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# **ECONOMIC SCIENCES**

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Nº1 (218)  
2023



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Founder: LLC "Economic Sciences"

Address: 125057, Moscow, Chapaevskii per. 3-775

E-mail: [info@ecsn.ru](mailto:info@ecsn.ru)

WWW: <http://ecsn.ru>

The Certificate of registration of mass media:

ПИ № ФС77-21147 from 28.06.2005

Subscription index 20387

ISSN 2072-0858

Issue date 01.01.2023

Format 60×84/8

Printed signatures 46.04

500 copies

Printed by "24 Print" Ltd

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# ECONOMIC THEORY

## INTERNATIONAL SANCTIONS AS A FACTOR IN THE FORMATION AND DEVELOPMENT OF REGIONAL CONSUMER MARKETS IN THE RUSSIAN FEDERATION

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The problem of imposing sanctions and their impact on various sectors of the country's economy is being actively studied in the scientific literature and against the backdrop of the events of 2022 is becoming increasingly relevant for the Russian Federation. One of the most important areas where sanctions have a significant impact is retail trade. The purpose of the article is to analyze the current situation and identify the impact of sanctions on retail trade at the time of the study. To achieve this goal, the following tasks were solved: collection and analysis of Rosstat data, collection and analysis of the results of research by analytical centers, comparison and comparison of the data obtained for various indicators, analysis of experts' forecasts regarding, summarizing and formulating the findings. In this paper, with the help of statistical and economic analysis, analysis and synthesis, systemic assessment of processes and phenomena in various aspects, the impact of sanctions adopted by Western countries in 2022 against the economy of the Russian Federation on retail trade is considered; the main trends of changes in retail trade are revealed, recommendations are offered to retailers to minimize possible losses from sanctions.

**Keywords:** *retail trade, retailers, sanctions, Russia, regions, economic growth.*

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## FORMATION OF A HETERODOXAL APPROACH TO THE STUDY OF EDUCATIONAL SPACE AS A FACTOR OF ECONOMIC GROWTH

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The relevance of the study is due to the need to clarify the principles of studying the role of education and educational space in the economy. The article analyzes the main stages in the formation of modern ideas about the educational space as a factor in economic development and economic growth. The study focuses on the theory of human capital, developed in accordance with the principles of neoclassical synthesis, as well as its capabilities and limitations for explaining economic processes. An analysis of the filter theory and neoclassical theories of endogenous economic growth led to the conclusion about the advantages of a heterodox approach and interdisciplinary analysis in interpreting the impact of education on economic growth. The necessity of expanding the object of research and including the educational space in the research program of economic science is determined. It is concluded that an increase in spending on the educational sector makes it possible to obtain an economic and social effect at the micro and macro levels.

**Keywords:** *Human capital, education, educational space, economic development, economic growth, heterodox approach to education.*

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## WHY SHOULD THE CRISIS BE TAKEN AS A LESSON?

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The article is devoted to economic crises, their causes and consequences for all economic entities, with both negative and positive consequences. Three economic crises in Russia are considered: the global crisis of 2008, the currency crisis of 2014–2015, the COVID-19 pandemic crisis of 2020. The analysis of the main macroeconomic indicators was performed for each of them: Russia's GDP by year in rubles and US dollars, the unemployment rate by year, the average per capita monthly income of the population. The main purpose of the work is to confirm the thesis that the crisis is a “lesson” for the economy, that is, it allows you to correct mistakes and make improvements to the economic system. To achieve the goal of the work, the following tasks were set and completed: the theoretical foundations of economic cycles and crises were studied, the analysis of the main macroeconomic indicators was carried out, the consequences of the three crises considered were determined. Methods of comparison, deduction, economic analysis and graphical interpretation of the data obtained were used. The main conclusion is made: the thesis is correct.

**Keywords:** *crisis; economic cycle; consequences and causes of the crisis; GDP; macroeconomic indicators.*

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# REGIONAL AND SECTORAL ECONOMY

## DIRECTIONS OF IMPLEMENTATION OF ESG-PRINCIPLES IN THE RUSSIAN ECONOMY

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One of the most important trends in the development of the world economy is the implementation of ESG principles into the activities of its subjects. The article indicates that in modern conditions consideration of ESG principles in the activities of companies and banks is necessary for the sustainable long-term growth of their value, reduction of economic, environmental and other risks of their activities, promoting the sustainable development of national economies and the world economy as a whole. The article proposes the directions of the implementation of ESG principles in the Russian economy. The research methodology includes structuring, comparison, generalization, systemic, economic, institutional and logical analysis, SWOT analysis, induction, deduction and synthesis. Based on the research, the author concludes that the necessary conditions for the successful implementation of ESG principles in the Russian economy are the analysis, assessment and consideration of trends, features and perspectives of the development of the Russian and world economy, legal regulation of the implementation of ESG principles in Russia and abroad, consideration of national interests and features of Russia, clarification, correct application of the conceptual and methodological apparatus, analysis of strengths, weaknesses, opportunities and threats associated with the implementation of these principles (SWOT analysis), the use of accumulated world experience.

