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ECONOMIC THEORY

Methods of making management decisions

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The article is devoted to the use of the linear programming method for making management decisions. Among the many approaches to solving linear programming problems, the article discusses the most common and frequently used methods: the graphical method and the simplex method. Algorithms for solving linear programming problems using these methods are considered using practical examples.

Keywords: *linear programming, management decision, business analysis, resources, economic methods.*

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The main problems of forming a digital currency

© 2024 **Vdovenko Anatolii Anatolyevich**

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The article discusses the main problems of introducing official digital currencies. Many of them are institutional in nature. Despite the fact that official cryptocurrencies perform the functions of money, they cannot yet be called full-fledged money.

Keywords: *cryptocurrency, digital currency, national cryptocurrencies (CBDC), means of payment, neutrality of money, volatility, central bank currency.*

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REGIONAL AND SECTORAL ECONOMY

Big Data and Analytics using in marketing audit

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The scientific article discusses the use of Big Data and Analytics to improve marketing research and marketing audit, in particular. The work includes five main theses on the use of Big Data and analytics tools to reflect their advantages in planning and implementing a marketing audit.

Keywords: *Big Data, marketing analytics, marketing audit, marketing research, ROI.*

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The history of the formation of marketing audit

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The scientific article examines the periods of formation of marketing audit from its very first manifestation to the present day. The stages corresponding to the periods of development of both the economy in general and marketing and auditing in particular are formulated – the initial period, the period of maturity, the period of mathematical modeling and the period of the digital revolution. The key figures and their works are considered.

Keywords: *marketing, marketing audit, marketing research, history of formation.*

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Prospects for the development of machine tool industry in Russia

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Subject. The subject of this article is to understand the current problems of the development of machine tool industry in Russia.

Goal. The purpose of the paper is to analyze the main indicators characterizing the Russian manufacturing industry and, in particular, the machine tool industry.

Methods. To achieve these goals, the article used a number of scientific methods: analysis and synthesis, generalization, comparison.

Results. Based on an overview of global trends that determine the features of the development of industrial production, the author formulated the prospects for the development of domestic machine tool industry. The main trends identified are: the strengthening of the role of the industrial Internet of Things as a factor in increasing labor productivity and reducing production disruptions, as well as an indicator of occupational injuries; and the activation of the use of artificial intelligence technologies in production.

Conclusions. As a result of the conducted research, it was concluded that one of the most promising approaches to solving the identified problems in the machine tool industry is innovative. It is the introduction of innovative technologies into the Russian manufacturing industry that will reduce the technological gap between our country and other countries and ensure the growth of the resulting indicators characterizing production efficiency.

Keywords: *manufacturing industry, machine tool industry, fixed assets, Internet of Things, artificial intelligence.*

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Main trends and factors in the development of the agro-industrial complex of the Russian Federation at the present stage

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The article examines the main indicators of the development of the agro-industrial complex of the Russian Federation, a comparative analysis of the growth rate of the gross domestic product (GDP) of the Russian Federation and types of economic activities related to agricultural production and processing for the period 2019–2023 is carried out. The authors identified the main trends and factors in the development of the agro-industrial complex at the present stage, substantiated organizational, economic, administrative and legal measures aimed at achieving the main targets of the state agricultural policy of the Russian Federation. The results of the study can be used by government bodies of the Russian Federation, constituent entities of the Russian Federation in the development of strategies and programs for the development of agricultural production, as well as by economic entities of the agro-industrial complex.

Keywords: *agriculture, economics, agro-industrial complex, dynamics, gross domestic product, indicators, industry, state, regulation.*

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The system of principles of economic, social and environmental blocks in the formation of the assessment models of sustainability of economic development the subject

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Currently, one of the urgent issues of the world community is the issue of the development of environmental and social responsibility of individual organizations and economic entities. This article examines the system of key principles of the development of economic entities in the implementation of sustainable development goals, in the form of economic, social and environmental blocks necessary for the formation of an assessment model of the sustainability of the development of an economic entity.

Keywords: *sustainable development, social and environmental responsibility, financial and economic activity, economic entity.*

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The innovative potential of fuel and energy companies and its development in the era of digitalization

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The article examines the innovative potential of enterprises in the Russian fuel and energy complex. It is shown that the innovative potential of the fuel and energy complex plays an important role in the development of enterprises in the industry in the context of digitalization of the economy, since digital technologies provide ample opportunities to increase efficiency, optimize processes, and create new products and services. It is concluded that for enterprises of the Russian fuel and energy complex, the implementation of their own innovative potential acts as a key factor in ensuring competitiveness. The study analyzed key aspects of the innovative potential of fuel and energy enterprises, including scientific, technical, organizational and investment components. Recommendations are proposed for realizing the innovative potential of the fuel and energy complex, including: the development and application of new technologies, investing in scientific research, cooperation with research organizations and industrial partners, the use of modern information technologies to optimize business and management processes, creating an innovative culture, exchange of experience and knowledge, attraction of investments, formation of an innovation portfolio, participation in government support programs, etc. The need for cooperation between companies, government, academic and scientific institutions for the successful development of the innovative potential of fuel and energy sector enterprises in the era of digitalization is substantiated.

