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REGIONAL AND SECTORAL ECONOMY

Development of the methodology of economic analysis of the sustainability of enterprises

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The article discusses key topics related to the concept of economic analysis. New theoretical provisions of stability of freight transport enterprises as an object of economic analysis are formulated.

A new approach to the development of the methodology of economic analysis of sustainability from the standpoint of the characteristics of freight transport enterprises is proposed. The main approaches to understanding the stability analysis, to identifying the main structural elements of the stability analysis system are considered.

Keywords: *economic analysis; methodology; stability; temporal stability; spatial stability; freight transport enterprises.*

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Overview of the Russian wind energy market

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The article is devoted to the study of the development of the Russian wind energy market. The consequences of the impact of sanctions on the wind energy market are described, the problems and prospects of market development are updated. The structure of the market and the composition of participants implementing investment projects of wind power plants (wind farms) in Russia are determined. It is revealed that the development of the Russian wind energy market is associated with obtaining not only economic, but also social and environmental effects.

Keywords: *wind energy, wind power plants, wind power plant participants, wind energy market, wind energy in Russia.*

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Fundamentals of accounting for settlements under business contracts

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In the modern economy, its subjects operate in various forms. Often, large entrepreneurial systems exist in the form of a holding, that is, they enter into economic relations with both the external and internal environment. Settlements between the individual elements of such a corporate system are built on the basis of a well-built system of business contracts.

Keywords: *settlements, business contracts, accounting, transfer pricing.*

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The essence and key features of strategic management of industries

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The topic of the essence and key features of strategic management of industries is relevant for all industries that want to achieve competitive advantages and improve their efficiency. Strategic management is the process of developing and implementing long-term plans and strategies to achieve the set goals and ensure the sustainable development of the company. Strategic management includes the analysis of the external and internal environment of the company, the definition of its mission, goals and strategic priorities, as well as the selection of optimal strategies and their implementation.

Strategic management is an important element of a company's successful development, allowing it to adapt to changes in the environment and achieve its goals in the long term. However, some industries, such as automotive, energy, aerospace and telecommunications, are often the object of research and practical application of strategic management.

The article considers strategic management of industries as a complex and long-term process that includes industry analysis, strategy development, coordination of efforts, use of innovations and risk management. In particular, when analyzing each of the industries, the main key features of strategic management of industries are considered: industry analysis, strategy development, change management, coordination of efforts, innovation, risk management, sustainable development. The author highlights the key features of strategic management of industries on the example of the automotive industry, as well as energy, food, medical and high-tech industries. The author concludes that effective strategic management of the industry requires close coordination between enterprises in the industry, government organizations and other stakeholders, as well as consideration of issues of sustainable development and environmental sustainability. Each industry has its own characteristics and market conditions that must be taken into account when developing a company's strategy. Successful companies that are focused on long-term development should conduct an analysis of the industry and the market to determine their advantages and disadvantages, as well as determine the

strategy that will be most effective for their industry in the long term.

Keywords: *strategic management of industries, automotive industry, fuel and energy complex, food industry, healthcare industry, high-tech industry.*

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Management in the housing and communal complex of the region based on the infrastructure approach

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Infrastructure, infrastructure approach, housing and communal services, public-private partnership, project management, region. The modern challenges and threats dictate the need to create a new economic system capable of responding flexibly to them. In this connection, the management of economic systems of various levels should ensure the adaptive efficiency of regional economy, its ability to withstand risks, to carry out modernization of socio-economic infrastructure parameters. Such economy should be based on the infrastructure approach. The aim of the study is to find and argue the ways of development of housing and communal services in the region on the basis of the infrastructural approach using the mechanisms of public-private partnership. The article uses the following methods: analytical, economic-statistical, comparative, monographic and deductive.

Keywords: *infrastructure, infrastructure approach, housing and utilities, public-private partnership, region.*

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Analysis of the functioning of the system of state (municipal) procurement in the Russian Federation

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This article analyzes the functioning of the contract system of the Russian Federation, presents the structure of procurement participants and an analysis of the types of competitive methods used to purchase goods, works, services to meet state and municipal needs.

