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# **REGIONAL AND SECTORAL ECONOMY**

# Digital twins in the coal industry

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The article is devoted to the study of the introduction of digital twins in the coal industry of Russia. The article provides a comprehensive analysis of the prospects for the use of digital twins, examines the directions of the use of digital twins in the coal industry, identifies positive and negative factors, as well as SWOT analysis and PESTLE analysis. The successful practices of Russian coal companies on the use of digital twins in their activities are considered.

**Keywords:** *Russian coal industry, digital twins, SWOT analysis, PESTLE analysis, artificial intelligence.*

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# Managing sports megaprojects: the experience of big cities

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The purpose of the study is to analyze the practical experience of managing sports megaprojects in cities with millions of people in Russia. The research methodology is based on systematization and comparison of statistical data, ranking, economic and logical analysis. It is established that the main problems of organizing and conducting sports megaprojects on the territory of cities are the lack of clearly defined powers when making managerial decisions, the high workload of the project manager and a poorly developed system of delegation of authority, as well as the lack of response plans and responsible persons to resolve emergency situations. As a result of the analysis, it is concluded that the implementation of large sports megaprojects contributes to the economic growth of the host city in the short and long term. Short-term effects include: investments in infrastructure, a short-term surge in demand and the growth of consumer services and the hotel sector. The long-term ones include the regeneration of territories, growth opportunities for local businesses, attracting direct investment and brand awareness of the city.

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**Keywords:** *megaproject, sports events, management system, sports infrastructure, event, city.*

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# Development of external benchmarking tools

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In this article, the method of comparative rating assessment of financial analysis developed by A. D. Sheremet, R. S. Saifulin, E. V. Negashev is considered as an external benchmarking tool. Also, this article offers innovations that make this model more accurate and visual. As an example of the application of this model, the analysis of the main competitors of Soyuzavtosfera LLC in the truck tire market in the Khanty-Mansi Autonomous Region and Yamalo-Nenets Autonomous Region is carried out.

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**Keywords:** *external benchmarking, comparative evaluation, financial analysis.*

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# Approaches to intellectual capital estimate during the economic crisis

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Assessing intellectual capital during a deep crisis can be a difficult task, as the crisis can significantly affect the value of assets and the potential profit of the company. Considering the methods and models of evaluation and management of intellectual capital, it is possible to solve the issue with the introduction of effective methods of training and management of personnel, to increase the chances of an enterprise to survive the crisis, maintaining and even increasing its competitiveness and efficiency.

**Keywords:** *Intellectual capital, human resources, methods of intellectual capital assessment, intellectual capital management.*

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# ESG management tools in the state environmental policy of the Russian Federation at the present stage

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The article discusses the main targets of state activities in the field of ecology and nature management, the dynamics of financing the activities of the national project “Ecology” for the period 2019–2022. Factors limiting the effectiveness of the state environmental policy of the Russian Federation are identified. The results of the study can be used by state authorities of the Russian Federation, subjects of the Russian Federation by business entities in the development of directions, mechanisms for socio-ecological and economic optimization of natural resource management.

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**Keywords:** *ESG, nature management, state policy, management, ecology, federal projects, economics, region, budget.*

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# Institutional prerequisites for strategic partnership of state and business in digital transformation

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The article discusses the institutional prerequisites for a strategic partnership between the state and business in the context of digitalization. In the course of the study, the key elements of the institutional foundations of the strategic partnership between the state and business are identified, their features and characteristics of functioning are disclosed. In the process of analysis, it was determined that the state itself is the key entity that provides and creates the institutional foundations for the partnership between the state and business. In general, the study concluded that the need and importance of a strategic partnership between the state and business in the context of the development of the digital economy.

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**Keywords:** *business, government, state, interaction, institutional prerequisites mechanism, strategic partnership, digitalization of the economy.*

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# Key directions of development of strategic partnership of the state and business in the digital transformation of regions

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The article discusses the essence of the strategic partnership between the state and business in the context of the digitalization of the economy. In the course of the study, key characteristics and features of the forms of strategic partnership between the state and business in the context of the digitalization of the regions of the Russian Federation were identified. The analysis presents the leading regions of the Russian Federation in terms of the number of industries and projects envisaged as part of the digital transformation strategies, as well as the directions in which they are implemented. The paper reveals the key areas of strategic partnership between the state and business in the context of the digital transformation of Russian regions, and specific examples from practice are given for each of the areas. In general, the study concluded that the need and importance of a strategic partnership between the state and business in the context of the digitalization of Russian regions, since such a partnership provides a balance of interests of the parties and at the same time enhances the social orientation of ongoing projects.

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**Keywords:** *business, state, communications, directions, strategic partnership, forms, digitalization of the economy.*

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# Assessment of factors affecting the development of the LNG fleet and infrastructure in the Russian Federation

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The article examines the economic and geographical location of LNG infrastructure facilities, strategies for bunkering ships on LNG, and also identifies a number of the most important factors for the development of the LNG fleet and infrastructure in Russia. It is established that the regions most equipped and favorable for the development of the LNG fleet are represented by St. Petersburg and the Leningrad Region, as well as the North and the Arctic of the country both in terms of existing projects and in terms of planned and potential LNG infrastructure. As a result of the correlation analysis, the most important and reliable factors in the development of LNG infrastructure and fleet in Russia have been identified, including: the price of WTI crude oil for the number of LNG vessels planned for construction; the price of WTI crude oil for the number of LNG vessels floating; the price of WTI crude oil for the volume of LNG production. In conclusion, the problems of the current situation of the LNG fleet and infrastructure within the Russian maritime transportation market are highlighted, and further steps for possible improvement of the situation are identified.

**Keywords:** LNG, liquefied natural gas, Russia, LNG fleet, LNG infrastructure, bunkering, Arctic.

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# Control and analytical support as a process of ensuring managerial decision-making

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Today it is recognized in the world that in order to organize a normal reproduction process, an enterprise needs information in addition to labor, material and other resources. Information support is a set of measures that create conditions for the normal functioning of the enterprise. To ensure the process of making correct management decisions, relevant information is required, which can be provided with control and analytical support of activities.

The rationale for the need to integrate accounting, analysis and control into a complex system that can provide information for the implementation of management functions can be traced in many works of famous scientists: Melnik M. V., Sokolov Ya. V., Bodyako A. V., Bazarova M. U., Zalevsky V. A., Evstafyeva E. M., Ivanov E. A., Kalnitskaya I. V., Maslova I. A., Nasakina L. A., Popova L. V., etc. Nevertheless, there is no unified approach to the methodology of the organization and even to the definition of concepts, forms, types of control as of today, which is why the consideration of the topic of control and analytical support as a process of ensuring managerial decision-making is so relevant.

This article highlights the key control tools as a process of control and analytical support, which are found in all systems, these tools are ordered and interconnected. The process of control and analytical support is systematized: the stages of the process of control and analytical support at the enterprise are presented, as well as the key actions carried out at these stages are highlighted.

Based on the results of the study, the role of control and analytical support in the organization's activities is formulated, which consists in providing the top management of the organization with complete, reliable, relevant – in a word, relevant information about the company's activities and its individual processes, as well as an assessment of the current state of the system, identifying its deviations, predicting results with unchanged system characteristics and in case of its correction, as well as offering effective measures aimed at achieving the planned results of efficiency, the main thing is to ensure the sustainability of the enterprise in all its essential aspects activities.

