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of the development of customs infrastructure in the Eurasian economic union ........................ 358
MODEL FOR MONITORING LOGISTICS OPERATIONS OF INNOVATION-ORIENTED STRUCTURES IN THE CONTEXT OF IMPORT SUBSTITUTION IN CONSTRUCTION INDUSTRY

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Enterprises of the construction complex are beginning to actively develop and implement innovative technologies and proposals in their work. This is a response to the large-scale negative manifestations of the crisis phenomena in the industry and the needs for the implementation of import substitution programs. At the same time, the specifics of changes in external conditions, the impossibility of influencing them and their weak predictability direct the attention of industry managers to the search for internal reserves to improve efficiency. The paper presents a model for monitoring and improving the efficiency of supporting processes in innovation-oriented structures, which allows solving the problem of recognizing raw materials, materials, components, as well as linking their types to the transporting vehicle within the framework of loading and sorting operations on construction sites by modifying models of convolutional neural networks.

Keywords: import substitution; innovative processes; monitoring and efficiency improvement tools; logistics operations; supply; neural network forecasting; fuzzy logic; construction industry.

WITHDRAWAL FROM THE BOLOGNA AGREEMENT IN THE FIELD OF HIGHER EDUCATION POLICY OF THE RUSSIAN FEDERATION — “THE LIVED STAGE” OR “DOMESTIC POLITICAL REVENGE”

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The relevance of this study is due to the planned vector of changing the educational paradigm in the Russian Federation, we are talking about withdrawing from the Bologna Convention. The authors of the article give a detailed multidimensional analysis of this situation: what it can be fraught with for Russian science and education, what are the planned development prospects. The authors focus on substantiating the motives of Russia’s entry into the Bologna Agreement at the beginning of the XXI century and the inevitability of withdrawal from it today. The concept of the Bologna Agreement was especially relevant for Russia during its transition period and met the needs of emerging market relations during this period. However, de facto it did not take place due to socio-economic, political and cultural reasons.

**Keywords**: change of educational paradigms, Bologna Convention, individual educational trajectory, practice orientation, unification of educational standards, academic mobility, credit-modular system.

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**ON TRENDS IN THE DEVELOPMENT OF THE MARKET FOR EDUCATIONAL SERVICES OF HIGHER EDUCATION IN THE RUSSIAN FEDERATION IN THE CONTEXT OF DIGITALIZATION**

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This article identifies and analyzes trends in the development of the market for educational services of higher education in the Russian Federation in the context of digitalization. The object of the study is the market for educational services of higher education in the Russian Federation, and the subject is the trends in the development of this market in the context of digitalization. The theoretical significance of the study is manifested in the addition and expansion of the concept of higher education management on a federal scale. The practical and applied significance of the study lies in the identification and balanced ranking of trends in the development of the educational services market. The practical significance of the study
is also concluded in the formalization of the impact of the digitalization field on the educational services market at the federal level. The results of the research obtained in the process of scientific research can be used to solve a wide range of problems affecting, in particular, the theory of system control and expert macro-analysis.

Keywords: trends, development, market, educational services, higher education, conditions, digitalization.

References


ANALYSIS OF CURRENT TRENDS IN THE DEVELOPMENT OF CLEAN ENERGY IN THE RUSSIAN FEDERATION

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The publication attempts to highlight and conduct a subsequent comprehensive analysis of trends in the development of clean energy in the Russian Federation over the past seven years. The object of the study is the field of alternative energy in the Russian Federation, and the subject is current trends in the development of clean energy in it. The theoretical significance of the study lies mainly in the development of the theory of analysis of macrosystems, the institute of clean energy, as well as the analysis of long-term dynamic states of complex objects in conditions of significant uncertainty of the external environment. The practical and applied significance of the study is formalized by highlighting trends in the development of clean energy in the Russian Federation, comparing its parameters with world values, ranking them and updating them in modern conditions. The recommendations contributing to the integrated development of the clean energy sector in the Russian Federation deserve special attention. The results obtained by the
authors can be used in the process of analyzing the energy sector in the Russian Federation, as well as in studying issues affecting the use of renewable energy sources at various levels.

**Keywords:** clean energy, renewable energy, trends, recommendations, development, analysis.

**References**


**DIAGNOSTICS AND MODEL OF MANAGEMENT OF BUSINESS ACTIVITIES AS MARKET MECHANISMS IN CONSTRUCTION**

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In conditions of economic instability, risk and uncertainty, the problem of ensuring the manageability of entrepreneurial activity comes to the fore in construction. An important place in ensuring manageability is occupied by mechanisms for detecting negative manifestations and the associated need for diagnostics and adjustment of the construction process.