**Keywords:** *sustainable development; ESG principles; ESG factors; ESG concept; Principles for responsible investment; PRI; SWOT analysis; global problems.*

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# ANALYSIS OF FACTORS AFFECTING ON THE ECONOMIC DEVELOPMENT OF QUASI-CORPORATIONS, ON THE EXAMPLE OF THE IRKUTSK REGION

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One of the priorities of our state is the effective financing of the regional economy. Not always directed financial flows have exactly the effect that the state expects, and which generates stable development of the economy of the regions. The conducted research makes it possible to assert that a single approach to financing regions does not represent the best strategy aimed at the development of the subjects of the Russian Federation as a whole. The article conducted a study of the Irkutsk region aimed at analyzing various socio-economic factors that have an impact on the gross regional product. Constructed factor models reflecting the interrelation of factors influencing the economic growth of the region. In the conducted study, data for 2000–2020 were used, which made it possible to accurately assess the features of the region. Based on the analysis of the constructed models, it became possible to build a scheme of competent financing of various areas of development of the region, which will further achieve economic growth of the Irkutsk region by increasing the domestic regional product.

**Keywords:** *regional development, gross regional product, multifactor model, clusters of socio-economic indicators.*

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## THE EXTERNAL ENVIRONMENT DESTABILIZATION IMPACT ON THE POPULATION PROSPERITY

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Today there is a significant dispersion in the standard of living of the population between the countries of the world. This fact enters a fundamental contradiction with the exponential growth of the level of globalization and determines the need for in-depth research. The purpose of this study is a quantitative analysis of the transformation of social prosperity assessment systems in the post-industrial economy.

**Keywords:** *prosperity, political pressure, standard of living, economic stability, level of education, government restructuring, cyclical economy, human resources*

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## ELEMENTS OF ACCOUNTING FOR ESG-FACTORS IN THE PROVISION OF CORPORATE LOANS

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The article discusses methodological and practical issues of taking into account elements of ESG factors in the implementation of a comprehensive analysis of the company's activities for the purposes of lending and investment. practical tasks. The current research on the practice of ESG transformation of Russian companies, as well as the main difficulties of the banking sector in this area are analyzed. Areas of attention are proposed when determining changes in business value taking into account ESG factors, and methodological aspects of identifying the most significant issues affecting the overall business model of the enterprise and cost factors (both positively and negatively) and attribution to cash flows and risks of the enterprise are considered. The elements of the direction of accounting for ESG factors in the components of the cash flow forecasting model, including on the basis of securities market data, are also considered. These proposals can be considered in the practice of analytical departments of credit institutions.

**Keywords:** *business lending, ESG factors, cost of sustainable business, ESG rating, enterprise activity analysis, sustainable development.*

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## SYSTEMIC SOCIO-ECONOMIC DIAGNOSIS OF THE MEGAREGION OF THE ARCTIC ZONE OF THE RUSSIAN FEDERATION

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The article presents the results of a systematic analysis of the status of the Russian Arctic regions. The method of system diagnostics was applied using for monitoring and implementing the strategy for the socio-economic development of the Arctic zone of the Russian Federation (AZRF) when examines various fields of the regional economy. This method allows you to estimate the main statistical parameters, monitor and evaluate indicators of the level of development of the Russian Arctic economy, such as GRP, the structure and changes in GRP; main socio-economic indicators; results of innovative activity; the state of the labor market and employment of population; characteristics of educational activities; and expenditures on environmental protection. The proposed method of system diagnostics of the Russian Arctic economy can be used to monitor the execution and readjustment of the “Strategy of development of the Arctic Zone of the Russian Federation and the provision of national security for the period to 2035” in framework of implementation of road maps for the Arctic regions.

