

---

# **ECONOMIC SCIENCES**

---

Nº4 (233)  
2024



**Editorial Council:**

**V. V. Artiakov** – Doctor of Economics, Member of Russian Academy of Engineering

**R. S. Grinberg** – Doctor of Economics, Professor, Institute of Economy of Russian Academy of Sciences

**A. G. Griaznova** – Doctor of Economics, Professor, Honorary President of Financial University under the Government of the Russian Federation

**N. G. Kuznetsov** – Doctor of Economics, Professor, Rostov State University of Economics

**V. N. Ovchinnikov** – Doctor of Economics, Professor, Southern Federal University

**A. A. Porokhovskii** – Doctor of Economics, Professor, Moscow State University named after M. V. Lomonosov

**S. N. Silvestrov** – Doctor of Economics, Professor, Financial University under the Government of the Russian Federation

**A. N. Shokhin** – Doctor of Economics, Professor

**M. A. Eskindarov** – Doctor of Economics, Professor, President of Financial University under the Government of the Russian Federation

**Chief Editor:**

**V. A. Meshcherov** – Doctor of Economics, Professor

The journal is included in the list of the Higher Accreditation Committee of The Ministry of Education and Science of Russia of the leading scientific journals and publications issued in the Russian Federation, where the main scientific results of the scientific theses for the degrees of Doctor and Candidate of Science can be found

Founder: LLC "Economic Sciences", V. A. Meshcherov

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

E-mail: info@ecsn.ru

WWW: <http://ecsn.ru>

Tel.: +7(995)4844669

The Certificate of registration of mass media:

ПИ № ФС77-21147 from 28.06.2005

Subscription index 20387

ISSN 2072-0858

Issue date 01.04.2024

Format 60×84/8

Printed signatures 73.35

1000 copies

Printed by "24 Print" Ltd

**Editorial Board:**

**V. A. Meshcherov** – Doctor of Economics, Professor, Chief Editor of the Journal «Economic Sciences»

**F. F. Sterlikov** – Doctor of Economics, Professor, Moscow State University of Technologies and Management named after K. G. Razumovskiy

**E. V. Zarova** – Doctor of Economics, Professor, Plekhanov Russian University of Economics

**A. E. Karlik** – Doctor of Economics, Professor, St.-Petersburg State University of Economy and Finance

**N. G. Kuznetsov** – Doctor of Economics, Professor, Rostov State University of Economics

**V. N. Ovchinnikov** – Doctor of Economics, Professor, Southern Federal University

**S. N. Silvestrov** – Doctor of Economics, Professor, Financial University under the Government of the Russian Federation

**A. A. Bakulina** – Doctor of Economics, Professor, MGIMO University

**V. A. Savinova** – Doctor of Economics, Professor, Samara State University of Economics

**E. N. Valiyeva** – Doctor of Economics, Professor, Samara State University of Economics

**G. D. Fainshtein** – PhD in Economics, Tallinn University of Technology

**V. A. Piskunov** – Doctor of Economics, Professor, Samara State University of Economics

**A. M. Petrov** – Doctor of Economics, Professor, Financial University under the Government of the Russian Federation

**P. V. Pavlov** – Doctor of Economics, Associate Professor, Southern Federal University

**O. A. Khokhlova** – Doctor of Economics, Professor, East-Siberian University of Technology and Management

**K. N. Ermolaev** – Doctor of Economics, Professor, Samara State University of Economics

**O. E. Ryazanova** – Doctor of Economics, Professor, Head of the Department of Economic Theory, MGIMO University

**N. V. Kuznetsov** – Doctor of Economics, Financial University under the Government of the Russian Federation

**V. S. Osipov** – Doctor of Economics, MGIMO University

# CONTENTS

## MANAGEMENT

505

- Zadedyurina E. K.** Implementation of ESG-awareness in the context of global challenges for Russian companies..... 506
- Abramchuk A. N., Liashenko I. Yu., Kolyada A. A.** Market modeling for the development of an effective business model of a company (based on the example of the market for limestone tiles in St. Petersburg)..... 508
- Kornienko A. V.** State management of the process of human development in the country's human resources system..... 510
- Kurd O. B.** Methods of diagnostics of the organizational culture of the organization of higher education 511
- Melekhov K. A.** Analysis of methods and models of management of high-tech organizations in world practice ..... 513
- Murashov D. S.** Innovative management of an organization in the period of digital transformation of the economy..... 515
- Ogorodnik A. A.** Model of state regulation of regional development: strategic, tactical and operational directions..... 518
- Suzdaleva N. N., Taramzhenina K. D.** Comparative characteristics of the quality management system of higher education organizations: Russian and foreign experience ..... 519
- Poskochinova O. G., Petrov M. A.** The role of breakthrough innovations in the transition to a new type of socio-economic development ..... 521

## ECONOMIC THEORY

523

- Asadullina A. V., Vilkul N. A.** New accents in teaching fundamental economic disciplines in the digital age ..... 524
- Burkeeva R. G.** The logic of the formation of the soviet technological monopoly..... 526
- Chernov S. B., Zakharova A. V., Asacheva D. E.** Tax security of the state: the concept and world experience..... 528
- Fedulov D. V., Pobedin A. A.** Relevant aspects of digital economy development at the present stage 530
- Marchenko T. K., Lazarev M. P.** Investment attractiveness of the company: scientific approaches to the definition of the concept..... 532

<b>Ahmetshina A. R., Abramova A. V.</b> Scientific management system of lean production processes in the organization.....	535
<b>Anichkina O. A., Merenkova V. A., Beketov A. V., Korotkich T. N.</b> Features of the implementation of a corporate information system on the example of a manufacturing enterprise .....	537
<b>Anichkina O. A., Merenkova V. A., Ovchinnikov O. G., Korotkich T. N.</b> The digital economy: key trends of the information revolution and globalization .....	539
<b>Antonova O. V.</b> Main classifications of small and medium business development acceleration processes .....	542
<b>Babich S. G.</b> Clustering of subjects of the Russian Federation according to the main indicators of the use of information and communication technologies by the population .....	543
<b>Bekbergeneva D. E., Lebedeva E. E.</b> Strategic development solutions of critical infrastructures for sustainability.....	545
<b>Brovchak S. V., Prosvetov O. S., Zinchenko N. V.</b> Development of proposals for risk management in the activities of insurance companies, taking into account the achievement of sustainable development goals .....	547
<b>Brovchak S. V., Kashina M. A.</b> On the prospects for the development of voluntary health insurance..	549
<b>Burtseva K. Yu.</b> Methods and techniques of analysis in e-commerce.....	551
<b>Zhang Wen</b> Features of digital economy development in the Russian Federation.....	552
<b>Demina I. D., Mamedova S.</b> Methodological approaches to developing an Intra-Corporate Regulation on accounting and reporting in the field of sustainable development of organizations .....	554
<b>Dombrovskaya E. N., Kochkina K. A.</b> Risks of economic activity in the accounting policy of economic entities.....	556
<b>Golysheva N. I.</b> Professional judgment of an accountant and its influence on the formation of an organization's accounting policy .....	558
<b>Gordova M. A.</b> Greenwashing as a method of falsifying non-financial reporting .....	560
<b>Gordova M. A., Studennikova A. A.</b> Financial statement fraud: methods of detection and prevention	562
<b>Guskova M. F., Smirnov A. I.</b> The method of substantiating the feasibility of the formation and development of cross-border transport clusters.....	563

<b>Karp S. V.</b> Improving the efficiency of production process management through data visualization tools in large Russian companies.....	565
<b>Korolev O. G., Senkevich Ya. O.</b> Assessment of financial stability when choosing the directions of strategic development of the enterprise .....	566
<b>Koshkarev M. V.</b> The principle of complementary purpose as the basis for synergic development of regional economic systems.....	567
<b>Kosolapova M. V.</b> Accounting and control of equipment collateral as a form of security for a bank loan	568
<b>Kutikova O. S.</b> Opportunities for implementing 5G technology in the sphere of regional digital commerce .....	569
<b>Kuzina M. A., Smirnov V. G., Kuzina E. L.</b> The Sustainable Development Special Features And Principles Of High-Tech Industrial Enterprises .....	571
<b>Kuzina E. L., Glinsky A. A., Kuzina M. A., Vasilenko M. A.</b> Business process modeling as a factor in improving the quality and efficiency of transport and logistics services.....	573
<b>Popadyuk T. G., Malueva Ya. A.</b> Disruptive innovations in the hospitality industry: opportunities and prospects.....	575
<b>Moshchenko O. V.</b> Accounting and analytical aspects of net assets of enterprises .....	577
<b>Mustafaeva S. R.</b> Theoretical and statistical features of the use of acceleration mechanisms for small and medium enterprise .....	578
<b>Mustafaeva S. R.</b> Formation of a mechanism for acceleration of small and medium enterprise in the field of improvement of the urban environment.....	580
<b>Brushko A. I., Ostrovskaya N. V.</b> Analytical material on foreign models of sectoral industrial policy in the framework of identifying effective tools to support powerhouse industries.....	581
<b>Radko I. V.</b> Promotion Strategies for Non-Profit Organizations: Marketing Features and Digital Tools .	583
<b>Reshetnikov V. N., Gerasimova E. B.</b> Sustainability analysis of the insurance organization's activities	585
<b>Sadovnichenko I. F., Piskunov V. A., Loshkarev A. V.</b> Enforcement proceedings in tax law is the object of accounting in an integrated accounting system .....	587
<b>Sadovnichenko I. F., Loshkarev A. V.</b> The importance of the role of creative professionalism of a lawyer in litigal disputes when implementing business projects in the digital economy .....	589
<b>Savenkov L. D.</b> Impact of global steel production on greenhouse gas emissions: analysis and perspectives .....	591

<b>Sergeeva O. M.</b> Convergence of RAS and IFRS: adaptation of Russian accounting to international standards.....	593
<b>Dzhikovich Yu. V., Shepeleva O. P., Kashin S. M.</b> Financial and economic aspects of the formation of permanent forest seed plots of Scots pine in the Okhta educational and experimental forestry.....	595
<b>Guzenko N. V., Sineva M. V.</b> Strategic development solutions of critical infrastructures for sustainability.....	597
<b>Tolmachev M. N.</b> Russia's role in world food trade.....	598
<b>Tsy-pin A. P.</b> Retrospective analysis of the mining industry in post-soviet countries.....	600
<b>Umetbaev I. Sh.</b> Transformation of the economic security system under the influence of high technology .....	601
<b>Vailunov K. V., Panova T. V.</b> Partnership of municipal authorities and business companies in the interests of sustainable development (on the example of the city of Simferopol).....	603
<b>Wen Yuzhu</b> Digital transformation of the national innovation system of China.....	606
<b>Bykanova N. I., Voronov A. A., Tokarev D. A.</b> Payment stickers as a marketing tool of banks for the development of contactless payment.....	608
<b>Yavorovskiy D. O.</b> Model for assessing the sustainable development of an import-substituting enterprise.....	610
<b>Yavorovskiy D. O.</b> Formation of a mechanism of state support for an import-substituting enterprise based on an assessment of sustainable development indicators.....	611
<b>Zhelaeva S. E., Osodoeva O. A., Khaltaeva S. R., Imeskenova E. N., Pivovarov Ch. N.</b> The evolution of the concept of entrepreneurship as a factor of regional economic development: from an idea to youth entrepreneurship .....	612
<b>FINANCE</b>	615
<b>Khulukshinov D. E.</b> Development of Islamic (partnership) financing: global and Russian experience ...	616
<b>Plyasova S. V., Kiseleva E. N., Boev A. A.</b> Identification of potential price-forming factors for the purposes of evaluating social networks.....	618
<b>Shcherbakova N. V.</b> The financial control system of the organization's income: tools and methodology	621
<b>Volkova L. V.</b> Optimal directions for the placement of temporarily available funds of Russian enterprises .....	622

**WORLD ECONOMY**

624

<b>Ason T. A.</b> Current trends in international trade .....	624
<b>Fadeeva I. A.</b> Disintegration processes in the U.S. history and modernity.....	625
<b>Gorbunova O. A.</b> Internationalization as a Factor of Increasing the Competitiveness of Russian Higher Education in the Global Market.....	627
<b>Khmyz O. V.</b> Macroeconomic and financial issues of digital transformation in China.....	629
<b>Ostrovskaya N. V., Suzdaleva N. N., Khokhrova A. M.</b> Comparative analysis of the implementation of interethnic interaction strategies: West and East.....	631
<b>Seleznev P. S.</b> The Arctic as a new zone of confrontation between Russia and NATO .....	632



# MANAGEMENT

# Implementation of ESG-awareness in the context of global challenges for Russian companies

---

© 2024 **Zadedyurina Ekaterina Konstantinovna**

Postgraduate student, research intern, Department of Corporate Finance and Corporate Governance. Financial University under the Government of the Russian Federation.

E-mail: ekzadedyurina@mail.ru

The paper considers the topical issues of ESG agenda implementation in Russia. The research is focused on identifying priorities in solving the problems of sustainable development of Russian companies using ESG tools in the context of global changes using ESG tools in the context of global changes. The paper analyzes the methodology of ESG assessment by Russian rating agencies, indicating the limitations in terms of the use of subject areas and non-comparability of factors. The non-financial reporting of Russian companies is analyzed to provide practical confirmation of the thesis about discrepancies. The analyzed aspects allow to form a basis for determining promising directions of ESG-strategy implementation by Russian companies in the current reality.

---

**Keywords:** *ESG, sustainable development, global challenges, ESG rating, non-financial reporting, environment, social responsibility, corporate governance.*

---

## References

1. Analytical Center for the Government of the Russian Federation: Voluntary National Review of the Implementation of the 2030 Agenda for Sustainable Development / ed. by S. N. Boby'lev, L. M. Grigor'ev. – Moscow : Analiticheskij cenztr pri Pravitel'stve Rossijskoj Federaczii, 2020.
2. Antonyuk E. A., M.F. F. Environmental management system as a tool for increasing the level of human resources potential of an organization // Scientific journal of NRU ITMO. Series "Economics and Environmental Management". – 2021. – No. 1. – P. 70–75.
3. Corporate governance and business responsibility : textbook / ed. by I. Y. Belyaeva, B. S. Bataeva, M. A. Izmajlova. – 2nd ed. – Moscow : Knorus, 2023.
4. Corporate strategies and technologies in the context of ESG business transformation / ed. by I. Y. Belyaeva, O. V. Danilova, I. V. Novikova. – Moscow : Knorus, 2023.
5. Danilova O. V., Belyaeva I. Y., Kosorukova I. V. Competitive advantages of Russia's spatial development in the context of the ESG agenda and property transformation. Vol. 16. – Moscow : Sovremennaya konkurencziya, 2022. – P. 75–89.

6. ESG transformation as a vector of sustainable development. Vol. 2 / A. M. Vartanyan [et al.]. – Moscow : Aspekt-Press, 2022.
7. Information letter on recommendations for the disclosure by public joint stock companies of non-financial information related to the activities of such companies, dated July 12, 2021 No. IN-06-28/49 / Bank of Russia.
8. Is the corporate financial strategy in the oil and gas sector affected by ESG dimensions? / A. Ramírez-Orellana [et al.] // *Resources Policy*. – 2023. – Mar. – Vol. 81. – P. 103303. – ISSN 0301-4207. – DOI: [10.1016/j.resourpol.2023.103303](https://doi.org/10.1016/j.resourpol.2023.103303).
9. *Izmajlova M. A.* Implementation of ESG strategies of Russian companies under sanctions restrictions // *WORLD (Modernization. Innovation. Development)*. – 2022. – No. 2. – P. 185–201.
10. *Izmajlova M. A., Korneva E. Y.* ESG culture of companies: history, status, assessment // *Standards and quality*. – 2022. – No. 8.
11. *Kim S., Li Zhichuan (Frank)*. Understanding the Impact of ESG Practices in Corporate Finance // *Sustainability*. – 2021. – Mar. – Vol. 13, no. 7. – P. 3746. – ISSN 2071-1050. – DOI: [10.3390/su13073746](https://doi.org/10.3390/su13073746).
12. *Luo C., Wei D., He F.* Corporate ESG performance and trade credit financing – Evidence from China // *International Review of Economics & Finance*. – 2023. – May. – Vol. 85. – P. 337–351. – ISSN 1059-0560. – DOI: [10.1016/j.iref.2023.01.021](https://doi.org/10.1016/j.iref.2023.01.021).
13. *Puxova M. M.* The influence of ESG factors on the investment attractiveness of Russian companies. – Moscow, 2022. – P. 691–695.
14. Table of the library of corporate non-financial reports. – URL: <https://rspp.ru/tables/non-financial-reports-library> (visited on 04/01/2024).
15. *Zav'yalova E. B., Zajczew Y. K., Studenikin N. V.* Corporate social responsibility: a textbook for universities. – Moscow : YUrajt, 2022.

# Market modeling for the development of an effective business model of a company (based on the example of the market for limestone tiles in St. Petersburg)

---

© 2024 **Abramchuk Artyom Nikolaevich**

General director JSC KAMPES, St. Petersburg, Russia. DBA student, Eurasian Management and Administration School (EMAS Business School).

E-mail: abramchuk\_russia@mail.ru

© 2024 **Liashenko Irina Yurjevna**

Associate professor, associate professor, Candidate of Sciences. Voronezh State University, Russia, Voronezh. DBA student, Eurasian Management and Administration School (EMAS Business School).

E-mail: winirin@mail.ru

© 2024 **Kolyada Andrey Alexandrovich**

Rector, Eurasian Management and Administration School (EMAS Business School), Nizhny Novgorod. Candidate of the degree of candidate of Sciences. National Research Lobachevsky State University of Nizhny Novgorod, Nizhny Novgorod.

E-mail: kolyada@emasrussia.ru

This article describes the results of testing A. A. Kolyada's methodology of business modeling and strategic management in terms of modeling and forecasting the limestone tile market and choosing the optimal cluster in this market, which is necessary to develop the most productive and effective business model of a company operating on this market. The model of this market has been created, it has been revealed that there are several different clusters (in this article homogeneous parts of the market, identified on the basis of certain characteristics will be called clusters). The predictive model has been tested in the form of a forecast of market for 2024, the most optimal cluster for the business model has been determined. Recommendations for companies of this market are formulated.

---

**Keywords:** *market, strategic management, business modeling, business model, forecasting, competition, market limestone tiles, dynamics, structure.*

---

## References

1. About company. – URL: <https://kampes.ru/gl/kompany>.
2. JSC “KAMPES”. – URL: <https://sbis.ru/contragents/4706000909/470601001> (visited on 04/22/2024).
3. *Kolyada A. A.* Next Level: Strategic Management for a New Era. – Moscow : Al’pina Pro, 2023. – 616 p.
4. *Kolyada A. A., Plexova Y. O.* Definition of the concept of a business model and requirements for it for the purposes of strategic management of an organization // Bulletin of Nizhny Novgorod University named after. N. I. Lobachevsky, series: Social Sciences. – 2024. – 1 (73). – P. 7-16.
5. *Kolyada A. A., Plexova Y. O.* Methodology for developing a business model of an organization and forecasting its economic efficiency // Theory and practice of social development. – 2023. – Issue 8. – P. 101-112.
6. *Kovalenko B. B., Amangeldiev K. B.* Business modeling is a competitive tool for entrepreneurial organizations. // Scientific journal of NRU ITMO. Series: Economics and environmental management. 2017. –. – No. 4. – P. 110-118. – DOI: [10.17586/2310-1172-2017-10-4-110-118](https://doi.org/10.17586/2310-1172-2017-10-4-110-118).
7. *Osterval’dер A., Pin’e I.* Building Business Models: A Handbook for a Strategist and Innovator : trans. from the English by. – 9th ed. – Moscow : Al’pina Pablisher, 2019. – 288 p.
8. *Porter M.* Competitive strategy: Methodology for analyzing industries and competitors : trans. from the English by. – 3rd ed. – Moscow : Al’pina Biznes Buks, 2005. – 454 p.
9. *SHHeglov Y. A., Soboleva I. A.* Market segmentation as a tool for finding a startup’s target market // Development of territories. – 2022. – No. 4. – P. 34-41. – DOI: [10.32324/2412-8945-2022-4-34-41](https://doi.org/10.32324/2412-8945-2022-4-34-41).
10. SPARK - Information resource. – URL: <https://spark-interfax.ru>.
11. VLSI – service of electronic document of turnover, verification and analysis of counterparties. – URL: <https://sbis.ru>.
12. *Zott C., Amit R., Massa L.* The Business Model: Recent Develop-ments and Future Research // Journal of Management. – 2011. – Vol. 37(4). – P. 1019-1042. – DOI: [10.1177/0149206311406265](https://doi.org/10.1177/0149206311406265).

