the Russian Federation in its modern form is a promising and socially significant area of the economy, which implies the need for a comprehensive study from a theoretical and practical point of view due to the lack of a unified information base of problems and factors affecting entrepreneurial initiative. The significance of the research is that the creation of a unified digital platform for monitoring social entrepreneurship entities will allow analyzing the achievement of targets for regional and federal projects for individual municipalities and the region as a whole, which serves as the basis for the development of innovative social policy tools

Keywords: monitoring, region, regional policy, regional development, entrepreneurship, project, platform, social entrepreneurship.

DIRECTIONS OF USING DIGITAL EDUCATION TOOLS IN THE CONTEXT OF DIVERSIFYING RUSSIAN EXPORTS

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The aim of the study is to scientifically search for optimal strategies for the development of human capital as a factor of sustainable development within the framework of the transition to a digital educational paradigm. Scientific novelty is determined by the strategy for the development of the export of educational services in the implementation of national projects aimed at strengthening the role of Russia in the non-resource-based economic segment. The working hypothesis is determined by the multicomponent structure of human capital, in which the concept of lifelong education plays a significant role as one of the main strategies for investing in improving the quality of life. The research methodology is based on the analysis of statistical data that update the dynamics of the export of domestic education within the territorial location of the countries of the Commonwealth of Independent States, the use of the analogy method in describing the commonality of the educational systems of Russia and the countries-importers of education, an attempt is made to model socio-economic, pedagogical, information and communication imperatives that determine the transition to the export model of education within the framework of the

sustainable development strategy. The result of scientific research is the development of a set of socio-economic and technical recommendations aimed at increasing the prestige of domestic education in the world arena, the development of methodological foundations of the concept of a single educational space in the paradigm of the export of education based on the use of modern digital technologies.

Keywords: human capital, export of education, sustainable development, educational technologies, non-resource segment, digital educational paradigm, investments, export dynamics.

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EVOLUTION OF INNOVATION HELIX: COMPARATIVE ANALYSIS OF TRIPLE, QUADRUPLE AND QUINTUPLE HELIX MODELS

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The article explores the development of the innovative model of the Triple Helix, the causes and conditions of its evolution. The initial model considered the interaction of the state, business structures and the scientific (including university) community. It is closely related to the concept of open innovation developed by G. Chesbrough: business actively interacts with the presented elements (state, universities), which stimulates the generation of new knowledge and innovative solutions. Within the framework of the article, it is shown how the interaction of elements becomes more complicated with the advent of the fourth one, which is called the “public” (media, culture, creative industry, etc.). The role of this element in the innovative Quadruple Helix model is investigated. The significance of the work is to clarify the characteristics and conditions for the complication of innovative interaction. The innovation model of the Quintuple Helix shows what qualitative changes are undergoing the interconnections of the participants in the innovation process. It accumulates environmental and social development issues. The circulation of knowledge occurs as a cycle from Helix (element of the model) to Helix: knowledge created by one Helix becomes a source for new knowledge generated by the next Helix of the Quintuple model.

Keywords: Triple helix model, Quadruple Helix model, Quintuple Helix model, open innovation, competitiveness

STRUCTURAL FEATURES OF THE MECHANISM FOR ENSURING ECONOMIC SECURITY OF HIGHER EDUCATION

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The article discusses the structural features of the mechanism for ensuring the economic security of higher education in Russia. It is shown that for higher education as a sphere with a predominance of state organizations, the key role of the state as a subject of ensuring economic security is typical. However, with the development of market relations, ensuring economic security at the level of an educational organization, implemented using marketing tools, is becoming increasingly important.

Keywords: economic security, mechanism for ensuring economic security, higher education system, educational organizations, threats, challenges, public administration, management decisions.

GENERATION COMPANY MANAGEMENT BASED ON THE COST OF CAPITAL MODEL

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The work touches upon the issue of the company's financial strategies. The topic is disclosed from the standpoint of the traditional accounting model, which is based on the company's free cash flow. And also, due to the loss of the relevance of the first approach, from the point of view of the financial approach, which is based on the receipt of economic profit by the company. Also, the author identified a flaw in the method of achieving the goal according to the financial approach. The disadvantage of calculating economic profit is that this indicator does not take into account lost profits from alternative investments. By way of including losses from lost profits in the calculation of economic value added, it was proposed to change the calculation of the weighted average cost of capital. Instead of the cost of equity, the cost of equity of the leading company in the country market is used.