**Keywords:** *Arctic zone of the Russian Federation (AZRF), megaregion, system analysis, system diagnostics, development strategy of the AZRF, innovative development, integrated approach, ranking of regions.*

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# THE ROLE OF TAX PLANNING IN THE SYSTEM OF ECONOMIC SECURITY OF SMALL AND MEDIUM-SIZED BUSINESSES

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The article examines the essence and role of tax planning in ensuring the economic security of small and medium-sized businesses.

The author in this article, based on the study of the works of leading Russian economists, attempts to formulate the main characteristics of the category "tax planning" and to identify the relationship and interdependence of tax planning with the system of economic security of economic entities.

To improve the efficiency of tax planning of small and medium-sized businesses, the author recommends that in the structure of the master budget, it is mandatory to form an expanded tax budget based on the tax calendar. Moreover, the most effective method of tax planning is considered to be the method of planning from the achieved, according to which the tax liabilities of the reporting period are recognized as basic data, adjusted subsequently taking into account changes in the planning period.

The author emphasizes that in order to link accounting with tax planning in the context of frequent changes in tax legislation, it is advisable to use a matrix method using situational matrix modeling tools, which allows for variant forecasting of tax consequences of management decisions in the field of tax policy of small and medium-sized businesses in the context of changes in tax legislation.

**Keywords:** *tax planning, tax burden, tax risks, economic security, business success, tax optimization, budget of tax payments.*

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## SOCIO-ECONOMIC FACTORS INFLUENCE ON THE HOUSEHOLD'S DEBT OBLIGATIONS

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In this study, the factors influencing the debt of households and the differentiation of this parameter in the context of the countries of the world were considered. Also, a conceptual model was built, based on which the most significant indicators were identified in terms of determining the resulting component. Also, justifications were given for the influence of the identified determinants and suggestions on how they can be used to regulate the level of household debt.

**Keywords:** *household debt, debt level, external financing, income, economic factors, credit, mortgage, mortgage lending, debt management.*

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# METHODOLOGICAL APPROACHES TO PARAMETRIC ADAPTATION OF A CORPORATE INNOVATION SYSTEM IN A DYNAMIC ENVIRONMENT

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The article deals with the issues of managing the processes of adaptation of the organizational model and structure of the corporation's innovation system to changes in the operating conditions. The content of the life cycle of the organizational model (structure) of the corporate innovation system and its individual parameters has been studied. The mechanisms of their aging and wear in a dynamic environment are determined. It is concluded that a reasonable criterion for assessing the amount of depreciation can be an increase in the volume of total costs caused by an increase in the discrepancy between the stable parameters of the organizational model (structure) and dynamic environmental conditions. The features of the functional and obsolescence of the parameters, and, accordingly, the model (structure) of the corporate innovation system, are revealed. An approach is proposed to determine the time and methods of its restructuring.

**Keywords:** *corporate innovation system, organizational model of the innovation system, life cycle, depreciation of the organizational model and structure of the innovation system, functional depreciation, obsolescence, organizational adaptation.*

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# EXTERNAL ENVIRONMENT IMPACT ON PRIVATE INVESTMENT IN RUSSIA

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In this study, the factors influencing the level of investment activity and the differentiation of this parameter in the context of regions were considered; in addition, a conceptual model was built, on the basis of which the most significant indicators were identified in terms of determining the resulting component. They also provided justifications for the impact of the identified determinants and suggestions on how to use them to manage investment activity.

**Keywords:** *investment activity, private investors, stock exchange, securities market, regions, individual investment account, demographic factors, socio-economic factors.*

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# FORMATION OF THE INNOVATIVE ECONOMY OF RUSSIA IN THE CONDITIONS OF REINDUSTRIALIZATION

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The article analyzes the main approaches to the definition of the concept of “reindustrialization”. The main characteristics of this process are revealed. The main factors of the formation of an innovative economy in the conditions of reindustrialization are determined. It is proved that innovative entrepreneurship in modern conditions should become the basis for the development of not only an innovative economy, but also the construction of a completely new society.

**Keywords:** *reindustrialization, trends, a set of measures, processes, industry, revival, recovery, real sector, investments, venture financing, innovative economy, innovation, innovative entrepreneurship.*

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# PARTNERSHIPS AND THEIR EVALUATION IN MARKETING UNDER SANCTIONS

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The purpose of the study is to apply a quantitative and qualitative assessment of the level of expression of partnerships in marketing related to the disruption of supply chains and changes in the target orientations of mutual contacts between enterprises caused by sanctions against Russia.