Keywords: *innovative potential; digital transformation of enterprises; information Technology; fuel and energy complex.*

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The concept of time as a special economic resource in the construction industry

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The article examines the concept of time as a non-reproducible resource in the construction industry, draws attention to the role of time in a competitive environment and its impact on the successful activities of construction organizations. The concept of time management from an economic perspective is proposed, including planning, organization, coordination, and overall control of a construction project. The concept offers guidance and solutions to cost problems faced by construction managers and stakeholders when managing time. The concept of time - a special economic resource shows how to involve reference groups, increase investment activity in building up human capital for the harmonious development of the national economy.

Keywords: *regional economy, system of managerial relations, management and controllability, pricing, relationships between fluctuations of interests, construction process, deviations of fact from plan, motivation and incentives, price interactions, proportions of extended time and money, human capital.*

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The green economy in Russia: the realities of today

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The article examines the issues of the concept of a "green" economy, which is relevant today all over the world, and the practice of its implementation in Russia. The development of mankind is inextricably linked with an increase in its population, an increase in the need to use the planet's natural resources, which undoubtedly causes significant harm to the environment and generates a lot of environmental, social and economic problems. In this regard, the entire civilized society of the planet, concerned about the preservation of natural resources and acceptable living conditions for future generations, has come to realize the only right way to develop our society – the reorientation of the traditional "brown" economy to the path of the "green economy", which will help maintain a balance between the growth of the welfare of society and the use of natural resources.

The author in this article, based on the study of the experience of implementing the principles of sustainable development in Russian practice, identifies a number of key problems of the domestic "green" economy and recommends a range of measures for its more successful implementation.

The author, having studied modern advanced, unique developments of Russian universities, emphasizes that today Russian science has a fairly rich potential and the presence of successful promising achievements of domestic scientists in the field of creating renewable energy sources, alternative fuels that contribute to reducing the carbon footprint, improving the overall environmental situation, and preserving the planet's ecosystems.

Keywords: *green economy, ecology, sustainable development, carbon footprint reduction, green cities, ecosystems, biodiversity, renewable energy sources, alternative fuels.*

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Analytical tools for promotion of goods on marketplaces

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Modern processes of intensifying e-commerce force companies in different areas of business to adapt the sale of goods to changing external conditions. The erasing of state borders in the process of selling goods forces companies to organize the promotion of goods on marketplaces, that can compete both at the regional, national, and international levels. The article examines the scientific papers of domestic and foreign authors on the interpretation of the term “strategy,” as well as methodological approaches and proposed methods of analysis and strategic promotion of goods. The stages of analysis are proposed, as well as tools at each stage in order to successfully sell products on marketplaces.

Keywords: *analysis, analytical tools, product promotion, sales, marketplace.*

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Current problems in attracting and using human resources in the hospitality industry in the digital age.

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The article includes analysis of sources of personnel shortages in the hospitality industry and possible solutions for this problem, gives examples how automation and robotization in the hospitality industry can increase staff performance and even reduce requirements for human resources, provides ways for assessing the feasibility of robotization.

Keywords: *hospitality industry, personnel shortage, digital technologies, HR management. food service industry, hoteliers, robotization, automation.*

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Innovations in modern society. The essence and formation of the concept of innovation

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This article provides an overview of the most relevant definitions of the term «innovation» and its evolutionary component, and describes the processes associated with the creation, development, implementation and commercialization of new and improved products, services, processes and methods. The described processes of innovation development and implementation require the work of many people and are becoming increasingly complex due to the complexity of technology in modern society. Attention is drawn to the widespread use of the term «innovation» in various fields of activity and at any level of the organization, which makes it possible to assess the effectiveness of any changes in the organization. The article also draws attention to the etymology of the word “innovation”. The article provides definitions of innovation in both a broad and narrow sense, as well as a definition of an innovative product.

Keywords: *Economics, innovation, digital economy.*

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Development of an approach to the assessment of internal corporate orientation in the management of an enterprise of the military-industrial complex (MIC)

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The article examines the military-industrial complex as a subject of the economic system of the Russian Federation, notes the unique economic and political factors affecting the management of defense industry enterprises.

The research methodology includes a review of the literature, an analysis of existing practices for evaluating the effectiveness of management of defense industry enterprises and the development of a specialized approach that considers the characteristics of the defense industry.

During the study, the specifics of the functioning of defense industry enterprises are noted, and attention is also paid to the problems and challenges facing defense industry enterprises.

The article proposes a new indicator – the coefficient of internal corporate expenses – to assess the commitment of management to corporate interests within the framework of a consolidated corporate environment.

Keywords: *military-industrial complex, performance indicators, economic analysis, profitability, civil and dual-use products, corporate governance.*

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Modern principles of the advertising agency

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Currently, the advertising agency must own all the most modern communication technologies and its own tools for developing the most effective communication strategies. The article discusses the following principles for organizing the work of an advertising agency: transparency, independence, innovation, flexibility, accounting and reporting, personal interest.