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**Keywords:** *information support, control and analytical support, control, analysis.*

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# Development of the conceptual apparatus and approach to the composition of the resource potential of integrated business structures

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The relevance of the problem studied in this article is related to the formation of the resource potential of economic entities to identify areas for increasing the efficiency of its use. Currently, the questions of determining the constituent elements of the resource potential of integrated business structures and searching for reserves for its growth remain open. The purpose of this article is to develop the conceptual apparatus and theoretical approaches to the formation of the resource potential of integrated business structures. The leading methods underlying the solution of the identified problem include synthesis, analysis, comparison, graphical method, systemic and integrated approaches. The results of the study can be used in theoretical research and practical activities of integrated business structures in the process of resource potential formation.

**Keywords:** *resource potential, components of resource potential, resources, opportunities, reserves, abilities, integrated business structures.*

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# Machine-building industry of Russia: problems and prospects of development

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Under the conditions of sanctions pressure, the issue of self-sufficiency of domestic industry is acute. In this regard, the topic of identifying the current problems of the machine-building industry and the prospects for its development is relevant. The article examines the structure of the industry under study, a retrospective analysis of the output of the main types of products is carried out, an assessment of the current state and a forecast of probable development are given.

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**Keywords:** *industry, machine-building industry, federal programs for the development of mechanical engineering, development of mechanical engineering in Russia.*

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# Monitoring of financial indicators characterizing the efficiency of production activities of residents of the territories of advanced development of the Far Eastern Federal District on the example of large pig breeding complexes (2014–2021)

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The results of observations on the functioning of the territories of advanced development revealed the presence of residents of territories of advanced development (further in the text - residents of the TAD) with low performance indicators of production activity was revealed. The article evaluates and presents a rating of the financial condition of residents of the TAD in the regions of the Far Eastern Federal District on the example of large pig breeding complexes in order to develop recommendations for improving their financial condition.

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**Keywords:** *territories of advanced development, tax benefits, efficiency of production activities of residents of the TAD.*

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# Directions and approaches to the development of SMEs in single-industry towns on the example of the Samara region

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The article discusses the key problems of development and measures of state federal and regional support for small and medium-sized businesses in mono-profile entities on the example of the Samara region.

The authors in this article, based on the study of the directions and approaches of SME development in single-industry towns, analyzed the key typical problems of the functioning of small and medium-sized businesses under sanctions, the solution of which will allow single-industry entities to achieve a high level of socio-economic development.

Special attention is paid by the authors to the current practice of creating and functioning of the territory of advanced socio-economic development (TOCER) in the region, as an opportunity for accelerated solution of the problem of reducing the dependence of a single-industry town on the activities of a city-forming enterprise.

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**Keywords:** *small and medium-sized businesses, single-industry entities, city-forming enterprises, economy under sanctions, technological entrepreneurship, economic diversification.*

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# Topical issues of priority directions and approaches to the development of SMEs in individual cities

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The article discusses the issues of priority areas and approaches to the development of small and medium-sized businesses in single-industry towns. The criteria for classifying municipalities as single-industry towns are clarified, the key problems of single-industry towns are highlighted, and the industries most affected by the sanctions are considered. Separately, emphasis is placed on the gradation of city-forming enterprises depending on their exposure to risks and the priority state directions in terms of their development strategy are determined.

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**Keywords:** *town-forming enterprise, key problems, single-industry town, development, risks, small and medium business, development strategy.*

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# Accounting of intangible assets and fixed assets in organizations in the conditions of Russia's own

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The article analyzes the approaches that are recommended for use in accounting of IA and OS of organizations based on IFRS, FSB and PBU for accounting of IA and OS, which can be applied when optimizing the costs of production (performance of works and services) by organizations. For this purpose, the application of historical value is proposed without the use of subsequent revaluations, impairment testing, etc.

**Keywords:** *Special military operation, inflation expectations, cost minimization, fixed assets, non-material assets, Federal Accounting Standards (FSB), International Financial Reporting Standards (IFRS), revaluation, impairment tests, depreciation methods, depreciation fund.*

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## Features of the use of analytical procedures in the audit of consolidated financial statements

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The article discusses the conceptual features of the use of analytical procedures in the audit of consolidated financial statements of groups of companies based on the regulatory framework in this area of audit, analyzes the types of analytical procedures, the actions of the auditor in planning and conducting analytical procedures, gives comparative characteristics of the distribution of responsibilities for the preparation of the main audit working documents between the group auditor and the component auditor.

**Keywords:** *analytical procedures, consolidated financial statements, auditor's actions, group auditor, component auditor, audit, types of analytical procedures.*

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# Problems of planning energy consumption of regions as a factor of influence on the effectiveness of industrial policy

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Energy resources play a special role in the formation of Industrial policy, since, both within the country and in the international arena, they become an instrument of political, economic and social influence. On the world stage, energy resources are a source of conflicts between countries, including conflicts of a military nature. Within the country, energy resources are the source of the functioning of production systems, housing and communal services, social services, and the overall stability and development of society.

In this regard, the main issue of efficiency is the quality of energy consumption planning of industrial enterprises. Due to the poor quality of planning, the state budget does not receive a certain amount of taxes, since enterprises lose part of their profits due to increased energy costs. Inaccurate planning of energy consumption and insufficiently effective operational management of production leads to the fact that the energy system as a whole suffers, for which the ideal state is uniform utilization of energy capacities and a uniform schedule of production and energy consumers.

Of course, it is extremely difficult to achieve the ideal state of the system in practice, but this does not mean that under the pretext of difficulties it is necessary to abandon achieving this goal. It is necessary to set such tasks and take actions to achieve them.

Results. The main obstacle to high-quality energy consumption planning is subjective circumstances related to opportunism and personal characteristics of decision-makers. In addition, the introduction of new developments always requires efforts on the part of the personnel of enterprises, which is also not welcome and does not contribute to the introduction of advanced scientific developments. There is also opportunism on the part of civil servants who do not want to participate in the promotion of the results of scientific research, in using them in the practice of industrial enterprises.

Conclusions. To increase the efficiency of industrial policy, it is advisable to introduce a system of mutual incentives for participants in the energy consumption planning process in the region. In this system, on the one hand, executive authorities should be stimulated to increase the level of energy efficiency in the region, in return receiving federal subsidies for infrastructure development, on the other hand, industrial enterprises using modern energy-efficient technologies and planning their own energy consumption with high quality should have access to state business incentives in the form of tax incentives and subsidies for the development of energy infrastructure.

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**Keywords:** *regional industrial policy, energy efficiency, public administration, state incentives, quality of energy consumption planning.*

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# Analysis of foreign experience in supporting small and medium businesses

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The article reveals the experience of the leading world powers in supporting small and medium-sized businesses (hereinafter referred to as SMEs). However, it is safe to conclude that there is no single effective approach. Each individual country solves the problem of supporting SMEs, based on internal capabilities and the level of economic development, dependence on external conditions, as well as the level of favorable business environment.