**Keywords:** deceived equity holders, project financing, indicators of management and controllability, diagnostics of problem states, controllability model.
EMPIRICAL-EPISTEMOLOGICAL FOUNDATIONS OF THE DISCIPLINE OF ORGANIZATION OF PRODUCTION IN THE INFORMATION-POST-INDUSTRIAL PERIOD

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The article describes the empirical and epistemological foundations of the organization of production, identifies three key groups of laws of the subject area. The general and private laws of the organization of production are also considered separately, the distribution of private laws by the main groups of special software is carried out. In addition, the article presents the author’s view on the content of the considered laws of management of the organization of production, as well as special laws of the organization of production.

Keywords: management, organization of production, management theory, industrial enterprises.

THEORETICAL FOUNDATIONS OF THE ORGANIZATION OF PRODUCTION IN INDUSTRY IN THE ERA OF EARLY POST-INDUSTRIAL SOCIETY

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The article considers scientific approaches to the definition of the organization of production in industry in the conditions of the formation of a new economic stage, defines the purpose, subject and object of research of the science of the organization of production. The content of the characteristics of the organization of production is compared both within the traditional model and in post-industrial conditions. The authors have identified seven postulates of the organization of production in modern times, and also described a model of decision-making in accordance with the postulates considered.

Keywords: organization of production, production system, management, human capital, industry.
DEFINITION APPROACHES OF AN INNOVATION ECOSYSTEM IN THE CONTEXT OF HUMAN CAPITAL DEVELOPMENT

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The article discusses approaches to the definition of an innovation ecosystem in the context of human capital development from a practical and scientific point of view. The features of innovative ecosystems and ways of their formation in organizations are revealed. The analysis of definitions of the term «innovation ecosystem» by various foreign and Russian authors is presented.

Keywords: innovation ecosystem, innovation ecosystem, human capital, human resources, innovation, innovation economy, human capital management, human capital development.

FORMATION OF THE ECONOMIC SECURITY SYSTEM OF THE REGION

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The article discusses the problems of the formation of the economic security system of the region, including paying special attention to the development of its life cycle. The paper introduces a definition of the system, which allows you to more accurately determine the result that regions strive for when they perform work on the formation, implementation and modernization of the system.

Keywords: economic security, life cycle, region, system approach, system, model, sustainable development, strategic sustainability, transport systems.

References
The features of the technology of receiving empty and loaded wagons for transportation in the digital format “Digital receiver” are revealed, its advantages from the technological and economic sides are shown. The methods of feasibility study, SWOT analysis were used. The results are addressed to specialists of transport and logistics companies, project managers responsible for the implementation of digitalization measures in companies.

Keywords: digital transceiver, digital transformation of Russian Railways, digital railway.

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A MODEL FOR EVALUATING THE EFFECTIVE DESIGN OF THE ACCOUNTS RECEIVABLE MANAGEMENT SYSTEM IN THE CONTEXT OF THE MANIFESTATION OF AGGREGATE RISK

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The article analyzes the problems of evaluating the effective design of the accounts receivable management system in the context of the manifestation of aggregate risk. It is noted that modern trends in the management of accounts receivable have not found proper application in the practical activities of many business entities. New mechanisms for managing the system of accounts receivable are proposed based on the development of an effective design of accounts receivable. The ways of minimizing financial risks are considered.

Keywords: accounts receivable, accounts receivable management system, effective design, uncertainty, cumulative risk.

References

DEVELOPMENT OF AN AUTOMATED TOOL FOR INTERNALLY GENERATED GOODWILL ASSESSMENT BASED ON THE INFORMATION FIELD ANALYSIS

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One of the possible ways to assess an enterprise’s internally generated goodwill is to conduct a broad analysis of the opinions of its stakeholders. The analysis of stakeholders’ feedback can allow, on the basis of open data, to receive a meaningful information from contact groups in order to receive the objective idea of the level of internally generated goodwill of the company. Previously, in the framework of the article “The role of internally generated goodwill in the formation of economic potential”, a conceptual model of the economic potential formation, with goodwill being taken into account was proposed. Within the framework of this study, a certain automated tool is developed, which allows to identify such a complex dynamic category as the internal goodwill of a company.

**Keywords**: internally generated goodwill, information field, information environment, quantification, tonality.

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**INDICATORS FOR ASSESSING THE DIGITAL DEVELOPMENT OF REGIONAL ECONOMIC SYSTEMS: METHODOLOGICAL ASPECTS AND APPLICATION PRACTICE**

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The modern development of regions is determined by the effectiveness of digitalization processes in the main sectors and spheres of the economy, which makes it necessary to study certain theoretical and methodological aspects. The object of the study is the processes of digital transformation in the conditions of regional economic systems, and the subject of the study is a system of indicators for evaluating the effectiveness of digitalization processes. The methodological and practical significance of the research is the possibility of using regional authorities in the development of strategic documents in the context of spatial development.