Keywords: *advertising agency, operating principles, capabilities, threats, customers, efficiency.*

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Analysis of the functioning of the economic system: challenges and prospects

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The economic system as a specific object of study is subject to interdisciplinary research, during which special attention should be paid to the characteristics of the state of functioning of the economic system.

The purpose of the article is to consider the substantive aspect of the state of functioning of the economic system as a system of a special type.

The article considers the features of economic systems that significantly affect the directions and methodology of the study of their activities.

It is revealed that the functioning of the economic system as its activity without changing the main purpose of the system is the most important subject of study in the framework of economic analysis. At the same time, the specific features of functioning in comparison with the development of the economic system are reflected.

The possibilities of using methods to study the state of the system functioning have been studied. As a result, the decisive importance of the method of self-assessment (self-diagnosis) for monitoring the characteristics of the functioning of the economic system has been determined.

The possibilities of conducting self-assessment (self-diagnosis) of the state of functioning of the economic system within the framework of the methodology of integrated economic analysis are illustrated.

Keywords: *system, economic system, economic analysis, functioning, state of functioning, self-assessment, self-diagnosis.*

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Main directions of government regulation and stimulation of digital platforms in the B2C and B2B segments

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State regulation and stimulation of digital platforms in order to increase their efficiency, innovative potential, sustainability, transparency and competitiveness is a complex interdisciplinary conglomerate of issues at the intersection of a number of areas, including innovation management, industrial policy in the context of the accelerated formation and development of the digital economy, and general state regulation of the economy in wider public interests. In both Russian and international practice (including countries with the most massive, developed and specialized digital platforms), many institutional and regulatory aspects of the development of the digital economy remain difficult to understand and initiate, both from the standpoint of self-regulation of the new sector and from government regulation. This article proposes an approach to identifying four most essential areas of state regulation and stimulation of the activities of digital platforms, which to a certain extent allows us to systematize and emphasize the most important categories and mechanisms for regulating the digital economy at the present stage. On certain aspects of regulation and self-regulation, approaches and initiatives are proposed based on best international practices and assumptions about the most balanced point of balance of interests of stakeholders in a relatively new industry taking into account the great potential of digital platforms not only in B2C segments, but also in B2B segments. The author also especially emphasizes the importance and necessity of developing awareness among all stakeholders of the digital economy about the multi-layered and complex economic nature of the problems that need to be solved by building a well-balanced institutional and regulatory regime for digital platforms. On the one hand, it is necessary to ensure the protection of the rights and interests of users, as well as to prevent abuse and monopolization. On the other hand, it is necessary to take into account the flexibility and innovation of digital platforms so as not to limit their development and growth potential both in the context of the national economy and the international competitiveness of companies from the digital economy sector.

Keywords: *digital platforms, digital economy, ecosystems, marketplaces, digital transformation, government regulation, antitrust regulation, industrial policy.*

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Development of souvenir products as a key factor in rebranding the region

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One of the fastest growing sectors of the economy is tourism. Domestic tourism is of particular importance in modern realities. In this regard, the Russian Federation faces the question of stimulating this process. There is an understanding of the need to rebrand many regions of our country. This process requires large investments and tourist souvenir products can become one of the main indicators of development.

In the article we noted the role of souvenirs in shaping the image of the city. It is the main bearer of territorial affiliation and there is no doubt that the souvenir should be considered in the context of a marketing strategy for promoting the image of the city and region. Conducting research on this topic, we identified souvenirs as the main element of the entertainment economy. We believe that thanks to souvenirs you can create and spread your uniqueness and build a rebranding policy in a certain territory.

Using the example of a specific region, this issue was examined, the results of a survey of tourists were presented, based on the results of which we identified the most popular goods and assessed them, and also gave appropriate recommendations. This study made it possible to formulate key elements in the design and promotion of souvenir products.

The article is of great practical importance for specialists in marketing and tourism development.

Keywords: *souvenir, tourism, regional tourism, rebranding, regional image, trends, tourism industry, souvenir market, economy of impressions.*

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Methodological foundations of regional innovation infrastructure management

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This article is an in-depth study devoted to the methodological aspects of innovation process management in the context of regional development. The authors analyze modern theoretical and methodological approaches to the study of innovative infrastructures of regions, highlighting key management tools and strategies specially adapted to the unique features of regional dynamics.

The article highlights important issues such as the impact of regional factors on innovation processes, the identification of key elements in the innovation environment of the region, as well as the introduction and adaptation of global innovative practices at the regional level. Special attention is paid to the practical aspects of implementing management decisions aimed at stimulating and supporting innovation activity in the context of regional development.

Keywords: *management methodology, regional innovation complexes, innovative activities, management strategies, regional development, innovative tools, economic efficiency, innovative strategies, regional policy, sustainable development, interaction of subjects of the innovation system.*

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Analysis of social services provided to persons over 60 years of age: social status, living conditions, accessibility of services using the example of the Khabarovsk Territory

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The scientific article is devoted to the economics and management of social services provided to persons over 60 years of age within the framework of the “Regional Program to increase the period of active longevity and healthy life expectancy of older citizens in the Khabarovsk Territory.” The study is relevant because, at the current stage of development, the economics and management of the social services sector is one of the main mechanisms for solving many life problems of people over 60 years old.