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**Keywords:** *analysis, business environment, external conditions, internal opportunities, foreign experience, economic development.*

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# The use of digital technologies in the formation and presentation of non-financial reporting of economic entities

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The use of digital technologies is transforming the business models of economic entities. Thanks to technological devices, the phenomenon of big data, the emergence of new tools based on artificial intelligence, the development of the use of the Internet of things, digital transformation equally leads to the transformation of the collection and presentation of non-financial indicators of economic entities. The use of digital technologies will allow companies to more fully and transparently report on how their business model affects sustainability and how external factors of sustainability affect their operations. This will help investors and other stakeholders make better informed decisions on sustainable development issues.

**Keywords:** *accounting, non-financial reporting, sustainable development, disclosure, directive.*

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# Formation of non-financial statements of economic entities: development trends

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Currently, expectations and requirements for the disclosure of non-financial information are growing not only on the part of clients and employees, but also investors and regulators. Companies must comply with new rules and respond to climate change and social challenges: natural resource depletion and biodiversity, employee protection, inclusion, as well as the resilience of supply chains across continents.

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**Keywords:** *accounting, non-financial reporting, sustainable development, disclosure, directive.*

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# Trends in the development of investment processes in the conditions of Eurasian economic integration

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The article examines the current state of investment processes within the EAEU. The cross-country and sectoral direction of FDI is analyzed, the most significant investment projects are characterized. The current trends in the development of investment processes and problems affecting the effectiveness of the implementation of the potential of investment cooperation within the EAEU are highlighted. Special attention is paid to the emergence of new participants in investment projects within the framework of the creation of a Large Eurasian Partnership, their investment activity.

**Keywords:** *EAEU, mutual investments, investment projects, Great Eurasian Partnership.*

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## Modern concept of internal control in budgetary institutions

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The article deals with topical issues of the novelties in the legislation concerning the implementation of internal control of the facts of the economic life of public sector institutions. The importance of introducing a unified regulatory methodology for the implementation of internal control of institutions as a system is noted.

**Keywords:** *economy; state institutions; internal control system; internal financial control.*

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# The use of digital technologies in conducting control procedures in the organization

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The process of processing the digitalization of procedures associated with the identification of a number of problems and difficulties: a high level of digitalization and the lack of specialists and knowledge in working with digital assessments, the lack of large computing power in organizations for analyzing big data, the use of various software products within one structural unit and the acquisition of as a result of combining data in a common model, a low level of structuring and systematization of access to databases, insufficient attention to information security or the absence of questions about its cybersecurity, etc. In view of these circumstances, when implementing control procedures in an organization using digital technologies, one should expect the emergence of certain risks, both the failure to detect certain violations and technical ones, the identification of which determines the relevance of this article. The article analyzes the digital technologies used in large companies and proposes measures for the use of digital technologies in the organization's control procedures in order to assess and reduce risks.

**Keywords:** *digitalization, control procedures, risks, digital technologies, verification.*

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## New hydrocarbon market

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The article deals with the problems of extraction of energy resources in the Arctic zone in modern conditions. The main factors influencing the dynamics of production and consumption of oil and gas raw materials are highlighted, their content is disclosed from the point of view of the subjects of use. Conclusions are drawn regarding the importance of the energy market in this region.

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**Keywords:** *global energy consumption, continental shelf, liquefied natural gas, oil and gas bearing area, political and energy cooperation.*

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# Development of a decision-making model for vertical integration of sales and service network

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By vertical integration we mean the company's strategy, in which the company combines all business processes into a single technological process in order to gain control over the production and sale of products in order to increase market share and reduce transaction costs. Vertically integrated firms tend to focus more on internal operations. This work is based on research conducted on the materials of the company Scania, which is engaged in the production and sales of transport equipment. The service network is a core part of Scania's business model. At present, with the changing market dynamics, Scania needs to assess the appropriate level of vertical integration in order to exploit market potential, achieve profitability and manage risk for the sales and service network. This led to the development of a solution model for the vertical integration of sales and service networks.

The aim of this study is to develop a structured decision-making model for performing vertical integration or disintegration in Scania sales and service to maintain or increase profitability through risk management. The above information serves as the basis for analysis to build a solution model.

Based on the information received, the analysis is carried out by prioritizing and classifying the prevailing factors and strengths of vertical integration. The decision model is built on four levels and appropriate decisions are made to determine the level of vertical integration in the sales and service network. Finally, to test the validity of the decision model, a country is selected for analysis and the results are discussed.

**Keywords:** *vertical integration, service network, decision-making model.*

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# Innovative technologies to increase the availability of medical care to citizens of the Russian Federation

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The analysis of the availability of medical care to working and non-working citizens of the Russian Federation, including citizens older than working age (pensioners), for all subjects of the Russian Federation and Russia as a whole is presented. Based on the analysis of the experience of Singapore, the USA, South Africa and China, an innovative technology is proposed to increase the availability of medical care to citizens of the Russian Federation using medical savings accounts. The possibility and economic efficiency of the practical implementation of the transition to a new form of healthcare financing is proved. The total economic effect of the introduction of medical savings accounts in Russia in the amount of 1.65 trillion rubles per year is calculated, and mechanisms for its use in the system of continuous improvement of healthcare efficiency are proposed.

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**Keywords:** *dental care, innovative technology, accessibility, medical savings account, economic efficiency, value.*

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# Analysis of the state and dynamics of development of the Sakhalin Region construction industry, problems and prospects

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The purpose of this article is to analyze and evaluate the current state and dynamics of development of the construction industry of the Sakhalin region. The relevance of the research lies in the fact that the final product of construction production is the creation of fixed assets for industrial and social spheres, as well as the construction of residential facilities. The functioning of other sectors of the Sakhalin Region's economy, the provision of affordable and high-quality housing to the population depends on the volume and pace of development of the construction industry. The practical significance of this study lies in the fact that its results can be used in the activities of the authorities of the Sakhalin region in planning measures to promote the development of the construction industry and in the implementation of regional programs to support the population in the purchase of residential premises.

In addition, construction organizations can use the results of the study in planning and budgeting, focusing on the average industry indicators of construction costs, sales prices of 1 sq. m. housing, also when identifying promising opportunities for the development of the industry. In addition, citizens of the Sakhalin region who wish to purchase residential premises can get acquainted with the dynamics of the price of 1 m<sup>2</sup> m of housing in the primary and secondary markets, population support programs.

The article analyzes the dynamics of the number of residential facilities built by legal entities and individuals, the average cost of construction of 1 m<sup>2</sup> the factors determining the difference in the cost of construction of residential buildings in urban and rural areas have been identified, depending on the location of the object. In addition, the dynamics of the volume of work performed by the type of economic activity “Construction”, commissioning of residential and non-residential buildings were analyzed. The dynamics of the sale price of 1 m<sup>2</sup> is also shown. m of housing in the primary and secondary markets of the Sakhalin region. Based on the analysis, the factors stimulating the construction activity of developers in the Sakhalin region, as well as problems hindering the development

of the construction industry, are identified. The article defines the prospects and opportunities for the development of the construction sector in the island region.