# State management of the process of human development in the country's human resources system

© 2024 **Kornienko Alexey Valerievich**

Graduate student. State University of Education, Moscow, Russia.

E-mail: a.kornienko130584@gmail.com

The article is devoted to the consideration of the peculiarities of formation and development of human potential in the modern global world. Special attention in the process of research is paid to the importance of building human potential to ensure social and economic progress and the problems that accompany this process. The author's model of state management of formation and development of human capital in human resources of the country is also presented. The tools of its implementation are highlighted, as well as formalized strategies to eliminate existing obstacles to the development of human capital.

**Keywords:** *human potential, model, state, growth.*

## References

1. *Bosede N. A.* Does institutional quality moderate the human capital-inequality dynamics? Comparative evidence from LAC and SSA countries // *African Development Review*. – 2023. – Vol. 36, issue 1. – P. 67–76.
2. *CHe'n' C.* Management of human capital development in the state and enterprises // *Issues of national and federal relations*. – 2023. – Vol. 13, 9 (102). – P. 3942–3947.
3. *King E. M.* Human Capital and Gender Inequality in Middle-Income Countries: Schooling, Learning and Socioemotional Skills in the Labour Market. – 1st ed. – London : Routledge, 2022. – 218 p.
4. *Klimuk V. V., Klimenkov I. A.* Analysis of the structure of human capital and the direction of its development // *Paradigms of management, economics and law*. – 2023. – 1 (7). – P. 25–33.
5. *Mircea E.* Human capital, institutions, and ambitious entrepreneurship during good times and two crises // *Strategic Entrepreneurship Journal*. – 2023. – P. 65–74.
6. *Munyaradzi T.* Examining the influence of entrepreneurial skills, human capital, and home country institutions on firm internationalization // *Global Business and Organizational Excellence*. – 2024. – No. 56. – P. 112–119.
7. *Ravaev V. V.* Development of human capital as the basis for the economic security of the state // *Bulletin of Science*. – 2024. – Vol. 2, 1 (70). – P. 232–242.

# Methods of diagnostics of the organizational culture of the organization of higher education

© 2024 **Kurd Osman Bakievich**

Postgraduate student of the Department of Management of Foreign Economic Activity. Donetsk Academy of Management and Public Service, Donetsk.

E-mail: johny.johnson1997@gmail.com

The article summarizes and analyzes methods for diagnosing organizational culture, substantiates the need to use methods for diagnosing organizational culture in higher education, and defines the specifics of using these methods in higher education organizations.

**Keywords:** *organizational culture, organization of higher education, diagnostics, method, management of organizational culture.*

## References

1. A set of methods for studying the characteristics and determinants of the development of organizational culture of educational organizations / L. M. Karamushka [et al.] // Current problems in psychology : collection of scientific works of the Institute of Psychology of the National Academy of Sciences of Ukraine of Ukraine. – Kiev, Alchevsk : LADO, 2014. – P. 9–15.
2. *Gnetov P. M., Gora N. A.* Research of the level and nature of the organizational culture of the company's staff // PAGES Bulletin. – 2021. – No. 1. – P. 80–90.
3. *Handy C.* Gods of Management: The Changing Work of Organizations. – Arrow Books, 1996. – 271 p.
4. *Hofstede G. H.* Cultures and organizations: software of the mind. – McGraw Hill, 2015. – 279 p.
5. *Ivanova V. Y.* Assessing the conformity of the parameters of personal and group organizational culture of employees within the framework of the labor process // Vestnik GUM. – 2020. – No. 11. – P. 25–38.
6. *Kameron K., Kuinn R.* Diagnostics and measurement of organizational culture : trans. from the English by. – SPb. : Piter, 2001. – 320 p.
7. *Kuleshova L. V., Okorokova G. P., Kurt O. B.* Improving the mechanism of state regulation of higher professional education: a cultural approach // Science and practice of regions. – 2021. – 2(23). – P. 84–89.
8. Methods of organizational diagnostics in personnel management : educational and methodological manual for students of higher educational institutions / E. V. Kiseleva [et al.] ; ed. by E. V. Kiseleva. – Vologda : Vologodskij filial RANXIGS, 2016. – 422 p.
9. *Smeyanov C. N., Drozov V. A.* Definition of Organizational Culture Research Methodology // Innovative science. – 2022. – No. 5-2. – P. 106–108.
10. *Steklova O. E.* Organizational culture: training manual. – Ul'yanovsk : UIGTU, 2007. – 127 p.

11. *Teplova L. E.* Theory and methodology for managing the development of organizational culture of consumer cooperation : doctthesis : 08.00.05 / Teplova Lidiya Evstaxievna. – Belgorod, 2005. – 504 p.
12. *Tereshhenko K. V.* Methods for studying organizational culture // Current problems in psychology : collection of scientific works of the Institute of Psychology named after. G. Kostyuk NAPN of Ukraine. Vol. 1. – Kiev, Alchevsk : LADO, 2013. – P. 28–31.
13. *Trufanov A. V.* Basic approaches to diagnosing organizational culture // Economics, management, finance : materials of the III International Scientific Conference (Perm, February 2014). – Perm' : Merkurij, 2014. – P. 153–156.
14. *Uglynicza I. I.* Prospects for an integrated approach to changes in organizational culture in the context of organizational effectiveness (based on D. Denison's model) // Bulletin of Science and Education. – 2020. – No. 5–2. – P. 57–60.
15. *Van der Post W. Z., De Coning T. J.* An instrument to measure organizational culture // South African Journal of Business Management. – 1997. – 28(4).
16. *Zinov'ev F. V.* Diagnosis of organizational culture // Economics of construction and environmental management. – 2022. – No. 1/2. – P. 82–83.



# Analysis of methods and models of management of high-tech organizations in world practice

© 2024 **Melekhov Kirill Alexandrovich**

PhD student. RUDN University.

E-mail: 1142220184@pfur.ru

In modern economic conditions, digitalization determines the main development trajectories of companies, and the high technology sector acts as a driver of qualitative growth and innovative progress of companies. Economic practice positions high-tech companies as central elements of the country's innovation ecosystem, which are distinguished by the active use of scientific and technical innovations in the creation of unique technologies and products, as well as in the provision of a wide range of innovative services. Given the increasing share of high-tech products on the international stage, their contribution to the innovation ecosystem is becoming increasingly noticeable. The object of this study is methods and models of management of high-tech organizations aimed at their sustainable development, innovative activity and competitiveness in the global market. The purpose of the study is to systematize, analyze and evaluate modern methods and models of management in high-tech organizations. Research methods: induction, deduction, generalization, systematization, abstraction, documentary method, modeling. The scientific novelty of the study lies in the integration of data from various sources to identify the most popular management approaches, as well as systematization of key factors influencing the success of applying certain management models in high-tech organizations.

**Keywords:** *economic development, high-tech organizations, high-tech companies, management in high-tech organizations, the country's innovation ecosystem, innovation management.*

## References

1. *Baranova N. S.* Improving risk management through visual representation of business data in high-tech organizations // Student Bulletin. – 2021. – 11-3(156). – P. 56-57.
2. *Garashhuk A. V.* Development of strategic management of high-tech organizations based on the creation of an effective data warehouse // Student newsletter. – 2021. – 11-3(156). – P. 58-59.
3. *Knyazeva V. V., Vol'tov A. V.* Managing the quality of education in a high-tech school: modern practices // Education quality management: theory and practice of effective administration. – 2021. – No. 1. – P. 3-16.
4. *Kondrashkina I. I., Manin P. V., Soldatkina S. M.* Development of a marketing mechanism for managing the process of commercialization of high-tech projects of the organization // Financial Economics. – 2018. – No. 9. – P. 357-360.

5. *Melexov K. A.* Problems of increasing the efficiency of management of high-tech organizations in modern conditions // Bulletin MIRBIS. – 2023. – 3(35). – P. 66–74.
6. *Melexov K. A.* Trends in the development of management of high-tech organizations in Russia // Modern Economy Success. – 2023. – No. 5. – P. 66–72.
7. *Novikov S. V., Diego F. A. C.* Organization of labor standardization management at high-tech enterprises in the context of digital transformation // STEEN. – 2021. – No. 11. – P. 13–16.
8. *Prozorov D. E.* Project management in high-tech organizations // Moscow Economic Journal. – 2021. – No. 9. – P. 12–19.
9. *Pulyaeva V. N.* Organization of a system of continuous education within the framework of human capital management in knowledge-intensive and high-tech industries // Self management. – 2021. – 6(128). – P. 456–459.
10. *Semenova A. A., Kuzina M. N.* Analysis of the organization of financial resource management in world practice // Accounting and taxation in budgetary organizations. – 2022. – No. 10. – P. 20–31.
11. *Stroev V. V.* Features of organizing management processes for high-tech enterprises in the digital ecosystem // Eurasian space: economics, law, society. – 2022. – No. 4. – P. 48–51.
12. *Tarzhmanova R. S., Novoselov A. S., Grosheva P. Y.* Study of the theory and practice of introducing digital technologies in high-tech organizations in the context of the transition to a digital economy // Economics and management: problems, solutions. – 2019. – Vol. 2, no. 11. – P. 24–33.

# Innovative management of an organization in the period of digital transformation of the economy

© 2024 **Murashov Dmitry Sergeevich**

Candidate of Economic Sciences, Academy of Federal Tax Service of Russian Federation Leadership Administration Business – Neva, Associate Professor. Department of Professional Competencies of Tax Administration.

E-mail: murashovds@nalogprof.ru

The development of information high-tech processes has a significant impact on all spheres of life and, in particular, require a special approach to managing an organization, helping to make the right choice of solutions and predict further actions for their implementation. The article examines and analyzes the key features of innovative enterprise management associated with the introduction of advanced digital technologies. A detailed description of the organization's activities in the new conditions of digital transformation is given, taking into account the state of the material and technical base and personnel potential, its readiness to improve the level of qualifications, stimulating the creative interest of employees in innovative activities. Various approaches to the use of the main types of digital technologies are noted, emphasizing the advantages of their use. Attention is focused on the fact that in the context of transformation of external conditions, organizational leaders need to reconsider their attitude towards new technological processes that change the process of interaction with stakeholders.

**Keywords:** *digitalization, advanced information technologies, innovations in management, digital transformation, digital economy, regional innovation policy.*

## References

1. A. E'. *Sulejmankadieva Petrov M. A., Popkova T. A.* Management of an intellectual company. – SPb. : Sankt-Peterburgskij gosudarstvenny'j e'konomeskij universitet, 2020. – 146 p. – ISBN 978-5-7310-4920-7.
2. *Aleksandrov I. N., Petrov M. A., Prozorovskaya K. A.* Human resource management strategy in the context of a change in management paradigm: from human resource management to human capital management // Economic Sciences. – 2022. – No. 209. – P. 25-31. – DOI: [10.14451/1.209.25](https://doi.org/10.14451/1.209.25).
3. *Aleksandrova T. V.* Transformation of organization management in the era of digital economy // Economics: yesterday, today, tomorrow. – 2018. – Vol. 8, 9A. – P. 320-328.

4. Archakova S. Y., Sviridova S. V., SHkarupeta E. V. Mechanism for managing the innovative environment of an enterprise in the context of a digital economy // Production Organizer. – 2019. – No. 1. – URL: <https://cyberleninka.ru/article/n/mehanizm-upravleniya-innovatsionnoy-sredoy-predpriyatiya-v-usloviyah-tsifrovoy-ekonomiki>.
5. Decree of the President of the Russian Federation dated 05/07/2018 No. 204 “On national goals and strategic objectives of the development of the Russian Federation for the period until 2024”.
6. Decree of the President of the Russian Federation of May 9, 2017 No. 203 “On the Strategy for the Development of the Information Society in the Russian Federation for 2017-2030”.
7. Dobrolyubova E. I., YUzhakov V. N., Efremov A. A. The digital future of public administration based on results. – Moscow : Delo, 2019. – 114 p.
8. Federal Law of August 23, 1996 No. 127-FZ (as amended on July 31, 2020) “On Science and State Science and Technology Policy”.
9. Gadasina L. V., Piven' G. I. Is digitalization a threat or an opportunity for management? // Issues of innovative economy. – 2018. – Vol. 8, no. 4. – P. 565–574. – DOI: [10.18334/vinec.8.4.39491](https://doi.org/10.18334/vinec.8.4.39491).
10. Griczunova S. V., Sed'y'x Y. A., Vy'soczka T. A. Digitalization and its impact on business processes of entrepreneurial structures // Bulletin of the Altai Academy of Economics and Law. – 2019. – No. 10/1. – P. 34–38.
11. Karavaeva E. D. Managing an organization in the context of digitalization : tutorial. – SPb. : Naukoemkie texnologii, 2020. – 68 p.
12. Kosareva I. N., Samarina V. P. Features of enterprise management in the context of digitalization // Bulletin of Eurasian Science. – 2019. – Vol. 11, no. 3. – P. 20.
13. Larionov V. G., SHeremet'eva E. N., Barinova E. P. Transformation of terminology, competencies and knowledge in the digital economy // Bulletin of ASTU. Economics Series. – 2019. – No. 4. – P. 21–28.
14. Methodology for assessing innovative development of a region (using the example of regions of the Southern Federal District) / A. A. Mitus [et al.] // Creative economy. – 2020. – Vol. 14, no. 12. – P. 3259–3276. – DOI: [10.18334/ce.14.12.111416](https://doi.org/10.18334/ce.14.12.111416).
15. Molev D. A. The state of small and medium-sized businesses in the Russian Federation at the present stage // Science, education and culture. – 2020. – 3 (47). – URL: <https://cyberleninka.ru/article/n/sostoyanie-malogo-i-srednego-biznesa-v-rossiyskoy-federatsii-na-sovremennom-etape>.
16. Mosiyash A. E., Selishheva T. A., Borkova E. A. Imperatives for sustainable development of socio-economic systems in the digital economy. – SPb. : Sankt-Peterburgskij gosudarstvenny'j e'konomicheskij universitet, 2023. – 196 p. – ISBN 978-5-7310-6294-7.
17. Popova L. F., YAshina M. N. Opportunities and challenges of the fourth industrial revolution for the development of quality management // Bulletin of Saratov State Socio-Economic University. – 2018. – 2(71). – P. 100–104.
18. Razinkina I. V., Lazarev N. V. Innovative activity in the digital economy // Creative economy. – 2020. – Vol. 14, no. 11. – P. 2757–2772. – DOI: [10.18334/ce.14.11.111081](https://doi.org/10.18334/ce.14.11.111081).
19. Suleimankadiëva A. E., Petrov M., Popazova O. Strategic prospects for the development of human capital in the context of singularity and intellectualization of the Russian economy // . – St. Petersburg, 2020. – P. 012092. – DOI: [10.1088/1757-899X/940/1/012092](https://doi.org/10.1088/1757-899X/940/1/012092).
20. Suleimankadiëva A. E., Tkachenko E. A., Petrov M. A. Methodological aspects of intellectual capital valuation of a global company in modern conditions // Proceedings of the International Conference on Intellectual Capital, Knowledge Management and Organisational Learning, ICICKM: 17, Toronto, ON, 15–16 october 2020. – Toronto : ON, 2020. – P. 346–353. – DOI: [10.34190/IKM.20.061](https://doi.org/10.34190/IKM.20.061).
21. Sulejmankadiëva A. E., Petrov M. A., Sy'rovatskaya O. Y. Management of innovations and intellectual capital of the company. – SPb. : Sankt-Peterburgskij gosudarstvenny'j e'lektrotexnicheskij universitet «LE'TI» im. V. I. Ul'yanova (Lenina), 2021. – 138 p. – ISBN 978-5-7629-2934-9.
22. Sulejmankadiëva A. E., Tkachenko E. A., Petrov M. A. Methodological aspects of assessing the intellectual capital of a global company in the context of modern technological transformations // Genesis of neonomics: NTP, diffusion of property, socialization of society, solidarism: Collection of plenary reports of the Joint International Congress SPEC-PNO-2020, Moscow, December 02–04, 2020. Volume 2. – Moscow : Institut novogo industrial'nogo razvitiya im. S. YU. Vitte, 2021. – P. 92–103.

23. The “Digital Economy of the Russian Federation” program was approved by order of the Russian Government of July 28, 2017 No. 1632-r.
24. Transformation of the enterprise management system during the transition to the digital economy / I. A. Arenkov [et al.] // Russian entrepreneurship. – 2018. – Vol. 19, no. 5. – P. 1711–1722. – DOI: [10.18334/rp.19.5.39115](https://doi.org/10.18334/rp.19.5.39115).
25. *Urinson Y. M., Panfilov K.* Digitalization as a factor in the development of innovation strategies using the example of some countries // Business. Society. Power. – 2020. – 2-3 (36–37). – P. 117–125.
26. *Xalin V. G., CHernova G. V.* Digitalization and its impact on the Russian economy and society: advantages, challenges, threats and risks // Management consulting. – 2018. – No. 10. – P. 46–62.
27. *Yakovleva E. A., Tolochko I. A.* Tools and methods of digital transformation // Issues of innovative economics. – 2021. – Vol. 11, no. 2. – P. 415–430. – DOI: [10.18334/vinec.11.2.112016](https://doi.org/10.18334/vinec.11.2.112016).

# Model of state regulation of regional development: strategic, tactical and operational directions

---

© 2024 **Ogorodnik Andrey Aleksandrovich**

Graduate student. State University of Education, Moscow, Russia.

E-mail: a88ogorodnik@gmail.com

The article deals with topical issues related to the regulation of regional development at the present stage. In the process of research various models of management, spheres of their application, advantages and disadvantages are described. Also, the article proposes the author's model of a three-circuit system of state regulation of regional development, which relies on strategic, tactical and operational management. On the basis of the model the planning and decision-making horizons are formalized, the description of their content and examples are given.

---

**Keywords:** *development, region, planning, model, level.*

---

## References

1. *Aliiev I. A. State regulation of the region's economy and the strategy for its transition to sustainable development // Financial and Economic Journal. – 2022. – No. 1. – P. 15–24.*
2. *Axmeduev A. S. State regulation as a key factor in balanced and sustainable socio-economic development of regions // Regional problems of economic transformation. – 2022. – 6 (140). – P. 36–42.*
3. *Çınar İ. T. Regional development trap and economic complexity in Turkey: Evidence from provincial data // Regional Science Policy & Practice. – 2023. – Vol. 15, issue 9. – P. 76–83.*
4. *Huang J., Shen Y. Regional Digital Economy Development and Enterprise Productivity: A Study of the Chinese Yangtze River Delta // Regional Science Policy & Practice. – 2022. – Vol. 14, S2. – P. 117–123.*
5. *Krasnikov A. S. Features of state regulation of economic development of regions // Young scientist. – 2022. – No. 27. – P. 124–125.*
6. *Roshhina A. I. A modern view on state regulation of regional development // Regional aspects of management, economics and law of the Northwestern Federal District of the Russian Federation. – 2023. – No. 4. – P. 113–120.*
7. *Uskelenova A. Regional development of Kazakhstan: Theoretical premises and reality // Regional Science Policy & Practice. – 2022. – No. 56. – P. 23–29.*

# Comparative characteristics of the quality management system of higher education organizations: Russian and foreign experience

© 2024 **Suzdaleva Natalya Nikolaevna**

Senior Lecturer at the Department of Management. St. Petersburg branch of the Financial University under the Government of the Russian Federation Russia, Saint-Petersburg.