The results of the study were considered in terms of assessments using the methodology of N.S. Ivashchenko between all participants of the interaction. It was determined that, for the correct testing of the phenomenon under study, an assessment of the stage at which the participants of the interaction are located and the reflection of this process in dynamics is a necessary condition. It is revealed that the highest level of the weighting value of the evaluation of partnerships belongs to the indicators of partnership effectiveness.

The novelty of the study lies in the fact that for the first time the study included testing not of one parent company, but of all participants in the partnership.

**Keywords:** *partnership marketing, quantitative and qualitative analysis of the process, stages of development, criteria.*

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## LOW CARBON ECONOMY VISION AND CHINEESE EXPERIENCE

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Most countries of the world have already reached a consensus on the development of the national economy within the framework of the concept of a low-carbon economy with low carbon emissions, low pollution and low energy consumption. However, the economic development of a number of regions and countries where the processes of industrialization and urbanization are intensifying, is still highly dependent on fossil energy sources. Among these countries, a special place is occupied by the People's Republic of China, which, on the one hand, is a leader in environmental pollution, and, on the other hand, demonstrates a large-scale restructuring of the national economy along the path of decarbonization.

**Keywords:** *decarbonization, low-carbon economy, China, economic development, low-carbon technologies.*

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## SOME TRENDS IN THE DEVELOPMENT OF TERRITORIES

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This article discusses the socio-economic functions of small and medium-sized enterprises that carry out their activities in single-industry towns. Some problems faced by small and medium-sized businesses in single-industry towns are identified. Trends in the development of the SME sector in single-industry municipalities in the context of state support are identified and described. The conclusion is made about the key role of small and medium-sized businesses in the process of socio-economic development of a single-industry town.

**Keywords:** *single-industry town, diversification, small and medium-sized businesses, city-forming enterprise, state support.*

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## MODERN APPROACHES AND INDICATORS CHARACTERIZING THE ECOLOGICAL EFFICIENCY OF FOREST MANAGEMENT

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Integrated forestry enterprises have the potential to spearhead ongoing industrial upgrading as part of a carbon neutral strategy. This article aims to explore the inputs and outputs that affect the environmental performance of integrated forestry enterprises. A hybrid approach based on life cycle assessment (LCA) and time series data coverage analysis (DEA) is proposed to assess the environmental performance of an enterprise.

**Keywords:** *environmental efficiency, forest management, hybrid approach, integrated forestry enterprises.*

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# COMPARATIVE ANALYSIS OF MODELS AND MECHANISMS OF SUSTAINABLE DEVELOPMENT OF THE MEGAPOLIS TRANSPORT SYSTEM

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The article deals with social relations arising from the implementation of the concept of sustainable development of the transport system of the city of Moscow, the features of the model of the metropolitan transport system. Tasks such as a brief overview of the world practice of sustainable development of transport systems of megacities, the actual implementation of international obligations on sustainable development goals at the domestic level in the Russian Federation, the analysis of the Russian model of management and organization of transport systems of the largest agglomeration and the actualization of estimated research ideas about the domestic model of the transport system are presented. metropolis at the present stage.

**Keywords:** *transport system, organization of transport systems, models, mechanisms, analysis.*

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# THE ROLE OF STATE SUPPORT FOR SMALL AND MEDIUM-SIZED BUSINESSES IN ORDER TO ACCELERATE THEIR DEVELOPMENT IN SINGLE-INDUSTRY TOWNS

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This article discusses measures of state support as one of the means of development of small and medium-sized businesses, necessary for implementation in single-industry towns. The significant role of small and medium-sized enterprises in the social and economic development of such a form of municipal formation as a single-industry town is determined. Some problems of the development of the SME sector in single-industry cities have been identified. It is concluded that at present the state policy in the field of development of single-industry towns provides for various measures to support small and medium-sized businesses implemented at various levels of government.

**Keywords:** *single-industry towns, state support, socio-economic growth, small and medium-sized businesses, SMEs, entrepreneurship.*

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## DIRECTIONS OF DEVELOPMENT OF THEORETICAL-METHODOLOGICAL AND INSTITUTIONAL ASPECTS OF FOOD MARKET REGULATION

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The article systematizes the theoretical, methodological and institutional aspects of the regulation of the national food market in the face of new global challenges. The principle of self-sufficiency is considered as a condition for the stability of socio-economic systems, the expediency of a gradual transition to the concept of economic sociodynamics is noted.