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**Keywords:** *Construction industry, housing construction, construction of non-residential buildings, volume of work performed, commissioning of buildings, construction cost, market value of residential premises, primary and secondary housing market.*

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# Methods for assessing the innovative potential of public corporations

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The article discusses methods for assessing the innovative potential of state corporations. It is noted that in the aspect of the activities of state corporations, it is possible to develop criteria and characteristics of the innovative potential of the company's personnel to assess the level of development of the company's innovative potential. On the example of the state corporation Rostec State Corporation, the proposed methodological approach to assessing the innovative potential was applied. The calculation of indicators for assessing the state of financial and economic support of the State Corporation "Rostec" is proposed. The proposed approach allows us to analyze the level of innovative potential of enterprises in various fields of activity: manufacturing, services, public administration, commercial and others, where the innovative potential acts not only as a set of available and properly allocated resources, but also as a managerial decision or an intangible object. To characterize the material and technical support of the innovative development of Rostec State Corporation, a set of the following estimated indicators is proposed.

**Keywords:** *methods, assessment, innovation potential, state corporations, Rostec State Corporation, assessment.*

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# Financial support for the activities of medical organizations in the context of creating a single digital circuit in healthcare

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The article is devoted to the problems of financial support of the healthcare system, the search for ways to increase the responsibility of primary care physicians for the health status of the population attached to medical organizations, the creation of a single digital circuit based on a unified state information system in the field of healthcare. Financial support for the interaction of medical organizations based on the use of the fund management system allows for a more rational distribution of financial resources at the disposal of medical organizations and to ensure the availability of medical services for persons insured in the compulsory health insurance system, and to motivate medical institutions to introduce resource-saving technologies that contribute to mass disease prevention and the provision of quality medical care. The disposal of financial resources in the primary health care system will improve the staffing of medical institutions, conduct more active work with the population, and effectively monitor the health of patients.

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**Keywords:** *development strategy, digital transformation, fund maintenance, per capita payment, medical organization, fund holder.*

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# Strengthening the role of intellectual capital in the modern socio-economic system in the period of threats and uncertainty

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The article examines the processes of increasing the role of intellectual potential and capital in the modern economy and society, its main features. Separate trends and trends in the development of intellectual capital and potential are highlighted. A statistical analysis of the trend of innovative development is carried out. Its role in crisis periods and periods of uncertainty is also considered.

**Keywords:** *intellectual capital, intellectual potential, socio-economic system, investments, innovations, savings, entrepreneurship.*

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# Trends in the development of the modern educational community

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The article presents the dynamics of the number of educational organizations teaching at such levels of higher education as bachelor's degree, specialty and master's degree, as well as providing training in secondary education programs. The indicators of personnel turnover among employees of educational and scientific organizations in the Russian Federation are calculated. The dynamics of the number of doctoral and postgraduate students in the country is considered, which characterizes certain changes in the potential of the educational community of the country. Education expenses are taken into account, including in the context of government expenditures and expenditures from extra-budgetary sources. The key problems hindering the further strengthening of the educational community in the country are highlighted.

**Keywords:** *educational community, bachelor's degree, specialty, master's degree, postgraduate study, education expenses.*

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# The position of Russian universities in international rankings

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The article outlines the position of Russian universities in international rankings. The features and constituent elements of such ratings are highlighted, as well as factors constraining national educational organizations. The key participants from Russia in the Times world university ranking for 2021-2023 are considered, the dynamics of scores of Russian universities according to the QS rating for the same period is revealed. Attention is drawn to approaches to the evaluation of educational organizations not only from Western analysts, but also from Chinese ones. The dynamics of Russian universities in the Shanghai ARWU ranking is presented. The key problem that does not allow Russian universities to be in the first hundred in the considered international rankings on a long-term basis is formulated.

**Keywords:** *educational organization, scientific activity, global rating, international rating, Shanghai rating.*

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# The role and place of internal control in the system of financial risk management of the insurance organization

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In modern economic conditions the relevance of developments in the field of internal control, especially in organizations with certain specific activities acquires the greatest importance. The precondition for stable development of any insurance company is the effective system of internal control. The role and place of internal control in the system of financial risk management of insurance organization has been considered in the article, the detailed evaluation of financial risks in insurance organizations has been given and corresponding conclusions have been made.

**Keywords:** *insurance, internal control, risks, insurance organizations, risk management, financial risk.*

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# The impact of economic factors on the value of gold mining companies\*

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In this study, economic and external factors affecting the prices of gold mining companies from 2019 to 01.05.2023 were considered. Also, 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 they can be used to analyze the formation of prices for gold mining companies. As a result of the study, we received a list of factors that can be used to analyze the price of gold mining companies and independently make a decision to open /close positions on these securities. This work is not an individual investment recommendation.

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**Keywords:** *Stock price, precious metals, gold, protective asset, gold mining companies, POLY, PLAZA, IMPEX, price per ounce of gold, affinity index, dollar, oil, unemployment.*

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# Approaches to building an effective information and analytical system for waste management control in single-industry towns

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Modern single-industry towns face the problem of recycling and disposal of municipal solid waste. This problem is becoming more and more important and important for ensuring the environmental safety not only of Russian cities, but also of many world territories. Solving waste management problems is a global trend today, which is no coincidence, because various kinds of waste pose a huge danger to the environment, because they can release toxic substances, vapors, smoke, poisoning the air, water and soil. Solid municipal waste can also lead to problems with urban utility devices. They pollute the roads and the space between buildings, lead to problems with the inflow of water and the passability of roads. They contain bacteria, viruses and other microorganisms that can lead to human health problems, which, undoubtedly, given the scale of the problem, makes a negative contribution to the life and well-being of citizens of any country.

The need to build an effective information and analytical system for controlling waste management in single-industry towns is due to the need to take into account environmental, economic and social aspects. Solving the problem of waste management in order to reduce their impact on the environment, curbing global warming and human activity, include various strategies aimed at an effective policy in terms of recycling, recycling and reducing the volume of waste produced.

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**Keywords:** *well-being, vital activity, environment, large-scale problems, waste disposal, economic aspect.*

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# The system of financing forestry activities in ensuring the economic security of the forestry sector

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Forest plots as part of the forest fund lands are in federal ownership. In the conditions of separation of managerial and economic functions, financing of forestry activities should be carried out on market principles, since forestry business is moving into the business sphere. The object of the study is forestry activities in the system of ensuring the economic security of the forestry sector. The subject of the study is the system of financing forestry activities in the current institutional conditions.

**Keywords:** *economic security, economic mechanism, forestry activities, lease of forest plots, financing.*

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# Integrated approaches to sustainable waste management: international experience and best practices

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The modern world, developing in an era of rapid progress, consumes quite large amounts of resources. In the process of human life and financial and economic activities of economic entities, waste of various nature and properties is formed. Improper disposal and disposal of various types of waste causes enormous harm to the environment, waste in particular and the world community as a whole. Despite the efforts of the world community to neutralize the causes of global warming and slow down its pace, the annual volume of waste generated continues to grow, which in turn has led to a worldwide trend to modernize and improve the efficiency of waste management systems of various types and properties. Rational waste processing provides additional economic benefits and has a positive effect on the environment.

The seriousness and scale of the problem of inefficient waste management, in particular, marked for the world powers a vector for the sustainable development of their economies. To date, there are many examples of countries in the world that have implemented effective and sustainable waste management systems, whose positive experience is extremely important when considering and developing integrated approaches to building such a system in our country.