**Keywords**: region, development, digitalization, digital economy, digital activity, digital potential, digital development, efficiency.
METHODOLOGY FOR FORMING RATES OF IMPORT CUSTOMS DUTIES FOR THE IMPORT OF GOODS OF INFORMATION AND COMMUNICATION INFRASTRUCTURE

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The author analyzes methodological approaches to determining the ad valorem rate of import customs duty, formed to regulate the import of certain groups of goods. A methodology has been developed for the formation of rates of import customs duties on the import of goods of information and communication infrastructure, a distinctive feature, which is the use of econometric models: 1) to justify the obstructive nature of the current level of tariff taxation of imports to the development of domestic production and related industries; 2) to justify the rate of import customs duties. For information and communication infrastructure products, original methods have not been used before.

Keywords: customs duties, goods of information and communication infrastructure; single customs tariff of the Eurasian Economic Union; import of goods; customs service.

PROBLEMS OF HIGHER EDUCATION QUALITY IN THE RUSSIAN FEDERATION IN CONDITIONS OF SOCIO-ECONOMIC INSTABILITY

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The authors’ article discusses the problem of the quality of higher education in the Russian Federation in conditions of socio-economic instability. The object of the study is the system of higher education in the Russian Federation, and the subject is the problems of its quality in conditions of socio-economic instability. The theoretical significance of the study is concluded in the development of the theory of quality management at the level of macro systems. The practical and applied significance of the study is manifested in the identification of problems and changes in the higher education system in the Russian Federation. The practical significance of the study is also concluded in the formation of measures to stabilize the higher education system in the Russian Federation, based on the identified problems. The research results obtained in the process of studying the quality problems of higher education can be used to solve a wide range of problems in the field of economics, management risk and information technology.
**Keywords:** problem, quality, higher education, Russian Federation, conditions, social instability, economic instability.

**References**


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**METHODOLOGY FOR ASSESSING THE INNOVATIVE ACTIVITY OF POWER ENGINEERING ENTERPRISES**

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This article discusses the impact of intangible assets on the financial efficiency of the enterprise. The object of research is the branch of power engineering. The choice of this particular industry is due to its key importance for the economy of the Russian Federation, as well as the orientation of the industry to modernize equipment and increase investments in R&D. The aim of the study is to build an econometric regression model for assessing the impact of individual factors on the state of the industry. Both absolute and relative indicators were selected. 159 observations for the period from 2017 to 2019 were selected for analysis. The study was conducted on the basis of financial statements of enterprises taken from the Emis database.

At the moment, the issue of the huge potential of the energy engineering industry and possible ways of
its development is actively discussed among the scientific community. In this regard, the scientific novelty of this study is seen in the fact that the authors carried out a mathematical assessment of the degree of influence of innovation activity on the efficiency of economic activity, which was reflected in the form of an econometric regression model. The practical significance lies in the fact that the results obtained clearly confirm the theses put forward by other scientists about the key role of the development of the scientific and technical potential of enterprises in the energy engineering industry to increase the level of competitiveness in the market.

As part of the study, 2 hypotheses were put forward about possible ways of influencing intangible assets and the digitalization factor on the economic efficiency of the enterprise. The results obtained partially confirmed both hypotheses: the regression model mainly confirmed the first hypothesis, the alternative model with fixed effects confirmed the second hypothesis.

As a result of the conducted research, 3 different models were built reflecting the dependence of the return on capital used on the indicators of intangible assets, goodwill and the book value of the enterprise, and an alternative model was built showing the influence of the same factors on the resulting net profit indicator. As a result of a comparative analysis between the obtained models (with fixed effects, random effects and regression), a regression model was chosen, built using the OLS method with the resulting indicator — the return on capital used. This model turned out to be the highest quality and confirmed the first hypothesis.

**Keywords:** power engineering, innovation activity, intangible assets, econometric model, digital tools, regression analysis; innovation; knowledge-intensive activities

**References**


THE ROLE OF THE FAS OF RUSSIA IN REGULATING THE COUNTRY’S FOREIGN ECONOMIC ACTIVITY

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The relevance of the study of the role of the FAS of Russia in regulating the country’s foreign economic activity is determined by the importance of the functioning of this executive authority of the Russian Federation in ensuring the free development of competition, both in domestic and foreign markets, which, in turn, contributes to improving the state’s position in the international arena as a whole. The object of the study is social relations arising in the course of the activities of the FAS of Russia. The subject of the study is the role of the FAS of Russia in regulating the country’s foreign economic activity. Theoretical and empirical methods were used in the research process.

Keywords: FAS of Russia, foreign economic activity, market, antimonopoly legislation, competition, obligations, protection, monopolies.