E-mail: NNSuzdaleva@fa.ru

© 2024 **Taramzhenina Kseniya Dmitrievna**

Master student. National Research University ITMO Russia, Saint-Petersburg.

E-mail: kse.taram@yandex.ru

The work provides a comparative analysis of quality management systems of higher education organizations in the Russian and foreign contexts. The main elements and methods of quality assessment in Russian universities are highlighted, including accreditation, licensing, state control, self-examination, rating and others. The features of the application of such foreign quality management systems as ISO 9001, EFQM Excellence Model, total quality management (TQM) and Malcolm Baldrige's excellence model in the field of higher education are considered. The similarities and differences between the models are analyzed, as well as their impact on quality decision-making in universities. Particular attention is paid to the experience of Great Britain, where the Higher Education Quality Assurance Agency operates, monitoring and advising on issues of standards and quality. As a result of the study, three key distinctive features of the foreign approach to quality management in universities were identified in comparison with the Russian one: more active use of corporate systems and methods of quality management, the use of external audits and the creation of specialized charitable agencies by the universities themselves that influence the quality of higher education.

**Keywords:** *quality management, higher education, ISO 9001, EFQM, total quality management, Malcolm Baldrige model of excellence.*

## References

1. Baldrige performance excellence program. – URL: <https://www.nist.gov/baldrige> (visited on 03/26/2024).
2. *Dzusov I. I., Dryaeva Y. V. System for assessing the quality of education at a university as the basis for effective management // Economics and management: problems, solutions. – 2023. – Vol. 6, 12 (141). – P. 5–12.*

3. Experience in using assessment tools and e-learning quality management practices (case of Tomsk State University) / E. S. Goryunova [et al.] // *Open education*. – 2022. – Vol. 26, no. 4. – P. 4–18.
4. Kurkina N. R., Starodubczewa L. V. Study of the mechanism for attracting consumers to assess the quality of educational activities // *Modern problems of science and education*. – 2022. – No. 1. – P. 12–21.
5. Novikov A. V. Strategy for managing the quality of education in an educational organization of higher education // *Pedagogical magazine*. – 2023. – Vol. 13, no. 9–1. – P. 560–567.
6. Quality Management System for Higher Education: A Systematic Review / D. C. Andrade-Girón [et al.] // *Data & Metadata*. – 2023. – No. 2. – URL: <https://dm.saludcyt.ar/index.php/dm/article/view/100/210> (visited on 03/26/2024).
7. The EFQM Model. – URL: <https://efqm.org/the-efqm-model> (visited on 03/26/2024).
8. The UK's expert quality body for tertiary education. – URL: <https://www.AOKBO.ac.uk> (visited on 03/26/2024).
9. Vaseczkaya N. O. Risk management in the quality management system of university scientific activities // *Science and business: ways of development*. – 2022. – 8 (134). – P. 115–117.
10. Xalin V. G., Chernova G. V. Development of a balanced scorecard for quantitative assessment of strategic decisions on the management of Russian universities in the context of the challenges of the digital economy // *Theoretical economics*. – 2020. – 1 (61). – P. 45–50.



---

# The role of breakthrough innovations in the transition to a new type of socio-economic development

---

© 2024 **Poskochinova Olesya Grigorievna**

Vice-Rector for Academic and Scientific Affairs, Professor of the Department of Professional Competencies of Tax Administration, Candidate of Economic Sciences, Associate Professor. Leadership Administration Business – Neva.

E-mail: poskochinova@nalogprof.ru

© 2024 **Petrov Maxim Alexandrovich**

Associate Professor of the Department of Sociology and Personnel Management, Candidate of Sociological Sciences, Associate Professor. Saint-Petersburg State University of Economics.

E-mail: petrov\_maxim@rambler.ru

The article defines the concepts of breakthrough and sustaining innovations, their essence, interrelation, degree of influence on the development of market relations and, as a consequence, on the overall development of socio-economic processes. Promising directions for the company's development are shown through the development and launch of an innovative breakthrough product. The role of leading companies that have a regular clientele and a wide range of products that fully satisfy consumer demand is determined. Methods for introducing new breakthrough innovative technologies have been identified, which are of particular relevance and contribute to increasing innovative activity and competitiveness in all sectors of the economy against the backdrop of economic stability that guarantees long-term investments. It is concluded that increasing the quality and improving the functional characteristics of a product leads to an increase in the cost of products and a shift of the company to the upper price segment of the market, freeing up the lower segment for innovative companies that create a new, cheaper innovative product, which allows young companies to take a leading position in the market. market or leads to the creation of its own new market.

---

**Keywords:** *breakthrough innovations, supporting innovations, digital platforms, lean startup, crowd-sourcing.*

---

## References

1. Assessing the effectiveness of innovation activities : textbook / S. N. YAshin [et al.]. – Nizhnij Novgorod : Izdatel'stvo Nizhegorodskogo gosuniversiteta, 2018. – 409 p.
2. Avdzejko V. I., Karny'shev V. I., Meshheryakov R. V. Patent analysis. Identification of promising and breakthrough technologies // Issues of innovative economics. – 2018. – Vol. 8, no. 1. – P. 79–90. – DOI: [10.18334/vinec.8.1.38890](https://doi.org/10.18334/vinec.8.1.38890).
3. Decree of the President of the Russian Federation of May 9, 2017 No. 203 “On the Strategy for the Development of the Information Society in the Russian Federation for 2017–2030”.
4. Donczova O. I. Factors of breakthrough technological development of Russian industry // Issues of innovative economics. – 2021. – Vol. 11, no. 1. – P. 101–118. – DOI: [10.18334/vinec.11.1.111567](https://doi.org/10.18334/vinec.11.1.111567).
5. Dzheff Xau. Crowdsorfin. Collective intelligence as a tool for business development. – Moscow : Al'pina Pablisher, 2012. – 288 p.
6. E'rik R. Business from scratch. Lean Startup method for quickly testing ideas and choosing a business model. – Moscow : Al'pina Pablisher, 2014. – 215 p.
7. Government Decree No. 1649 of December 12, 2019 “On state support for research and development work on modern technologies as part of the implementation of innovative projects”.
8. Gusejnova K. E. Breakthrough innovative projects as a solution to the problem of the country's strategic development // Scientific result. Sociology and management. – 2018. – No. 4. – URL: <https://cyberleninka.ru/article/n/proryvnye-innovatsionnye-proekty-kak-reshenie-problemy-strategicheskogo-razvitiya-strany> (visited on 04/16/2024).
9. Ioannis A., Manue'l' S. Market Lending, Financial Analysis and the Future of Credit: Integration, Profitability and Risk Management. – Zapadny'j Susseks, Velikobritaniya : John Wiley & Sons, 2016.
10. Kepp N. V. Disruptive and sustaining innovations: essence, features, development trends // Production organizer. – 2018. – No. 2. – URL: <https://cyberleninka.ru/article/n/podryvnye-i-podderzhivayushchie-innovatsii-suschnost-osobennosti-tendentsii-razvitiya>.
11. M. K. K. The innovator's dilemma: how strong companies perish due to new technologies. – Moscow : Al'pina Pablisher, 2012. – 253 p.
12. National strategy for the development of artificial intelligence for the period until 2030, approved by Decree of the President of the Russian Federation of October 10, 2019 No. 490.
13. Pilyugina A. V. Issues of improving predictive management of breakthrough technologies // Issues of innovative economics. – 2020. – Vol. 10, no. 3. – P. 1319–1332.
14. Rejnor M. E., Kristensen K., Rori M. What is disruptive innovation? / Harvard Business Review. – URL: <https://e-univers.ru/upload/iblock/7e8/ww3h53sxt1gobob8an6qjtxos4dpyodl.pdf?ysclid=lv27545mo29171656>.
15. Rodionov N. V., Zagidullin R. S. Analysis of expert methods for assessing the quality of innovations // News of Tula State University. Technical science. – 2020. – No. 10. – URL: <https://cyberleninka.ru/article/n/analiz-ekspertnyh-metodov-otsenki-kachestva-innovatsiy>.
16. State program of the Russian Federation “Economic development and innovative economy” (March 29, 2013 - December 31, 2024), approved by Decree of the Government of the Russian Federation of April 15, 2014 No. 316.
17. The concept of long-term socio-economic development of the Russian Federation for the period until 2020, approved by Decree of the Government of the Russian Federation of November 17, 2008 No. 1662-r.
18. The State Program of the Russian Federation “Information Society (2011–2020)” was approved by Decree of the Government of the Russian Federation dated October 20, 2010 No. 1815-r.
19. Von Hippel E. Users as innovators // Technology Review. – 1978. – Vol. 80, no. 3. – P. 3–11.
20. Zarubin M. A. Methods for evaluating innovative ideas when managing disruptive innovations // Young scientist. – 2021. – 24(366). – P. 238–239.

# ECONOMIC THEORY

# New accents in teaching fundamental economic disciplines in the digital age

© 2024 **Asadullina Anna Viktorovna**

PhD in Economics, Associate Professor of World and National Economics. All-Russian Academy of Foreign Trade.

E-mail: asadullina@bk.ru

© 2024 **Vilkul Nikita Alekseevich**

Full-time postgraduate student. All-Russian Academy of Foreign Trade.

E-mail: nikita2@yandex.ru

The article proposes a rethinking of the teaching of fundamental economic disciplines in the era of active development of digital technologies and two- and multilateral digital markets. It is proposed to include in the curricula of courses in microeconomics and industrial market theory the study of the functioning of digital markets characterized by cross-network effects; to focus on the role of data in the economy as a production factor and pay attention to the externalities that digital data flows generate. In addition, it is proposed to include in the program of studying microeconomics a model of demand response to prices in the bilateral market, proposed by D. Evans and R. Schmalenzie, which has received wide recognition in scientific circles.

**Keywords:** *Data, positive and negative externalities, two- and multilateral digital markets, digital platforms, cross-network effects, the Evans-Schmalenzie model.*

## References

1. Acquisti A., John L. K., Loewenstein G. What is privacy worth? *The Journal of Legal Studies*. – 2013.
2. Ansari A., Mela C. F. E-customization // *Journal of Marketing Research*. – 2016. – 40(2). – P. 131–145. – URL: [https://www.ResearchGate.net/publication/247837315\\_E-Customization](https://www.ResearchGate.net/publication/247837315_E-Customization).
3. Big data and firm dynamics / M. Farboodi [et al.] // *Aea Papers and Proceedings*. – 2019. – Vol. 109. – P. 38–42.
4. Choi J. P., Jeon D.-S., Kim B.-C. Privacy and personal data collection with information externalities // *Journal of Public Economics*. –. – No. 2019. – P. 113–24.
5. Glen W. Price Theory // *Journal of Economic Literature*. – 2019. – Vol. 57, no. 2. – P. 329–84.
6. Goldfarb A., Tucker C. Digital economics // *Journal of Economic Literature*. – 2019. – 57(1). – P. 3–43.
7. International Monetary Fund, OECD, United Nations Conference on Trade and Development and World Trade Organization Handbook on Measuring Digital Trade, Second Edition. – URL: <https://www.oecd.org/sdds/handbook-on-measuring-digital-trade.htm>.

8. *Kummer M., Schulte P.* When private information settles the bill: money and privacy in Google's market for smartphone applications // *Management Science*. – 2019. – 65(8). – P. 3470–94.
9. *Rochet J., Tirole J.* Platform Competition in Two-sided Markets // *Journal of the European Economic Association*. – 2003. – Vol. 1, issue 4. – P. 990–1029. – URL: <https://academic.oup.com/jeea/article/1/4/990/2280902>.
10. *Schmalensee R., Evans D. S.* Industrial Organization of Markets with Two-Sided Platforms. *Competition Policy International*. – 2007. – URL: <https://ssrn.com/abstract=987341>.
11. *Srnichek N.* Platform capitalism / trans. from the English by M. Dobryakova. – Moscow : VSHE', 2019. – 128 p. – ISBN 978-5-7598-1786-4.
12. Statista. – URL: <https://www.statista.com>.
13. The 10 largest companies in the world by market capitalization in 1989. – URL: <https://www.statista.com/statistics/1261131/biggest-companies-in-the-world-by-market-cap-1989>.
14. The value of personal data in Internet commerce: a high-stake field experiment on data regulation policy / T. Sun [et al.] ; NET Institute Working Paper No. 21-10. – 2021.
15. Too much data: prices and inefficiencies in data markets / D. Acemoglu [et al.] // *American Economic Journal*. – 2022. – 14(4). – P. 218–56.
16. *Voigt S., Hinz O.* Network effects in two-sided markets: why a 50/50 user split is not necessarily revenue optimal. –. – URL: [https://www.researchgate.net/publication/282544632\\_Network\\_effects\\_in\\_two-sided\\_markets\\_why\\_a\\_5050\\_user\\_split\\_is\\_not\\_necessarily\\_revenue\\_optimal](https://www.researchgate.net/publication/282544632_Network_effects_in_two-sided_markets_why_a_5050_user_split_is_not_necessarily_revenue_optimal).
17. Volume of data/information created, captured, copied, and consumed worldwide from 2010 to 2020 / Statista. – URL: <https://www.statista.com/statistics/871513/worldwide-data-created>.

# The logic of the formation of the soviet technological monopoly

© 2024 **Burkeeva Railia Gabdullatyfovna**

Ph.D. in economics, senior lecturer in the department of economic theory, regional and sectoral economics. Orenburg State University, Orenburg.

E-mail: r.burkeeva@mail.ru

The article considers the formation of technological natural monopoly in the extractive industry of the Soviet economy, reveals its essence and socio-economic and socio-political functions performed by it. The article substantiates the influence of the effect of the previous development of society on the formation and development of the functions of the Russian natural monopoly.

**Keywords:** *concentration and centralization of production, natural (technological) monopoly, socio-economic functions, socio-political functions, administrative monopoly.*

## References

1. Arrow of time, Scientific calendar. April, May, 2023. – URL: [https://nvo.ng.ru/nauka/2023-04-25/16\\_8715](https://nvo.ng.ru/nauka/2023-04-25/16_8715) (visited on 03/10/2024).
2. Belousov A. Long-term trends in the Russian economy. – URL: [http://www.forecast.ru/\\_ARCHIVE/Analitics/ANCEA2005/Doklad.pdf](http://www.forecast.ru/_ARCHIVE/Analitics/ANCEA2005/Doklad.pdf) (visited on 03/14/2024).
3. Belousov A. The emergence of a new industrial system. – URL: <https://af.attachmail.ru/cgi-bin/readmsg> (visited on 10/02/2019).
4. Bodrova E. V. State policy in the oil and gas sector in the context of Russian modernization. – URL: [https://www.gubkin.ru/faculty/humanities/chairs\\_and\\_departments/country\\_political\\_history/science/publications](https://www.gubkin.ru/faculty/humanities/chairs_and_departments/country_political_history/science/publications) (visited on 03/23/2024).
5. CHuntulov V. T. Economic history of the USSR : Textbook for economic universities. – Moscow : Vysshaya shkola, 1987.
6. Ermolaev S. Formation and development of oil and gas dependence of the Soviet Union. – URL: [https://carnegieendowment.org/files/CP\\_Ermolaev\\_2017\\_Rus\\_web.pdf](https://carnegieendowment.org/files/CP_Ermolaev_2017_Rus_web.pdf) (visited on 03/16/2024).
7. Ermolaev S. Oil and gas dependence of the Soviet Union: lessons for modern Russia // ECO. – 2017. – No. 5.
8. Federal Law “On Natural Monopolies” dated August 17, 1995 No. 147-FZ (latest edition). – URL: <https://www.consultant.ru/document/cons> (visited on 10/14/2023).
9. How the USSR defeated the USA: 50 years of the gas “deal of the century”. – URL: <https://finance.rambler.ru/economics/43603489> (visited on 03/17/2024).
10. Karpov V. Oil and gas in the industrial policy of the USSR. – URL: <https://cyberleninka.ru/article/n/neft-i-gaz-v-promyshlennoy-politike-sssr-rossii> (visited on 11/10/2018).

11. *Polyakov N.* Taxes in the era of developed socialism. – URL: <http://nalogkodeks.ru/nalogi-v-epoxu-razvitogo-socializma> (visited on 03/22/2024).
12. *Rozov D. V.* Updating the active part of fixed capital in the enterprise development strategy. – URL: <https://cyberleninka.ru/article/n/problema-vysokoy-stepeni-iznosa-osnovnyh-sredstv-na-obrabatyvayuschih-predpriyatiyah-v-rossii/pdf> (visited on 03/14/2024).
13. Russian export. Goods. Oil. From the post-war years to the present day. – URL: <https://www.alta.ru/articles/70428> (visited on 03/22/2024).
14. Russian export. Goods. Oil. From the post-war years to the present day. – URL: <https://www.alta.ru/articles/70428> (visited on 03/20/2024).
15. *Sedy'x A.* The first gas pipelines of Russia “Stalin’s gas pipeline artery”. – URL: <https://cyberleninka.ru/article/n/pervye-gazoprovody-v-rossii.pdf> (visited on 03/10/2024).
16. *Slavkina M.* Development of the oil and gas complex of the USSR in the 60-80s: great victories and missed opportunities. – URL: <https://www.hist.msu.ru/Science/LMNS2002/24.htm> (visited on 11/10/2018).
17. *Slavkina M. V.* How the Soviet Union ended up on the oil needle. – URL: <https://rodina-history.ru/2016/04/25/rodina-neft.html> (visited on 03/22/2024).
18. *Xasanov I.* The formation of natural gas production and transportation in the USSR. – URL: <https://cyberleninka.ru/article/n/stanovlenie-dobychi-i-transporta-prirodnogo-gaza-v-sssr/pdf> (visited on 02/20/2024).
19. *ZHirnov E.* Our gas industry is still at an extremely low level. – URL: <https://www.kommersant.ru/doc/199220> (visited on 04/10/2024).

# Tax security of the state: the concept and world experience

---

© 2024 **Chernov Sergei Borisovich**

Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of World Economy and International Economic Relations. State University of Management, Moscow, Russia.

E-mail: sb\_chernov@guu.ru

© 2024 **Zakharova Aleksandra Viacheslavovna**

Candidate of Economic Sciences, Associate Professor, Associate Professor of the Department of Accounting, Auditing and Taxation. State University of Management, Moscow, Russia.

E-mail: av\_zakharova@guu.ru

© 2024 **Asacheva Daria Eduardovna**

4th year student, bachelor course, educational program World Economy. State University of Management, Moscow, Russia.

E-mail: asachevad@bk.ru

The threats to Russia's economic security in the tax sphere are highlighted. The author's definition of the economic category "tax security" is formulated. The main types of threats to the tax security of the state are indicated. The elements of tax policy and measures to strengthen the security of the tax system are considered. The main directions of the Federal Tax Service's activities to ensure tax security are disclosed. The experience of foreign countries in the formation of automatic built-in stabilizers of the economy is analyzed. The analysis of the effectiveness of the introduction of a progressive taxation system in Russia is carried out. The situations of tax evasion by entrepreneurs are considered. The arguments justifying measures to counteract the shadow economy are presented. The proposed recommendations can be used in the development of measures to strengthen the tax security of the Russian Federation.