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**Keywords:** *analysis, household waste, consumer properties, practice, process, financial and economic activity, efficiency.*

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# Financial planning and analysis as ways to improve the evaluation of analytics

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The article pays special attention to financial planning, since it is an integral part of the company's development. Purposeful development today plays an important role in increasing the competitiveness and prospects for the development of the enterprise in the future. In the study of ways to improve financial analytics, the authors focused on the analytical approach and its components. A flexible model was developed and proposed to evaluate the initial data of financial modeling in functional areas in the field of financial planning and analytics based on the definition of modeling goals. In the process of work, the main errors made in the preparation of reports using modeling were identified, and recommendations were also proposed for their elimination.

**Keywords:** *planning, analytical approach, financial reporting, analysis efficiency, financial modeling.*

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# Restructuring of automotive industry enterprises: current signs and conditions

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The article presents the author's point of view on the problem of restructuring automotive industry enterprises in modern flexible conditions and ways to continue successful work. World experience in corporate restructuring, including trends, methods, features and objectives of the restructuring process. Specific examples are given. With regard to the Russian Federation, the author explores the conditions and foundations for ensuring the restructuring of enterprises in the automotive industry, analyzes internal and external activities related to the process of corporate restructuring. Concrete proposals were made on using the best world experience in conducting institutional and financial restructuring in the Russian Federation, part of the Russian legislation in the field of financial restructuring, creating an infrastructure that provides a professional solution to the problems of restructuring auto-industrial companies in the Russian Federation and solve foreign companies suffering from military problems. The problem is being studied in line with the tasks being solved within the framework of national projects, including increasing labor productivity and maintaining competitiveness.

**Keywords:** *Company restructuring; Restructuring of industrial companies; Restructuring of automotive industry enterprises; Strategic restructuring.*

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# Analysis of the impact of the information flow generated by the investor on the profitability of his investment portfolio \*

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In this paper, the influence of the information background of individual users of the social network for investors "Pulse" was investigated. Tokenized and lemmatized user posts were taken as a basis, numerical indicators of their profiles were binarized. Clustering of intermediate results was also carried out. Further, various algorithms and methods of classification of the information field were used, which are trained on 30% of the total sample of the study. This is how predictive models with varying degrees of accuracy were obtained. When using the method of combining the resulting models, more accurate results are obtained, with the analysis of which it is possible to predict the profitability of the user's portfolio based on the information field emanating from it.

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**Keywords:** *Profitability, investment portfolio, information field, investor, forecasting methods, "Pulse".*

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# Marketing of territories as a tool for sustainable development of the region

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To study the issues of territorial marketing, to reveal its role in regional functioning and to identify the main methods and methods aimed at sustainable development of territories. Discussion: comparative characteristics of regional, territorial and territorial marketing allowed the authors to identify the distinctive and common characteristics of these areas of activity. When forming the marketing of territories, many problems arise, in particular, the brand of territories, which allowed the authors to recommend directions for their elimination, to present a generalized algorithm for the process of organizing a favorable image of the territory. Results: the impact on the development of territories directly depends on the levels and conditions of interaction of economic entities at different levels of management from the micro level to the global space, as well as public administration and regulation of sustainable development of the region and municipalities. The basis for solving territorial problems in the country is the regional level of state regulation and management. The organization of the region's activities is distinguished by certain features of functioning associated with exogenous and endogenous factors of the development of the subjects of the economy of the Russian Federation. At the same time, information awareness about the competitive advantage of territories and their specifics for the purpose of attracting the target audience remains little known for many consumers. This requires the formation and organization of an effective marketing system of territories for the purpose of sustainable development of the region.

**Keywords:** *regional marketing, territorial marketing, territory marketing, marketing environment, territory image, brand, branding, logo.*

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# Problems of agriculture in West Africa

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The economy of the countries of both West Africa and the continent as a whole is closely connected with agriculture. According to various estimates, up to 75% of the total population of Africa live in rural areas, from 60 to 75% of the able-bodied population is involved in agriculture. For this reason, the consideration of the problems of agriculture in the countries of West Africa, where more than 400 million people live, is an important topic. This article touches upon the challenges and obstacles faced by the countries of this region in agriculture, draws attention to the main problems, among which there are such difficulties as lack of resources, lack of modern technologies and low productivity in this region and other problems. The article emphasizes the need to adopt integrated approaches to solve problems, including the development of sustainable cultivation methods, investments in infrastructure, education and training, as well as involvement in solving the problems of the world community. The importance of improving agriculture in West Africa for ensuring food security, sustainable development and poverty reduction in the region is emphasized separately.

**Keywords:** *West Africa, food, agriculture, technology development, the role of education.*

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# Assessment of the modern state strategy for the development of the agro-industrial complex of the Orel region in the context of import substitution

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The purpose of this article is to analyze the state strategy for the development of the agro-industrial complex in the context of import substitution on the example of the Orel region. It is revealed that the agro-industrial complex development programs implemented in the Orel region are characterized by sufficiently high efficiency, contribute to increasing productivity and competitiveness in the sector, create the necessary conditions for investment and stimulate cooperation between economic entities. As a result of the study, it was concluded that the agro-industrial complex of the Orel region is facing the negative effects of sanctions pressure: sanctions lead to limited access of enterprises to imported agricultural products, equipment and technologies. To solve the problems associated with the lack of agricultural machinery, equipment, components and packaging materials, it is advisable to combine support for local production, the development of cooperation with other regions and “friendly” countries in the field of providing the industry with the necessary raw materials and equipment. The conclusion is made about the need for the development of genetics and breeding to replace the import of seeds necessary to ensure the activities of agricultural enterprises.

**Keywords:** *agro-industrial complex, import substitution, sanctions, socio-economic development, state support, Oryol region.*

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# Some aspects of the activities of the United Nations in the exploration and use of outer space

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The article deals with topical issues of certain areas of activity of the United Nations on outer space issues.

**Keywords:** *Space, space activities, UN, Yuri Gagarin, artificial satellite, United Nations Office for Outer Space Affairs (UN Office), Committee on the Peaceful Uses of Outer Space (UN Committee), Treaty on the Principles of the Activities of States in the Exploration and Use of Outer Space, including the Moon and Other Celestial Bodies (Outer Space Treaty), Sustainable Development Goals (SDGs).*

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# The internal control system as a factor influencing the assessment of the economic activity of industrial enterprises

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The author examines the issues of economic activity and its evaluation. The concepts of "subject of evaluation", "subject of evaluation" are disclosed. The definition of the economic activity of the enterprise for its evaluation is proposed. Emphasis is placed on the information base for the assessment of economic activity. The interrelation of the internal control system and the assessment of the economic activity of the enterprise through the accounting and financial reporting system of the enterprise is clearly presented. It is concluded that an effective internal control system is an essential factor for an objective assessment of economic activity. The signs of the internal control system of an industrial enterprise are highlighted. The main blocks of the internal control system, formal signs of the presence of an internal control system are proposed. An example of distortion of accounting data and assessment of economic activity of an enterprise due to incorrect application of FSB 14/2022 is presented.

