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# **ECONOMIC SCIENCES**

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**ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY**

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**METHODOLOGICAL FOUNDATIONS OF THE ECONOMIC ASSESSMENT  
OF INNOVATIVE ENTREPRENEURSHIP**© 2021 **Andreev Oleg Stanislavovich**

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Professor of the Department of Economics, Organization and Enterprise Development Strategy  
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The relevance of the article is due to the issues of transition of the economy to a qualitatively new state, which further increases the importance of enhancing innovation. The progressive development of innovative entrepreneurship in the economy cannot be ensured without developing a development theory, evaluating and optimizing its economic efficiency, without using its comprehensively substantiated criteria and indicators. The main components of scientific novelty is the need for a deeper study of the problems of economic efficiency of innovative entrepreneurship in the context of modernization.

*Keywords: innovations, innovative entrepreneurship, competition, economic efficiency.*

**DIGITALIZATION AS A TREND IN THE DEVELOPMENT OF TRANSPORT  
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In the article, the authors touch upon the issues of the feasibility of the digital transformation of the transport industry, which involves the transformation of technological and organizational processes in the transport and logistics sector through their digitalization. Today, in modern conditions, enterprises that are part of transport and logistics systems are already using IT technologies to process orders in order to form the optimal load of transport, form a route, etc. The digitalization of transport and logistics systems leads to an increase in the efficiency of managing the transportation process, while unconditionally ensuring its safety, and improving the quality of transport and logistics services provided. Transport and logistics systems are currently most interested in technologies that use intelligent systems, innovative communication technologies, VR / AR technologies, block-chain technologies. Features of block-chain technology can have a positive impact on improving the quality of transport and logistics services (reliability, security, transparency, flexibility), and improving the efficiency of supply chain management.

*Keywords: transport and logistics system, digital economy, transformation, blockchain technology*

## **EMPLOYMENT, INCOME LEVEL OF PERSONS OVER WORKING AGE AND ENSURING THEIR ACCESS TO GOODS AND SERVICES**

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The article considers in dynamics the state and causes of low employment and income levels of people older than working age, taking into account age groups, whom and when it is advisable to refer to this category of people based on the opinion of gerontologists. In what industries and types of activities it is advisable to involve them for labor activity, taking into account the nature of their qualifications, the degree of automation and mechanization of labor in the service sector. What specific goods and services do they need and what additional financial sources can the state use to ensure their availability in order to increase their living standards, including the formation of a social sub-account as part of an individual personal account of an employee in the Pension Fund, taking into account pension points and expanding the possibility of receiving free social services in the absence of an official certificate of disability.

*Keywords: score, age, income, employment, pension, service, services*

## **INFLATION, LEVEL OF WAGES OF THE WORKING POPULATION, INCOME AND EMPLOYMENT OF PENSIONERS**

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The article, in dynamics over a number of years, compares the growth rates of the accrued average wages of employees, inflation rates in the Russian Federation. Their practical rapprochement is shown with a faster growth of wages, an ever-increasing degree of stratification of workers by income and a small participation of persons with high incomes in the formation of incomes of the Pension Fund of Russia, the dynamics and structure of incomes of households consisting of pensioners alone. Their extremely low level is indicated, the reasons for this and the need to encourage pensioners to continue working due to various health risks. It also analyzes the length of service after retirement and the level of their employment in dynamics over a number of years. A number of conclusions are made and proposals are made to change approaches to the organization of work of pensioners and statistical accounting of their employment.

*Keywords: income, employment, wages, inflation, pensioner, length of service*

## ENSURING THE COMPETITIVENESS OF RESEARCH AND PRODUCTION ENTERPRISES WHEN PLACING ORDERS WITH CO-EXECUTORS

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The effectiveness of the activities of scientific and production enterprises depends not only on the results of the activities of the enterprise itself, but also on the ability and quality of the work performed by the co-executors. The formation of an integrated approach to placing orders from related parties will ensure the development and competitiveness of research and production enterprises.