**Keywords:** *agro-food complex, sustainable development, food market, self-sufficiency, social policy, principle of methodological individualism, economic rationality, concept of economic sociodynamics.*

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## PROJECT INITIATIVES IN THE CONTEXT OF THE DEVELOPMENT OF SINGLE-INDUSTRY MUNICIPALITIES

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This article discusses some project initiatives designed and adopted for the purpose of state support of small and medium-sized businesses in single-industry towns. The role of SMEs in the context of the development of the economy and social infrastructure of single-industry towns is revealed. The key role of SMEs in the process of economic diversification of single-industry municipalities is stated.

**Keywords:** *single-industry towns, government support, project initiatives, small and medium-sized businesses, diversification.*

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## THE MAIN MEASURES OF STATE SUPPORT FOR SMALL AND MEDIUM-SIZED BUSINESSES IN ORDER TO ACCELERATE THEIR DEVELOPMENT IN SINGLE-INDUSTRY TOWNS

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This article discusses some specific measures of state support for small and medium-sized businesses in single-industry towns from the point of view of the need to develop the SME sector to ensure the growth of socio-economic indicators of the territory. The development of small and medium-sized businesses on the territory of single-industry towns is analyzed from the point of view of the need to improve the economy of single-industry entities. Some factors that can negatively affect the development of SMEs in single-industry towns have been identified. The conclusion is made about the dynamics of the process of creating a favorable economic environment for the development of SMEs in single-industry towns.

**Keywords:** *single-industry towns, small and medium-sized businesses, state support, the territory of advanced development.*

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# MODERN METHODS AND MECHANISMS FOR IMPROVING ECONOMIC SECURITY

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The main purpose of the article is to study the key aspects of the use of modern technologies to ensure economic security in the context of achieving high efficiency of public administration. The essence of ensuring economic security from the standpoint of innovative development lies in the development of innovations that can increase the level of competitiveness of the state economic system.

**Keywords:** *economic security, modern technologies, public administration.*

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# TOOLS OF THE PROGRAM-TARGET APPROACH IN THE STATE PLANNING OF ECONOMIC POLICY

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When implementing a program-targeted approach in the modern system of state planning, the features and specifics of the development of specific regions are often poorly taken into account, and therefore the implementation of programs is quite uneven and often not quite effective. The paper considers the system of indicative planning as a tool, the use of which can increase not only the point effectiveness of the implementation of state programs, but also, in general, take a more comprehensive approach to the problem of territorial development.

**Keywords:** *program-target approach, indicative planning, economic policy, territorial development.*

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# METHODOLOGY FOR ASSESSING THE FUNCTIONING OF SPECIAL ECONOMIC ZONES

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This article presents the results of research on the use of the development model method to classify special economic zones (SEZs) in terms of the most important indicators related to the economic activity of SEZs. The potential of the zones is characterized, noting their advantage or remoteness in relation to another zone in terms of the criteria for the functioning of privileged territories that together form a group.

**Keywords:** *special economic zones, regional development, municipal development, economic imbalances, entrepreneurship development.*

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# MULTI-CRITERIA APPROACH TO DECISION-MAKING ON THE CREATION OF SPECIAL ECONOMIC ZONES

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The purpose of this article is to present the results of a feasibility study and evaluation of the implementation of a special economic zone (SEZ). In particular, the study leads to the identification of the most important criteria used to evaluate the various locations for establishing SEZs, understand the priorities and perceptions of different stakeholder groups. In addition, it allows to quantify the conditions for reducing the risk of wasted investments or unsuccessful development by the state. Finally, it provides an opportunity to rank alternatives based on stakeholder perspectives and territorial realities.

**Keywords:** *special economic zones, placement criteria, regional development, economic efficiency, multi-criteria approach.*

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# DIGITAL INNOVATIVE SOLUTIONS AS THE MAIN TOOL FOR INCREASING THE COMPETITIVE ADVANTAGE OF OIL AND GAS INDUSTRY ENTERPRISES

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Digital transformation of business processes in the oil and gas industry is one of the most discussed topics in recent years. The article considers the current level of digital innovative solutions of the Russian oil and gas complex, based on a significant increase in competitive advantages and increasing the efficiency of all business processes. Using the example of the industry leaders of PJSC Gazprom Neft and PJSC Rosneft, the importance of digital transformations is shown at all stages of production and business levels, the implementation of these programs helps companies to obtain significant economic, environmental and social effects, as a result of which I increase the level of competitiveness both in the Russian and world markets, which presents an analysis of the development of oil The potential effects of the implementation of the digital transformation of the oil and gas industry are presented by the companies of the industry leaders.