The purpose of the research is to analyze the social services provided to persons over 60 years of age, including social status, living conditions, and accessibility of services. To achieve this goal, it is necessary to implement the following tasks: to consider various aspects of the implementation of social services for people over 60 years of age, to explore the directions of state policy for systemic support and improvement of the quality of life of people over 60 years of age, to assess satisfaction with the quality and accessibility of social services.

The methodological basis of the scientific article was the systematization of economic information, general scientific research methods, methods of economic and statistical analysis. The theoretical significance of the scientific work consists in a comprehensive study of social services provided to persons over 60 years of age, including social status, living conditions, accessibility and quality of services. The obtained results of the scientific article complement the existing theoretical and practical developments in this field of research, allow us to form a scientific component of the development of social service organizations providing services to persons over 60 years of age.

The practical significance of the scientific work is that the assessment of the satisfaction of elderly and senile / disabled people with the social services provided to them will increase the efficiency of the social service sector for people over 60 years of age.

Keywords: *social status, service, healthcare, geriatrics, senior citizens, recipients of services, social services, employment.*

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Biological assets in the public sector: problems of qualification and accounting

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The article is devoted to the most important problem of accounting in public sector organizations - the qualification of assets recognized in accounting as part of biological assets. In conditions of inconsistency and discrepancies in the requirements of regulatory legal acts, assets in public sector institutions are not always taken into account correctly. Many questions arise with the correctness of accounting for living organisms (animals, fish, plants, mushrooms, etc.), which are objects of accounting in the budgetary sphere. In public sector accounting there are the concepts of “biological resources”, “uncultivated biological resources”, “biological assets”, which are often erroneously classified. How to keep records of such assets, what is included in them, is discussed in this article. According to the results of the study, elements of an accounting policy for recording biological assets in public sector institutions were proposed.

Keywords: *biological assets; biological resources; uncultivated biological resources; biotransformation; qualification of accounting objects; budgetary sphere.*

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The Trends Assessment In The Sustainable Development of High-Tech Industries

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The article reveals the importance of sources of sustainable development of high-tech industries. Improving the production efficiency of a high-tech industrial enterprise is possible not so much by improving its investment policy, but on the basis of a balanced system of performance indicators in order to achieve unity of public and collective interests.

Keywords: *sustainable development, high-tech branches, industry, balanced scorecard, efficiency.*

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Modeling of the human development index by country of the world

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The Human Development Index is one of the most important indicators of the country's level of development. It is widely used for comparative analysis of the welfare of the population and assessment of the effectiveness of social and economic policies of various countries of the world. The Human Development Index is calculated on the basis of standard indicators provided by the United Nations, the World Bank and other organizations. According to the results of calculations, each country is assigned a certain index, which is in the range from 0 to 1. The closer the index value is to 1, the higher the development of the country. Depending on the values of the index, countries are ranked and divided into groups: highly developed, medium-developed and low-developed. Forecasting the human development index for countries around the world is quite a difficult task, since it depends on many factors, including demographic changes, economic development, social processes and much more. It is obvious that countries with a high index will try to maintain their level of development, while countries with a low index will work to improve their position in social and economic policy. This article proposes a methodology for modeling the human development index from various factors in order to identify the most significant of them. All models are grouped by index levels, and in each group the most significant factors are identified, which are ranked by the strength of their impact on the human development index.

Keywords: *human development index, econometric model, parameter estimates, partial coefficient of elasticity.*

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The impact of digital technologies on improving the efficiency of the operational procurement model

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In this article, the authors consider the procurement function as one of the priority areas for operational improvement, including through the standardization of operations, procedures, and activities within the framework of improving the operational model of strategic procurement. It is proposed to achieve these results through automation and robotization of processes and subprocesses of all three main process blocks: strategic (long-term) management, internal operational management, external operational management.

Keywords: *procurement function, operational procurement model, digital technologies, automation, robotization.*

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Formation of a system of key performance indicators for the purposes of sustainable development of economic entities

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Sustainable development is the creation of a favorable environment in which economic entities can flourish and create added value for stakeholders. At the same time, achieving the Sustainable Development Goals is crucial for the long-term development of business and society as a whole. This article presents the main aspects of the formation of the main systems of indicators of the sustainability of economic entities and ways to assess sustainable development using development indicators in the framework of the implementation of the Sustainable Development Goals.

Keywords: *sustainable development goals, economic entity, performance indicators, indicators of sustainable development.*

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Environmental sustainability of agricultural organizations

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The article is devoted to the environmental sustainability of agricultural organizations. Managing the sustainable development of agricultural organizations involves a comprehensive solution of economic, social and environmental problems. Environmental sustainability is associated with careful management of agricultural resources and the environment. Modern conditions dictate the need to use intensive agriculture, which in turn, on the one hand, increases efficiency, and in the long term may be a factor in its reduction. The solution to environmental problems must be carried out comprehensively, taking into account natural conditions and the capabilities of agricultural organizations.