---

**Keywords:** *taxes, tax system, progressive taxation, threats, shadow economy, tax security, automatic built-in stabilizers of the economy, tax policy.*

---

## References

1. Analytical portal of the Federal Tax Service of Russia. – URL: <https://analytic.nalog.gov.ru> (visited on 01/27/2024).
2. *CHernov S. B.* Economic policy for managing the risks of money laundering in the criminal economy // Economic Sciences. – 2023. – 11 (228). – P. 224–230.



3. *CHernov S. B., Zaxarova A. V.* Institutional aspects of taxation: economic security and activity of an economic entity // *Economic Sciences*. – 2021. – 3 (196). – P. 196–200.
4. *CHernov S. B., Zaxarova A. V.* Personal income tax as an instrument of state regulation of the economy: Russian and international experience // *Economic Sciences*. – 2020. – 11 (192). – P. 266–270.
5. *CHernov S. B., Zaxarova A. V.* Tax policy for the development of high technologies as a factor in strengthening Russia's economic security in the context of anti-Russian sanctions // *Economic Sciences*. – 2023. – 1 (218). – P. 246–252.
6. *CHernov S. B., Zaxarova A. V., Tyurnin V. A.* Ethical finance as a factor in improving Russia's economic security // *Economic Sciences*. – 2022. – 3 (208). – P. 317–322.
7. Decree of the Government of the Russian Federation "On the peculiarities of the organization and implementation of state control (supervision), municipal control" No. 336 (as amended on February 29, 2024) / Consultant Plus. – URL: <https://www.consultant.ru/cons/cgi/online.cgi?req=doc&base=LAW&n=471342#H8q61CUMuzetaGzC> (visited on 05/06/2024).
8. Highest Taxed Countries 2024. – URL: <https://worldpopulationreview.com/country-rankings/highest-taxed-countries> (visited on 02/05/2024).
9. *Kostikova E. D.* The concept of tax security of the state // *Technical Innovations Research Center*. – 2021. – No. 8. – P. 162–165.
10. Tax Code of the Russian Federation. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_19671](https://www.consultant.ru/document/cons_doc_LAW_19671) (visited on 05/06/2024).
11. Taxes in the world. World tax systems / WorldTaxes. – URL: <http://worldtaxes.ru/nalogi-v-evrope/nalogovaya-sistema-frantsii> (visited on 05/04/2024).

# Relevant aspects of digital economy development at the present stage

---

© 2024 **Fedulov Dmitriy Vladimirovich**

PhD in Economics, Associate Professor. South Ural State University (State scientific university), Chelyabinsk.

E-mail: d373@rambler.ru

© 2024 **Pobedin Aleksander Aleksandrovich**

PhD in Economics, Associate Professor. Ural Institute of Management – branch of Russian Presidential Academy of National Economy and Public Administration, Russia, Ekaterinburg.

E-mail: alexandr.pobedin@uapa.ru

This article examines the factors and characteristics of the digital economy such as digital platforms, innovation and technological advances, analyzing the transformational impact of the digital economy on traditional industries and highlighting the potential for increased productivity, innovation and economic growth. In addition, the article discusses challenges related to digital inequality, data privacy and cybersecurity.

---

**Keywords:** *digital economy, innovation, digital platforms, digitalization, transformation.*

---

## References

1. *Al Kasasbeh O., Khasawneh O., Alzghoul A.* The Real Effects of Fintech on the Global Financial System // *International Journal of Professional Business Review.* – 2023. – 8(3).
2. *Al Kasasbeh O.* The Transformation of the Economy: Exploring the Impacts and Opportunities of the Digital Economy // *Journal of Economics, Management and Finance.* – Vol. 3, 1 (2024). – P. 10–17.
3. *Autor D. H.* Why Are There Still So Many Jobs? The History and Future of Workplace Automation // *Journal of Economic Perspectives.* – 2015. – 29(3). – P. 3–30.
4. *Bélanger F., Crossler R. E.* Privacy in the Digital Age: A Review of Information Privacy Research in Information Systems // *MIS Quarterly.* – 2011. – 35(4). – P. 1017–1042.
5. *Brynjolfsson E., McAfee A.* The Second Machine Age: Work, Progress, and Prosperity in a Time of Brilliant Technologies. – 2014.
6. *Brynjolfsson E., Saunders A.* *Wired for Innovation: How Information Technology Is Reshaping the Economy.* – MIT Press, 2009.
7. Digital affordances, spatial affordances, and the genesis of entrepreneurial ecosystems / E. Autio [et al.] // *Strategic Entrepreneurship Journal.* – 2018. – 12(1). – P. 72–95.
8. *Floridi L.* The Ethics of the Digital World: From Individual to Collective Good. – 2019.

9. *Graham M., Hjorth I., Lehdonvirta V.* Digital Labour and Development: Impacts of Global Digital Labour Platforms and the Gig Economy on Worker Livelihoods // *Transfer: European Review of Labour and Research*. – 2017. – 23(2). – P. 135–162.
10. *Al-kasasbeh O.* Future prospects for economic growth in the digital economy in developed and developing countries // *Journal of Academic Research and Trends in Educational Sciences*. – 2023. – 2(2). – P. 135–140.
11. *Lichtman D. Z.* *The Digital Copyright Revolution*. – Cambridge University Press, 2017.
12. *Sundararajan A.* *The Sharing Economy: The End of Employment and the Rise of Crowd-Based Capitalism*. – MIT Press, 2016.
13. *Swan M.* *Blockchain: Blueprint for a New Economy*. – O'Reilly Media, 2023.
14. *The Age of Analytics: Competing in a Data-Driven World / J. Bughin [et al.]*. – McKinsey Global Institute, 2018.
15. *The Global Findex Database: Measuring Financial Inclusion and the Fintech Revolution / A. Demircuc-Kunt [et al.]*. – World Bank Group, 2018.
16. *The Impact of the Digital Economy on Carbon Emissions using the STIRPAT Model / Abu karaki B. [et al.]* // *International Journal of Energy Economics and Policy*. – 2023. – 13(5). – P. 139–143.
17. *The Influence of Public Debt on Economic Growth: a Review of Literature / I. Yamin [et al.]* // *International Journal of Professional Business Review*. – 2023. – 8(4).
18. *The Relationship Between Savings and Investment: Evidence From Jordan / A. Alzghoul [et al.]* // *International Journal of Professional Business Review*. – 2023. – 8(3).
19. *Van Dijk J.* Digital Divide Research, Achievements, and Shortcomings // *Poetics*. – 2006. – 34(4–5). – P. 221–235.
20. *Van Dijk J., Van Deursen A., Helsper E.* *Digital Skills: Unlocking the Information Society*. – Palgrave Macmillan, 2017.
21. *Xu Y., Quaddus M.* An Empirical Study of Factors Influencing Online Shopping Behavior of Indian Consumers // *International Journal of Information Management*. – 2018. – No. 43. – P. 173–188.
22. *Yousfani K., Khowaja F.* The Role of Digital Economies in the Development and Growth in Asian Business Models. In *Handbook of Research on Managerial Practices and Disruptive Innovation in Asia* // IGI Global. – 2020. – P. 227–248.

# Investment attractiveness of the company: scientific approaches to the definition of the concept

© 2024 **Marchenko Tatiana Kirillovna**

Master's Degree student, the Financial University under the Government of the Russian Federation, Moscow.

E-mail: marchenkotatianabox@mail.ru

© 2024 **Lazarev Michael Petrovich**

Ph. D., an associate professor of the Department of financial and investment management, the Financial University under the Government of the Russian Federation, Moscow.

E-mail: MPLazarev@fa.ru

Investment attractiveness is a set of characteristics of the company, which includes managerial, financial and production activities and, along with this, the investment climate of the enterprise, assessing which it is possible to understand whether it is advisable to invest resources in a particular enterprise. The article deals with basic issues related to the formulation of the content of the concept of investment attractiveness, which does not have a single definition. As a result of studying the scientific approaches of Russian and foreign scientists and researchers, the author's generalized definition is formulated.

**Keywords:** *company, assessment of investment appeal of the entity, investor, investment, investment policy, strategy, attributes, economic potential, financial stability.*

## References

1. *Bodi E., Markus A., Kejn A. Investments.* – Moscow : Olimp-Biznes, 2013. – 624 p.
2. *Egorshcheva N. I. The essence and concept of investment attractiveness // Bulletin of the Master's program.* – 2020. – 1–5 (100). – P. 90–91.
3. *Ivanov S. A. The concept and essence of the investment attractiveness of a public joint stock company // Scientific Leader.* – 2022. – 4 (49). – P. 193–196.
4. *Karanina E. V., Perminov S. V. Research of the category of investment attractiveness of the organization // Society. The science. Innovations (NPK-2022) : Collection of articles of the XXII All-Russian scientific and practical conference. In 2 volumes.* – Kirov, 2022. – P. 1025–1030.
5. *Kochkina D. S., Melaj E. A. Investment attractiveness of the enterprise and factors for increasing it // Bulletin of the Tula branch of the Financial University.* – 2019. – No. 1/2. – P. 145–147.

6. *Malinina E. S.* The content of the concept of investment attractiveness and its relationship with the financial stability of the enterprise // Innovative development of modern science : Collection of scientific papers based on the materials of the XVIII International Scientific and Practical Conference. – 2019. – P. 23–28.
7. *Nikiforova I. A.* Investment attractiveness of organizations: essence and approaches to assessment // Management of reforming the socio-economic development of enterprises, industries, regions : Collection of scientific papers based on the materials of the XI International Scientific and Practical Conference of teachers, graduate students, students and practitioners. – Penza, 2020. – P. 24–26.
8. *Nuriev N. N.* The essence of the concept of “investment attractiveness” // Young Scientists Forum. – 2019. – 7 (35). – P. 230–232.
9. *Pentegov S. I.* The essence and concept of investment attractiveness : Collection of articles of the VII International Scientific and Practical Conference //. – Penza, 2023. – P. 452–456.
10. *Savina I.* Investment attractiveness and approaches to its assessment // Education and science in Russia and abroad. – 2020. – 1 (65). – P. 114–118.
11. *Semenova Y. E.* Theoretical aspects of investment attractiveness: content of the concept, factors and methods of evaluation // Technoeconomics. – 2022. – Vol. 1, 3 (3). – P. 65–75.
12. *SHalimova Y. A.* Content of the concept of investment attractiveness of an enterprise // Current issues of modern economics. – 2023. – No. 5. – P. 486–490.
13. *SHarp U., Aleksander G., Bejli Dzh.* Investments. – Moscow : Infra-M, 2009. – 1028 p.
14. *SHerkunov A. V.* The concept and essence of investment attractiveness and investment policy of an enterprise // Interaction between science and society is the path to modernization and innovative development : Collection of articles based on the results of the International Scientific and Practical Conference. Sterlitamak. – 2023. – P. 267–269.
15. *Tleubergenov A. A. Z. U., Balaxanov S. A., Kukushkin S. N.* Some approaches to defining the concept of “investment attractiveness of an organization” // Theory and practice of management: responses to the challenges of the digital economy : Materials of the XIII International Scientific and Practical Conference of Students, Masters and Postgraduates. – 2023. – P. 128–131.
16. *Tupikova A. A., Bajgulova O. V.* The concept of investment attractiveness of an organization // New models of socio-economic development of economic systems : Collection of articles based on the results of the International Scientific and Practical Conference. – 2019. – P. 125–127.
17. *Udovik E. E., Dvoeglazova A. N.* Investment attractiveness of the organization // Science issues: innovation, technology and engineering. – 2019. – No. 1. – P. 109–111.
18. *Vasilenko D. E.* Investment attractiveness of the company: concept, essence, features of formation // Economy vector. – 2023. – 2 (80).
19. *Velikorossov V. V.* Investment attractiveness of an enterprise: concepts and classification // Organizational, managerial and sociocultural innovations in the development of the digital economy and e-education systems. – 2019. – P. 209–223.
20. *Xiggins R. S.* Financial management. Wealth and investment management. – Moscow : Vil'yams, 2013. – 846 p.
21. *YUdina D. E., Fedotova M. Y.* Formation of the organization’s cash flows from investment activities // Innovative ideas of young researchers for the Russian agro-industrial complex : Collection of materials of the International Scientific and Practical Conference of Young Scientists. – 2019. – P. 20–23.

# **REGIONAL AND SECTORAL ECONOMY**

# Scientific management system of lean production processes in the organization

© 2024 **Ahmetshina Alsu Rinatovna**

Doctor of Economics, Professor, Director of the Higher School of Business. Kazan (Volga Federal University).

E-mail: mbakazan@kpfu.ru

© 2024 **Abramova Anastasia Valeryevna**

Candidate of Economics, master of business administration. Kazan (Volga Federal University).

E-mail: abramova19191@rambler.ru

The article presents the current trends in the development of lean production in the Russian Federation. The brief results of the analysis of the market of services in the field of training (consulting) on lean production are presented. A roadmap for the organization of a scientific management system for lean production processes is presented. The importance of applying a systematic approach to managing lean production processes is positioned. The demanded directions of development of the lean production process management system at the state level are shown.

**Keywords:** *scientific management of the organization, lean production process management system, lean production roadmap, sustainable economic development.*

## References

1. *Abramova A. V.* Methodology for implementing lean production in an electric power organization // *Problems of modern science.* – 2013. – 2 (46). – P. 111–113.
2. *Axmetshina A. R., Abramova A. V.* Mechanism for sustainable development of subjects of the electric power complex of the Russian Federation based on the application of an integrated model of lean production and the concept of ESG management // *Economic Sciences.* – 2023. – No. 11. – P. 16–22.
3. Industrial tourism in Russia. About the project for the development of industrial tourism in the regions of the Russian Federation. – URL: <https://promtourism.ru/about> (visited on 03/25/2024).
4. *Medvedev D. A.* National priorities. Articles and speeches. – Moscow : Evropa, 2008. – 504 p.
5. Sustainable development in Russian business strategy. Collection of corporate practices. – Moscow : RSPP, 2023. – P. 224.
6. *Timofeev R. A., Abramova A. V.* A meaningful look at the implementation of lean manufacturing in Russia // *Society, state, personality: modernization of the system of relationships in modern conditions : XVI Interuniversity Scientific and Practical Conference of Students, Masters, Postgraduates and Teachers (with International Participation): in 2 Parts.* – Ministerstvo obrazovaniya i nauki Respubliki Tatarstan; Ministerstvo

truda, zanyatosti i soczial'noj zashhity' Respubliki Tatarstan; UVO «Universitet upravleniya «TISBI», 2016. – P. 361–364.



---

# Features of the implementation of a corporate information system on the example of a manufacturing enterprise

---

© 2024 **Anichkina Olga Aleksandrovna**

Candidate of Economic Sciences, Associate Professor of the Department of Finance, Accounting and Economic Security. K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: F-1980@yandex.ru

© 2024 **Merenkova Victoria Alexandrovna**

Master's Student of the Department of Finance, Accounting and Economic Security. K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: merenkova\_vikulya@mail.ru

© 2024 **Beketov Alexey Viktorovich**

Postgraduate Student of the Department of Finance, Accounting and Economic Security.

K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: beketoff.av@gmail.ru

© 2024 **Korotkich Tatiana Nikolaevna**

Senior Lecturer of the Department of Socio-Economic Sciences. Lipetsk Cossack Institute of Technology and Management (branch) K.G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Lipetsk, Russia.

E-mail: Korotkihtn@mail.ru

The introduction of a corporate information system at a manufacturing enterprise is an important step to ensure effective operation and management of the enterprise. The corporate information system makes it possible to collect, store, process and analyze a huge amount of data, which reduces the time for making managerial decisions and increases labor productivity.

The article discusses the implementation of a corporate information system at a manufacturing enterprise – it is a complex but necessary process that contributes to improving the efficiency and competitiveness of the enterprise in the market. It is important to take into account the specifics and needs of the enterprise when implementing the system in order to achieve maximum results.

---

**Keywords:** *corporate information system, information system, production enterprise, strategy, business process, personnel.*

---

### References

1. *Amirov A. A.* Methods and features of implementing corporate information systems at enterprises in the digital economy // Science and innovation. – 2023. – P. 1105–1108. – URL: <https://cyberleninka.ru/article/n/metody-i-osobennosti-vnedreniya-korporativnyh-informatsionnyh-sistem-na-predpriyatiyah-v-usloviyah-tsifrovoy-ekonomiki/viewer>.
2. *Evsigineev D. V.* Information systems standards for business process management // Bulletin of Science. – 2022. – Vol. 1, 12(57). – P. 351–353. – URL: <https://cyberleninka.ru/article/n/standarty-informatsionnyh-sistem-dlya-upravleniya-biznes-protsessami/viewer>.
3. *Golubeva O. L.* Analysis of the functionality of modern ERP systems // Management in modern systems. – 2022. – 3(35). – URL: <https://cyberleninka.ru/article/n/analiz-funktsionalnyh-vozmozhnostey-sovremennyh-erp-sistem/viewer>.
4. *Ptichy'na A. S.* Automation of management accounting of a manufacturing enterprise using the example of an integrated information system 1C:ERP // Young Scientists Forum. – 2020. – 1(41). – P. 538–542. – URL: <https://cyberleninka.ru/article/n/avtomatizatsiya-upravlencheskogo-ucheta-proizvodstvennogo-predpriyatiya-na-primere-kompleksnoy-informatsionnoy-sistemy-1s-erp/viewer>.
5. *SHitova T. F., Molodeczkaya S. F.* Implementation of the 1C: ERP Enterprise Management 2 system: problems and solutions // Management issues. – 2023. – 5(84). – P. 32–48. – URL: <https://cyberleninka.ru/article/n/vnedrenie-sistemy-1c-erp-upravlenie-predpriyatiem-2-problemy-i-puti-resheniya/viewer>.

# The digital economy: key trends of the information revolution and globalization

© 2024 **Anichkina Olga Aleksandrovna**

Candidate of Economic Sciences, Associate Professor of the Department of Finance, Accounting and Economic Security. K.G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: F-1980@yandex.ru

© 2024 **Merenkova Victoria Alexandrovna**

Master's Student of the Department of Finance, Accounting and Economic Security. K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: merenkova\_vikulya@mail.ru

© 2024 **Ovchinnikov Oleg Georgievich**

Postgraduate Student of the Department of Finance, Accounting and Economic Security.

K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University), Moscow, Russia.

E-mail: olegterro@mail.ru

© 2024 **Korotkich Tatiana Nikolaevna**

Senior Lecturer of the Department of Socio-Economic Sciences. Cossack Institute of Technology and Management (branch) K. G. Razumovsky Moscow State University of Technology and Management (First Cossack University) Lipetsk, Russia.

E-mail: Korotkihtn@mail.ru

This scientific article explores the main trends and characteristics of the digital economy in the context of the information revolution and globalization. The authors consider key aspects related to the development of information technologies, digital platforms and online services, their impact on economic growth and globalization processes. The problems of information security and protection in the digital economy are also considered. Analyzing current data and research, the authors conclude that the digital economy is one of the main drivers of modern economic development. They discuss the advantages and challenges faced by countries in the process of transition to the digital economy and highlight the need to develop comprehensive strategies and policies that contribute to successful integration into the global digital economy. The article also highlights key trends, such as improving the efficiency of processes, increasing access to information, changing business models and the growth of digital services markets. The authors propose a number of recommendations for governments, businesses and educational institutions in order to promote the development of the digital economy and minimize its negative impacts. In conclusion, the authors emphasize the need to take into account the peculiarities of the national context in the formation of the political, legal and economic base of the digital economy. They also note the importance of active interaction and cooperation between states and the business sector to achieve mutual benefit and successful integration into the global digital economy.