FINANCIAL STABILITY AS AN INDICATOR OF ECONOMIC SECURITY OF ENTERPRISES AND ORGANIZATIONS

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This article discusses the problem of the stability of the financial condition of the enterprise. Particular attention is paid to the dynamics and structure of indicators of assets and liabilities. The importance of accounting statements for assessing the financial stability of an enterprise is emphasized.

Keywords: financial condition of the enterprise, analysis of accounting statements, the ratio of assets and liabilities, assessment of the dynamics of the balance sheet indicators.
FUNDAMENTALS OF ENTERPRISE CAPITAL STRUCTURE MANAGEMENT

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This article touches upon some aspects related to the management of the capital structure of the enterprise. The necessity of a competent approach to the formation of the capital structure is emphasized. Specific models of the enterprise financing strategy are considered.

Keywords: capital efficiency analysis, equity, liquidity, financing strategy, borrowed capital.

OBLIGATIONS OF BUSINESS ENTITIES IN THE CONDITIONS OF DIGITALIZATION OF THE ECONOMY

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This article reveals the content of the concepts «accounts receivable», «liabilities», «accounts payable». The idea is substantiated that it is necessary to develop a new concept, theoretical provisions, practical recommendations for the modernization of accounting in the conditions of digitalization of the economy.

Keywords: liabilities, accounts receivable, accounting, digitalization of the economy, accounts payable.

BUILDING A BUSINESS MODEL OF AN INNOVATIVE ORGANIZATION.

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Purpose: To identify the importance of a systematic approach in building a business model of an innovative organization.

Objectives: To identify a variety of methods and approaches to building a business model of an innovative organization, to determine the most effective methodology determined by modern trends.

Methodology: Based on the critical analysis of scientific articles, works and the author’s own experience, to determine the most appropriate or outdated methods of building business models of innovative organizations.

Results: In the course of the study, the most frequently used approaches cited and applied by entrepreneurs to the formation of business models of innovative organizations were identified. The disadvantages of the approaches used are revealed, consisting in uniformity and pattern in the formation of a business model and as a result of their low adaptability and efficiency in conditions of high variability of the external environment.
The author’s approach to the formation of the business model of an innovative organization is proposed, which provides for the definition of the type, fundamental idea and content of innovative activity, identification and assessment of potential entrepreneurial risks, scenario forecast of the possibilities of their neutralization and the results of the organization’s activities for various variable forecasts of external conditions in the context of focusing on the adaptation of modules and the business model as a whole to changing conditions the external environment.

The effectiveness of the implementation of the proposed approach to the formation of the business model of an innovative organization is proved, based on examples of the application of elements of the proposed approach by successful innovative organizations and the personal experience of the author’s entrepreneurial activity.

Conclusions: The modern approach to the formation of the business model of an innovative organization is designed to be flexible and dynamically changeable based on changing external factors. Each block of the business model should be considered under the prism of its effective application at a specific time and, if necessary, modified without critical damage to the business model as a whole.

**Keywords:** innovative organization, innovative enterprise, business model, innovation, system approach, organization building.

**References**


**QUANTIFIERS OF THE FINANCIAL MARKET INFORMATION ENVIRONMENT**

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Events occurring in the observed reality can be considered not only as a cumulative holistic fact/case that has a certain result or does not imply it at all, but also as a quantitative assessment in the variety of its forms (frequency, duration, intensity) using the quantification of these events. This or that quantitative assessment allows you to reveal latent information that has significant value in determining relationships and dependencies. The information environment of the financial market is represented mainly by an array of news that reflects certain events occurring in relation to financial assets, companies whose securities are traded on the market, etc., which necessitates the determination of indicators that characterize the properties of the information environment of the financial market for their subsequent analysis of the connection with changes in the main parameters of financial assets. Within the framework of this study, a system of quantifiers for the information environment of the financial market is being developed.

**Keywords:** information environment, quantifiers, quantification, financial market, tokens, tokenization, tonality, price of a financial asset, volatility of a financial asset.

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**A SYSTEMATIC APPROACH TO MANAGING THE BUSINESS REPUTATION OF A TECHNOLOGY COMPANY**

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Business reputation is one of the most important factors affecting performance and activities of a technology company. In the information society information exchange plays a special role in the development of business reputation. Earlier, in the article “The role of the informational background in the dynamics of capitalization of technological companies”, models of informational exchange between a company and its counterparties have been formed. In this paper, the proposed models are used for quantitative assessment of how business reputation influences stock price of a tech firm.