Keywords: *company value model, company management, financial model, economic profit, projected value.*

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FEATURES OF INVESTMENT ACTIVITY IN THE HOSPITALITY INDUSTRY

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In modern economic conditions, the investment activity of an enterprise is an important and integral part of all economic activity. The reason for this situation is recognized as the constantly growing capital intensity and duration of the existence of the organization. Currently, only increasing their competitiveness and strengthening their position in the market enables enterprises to operate successfully and fully implement their functions. To this end, most companies try to attract investors who are ready to invest in the capital of the company in order to receive a certain profit in the future. Firms operating in the hotel industry need to improve their activities in this area and develop certain investment strategies.

Keywords: investment activity, hotel business, hospitality industry

ANALYSIS OF BARRIERS TO THE TRANSITION TO LARGE-SCALE IMPLEMENTATION OF DIGITAL TECHNOLOGIES IN RUSSIAN INDUSTRIAL COMPANIES

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The implementation of pilot projects is an important part of the digitalization of the organization, which allows not only to get acquainted with the new technology, but also to foresee the risks associated with its implementation. According to McKinsey, less than half of the organizations that have started implementing digital technologies successfully pass the testing stage and move on to large-scale implementation of the technology and continue to use it. This article reflects the results of identifying barriers that prevent the transition from the implementation of the pilot project to replication and offers recommendations for overcoming these obstacles.

Keywords: digital projects scaling, pilot projects, Industry 4.0, industrial enterprises.

EXPRESS DIAGNOSTICS OF THE ORGANIZATION'S ACTIVITIES IN IDENTIFYING THE FACTS OF MONEY LAUNDERING AND TERRORIST FINANCING

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The relevance of express diagnostics of financial and economic activities of organizations in modern conditions of the development of the shadow economy, the presence of facts of money laundering and terrorist financing is shown. Express diagnostics in business intelligence is an important factor in ensuring the economic security of business structures. The justification of the need for business intelligence is given. The directions of ensuring the security of business intelligence are indicated. The main aspects of analytical work related to the issues of making a decision on conducting business intelligence are considered. Critical issues of business intelligence that need to be addressed in the context of the shadowization of economic processes, the possible legalization of dirty money and other property obtained by criminal means, and the emergence of terrorist threats are highlighted. It is proved that with an increase in the turnover of cash, the potential for mixing them with dirty money increases. The indicators are highlighted, on the basis of which, during the express diagnostics of the organization's activities, it can be assumed that there are facts of laundering of criminal proceeds and financing of terrorism.

Keywords: business intelligence, rapid diagnostics, shadow economy, money laundering, terrorist financing.

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BOOK KEEPING, STATISTICS

ON THE ISSUE OF THE FORMATION OF STATISTICAL DATA ON RUSSIA'S FOREIGN ECONOMIC ACTIVITY

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The article deals with the problems of generating statistical data on the foreign economic activity of the Russian Federation, which play a key role in the process of leveling the influence of negative factors on the state of the country's economic security.

The authors in this article analyzed the existing problems of generating information on foreign economic activity by Rosstat and the Federal Customs Service.

The recommendations of the authors on the organization of a system for fixing, statistical accounting and analysis of all export-import operations presented in the article will significantly reduce the negative impact of factors that affect the discrepancy between the statistical data of foreign economic activity between federal executive authorities and organizations.

Keywords: foreign economic activity, customs statistics, statistical reports, Federal Customs Service, Rosstat, export-import operations, customs payments, statistical observation, mirror statistics method, customs control, customs declaration.

ACCOUNTING AND ANALYTICAL ASPECTS OF SUSTAINABLE DEVELOPMENT OF SMALL AND MEDIUM-SIZED ENTERPRISES IN THE CONSTRUCTION INDUSTRY

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In this article is presented a research of the information support for the sustainable development of small and medium-sized businesses in the real estate development sector of the construction industry in Russia and substantiated the directions of its progress in the context of the digitalization. To substantiate the proposals, the features of sustainable development of the development business were identified, the main international initiatives on sustainable development of the construction industry were analyzed, the role of small medium-sized businesses in the development sector of the construction industry was shown and also were compared the factors of sustainable development of SMEs and large businesses, including from the perspective of providing information about these factors to stakeholders.

Keywords: small and medium-sized enterprises (SMEs), sustainable development, Global Reporting Initiative (GRI), real estate development, sustainable development reporting.