Keywords: *government procurement, government contract, government order, auction, tender, request for quotations, contract system.*

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Opportunities for economic growth of industrial enterprises in Russia in the context of economic sanctions

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The article discusses the methods of activating the industrial policy of the Russian state and the mechanisms for achieving technological sovereignty in the context of the economic sanctions introduced in 2022.

Keywords: *diversification of the economy; Strengthening technological sovereignty; Outstripping growth of the manufacturing industry; Industrial mortgage; Cluster investment platforms.*

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Organization of internal financial control of the presence and movement of IA in budgetary institutions

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The article substantiates the main directions of the organization of internal financial control of the presence and movement of IA in a budget institution. Particular attention is paid to the formation of a system of tests (questionnaire) to assess the quality of accounting for IA in a budget institution, classification of typical errors and the most reliable risk assessment when accounting for IA.

Keywords: *budgetary institutions, internal financial control, IA (intangible assets), questionnaire, typical errors, risk assessment.*

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Priorities of state financing of human capital development factors in the Russian Federation in modern conditions

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The article considers the indicators of expenditures of the federal budget of the Russian Federation in the areas of education, health care, physical culture and sports, and calculates the share of these areas for the period 2019-2023. The authors substantiate the state priorities for the development of the human capital of the Russian Federation, as the main factor of its competitiveness in global comparisons. The results of the study can be used by the state authorities of the Russian Federation, subjects of the Russian Federation in the formation of socio-economic policy.

Keywords: *budget, state, human capital, education, healthcare, physical culture and sports, development, dynamics.*

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Features of investment activities of enterprises under economic sanctions

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The article analyzes the factors that affect the investment attractiveness of machine-building enterprises after the introduction of economic sanctions. The ways of increasing the investment attractiveness of engineering enterprises for potential investors are given.

Keywords: *investments, investment attractiveness, economic sanctions, import substitution.*

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Analyzing working capital as the factor of enterprise's profitability

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This article discusses the connection between the management of working capital and profitability of the company. The main methods of working capital management will be covered. A case study with the Pepsi Co and Coca Cola companies will be shown in order to illustrate the real-life connection between working capital metrics and profitability.

Keywords: *working capital, finance, capital management, profit, income, Pepsi, Coca-Cola.*

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Predictive dynamics of the effectiveness of the regional development model (on the example of the Republic of Crimea)

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The article considers and structured trends in changing indicators characterizing the effectiveness of the applied model of state management of socio-economic development in the Russian Federation and the Republic of Crimea. The relationship between the constituent elements of the aggregated integral indicator of the quality of life and the emphasis in the regional development model is analyzed. Dynamic trends of predictive values for the considered indicators of the regional economy are revealed. Based on the assessment of predictive values, the author's vision of alternative threats is presented while maintaining the implemented model of regional development.

Keywords: *regional economy, regional development, management model, efficiency of public administration, quality of life of the population of the territory, dynamic trends, structural trends.*

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Classification of stocks as the basis of an effective system of their control in agricultural organizations

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Agricultural producers have a large number and variety of resources for production, the most important of which are stocks. The development of the legal framework of accounting requires strengthening accounting control over the organization's reserves and their effective use. To achieve this goal, organizations need to deepen the traditional classification of stocks by new features, and form a system of inventory accounting based on it.

Keywords: *accounting, stocks, classification, accounting object, agricultural organizations, control*

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Interrelation of financial and management accounting in conditions of society digitalization

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In today's dynamically developing economic space, the effective development of the economy largely depends on the level of development of individual organizations. One of the most important tools for creating favorable conditions for the development of an organization is the system of financial and management accounting, which serves as an information guide on the way to the further development of companies and the economy as a whole.

Keywords: *management accounting, financial accounting, accounting characteristics, accounting methods, organization of accounting.*

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Modeling of spatial and socio-economic conditions of migration of the population of Russian municipalities: problem statement and methods

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Trends in the Russian settlement system and the movement of residents often do not correspond to the goals of economic policy. At the municipal level, this leads to an excessive concentration of human and labor resources and the emergence of zones of demographic “desertification”. The article is the first part of the study of the problem of migration of the population of municipalities of Russia, which examines theoretical issues: the main hypotheses and logic of the study are formulated, the literature is reviewed, the information base is considered.

