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# **ECONOMIC SCIENCES**

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**ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY**

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**POSITIONING THE REGION AS A BASIS FOR STRATEGIC DEVELOPMENT**© 2022 **Krasyuk Irina Anatolyevna**

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The article is devoted to regional positioning as a basis for strategic development. The main goals, tasks and levels of regional positioning are considered. The approach to the definition of the indicator “position of the region”, on the basis of which it is possible to determine marketing positioning strategies, is proposed.

**Keywords:** *marketing, region, positioning, positioning strategies, regional marketing, territory, territorial marketing, strategic development.*

**MODERN TECHNICAL FACILITIES CUSTOMS CONTROL —  
A TOOL TO COUNTER INTERNATIONAL EXTREMISM**© 2022 **Abasheva Ekaterina Alexandrovna**

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At present, international extremism, which has become a reality of modern life, is a global world problem, carrying in its actions a direct threat to the security of both entire states and peoples, and directly to specific individuals. The authors of the article, through the prism of the fundamental principles of the state policy of modern Russia in the field of combating extremist manifestations, made an attempt to investigate the counteraction of the customs authorities of the Russian state to international extremism, through the use of modern special technologies in the conduct of customs control to identify, identify, recognize and neutralize explosive devices, explosives. substances and explosive objects.

**Keywords:** *international extremism, customs service, customs control, technical means, explosive devices, explosives, explosive objects.*

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## THE EFFECTIVENESS OF THE IMPORT SUBSTITUTION POLICY IN THE OIL AND GAS INDUSTRY OF THE RUSSIAN FEDERATION AT THE PRESENT STAGE

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The article discusses the practical aspects of the effectiveness of the policy of import substitution in the oil and gas industry of Russia. Based on the analysis of statistical data during 2014–2020, the author showed that the import substitution policy is characterized by rather low efficiency, since the dependence on imports of the oil and gas industry has decreased by only 10 percentage points. Currently, industry enterprises continue to import 50% of equipment, that is, every second unit, which does not fully reduce the external risks of the industry. An effective policy of import substitution can contribute to the departure of the Russian economy from the raw material model of development, stimulating the development of knowledge-intensive non-resource industries, however, technological backwardness of industrial enterprises, insufficient level of investment, lack of a developed financial market are systemic factors that hinder the development of own production of products and equipment necessary for the normal functioning of the oil and gas industry. To increase the effectiveness of the import substitution policy, it is necessary to revise the model itself, shifting the focus from meeting the needs of the oil and gas industry to increasing the competitiveness of Russian industrial enterprises in world markets. In this case, import substitution will be a by-product of a competent policy, and the technological gap will be eliminated by increasing the investment attractiveness of industries.

**Keywords:** *import substitution; oil and gas industry; sanctions; oil market; industry; competitiveness.*

## INTRODUCTION OF INTELLIGENT TECHNOLOGIES IN THE PRODUCTION PROCESS OF THE OIL AND GAS INDUSTRY

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The use of intelligent technologies in the oil and gas industry comes down to automating the entire process of oil and gas production and processing, and is successfully integrated with digital control systems that are being developed to solve the problems of the oil and gas processing industry as a whole. The article explores the relationship between internal factors in the development of oil and gas enterprises and the degree to which they implement intelligent production technologies in the context of the digital transformation of the oil and gas industry. The information basis of the analysis was the financial statements of PJSC Lukoil, PJSC Gazprom Neft, PJSC Tatneft, PJSC NK Rosneft for 2010–2019. The corresponding multifactorial regression models for each of the companies under study were chosen as the research method. The factors influencing the amount of capital investments for the introduction of intelligent technologies in oil and gas production are the size of the company's net profit, the size of the assets of the oil and gas enterprise, the size of the company's revenue and the volume of oil production. As a result of the calculations, it was found that among the surveyed oil and gas companies there were different degrees and forms of influence of the indicated factors on the size of capital investments in the context of digitalization. It was found that the volume of oil production is the most positively influencing factor on the size of capital investments in intellectual technologies in all four companies under study. In addition, the financial factors of the activities of oil and gas enterprises have an ambiguous effect on capital investments in intellectual technologies. This situation is due to the fact that the sources of capital investments can be both own and borrowed funds of the enterprise. The practical application of the models developed by the author will allow companies in the oil and gas sector to predict the change in the volume of capital investments in intellectual technologies, depending on changes in the established factors.

**Keywords:** *intelligent technologies; oil and gas industry; oil and gas field; regression model; business processes.*

## FORECAST FOR THE DEVELOPMENT OF TRANSPORT INTEGRATION OF THE EAEU IN ORDER TO ENSURE ECONOMIC SECURITY

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In the course of the study, an analysis was carried out of the level of development of the transport infrastructure of the EAEU member states individually and in the union as a whole, as one of the conditions for ensuring the economic security of the participating countries. Based on the analysis, the trends in the development of cargo turnover and passenger turnover of the EAEU were identified as a potential for the growth of the level of economic security.