**Keywords:** *information revolution, information system, globalization, digital economy, corporate information systems, business process.*

## References

1. American Production and Inventory Control Society, APICS). – URL: <https://erp.101simplerecipe.com/phases-of-erp> (visited on 02/03/2024).
2. Amirov A. A. Methods and features of implementing corporate information systems at enterprises in the digital economy // *Science and innovation*. – 2023. – P. 1105–1108. – URL: <https://cyberleninka.ru/article/n/metody-i-osobennosti-vnedreniya-korporativnyh-informatsionnyh-sistem-na-predpriyatiyah-v-usloviyah-tsifrovoy-ekonomiki/viewer>.
3. Analysis of the organization's information system : tutorial / A. V. Rubczov [et al.]. – Moscow : Sibirskij Federal'nyj universitet, 2022. – 113 p.
4. Decree of the President of the Russian Federation dated 05/09/2017 No. 203 “On the Strategy for the Development of the Information Society in the Russian Federation for 2017–2030”.
5. Doroxov G. Y. Analysis of modern application programs used for making management decisions in manufacturing enterprises // *MMA Bulletin*. – 2022. – No. 2. – P. 99–102. – URL: <https://cyberleninka.ru/article/n/analiz-sovremennyh-programm-i-prilozheniy-ispolzuemyh-dlya-prinyatiya-upravlencheskih-resheniy-v-proizvodstvennyh-predpriyatiyah/viewer>.
6. Evsigneev D. V. Information systems standards for business process management // *Bulletin of Science*. – 2022. – Vol. 1, 12(57). – P. 351–353. – URL: <https://cyberleninka.ru/article/n/standarty-informatsionnyh-sistem-dlya-upravleniya-biznes-protsessami/viewer>.
7. Golubeva O. L. Analysis of the functionality of modern ERP systems // *Management in modern systems*. – 2022. – 3(35). – URL: <https://cyberleninka.ru/article/n/analiz-funksionalnyh-vozmozhnostey-sovremennyh-erp-sistem/viewer>.
8. Il'in B. V. Information systems and digital technologies in economics: lecture notes. – Moscow : KGMTU, 2022. – 135 p.
9. MRP use case / *Poznayka*. – URL: <https://poznayka.org/s90668t2.html> (visited on 02/03/2024).
10. Ovezdurdyeva I. K., Garadzhaeva Dzh. YA. World standards for industrial enterprise management in information systems // *World Scientist*. – 2024. – Vol. 1, no. 15. – P. 122–125. – URL: <https://cyberleninka.ru/article/n/mirovye-standarty-upravleniya-promyshlennym-predpriyatiem-v-informatsionnyh-sistemah/viewer>.
11. Ptichy'na A. S. Automation of management accounting of a manufacturing enterprise using the example of an integrated information system 1C:ERP // *Young Scientists Forum*. – 2020. – 1(41). – P. 538–542. – URL: <https://cyberleninka.ru/article/n/avtomatizatsiya-upravlencheskogo-ucheta-proizvodstvennogo-predpriyatiya-na-primere-kompleksnoy-informatsionnoy-sistemy-1s-erp/viewer>.
12. SHitova T. F., Molodeczkaya S. F. Implementation of the 1C: ERP Enterprise Management 2 system: problems and solutions // *Management Issues*. – 2023. – 5(84). – P. 32–48. – URL: <https://cyberleninka.ru/article/n/vnedrenie-sistemy-1c-erp-upravlenie-predpriyatiem-2-problemy-i-puti-resheniya/viewer>.
13. Spiczina I. A., Aksenov K. A. System analysis and modeling of information systems : tutorial. – Ekaterinburg : Izdatel'stvo Ural'skogo universiteta, 2021. – 118 p.
14. Sun-CZzi-Min E. V. The importance and development of information systems // *Young scientist*. – 2020. – 14(304). – P. 189–191. – URL: <https://moluch.ru/archive/304/68619>.

- 
15. *Xussejn L. A.* Assessment of the use of planning systems by Russian enterprises // *Moscow Economic Journal*. – 2022. – No. 2. – P. 653–665. – URL: <https://cyberleninka.ru/article/n/otsenka-ispolzovaniya-sistem-planirovaniya-resursov-rossiyskimi-predpriyatiyami/viewer>.

# Main classifications of small and medium business development acceleration processes

© 2024 Antonova Olga Vitalievna

PhD, assistant professor of Business Analysis Department. Financial University under the Government of the Russian Federation, Moscow.

E-mail: olgavit01@yandex.ru

The study examines the peculiarities of the functioning of the acceleration process of entrepreneurship involved in various spheres of life of the population. The classification of acceleration services is made, the main features of this process are highlighted.

**Keywords:** *acceleration, entrepreneurship, type, feature, service, sphere.*

## References

1. A. M. Petrov V. E. Stepenko K. A. T. Possibilities of legal mechanisms to counteract greenwashing to achieve the principles of sustainable development // Journal of Law and Sustainable Development. – 2023. – Vol. 11, no. 12. – P. 1630. – DOI: [10.55908/sdgs.v11i12.1630](https://doi.org/10.55908/sdgs.v11i12.1630).
2. Analysis of foreign experience in supporting small and medium-sized businesses / E. B. Gerasimova [et al.] // Economic Sciences. – 2023. – No. 223. – P. 123–130. – DOI: [10.14451/1.223.123](https://doi.org/10.14451/1.223.123).
3. CHernavskix E. Acceleration of business structures as a special set of special services // Human Progress. – 2022. – Vol. 8, issue 4. – P. 22. – DOI: [10.34709/IM.184.22](https://doi.org/10.34709/IM.184.22). – URL: [http://progresshuman.com/images/2022/Tom8\\_4/Chernavskikh.pdf](http://progresshuman.com/images/2022/Tom8_4/Chernavskikh.pdf).
4. Gerasimova E. B., Petrov A. M., Putixin Y. E. Small and medium-sized enterprises: foreign experience of sustainable development // Economics and Law Issues. – 2023. – No. 182. – P. 29–35. – DOI: [10.14451/2.182.29](https://doi.org/10.14451/2.182.29).
5. Ovsyannikova V. Y. Acceleration of small and medium-sized businesses // Modern scientific knowledge : collection of articles of the International Scientific and Practical Conference, Penza, May 27, 2023. – Penza : Nauka i Prosveshhenie, 2023. – P. 124–128.
6. Ozerova E. I. Acceleration of SMEs: state support for entrepreneurial initiatives // Economics: theory and practice. – 2019. – 3(55). – P. 72–77.
7. Petrov A. M. The role of state support for small and medium-sized businesses for the purpose of their accelerated development in single-industry towns // Economic Sciences. – 2023. – No. 218. – P. 164–166. – DOI: [10.14451/1.218.349](https://doi.org/10.14451/1.218.349).
8. Understanding a new generation incubation model: The accelerator / C. Pauwelsa [et al.] // Technovation. – 2016. – Vol. 50/51. – P. 13–24. – DOI: [10.1016/j.technovation.2015.09.003](https://doi.org/10.1016/j.technovation.2015.09.003).

# Clustering of subjects of the Russian Federation according to the main indicators of the use of information and communication technologies by the population

© 2024 **Babich Svetlana Gavriilovna**

Associate Professor of the Department of Statistics and Mathematical Methods in Management. MIREA – Russian Technological University, Moscow.

E-mail: babich\_s@mirea.ru

In the context of digitalization and technological re-equipment of the Russian economy, information and communication technologies (ICT) are actively being introduced in all spheres of life. The article presents the dynamics of the main indicators of the use of personal computers by the population and the use of the Internet, including for obtaining state and municipal services, in the federal districts of the country. As a result of applying the cluster analysis method, the subjects of the Russian Federation are divided into groups (clusters) according to the most significant indicators of the use of ICT by the population, which differ in their characteristics; regions with high, medium and low levels of ICT use are identified.

**Keywords:** *population, information and communication technologies, personal computers, Internet, dynamics, differentiation, cluster analysis.*

## References

1. *Aleksandrova T. V.* Digital inequality in Russian regions: causes, assessment, ways to overcome // *Economics and Business: Theory and Practice*. – 2019. – No. 8. – P. 9–12.
2. *Arxipova M. Y., Sirotnin V. P., Suxareva N. A.* Development of a composite indicator to measure the magnitude and dynamics of the digital divide in Russia // *Statistics questions*. – 2018. – 25(4). – P. 75–87.
3. *By'chkova S. G., Parshinczeva L. S.* Regional comparisons of ICT availability and use in Russian regions: possibilities for using integral indicators // *Statistics and Economics*. – 2020. – 17(1). – P. 25–34. – DOI: [10.21686/2500-3925-2020-1-25-34](https://doi.org/10.21686/2500-3925-2020-1-25-34).
4. *Dobrynskaya D. E., Marty'nenko T. S.* Prospects for the Russian information society: levels of the digital divide // *Bulletin of Peoples' Friendship University of Russia. Series: Sociology*. – 2019. – Vol. 19, no. 1. – P. 108–120. – DOI: [10.22363/2313-2272-2019-29-1-108-120](https://doi.org/10.22363/2313-2272-2019-29-1-108-120).
5. *Dubinina M. G.* Uneven development of the digital economy in the federal districts of Russia // *Science management and scientometrics*. – 2019. – Vol. 14, no. 3. – P. 368–399. – DOI: [10.33873/2686-6706](https://doi.org/10.33873/2686-6706).

6. *Fomin A. A.* Formation of the information space in modern Russia: problems and prospects // *News of Saratov University*. – 2019. – Vol. 19, no. 2. – P. 192–195.
7. *Kuznecov Y. A., Perova V. I., Semikov D. S.* Information and communication technologies as a factor in the development of the digital economy in the Russian Federation // *Bulletin of Nizhny Novgorod University named after. N. I. Lobachevsky. Series: Social Sciences*. – 2017. – No. 4. – P. 38–47.
8. *Kvasnikova M. A.* Digital inequality and its impact on the socio-economic development of regions in Russia // *Socio-political studies*. – 2020. – 1 (6). – P. 43–58. – DOI: [10.20323/2658-428X-2020-1-6-43-58](https://doi.org/10.20323/2658-428X-2020-1-6-43-58).
9. Monitoring the development of the information society in the Russian Federation. – URL: <https://rosstat.gov.ru/statistics/infocommunity> (visited on 04/30/2024).
10. Program “Digital Economy of the Russian Federation”. – URL: <http://static.government.ru/media/files/9gFM4FHj4PsB79I5v7yLVuPgu4bvR7M0.pdf> (visited on 04/30/2024).
11. Regulations on the organization and conduct by Rosstat of selective federal statistical observation on the use of information technologies and information and telecommunication networks by the population. – URL: <https://rosstat.gov.ru/storage/mediabank/pr462-14082020.pdf> (visited on 04/30/2024).
12. *resurs] [*. The level of digital literacy among Russians in 2022 increased to 71%. – URL: <https://digital.gov.ru/ru/events/43493/https://rosstat.gov.ru/statistics/infocommunity> (visited on 04/05/2024).
13. *ZHadan I. E.* Social risks in the digital economy // *Humanitarian scientific journal*. – 2018. – No. 1. – P. 20–26.



# Strategic development solutions of critical infrastructures for sustainability

© 2024 **Bekbergeneva Dina Evgenievna**

Dean of the Management School, Head of Enterprise's Economy and Management Department. Ugra State University.

E-mail: d\_bekbergeneva@ugrasu.ru

© 2024 **Lebedeva Elena Evgenievna**

3rd year postgraduate student of the Institute of Digital Economy. Ugra State University.

E-mail: Yelena\_lenina@mail.ru

The article examines the mechanisms of state federal and regional support for the development of creative sectors of the economy. The concept of creative economy has been updated. A comparison and grouping of northern regions according to the dynamics of development of creative industry sectors has been carried out. At the regional level, institutional, financial, infrastructural, and event activities aimed at stimulating and maintaining the interest of entrepreneurs in the creative sector are highlighted.

**Keywords:** *creative economy, creative industry, regional support programs.*

## References

1. *Abankina T. V.* Creative economy in Russia: new trends // Journal of the New Economic Association. – 2022. – 2 (54). – P. 221–228. – DOI: [10.31737/2221-2264-2022-54-2-13](https://doi.org/10.31737/2221-2264-2022-54-2-13).
2. *Bekbergeneva D. E., Volosnikova K. A.* Classification of risks of startup projects in the modern world // Society. – 2023. – 2(29). – P. 38–40.
3. Concept for the development of creative industries and mechanisms for the implementation of their state support in large and major urban agglomerations until 2030, order No. 2613-r by the Government of the Russian Federation dated September 20, 2021.
4. Developing client-centred marketing programmes in a fragile external environment / V. A. Bondarenko [et al.] // E3S Web of Conferences. – 2023. – Vol. 403. – P. 08001. – DOI: [10.1051/e3sconf/202340308001](https://doi.org/10.1051/e3sconf/202340308001).
5. *Mordanov M. A.* Creative industries as a driver of economic growth // Creative economy. – 2021. – Vol. 15, no. 10. – P. 3725–3740. – DOI: [10.18334/ce.15.10.113714](https://doi.org/10.18334/ce.15.10.113714).
6. *Novikova S. K.* Creative economy as a driver of growth: global and Russian experience // New technologies. – 2019. – No. 2. – P. 175–184.

7. Rating of creative regions of Russia. Scientific digest. Special #3. – 2023. – URL: [https://www.hse.ru/data/2023/11/14/2106798958/Human\\_Capital\\_NCMU\\_Digest\\_Special\\_Issue\\_3\\_Creative\\_Regions\\_11-2023.pdf](https://www.hse.ru/data/2023/11/14/2106798958/Human_Capital_NCMU_Digest_Special_Issue_3_Creative_Regions_11-2023.pdf).
8. *Romanecz I. I., Danilidi K. G.* Development of the creative economy in the sustainable growth agenda // Economics: yesterday, today, tomorrow. – 2022. – Vol. 12, no. 4-1. – P. 453–464. – DOI: [10.34670/AR.2022.22.21.010](https://doi.org/10.34670/AR.2022.22.21.010).

# Development of proposals for risk management in the activities of insurance companies, taking into account the achievement of sustainable development goals

© 2024 **Brovchak Sergey Valentinovich**

Associate Professor, lecturer at the School of Finance, Faculty of Economic Sciences, researcher. Financial University under the Government of the Russian Federation; National Research University Higher School of Economics, Research Institute of Statistics of Rosstat.

E-mail: s.v.brovchak@gmail.com

© 2024 **Prosvetov Oleg Sergeevich**

Student of the Faculty of Economic Sciences. National Research University Higher School of Economics, Moscow, Russia.

E-mail: o.prosvetov@gmail.com

© 2024 **Zinchenko Nadezhda Vladimirovna**

Student of the Faculty of Economic Sciences. National Research University Higher School of Economics, Moscow, Russia.

E-mail: nvzinchenko.contacts@gmail.com

The article discusses the issues of existing practices of taking into account the principles of sustainable development in the activities of insurance companies, taking into account the risk-based approach.

**Keywords:** *insurance, insurance market, insurance companies, principles of sustainable development, principles of sustainable insurance, global reporting initiative, risk, risk management, reporting in the field of sustainable development.*

## References

1. *Badrtdinova I. I.* Agricultural insurance with state support in the Russian Federation: status, problems, development prospects // Food Policy and Security. – 2016. – Vol. 3, no. 1. – P. 41–60. – DOI: [10.18334/ppib.3.1.35792](https://doi.org/10.18334/ppib.3.1.35792).
2. *Borkova E. A., Izusova M. R., Gematdinova K. A.* “Green” investments as a factor in the sustainable development of the world’s economies // Creative economy. – 2019. – Vol. 13, no. 12. – DOI: [10.18334/ce.13.12.41522](https://doi.org/10.18334/ce.13.12.41522).

3. *Brovkin A. V.* Mutual insurance - the history of its origins and global development, as relevant scientific and practical experience for the development of non-profit financial relations in Russia // Russian entrepreneurship. – 2017. – Vol. 18, no. 20. – P. 3019–3030. – DOI: [10.18334/rp.18.20.38434](https://doi.org/10.18334/rp.18.20.38434).
4. EBA Report on management and supervision of ESG risks for credit institutions and investment firms. – URL: [https://www.eba.europa.eu/sites/default/files/document\\_library/Publications/Reports/2021/1015656/EBA%20Report%20on%20ESG%20risks%20management%20and%20supervision.pdf](https://www.eba.europa.eu/sites/default/files/document_library/Publications/Reports/2021/1015656/EBA%20Report%20on%20ESG%20risks%20management%20and%20supervision.pdf) (visited on 02/29/2024).
5. Environmental, Social and Governance (ESG) Risks. – URL: <https://esriskguard.com/all-about-esg-risks> (visited on 02/29/2024).
6. ESG in insurance: Strategy and transformation. – URL: <https://kpmg.com/xx/en/home/insights/2023/06/esg-in-insurance-strategy-and-transformation.html> (visited on 02/29/2024).
7. ESG: A growing sense of urgency / PWC. – URL: <https://www.pwc.com/us/en/industries/financial-services/library/next-in-insurance-top-issues/esg-insurance-industry.html> (visited on 02/29/2024).
8. How to effectively use process metrics in business process analysis / Workfellow. – URL: <https://www.workfellow.ai/blog/how-to-use-process-metrics-in-business-process-analysis> (visited on 02/29/2024).
9. Implementation of ESG in the Russian insurance market 2022.
10. ISO 31000:2018 – Risk management. A practical guide <https://www.iso.org/publication/PUB100464.html>.
11. *Kirillova N. V., CZy'ganov A. A.* ESG transformation in the insurance market: current state, problems and prospects : Monograph. – ISBN 978-5-00172-596-1.
12. *Kovalev A. A.* Ways to improve the health insurance system // Russian entrepreneurship. – 2010. – Vol. 11, no. 5. – P. 114–117. – URL: <https://creativeconomy.ru/lib/5989>.
13. *Kravchenko E. V.* Features of corporate pension insurance in Russia and abroad // Labor Economics. – 2019. – Vol. 6, no. 3. – P. 1203–1218. – DOI: [10.18334/et.6.3.41080](https://doi.org/10.18334/et.6.3.41080).
14. Principles for Sustainable Insurance. – URL: <https://www.unepfi.org/insurance/insurance>.
15. *SHokin V. O.* Global economy and approaches to the systematic implementation in the Russian Federation of the best global practices of state regulation of the insurance market // Economics, entrepreneurship and law. – 2016. – Vol. 6, no. 4. – P. 377–395. – DOI: [10.18334/epp.6.4.37111](https://doi.org/10.18334/epp.6.4.37111).
16. *SHokin V. O.* Global economy and examples of the world's best practices in state regulation of the insurance market // Russian entrepreneurship. – 2017. – Vol. 18, no. 1. – P. 89–109. – DOI: [10.18334/rp.18.1.37164](https://doi.org/10.18334/rp.18.1.37164).
17. *SHokin V. O.* Organization of state regulation of the insurance market in the member states of the Eurasian Economic Union // Russian entrepreneurship. – 2017. – Vol. 18, no. 7. – P. 1283–1301. – DOI: [10.18334/rp.18.7.37729](https://doi.org/10.18334/rp.18.7.37729).
18. Solvency II: Introduction to Pillar II. – URL: [https://web.actuaries.ie/sites/default/files/event/2016/04/160513\\_intro\\_to\\_pillar\\_2.pdf](https://web.actuaries.ie/sites/default/files/event/2016/04/160513_intro_to_pillar_2.pdf).
19. *Stejskal E. A., Efimov O. N., Xazhieva Z. R.* Regional insurance business: systemic problems of activity // Russian entrepreneurship. – 2019. – Vol. 20, no. 4. – P. 1007–1020. – DOI: [10.18334/rp.20.4.40469](https://doi.org/10.18334/rp.20.4.40469).
20. Supporting the ESG transition, the role of insurance in sustainability. – URL: <https://axaxl.com/fast-fast-forward/articles/supporting-the-esg-transition-the-role-of-insurance-in-sustainability> (visited on 02/29/2024).
21. Sustainable Insurer. – URL: <https://www.esg-insurer.com/aon> (visited on 02/29/2024).
22. The insurance industry and ESG: challenges and opportunities. – URL: <https://www.gbm.hsbc.com/en-gb/insights/sustainability/the-insurance-industry-and-esg> (visited on 02/29/2024).
23. What is Solvency II? – URL: [https://www.eiopa.europa.eu/browse/regulation-and-policy/solvency-ii\\_en#how-is-the-solvency-ii-regulatory-framework-structured](https://www.eiopa.europa.eu/browse/regulation-and-policy/solvency-ii_en#how-is-the-solvency-ii-regulatory-framework-structured).
24. *Yakovleva A. V.* Unemployment insurance as an element of social security for workers (US experience) // Russian entrepreneurship. – 2011. – Vol. 12, no. 11. – P. 33–40. – URL: <https://creativeconomy.ru/lib/7113>.