Keywords: *resources, environmental efficiency, sustainability, intensive agriculture, environmental risks, land control.*

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Methods and procedures for internal control of business processes in economic entities

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The article discusses business methods and process control procedures covering a wide range of actions, from monitoring and analyzing processes to developing and implementing standards and internal policies that prevent violations. The procedures for internal control of business processes depend on the industry, the type of activity of the organization and its stage of the life cycle.

Keywords: *risk analysis and assessment, business processes, control methods and procedures.*

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The place of environmental sustainability in the sustainability system of an economic entity

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Currently, there is an obvious need to solve the global problems of our time and move from elements of socio-economic and environmental development of economic assets to conscious management of them. This article analyzes the existing approaches to the interpretation of the position of environmental sustainability in the system of indicators of sustainability of economic entities and the concept of sustainable development.

Keywords: *environmental sustainability, concept of sustainable development, economic entity.*

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Professional judgment of an accountant and its influence on the formation of the organization's accounting policy

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It would seem that the professional judgment of an accountant itself is of no value, since all accounting rules are regulated by law and an additional opinion of an accountant is not required; paradoxically, compliance with the law is sufficient. Experts are increasingly saying that the accounting profession will lose its relevance due to the development of digitalization and the emergence of artificial intelligence replacing the accountant. How soon this will happen and whether the robot will actually successfully cope with the tasks that accountants currently face is anyone's guess.

Keywords: *professional judgment, accounting policy, artificial intelligence, digitalization.*

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Disclosure of information on social obligations in the reporting of economic entities

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Currently, interest in the formation of corporate social responsibility among Russian companies is growing, largely for political reasons, since companies need to find a common language with government agencies and society at all levels to increase their sustainability and competitiveness in the market. This article discusses some of the problems that make it difficult for domestic companies to implement the principles of corporate social responsibility, and provides recommendations for conducting research in the field of reflecting corporate social responsibility information in accounting and financial statements in Russia.

Keywords: *social responsibility, social obligations, accounting, social reporting.*

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Food poverty: theoretical aspects and institutional measures to overcome

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Based on a generalization of existing theoretical and methodological approaches to characterizing the essence of poverty, the article reveals the structure of the concept of “food poverty”. The evolution of the institutional component of poverty measurement and reduction at the national and supranational levels is considered. The features of substantiation of the level of food poverty in the context of the transition to the concept of relative poverty are shown.

Keywords: *food security, economic accessibility of food, food market, rational consumption standards, subsistence level, food poverty, concept of relative poverty, social shelf, food certificate.*

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Comparative assessment of the performance of a company in the Russian metallurgical complex

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The work provides a comparative assessment of the detail of eight companies in the Russian metallurgical complex from 2016 to 2021. The purpose of the work is to conduct a cluster analysis of performance indicators of metallurgical complex enterprises based on IFRS reporting data for 2016 and 2021, such as net profitability, return on equity and return on assets. Dunn's method was used to determine the most optimal number of clusters. The study revealed a transition from one cluster to another of a number of companies due to an increase in profitability and operational efficiency. However, PJSC Severstal remained the leader among the companies under consideration.

Keywords: *metallurgical complex enterprises, efficiency, net profitability, ROE, ROA.*

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Public non-financial reporting: Russian aspect

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Of all modern sources of information, today non-financial reporting of actively developing companies of the Russian Federation is more informational and informative. Such a source of information helps to make fairly effective decisions up to the state level, depending on the achieved strategic stage.

Keywords: *non-financial reporting, social responsibility of business, social reporting, environmental reporting.*

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Information support of environmental sustainability of economic entities

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The article discusses the issues of forming an information system in the field of ensuring the environmental activities of business entities in order to reduce the negative impact of production on the environment, and also presents a system of environmental indicators necessary for assessing environmental sustainability.

Keywords: *economic entities, information system, environmental sustainability, sustainable development.*

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An algorithm for assessing business risks

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Business risk assessment methods play an important role in making effective management decisions. Since entrepreneurial activity is always associated with a certain degree of uncertainty and risk, it is important to be able to assess and manage these risks. Determining possible losses is central to risk assessment. Combining different risk assessment methods allows you to more accurately predict possible losses in order to minimize the amount of damage.

Keywords: *entrepreneurial risks, methods, combination of methods, risk assessment algorithm.*

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Assessing the industry in the context of realizing entrepreneurial potential

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The article presents available approaches to assessing industrial sectors. It is concluded that the scientific and economic literature does not sufficiently reflect the approach to assessing the industry in the context of realizing entrepreneurial potential. The author's definition of entrepreneurial potential is proposed. A comprehensive process theoretical and methodological approach to assessing the industry in the context of realizing entrepreneurial potential has been developed. When writing the article, general scientific research methods were used: analysis, synthesis. A conclusion is drawn about the relevance of the research results and further directions of research.