**Keywords:** *development forecast, economic security, passenger turnover, EAEU, transport integration, external factors of development, cargo turnover.*

## **ANALYSIS OF HOUSING AFFORDABILITY FOR THE POPULATION IN THE REGIONS OF RUSSIA**

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The article contains an assessment of the dynamics of housing prices in the regions of Russia in the period from 2016 to 2021. The main objective of the study is to determine how much the growth of nominal incomes of the population corresponds to the indexation of prices in the housing market. In particular, it is necessary to determine how many years, on average, it takes an average Russian to buy an apartment in the primary housing market. At the end of the analysis, it was concluded that in which subjects of Russia it is most profitable to buy apartments, as well as invest in real estate as an investment asset.

**Keywords:** *housing construction, primary housing, average per capita income, purchasing power, consumer price index, inflation, regional statistics, rating of regions.*

## FORECASTING THE VOLATILITY OF US STOCK MARKET INDEXES USING GARCH MODELS AND HIGH FREQUENCY VOLATILITY ESTIMATORS

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This article assesses the ability of GARCH models and high-frequency volatility estimators to predict conditional return volatility for the S&P500, Nasdaq composite index, and Dow Jones Industrial Average. For this purpose, the GARCH volatility forecasts for these indices and the implemented approaches to volatility were compared with the forecast of the CBOE volatility index. The data obtained led to the conclusion that GARCH models and high-frequency volatility estimates provide an accurate forecast of volatility for the US stock market, however, high-frequency volatility estimates are preferable for the Nasdaq Composite index and Dow Jones Industrial Average, while GARCH models are more suitable for the S&P500 index.

**Keywords:** *Conditional return volatility, realized volatility, realized measures, HAR-RV, GARCH*

## FEATURES OF THE USING OF INTANGIBLE ASSETS IN RUSSIAN COMPANIES' PRACTICAL ACTIVITIES

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Using of intangible assets (IA) is an important aspect of companies' activities, including Russian. Russian economy differs from global economy, so Russian companies have their own features. In this article we consider features of using of IA by Russian companies in actual economic situation.

**Keywords:** *intangible assets (IA), company, trademark, patent, state support*

## INSTITUTIONAL REGULATION OF THE ENERGY MARKET IN RUSSIA

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The institutional regulation of the energy market in Russia is considered. Problems of regulation and ways of their solutions are analyzed.

**Keywords:** *energy market, institutional regulation.*

## OPPORTUNITIES AND DIRECTION OF THE IMPLEMENTATION OF THE INDUSTRIAL POLICY OF THE EAEU COUNTRIES IN THE SANCTIONS CONDITIONS

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The article discusses the issues of industrial development in the countries of the Eurasian Economic Union in the context of increasing sanctions pressure on Russia and Belarus. The main directions of compensation for a number of consequences of sanctions are shown, in particular, the fall in the ruble exchange rate, restrictions on the import of a number of goods from EU countries, the USA and a number of other countries to Russia. Possible options for maintaining the stability of the Republic of Kazakhstan and the Republic of Armenia in the conditions of anti-Russian sanctions are given.

**Keywords:** *industrial production, EAEU, anti-Russian sanctions, Republic of Armenia, Republic of Kazakhstan, import substitution.*

## RESEARCH OF PRICING METHODS IN THE FIELD OF HEALTHCARE

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The pricing of medicines and various methods of treatment is being investigated. The analysis of research in the medical field is carried out. Various approaches to solving the problem of pricing for life-saving drugs are considered both from the practical side and from the ethical side. The main problems facing both researchers in this field and pharmaceutical companies are identified. It is shown how different approaches to pricing affect the price of treatment. In this paper, the most promising approaches to determining the price of treatment are considered and their analysis is presented.

**Keywords:** *Economics, pricing, healthcare, medicines, innovative pricing.*

## EVALUATION OF THE LARGEST MARKETPLACES OF THE RUSSIAN FEDERATION BY ENTREPRENEURS

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The steady trend towards the development of the e-commerce market in the Russian Federation determines the relevance of the analysis of digital marketing channels. Within this space, there is a movement not only of goods, but also of information, the key task of which is to convey a particular offer to consumers. With this trend, the demand for such a kind of online store and digital marketing channel as a marketplace increases, which determines the relevance of the study conducted by the authors.