# On the prospects for the development of voluntary health insurance

© 2024 **Brovchak Sergey Valentinovich**

Candidate of Economic Sciences, Associate Professor, Department of Insurance and Economics of the Social Sphere of the Faculty of Finance. Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: svbrovchak@fa.ru

© 2024 **Kashina Maria Alexandrovna**

4th year student of the BFSS20-1 group Department of Insurance and Economics of the Social Sphere of the Faculty of Finance Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: mkashina28@gmail.com

The article discusses the development of voluntary health insurance based on a comparison of the main indicators characterizing them. The features of voluntary medical insurance are considered. The analysis of the possibility of further development of voluntary medical insurance is carried out. A list of criteria has been formed that determine the success of further development of voluntary health insurance.

**Keywords:** *financial market development strategy, compulsory medical insurance, voluntary medical insurance, healthcare.*

## References

1. Bank of Russia. – URL: [https://cbr.ru/vfs/statistics/admissionfinmarket/ssd\\_2023q4.pdf](https://cbr.ru/vfs/statistics/admissionfinmarket/ssd_2023q4.pdf) (visited on 02/29/2024).
2. Compare.Ru. – URL: <https://www.sravni.ru/dms> (visited on 02/29/2024).
3. Driving forces for the development of the digital economy in the medical field: cooperation on a global scale / V. K. Krutikov [et al.] // *Creative economy*. – 2022. – Vol. 16, no. 4. – P. 1535–1550. – DOI: [10.18334/ce.16.4.114563](https://doi.org/10.18334/ce.16.4.114563).
4. Fedorova I. Y., Kiyashova D. V. Program of state guarantees for the provision of medical care to insured citizens (financing issues) // *Economy and society: modern development models*. – 2017. – Vol. 7, no. 4. – P. 133–144.
5. FFOMS. – URL: <https://www.ffoms.gov.ru/system-oms> (visited on 02/29/2024).
6. Gvozdeva I. I. Schemes for using franchises as a risk management tool in health insurance // *Economy and society: modern development models*. – 2016. – Vol. 6, no. 1. – P. 137–147.

7. Kuz'mina M. A., Zuev A. V., Sertakova O. V. Internal control of the quality and safety of medical care: socio-economic aspect // *Economy and society: modern development models*. – 2022. – Vol. 12, no. 2. – P. 129–138. – DOI: [10.18334/ecsoc.12.2.116257](https://doi.org/10.18334/ecsoc.12.2.116257).
8. Management of a public medical organization in the context of digital transformation of healthcare / V. M. Manujlov [et al.] // *Leadership and Management*. – 2022. – Vol. 9, no. 2. – P. 619–638. – DOI: [10.18334/lim.9.2.114135](https://doi.org/10.18334/lim.9.2.114135).
9. Medadviser. – URL: [https://medadvisor.ru/moskva/programs?category=all&sex=all&sort=price\\_asc&clinicId=0&page=1](https://medadvisor.ru/moskva/programs?category=all&sex=all&sort=price_asc&clinicId=0&page=1) (visited on 02/29/2024).
10. Mel'nichuk I. I., Sertakova O. V. Health insurance as a basis for social insurance in the system of quality of life factors // *Economy and society: modern development models*. – 2016. – Vol. 6, no. 4. – P. 60–73.
11. Pharmvestnik. – URL: <https://pharmvestnik.ru/analytics/DSM-Group-Yanvar-2024-goda.html> (visited on 02/29/2024).
12. Prodotorov.Ru. – URL: <https://prodoctorov.ru/moskva/uslugi> (visited on 02/29/2024).
13. Puxal'skij A. N., ZHeleznyova Y. S., Koval'kova K. K. Improving healthcare institution inventory management in the context of multi-channel financing of medical care // *Creative economy*. – 2021. – Vol. 15, no. 1. – P. 211–222. – DOI: [10.18334/ce.15.1.111536](https://doi.org/10.18334/ce.15.1.111536).
14. RESO-Med. – URL: [https://msk.reso-med.com/about\\_us/documents/tarifs-dms.pdf?ysclid=1s8osv5et4979818835](https://msk.reso-med.com/about_us/documents/tarifs-dms.pdf?ysclid=1s8osv5et4979818835) (visited on 02/29/2024).
15. Russian Newspaper. – URL: <https://rg.ru/2023/02/07/eksperty-ocenili-rost-cen-na-lekarstva-za-2022-god.html> (visited on 02/29/2024).
16. Sertakova O. V., Dzyuba N. A., Suxinina I. V. Interdepartmental interaction and digital technologies: mutual determinants of development of quality of medical care and rehabilitation of the population // *Economy and society: modern development models*. – 2021. – Vol. 11, no. 1. – P. 29–46. – DOI: [10.18334/ecsoc.11.1.111621](https://doi.org/10.18334/ecsoc.11.1.111621).
17. SM-Clinic. – URL: <https://www.smclinic.ru/services/yourhealth> (visited on 02/29/2024).
18. TASS. – URL: <https://tass.ru/ekonomika/13213783>.
19. TVNZ. – URL: <https://www.kp.ru/russia/moskva/lechenie/luchshie-dms-v-moskve/?ysclid=1s3i4iukr2625426178> (visited on 02/29/2024).

# Methods and techniques of analysis in e-commerce

© 2024 **Burtseva Ksenia Yurievna**

Associate Professor of Business analysis Department Tax, Audit and Business-analysis Faculty. PhD of Economic Sciences. Financial University under the Government of the Russian Federation Moscow.

E-mail: aksentiya@mail.ru

Increased activation of e-commerce began in 2020, when, amid the COVID-19 pandemic, economic entities in various business sectors were forced to look for options for commodity sales and adapt business models to dramatically changed external conditions. The processes of online ordering and sales of products have intensified both at the regional, national and international levels. Today, entrepreneurs need analytical tools adapted for use in e-commerce and allowing them to organize activities to promote a product in the online market. Based on the results of the study, the methodology for analyzing goods (services) was adapted to the conditions of e-commerce. Based on methods of compilation, analysis and synthesis of practical experience and theoretical developments of domestic and foreign authors, the article reveals methodological approaches and methods of analysis and promotion of goods.

**Keywords:** *analysis, analysis methodology, e-commerce, product promotion, sales, marketplace*

## References

1. Analytical system for sellers on marketplaces / Shopstat. – URL: <https://shopstat.ru> (visited on 03/14/2024).
2. *Burczeva K. Y.* Analytical tools for promoting goods on marketplaces // Economic Sciences. – 2024. – 2(231).
3. *Burczeva K. Y.* Control and regulation of the activities of regional universities // Bulletin of Kazan State Agrarian University. – 2020. – 4 (60). – P. 90–96.
4. *Burczeva K. Y.* Development of accounting, analytical and control tools based on XBRL technologies // Bulletin of Kazan State Agrarian University. – 2020. – 3 (59). – P. 94–98.
5. *Burczeva K. Y.* Directions for increasing the efficiency of internal control of business processes // Bulletin of Voronezh State Agrarian University. – 2021. – 1(68). – P. 151–159.
6. *Burczeva K. Y.* Methodological tools for strategic analysis // Audit and financial analysis. – 2018. – No. 3. – P. 126–130.
7. *Grant R. M.* Contemporary strategic analysis. – Oxford : Blackwell, 2019. – 675 p.
8. *Osterval'der A., Pin'e I.* Building Business Models: A Handbook for a Strategist and Innovator. – Moscow : Al'pina Publisher, 2016. – URL: <https://www.litres.ru/book/aleksandr-ostervalde/postroenie-biznes-modeley-nastolnaya-kniga-stratega-i-6147994>.
9. *Porter M. E.* Competitive advantages. – New York : Free Press, 1985. – 658 p.

# Features of digital economy development in the Russian Federation

© 2024 **Zhang Wen**

A graduate student. Heilongjiang University, Harbin, Heilongjiang.

E-mail: 754837362@qq.com

Progress in the field of digital technologies, changes in information flows and development trends in world economies have formed a new era in which information has become a fundamental element in management and socio-economic processes. The transformation of information into knowledge now directly affects the improvement of production efficiency, and social interactions are increasingly moving into the digital dimension. The transition to a digital economy offers significant opportunities to stimulate economic progress, activate existing market structures in goods, services and labor, and optimize public sector activities. At the current stage, it is important for Russia to comply with the dynamics of global transformation processes in order to achieve the necessary progress in socio-technical development and strengthen its competitive position in the international arena. The object of the study is digital technological innovation, digital infrastructure and legislative initiatives regulating the development of the digital economy in the Russian Federation. The purpose of the study is to analyze the main trends, opportunities and problems associated with the development of the digital economy in the Russian Federation. Research methods: analysis of scientific and specialized literature, as well as reports of governmental and international organizations on the development of the digital economy; general scientific research methods (induction and deduction, generalization, systematization, abstraction). Scientific novelty of the research: disclosure of the concept of the digital economy and its significance for the sustainable socio-economic development of Russia, identification and systematization of key factors influencing the success of digital transformation in Russia; proposal of strategic directions to accelerate the digital transformation of the Russian economy.

---

**Keywords:** *economic development, development of competitiveness, development of the digital economy, socio-economic development of Russia, digital transformation of the Russian economy.*

---

## References

1. Azaryan E. M., Maxnonosov D. V. Digital transformation strategy for e-commerce // Economics and management: problems, solutions. – 2023. – Vol. 3, 7(139). – P. 183–190.
2. Azaryan E. M., Maxnonosov D. V. Technologies for implementing virtual marketing in e-commerce organizations // Trade and market. – 2019. – Vol. 2, 4(52). – P. 8–13.



3. Babina S. I. Digital and information technologies in enterprise management: reality and a look into the future // Creative economy. – 2019. – Vol. 13, no. 4. – P. 723–742.
4. Delibaltova M. E-commerce: modern development problems and ways to solve them through the development of customer interaction channels // Creative economy. – 2021. – Vol. 15, no. 5. – P. 2063–2078.
5. Efremenko E. V. Business model for the development of the marketing services market in the context of digital transformation : monograph. Issue 69. – Ufa : Ae'terna, 2022. – P. 58–69.
6. Germanchuk A. N., Vojtyuk-CHenakal M. V. Conceptual basis for the formation of an online trading marketing strategy // Trade and market. – 2020. – Vol. 2, 4–1(56). – P. 24–31.
7. Gil'yano A. A., Mozoleva N. V. Business models of companies based on digital platforms in the modern economy // Science and education: farming and economics; entrepreneurship; law and administration. – 2019. – 12(115). – P. 7–10.
8. Igoshina D. R. About the scale of the digital economy // Innovative economic development. – 2022. – 5(71). – P. 35–42.
9. Ivanovskij B. G. Economic effects from the introduction of artificial intelligence technologies // Social innovations and social sciences. – 2021. – No. 2. – P. 8–25.
10. Trejman M. G. Energy management. Use of information and digital technologies in energy management. – SPb. : VSHTE' SPbGUPTD, 2023. – 58 p.
11. Voziyanova N. Y., Deshhenko A. Y. "Economy of knowledge" and services: ecosystem institutional-marketing concept of development // Innovative economic development. – 2023. – 3(75). – P. 12–20.
12. Xil'ko V. B. The development of online trading as a factor in the transformation of goods distribution channels // Bulletin of the Russian Economic University. G. V. Plekhanov. Introduction. The path to science. – 2022. – Vol. 12, 3(39). – P. 98–106.

# Methodological approaches to developing an Intra-Corporate Regulation on accounting and reporting in the field of sustainable development of organizations

---

© 2024 **Demina Irina Dmitrievna**

Dr. Sci. (Econ.), Professor. Professor of the Department of Audit and Corporate Reporting. Financial University, Moscow, Russia.

E-mail: IDDemina@fa.ru

© 2024 **Mamedova Samira**

Manager, Postgraduate Student, Department of Audit and Corporate Reporting. Financial University, Moscow, Russia.

E-mail: samira.mamedowa@mail.ru

The article provides an analysis of the process of adapting methodological recommendations to the specifics of an organization's activities for the development of regulations on accounting and reporting on sustainable development. Key aspects of selecting indicators and their calculation are discussed, including analysis of the organization's activities, data availability, involvement of stakeholders, industry-specific characteristics^ and compliance with regulatory requirements. The proposed approach contributes to accurately reflecting the organization's activities in the field of sustainable development and creating informative reporting.

---

**Keywords:** *adaptation, methodological recommendations, organization's activities, accounting, reporting, sustainable development, indicators, calculation, analysis, data availability, stakeholders, industry-specific characteristics, compliance, regulatory requirements, informative reporting.*

---

## References

1. Adamovich L. M., Andreeva N. V. Accounting and audit of sustainable development of an enterprise : tutorial. – Moscow : YUrajt, 2017.
2. Alekseeva I. V., Xly'nova A. S. Methodological aspects of formation non-financial reporting by small businesses // Bulletin of professional accountants. – 2022. – No. 3.
3. Andreeva L. P. New in fixed asset accounting // Accounting. – 2021. – No. 3. – P. 6-13.
4. Draft Federal Law "On public non-financial reporting" (prepared by the Ministry of Economic Development Russia 12/28/2017). – URL: <https://base.garant.ru/56740141>.

5. *Efimova O. B.* Generating sustainability reporting: stages and preparation procedures // Accounting. Analysis. Audit. – 2018. – 5(3). – P. 40–53.
6. *Efimova O. V.* Corporate reporting as a way of interacting with stakeholders // Audit statements. – 2015. – No. 9. – P. 43–54.
7. *Griczaj A. V., Smagina S. Y.* Social responsibility of business: accounting and analytical aspects : tutorial. – Moscow : Finansy' i statistika, 2016.
8. Information mail on recommendations for disclosure by public joint stock companies non-financial information related to the activities of such companies / Bank of Russia. – URL: [https://www.cbr.ru/StaticHtml/File/117620/20210712\\_in-06-28\\_49.pdf](https://www.cbr.ru/StaticHtml/File/117620/20210712_in-06-28_49.pdf).
9. Informational letter of the Bank of Russia dated July 12, 2021 No. IN-06-28/49 “On recommendations on disclosure by public joint stock companies of non-financial information related to the activities of such societies”. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_390868](https://www.consultant.ru/document/cons_doc_LAW_390868).
10. *Konovalova M. V.* Accounting and analysis of sustainable development of an enterprise : tutorial. – Moscow : YUrajt, 2018.
11. *Levchenko A. I.* Accounting and analysis of sustainable development of an enterprise : tutorial. – Moscow : Infra-M, 2017.
12. On approval of the Concept for the development of public non-financial reporting / Government of the Russian Federation. – URL: <http://government.ru/docs/27645>.
13. Order of the Ministry of Economic Development of Russia dated November 1, 2023 No. 764 “On approval of methodological recommendations for the preparation of reports on sustainable development” / Ministry economic development Russian Federation. – URL: [https://www.economy.gov.ru/material/dokumenty/prikaz\\_minekonomrazvitiya\\_rossii\\_ot\\_1\\_noyabrya\\_2023\\_g\\_764.html](https://www.economy.gov.ru/material/dokumenty/prikaz_minekonomrazvitiya_rossii_ot_1_noyabrya_2023_g_764.html).
14. PBU 1/2008 - Accounting policy of the organization / Business Registration, Support Center. – URL: <https://www.regfile.ru/pbu/pbu-1-2008.html#:~:text=Для%20целей%20настоящего%20Положения%20под,итогового%20обобщения%20фактов%20хозяйственной%20деятельности>.
15. Regulatory legal acts and other official documents of the Russian Federation Review “to the file cabinet” // Economics of Railways. – 2023. – No. 11. – P. 95–101. – URL: <https://www.elibrary.ru/item.asp?id=54883561>.
16. *Tyutyukina E. B.* Finance of organizations (enterprises) : Textbook. – Moscow : Dashkov i K, 2014. – 544 p.

# Risks of economic activity in the accounting policy of economic entities

© 2024 **Dombrovskaya Elena Nikolaevna**

PhD in Economics, Associate Professor of the Department of Audit and Corporate Reporting of the Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: ENDombrovskaya@fa.ru

© 2024 **Kochkina Kristina Andreevna**

Student of the Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: kochkinakristina5154@gmail.com

The article considers the types of economic risks and approaches to responding to them by reflecting them in the accounting policies of economic entities. The need to disclose information about risks in accounting (financial) statements requires the establishment of accounting parameters for this process. A layout of the elements of the accounting policy of a commercial bank has been formed, providing accounting support for the disclosure of information about risks.

**Keywords:** *risks of economic activity; accounting policy.*

## References

1. *Agamagomedova S. A. Risk-based approach to control and supervisory activities: theoretical justification and problems of application // Siberian Legal Review. – 2021. – No. 4.*
2. *Avdijskij V. I., Bezdenezhny'x V. M. Theory and practice of organizational risk management : textbook. – Moscow : KnoRus, 2020. – 275 p.*
3. Directive of the Bank of Russia dated 08/07/2017 No. 4482-U (as amended on 10/06/2023) "On the form and procedure for disclosure by a credit organization (the parent credit organization of a banking group) of information on accepted risks, procedures for their assessment, risk management and capital" / SPS ConsultantPlus.
4. IFRS 7 Financial Instruments: Disclosures.
5. Information from the Ministry of Finance of Russia No. PZ-9/2012 "On the disclosure of information about the risks of an organization's economic activities in the annual financial statements" / SPS ConsultantPlus.
6. *Klyuchevskaya N. Risk-based approach: priority of government control reform / SPS Garant.*
7. *Kozlova P. D., Anoxina M. E. Organizational risk assessment // Modern control technologies. – 2023. – No. 1.*

- 
8. *Panyagina A. E.* Approaches to understanding and classifying risks // Modern economics: problems, trends, prospects. – 2012. – No. 6.

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

© 2024 **Golysheva Nina Iosifovna**

Associate Professor of the Department of Audit and Corporate Reporting, PhD in Economics. Financial University under the Government of the Russian Federation, Moscow.

E-mail: ngolysheva@fa.ru

The relevance of the article is determined by the fact that the legislation in the field of accounting has certain gaps, or the legislator gives the entrepreneur the right to choose which method of accounting is more suitable for him from those available (for example, in terms of calculating depreciation). In this regard, it is important to exercise professional judgment. After all, the financial well-being of an organization depends on the correct choice of accounting methodology.