Keywords: *entrepreneurial potential, entrepreneurship, industry, entrepreneurship in industry, industrial entrepreneurship, industrial entrepreneurship, industry assessment.*

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Strategy for the development of digital infrastructure in the digitalization of enterprises of the Russian electric power industry

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The article examines the trends in the development of digital infrastructure in the Russian electric power industry. The problems of energy in the context of the implementation of digital solutions are revealed, including the relative inaccessibility of data, organizational barriers and inconsistency of information. The main directions of solving problems are shown, in particular, the unification of standards, the implementation of investment support for the modernization of the production apparatus of the electric power industry, etc. The necessity of joint efforts of the state and corporations for the successful implementation of digitalization in the energy sector is substantiated.

Keywords: *digital infrastructure, electric power industry, Russia, efficiency and reliability of energy supply, digitalization, innovation, standardization.*

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Risk management at agro-industrial enterprises in the context of sanctions

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The purpose of the article is to identify the risks of the Russian agro-industrial complex arising under sanctions, and to propose a set of measures to minimize the negative impact of the identified factors to ensure the long-term sustainability of enterprises that are part of the agro-industrial complex. The sanctions pressure creates risks of a shortage of financing, a shortage of seeds, genetic material, fertilizers, as well as a shortage of agricultural machinery and equipment and necessary spare parts. The most vulnerable is the agricultural production sector, where restrictions have the greatest impact. It is concluded that risk management at agro-industrial enterprises under sanctions is based on a combination of government support measures and the implementation of strategies for intra-industry cooperation in order to minimize the negative consequences of the identified risk factors. Minimizing negative risk factors and ensuring long-term sustainability can be achieved through the implementation of import substitution strategies in the industry and increasing the investment attractiveness of enterprises that are part of the agro-industrial complex of Russia.

Keywords: *agro-industrial complex, risk management, economy, government regulation, sanctions.*

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Features of cost management in the oil and gas industry

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The oil and gas industry is one of those sectors of the Russian economy that has been under severe pressure from Western sanctions. The article examines the main characteristics of the oil and gas market, identifies the most pressing problems of the industry in the context of ensuring the economic security of the Russian Federation. The analysis of the development of the Russian oil and gas sector for the period 2018-2022 in unstable economic and geopolitical conditions is carried out. Using the example of Rosneft, the methods of cost management in oil production are meaningfully disclosed and a number of indicators affecting the cost of production are analyzed. The measures aimed at reducing it, applied at the company's enterprises, are given. The outstripping dynamics of the EBITA indicator change relative to investment investments has been revealed. The conclusion is made about the effectiveness of investment activities in this industry. The aspect of the use of digital technologies in the management of enterprises of the oil and gas complex is considered.

Keywords: *oil and gas industry, oil and gas companies, oil and gas production, cost management, cost reduction methods, investments, innovations, digital technologies.*

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Activities for the industrial development of enterprises in the instrument making industry: the experience of foreign countries

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The article discusses the tools and measures available to the state to stimulate the industrial development of the instrument making industry. Attention is drawn to the foreign experience of the USA, Germany, Singapore and other developed countries. The optimal parameters are identified within the framework of individual activities to maximize the effectiveness of state industrial policy. The categories of specialists required to intensify the development of the instrument making industry in the Russian Federation are listed. Various scenarios for financial support of enterprises are identified through the formation of a lending program for enterprises in the field of instrument making.

Keywords: *instrument making, development stimulation, state industrial policy, information support, credit programs.*

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Principles and methods of state industrial policy

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The article examines the principles of state influence on industry, adherence to which ensures the intensification of industry development. Methods are identified that are advisable to use to influence the parameters of the industrial system to achieve the planned target growth indicators. The scientific tasks of developing new methods for diagnosing the functioning of enterprises are identified, as well as theoretical tasks related to the selection and justification of methods and models for managing industrial development. Such elements complement the structure of the mechanism of influence of government bodies and other participants in the process on industrial enterprises with the aim of intensification and extensive and intensive growth.

Keywords: *industrial policy, methods of state influence, diagnostics of enterprise functioning, management methods and models, planning and risk management.*

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Russia's role in global agriculture

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The first quarter of the 21st century was marked by Russia's transition from the position of the world's largest buyer of agricultural products to the status of a net exporter. The current article is devoted to assessing the dynamics of the process and the current position of Russia in international food production and foreign trade operations in the global food market.

Keywords: *foreign trade, import, international comparisons, food market, agriculture, export.*

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Studying the main trends in the digitalization of the russian tourism industry

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Digital technologies are rapidly penetrating into the daily life of society, they also affect many sectors of the economy, in this regard, we consider the topic of assessing the level of penetration of IT facilities into the Russian tourism industry relevant. The main results of the study include the following: digital penetration into the tourism industry is significant; the role of living human labor in the tourism industry is rapidly declining; digital technologies lead to a significant release of workers in the tourism sector.

Keywords: *digital technologies, digitalization, sectors of the economy, tourism, travel.*

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Features of the adoption and dissemination of innovations

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This article analyzes the ability of adoption and dissemination of innovations in society. The article considers the impact of innovations on the economy and the increase in the innovative potential and competitiveness of the Arctic zone of the Russian Federation.