**Keywords:** *marketplaces, entrepreneurs, evaluation, analytics, functionality.*

## STATE REGULATION OF MIGRATION POLICY IN THE REPUBLIC OF TAJIKISTAN

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Labor migration abroad is part of the foreign economic activity of Tajikistan. In the future, it will play a key role in the economic relations of the country with other countries, in particular with the Russian Federation, as well as the consequences of the impact on the labor market and society. Ensuring the access of Tajik workers to the international labor market and protecting their interests requires the provision of state policy. The work reveals trends and observations of an external study of labor observations on the distribution of most households in Tajikistan, the motivation of judicial statistics, and the identification of risks in the Tajik economy. The proposed and substantiated complex of the effectiveness of methodological supervision on the economic mechanism for managing the international labor inspectorate of the Republic of Tajikistan, the formation of a system for establishing partnerships with other foreign countries on labor safety issues.

**Keywords:** *labor inspection, labor market, Tajik economy, supervisory policy.*

## DEVELOPMENT OF RAILWAY TRANSPORT INFRASTRUCTURE IN ORDER TO INCREASE THE ECONOMIC SECURITY OF THE REGIONS

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The article analyzes domestic and foreign experience in the reconstruction, modernization and construction of transport hubs and railway stations, and also determines their role and significance in the development of regions. Promising directions of railway transport development are considered, their effectiveness is determined, as well as their role in the development of the economy of the country and regions.

*Keywords: construction, modernization, reconstruction of railway transport infrastructure, economic efficiency, costs.*

## FINANCIAL SUPPORT AND MANAGEMENT OF ECONOMIC ENTITIES IN THE HEALTHCARE SECTOR IN THE CONTEXT OF THE COVID-19 PANDEMIC

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The scientific article is devoted to economics, financial support and management of an economic entity in the healthcare sector in conditions with COVID-19. The study is relevant because, in the conditions of the COVID-19 pandemic, the economy of the healthcare services sector is characterized by insufficient financing of economic entities and a shortage of personnel, the re-profiling of healthcare institutions to provide services to consumers with COVID-19, and in this regard, the suspension of planned surgical interventions, forced changes in the routing of consumers with other chronic pathologies. For the first time, a coronavirus infection was detected at the end of December 2019 in the city of Wuhan (People's Republic of China). 30.01.2020 The Director General of the World Health Organization has announced an outbreak of the disease caused by the new coronavirus 2019-nCoV. In 2020, the COVID-19 coronavirus had a great impact on the economic, social, cultural and political spheres of activity of countries. In 2020, more than 3159 million cases of coronavirus infection were detected in 85 subjects in the Russian Federation, and the incidence rate per 100,000 population was 2152.63. The dynamics of the number of people infected with COVID-19 in 2020 was characterized by two increases in morbidity (April-May and November-December) and a decrease in the summer months. Mainly affected in the age structure of COVID-19 patients were persons aged 30 to 64 years, and severe forms of infection were noted in the age group over 55 years (77.6%) [7].

In accordance with the scientific problem, the purpose of the study was determined, which focuses on the study of the management of an economic entity in the healthcare sector and the development of

directions for its improvement. The purpose of this work is to study the financial provision and management of health services in the context of the COVID-19 pandemic. To achieve this goal, it is necessary to perform the following tasks: to investigate various aspects of financial provision of economic entities of health services in the conditions of the COVID-19 pandemic, to develop recommendations for improving financial provision and management of economic entities of the health sector in the conditions of the COVID-19 pandemic. The object of the study is the economic entities of the healthcare sector that provide services.

The methodological basis of the work was the synthesis and generalization of information, methods of economic and statistical analysis. The theoretical significance of the work consists in a comprehensive study of the theoretical aspects of financial support and management of an economic entity in the healthcare sector in the context of the COVID-19 pandemic. The obtained results complement the existing theoretical provisions in the field of research, contribute to the formation of scientific foundations for the development of an economic entity in the field of healthcare. The practical significance lies in the fact that the proposed recommendations on improving financial support and management of economic entities in the healthcare sector in the context of the COVID-19 pandemic will improve the efficiency of the industry.

**Keywords:** *service, healthcare, management, financing, budget, public sector expenditures, information technology, medical personnel, medical devices.*

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## ANALYSIS OF THE CURRENT STATE AND TRENDS IN THE DEVELOPMENT OF E-COMMERCE IN THE CONTEXT OF PANDEMIC RESTRICTIONS COVID-19

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The new quarantine restrictions caused by the spread of the new COVID-19 coronavirus infection have negatively affected all spheres of activity, and the sphere of trade has not been left out. In this regard, e-commerce has the opportunity to become a catalyst for growth. The article presents an analysis of the development of e-commerce in foreign countries and the Russian Federation. The conducted research showed that as a result of the pandemic, Internet commerce is growing in the Russian Federation and foreign countries, while its geographical boundaries are expanding. It is noted that the domestic market is growing in Russia, while the cross-border market, on the contrary, is declining. Preferences in online consumer orders have also changed, the number of online stores has increased, but at the same time, the average check has decreased, and competition for consumers has appeared in the Internet space.