**Keywords:** technology companies, information economy, market capitalization, social media, mass media, business reputation, news, information.
TOOLS FOR ANALYZING THE IMPACT OF THE NEWS BACKGROUND EMOTIONAL COLORING ON CHANGES IN THE CRYPTOCURRENCIES RATE

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This work is structured around the study of the influence of the emotional coloring of the news background on the change in the rate of cryptocurrencies, the relevance of using regression analysis to identify and measure the strength of the influence of factors on the value under study. The study was conducted on four major cryptocurrencies, which are markers for the entire cryptocurrency market. For the analytical and computational part of the graduate work, data from the large Internet exchange Yahoo Finance, as well as a set of news publications obtained by parsing the Google news aggregator, were used. An analysis was carried out that showed the emotional coloring of the above-mentioned publications. The analysis was carried out by processing statistical information using the FinBERT library.

Keywords: cryptocurrencies, information environment, investments, regression analysis, investment portfolio, media sites, emotional coloring.

INNOVATIONS AND MODERN TRENDS IN ENTREPRENEURSHIP IN THE CONDITIONS OF POST-MARKET REALITY IN THE IMPLEMENTATION OF PPP PROJECTS IN RUSSIA AND THE WORLD

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The pandemic has had a significant impact on all spheres of society, primarily on the economy, which was manifested, in particular, in a decrease in business activity. The paper identifies the main trends and identifies new directions for the development of entrepreneurship in the field of public-private partnership in modern conditions. The problems and their solutions aimed at reforming and financing PPP infrastructure projects are considered.

Keywords: public-private partnership, trends in entrepreneurship, innovations, social development bonds.

References

FACTOR ANALYSIS OF OIL AND GAS CONSTRUCTION PRODUCTIVITY

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This publication is to present the results of searching for ways to increase the oil and gas construction productivity. An impact of several groups of factors on oil and gas construction productivity has been revealed using a two-wave expert survey based on the Delphi method. The assumption is made that «technological» group of factors is a key one on the current stage of oil and gas industry development.

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

References

THE INFLUENCE OF DEMOGRAPHIC FACTORS ON THE LABOR RESOURCES OF THE RUSSIAN FEDERATION AT THE PRESENT STAGE

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The article calculates the dynamics of the population of the Russian Federation by age groups for the period 2012–2021, as well as the number of able-bodied citizens, identifies the main demographic trends and their impact on human resources. The priority organizational-economic and administrative-legal directions of the state policy aimed at developing the personnel potential of the Russian economy are substantiated.

Keywords: labor resources, personnel potential, economy, development, demography, trends, state policy.
ECONOMIC THEORY

FORECASTING ECONOMIC GROWTH USING A SYSTEM OF ECONOMETRIC EQUATIONS

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Making objective forecasts of economic growth is the basis for assessing the real prospects for the future development of the country. The results of this study are aimed at determining forecast estimates of the dynamics of Russia’s real GDP, as the main indicator of economic growth, with various options for the development of managed macroeconomic factors — government spending and the key rate.

Keywords: economic growth, real GDP, system of econometric equations, two-step MNC, structural and reduced forms of the model, marginal propensity to consumption, sensitivity of investments to changes in national income and the key rate.

PROBLEMS OF STATE POLICY IN THE FIELD OF UNEMPLOYMENT REGULATION IN RUSSIA

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The article determines the relevance of identifying problems of state policy in the field of unemployment regulation in Russia. The main indicators of the development of the employment sector in the country are analyzed; the mechanisms for the implementation of the policy under study; the main problems that hinder the effective implementation of the measures envisaged in this case are highlighted. The object of the study is the state policy in the field of unemployment regulation in Russia. The subject of the study is the problems of this policy. Theoretical and empirical methods were used in the research process.

Keywords: state policy, unemployment, employment, program, national project, problems, labor market.
ON THE ISSUE OF THE SOCIO-DEMOGRAPHIC SITUATION IN THE RUSSIAN FEDERATION

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The article examines the problems of the Russian Federation in terms of the formation and implementation of socio-demographic policy, which play a key role in the process of socio-economic development of both individual regions and the country as a whole.

The authors in this article analyze the directions of the influence of the demographic situation on the socio-economic development of the regions and the country as a whole, the key indicators of the social sphere of the regions of the Russian Federation.

The authors pay special attention to the role of national projects as effective tools for solving issues of socio-economic development. The main groups of reasons for non-implementation of national projects in the Russian Federation presented in the article, identified on the basis of factor analysis, will significantly reduce the negative impact of factors affecting the socio-economic situation in the country, significantly improve the standard of living of citizens, and will also contribute to more effective state planning and management.

Keywords: demography, demographic indicators, standard of living, quality of life, population, national projects, socio-economic development, social sphere.

HISTORY OF CONSOLIDATED FINANCIAL STATEMENTS IN RUSSIA

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The article discusses the historical aspects of the development of consolidated financial statements in Russia, the stages of its formation, from the XIX century to the present day, the analysis of the works of the founders of the reporting code in Russia, the procedure for the formation of consolidated reports in the Soviet period of economic development.