*Keywords: competitiveness, research and production enterprise, related, high-tech products, resources.*

## CURRENT TRENDS IN HIGHER EDUCATION: DEVELOPMENT FORECAST AND RISKS

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This article examines current and current trends in higher education, attempts to create a forecast of their development and determine the main risks. The object of the study is the higher education system in the Russian Federation, and the subject is current modern trends in the projection of development forecasts and risks. The theoretical significance of the study lies in the development of the risk theory of management, as well as the theory of prediction and analysis. The practical and applied significance of research is to determine and rank modern trends in higher education. The practical importance of the study is also manifested in the formation of a forecast and definition of a list of risks within the designated subject area. The results obtained during the study can be used to solve a wide range of problems related to the analysis and prediction of the development of the higher education system in the Russian Federation, taking into account the influence of significant risk factors.

*Keywords: modernity, current trends, sphere, higher education, prognosis, development, risk.*

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## PROBLEMS OF RESOURCE PLANNING FOR LARGE PROJECTS AND METHODS FOR THEIR SOLUTION

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The scientific article presents the results of the analysis of the most common problems of resource planning for large projects and the search for possible ways and directions for their solution. The relevance of scientific research on the selected issues is due to the fact that their profitability and economic efficiency depend on the effectiveness of resource planning for large projects.

*Keywords: project management; project management; resource planning; project resource planning.*

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## **ECONOMIC JUSTIFICATION OF THE DEVELOPMENT OF MARITIME COMMUNICATIONS IN THE ARCTIC ZONE OF RUSSIA**

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The relevance of the article is due to the high importance of the Arctic zone for the development of Russia, which determines the need to pursue an active policy in relation to the development of Arctic resources. The Arctic zone is one of its main strategic priorities and a key region for asserting the status of a great power, as well as the main source of energy resources for decades to come. The article presents the rationale for the development of sea communications and the Northern Sea Route to achieve the strategic goals of Russia. The calculation of the reduction of path trajectories between different territories is presented, it is shown that the Northern Sea Route is one of the possible shipping routes and provides huge advantages for shipping. The results are presented regarding the possibility of commercialization of shipping in the Arctic, which can bring a positive economic effect in terms of distance and delivery time.

*Keywords: Northern Sea Route, energy resources, transit cargo, shipping route*

## **ASSESSMENT OF THE EFFICIENCY OF MUNICIPAL EDUCATION AS THE BASIS FOR THE DEVELOPMENT OF HUMAN CAPITAL**

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In accordance with the investigated theoretical and methodological basis for assessing the performance of complex systems, which, in particular, include municipalities, we can conclude that, for the purposes of fundamental comparison of both momentary state and dynamic changes, it is necessary to form a conversion model, which is based on the principle of hierarchical distribution. Thus, for the purposes of forming the resulting set of tools that allow us to comprehensively assess the effectiveness of municipalities for the purposes of human capital development, it is necessary to determine its high-level components.

*Keywords: municipality, human capital, assessment, efficiency of functioning.*

## **MONITORING OF THE DYNAMICS OF THE STRUCTURE OF THE FISHING INDUSTRY OF PRIMORSKY KRAI**

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The article defines the relevance of the study of structural shifts in the fishing industry of Primorsky Krai, proposes a monitoring system that allows to develop measures aimed at improving the efficiency of its functioning.

*Keywords: production structure, structural shift, monitoring, integral indicators, fishing complex*

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## INTERREGIONAL DIFFERENTIATION IN THE QUALITY OF LIFE OF THE RUSSIAN POPULATION

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The paper assesses the level and dynamics of interregional differentiation in the quality of life of the Russian regions in 2015 – 2020 according to the author's methodology. The regions are grouped and the aspects of the quality of life with a significant degree of differentiation that require special attention in the development of spatial policy are identified.

*Keywords: interregional differentiation, regional difference, quality of life, spatial development, spatial policy.*

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## **FEATURES OF MARKETING IN THE SPHERE OF HEALTHCARE, ON THE EXAMPLE OF A RETAIL PHARMACEUTICAL COMPANY**

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The article examines the key aspects of marketing activities in the pharmaceutical market of the Russian Federation, in the context of state regulation.