**Keywords:** *e-commerce, COVID-19 pandemic, coronavirus restrictions, cross-border market, domestic market, digital services, online consumers, sales, average check.*

## APPLICATION OF THE THEORY OF FUZZY SETS IN ASSESSING THE RISKS OF ECONOMIC SECURITY IN THE CONTEXT OF DIGITAL TRANSFORMATION OF THE REGIONAL ECONOMY

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The study of the relevance of the digital transformation of the regional space has been carried out, the existing approaches to assessing the economic security of socio-economic systems have been

systematized, the indicators of the digitalization of the region have been identified, and a methodology has been proposed for diagnosing the risks of the economic security of the territory, taking into account digital transformation processes based on the theory of fuzzy sets.

*Keywords: economic security of the territory, fuzzy set theory, membership function, risk management, digital transformation of the regional economy, social sphere and public administration.*

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## THE IMPACT OF THE DIGITAL ECONOMY ON THE DIFFUSION OF INNOVATIONS

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The digital economy has a significant impact on accelerating the diffusion of innovations. At the same time, there is a conjugation of innovations, both technical and managerial, which necessitates a sharp increase in investment. Very often the choice is made in favor of technical innovation. Investments in personnel development are carried out on a residual basis, which ultimately negatively affects the effectiveness of the introduction of new technologies.

**Keywords:** *digital economy, innovation, diffusion, knowledge, efficiency, development, hybrid technologies, fixed capital, human capital*

## FEATURES OF FORMATION OF MULTILEVEL SYSTEMS OF PROVIDING EDUCATIONAL SERVICES

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The issues of formation of multi-level systems for the provision of educational services are considered. The key factors that are prerequisites for the formation of a multi-level system for the provision of educational services are identified. Using a systematic approach to assess the current state of the market for the provision of educational services, the author identifies groups of factors that affect the effectiveness of managing multi-level systems for the provision of educational services.

**Keywords:** *educational service, multi-level system for the provision of educational services, educational institution, competitiveness, effective management.*

## ENTREPRENEURSHIP IN RUSSIA: RESULTS OF AN EMPIRICAL ANALYSIS

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Small and medium-sized enterprises (SMEs) play an important role in most economies, SMEs make up the majority of enterprises worldwide and make an important contribution to job creation and global economic development. In this article, in the course of empirical analysis, entrepreneurial intentions are analyzed, as well as drivers and barriers to the creation and development of SMEs are identified, recommendations are given for overcoming barriers to the development of small and medium-sized businesses.

**Keywords:** *small and medium-sized businesses, entrepreneurship, small business support mechanisms, SMEs, entrepreneurial intentions*

## NEW APPROACHES TO PAYMENT AT ENGINEERING ENTERPRISES

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The article considers the grading system as a new system of remuneration, notes the advantages and disadvantages of the new system, the features of practical implementation at a machine-building enterprise.

**Keywords:** *wages, tariff wage system, grade system, labor motivation.*

## MODEL OF MONITORING THE LEVEL OF ECONOMIC SECURITY OF THE REGION IN CONDITIONS OF DIGITAL TRANSFORMATION

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The issues of ensuring the economic security of the region are multifaceted, since the development trends of modern regions of Russia are determined by various specific development factors, the efficiency of the resource potential, the possibility of using innovative tools, and a number of others. The economic security of the regional economic system is a complex system that is being transformed into a different qualitative state due to the emergence of destabilizing factors, as well as due to the emergence of new strategic opportunities. In particular, the use of modern digital technologies and services has a different effect on the indicators characterizing the level of economic security of the region, as it affects all aspects of life, therefore, the conditions and factors of digital transformation should be promptly taken into account when developing a list of preventive measures.

**Keywords:** *economic security, digital transformation, monitoring, region.*

## DEVELOPMENT OF REGIONAL ECONOMIC SYSTEMS IN THE FACE OF MODERN CHALLENGES: STATE, TRENDS

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The article gives an assessment of the state of Russian regions in the face of increasing internal and external challenges and threats, identifies the most significant trends in the field of economic security of the regions. A toolkit for diagnosing problems of economic security of economic systems has been developed and tested as an element of the preparatory stage for the development and improvement of the Strategy for the socio-economic development of regions.