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**Keywords:** *assessment of economic activity, assessment of financial and economic activity, internal control system, ICS, reporting distortions.*

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# Calculation in strategic management systems of an economic subject

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Calculation has now lost its position in the management processes of an economic entity. Particular attention is paid to the introduction of economic systems for managing the financial and economic activities of an economic entity, including automation of information flow management. However, it is necessary first of all to talk about the organizational structure of managing an economic entity and the concepts of cost management through the nature and impact of costs on these components. In the article, an attempt is made to reveal the question of the place of the costing case in strategic management systems for both production and non-production costs.

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**Keywords:** *production and non-production costs, economic entity, cost management concepts, costing.*

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# Management of an economic entity based on accounting, management, and legal information

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The article considers the optimal management system of an economic entity using accounting, management and legal information by studying the following aspects: the role of an economic entity in the state system, the management system of the entity based on accounting and management accounting, the influence of the legal system of the entity on the management of financial and economic activities of the organization.

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**Keywords:** *business entity, accounting, management accounting, legal information.*

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# Determining the value of the business of an economic entity: theoretical aspects

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Modern economic entities carry out financial and economic activities for profit and development for the future, while the results of financial and economic activities are focused on: revenue, production volume, asset value, equity value, fixed asset value, financial investment value, equity value working capital, etc. Defining an individual system of indicators characterizing the activity of an economic entity, the indicator of business value (company value) deserves special attention. This indicator accumulates various financial characteristics and reflects the influence of non-financial factors.

The modern market economy determines the interaction of economic entities focused on the interests of household entities, companies and the state as a whole. The financial and economic activities of economic entities are in the zone of interests of households, the state, counterparties acting as stakeholders, as a result of a certain relationship between the economic entity and stakeholders. Stakeholders consider analysis and assessment of the state and understanding of the future prospects of an economic entity through a system of factors affecting its financial and economic activities and the value of a business (company).

In turn, being a relative value, the value of a business (company) is determined through external factors and internal factors of creating business value. External factors are classified depending on the scope of occurrence: macroeconomics, regional specifics, industry specifics, market features. Internal factors are determined in the context of management decisions taken in terms of the management structure, cash flow and the total risk of an economic entity. The elements that form the fundamental value act as internal factors of value creation.

Business value analysis helps to assess the type of business value. Determining the type of business value determines the goals for which it is necessary to calculate the value of the business. At the same time, the occurrence of additional assumptions and their change will change based on the goals of obtaining the value of the business and the choice of the type of value.

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**Keywords:** *business, type, assumptions, categories, calculation, cost, goal, elements, efficiency.*

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# Analysis of priority directions and approaches to the development of entrepreneurship in Russia

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The article touches upon important problematic aspects of the development of entrepreneurship in Russia, determines the directions of prospective development, and outlines the relationship between the state and business. The relevance of the analysis of priority areas and approaches to the development of entrepreneurship in Russia is also determined by the fact that over many years of Russian practice, small and medium-sized businesses are the most vulnerable sector of the domestic economy. Its development took place quite spontaneously, with a high level of uncertainty, which characterizes the importance of the identified problems. The solution of a number of problems is revealed in conjunction with the state, which provides a number of benefits to small and medium-sized businesses, while a significant measure of state support for small and medium-sized businesses is tax relief.

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**Keywords:** *business, single-industry town, uncertainty, entrepreneurship, essential measures, development efficiency.*

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# Financial stability: features of the credit sector

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The financial sphere under conditions of instability and turbulence has a significant impact on the financial and economic activities of economic entities at both micro and macro levels. Currently, credit sector organizations are experiencing enormous pressure resulting from the crisis, unfavorable external conditions and increased internal competition. In this regard, a competent assessment and analysis of financial stability puts the task of finding ways to improve it in the first place.

The need to manage financial stability arose due to the interconnection of this sector and the economic development of any country. The financial sector is currently the foundation for the economic development of the country as a whole. No well-known economy in the world is capable of ensuring constant growth and raising the standard of living of its population in the absence of a well-functioning and efficient financial sector. In any country in the world, the financial sector plays a key role in financing and stimulating economic growth and affects the economy of the country as a whole.

The specifics of the activities of credit organizations are due to the turnover of money supply between economic entities, which necessitates strict control over financial stability and is the most important indicator in conditions of instability and turbulence. Credit organizations with a low level of financial stability cannot perform their main functions and professionally provide financial services to the population, provide credit facilities to business entities, which contributes to ensuring economic stability and economic development.

**Keywords:** *money supply, credit facilities, stimulation, sustainability, financial sphere, economic growth.*

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# On topical issues of business analysis and its role in the activities of economic entities

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The modern economic world is not complete without analytical procedures. The implementation and management of various projects poses a number of tasks for the management of an economic entity related to the continuous process of making managerial decisions and monitoring the progress of their implementation. Business analysis forms a platform for making effective management decisions based on the received and processed information.

If considered more broadly, business analysis currently reflects the economic development of not only various economic entities, but also industries, regions, which in turn is possible only on the basis of a qualitative transformation of various information into analytical. It should be noted that the main strategic goal of the development of any country in the world is an innovative and technological breakthrough, leadership in various sectors of the economy, which is also not complete without the use of business analysis procedures and approaches.

The importance of business analysis also lies in the fact that the strategy of long-term innovative development of business entities for the Russian economy requires support from the state, including the creation of a legal and economically sound analytical framework. In turn, for the comprehensive and consistent achievement of strategic goals, economic entities need to develop and implement long-term innovative strategies based on the results of advanced scientific research and technologies.

On the basis of business analysis, practical tools are formed, including business models for the analysis and management of innovative activities, which necessitates the development of scientific and methodological approaches. Despite the high level of discussion in terms of the methodological and conceptual apparatus, business analysis is in demand by all economic structures in particular and the state as a whole.

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**Keywords:** *business analysis, innovation, practical tools, problem solving, management, efficiency.*

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# To topical issues of the specifics of business analysis

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Modern business is focused on a comprehensive analysis of economic activity to obtain an objective assessment of all aspects of business development. The economic conditions of the present time are quite complex and turbulent. In conditions of instability and diversity of theories, concepts and approaches, it is difficult to navigate the existing methods of business analysis. Economic entities have to generalize the concepts and approaches of business analysis in order to highlight the most significant characteristics that directly determine the specifics of the activity.

The analysis of business processes, the effectiveness of their implementation, the clarity and constructiveness of organizational and methodological aspects are used to provide directions for the sustainable development of economic entities that are currently forced to operate under severe restrictions and constant external threats, as well as threats to national and economic security. Analytical procedures, including the analysis of all significant aspects of a business entity, are important for the formation (improvement) of a development strategy, help identify positive and negative factors affecting the activities of an economic entity, and also ensure the accuracy and efficiency of management decisions aimed at maintaining stability and financial stability.

The specificity of business analysis is revealed taking into account the processes of financial and economic activity of an economic entity, using modern conceptual approaches, scientific aspects of the theory and methodology of analysis. Moreover, we are talking about both complex analysis procedures and specific features of the analysis of business processes that combine interrelated tasks and business goals. The problems of conducting the analysis may lie in the specifics of the development of specific economic entities, their types and scale of activity, territorial location, etc.