*Keywords: marketing, pharmacy, pharmaceutical, development, regulation, features, RF.*

## **DEVELOPMENT OF THE STRATEGY OF A COMMERCIAL ORGANIZATION ON THE PHARMACEUTICAL MARKET OF THE RUSSIAN FEDERATION**

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The article examines the main stages of building a strategy for a commercial organization using the example of a pharmaceutical retail organization.

*Keywords: strategy, pharmaceutical, development, organization, structure, marketing.*

## HIGHER EDUCATION INSTITUTIONS AS CENTERS OF INNOVATION IN THE DIGITAL EDUCATIONAL ENVIRONMENT

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The article prepared by the authors explores the issue affecting higher educational institutions from the perspective of innovation centers in the digital educational environment. The object of the study is the digital educational environment, and the subject is higher educational institutions of the Russian Federation as centers of innovation. The theoretical significance of the study lies in the development of the theory and methodology of innovation management at the federal level. Also, the theoretical significance of the study is determined by the development of ideas about the digital educational environment. The practical and applied importance of research is to determine the effectiveness of the functioning of higher educational institutions in the Russian Federation as full-fledged centers of innovation. The results obtained can be used in practice to solve a wide range of problems affecting, among other things, the modernization of innovative processes in the field of education in the Russian Federation at the regional and federal levels.

*Keywords: Higher educational institution, Russian Federation, center of innovation, conditions, digitization, education, digital educational environment, perspectives.*

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## ECONOMIC THEORY

### **THE DIGITAL RUBLE AND THE FATE OF THE BANKING SYSTEM**

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In this article, based on the theoretical and historical analysis of the transformation of monetary payment systems into non-monetary ones, the completeness and depth of the planned reform of the Russian banking system associated with the issue of the digital ruble is characterized. An attempt is made to explain its incomplete and shallow nature in comparison with the opportunities it has, to show the place of commercial banks and the central bank in the cashless payment system of the future.

*Keywords: digital ruble, central bank, banking system, cashless payment system.*

### **THE ESSENCE OF THE DIGITAL RUBLE FROM THE POINT OF VIEW OF ECONOMIC THEORY**

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In this article, based on the approaches of such a direction of economic and theoretical research as the theory of alternative finance, the essence of the digital currency of central banks is clarified. It is proved that the digital currency is not the third form of money, along with cash and non-cash bank money, but is not money at all, acting as signs of the rights to receive goods from society (in non-cash form).

*Keywords: digital currency, digital ruble, trademarks, cashless payment system.*

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**BOOK KEEPING, STATISTICS**

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**RELIABILITY OF ASSET VALUATION IN ACCOUNTING (FINANCIAL) STATEMENTS**© 2021 **Krishtaleva Taisiya Ivanovna**Doctor of Economics, Professor of the Department of Audit and Corporate Reporting  
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The article is devoted to the issues of monetary valuation of non-current assets and reserves in accounting (financial) statements. The author proves that the valuation of assets must be justified and documented, using professional judgment to ensure reliable information in the financial statements.

*Keywords: assets, non-current assets, fixed assets, intangible assets, inventories, monetary valuation, revaluation, impairment, impairment loss.*

**TRANSFORMATION OF GLOBAL REGULATION OF NON-FINANCIAL REPORTING**© 2021 **Malinovskaya N. V.**Doctor of Economics, Professor of the Department of Audit and Corporate Reporting  
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The article discusses the crucial changes that took place in 2021 in the regulation of public reporting. This has led to the creation of several centers that differ significantly in their target audience, degree of development and a number of other parameters. The transformation that has taken place raises the question before the Russian regulator in which direction Russia will go in the development of non-financial reporting.

*Keywords: Global Reporting Initiative, public reporting, reporting regulation, International Sustainability Standards Board, IFRS Foundation, Value Reporting Foundation.*

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## INCREASING EFFECTIVENESS, ANALYTICALITY AND TRANSPARENCY OF INFORMATION IN THE CONDITIONS OF DIGITAL TRANSFORMATION ON THE BASIS OF A CROSS-PLATFORM APPROACH

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The promising tasks of expanding the range of accounting, analytical and control information of accounting in the context of the digitalization of society must begin with clarifying the very concept of “digitalization” in its practical application to the field of accounting, analysis and audit and identifying modern trends in the development of digital technologies, which, on the one hand, make it possible to expand the volume of accounting, analytical and control information, but leave out the question of the advisability of such an expansion.