**Keywords:** *Industry 4.0, digital transformation, oil and gas industry, digitalization, IT solutions, competitive advantage, hard-to-recover reserves.*

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## METHODOLOGY OF INTERNAL AUDIT OF LOGISTICS COSTS IN AN INTEGRATED BUSINESS STRUCTURE

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An organized internal audit system should be tailored to the processes taking place in a single business entity, since the larger and more developed an economic entity is, the more difficult the decision-making and management process as a whole is, and the managerial impact should be based on carefully controlled information.

One of the main goals of business entities is not only to preserve and multiply the resources available to them, but also to increase the effectiveness of their activities, preserve and strengthen their positions in the business environment. And an effective and rational internal audit system is designed for the strategic solution of financial and production issues.

**Keywords:** *logistics costs, internal audit, internal control, integrated business structures, methodology.*

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## FEATURES OF THE APPLICATION OF PROJECT MANAGEMENT METHODS IN THE CONDITIONS OF DIGITALIZATION BUSINESS PROCESSES

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This article analyzes the main methods of project and process management. Project-process management in the context of digital transformation makes it possible to increase the efficiency of project-oriented activities and ensure the competitiveness of the organization. Based on the results of the study, the main methodologies for describing business processes were considered.

**Keywords:** *digital transformation, project, project-process management, methodology of description, digitalization, business model.*

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# DEVELOPMENT OF PROJECT-PROCESS MANAGEMENT IN THE CONDITIONS OF INNOVATION TRANSFORMATION

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The paper studies the impact of global changes in digitization and innovative business principles implementation on the development of project-process management. The authors systematize the types of integration of information systems in making management decisions, assess the opportunities and threats that arise when using innovative technologies.

**Keywords:** *project-process management, artificial intelligence, big data, industrial internet of things, integration systems, cloud computing, cybersecurity.*

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# INNOVATIVE APPROACH TO THE IMPLEMENTATION OF THE TOURISM CLUSTER IN MODERN REALITIES

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The article is devoted to the consideration of the implementation of an innovative approach in the conditions of a tourist cluster. The current state of the tourism cluster as a whole and the industries included in its structure are characterized. The content of the innovative approach to the implementation of the tourism cluster in modern realities is revealed. The features of development in the tourism industry are revealed, the key prospects, problems and incentives for its development are described.

**Keywords:** *tourism cluster, development in tourism, innovative approach in tourism, tourism industry, domestic tourism in Russia.*

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## THE PROBLEM OF MULTI-FACTORY EFFECTS OF MANAGEMENT IN SOCIAL SPHERE

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The problem of the complexity of assessing the effectiveness of managing the sectors of the social sphere is considered in this article. The authors have demonstrated that the effects achieved in the process of managing social sectors have such properties as multifactorial, targeted, goal-oriented and adjustable. All this makes it almost impossible to conduct an adequate assessment of effectiveness in the study area. The authors propose to use such terms as effectiveness and productivity to solve the

identified problem. The article provides an example of a successfully tested methodology for assessing the innovative productivity of a regional innovation policy in the social sphere to prove the hypothesis put forward.

**Keywords:** *efficiency of social sector management, multi-factory effects, social policy effectiveness, social innovation productivity, regional innovation policy in the social sphere.*

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# IMPACT INVESTMENT AS A TOOL FOR REGIONAL INNOVATION POLICY IN THE SOCIAL SPHERE

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This article discusses the features of investment activity in the social sphere. In particular, the possibility of using impact investment as an instrument of regional innovation policy in the social sphere. The effects and opportunities of participants in the implementation of the impact investment mechanism, as well as potential multiplier effects, were highlighted.

**Keywords:** *social sphere, innovation policy, impact investment, region.*

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## RUSSIA'S TRADE UNDER CONDITIONS OF STRATEGIC GEOECONOMIC UNCERTAINTY

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The article analyzes the problems of Russia's international trade in the context of strategic geo-economic uncertainty. The authors come to the conclusion that due to the growth of uncertainty, economic agents (including the state) are not able to perform the necessary number of acts to achieve goals, and are often forced to act situationally and build their strategy of economic behavior as a reaction to changes set by other economic agents. It can be assumed that in such conditions, the advantage is given to the economic agent that acts strategically, and not tactically, including in the field of international trade.

**Keywords:** *international trade, geo-economic uncertainty, exports, imports, globalization, economic behavior.*

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## THE MAIN INDICATORS OF THE PUBLIC DEBT OF THE ROSTOV REGION

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The article discusses the dynamics of the public debt of the Rostov region for the period 2018–2022, establishes its composition and structure. The authors, based on the analysis of the provisions of the budgetary legislation of the Russian Federation, argued administrative and organizational and economic recommendations aimed at optimizing the public debt of the Rostov region. The results of the study can be used in the activities of regional public authorities in the formation of financial policy.