Keywords: *innovations, diffusion of innovations, innovative development of Russian regions, the innovative potential of the Arctic zone of the Russian Federation.*

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Evolution of Regulatory Framework for Accounting Expertise of Intentional and Fictitious Bankruptcy

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In this article, the author considers the regulatory regulation of forensic accounting examination and bankruptcies in modern domestic legislation on the basis of comprehensive and systematic approaches. The stages of developing a standard for conducting an examination of fictitious and intentional bankruptcies, which can be used to form local regulatory regulation in commercial organizations, are presented. The author investigated the most pressing problems and shortcomings of the current legislation in the field of bankruptcy regulation and proposed the possibility of solving them on the basis of the introduction of the Insolvency (Bankruptcy) Code.

Keywords: *Accounting expertise, regulatory regulation, fictitious bankruptcy, intentional bankruptcy, insolvency.*

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Formation of a unified information space of foreign economic activity of organizations on the basis of its accounting system

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Task. The article is devoted to the consideration of the features of the formation of a unified information space for the foreign economic activity of an economic entity on the basis of its accounting system. The structural elements of this space are indicated. Emphasis is also placed on the need for its integration with the global information architecture and systems of export-import operations. **Model.** The article reveals the practical aspects of using tools for processing and analyzing digital data when carrying out export-import operations.

Conclusions. The need for the ongoing activities of economic entities of the country in organizing foreign economic activity, in particular the facts of economic life regarding imports, has been proven.

Practical use. The resulting research data can be used by economic entities to analyze the impact of different import methods on the performance of their business activities. **Originality.** As a result of the study, methodological recommendations were proposed that allow developing the structure of the information space of an organization's foreign economic activity, based on its accounting system.

Keywords: *accounting, information space, trade, data.*

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FINANCE

The structure of the public debt of the constituent entities of the Russian Federation: types of debt obligations and ways to solve the problem of debt dependence

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The article analyzes the issue of the increase in the public debt of the constituent entities of the Russian Federation by considering its structure and specificities of repayment to identify ways of optimization of finances. Federal bonds, budget loans, as well as credit funds from international financial institutions and commercial structures are considered as the main sources of extra-budgetary funds of the constituent entities of the Russian Federation.

Keywords: *Finance, sub-federal bonds, the public debt of a constituent entity of the Russian Federation, budget loans, intergovernmental relations, state guarantees, and territories of advanced economic development are some of the topics discussed in this article.*

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The concept of regulating investment processes based on a balanced Russian financial system

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The article focuses on the issues of building a balanced financial system in Russia and other countries in the system of international integration through the regulation of investment processes. The purpose of the study is to describe a new format for building stable global and national economies based on the regulation of investment processes. The subject of the study is the construction of a balanced model for the development of global and national economies. The object of the study is the regulation of investment processes in international and national relations. The author describes the format of creating conditions for building an effective system for the development of global and national economies based on a balance of interests through the regulation of investment processes.

Keywords: *world integration, international integration, world investment fund, national investment fund, international investment fund, regulation of investment processes.*

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Foreign direct investment in the Russian economy

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Investments play an important role for the economy of any country, including those at the stage of development. Investment activity is an important component of the stable development of the economy. To a large extent, it contributes to the modernization and diversification of the economic system. Therefore, the topic of attracting foreign direct investment into the domestic economy has been around for quite a long time. It has become especially relevant lately.

Keywords: *foreign direct investment; Russian financial system; sanctions; economic sanctions; financial flows, banking system.*

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Increasing the role of state regulation of lending to small and medium-sized businesses

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The development and support of small and medium-sized businesses is necessary because jobs are created and the contribution to the country's GDP increases. The study analyzes policies in the field of financial support for SMEs. The Lending Incentive Program implemented by the SME Corporation is discussed in detail; umbrella mechanism for providing guarantees for the obligations of SMEs.

Keywords: *financial support, lending, small and medium-sized businesses, government programs.*

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Regional taxation as a tool of regional tax policy

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The tax policy of regional taxation is the most important element of the impact on the socio-economic development of the region. Based on a systematic approach, a model of the tax regulation system for the socio-economic development of the region is presented. The contribution of federal districts and individual regions to the formation of the federal budget has been assessed. The conclusion is made about the use of tax policy tools to ensure effective tax regulation.

Keywords: *regional taxation, tax revenues, tax regulation, taxation, coefficient of elasticity, gross regional product, tax revenues, tax revenues.*

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Study of dynamics and interrelation of indicators of financial condition and environmental safety of economic regions of Russia

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The article studies the dynamics of environmental protection expenditures in Russia, as well as the relationship of this indicator with GRP, budget revenues of environmental and environmental-related taxes and fees. The indicators of polluted wastewater discharge into surface water bodies, fresh water use in economic regions of Russia and their relationship with water tax revenues to the budget are analyzed. It is concluded that there is a direct close correlation between financial indicators and environmental characteristics.