**Keywords:** *challenges, threats, trends, regional economy, economic security, diagnostics*

## ORGANIZATIONAL MECHANISM FOR MONITORING THE FUNCTIONING OF SOCIALLY-ORIENTED NON-PROFIT ORGANIZATIONS

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The article presents an organizational mechanism for monitoring the functioning of SONPO using digital technologies, including the procedure, principles and indicators, which, supplementing the quantitative assessment of effectiveness, allows us to assess qualitative indicators and create a comparable amount of information about the activities of SONPO in priority sectors throughout the country as a whole and in individual regions, in particular, to calculate integral indicators for subjects, private indicators for industries, to establish barriers and trends in the development of SONCO.

**Keywords:** SONPO, NPO, monitoring of organizations' activities, state policy of support for SONPO.

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## ANALYTICAL ASPECT OF THE FINANCIAL RESEARCH CHECKLIST WITHIN THE FRAMEWORK OF CRISIS MANAGEMENT CULTURE

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A checklist of financial research within the framework of the culture of crisis management of an industrial enterprise is presented. The algorithm of analytical activity for the construction of this list in solving financial problems is substantiated. Special attention is paid to the main operational, tactical and strategic tasks.

*Keywords: finance, culture, management, efficiency, crisis management.*

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## THE SPECIFICS OF THE STUDY OF THE ENVIRONMENT FOR THE ACTIVITIES OF FAST FOOD COMPANIES

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The relevance of this study lies in the fact that the information environment is subject to daily growth, and its influence extends to an increasing number of areas of our life. This work explores the impact of the development of the information capital of a corporation on its activities (revenue). To identify the relationship, two conceptual models were created related to the economic factors influencing the corporation's revenue and the information environment of the corporation. Paired regression analysis revealed the impact of a number of variables on revenue, and also studied the impact of a group of factors on revenue indicators based on multiple regression. As a result of the study, the authors give recommendations on management activities in the field of fast food companies. The materials presented in this article can be used when organizing interaction with information environment factors in terms of obtaining the greatest benefits.

*Keywords: McDonald's, information capital, company revenue, fast food industry, online fast food*

## CONTRADICTIONS IN THE SYSTEMS OF CORPORATE AND STATE SECTORAL MANAGEMENT OF OIL COMPANIES IN RUSSIA

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Currently, the key and budget-forming sector of the Russian economy is still the oil industry, which includes the extraction, processing, transportation and sale of oil and oil products. The share of the oil industry in the country's GDP was over 40%, and, taking into account the petrochemical and manufacturing industries, it exceeds 50%. In this aspect, an important task is to study the institutional environment for the functioning of oil companies, as well as the mechanisms and tools of state sectoral management in this area. There are a number of contradictions between the state, oil companies and public expert organizations, which are expressed in different interpretations of short-term and long-term goals, the presence of not always consistent concepts and strategies for the development of individual industries and areas, the inconsistency of a number of state programs, projects, etc. These contradictions lead to reducing the efficiency of the system of state regulation of strategic sectors of the economy, which is reflected in a significant lag in labor productivity.

**Keywords:** *oil companies, industry management, energy policy.*

## MODERN TRENDS IN THE DEVELOPMENT OF THE WORLD LABOR MARKET

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Labor migration plays a crucial role in supporting the economies of the Central Asian countries. The economic crisis, as well as the resulting contraction of the Russian labor market, which employs the majority of Tajik migrants, creates new difficulties for both migrants and the population of the countries of which they are citizens. A significant reduction in the amount of funds transferred by migrants to their homeland, as well as the likelihood of migrants returning to local labor markets, the capacity of which is limited, can lead to an even wider social and humanitarian crisis. The paper reveals trends and patterns in the development of the global labor market to achieve the goals of sustainable development and human development and, in accordance with the specific priorities of various countries and integration entities, the impact of migration on stimulating innovation and economic growth, while focusing on the theoretical justification for the formation of a system management of migration processes, the essence is also clarified and a methodological approach to the problem of professional heterogeneity of labor resources and the growth of their mobility in the framework of the intensification of world integration processes and the formation of institutions of international labor mediation is presented, which allows finding a balance of interests of both the host country and the totality of states with excess labor power.

**Keywords:** *migration, labor market, labor force export-import, migration policy.*

## IT-TECHNOLOGIES AS A TOOLKIT FOR IMPROVING THE SYSTEM OF ECONOMIC SECURITY OF A CREDIT INSTITUTION

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The scientific article discusses the possibility of applying IT-technologies to improve the system of ensuring the economic security of a credit organization, as well as the role and place of information technologies in its maintenance. The advantages and disadvantages of using information technology as a tool in ensuring the bank's economic security were analyzed, as well as its condition with the aim of improving it. In particular, the impact of banking risks on the financial health of the credit organization was assessed, and the possibility of forecasting the level of its financial stability in the conditions of the health of banking risks was considered.