Keywords: *socio-demographic indicators of municipalities, municipal migration, spatial development, inequality.*

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Modeling of spatial and socio-economic conditions of migration in municipalities of Russia: results and conclusions

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The article is a continuation of the study “Modeling of spatial and socio-economic conditions of migration in municipalities of Russia: problem formulation and methods”. The article analyzes the municipalities of Russia in order to identify the causes of territorial heterogeneity in demographic parameters, assessing the conditions of spatial localization and the type of municipal relations on the basis of Moran indices. The authors investigated the directions of municipal migration and evaluated the factors causing it by the panel regression model.

Keywords: *socio-demographic indicators of municipalities, municipal migration, panel models of migration factors, spatial development.*

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Main policy directions in the sphere of management of solid waste

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The article examines the basic aspects of the policy in the field of municipal solid waste management, the legal framework and directions for improving the administrative and legal support of environmental friendliness and the efficiency of MSW management.

Keywords: *public policy, municipal waste, entrepreneurship.*

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Threats and Opportunities for the Development of the Russian Industrial Sector in the Context of Global Trends and Big Challenges

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Changes and restrictions that have recently arisen in relations between countries make significant changes to domestic business strategies and the organization of the production process of industrial enterprises. The lack of direct access to certain types of raw materials and technologies, the developed import substitution program – all this leads to forced changes in the activity of the industrial sector. But this is only part of the threats that have affected the industrial sector in the short term, an extended list of all threats is difficult to fully establish, since the external environment is subject to constant changes and it is not always possible to timely trace the effect of the current situation in a short period of time, but in the long term the outlines these changes become more pronounced. In our study, we set the goal of correlating current trends with traditional views on changes in the economy and the industrial sector in order to create a certain basic understanding of changes in the industrial sector in the country.

Keywords: *industry, threats, development prospects, industrial enterprise.*

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Differentiation of russian regions as a basic condition for assessing economic growth

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The article deals with topical issues of regional diversification and factors for ensuring economic growth. The priorities and prospects for ensuring regional development are highlighted.

Keywords: *region, economic growth, differentiation, regional governance.*

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Orenburg region hotel enterprises market under conditions of uncertainty

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The article gives an assessment of the modern hotel services market of Orenburg region based on the analysis of indicators in recent years and considers the main trends of its development. Today, the hotel services market attracts a lot of attention. This has become the interest not only of large investors, but also of small and medium-sized enterprises. In turn, small accommodation facilities are increasingly becoming popular among tourists. Based on the development of small accommodation facilities in the region, a large number of economic and social tasks are being solved, such as: expedient consumption of unclaimed resources at large enterprises, the possibility of realizing innovative potential, flexibility in the hotel services market, reducing unemployment, transforming the shadow hotel business (apartment rentals) into officially registered accommodation facilities, reducing social tension.

The policy of sanctions of many countries against Russia, the decline in incomes of the Russian population stimulated the growth of domestic tourism and caused the need to increase the number of rooms of various price categories in many regions of Russia, including economical accommodation facilities, not only for high-income groups, but also for low- and middle-income groups. Today, the Russian Government has identified a list of states whose citizens can obtain a visa of the Russian Federation by booking a hotel. All of them are listed in the Government Order No. 372-r dated 02/16/2023. What awaits them in the Orenburg region, what is the specifics of the Orenburg region's hotel enterprises market and was the purpose of this study, as well as identifying the stages of passing the classification of hotels and consumer preferences. The object of the study is the accommodation facilities of the Orenburg region. The subject of the study was the activity of enterprises of accommodation facilities. In the conducted study, data for 2016–2023 were used, which made it possible to accurately assess

the specifics of the Orenburg region's accommodation facilities in conditions of uncertainty.

Keywords: *classification of accommodation facilities, hotels, category, process, collective accommodation facilities, Orenburg region.*

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Business process reengineering analysis

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The article considers the possibility of analyzing business processes at the planning stage. A comparative analysis of the results obtained at the planning stage of the company's reengineering is carried out using business process diagrams and analysis of economic indicators when comparing the expected revenues from the implementation of the information system and the costs of reengineering.