Keywords: *water tax, mineral extraction tax, environmental taxes, environmental expenditures, economic regions of Russia, environmental finance, green finance, sustainable development finance, environmental security.*

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WORLD ECONOMY

A retrospective of the becoming of the Chinese oil industry and strategic cooperation between Russia and China on the issue of oil trade.

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This paper is study the relations between China and Russia in a joint project during the development of China's oil industry, from the first steps of the oil field exploration in the late 19th and early 20th centuries, to the today's oil trade. The history of the Chinese oil industry is closely cooperated with Russia, because after all, due to the cooperative efforts of workers and scientists from China and Russia, the basis of China's oil industry was done. The target of this paper is to study the development of Russian-Chinese relations in the joint work on the development of the Chinese oil industry and oil trade during the all time of this cooperation, to determine the factors that affect the development of Russian-Chinese cooperation projects in the oil industry and the key features of this cooperation at different historic time intervals.

Keywords: *China, oil industry, international oil and gas business, oil trade.*

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A study of the political environment and innovation efficiency of joint investments in Russian-Chinese joint ventures

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The purpose of this study is to examine the influence of the political environment on the innovation performance of joint investments in Russian-Chinese joint ventures. First, the researchers conducted a detailed analysis of the foreign investment policies, trade agreements, and intellectual property regulations of China and Russia to understand the stances of the two governments in supporting and regulating cross-border investment. Secondly, the article focuses on cultural differences, communication mechanisms, labor laws, tax policies and other factors to reveal the potential challenges and opportunities that these policy environments bring to the management and operation of joint ventures. The research also focuses on market prospects, competition analysis and innovation performance evaluation. By analyzing the joint venture's position in the market and the performance of innovation activities, it provides a deep understanding of the interaction between the policy environment and corporate performance. Finally, the researchers recommend paying attention to risk management, legal compliance, corporate social responsibility and other aspects to ensure that joint ventures can flexibly adapt and maintain innovative vitality in the context of policy adjustments. This study provides a comprehensive analysis of the policy environment for Sino-Russian joint ventures and provides targeted recommendations to corporate decision-makers to optimize the innovation performance of their joint investments.

Keywords: *joint ventures, joint investments, policy environment, innovation performance, Sino-Russian relations.*

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Assessment of the effectiveness of OPEC activities in the world oil market

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The authors investigated the activities of OPEC in the global oil market. An analysis of the main economic theories influencing OPEC decisions was carried out. Indicators of OPEC's effectiveness in regulating world oil prices have been identified. The main directions for further increasing the efficiency of OPEC activities have been identified.

Keywords: *China, national innovative system, R&D funding, economic development.*

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BOT – a model for financing and implementation of infrastructure projects: modification and principles

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This article is devoted to the analysis of models of financing and implementation of projects for the implementation of infrastructure projects, widely used by the abbreviation BOT (from English Build-Operate-Transfer – “Construction – Operation – Before Accha”), which has become quite common in the last 30–40 years. The article will discuss the features of this model in its various modifications, the history of its origins and the possibility of its application in the implementation of Russian projects abroad.

Keywords: *BOT projects, BOO projects, Build-Operate-Transfer, Build-Own-Operate, infrastructure, Rosatom, investment.*

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MANAGEMENT

Assessment of management digitalization projects at the microeconomic level

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The article examines the tools for econometric interpretation of the economic effect arising from the implementation of projects and programs for the digitalization of management at the microeconomic level. The author substantiates the algorithm for digital transformation of the corporate governance system. The results of the study can be used by business entities when calculating the efficiency of capital investments in the implementation of digitalization projects of the corporate management system.

Keywords: *management, digital transformation, efficiency, microeconomic level, econometric tools, management, organization, factors.*

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Gas resources and reserves analysis and conditions to develop gas production strategy in Arctic Region of Russia Federation

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The article is about of gas resources and reserves analysis and conditions to develop gas production strategy in Arctic Region of Russia Federation. Authors recognized and structured: political, economic, technological, and social factors.

The subject of research is potential estimation of gas production strategy development process in Arctic Region of Russia Federation and selection of optimum case for diversification.

Methodology of research as combination of research processes, approaches, and methods, including collection and data processing, is based on empirical methods such as observation, comparison, measurement, study of documentation and information materials.

The purpose of study of three types of documentation (primary, secondary and tertiary) is to show how research results in the article correlates with previously conducted research.

Keywords: *gas production business, remote regions, Arctic regions, Arctic region of Russia Federation, strategy, gas market, gas selling, gas resources.*

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Managing the organization's image in the internet space

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The article talks about the importance of forming a company's image on the Internet. The author analyzes the tools for managing an organization's image in the Internet space and explores the effectiveness of using SMM technologies to expand the digital presence of a brand.

Keywords: *Internet, company image, digital marketing.*

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General concepts of managed systems

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The article provides general ideas about managed systems. The concepts of a managed system, a dynamic system, goals and objectives of managed systems are defined. The properties of the managed system are considered, the sources of goals and tasks facing managed systems are determined.

Keywords: *managed system, goals and objectives of managed systems, alternatives to achieving the goal, purposefulness of the system.*

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