**Keywords:** *economic security; credit organization; financial stability of the bank; IT-technologies; automation; improvement.*

## METHODOLOGY FOR ASSESSING THE LEVEL OF ECONOMIC SECURITY OF THE INNOVATION SPHERE

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The purpose of this study is to study the evaluation methodology and build a system of indicators that allow analyzing the level of economic security of the innovation component. The author analyzes direct and indirect indicators of the economic security of the innovation sphere in terms of reducing economic, social and educational threats.

**Keywords:** *efficiency assessment, innovation sphere, economic security*

## INNOVATIONS AND THEIR IMPACT ON ECONOMIC GROWTH

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The process of introducing innovation mechanisms differs from company to company. Businesses and innovation theory experts do not yet agree on the methodology for implementing innovation effectively. The increasingly competitive environment of the world encouraged many companies to move towards innovative development. Innovation became an important tool for sustainable development for many companies in an unstable and rapidly changing external environment. Innovation is used to create a new product or develop a process to increase a company's profits and strengthen its market position. The term "innovation" has a different understanding today, depending on the area of application: firms or sectors. The article examines the theoretical concepts of innovation.

**Keywords:** *innovation, innovation mechanisms, innovative development, sustainable development.*

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## EXPERIENCE IN OVERCOMING SOCIO-ECONOMIC ASYMMETRY AND REDUCING ECONOMIC AND TERRITORIAL IMBALANCES IN FOREIGN COUNTRIES

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The issues of overcoming the socio-economic asymmetry of regions and reducing imbalances in the development of their economies are of interest to researchers and actively discussed in domestic and foreign scientific literature. The research is based on the methods of comparative analysis and systematization. The analysis allows us to note a very diverse set of tools of legal, administrative and fiscal regulation. The experience of the active state participation in solving territorial socio-economic problems is striking and various forms of public-private partnership are widely used as an important tool of regional policy.

**Keywords:** *inequality, region, regional policy, sustainable development, welfare, globalization, regional asymmetry.*

## ACTUAL PROBLEMS OF ECONOMIC DEVELOPMENT OF NATIONAL OIL AND GAS CONSTRUCTION

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In this publication, the authors present an assessment and analysis of the efficiency of the economic activity of oil and gas construction entities and a comparison of indicators with the national segment. This made it possible to discover the strengths and obstacles of economic growth, to expand the range of tasks of scientific research into the economics of oil and gas construction. The identified key problem of the economic development of oil and gas construction is a low level of productivity, which made it possible to formulate the appropriate focus of research.

**Keywords:** *economy, industry, construction, oil and gas complex.*

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## ECONOMIC THEORY

### **INSTITUTIONS OF OUTSTAFFING, OUTSOURCING AND REMOTE WORK IN THE MIRROR OF THE GLOBAL TRANSFORMATION OF LABOR RELATIONS**

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For a long time, in providing the economy with the resource “labor”, there has been a tendency to displace labor as a labor function transferred to the employer, paid at the level of the subsistence minimum, with labor as a product transferred to the employer, paid at the price of the product. It finds expression both in the form of the transition of employees, registered in the company’s staff, to cooperation with employers on the basis of civil contracts, and in the transformation of the traditional employment contract, when it increasingly provides for the rights and obligations corresponding to independent work, and an equivalent increase in wages. From the point of view of the above trend, the article examines the emergence and evolution of such institutions of a traditional labor contract as outstaffing, outsourcing and remote labor.

**Keywords:** *labor liberation, outstaffing, outsourcing, remote labor.*

### **THE ROLE OF PUBLIC-PRIVATE PARTNERSHIP IN CREATING AN INCLUSIVE SOCIAL ENVIRONMENT**

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The inability of the states of the world to withstand emergencies that threaten the lives of millions of citizens in the context of the COVID Pandemic has led to the introduction of social and economic quarantine regimes in the fight against coronavirus. The consequences of the social crisis cannot be overestimated, especially in connection with the need to restore the economy. The growth of citizens’ distrust of the state was caused by the violation of their habitual way of life, the growth of unemployment and the deterioration of their well-being. Significant differences were revealed between individual values and preferences that are institutionalized by the state. Therefore, the priority for the state should be to restore the trust of citizens by creating a more inclusive social environment, minimizing the negative consequences of the socio-economic crisis.

**Keywords:** *Inclusive social environment, public-private partnership, future uncertainty, formal institutions, individual values.*

## TO THE QUESTION OF THE THEORY OF SOCIAL MANAGEMENT (ECONOMIC THEORY OR THEORETICAL ECONOMICS)

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The article presents the beginning of a detailed analysis of the research of world and domestic scientists aimed at finding their own ways of developing national economies, different from forcibly imposed and generously stimulated market methods of production. This article is devoted to the formation of the method of economic research. The following articles will address the following issues: the object of economic theory, general, special and specific laws of economic life.