Keywords: *reengineering, business process, degree of automation, automation coefficient, comparative analysis, economic indicators.*

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Economic efficiency of the production of oilseeds and fat-and-oil production

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The article deals with modern problems of formation of the efficiency of the production of oilseeds and fat-and-oil products. The trends in the development of the production of oilseeds and the factors determining the effectiveness of this industry at the present time – yield, gross fees and the price level are analyzed. The leaders of the production of fat and oil products in Russia, which are vertically integrated agricultural holdings, have been studied. It is proved that the fat-and-oil industry is a driver of exports of products of the agro-industrial complex of Russia, it has high potential and is successfully developing in the prevailing political and economic conditions with state support.

Keywords: *Oilseeds, oil and fat production, efficiency, agro-industrial complex. Oilseeds, oil and fat production, efficiency, agro-industrial complex.*

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Strategic anti-crisis management of business structures in modern conditions

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The development strategy of business structures under the influence of crisis factors requires the creation of an appropriate anti-crisis management system, the functionality and development of which would maximally reduce the negative consequences of the influence of crisis factors on entrepreneurial activity and, in the event of a cyclical economic crisis, provide opportunities for economic growth in every post-crisis period. The management block (or management block), which in the business structure takes over the solution of the issues of economic stability growth, as well as its maintenance and provision, is one of the most important elements of the system. Only based on the use of the latest technologies and the growth of personal responsibility for making management decisions, close cooperation between market participants in the innovation economy can reduce the impact of general crisis phenomena on its subjects. In its absence, the deterioration of the situation caused by the factors of the economic crisis is predicted, with a possible increase in macroeconomic instability and a decrease in business activity to the level of social and economic shocks of a catastrophic order, up to the loss of technological sovereignty and the destruction of the functionality of basic social structures.

Keywords: *economic development, anti-crisis management, business structures, sanctions policy, investments, innovations.*

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The theoretical basis of the marketing strategy architecture

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The architecture of a marketing strategy as a category reveals the principles and methods of building and interacting elements of a marketing strategy with the internal and external environment that ensure the achievement of a marketing goal. It includes the following elements: the concept of a marketing strategy; the scope of its application; the principles of building and implementing the strategy; the object of influence; the range and mechanism of decision-making; the conditions for successful implementation of the strategy.

The article develops the architecture of the advanced development marketing strategy, which is aimed at building the potential of the enterprise sufficient to create a competitive advantage in the long term.

Keywords: *strategic marketing, marketing strategy, advanced development marketing, advanced development marketing strategy architecture.*

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Promising concepts for the development of arctic gas condensate fields based on the cluster approach in the context of ensuring energy security and modern vectors of development of the Russian economy

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The article analyzes promising concepts for the development of Arctic gas condensate fields based on the cluster approach in the context of ensuring energy security and modern vectors of development of the Russian economy under external constraints, the need for import substitution, as well as strategic directions and priorities for the development of the Arctic region. The problems of the implementation of the concepts under consideration are identified and alternative solutions to their elimination are proposed.

Keywords: *energy security, promising concepts, Arctic region, gas condensate fields, development, cluster approach, priority development, implementation problems, solutions.*

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Conditions and opportunities for increasing the investment activity of regional operators for SMW

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When analyzing the waste management system, the main attention is paid to the processes of working with MSW in terms of sorting and deep processing, but it is also important to consider the financial opportunities, necessary to develop the infrastructure by regional operators of MSW. In the article analyzes the normative regulations for the tariffing of services and the work features of MSW regional operators, as a condition for ensuring investment activity.