The second part of the article discusses the application of IFRS in the preparation of consolidated financial statements.

Keywords: Consolidated financial statements, stages of formation, consolidation perimeter, interested users of consolidated financial statements.
IDENTIFICATION OF BUSINESS RISKS IN THE INTERNAL CONTROL SYSTEM

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The efficiency of obtaining and completeness of information about business risks is of great importance
for economic entities. This is why the risk identification process is important, its results are widely used
in management. The article discusses the essence of identifying business risks, its information basis,
advantages and limitations when using various sources of information. The methods of identifying business
risks were identified and recommendations were given on their use for various risk groups based on the
requirement of rationality.

Keywords: risk, uncertainty, identification, internal control system, risk management system, identification
methods, registry, analytical description.

UPDATING THE ACCOUNTING POLICY OF AN ECONOMIC SUBJECT
UNDER THE CONDITIONS OF APPLICATION OF FSBU 6/2020 «FIXED ASSETS»

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The entry into force of FSBU 6/2020 «Fixed Assets» led to the need to change the accounting policies
of organizations in terms of the initial recognition of fixed assets, their subsequent assessment and
depreciation. The article gives a description of changes in the accounting of fixed assets and the necessary
changes in the accounting policy of economic entities in connection with this. Based on specific examples,
recommendations are given on the use of methods for determining the fair value of fixed assets. An example
of carrying out and recording the procedure for depreciation of fixed assets is considered. Forms of primary
accounting documents have been developed, the content of which complies with the requirements of FSBU

Keywords: fixed assets, valuation, FSBU 6/2020, accounting policy, revalued value, fair value, depreciation
elements, primary accounting documents.
References


PROBLEMS OF INTERACTION OF THE CENTRAL BANK AND SELF-REGULATORY ORGANIZATION IN THE SPHERE OF THE MICROFINANCE MARKET

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The article discusses some of the most relevant problems for modern Russian accounting, the organization and maintenance of accounting and the formation of accounting (financial) statements of non-credit financial organizations (NFO). It should be noted that this area of accounting is currently at the stage of reform. Thus, many issues of accounting and reporting of non-credit financial organizations are being considered and are changing at the present time. In this regard, improving the reporting information processing system taking into account the specifics of the industry under study is an urgent task.

The accounting rules of non-credit financial organizations are currently considered incomplete, since
the transition from RAS to IFRS standards began in 2015. Due to the increased demand for microfinance services, the Bank of Russia has begun to tighten the requirements for the NFO and their reporting. The Central Bank is actively working on the transformation of reporting forms, the introduction of the XBRL format of programs for its processing, new ways of controlling non-credit financial organizations are being introduced. The Central Bank connects self-regulatory organizations to help form an objective view of problems and search for possible ways to solve them.

**Keywords**: accounting, reporting, XBRL, self-regulatory organization, Central Bank

**MANIPULATION OF FINANCIAL REPORTING: MOTIVES, SIGNALS AND METHODS OF DETECTION**

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The article considers the problems associated with manipulation of financial statements. Possible motives and methods of financial statement manipulation are disclosed, large-scale cases of fraud in foreign and Russian practice are analyzed. Ways of detecting misrepresentation in financial statements have been studied, and a comparative characteristic has been given.

**Keywords**: manipulation of financial statements, methods of falsification of accounting information, reliability, falsification detection tools.

**ANALYSIS OF THE QUALITY OF DISCLOSURE OF INFORMATION ON CAPITAL IN THE INTEGRATED REPORTING OF POWER INDUSTRY ORGANIZATIONS**

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The article analyzes the disclosed types of capital in the corporate reporting of Russian energy organizations. As a result of the analysis, two key problems were identified: inconsistent disclosure of information and non-compliance with the principle of comparability. It is concluded that it is necessary to revise approaches to the disclosure of capital information in order to improve the quality of integrated reporting and its attractiveness to stakeholders.

**Keywords**: comparability, consistency of information, integrated reporting, energy sector, capitals.
UNIFICATION OF THE CONDITIONS FOR THE IMPLEMENTATION OF DEPOSITORY ACTIVITIES

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With the development of property turnover and, as a result, an increase in the number of transactions with securities, shortcomings and gaps in the legislation regulating the mechanism for acquiring securities are revealed in practice. The conditions for carrying out depository activities of specialized depositories do not regulate a single procedure for the transfer of depositor’s instructions for the execution of operations, which leads to red tape. It is proposed to unify the conditions for the implementation of depository activities in the relevant part.