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**Keywords:** *business analysis, conceptual approaches, procedure, activity specifics, economic entity.*

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# Gender specificity as a factor in the dispersion of returns in the private investment market\*

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This article is devoted to the study of the profitability of men and women, as well as to the consideration of factors affecting the profitability of private investors within the information environment of the domestic stock exchange. The purpose of this work is to identify and describe the specifics of the influence of factors that determine the profitability of private investors, and in addition, to highlight the properties of the behavior of the latter, considering gender differences. To achieve this goal, the following tasks were performed: the formation of a data set from users of the social network for investors "Pulse" with the necessary parameters, on the basis of which a conceptual model of the study was built; then optimized conceptual models were obtained, in which the most significant indicators in terms of determining the resulting component for each gender were highlighted, and based on the data factors evaluated the behavior of men and women on the stock exchange. To perform the tasks of this work, programming methods using the Python language were used, in addition, regression analysis was used to assess the specifics of the influence of independent variables on the attribute-result. According to the results of the study, some changes in its methodology were proposed, which in the future may help to study this topic more deeply.

**Keywords:** *Profitability, private investments, portfolio volume, number of transactions, information environment, stock exchange, behavior of private investors.*

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# Title of the article: Analysis of foreign decision support systems in the information technology industry

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The article is devoted to the analysis of foreign decision support systems (DSS) in the information technology industry. Based on the study of the specifics of the industry, it is shown that decision support systems should be able to process large amounts of data, as well as provide a high level of confidentiality and security. Taking into account the analysis of foreign experience of using DSS in the USA, China and Europe, it was revealed that the choice of specific systems depends on the needs of the information technology industry and the specifics of domestic legislation. The conclusion is substantiated that when using foreign DSS in Russia, it is necessary to take into account the specifics of the domestic market, as well as the possibility of adapting foreign systems to the specific requirements of legislation in the field of information storage and processing.

**Keywords:** *decision support systems, information technology industry, enterprise management, information technology industry.*

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## Digitalization and new forms of business

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The article discusses aspects of the development of business processes of modern companies in the context of digital business transformation. Banking companies, machine-building enterprises, and information firms are given as examples. Statistical data on the development of digital technologies in Russia based on common indexes are presented. The main directions of business process development in Russian companies are automation and robotization of production processes, project approach in technological business processes, development of organizational structure and personnel business processes based on matrix structures. At the same time, the disadvantages and risks of the development of business processes in the conditions of digitalization are highlighted - this is the need for constant development of innovations, the implementation of a modern well-thought-out personnel policy, and others.

**Keywords:** *digital technologies, digitalization, digitalization, transformation, business process, information society, development strategy, digital space.*

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# Accounting and analytical support of a bankrupt enterprise in the context of a rehabilitation audit

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The article analyzes the legal correlation between the concepts of “rehabilitation”, “rehabilitation audit” and “financial recovery”, considers the role of accounting and analytical support in the reorganization procedure. Due to the insufficient development of the legal framework for bankruptcy in Russia, the implementation of methods of economic analysis in diagnosing a possible bankruptcy of an organization, which makes it possible to improve the quality, reliability and completeness of the information used to make management decisions, especially at the stage of enterprise reorganization, become more relevant. The assessment of the role of accounting and analytical support in the diagnosis of bankruptcy of commercial organizations is given. With the help of some domestic methods of diagnosing bankruptcy, an assessment of the financial condition of the organization under study and recommendations for rehabilitation measures are given. The potential of applying the Kovalev model in modern economic practice is analyzed. Based on the data of the organization under study, a conclusion was made about the reliability of using the model. It is concluded that accounting and analytical support plays a decisive role both at the stage of identifying trends in the insolvency of an enterprise, and at the stage of formulating an action plan for rehabilitation and financial recovery.

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**Keywords:** *bankruptcy, insolvency, insolvency analysis, sanitation, sanitation audit, economic analysis, accountancy.*

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# Support of small and medium-sized businesses in modern conditions as the basis of economic security of the region

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The article identified the main measures to support business during the global crisis caused by the spread of pandemic. However, new international challenges have influenced the next transformational changes in the economy of our country. The State was forced to respond to internal and external changes in a timely manner. Taking into account the regional specifics, most of the existing measures to support entrepreneurship have been extended. Also, new types of business support were formed, relevant to the time. In the course of the study of the level of economic security, the central place was determined for key indicators of socio-economic development. The analysis of the existing thresholds in the field of social and economic development showed the following: the use of global averages in the practice of the Russian regional economy is not applicable due to the lack of opportunity to take into account the features of differentiated regional development. Difficulties and inaccuracies were also revealed in determining unambiguous results in the course of finding the level of economic security due to the lack of a unified approach to the use of indicators and the compilation of ratings of socio-economic development of regions. As a result of the theoretical analysis, the relationship was found and the influence of the conditions for maintaining the economic security of the region on the significant stimulation of the activities of small and medium-sized businesses was formulated.

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**Keywords:** *economic security of region, small and medium-sized businesses (SMBs), Government Support Measures for Russian Business, State anti-crisis policy.*

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# ECONOMIC THEORY

# The impact of COVID-19 on global economic development

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The article examines the impact of COVID-19 on global processes in the world economy, and presents forecasts of economic development. It is noted that the more severely affected countries will need more time to return to their previous economic conditions. In order to effectively stimulate the economic recovery, government agencies should take active measures to prevent new epidemics, as well as increase support for small and medium-sized enterprises.

**Keywords:** *World Economy, impact, COVID-19, economic development, economic recovery.*

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## The specifics of the of trade unions activities in the digital transformation context

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The article is devoted to the features of the social partnership relations development and the role of trade unions in them. Combining the efforts of trade union structures and activization of primary trade union organizations in the regulating the rights of persons direction of involved in new forms of employment and as performers in platform employment, is an important element in the activities of trade unions in the context of the digitalization of the economy. Attention is focused on the features of the interaction of workers among themselves and the prospects for the development of interaction between representatives of labor and capital in the context of the digitalization of the economy.

**Keywords:** *social partnership, digital transformation, platform employment, self-employment.*

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# Innovative elements of social partnership

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The article is devoted to the key features of the social partnership development in context of digital transformation. The implementation of these features in case of new forms of employment and changes in the economic interests of the labor market subjects is analyzed. The characteristics of interaction and directions for its improvement are suggested by the author.

**Keywords:** *social partnership, digital transformation, platform employment, self-employment.*

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# The impact of sanctions on market changes FMCG products

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The article studies changes in the market of consumer goods (FMCG) under the influence of sanctions. As a theoretical and methodological basis of the conducted research, the scientific works of domestic and foreign economists were used, which reflected the fundamental provisions of economic theory, strategic management, strategic marketing, behavioral-dynamic theory of competition. To study the FMCG goods market, general scientific research methods were used: dialectical method, methods of deduction, economic analysis and synthesis, generalization, observation. The analysis showed that the introduction of the sanctions regime had both a negative and a positive impact on the FMCG goods market in Russia. Although all the consequences of sanctions are not yet clear and will be revealed in time, a number of positive changes in the market of essential goods can already be noted. theoretical provisions can form the basis for subsequent research on a given topic. The practical significance of the study is to identify the positive impact of sanctions on the FMCG goods market in Russia. The article defends the point of view that the events taking place in economic processes indicate the economic and productive strength of Russia, the ability to produce consumer goods in the country independently, without import substitution.