ACUTE ISSUES OF ANALYTICAL PROCEDURES OF FOREIGN ECONOMIC ACTIVITIES AND FORMATION OF STATISTICAL DATA

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Modern foreign economic relations of the countries of the world space cannot do without the analysis of statistical data. On the basis of statistical data, conclusions are drawn about the current situation of economic relationships, future trends, and forecasts are made. The importance of statistical data in foreign economic activity is also due to the fact that one of the main criteria that must be observed is consistency in time and consistency between countries in terms of collecting and displaying data on foreign economic activity. The importance of foreign economic activity is determined by the expansion and strengthening of the relationship of the countries participating in the process of export-import operations, it is aimed at strengthening economic positions and allows you to increase influence on the world space, and trade exchange between the countries of the world is a process of globalization, assesses the interdependence of the countries participating in this process and increases the importance of international trade in economic relations.

Keywords: analysis, relationship, foreign economic activity, international trade, expansion, country, strengthening, economy, economic benefit, export-import operations.

THE RATING SYSTEM FOR THE INVOLVEMENT OF THE CONSTITUENT ENTITIES OF THE RUSSIAN FEDERATION IN THE IMPLEMENTATION OF THE PROJECT “TOURISM AND HOSPITALITY INDUSTRY”

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The contribution of tourism to the national economy is significant, since tourism provides income to the national budget not only of the national currency, but also of foreign currency, in addition, it also provides the creation of new jobs and employment of the population, has a considerable impact on the investment image of both the country and its individual territorial units, which in turn affects economic growth and national welfare.

Keywords: tourism, indicators of tourist activity assessment, rating system, national project.

ABOUT THE INFLUENCE OF PROFESSIONAL JUDGMENT OF SPECIALISTS ON THE ACTIVITIES OF ORGANIZATIONS

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In the present reality, it is not enough to be guided only by regulatory requirements when maintaining accounting and statistical records. As a result, management appears to become only a regulatory requirement for accounting and statistical accounting. That is why a professional discussion becomes important precisely in those aspects of accounting research where there is no required acuteness of the issues or regulatory regulation is required.

Keywords: human capital, culture, professional judgment, alternative.

WORLD ECONOMY

THE IMPACT OF THE COVID-19 EPIDEMIC ON ECONOMIC DEVELOPMENT OF CHINA

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The coronavirus epidemic has been raging on the planet for 2 years, damaging the economic development of the world's leading countries. China was not only the state in which the epidemic first broke out, but also the country that was the first to recover from its consequences and showed economic growth less than a year after the start of the pandemic. In 2022, China is hosting the 24th Olympic Winter Games, and it is not only ready to host an expensive event with all safety measures, but also to show the whole world an example of successful economic development in a difficult time. It is necessary to trace what allowed China to quickly cope with the epidemic and what economic indicators it has achieved to date in order to learn from the positive experience of the economic development of the second economy in the world.

Keywords: China, COVID-19 epidemic, economic growth, GDP, exports, reform and opening policy

ACTUAL PROBLEMS OF SOCIO-ECONOMIC DEVELOPMENT OF THE RUSSIAN FAR EAST

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Presently, the issues of socio-economic development of the Russian Far East receive increased attention from government agencies and experts, which is associated with its high economic potential and geopolitical significance. The article analyzes the key problems hindering the socio-economic development of the macroregion. It is indicated that the telic work of the Government of the Russian Federation allowed to achieve significant positive results in the provision of socio-economic development of Far Eastern Federal District. The authors assert that in order to effectively develop the economic potential and ensure sustainable socio-economic development of the Far East Federal District, it is necessary to increase the efficiency of the functioning of the territories of priority socio-economic development (TPSED) located in it. Based on the analysis, a set of measures has been developed to ensure sustainable socio-economic development of the Far Eastern Federal District.

Keywords: Far Eastern Federal District, territories of priority socio-economic development, infrastructure, financial, tax incentives

FEATURES OF THE PRACTICAL IMPLEMENTATION OF HEDGING FINANCIAL RISKS BY DOMESTIC COMPANIES IN THE REAL SECTOR OF THE ECONOMY

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Introduction. The article examines the problem of financial risks eliminating in case of Russian companies in the real sector of the economy using hedging. The emphasis is on the practical implementation of working with derivatives as an applied corporate business process. The place of hedging in the corporate risk management system is determined, a number of features that should be taken into account in financial modeling, implementation and evaluation of hedging effectiveness are identified. Practical recommendations for its organizational implementation in the system of business processes of an enterprise are formulated.

Keywords: hedging, stock market, financial risks, world economy, futures, value at risk (VAR).

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