Keywords: conditions for the implementation of depository activities, depository, securities, digital economy, disposal of securities, investments, shares

VERIFICATION OF ACCOUNTING FINANCIAL STATEMENTS FOR RELIABILITY AND DETECTION OF FRAUD WITH IT: AUDIT VIEW OF THE PROBLEM

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The relevance of the topic of the scientific article is due to the fact that the change in economic relations of the present time is subject to a certain turbulence. The heterogeneity and unpredictability of market relations entails a number of changes in the behavior of business partners and sometimes facts of fraud and dishonesty are brought to the surface. First of all, the financial statements are distorted. Identification of falsification of financial statements and other frauds with it is possible only with the use of the necessary tools and mechanisms of economic importance. Internal and external audit are such. Internal and external audit have a different global goal. Internal audit is necessary in order to establish the process, check the correctness of the financial sector of the economic entity, as well as to identify various trends in financial indicators, achieve goals and detect fraudulent activities. An external audit is more necessary for positioning an economic entity in the market, for attracting investors and for other external purposes.

Keywords: analysis, audit, control, adjustment, fraud, falsification, financial statements, economic entity.
CURRENT ISSUES OF FRAUD AND ITS IMPACT ON THE FINANCIAL STATEMENTS OF ECONOMIC ENTITIES

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Economic relations based on the necessary information between market participants currently highlight the growth of financial reporting fraud. Fraud involves deliberate distortion of accounting financial statements, which eventually leads to an increase in various economic crimes, including new types of fraud.

Fraudulent encroachments are difficult to identify and detect early due to the fact that illegal actions committed by fraudsters outwardly look like quite ordinary activities carried out in accordance with established legal and economic standards. Improving in technology, the methods of deception, forgery and other types of fraud are very difficult to verify, which complicates the verification of reporting by stakeholders of an economic entity.

Keywords: accounting, mechanism, fraud, system, financial reporting, economic crimes.

ANALYSIS OF THE FINANCIAL STATE OF ECONOMIC SUBJECTS: ESSENCE, SIGNIFICANCE AND THE NEED FOR ITS CARRYING OUT

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The development of economic relations in the modern world determines a number of tasks facing the participants in these relations and, above all, economic entities. Successful functioning in complex and uncertain market conditions predetermine the goal of improving the financial condition for economic entities, since financial condition in its essence is the foundation of existence in the market.

Due to the difficult economic situation in the country, significant political and economic risks, the analysis of the financial condition is an important element in controlling the activities of economic entities. In dynamic and competitive market conditions, every business faces increased or decreased risk. A high level of financial condition provides confidence in the current and medium term development of the economic entity. Conditions of uncertainty in market relations for obtaining and exaggerating profits determine the adoption of business decisions with a high level of risk. Analysis and assessment of the financial condition allows you to minimize risks, or not make wrong business decisions. Financial condition is the state of an economic entity based on a group of indicators in order to determine the degree of its development, which other economic entities can use for cooperation, loans and other communications.

Keywords: analysis, business decisions, development, conditions of uncertainty, financial condition, economic entities.
CREATION OF NATURAL-PRODUCT VERTICALS TO ENSURE DEVELOPMENT OF OWN TECHNOLOGIES OF “CIRCULAR” (GREEN) ECONOMY

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The article describes the necessary transformations for the development of a circular (green) economy in Russia in the context of import substitution, the introduction of digital currencies and assets, as well as the restoration of the industrial complex to develop economic security and improve the living standards of the population. Emphasis is placed on the need to form an interconnected infrastructure of a circular (green) economy, considering the formation of natural-product chains and the introduction of reverse engineering.

*Keywords: circular economy, green economy, digital currencies, development strategy, natural-product chains*

INVESTMENT OPPORTUNITIES AND RISKS OF THE REAL SECTOR OF THE ECONOMY ASSOCIATED WITH THE DEVELOPMENT OF DIGITAL CURRENCY TURNOVER IN RUSSIA

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The article provides an analysis of scientific and practical approaches and the existing regulatory framework highlighting the possibilities of using digital currencies as an investment tool for the development of a circular (green) economy. The debatable future of the development of cryptocurrency turnover in Russia as an investment tool in the context of the possibilities of its monitoring and regulation is described. The impact of digital currencies on the real sector of the economy for the development of high-tech solutions in the face of sanctions pressure and the increasing risk of a financial bubble is investigated.

Keywords: circular (green) economy, digital currencies, digital ruble, cryptocurrency, investments

WORLD ECONOMY

«RESISTANCE ECONOMY» AND INTERNATIONALIZATION: IRAN’S SCENARIO FOR RUSSIAN OIL COMPANIES

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The article explores the impact of economic sanctions on the firms’ internationalization process. The author considers the Iran’s case of developing the alternative methods of oil companies’ internationalization under restrictions and its application for Russian business.

Keywords: internationalization, resistance economy, Iran, oil industry, foreign direct investment (FDI), sanctions

THE EVOLUTION OF FOREIGN DIRECT INVESTMENT THEORIES: A HETERODOX APPROACH

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The article presents an overview of the theoretical origins of the study of internationalization processes, including interdisciplinary approaches. The author proposes categorizes the theories and concepts of TNCs and FDI based on interconnections between them.