**Keywords:** *efficiency, analytics, transparency, digital transformation, key risk indicators.*

## APPROACHES TO ASSESSING THE RANGE AND VOLUME OF REQUIRED ACCOUNTING, ANALYTICAL AND CONTROL INFORMATION IN THE CONDITIONS OF SOCIETY DIGITALIZATION

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The need to increase the transparency, analyticity and efficiency of accounting, analytical and control information is determined by the ongoing accounting reform in the Russian Federation for more than a year, which, in turn, is based on a gradual transition to international financial reporting standards and determines approaches to assessing the range and volume required accounting, analytical and control information.

**Keywords:** *efficiency, analytics, transparency, digital transformation, key risk indicators.*

## CRITERIA FOR SELECTION OF FUNCTIONALLY EFFECTIVE ACCOUNTING INFORMATION TO INCREASE ITS TRANSPARENCY, ANALYTICALITY AND EFFECTIVENESS

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A modern assessment of the effectiveness of accounting, analytical and control information and the selection of the necessary range and volume of information cannot be based only on a cost approach, since a comparison of the costs of maintaining the accounting apparatus and the results of the company itself does not provide an objective assessment of the use of accounting data and does not characterize “suitability” in any way information for use in a changing reality, including the digitalization of society. Additional criteria are needed, to which the article is dedicated.

**Keywords:** *accounting, analysis, audit, financial reporting, relationship, disclosure*

## **THE MAIN DIRECTIONS FOR THE IMPLEMENTATION OF FEDERAL PROJECTS AFFECTING VARIOUS ASPECTS OF EXPANDING THE RANGE OF ACCOUNTING, ANALYTICAL AND CONTROL INFORMATION IN THE CONTEXT OF THE DIGITALIZATION OF SOCIETY**

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The article studies the main directions for the implementation of federal projects that affect various aspects of expanding the range of accounting, analytical and control information in the context of the digitalization of society.

**Keywords:** *accounting, analysis, audit, financial reporting, relationship, disclosure*

## **MANAGEMENT OF PRODUCTION COSTS OF HOUSING INDUSTRY ORGANIZATIONS: ACCOUNTING AND ANALYTICAL ASPECT**

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Accounting and analytical support of an economic entity is a prerequisite for its functioning. The accounting and analytical system includes such business management processes as: accounting and economic analysis. The entire flow of information about the financial and economic activities of an economic entity passes and is processed in accounting and analytical processes. The following stages of information processing are distinguished: processing of primary information in accounting processes, analytical information data and its control procedures in the economic analysis system. As a result of going through a full cycle of information processing, the management of an economic entity makes managerial decisions on the efficiency of work and further development strategies. The studies carried out in the article reveal the issue of accounting for production costs of organizations in the housing industry and methods of economic assessment in its financial and economic activities. Cost accounting is the main link



in the financial and economic activities of an economic entity. Through the production accounting system, all information about the costs of the organization passes and is processed. Based on the data of the production accounting system, analytical data are formed that are used in the economic analysis system, which shows the results of the effectiveness of the organization.

**Keywords:** *accounting, management accounting, costs, economic entity, economic analysis, production process, production accounting accounts, business processes, cost price, price, profitability, express assessment.*

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**WORLD ECONOMY**

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**INTERACTION OF THE BRICS COUNTRIES IN THE CONDITIONS OF EXIT FROM THE PANDEMIC**© 2021 **Gusarov Igor Vladimirovich**

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The author conducted a study of the main areas of cooperation between the BRICS countries during the period of overcoming the pandemic. The promising ways of interaction between the BRICS countries in the field of creating high technologies and trade in high-tech goods have been studied. With the help of regression analysis, a significant impact of the development of trade cooperation, including in the field of exports of high-tech goods, on the recovery of the economies of the five states after the pandemic was revealed.

*Keywords: BRICS countries, intragroup trade cooperation, high-tech goods.*

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