Keywords: *MSW management infrastructure, MSW regional operator, environmental and economic analysis, financial security.*

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Bank financing of regional business in the context of changes

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Description of diminishing number of credit institutions in the Russian Federation regions is presented. An analytical assessment of the dynamics of credit institutions operating in various regions was given in comparison with the volume of loans provided to residents of the Russian Federation and individual entrepreneurs. It is justified that this approach is important in assessing the sustainability of the development of the banking sector, opportunities to expand funding for the national economy and its support. A comparison of the reduction in the number of banks in the regions with the volume of loans issued at their location is presented. The correlation ratio of the decrease in the number of banks with changes in the volume of loans to legal entities and individual entrepreneurs is calculated. It was concluded that the degree of tendency of small and medium-sized Russian banks to lend to small and medium-sized businesses and individual entrepreneurs should be analyzed in comparison.

Keywords: *lending, small and medium-sized businesses, regional credit institutions.*

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ECONOMIC THEORY

The need to improve modern textbooks on economic theory

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Based on a detailed analysis of the structure and content of the majority of Russian and foreign textbooks on economic theory and sectoral economies used in the educational process, conclusions are drawn about the adequacy of the representation of the modern practice of the Russian economy in them. The size of the article did not allow the authors to provide detailed justifications for proposals arising from their own research, and arguments contained in the cited sources were often used. The authors fix the situation of mass replacement of theoretical economic discipline by branch economic disciplines in most universities, except for leading universities. The actual loss of positive domestic

developments of leading Russian scientists and economists is also recorded. Readers may find excessive categorical assessments of the current state of teaching economic theory, but the situation of today's hybrid war of the West against Russia has taken on an existential character and requires decisive assessments and actions, including in education. At the end of the article, the authors present their draft course of economic theory, which is in their scientific development.

Keywords: *economic theory, political economy, economics, mode of production, productive forces, production relations, planned economy, market economy, mixed economy.*

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Study of approximation of macroeconomic models

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A study of the time series of macroeconomic variables of the USA in 1960–2021 was conducted: GDP, public procurement, investment, consumption, taxes, money supply, key rate, net exports. The independence of variables from the money supply and the key rate is revealed. It is impossible to distinguish the contributions of some variables to the formation of others, therefore it is impractical to build and use complex macroeconomic models from several equations with a large number of coefficients and variables for forecasting, especially with endogenous variables in the right parts of structural models. But the ratios of variables can be estimated and used for forecasting. The possibility of including time in macroeconomic models, linear-sinusoidal approximation of GDP from time and estimation of variables by lag values of GDP is discussed as well as estimates of coefficient errors by the Monte Carlo method.

Keywords: *macroeconomic models, nonlinear regression, autocorrelation, Monte Carlo method.*

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FINANCE

Research of the influence of behavioral factors on monetary policy

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The article analyzes the influence of individual groups of behavioral factors on the results and effectiveness of monetary policy. An important place in the work is given to the consolidation and systematization of information about the behavioral factors of the following groups: psycho-emotional factors, cognitive factors, social factors. In conclusion, the main conclusions about the degree of influence of behavioral factors on monetary policy are formulated.

Keywords: *monetary policy, inflation, proinflationary factors, disinflationary factors, behavioral finances, behavioral factors.*

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Assessment of the value of human capital

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Keywords: *grading, human capital, income approach, cost approach, comparative approach, economic factors.*

This is the main factor affecting the cost of human capital. It is used to study the value of human capital (income, cost, comparability). It was also found that the use of a rating system to improve the effectiveness of the assessment.

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Assessment of the market value of the work of football players

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The paper considers the main factors of the formation of the cost of football players' work; it is determined how and in which case it is possible to use profitable and comparative approaches to assess the cost of football players' work. The paper provides examples of calculations that can be used to argue for determining the market or transfer value of a football player's work in the transfer market and for internal use.

Keywords: *football, transfer, Transfermarkt, revenue approach, comparative approach.*

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WORLD ECONOMY

Russia and China: cooperation in the oil and gas sphere

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The author conducted a study of the development of cooperation between Russia and China in the oil and gas sector, which is one of the important areas of their mutually beneficial strategic interaction. It has been determined that, despite the fact that many countries in the world are striving for an energy transition to alternative low-carbon energy sources, oil continues to play an important role in the development of the world economy. It has been established that recently there has been a significant increase in the volume of trade cooperation between Russia and China in the oil and gas sector, which is mutually beneficial for both countries. The main directions of development of trade cooperation between Russia and China in the field of oil and gas are identified.