Keywords: internationalization; foreign direct investment (FDI); heterodox economic theory.
EAEU COUNTRIES: EXPANSION OF MUTUAL TRADE

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Mutual trade and economic cooperation between the EAEU countries is an important tool to counter the risks of inflation, energy and food security, and geopolitical tensions. The study has confirmed that trade interaction between the EAEU countries is a highly effective factor in their development. The paper defines the main directions for the development of trade cooperation between the EAEU countries.

Keywords: EAEU countries, international trade, economic development.

References

TRENDS AND RISKS OF THE REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP

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Signed in 2020, the Agreement on the Regional Comprehensive Economic Partnership has quite serious hopes in terms of influencing the change in trade relations in East Asia. At the same time, in modern conditions, this agreement can help both realize the positive effects of the intensification of mutual trade and strengthen the disagreements of the participants associated with trade wars. In this regard, the authors of the article analyze the current state of trade relations of RCEP participants in relation to the risks of their implementation.

**Keywords**: Regional Comprehensive Economic Partnership (RCEP), trade, trade wars, risks

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**MEASURES ON THE DEVELOPMENT OF MONETARY AND FINANCIAL INTEGRATION AND INVESTMENT COOPERATION OF THE MEMBER STATES OF THE EURASIAN ECONOMIC UNION**

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One of the problems in the development of the Eurasian Economic Union (hereinafter — EAEU, the Union) is the growth of sanctions, systemic, credit, market risks of economic entities of the EAEU member states due to the growth of geopolitical contradictions and tensions. The main instruments for minimizing these risks are the development of regional monetary and financial integration, as well as the intensification of mutual investment cooperation. The article proposes measures to develop monetary and financial integration and enhance investment cooperation between the EAEU member states in order to ensure sustainable economic development of the regional association and increase its role in the global economy and finance.

**Keywords**: Eurasian Economic Union, international industrial cooperation, monetary and financial integration, investment cooperation, international settlements.
RISKS OF FURTHER STRENGTHENING OF WESTERN SANCTIONS PRESSURE ON RUSSIA

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The introduction of restrictive measures has become a harsh reality of our time. Many countries of the world are under sanctions pressure, and Russia is no exception here, despite the huge number of sanctions imposed on it only recently. Previous studies in the field of sanctions have focused on the effect of sanctions measures on various segments of the country’s economy and its citizens. The purpose of this article is to predict the risks of sanctions pressure on the example of the Russian Federation and to determine the most significant impacts on the state and development of vital sectors of the economy, the state of economic security of the state. As part of the study, on the basis of key indicators, the possible negative consequences of US and Western sanctions against Russia are predicted. The author pays special attention to the deferred results of economic and political pressure. Forecasts of further deepening of sanctions pressure are based on economic and legal methods of analysis and forecasting. The results of this study can be used by officials of the Russian Federation and other countries when developing strategies and tactics in the field of sanctions and counter-sanctions measures.

**Keywords:** impact indicators, sanctions policy, sectoral sanctions, financial markets, foreign trade
IMPACT OF WORLD CURRENCIES ON THE STATE OF NATIONAL AND WORLD ECONOMIES

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The article presents an assessment of the importance of world currencies as an element of influence on the state of national and world economies. The advantages and problems of the countries issuing world currencies are emphasized, the channels of influence of world currencies on national economies are identified. The most important directions for the development of financial markets as a factor in raising the status of national currencies are formulated. The results of the study can be used in the process of macroeconomic analysis and implementation of strategies for the internationalization of world currencies.

Keywords: world currency, exchange rate, financial market, currency status, national economy, world economy, dependence of the dollar, euro, reserve currency.

INFORMATION EXCHANGE WITHIN COMMON PROCESSES AND ACTUAL ISSUES OF THE DEVELOPMENT OF CUSTOMS INFRASTRUCTURE IN THE EURASIAN ECONOMIC UNION

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The article touches upon the issues of information interaction between the customs authorities of the Member States of the Union, as well as other state bodies and organizations within the framework of common processes as one of the priority forms of implementation provided for by the Customs Code of the EAEU. It is also considered niceties development of customs infrastructure and the conduct of state control at checkpoints in the EAEU Member States. Attention is paid to the issue of modernization of equipment and material and technical equipment of buildings, premises and facilities necessary for the organization of state control at checkpoints across the customs border of the Eurasian Economic Union.

Keywords: Customs regulation, customs infrastructure, customs administration, instruments of customs regulation, improvement of instruments of customs regulation, customs, Eurasian Economic Union, EAEU, Eurasian Economic Commission, EEC, Customs Code, common processes, information exchange, registry.