**Keywords:** *FMCG goods, market, demand, sanctions, sanctions package, sanctions pressure, economy, import substitution policy, protectionism, government, business.*

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# Economic growth institutional factors

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The article examines the evolution of views on institutions and economic growth. In neoclassical theory, economic growth was considered depending on factors such as the accumulation of productive capital, the availability of labor, as well as technological progress. However, such variables could not explain the differences in per capita income between countries, which led to the search for other determinants. Evidence increasingly indicates that institutions are a decisive factor in economic growth. The article presents an overview of empirical studies on the relationship between institutions and economic growth, as well as inclusive and extractive regimes. Sustainable economic growth is ensured by inclusive institutions, and extractive institutions ultimately lead to economic stagnation. The established political and economic institutions influence the level of investment in human capital, physical capital and the formation of technologies that determine the potential for the production of goods and services in a particular country.

**Keywords:** *economic growth, institutions, inclusive institutions, extractive institutions, economic institutions.*

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# FINANCE

# The impact of the financial technology industry on the development of the Russian economy

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The purpose of the article is to analyze the key areas of influence of the financial technology industry on the development of the Russian economy. The analysis of indicators of development of the Russian market of financial technologies is carried out. It is revealed that the market is currently at the stage of active growth, and the data indicating the level of digitalization of financial services for individuals and legal entities indicate a fairly high level of development of financial technologies in Russia. It is shown that despite the youth of the market, the Russian financial technology sector is able to influence the macroeconomic indicators of the country's economy in the following key areas: increasing the availability of financial services, promoting entrepreneurship and startups, improving the efficiency of financial processes, ensuring compliance with the requirements of the regulator. The conclusion is substantiated that the development of the financial technology industry contributes to improving the efficiency of the financial system, stimulates economic growth, promotes innovative development and ensures the competitiveness of the Russian economy.

**Keywords:** *financial technologies, fintech industry, innovation, economic growth, economic development, neobanking, digital assets, digital investments, digital payments.*

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# Analysis of the current level of financial literacy of the Russian population: challenges and prospects

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The article is devoted to the analysis of the current level of financial literacy of the Russian population. As a result of the conducted research, conclusions were obtained regarding theoretical training in the field of financial literacy, the features of financial behavior and prevailing attitudes are described. The constraining factors are analyzed and promising directions of state policy necessary to overcome the identified barriers are identified. It is revealed that in order to increase the level of financial literacy, it is advisable to form a financial culture among the population, create personalized digital educational portals, and provide opportunities for practical training.

**Keywords:** *financial literacy, financial system, financial education, financially literate population, sanctions, digital educational portals.*

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# Comparative analysis of depreciation policy of foreign countries and Russia

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Currently, one of the actively developed areas of the economy is the theory of self-financing, according to which the main source of investment is net retained earnings and depreciation. Subject area studies indicate that there is no unified approach to the formation of an enterprise's depreciation policy and criteria for evaluating its effectiveness have not been defined today. This determines the relevance of research in this area. Depreciation policy, which is an important economic tool, indirectly, but very significantly affects economic processes at all levels. Through the depreciation policy, the state influences the renewal of production capacities, which ensures both a high level of competitiveness of enterprise products (micro-level) and the national economy as a whole (macro-level). In this article, we will conduct a comparative analysis of the depreciation policy of foreign countries and Russia.

**Keywords:** *depreciation policy, profit, deductions, enterprises, finance, accounting, depreciation methods, international experience.*

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# **WORLD ECONOMY**

# Analysis of the coronavirus pandemic on company's liquidity

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COVID pandemic had a significant economic and financial impact. International liquidity of various businesses was affected as well. This paper discusses this issue on the basis of the Nike company as the example of the adverse impact of the coronavirus pandemic.

**Keywords:** *finance, Nike, COVID, liquidity, cash flows.*

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## Iran's oil industry nationalization process

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The article analyzes the process and result of the struggle for the nationalization of Iranian oil in a historical context. The authors review the key events and factors that led to the nationalization of the Iranian oil industry in the middle of the 20th century. The Iranian oil industry is seen as a key resource and economic backbone of the country, having a significant impact on Iran's domestic and foreign policy. The authors analyze the factors that led to the conflict between the Iranian government and foreign oil companies, including unfair conditions for the exploitation of oil fields and disproportions in the distribution of profits. The conclusion summarizes the struggle for the nationalization of Iranian oil and discusses the lessons that can be learned from this process.

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**Keywords:** *Iran, England, oil, oil industry, nationalization, inequality, oil production, AINK.*

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# Migration processes and regulation of labor migration in integration associations on the example of the USMCA (NAFTA)

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**Task.** This article discusses migration processes in the USMCA space. In particular, the situation related to migration to the United States from the USMCA countries, as well as from third countries, is being considered. The situation with labor migration is assessed, as well as issues of migration regulation in the USMCA space. **Summary.** The situation related to migration in the USMC space is ambiguous. Despite the fact that the United States is implementing economic programs in Mexico and updating migration policy in the USMC, the situation with illegal migrants from Mexico still remains problematic. Illegal migration, in turn, creates risks for an increase in the shadow economy and an increase in AML/CFT risks. **Practical importance.** The conclusions drawn lead to an understanding of the migration situation in the USMCA space, in particular in the USA, and also lead to an understanding of what actions are being taken to reduce illegal migration from Mexico to the USA.

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**Keywords:** *labor migration, integration associations, migration processes, money transfers, economic security.*

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# MANAGEMENT

## Study of career motivation among young people

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The article deals with the issues of career motivation of university students. The youth labor market of the Russian Federation is analyzed. The most acute problems that arise among young people in the process of forming a career trajectory are identified. The works of domestic and foreign authors in the field of motivation theory are analyzed. The essence of career motivation of youth is revealed. The levels of career motivation are considered. The structure of career motivators among young people was studied on the example of students of Sevastopol State University. With the help of single-factor analysis of variance, hypotheses about the influence of the stage of the student's educational process on the structure of his career motivators were tested. The results obtained indicate that the distribution of career motivators among young people is stable and does not change depending on the student's course of study. On the basis of the data obtained, a set of measures aimed at the formation of an effective professional trajectory of students is proposed, taking into account the existing career motivators. The novelty of the study lies in the study of the structure of career motivators at different stages of the educational process as a basis for understanding the stability of their distribution and the subsequent development of recommendations for building a career trajectory, starting from the early stages of the formation of a future specialist.

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**Keywords:** *career, motivation, factor, development, youth, promotion*

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# Strategic Thinking: A Management Context for an Educational Institution

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A modern university and its leadership today require a new vision and a new understanding of process development, the formation of a new business model, which involves the adoption of strategic thinking skills as necessary for the formation of new images of the university future. In the article, the author evaluates the nature and role of strategic thinking in the implementation of the strategic process and planning, and comes to the conclusion that for regional universities there is a problem of not using strategic thinking in the process of strategizing. This requires certain managerial decisions on the formation of strategic thinking skills among the top management of universities.

**Keywords:** *strategic thinking, strategic decision, strategic process, strategic planning, university.*

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# Risk management mechanism in construction

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The results of the study of increasing the sustainability of organizations in the construction industry are presented. The risk management tools in construction, the experience of implementing a risk management system in a construction organization are considered.

**Keywords:** *construction, risk analysis, risk management tools.*

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