**Keywords:** *method and object of economic life, dialectical-materialistic method, social management, competition, market pricing, methodology.*

## TOPICAL ISSUES OF DIGITIZATION OF THE DOMESTIC ECONOMY

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This article reveals the essence of the digital economy, examines its impact on the spheres of society, provides a number of initiatives for the development of digital business in modern conditions, presents some results of the implementation of the national project “Digital Economy”.

**Keywords:** *digital economy, digitalization, business, national project.*

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## BOOK KEEPING, STATISTICS

### **THE PROCEDURE FOR ELIMINATING LEASE TRANSACTIONS IN THE PROCESS OF CONSOLIDATING ACCOUNTING (FINANCIAL) STATEMENTS**

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Recently, there has been a growing trend towards an increase in the number of holdings in the Russian Federation, caused by the attempt of companies to create ecosystems, not limited only to their original field of activity. At the same time, the interactions of landlords and tenants are also increasing, since they can be part of a group of enterprises that prepares consolidated accounting (financial) statements. As a result, there is a need for proper accounting of the income of the companies that are part of the group and have concluded a lease agreement with each other, and their mutual obligations, a reliable reflection of this transaction in the consolidated financial statements and an assessment of the impact of these transactions on the group statements.

*Keywords: lease, consolidated financial statements, elimination, IFRS (IFRS) 16, IFRS (IFRS) 10*

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## PROBLEMS OF COMMERCIALIZATION OF ACCOUNTING OF FIXED ASSETS IN PUBLIC SECTOR ORGANIZATIONS

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In the article, on the basis of a comparison of the main provisions of the standards of accounting of fixed assets for organizations of the budgetary and commercial spheres of the economy, a large degree of “commercialization” of accounting for fixed assets in the budgetary sphere is revealed, which affects the formation of accounting (financial) reporting of state (municipal) institutions. The application of the conceptual apparatus of the commercial sphere of the economy for the social state, which is the Russian Federation, does not allow to form the most objective information on the use of assets to perform state tasks and functions of the state.

**Keywords:** *social state; Constitution of the Russian Federation; organization of the public sector; commercial sphere of economy; fixed assets; Federal Accounting Standards; similarities and differences.*

## PRODUCTION COSTS IN THE SYSTEM OF CONTROLLING BUSINESS PROCESSES: PLANNING, ACCOUNTING AND ANALYSIS

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In the modern developing digital world, the management of an economic entity needs more detailed and broad data on the financial and economic activities of the organization. Detailed and broad data should be understood as information, both financial and non-financial, in which it will be possible to see data from planning to analysis of production and non-production costs of an economic entity. The focus on combining financial and non-financial information in the system of financial and economic activities of an economic entity makes it possible to organize the digitalization of business processes through IT technologies, which are based on accounting data systems such as controlling business processes. The article covers issues ranging from the transformation of traditional accounting into a data digitalization system, the transformation of the classical costing system into costing controlling business processes and the subsequent analysis of production data indicators.

*Keywords: accounting, production costs, controlling, planning, automated control systems, data analysis.*

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## DEVELOPMENT OF INFORMATION AND CONTROL FUNCTIONS OF ACCOUNTING OF PUBLIC SECTOR ORGANIZATIONS

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The article substantiates the need for continuous improvement and development of information and control functions of accounting in organizations of the budgetary sphere. Currently, institutions are provided with more and more economic independence in the provision of paid services, in the disposal of property (except for real estate and especially valuable) and the use of additional income received from income-generating activities for the needs of the institution [4]. All this forces us to apply other methodological approaches to obtaining information for the effective management of public sector organizations. Consequently, the requirements for information generated in the accounting system of public sector organizations for external and internal users are also changing.

A necessary condition for the targeted and effective use of budget funds is the existence of an internal control system that requires further development in terms of risk management. Methods and techniques of risk management are the main tool for achieving the goals set by the institution.

**Keywords:** *information; management; External and internal users internal control; accounting (financial) reporting; reporting standards; international experience; accounting policy.*

## FORMATION OF A STRATEGIC VISION FROM THE STANDPOINT OF CONTROL AND AUDIT

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The core of digitalization in modern society is the emphasis on strategic management. The digitalization of society, in fact, is a digital transformation that entails a change in the forms of economic processes, ways of organizing business, collecting and processing information and data for compiling a report. At the same time, information becomes more transparent, analytical and operational.

**Keywords:** *strategic vision, transparency, analyticity, efficiency, digital economy, accounting and statistical information*

## WAYS TO INCREASE THE TRANSPARENCY OF INFORMATION IN THE CONTEXT OF DIGITALIZATION OF SOCIETY

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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, statistical and control information, but leave out the question of the advisability of such an expansion.