Keywords: *China, Russia, trade cooperation, oil and gas industry.*

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Trends of global energy consumption

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The relevance of the analysis of the current state, trends in global energy consumption and the sensitivity of segments to global changes is due to the increasing risk of energy scarcity.

Assessment of the structure of energy consumption under the influence of crisis factors and identification of key market participants forms an objective picture of the points of support for the development of the world economy.

Keywords: *energy consumption, population, GDP, oil, natural gas, coal, nuclear energy, renewable energy, hydropower, biofuels.*

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Econometric modeling of the impact of macroeconomic indicators on mortality rates in Russia and Kazakhstan

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The transition of the developed countries of the world to a new economic model based on digital technologies and scientific knowledge, which originated in late 2010, forces scientists to take a new look at the population. On the one hand, in the conditions being formed, people become the «new oil», i.e. the main source of income for the public and private sector. On the other hand, a person with his knowledge, skills and skills is a carrier of human capital, i.e. is a manufacturer of new technologies and innovations. Thus, the study of the dynamics and structure of demographic processes, the totality of which forms the future of digitalization of the country, is currently relevant. The purpose of the study is to assess the impact of socio-economic indicators on the mortality rate of the population in post-Soviet countries. To achieve this goal, the identification and measurement of the main trends and patterns was carried out on the basis of a set of methods: firstly, these are general scientific methods, such as synthesis, analysis, comparison and historical; secondly, these are mathematical and statistical methods and, above all, tabular, graphical, coefficient, as well as correlation-regression. The application of the identified methods to a set of indicators characterizing the demographic and macroeconomic situation in Russia and Kazakhstan allowed us to formulate a number of conclusions: for more than 30 years in Kazakhstan there has been an increase in the population, which is explained by the high birth rate against the background of low mortality, while in Russia there is a downward trend in the population, despite the jump in 2014; mortality from circulatory diseases in Kazakhstan tends to decrease in time, but the high mortality weights of children and adolescents are a wake-up call; the main factor having a negative impact on the overall mortality rate in Kazakhstan is the capacity of outpatient organizations, while in Russia the incidence of neoplasms has a direct impact. Despite the achieved result, it is possible to outline the directions for further research, namely the transition from the macroeconomic level to the meso-level and consideration of the peculiarities of the formation of the mortality rate in certain regions of Russia and Kazakhstan.

Keywords: demographics, demographic processes, statistics, mortality, population, econometric model, forecast.

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MANAGEMENT

Theoretical Foundations of Corporate Governance in the Conditions of Innovative Transformations

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In modern conditions, the development of corporate governance has become one of the decisive factors in innovative development in the context of a value-based approach, which is now becoming more widespread as key management paradigm. Among the debatable issues is the development of a system of tools that allows you to make decisions that ensure the growth of value for owners. The corporation is basically interpreted as the creation and operation of associative enterprises, the property of which is formed on the basis of the ownership of shares. However, in parallel, in the scientific literature, there is an opinion that a corporation can be considered any integrated structure or enterprise, the formation of property and capital of which occurs due to the combination of funds in the form of a share of various owners of them. At the same time, the management structure of any such connection assumes the presence of different management levels, whose functions include coordinating all the actions of individual services, making strategic decisions and monitoring the ways to achieve and effectively implement strategic and tactical goals. The novelty of the study lies in the formation of a new corporate environment, a different composition of stakeholders, which leads to the realization of the need to study the corporate management of the economy. In modern conditions, the development of corporate governance has become one of the decisive factors in innovative development in the context of a value-based approach, which is now becoming more widespread as key management paradigm. Among the debatable issues is the development of a system of tools that allows you to make decisions that ensure the growth of value for owners. Despite all the discussions on the problem of company valuation, its value, like the value in general, remains difficult to determine the optimal indicators and methods for obtaining the most realistic valuation of the company. Determining the market value of a company's capital can contribute to its transformation, improvement, increase in competitiveness in the market, gives a realistic idea of potential opportunities and threats, financial condition, and growth prospects in the future.

Keywords: *innovations, corporations, corporate governance, company value, competitiveness, company's financial condition.*

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