**Keywords:** *region, economy, finance, budget, Rostov region, credit, debt, state.*

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# TAX POLICY OF HIGH-TECH DEVELOPMENT AS A FACTOR OF STRENGTHENING RUSSIA'S ECONOMIC SECURITY IN THE CONTEXT OF ANTI-RUSSIAN SANCTIONS

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The attention is focused on the issues of tax regulation of organizations in the field of high technologies in the context of anti-Russian sanctions. The differences of high technologies and their necessity for ensuring the economic security of the Russian Federation are considered. The indicators characterizing investment activity in the innovation sphere are analyzed. The main forms of state support for the development of high technologies are highlighted. The elements of the tax policy to stimulate the development of high technologies and ensure the technological sovereignty of the Russian economy are disclosed. The features of tax regulation of innovation activity are considered. The factors hindering the investment activity of private market entities in the field of high technologies are identified. Measures are proposed to improve tax policy in order to develop scientific and technological progress and the development of high technologies. The necessity of developing mutually beneficial scientific and technical cooperation between Russian organizations and firms of friendly countries was noted.

**Keywords:** *high technologies, economic security, economic war, technological sovereignty, tax policy, shadow economy.*

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## ETHICAL REFLECTIONS ON THE “SADNESS MARKETING” ONLINE E-COMMERCE

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Network e-commerce “sadness marketing” is becoming more and more a trend, but such a marketing approach is inherently unethical. Its typical features are deceit, exaggeration of facts; “sadness” fabrication, winning sympathy, etc. “sadness marketing” in the e-commerce market fair order, public compassion, trust between people, fair trade market principles and social trust all create big problems. Cultivate healthy network business values, enhance the social responsibility of e-commerce and platform, build a network core credit mechanism, and strengthen network business ethics and moral education, this is the solution of the “sadness marketing” method.

**Keywords:** *Emotional Marketing, Sadness Marketing Marketing Methods, Socio-Ethical Marketing.*

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# FINANCE

## IDENTIFICATION OF RISKS AND WAYS TO MINIMIZE THEM IN THE IMPLEMENTATION OF PPP INVESTMENT PROJECTS

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Public-private partnership is a common form of cooperation between the state and the private sector in infrastructure projects around the world. This article discusses risk management in the implementation of PPP investment projects. The study provides examples of PPP investment projects in the Russian Federation, the risks that have arisen during their implementation and possible ways to eliminate or minimize them.

**Keywords:** *risk management, risk identification, public-private partnership, investment project, infrastructure project.*

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## FACTORS DETERMINING THE STRUCTURE OF SAVINGS AND INVESTMENT BEHAVIOR OF HOUSEHOLDS IN MODERN CONDITIONS

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This article examines the factors that determine the development of savings and investment behavior of households in modern conditions. The study proposes a classification of the levels of formation of incentive motives for the implementation of investments on the part of the household.

**Keywords:** *investment behavior of households, savings structure.*

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# WORLD ECONOMY

## FORMATION OF CHINESE TNCS AND PROBLEMS OF INTERACTION WITH THE MARKETS OF DEVELOPED COUNTRIES (BY THE EXAMPLE OF THE «HUAWEI» COMPANY)

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The article briefly discusses the history of the development of the Chinese corporation Huawei within the PRC, as well as the problems that the company faced when entering the market of developed countries (primarily the United States). The sanctions measures of the American government during the presidency of Donald Trump, taken against the Chinese telecommunications corporation in the second half of the 10s of 21st century. The article also touches on the main challenges that Huawei faces in the European market.

**Keywords:** *China, Huawei, economic sanctions, Chinese-American trade and economic relationships.*

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## THE ESSENCE AND APPROACHES TO THE DEFINITION OF FORMS INTERNATIONAL ECONOMIC INTEGRATION

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The paper clarifies the content of international economic integration. For example, international economic integration is a set of coordinated long- and medium-term processes, projects and activities in the field of international investment, trade and scientific and innovative cooperation, focused on maximizing production, financial, personnel, scientific and technical, social synergetic effects of this kind interactions formed on the basis of the systemic influence of national and international institutions, both formal and informal. The main conceptual approaches to the consideration of the factors and socio-economic role of the processes of international economic integration presented in the history of economic thought (Marxist concept of the international division of labor and capital migration between states, neoclassical concept, neo-institutional concept, modern dirigiste and functionalist approaches to the problem under consideration) are considered.