**Keywords:** *transparency, analyticity, efficiency, digital economy, accounting and statistical information*



## HARMONIZATION OF ACCOUNTING, ANALYSIS, AUDIT DURING THE TRANSITION TO A UNIFIED INFORMATION SYSTEM

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In the present reality, it is no longer enough to be limited only by the presence of accounting, analysis, and audit systems at the enterprise. That is why the harmonization of accounting, analysis, and audit in the transition to a unified information system is of great importance.

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

## THE CRISIS CAUSED BY THE COVID-19 VIRUS PANDEMIC AS A CATALYST FOR THE TRANSITION TO A DIGITAL ECONOMY

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The Russian economy has repeatedly undergone stress over the years of transformation, which manifested itself in the form of financial crises. Some of them were echoes of world crises, some were internal in nature. But at the end of 2019, a crisis arose that our country has not yet encountered, since biological factors are the reason for its formation. Accordingly, the economic system was not ready for confrontation, which resulted in a lockdown and closure of service enterprises. All these processes are developing against the background of the transition to a digital economy, hence the need to assess the impact of the crisis caused by the pandemic virus COVID-19 on this transition. The purpose of the study is a qualitative assessment of the inhibition or acceleration of the transition to a digital economy as a result of the COVID-19 crisis. Within the framework of the allocated goal, the specific task of considering the possible acceleration of the transition to a digital economy under the influence of the COVID-19 crisis was solved. To achieve the goal, such general scientific methods as comparisons, historical, analysis and synthesis were used. The main results of the study include the formulation at the theoretical and methodological level of the directions of further applied research, namely the formulation of the concept of “digital economy,” the identification of its subjects and economic agents, the identification of catalyst factors for the transition to a figure, the problem of quantitative measurement of the parameters of the digital economy.

**Keywords:** *crisis, economy, pandemic, digitalization, digital economy, information technology.*

## COMPANY DEVELOPMENT AND ITS FINANCIAL STABILITY

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In this paper, the author defines the concept of financial stability, develops a classification of approaches to its analysis, and determines their advantages and disadvantages as tools for implementing the company's strategy. As a result of the analysis, the author highlights the key characteristics of financial stability analysis methods, the use of which would contribute to the development of an economic entity

**Keywords:** *accounting, analysis, audit, taxation, management accounting, transport system, financial stability*

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## WORLD ECONOMY

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### AGRICULTURE IN VENEZUELA AS A PRIORITY BASIS FOR NATIONAL FOOD SECURITY AND SOVEREIGNTY

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The article analyzes aspects of the economic model that has prevailed in Venezuela since the 20th century, as well as some factors of the economic crisis that the country is going through due to external and internal factors, whose most important indicator is the 80% drop in GDP. A brief analysis of the political commitment that the government has had in the last two decades for the development of agriculture through financing is made, highlighting the fall in imports of food, raw materials for production, among others, and its consequences in the food security of the population. As a proposal, the reactivation of agricultural production is prioritized, which is quantified not only by economic indices but as the fundamental means to effectively and sufficiently meet the demand for food required by the Venezuelan population.

**Keywords:** *agriculture, imports, Venezuela, single export, national production.*

## ASSESSING THE IMPACT OF FOREIGN DIRECT INVESTMENT ON THE ECONOMY OF VIETNAM

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Since Vietnam joined the World Trade Organization (WTO) in 2007, foreign direct investment (FDI) into Vietnam has increased sharply and has become one of the important sources of capital for country's economic development. However, besides the positive aspects that FDI brings, there are also many negative aspects affecting the economic, political, social and environmental fields. Through analyzing the current situation, role and limitations of FDI in Vietnam's economic development, the study shows that FDI inflows into Vietnam have positive changes in the period 2010–2020.

**Keywords:** *economic development, investment, foreign direct investment, FDI.*

## ETHICAL FINANCE AS A FACTOR OF IMPROVING THE ECONOMIC SECURITY OF RUSSIA

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Ethical finance is considered from the point of view of normative economic theory as a factor in improving the economic security of the state. The article uses the economic-institutional method and the method of analysis and synthesis. It is stated that distrust in the existing financial system is growing in the world, and anti-Russian economic sanctions are intensifying. The coordination of financial flows at the international level is becoming increasingly problematic. It is proposed to carry out all calculations for exports to unfriendly countries only in rubles. Attention is drawn to the relationship between the introduction of the digital ruble and the improvement of ethics, professional responsibility in the banking and financial sectors. There is a need for targeted investment programs for import substitution and the use of tax instruments. The development of ethical finance will contribute to the implementation of a policy to counter the shadow economy and strengthen economic security.

**Keywords:** *ethical finance, digital ruble, taxes, shadow economy, economic security.*

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