**Keywords:** *professional judgment, accounting, accounting policies, accounting reform, IFRS.*

## References

1. *Darmilova D. Z.* Professional judgment of an accountant as the basis for the formation of an organization's accounting policy // *Architecture of Finance: Challenges of the New Reality : Collection of materials of the XI International Scientific and Practical Conference, St. Petersburg, March 22–26, 2021.* – SPb. : Sankt-Peterburgskij gosudarstvenny'j e'konomicheskij universitet, 2021. – P. 592–595.
2. Federal Law No. 402-FZ dated December 6, 2011 (as amended on December 30, 2021) "On Accounting" (as amended and supplemented, entered into force on January 1, 2022).
3. *Gomboeva A. N.* Professional judgment of an accountant when choosing the valuation of accounting objects // *Economics and humanities.* – 2022. – 4(363). – P. 28–36.
4. *Kuzneczova L. N.* Risks of Using Professional Judgment in Accounting // *Modern innovations of socio-economic systems : Materials of the scientific and practical conference with international participation, Saratov, March 17, 2022.* – Saratov : Amirit, 2022. – P. 39–42.
5. *Muzalev S. V., Nikiforova E. V., Petrova O. A.* Recycling of Municipal Solid Waste in Construction // *Construction Materials and Products.* – 2023. – Vol. 6, no. 5. – DOI: [10.58224/2618-7183-2023-6-5-7](https://doi.org/10.58224/2618-7183-2023-6-5-7).
6. *Petrova O. A.* Methodological basis for statistical research of economic growth of territorial units // *Economic Sciences.* – 2023. – No. 227. – P. 113–115. – DOI: [10.14451/1.227.113](https://doi.org/10.14451/1.227.113).
7. *Petrova O. A.* Theories of economic growth as a conceptual basis for its quantitative measurement // *Economics and Law Issues.* – 2023. – No. 177. – P. 47–53. – DOI: [10.14451/2.177.47](https://doi.org/10.14451/2.177.47).

8. Petrova O. A. Typology of regions according to parameters of economic growth and its quality // Economic Sciences. – 2023. – No. 227. – P. 109–112. – DOI: [10.14451/1.227.109](https://doi.org/10.14451/1.227.109).
9. Pivneva S. V., Vaslavskaya I. Yu., Lapir M. Assessing the quality of project management in industrial enterprises within the framework of Industry 4.0 based on the integral entropy index // Journal of Management & Technology. – 2023. – Vol. 23, no. 2. – P. 356–367. – DOI: [10.20397/2177-6652/2023.v23i2.2662](https://doi.org/10.20397/2177-6652/2023.v23i2.2662).
10. Professional judgment of an accountant as a way to improve the quality of reporting (together with Maria Kalashnikova) / My Accountant Perm. – URL: <https://clck.ru/32Uih7> (visited on 10/26/2022).
11. Recommendation R-96/2018-KPR “Professional judgment” (Foundation “National non-state accounting regulator “Accounting Methodological Center”, adopted by the Recommendations Committee on December 17, 2018) / Accounting Methodological Center. – 2021. – URL: [http://bmcenter.ru/Files/R-KpR-Prof sugdeniye\\_buhgaltera](http://bmcenter.ru/Files/R-KpR-Prof sugdeniye_buhgaltera) (visited on 10/26/2022).
12. Sitnikova O. Y. On the influence of professional judgment of specialists on the activities of organizations // Economic Sciences. – 2022. – No. 206. – P. 194–198.
13. Sviridova L., Sataikina E. V., Terent'eva T. A. Identification of sources of financing activities: professional judgment of an accountant // Intelligence. Innovation. Investments. – 2021. – No. 3. – P. 48–60.
14. Tolmachev M., Petrova O. Implementaciones de medidas para el desarrollo del potencial económico de la infraestructura de la zona ártica // Revista Electrónica de Investigación en Ciencias Económicas. – 2022. – Vol. 10, no. 20. – P. 115–128. – DOI: [10.5377/reice.v10i20.16030](https://doi.org/10.5377/reice.v10i20.16030).
15. Undov A. A., Rozhnova O. V. Professional judgment of an accountant in the economic activities of an economic entity // Audit. – 2021. – No. 9. – P. 38–40.
16. Using professional judgment in organizing inventory accounting / L. V. Postnikova [et al.] // Management Accounting. – 2021. – No. 8–1. – P. 202–209.
17. Zelenin N. V. Features of the formation of professional judgment of an accountant and auditor, similarities and differences // Bulletin of the Transnistrian University. Series: Physics, mathematics and technical sciences. Economics and Management. – 2021. – 3(69). – P. 340–347.
18. Zelenin N. V. Judgment as a way of thinking of a professional accountant // Bulletin of the Pridnestrovian University. Series: Physical, Mathematical and Technical Sciences. Economics and Management. – 2020. – 3(66). – P. 241–245.

# Greenwashing as a method of falsificating non-financial reporting

© 2024 **Gordova Marina Alekseevna**

Candidate of economic sciences, associate professor of the Department of audit and corporate reporting, Faculty of taxes, audit and business analysis. Financial University under the Government of the Russian Federation, Russia, Moscow.

E-mail: MGordova@fa.ru

As the world emerges from the economic crisis caused by COVID-19, business leaders are beginning to recognize that greenwashing is a method of falsifying non-financial information that can jeopardize their business. Sustainability disclosure fraud is inherently a conflict between reported behavior and actual behavior, and an organization's management is responsible for the information disclosed.

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

## References

1. Exxon Investors Back IEA Net-Zero Reporting in Surprise Vote / Bloomberg. – URL: <https://www.bloomberg.com/news/articles/2022-05-25/exxon-investors-back-more-climate-disclosures-in-surprise-vote> (visited on 02/20/2024).
2. ExxonMobil Low Carbon Solutions to commercialize emission-reduction technology / Exxon Mobil Corporation. – URL: [https://corporate.exxonmobil.com/news/news-releases/2021/0201\\_exxonmobil-low-carbon-solutions-to-commercialize-emission-reduction-technology](https://corporate.exxonmobil.com/news/news-releases/2021/0201_exxonmobil-low-carbon-solutions-to-commercialize-emission-reduction-technology) (visited on 02/20/2024).
3. Global trends in climate change litigation: 2022 snapshot / Harvard Law School Forum on Corporate Governance. – URL: <https://corpgov.law.harvard.edu/2023/07/24/greenwashing-navigating-the-risk> (visited on 02/20/2024).
4. Glossary of terms in sustainable development finance and climate governance / Bank of Russia. – URL: <https://cbr.ru/develop/ur/faq> (visited on 02/25/2024).
5. Mind the Gap: Eighty-eight percent of Gen Z doesn't trust brands' environment, social, and governance (ESG) claims / McKinsey Insights. – URL: <https://www.mckinsey.com/~media/mckinsey/email/genz/2022/12/06/2022-12-06b.html> (visited on 02/20/2024).
6. Net zero company benchmark / Climate Action 100+. – URL: <https://www.climateaction100.org/net-zero-company-benchmark> (visited on 02/22/2024).
7. Nikitin A. P. The effect of Campbell's Law in higher education // Revolution and evolution: models of development in science, culture, society. – 2019. – No. 1. – P. 246–248.



- 
8. Sustainable Reality / Morgan Stanley. – URL: [https://www.morganstanley.com/content/dam/msdotcom/en/assets/pdfs/MS\\_Institute\\_for\\_Sustainable\\_Investing\\_Sustainable\\_Reality\\_1H\\_2023\\_report\\_FINAL.pdf](https://www.morganstanley.com/content/dam/msdotcom/en/assets/pdfs/MS_Institute_for_Sustainable_Investing_Sustainable_Reality_1H_2023_report_FINAL.pdf) (visited on 02/20/2024).

# Financial statement fraud: methods of detection and prevention

© 2024 **Gordova Marina Alekseevna**

Candidate of economic sciences, associate professor of the Department of audit and corporate reporting, Faculty of taxes, audit and business analysis. Financial University under the Government of the Russian Federation, Russia, Moscow.

E-mail: MGordova@fa.ru

© 2024 **Studennikova Anastasia Aleksandrovna**

Specialist of TSATR – audit services LLC.

E-mail: anastacia.studennikova@mail.ru

Every day, news about financial statement fraud negatively impacts economies around the world. Current research by anti-fraud specialists indicates that organizations lose 5% of revenue annually due to financial fraud, making research in this area and the development of fraud detection and prevention methods very important. The purpose of this article is to identify effective financial statement fraud detection and prevention measures and techniques that will assist companies and investors in the prompt detection and prevention of fraud, which can ultimately lead to the preservation of financial stability as well as a more efficient allocation of capital.

**Keywords:** *accounting, financial reporting, disclosure, economic crimes, fraud.*

## References

1. EY Global Integrity Report 2022. – URL: <https://www.ey.com/content/dam/ey-unified-site/ey-com/en-gl/insights/forensic-integrity-services/documents/ey-global-integrity-report-2022.pdf> (visited on 03/24/2024).
2. Global Economic Crime and Fraud Survey / Сайт PwC. – URL: <https://www.pwc.com/gx/en/forensics/gecsm-2022/PwC-Global-Economic-Crime-and-Fraud-Survey-2022.pdf> (visited on 03/22/2024).
3. Gordova M. A. Application of digital technologies in the formation and presentation of non-financial reporting of economic entities // Economic Sciences. – 2023. – No. 223. – P. 131–134.
4. Occupational Fraud 2024: A Report To The Nations / Сайт Association of Certified Fraud Examiners. – URL: <https://www.acfe.com/-/media/files/acfe/pdfs/rtn/2024/2024-report-to-the-nations.pdf> (visited on 03/22/2024).
5. SHnajder V. V. On current issues of fraud and its impact on the financial statements of economic entities // Economic Sciences. – 2022. – No. 211. – P. 244–247.

6. *Sotnikova L. V.* Financial Statement Fraud: Detection and Prevention: Monograph. – Moscow : Buxgalterskij uchet, 2015.
7. *Sotnikova L. V.* National financial reporting standards that are adequate to international financial reporting standards: a textbook. – Moscow : Prometej, 2022. – 382 p.

## The method of substantiating the feasibility of the formation and development of cross-border transport clusters

---

© 2024 **Guskova Marina Fedorovna**

Doctor of Economics, Professor. Russian University of Transport (RUT MIIT), Moscow.

E-mail: oet2004@yandex.ru

© 2024 **Smirnov Andrey Igorevich**

Postgraduate student of the Department of Quality Management. Russian University of Transport (RUT MIIT), Moscow.

E-mail: andrusar@yandex.ru

The article proposes a method for substantiating the feasibility of the formation and development of cross-border transport clusters. The indicators of the economic effect and efficiency of the company's entry into the cross-border transport cluster are presented. Indicators for assessing trends in the formation and development of cross-border transport clusters are grouped. The criteria for the sustainability of a cross-border transport cluster are presented.

---

**Keywords:** *cross-border transport cluster, assessment indicators, KR.*

---

### References

1. *Dambaeva N. P.* The concept of a cluster approach to the development of the economy of the border region // Bulletin of ZabSU. – 2019. – No. 1. – P. 93–101.
2. *Egorov M. V., Muntser A.* Formation of a transport and logistics cluster // Eurasian scientific journal. – 2020. – No. 5. – P. 79–83.
3. *Kvitko K. B.* Structural and logical model of a transport and logistics cluster // Innovative transport systems and technologies. – 2021. – Vol. 7, no. 4. – P. 76–89.
4. *Men'shenina I. G., Kapustina L. M.* Cluster formation in the regional economy. – Ekaterinburg : Izdatel'stvo Ural'skogo gosudarstvennogo e'konomicheskogo universiteta, 2017. – 154 p.

5. *Oborin M. S.* Prospects for the development of network interaction in the transport and logistics complex of the region // Bulletin of VoISU. Economy. – 2020. – No. 3. – P. 53–64.
6. *Razminiene K., Tvaronaviciene M., Zemlickiene V.* Evaluation of cluster efficiency measurement tool // Terra Economicus. – 2016. – Vol. 14, no. 3. – P. 101–111.
7. *Smirnov A. I.* Problems of clustering transport companies // Applicant – supplement to the magazine “World of Transport”. – 2022. – 1(11).

# Improving the efficiency of production process management through data visualization tools in large Russian companies

© 2024 **Karp Svetlana Vladimirovna**

Postgraduate student of the 4th year of study at the Department of Economics and Management of Enterprises and Industrial Complexes University. St. Petersburg State University of Economics.

E-mail: lalavi@bk.ru

The introduction of new digital products into existing domestic accounting systems generates the creation and description of new business processes in companies. This requires restructuring in production management processes, searching for new solutions for data visualization tools, as well as their processing.

**Keywords:** *Accounting system, human factor, production processes, logical data structure, data visualization, data quality, visualization tool, analyst “1C: ERP”.*

## References

1. *Bajshhev A. V.* Data quality characteristics // Bulletin of Tuva State University. Technical and physical and mathematical sciences. – 2023. – No. 1. – URL: <https://cyberleninka.ru/article/n/harakteristik-i-kachestva-dannyh>.
2. *Gadieva T. M.* Human factor // Young Scientists Forum. – 2018. – 6–1 (22). – URL: <https://cyberleninka.ru/article/n/chelovecheskiy-faktor-3>.
3. *Kalyagina L. V., Razumov P. E.* Category “Data”: concept, essence, approaches to analysis // Bulletin of KrasGAU. – – No. 4. – URL: <https://cyberleninka.ru/article/n/kategoriya-dannye-ponyatie-suschnost-podhody-k-analizu>.
4. *Platonov V. V.* Visualization of big data in economic sciences in the information society // Issues of innovative economics. – 2020. – No. 4. – URL: <https://cyberleninka.ru/article/n/vizualizatsiya-bolshih-dannyh-v-ekonomicheskikh-naukah-v-usloviyah-informatsionnogo-obschestva>.

# Assessment of financial stability when choosing the directions of strategic development of the enterprise

---

© 2024 **Korolev Oleg Gennadievich**

Professor of the Department of Business Analytics, Doctor of Economics, Associate Professor.  
Financial University under the Government of the Russian Federation.  
E-mail: okorolev@fa.ru

© 2024 **Senkevich Yana Olegovna**

Master's degree student, Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation.  
E-mail: yana.senkevich@yandex.ru

The article reveals the importance of assessing financial stability when choosing the directions of strategic development of an enterprise. The use of the methodology for analyzing absolute and relative indicators of financial stability is shown by the example of the data of the company SEC "8th of March". The results of modeling the optimal capital structure under the conditions of compliance with regulatory values and achievement of planned indicators of financial stability are presented.

---

**Keywords:** *financial stability, equity, debt capital, optimal capital structure.*

---

## References

1. Accounting (financial) statements of "SPK "8 March". – URL: <https://bo.nalog.ru/organizations-card/5846626>.
2. *Barilenko V. I.* Economic analysis : textbook / ed. by O. V. Efimov, M. N. Ermakov, C. V. Kerimov. – Moscow : KnoRus, 2021. – 381 p.
3. *CHugunova E. A.* Analytical capabilities of the balance sheet in the enterprise financial management system // Innovation and investment. – 2023. – No. 1. – P. 123–125.
4. *Dy'bal' S. V., Dy'bal' M. A.* Financial controlling: textbook. – Moscow : KnoRus, 2023. – 384 p.

# The principle of complementary purpose as the basis for synergic development of regional economic systems

© 2024 **Koshkarev Maksim Vladimirovich**

Lector. Institute of business career, Russia.

E-mail: karakas@inbox.ru

The object of the article is the development of regional economic systems, the subject is the principle of complementary expediency of these processes. The theoretical, methodological and practical significance of the article is due to the fact that it substantiates the possibility of synergistic development of regional economic systems based on the principle of complementary expediency, and presents a theoretical justification for synergistic effects in the implementation of this principle.

**Keywords:** *complementarity, synergy, strategy, Arctic, coal projects, spatial development.*

## References

1. A synergistic approach to improving taxation based on taking into account the technological and economic aspects of open-pit mining / O. I. Litvin [et al.] // *Coal*. – 2022. – 1 (1150). – P. 4–7.
2. *Bondareva N. N.* Modern approaches to the development of the Arctic territory of the Russian Federation, taking into account the potential for synergy in the context of new risks and challenges // *Russia: trends and development prospects*. – 2021. – No. 16–2. – P. 795–799.
3. *Kryukov V. A., YAczenko V. A., Kryukov Y. V.* Approaches to the formation of new mineral resource centers in the Arctic: based on building chains of interregional relationships // *Scientific works of the Free Economic Society of Russia*. – 2021. – No. 5. – P. 145–167.
4. *Kuznecov S. V., Mezhevich N. M.* Economic space: theory and practice. – SPb. : GUAP, 2012. – 149 p.
5. *Luczevich I. V.* A systematic approach to managing the development of ore deposits in the Russian Arctic // *Bulletin of the Master's program*. – 2022. – 10–3 (133). – P. 19–27.
6. *Minakir P. A., Goryunov A. P.* Spatial and economic aspects of Arctic development // *Bulletin of MSTU*. – 2015. – Vol. 18, no. 3. – P. 486–492.
7. *Porfir'ev B. N., Leksin V. N.* State management of the development of the Arctic zone of the Russian Federation: tasks, problems, solutions. – Moscow : Nauchny'j konsul'tant, 2016. – 194 p.
8. *Sandakova N. Y.* Theoretical and methodological approaches to assessing the economic potential of spatial development of socio-economic systems // *Innovative development of the Russian economy : IX International Scientific and Practical Conference, Moscow, October 25–28, 2016*. – Moscow : Rossijskij e'konomicheskij universitet imeni G. V. Plekhanova, 2016. – P. 108–110.

9. Selin V. S., Vasil'ev V. V., SHirokova L. N. Russian Arctic: geography, economics, zoning. – Apatity' : Izdatel'stvo Kol'skogo nauchnogo czentra RAN, 2011. – 204 p.

---

## Accounting and control of equipment collateral as a form of security for a bank loan

© 2024 **Kosolapova Marina Valentinovna**

Doctor of Economics, Professor of the Department of Audit and Corporate Reporting, Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation, Russia Moscow.

E-mail: MVKosolapova@fa.ru

When lending to organizations, banks, in order to comply with the lending principle of repayment, work with the borrower on the issue of guaranteeing repayment. One of the types of security for a bank loan is a pledge, which allows the credit institution, in the event of non-fulfillment or improper fulfillment of the obligation by the debtor, to receive satisfaction from the value of the pledged property preferentially before other creditors of the person who owns the pledged property. At the same time, the collateral has properties that determine banking risks, so the bank monitors the collateral object to obtain information about the ability of the mortgagor organization to fulfill the terms of the collateral agreement.

---

**Keywords:** *credit institution, loan agreement, collateral, collateral agreement, banking risks, loan repayment, obligations, control.*

---

### References

1. Civil Code of the Russian Federation (Part One) dated November 30, 1994 No. 51-FZ, ed. from 07/24/2023.
2. On the Central Bank of the Russian Federation (Bank of Russia), Federal Law of 10.07.2002 No. 86-FZ, as amended on 04.08.2023.
3. On the Chart of Accounts for credit institutions and the procedure for its application, dated November 24, 2022 No. 809-P.



# Opportunities for implementing 5G technology in the sphere of regional digital commerce

© 2024 **Kutikova Olga Sergeevna**

Graduate student. Far Eastern Federal University.

E-mail: KutikovaOS@yandex.ru

The full deployment of mobile networks based on 5G technology in the regions of Russia, preparations for which have been underway at the national level since 2018, in the future can provide a significant technological incentive for the digital development of the country's constituent entities. In the context of digitalization, an inherently larger-scale process that has been implemented by the state and private sector of Russia over the past decade, there has been rapid growth in e-commerce. According to experts, at the end of 2022, the share of e-commerce grew to 15% of the domestic retail market and to 30% of the non-food retail market, and sales volume reached 5.8 trillion rubles. Considering the intersection of these processes, I admit that the introduction of the fifth generation of mobile communications into public circulation will also become a driver for the development of online trading in the regions of the country.