**Keywords:** *international integration, classification, approach, pandemic, cooperation.*

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## ANALYSIS OF THE DYNAMICS OF RUSSIAN-CHINESE COOPERATION IN HIGH-TECH INDUSTRIAL SECTORS

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The paper identifies limitations for the development of high-tech production, including the aerospace industry and military-defense production, which in the long term include limited demand, as well as a reduced pace of development and use of technological infrastructure for production. The author substantiates the obstacles in the high-tech sphere – infrastructure and personnel limits, which restrain the growth potential for the development and implementation of strategic solutions aimed at optimizing the use of production, marketing and technological resources. Solutions to these problems are also proposed through the formation of joint research centers for long-term development. At the same time, Russia is characterized by the following trends in the export and import of high-tech products, which make it possible to classify countries as suppliers when import flows into foreign trade with the Russian Federation prevail, or markets where the Russian Federation acts as an exporter of high-tech products.

**Keywords:** *cooperation, international cooperation, China, Russia, international division of labor.*

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# MANAGEMENT

## THE ROLE OF EFFICIENCY CONTROLLING IN THE BUSINESS MANAGEMENT SYSTEM

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The article is devoted to the role and importance of tools for business analysis in making managerial decisions and evaluating their effectiveness. The factors determining the type of controlling are considered. The role of efficiency controlling in the company's management system is evaluated.

The success of controlling implementation is largely determined by the quality of construction and interrelation of management accounting elements.

Management accounting is the basic information field on which the entire structure of enterprise management is built. It is designed not only to reflect the actual results of activities, but also to provide an opportunity to adjust them based on timely management decisions aimed at eliminating the negative impact of external and internal environmental factors, as well as to use the possible benefits from the changed business conditions.

The key functions of controlling, which need to be supported by appropriate information support, are: planning, monitoring, evaluation and analysis of results and management decision-making.

**Keywords:** *business intelligence tools, planning, control, controlling, controlling models, business analysis, strategy.*

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## CORPORATE IMAGE AS AN INTANGIBLE ASSET OF THE COMPANY

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The article considers the image of an organization as an intangible asset that can influence the level of competitiveness of the company and the perception of the product by the consumer. The author reveals the external and internal image of companies, its components. The paper also analyzes the image of Sberbank by factors.

**Keywords:** *company image, executive image, corporate culture, Sberbank.*

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# IMPLEMENTATION OF A SYSTEM OF CONTINUOUS IMPROVEMENTS ON THE EXAMPLE OF THE COMMITTEE ON INDUSTRIAL POLICY, INNOVATION AND TRADE OF ST. PETERSBURG

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The article discusses the experience of implementing a system of continuous improvements and staff motivation to implement changes in the Committee on Industrial Policy, Innovation and Trade St. Petersburg and subordinate institutions.

The experience of using an electronic service for submitting suggestions for improvement is also considered. The key results of the implementation of these technologies are noted, for the achievement of which a specially created structural unit – the reengineering department is responsible.

**Keywords:** *motivation, kaizen, 7 types of losses, systematic work on process optimization, suggestion for improvement.*

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# STRUCTURE OF MANAGEMENT CONSULTING PRODUCERS IN THE CONSULTANT-CLIENT RELATIONS SYSTEM

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This article presents the author's approach to the structure of entities representing management consulting services, among which are highlighted: large multidisciplinary and expert companies, audit and industry firms, alpha consultants and system integrators, as well as internal corporate divisions. The types of management consultants are described. Providing management consulting services. A typology of management consultants has been developed: consultants mentors and experts, training consultants, business streners and project consultants. The results of the author's research on the analysis of the results of interaction between consultants on management and management of customer companies and the feasibility of implementing management consulting at the enterprise are presented.

**Keywords:** *management, management consulting, efficiency of management consulting, subjects of management consulting.*

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# PRINCIPLES OF QUALITY MANAGEMENT IN HUMAN RESOURCE MANAGEMENT OF A SPORTS ORGANIZATION

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The practical aspects of the implementation of the principles of quality management in the management system of the organization in the field of physical culture and sports are considered. The implementation of these principles makes it possible to build a high-quality personnel management system as part of the overall management system of a sports organization. The areas of personnel management where modern digital technologies can be applied are given.

**Keywords:** *sports service, health and fitness service, quality requirements, quality management principles, human resource management.*

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