**Keywords:** *5G, telecommunications, digital commerce, marketplaces, implementation.*

## References

1. A Speculative Study on 6G / F. Tariq [et al.] // IEEE Wireless Communication. – 2020. – Vol. 27, issue 4. – P. 118–125.
2. Alferov S. Y. 5G: characteristics, applications, threats to national security // Civil service. – 2020. – 5 (127). – P. 56–61.
3. Buyanov A. S. The role of marketplaces in the development of e-commerce // Human Progress. – 2022. – Vol. 8, no. 3. – P. 1–5.
4. Denisov I. V., CZalkovskij V. L., Suraev N. S. Market movement in the e-commerce segment: the future belongs to marketplaces // Economics, entrepreneurship and law. – 2023. – Vol. 13, no. 6. – P. 1803–1816.
5. E. V. Ogloblina D. V. F. Problems and prospects for the development of electronic commerce in Russia // World economy and global finance. – 2023. – Vol. 2, no. 4. – P. 19–24.
6. Eshugova S. K., Xamirzova S. K. Development of e-commerce in the context of digitalization // New technologies. – 2021. – Vol. 17, no. 3. – P. 95–104.
7. Exploring the Generation: A Comparative Study of Mobile Technology from 1G to 5G / K. Muppavaram [et al.] // International Journal of Electronics and Communication Engineering. – 2023. – Vol. 10, issue 7. – P. 54–62.

8. *Gavrilyuk A., Rozhkov R.* The die is cast: why the chosen range for the development of 5G networks is not a guarantee of success // *Forbes*. – URL: <https://www.forbes.ru/tekhnologii/506401-zrebij-brosen-pocemu-vybrannyj-diapazon-dla-razvitia-5g-setej-ne-garantia-uspeha> (visited on 03/18/2024).
9. *Hao Y.* Investigation and Technological Comparison of 4G and 5G Networks // *Journal of Computer and Communications*. – 2021. – Issue 9. – P. 36–43.
10. Head of the Ministry of Digital Development Shadayev: 5G base stations will begin to appear in cities in 2026 / *Russian newspaper*. – URL: <https://rg.ru/2024/02/15/glava-mincifry-shadaev-bazovye-stancii-5g-nachnut-poiavliatsia-v-gorodah-2026-godu.html> (visited on 03/18/2024).
11. *Kokoreva E. V.* Comparative characteristics of fourth and fifth generation mobile communication systems // *Economics and quality of communication systems*. – 2022. – 3 (25). – P. 37–45.
12. Marketing research “ECommerce market in Russia 2023: market assessment, trends and forecasts” / *Data Insight*. – URL: [https://datainsight.ru/DI\\_FedorVirin\\_EcomRetailWeek\\_2023](https://datainsight.ru/DI_FedorVirin_EcomRetailWeek_2023) (visited on 03/18/2024).
13. Marketing research “Online trade in Russia 2022” / *Data Insight*. – URL: [https://datainsight.ru/eCommerce\\_2022](https://datainsight.ru/eCommerce_2022) (visited on 03/18/2024).
14. Mobile data traffic outlook. – URL: <https://www.ericsson.com/en/reports-and-papers/mobility-report/dataforecasts/mobile-traffic-forecast> (visited on 03/18/2024).
15. *Neporozhnev A. S.* State of the mobile communications market in Russia // *Scythian. Student Science Questions*. – 2023. – 3 (79). – P. 243–250.
16. On approval of the Concept for the creation and development of 5G/IMT networks-2020 in the Russian Federation: Order of the Ministry of Digital Development, Communications and Mass Communications of the Russian Federation dated December 27, 2019 No. 923 / *Ministry of Digital Development, Communications, Mass Communications of the Russian Federation*. – URL: <https://digital.gov.ru/ru/documents/6990> (visited on 03/18/2024).
17. Results of the year on marketplaces: in 2023, the number of purchases increased by 63% / *Tinkoff*. – URL: <https://www.tinkoff.ru/about/news/29012024-marketplaces-year-results-number-of-purchases-increased-by-63-percent-in-2023> (visited on 03/18/2024).
18. *Sedaya M. O.* E-commerce in the Russian Federation: features, segments and role in the economy // *Research and Innovation*. – 2021. – No. 6. – P. 123–131.
19. Strategy for the development of the communications industry of the Russian Federation for the period until 2035 (approved by order of the Government of the Russian Federation dated November 24, 2023. – URL: <http://static.government.ru/media/files/Pc7fHuejbNvqv17b0RJNv0RIqTo201UV.pdf> (visited on 03/18/2024).
20. *Taherdoost H., Madachian M.* Determination of Business Strategies Using SWOT Analysis; Planning and Managing the Organizational Resources to Enhance Growth and Profitability // *Macro Management & Public Policies*. – 2021. – Vol. 3, issue 1. – P. 19–22.

# The Sustainable Development Special Features And Principles Of High-Tech Industrial Enterprises

© 2024 **Kuzina Marina Alekseevna**

Assistant Professor of the Department of Quality Management. Russian University of Transport.

E-mail: salvadore07@yandex.ru

© 2024 **Smirnov Vitaly Georgievich**

Professor of the Department, Doctor of Economics, Associate Professor. Moscow Aviation Institute.

E-mail: svvgvy@mail.ru

© 2024 **Kuzina Elena Leonidovna**

Professor of the Department of Quality Management. Russian University of Transport.

E-mail: kuzina2008@yandex.ru

The development of high-tech industrial enterprises of the machine-building complex in the context of a structural transition leads to the possibility of providing scientific and technological advantages and competitiveness in the global market. Using a systematic approach to the interrelation of production processes and their constituent elements in an industrial enterprise, the article defines the features and principles of sustainable development of high-tech enterprises of the machine-building complex.

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

## References

1. Forecast of socio-economic development of the Russian Federation for 2023 and for the planning period of 2024 and 2025 / Rosstat, Federal Customs Service of Russia, calculations of the Ministry of Economic Development of Russia.
2. *Grashhenkova N. P.* Approaches to assessing sustainable development machine-building enterprise // *Universum: economics and jurisprudence.* – 2023. – 12(110). – URL: <https://7universum.com/ru/economy/archive/item/16243>.
3. *Gus'kova M. F., Sterlikov P. F., Sterlikov F. F.* On the path to searching for scientific principles of economic periodization of human society // *Economic Sciences.* – 2020. – No. 185. – P. 10–19.
4. *Kaplan R., Norton D.* *Balanced Scorecard: From Strategy to Reality.* – 2003.
5. *Kazieva Z. N.* Strategies for sustainable industrial development // *Today and tomorrow of the Russian economy.* – 2009. – No. 23.

6. *Kuzneczova E. Y., Kuzneczov S. V.* Mechanism formation sustainable development of the enterprise // Bulletin of UrFU. Economics and Management Series. – 2018. – Vol. 17, no. 1. – P. 105–127. – DOI: [10.15826/vestnik.2018.17.1.005ISSN2412-5725](https://doi.org/10.15826/vestnik.2018.17.1.005ISSN2412-5725).
7. *Maczneva E. A., Magaril E. R.* Sustainable development of an industrial enterprise: concept and evaluation criteria // UrFU Bulletin. Series Economics and Management. – 2012. – No. 5. – P. 25–31.
8. Neural network modeling in forecasting passenger flows of transport companies / V. A. Raxaev [et al.] // Science and business: ways of development. – 2022. – 10 (136). – P. 64–73.
9. On the issue of searching for modern effective forms of management / M. F. Gus'kova [et al.] // Current problems of social and humanitarian knowledge. – Moscow : Gumanitarno-soczial'ny'j institut, 2023. – P. 41–49.
10. *Raxaev V. A., Kuzina E. L., Vasilenko M. A.* Planning of long-distance passenger transportation. Econometric modeling // Competence. – 2022. – No. 3. – P. 30–34.
11. Russian aviation industry: results for 2022. – URL: <https://ru.investing.com/analysis/article-200300569>.
12. *Sajfullina S. F.* Components of sustainable development of the industry // Scientific studies. – 2017. – Vol. 9, no. 1. – URL: <http://naukovedenie.ru/PDF/02EVN117.pdf>.
13. *Sergeev A. A.* State of the economy and model of sustainable industrial development [Text] // Economics: Yesterday, Today and Tomorrow. – 2022. – Vol. 12, 4A. – P. 71–84. – DOI: [10.34670/AR.2022.96.54.002](https://doi.org/10.34670/AR.2022.96.54.002).
14. Sustainable development of an industrial enterprise in the conditions of neo-industrial transformation : monograph. – Ekaterinburg : Izdatel'stvo Ural'skogo gosudarstvennogo e'konomicheskogo universiteta, 2017.

# Business process modeling as a factor in improving the quality and efficiency of transport and logistics services

© 2024 **Kuzina Elena Leonidovna**

Professor of the Department of Quality Management. Russian University of Transport (MIIT).

E-mail: kyzina2008@yandex.ru

© 2024 **Glinsky Alexander Alexandrovich**

PhD student. Russian University of Transport (MIIT).

E-mail: 5654389@mail.ru

© 2024 **Kuzina Marina Alekseevna**

Assistant Professor of the Department of Quality Management. Russian University of Transport (MIIT).

E-mail: salvadore07@yandex.ru

© 2024 **Vasilenko Marina Aleksandrovna**

Applicant. Russian University of Transport (MIIT).

E-mail: margo2026@yandex.ru

At the present stage of economic development, there is a clear trend in the growth rate of transport and logistics services. Therefore, it is undoubtedly relevant to use modeling as a tool to improve its quality and efficiency. This article describes the principles, types of models, and features of business process modeling methods in transport organizations.

**Keywords:** *transportation services, modeling, principles, methods, efficiency, algorithm, freight transportation.*

## References

1. Algorithm For Assessing The Extra-Sectoral Effect Of Improving Organization Quality / M. A. Vasilenko [et al.] // Social and Cultural Transformations in the Context of Modern Globalism. – 2019. – Vol. LXXVI. – P. 789–797.
2. Azarov V. N., Mayboroda V. P., Leokhin Y. L. The Approaches to the Design of Integrated Quality Management Systems for the Digital Enterprise // Quality Management, Transport and Information Security, Information Technologies. – 2018. – P. 3–8.
3. Bessmertnyj A. S. Modeling business processes as one of the methods for increasing the efficiency of an enterprise // Science Magazine. – 2016. – 5 (6). – P. 12–14.

4. Business Process Modeling. – URL: <https://www.kpms.ru/Automatization/BPM.htm>.
5. Gus'kova M. F., Sterlikov P. F., Sterlikov F. F. Towards the search for scientific principles of economic periodization of human society // Economic Sciences. – 2020. – No. 185. – P. 10–19.
6. Integrated Quality Management Systems in an Innovative Transport Company / J. I. Sokolov [et al.] // Quality Management, Transport and Information Security, Information Technologies. – 2019. – P. 54–56.
7. Lapidus B. M. Russian Railways: approaches to development strategy // Economics of Railways. – 2004. – No. 1. – P. 11–28.
8. Macheret D. A., Valeev N. A. Prospects for growth of economic efficiency of JSC Russian Railways // Transport of the Russian Federation. – 2019. – No. 83. – P. 13–17.
9. Modeling of Efficiency Assessment for Enterprises Economic Activity in Environmental System / M. A. Vasilenko [et al.] // Quality Management, Transport and Information Security, Information Technologies. – 2018. – P. 98–102.
10. Nesterov A. A. Increasing the efficiency of functioning of transport enterprises. News of St. Petersburg State Economic University. 2011. No. 3. –.
11. On the issue of searching for modern effective forms of management / M. F. Gus'kova [et al.] // Current problems of social and humanitarian knowledge : Digest of articles. – Moscow : Gumanitarno-soczial'ny'j institut, 2023. – P. 41–49.
12. Russian Railways (JSC Russian Railways). Official site.
13. Skorodumov P. V. Issues of territorial development. Modeling business processes: approaches, methods, tools. 2014. –.
14. Titova E. V., Vejnberg R. R. Modeling business processes using instrumental methods // Logistics. – 2011. – 05 (58). – P. 17–20.
15. YArly'kova Z. I. The main directions of improvement of the Russian Railways Holding by business blocks. – 2016. – URL: <https://cyberleninka.ru/article/n/osnovnye-napravleniya-sovershenstvovaniya-holdinga-rzhd-po-biznes-blokam>.

# Disruptive innovations in the hospitality industry: opportunities and prospects

© 2024 **Popadyuk Tatiana Gennadyevna**

Doctor of economic science Professor of the Chair Strategic and Innovative Development. The Financial University under the Government of the Russian Federation, Russia, Moscow.

E-mail: TPopadyuk@fa.ru

© 2024 **Malueva Yanina Aleksandrovna**

Magistrant of the Chair Strategic and Innovative Development of The facultet High School of management. Financial University under the Government of the Russian Federation, Russia, Moscow.

E-mail: maluevayana@mail.ru

Innovation is an objective reality for different enterprises including ones in the hospitality industry. However, it is important to distinguish between breaking and disruptive innovations. The last ones do not offer fundamentally new solutions, but contribute to the improvement of the hotel service. This article analyzes the possibilities of using disruptive innovations in the hospitality industry. The author concludes that the process innovations using in the hospitality industry today are disruptive. However, new types of hotels discussed in the article cannot yet be treated as disruptive innovations that can radically change the hospitality industry. They can become an interesting alternative to standard hotels, but they cannot replace them on the market completely, since the mass consumer of hotel services is primarily interested in hospitality – i.e. in attention and care – and not in self-service.

**Keywords:** *innovations, breaking innovations, disruptive innovations, creative destruction, hospitality industry, glamping, human free hotel.*

## References

1. “Hotel without staff” or “Personal hotel”. Two ways to develop the industry. – URL: <https://bnovo.ru/blog/russians-told-about-the-main-criteria> (visited on 04/03/2024).
2. Kaczoni V., SHeresheva M. Y. The Sharing Economy in the Hospitality and Tourism Industry // Bulletin of Moscow University. Episode 6. Economics. – 2019. – No. 1. – P. 75.
3. Lebedev V. Hotel service standards: how to increase guest loyalty. – URL: <https://restoplace.cc/blog/obsluzhivanie-v-otele#rec640562868> (visited on 04/03/2024).
4. Marketing research of the global and Russian glamping market 2016–2022. with a forecast until 2026. – URL: <https://expertcc.ru/upload/iblock/cd5/cd5a5ea4ea896e016a6a6c67d12a09bf.pdf> (visited on 04/03/2024).

5. *Miroshnichenko A.* Service without staff. Human free hotels are gaining popularity in Europe. – URL: [https://expo.openhospitality.org/hotel\\_without\\_staff](https://expo.openhospitality.org/hotel_without_staff) (visited on 04/04/2024).
6. *Ratnikova E.* Russians spoke about the main criteria for choosing housing on vacation (Bnovo). – URL: <https://bnovo.ru/blog/russians-told-about-the-main-criteria> (visited on 04/03/2024).
7. *SHumpeter J.* Capitalism, Socialism and Democracy : trans. from the English by. – Moscow : E'konomika, 1995.
8. *Vershinin V. P.* Features and development prospects of glamping in Russia // Science and business: ways of development. – 2021. – 3 (117). – P. 92.
9. *YAgshy'my'radova A., Annadurdy'ev B., Gy'ly'chdurdy'eva G.* Disruptive Innovation: Meaning and Examples // A Posteriori. – 2023. – No. 3. – P. 44.



# Accounting and analytical aspects of net assets of enterprises

© 2024 **Moshchenko Oksana Viktorovna**

Ph.D., Associate Professor, Department of Audit and Corporate Reporting. Financial University under the Government of the Russian Federation.

E-mail: OVMoshchenko@fa.ru

The article reveals issues related to the concept and formation of net assets of economic entities, their impact on the financial position of companies. The established methodological approaches to the analysis of net assets are analyzed. An analysis of net assets was carried out using the example of 110 enterprises in the Russian brewing industry. Some indicators for assessing net assets have been clarified, taking into account import substitution and the effects of Western sanctions.

**Keywords:** *net assets, authorized capital, retained earnings, price index, GDP deflator.*

## References

1. Consumer price index. – URL: <https://normativ.kontur.ru/document?moduleId=41&documentId=139128>.
2. *Karebina D. E.* Methodological approaches to the analysis of net assets // Bulletin of the Voronezh Institute of High Technologies. – 2015. – No. 14. – P. 258–260.
3. *Kukushina O. S.* Methodological aspects of a comprehensive analysis of an organization's net assets // Bulletin of the Institute of Economics and Management of Novgorod State University. Yaroslav the Wise. – 2018. – 1 (26). – P. 35–39.
4. *Nesterova S. I., Xaritonov V. K.* Analysis of an organization's net assets as a basis for making financial decisions // Bulletin of the International Market Institute. – 2019. – No. 2. – P. 31–37.
5. Order of the Ministry of Finance of Russia dated August 28, 2014 No. 84n "On approval of the Procedure for determining the value of net assets" (as amended on May 24, 2023).
6. Russian GDP deflator. – URL: <https://take-profit.org/statistics/gdp-deflator/russia>.
7. The procedure for calculating net assets on the balance sheet - formula 2023–2024. – URL: <https://nalog-nalog.ru>.
8. *Voronina V. M.* Factor analysis of net asset value for enterprise management purposes // Auditor. – 2006. – 8 (138). – P. 38–44.

# Theoretical and statistical features of the use of acceleration mechanisms for small and medium enterprise

© 2024 **Mustafaeva Sima Radjeddinovna**

Lecturer, Department of Business Analytics. Financial University under the Government of the Russian Federation.

E-mail: srmustafaeva@fa.ru

The article highlights the theoretical significance of the national program for the speed-up of entrepreneurship. His attitudes and statements aimed at support of the entrepreneurial sector in all parts of the Russian Federation are accentuated. The quantitative characterization of the proportion of low- and medium-sized enterprises in the territory of the country is given. The review of research and applied literature is carried out, the author's conclusions on the problem are given.

**Keywords:** *acceleration, participant, state, approach, business.*

## References

1. *CHernavskix E. N.* Acceleration of business structures as a special set of special services // Human Progress. – 2022. – Vol. 8, issue 4. – P. 22. – DOI: [10.34709/IM.184.22](https://doi.org/10.34709/IM.184.22). – URL: [http://progresshuman.com/images/2022/Tom8\\_4/Chernavskikh.pdf](http://progresshuman.com/images/2022/Tom8_4/Chernavskikh.pdf).
2. *CHernavskix E. N.* Entrepreneurship acceleration concepts: differences in the understanding of researchers and federal project administrators // Theoretical Economics. – 2022. – No. 7. – P. 90–98. – DOI: [10.52957/22213260\\_2022\\_7\\_90](https://doi.org/10.52957/22213260_2022_7_90).
3. *Mezenczev D. A.* Analysis of the current situation with the development of small and medium-sized businesses in Russia // Economy: yesterday, today, tomorrow. – 2023. – Vol. 13, 7A. – P. 367–376. – DOI: [10.34670/AR.2023.22.58.040](https://doi.org/10.34670/AR.2023.22.58.040).
4. *Nikiforova E. V., Muzalev S. V., Petrova O. A.* Important aspects of modern development of the circular economy in city-forming enterprises and single-industry towns // Economic Sciences. – 2023. – No. 224. – P. 118–121. – DOI: [10.14451/1.224.118](https://doi.org/10.14451/1.224.118).
5. *Ozerova E. I.* Acceleration of SMEs: state support for entrepreneurial initiatives // Economics: theory and practice. – 2019. – 3(55). – P. 72–77.
6. *Petrov A. M.* Accounting for small businesses. – Moscow : CZentrkatalog, 2023. – 320 p. – ISBN 978-5-903268-83-2.
7. *Petrov A. M.* Analytical and statistical methods in economic expertise. – Moscow : CZentrkatalog, 2024. – 156 p. – ISBN 978-5-907825-00-0.

- 
8. *Petrov A. M., Mel'nikova L. A.* Modern trends in accounting, analysis and audit. – Moscow : CZentrkatalog, 2024. – 360 p. – ISBN 978-5-903268-96-2.
  9. *Petrova O. A.* Methodology for assessing the functioning of special economic zones // *Economic Sciences*. – 2023. – No. 218. – P. 185-187. – DOI: [10.14451/1.218.374](https://doi.org/10.14451/1.218.374).

# Formation of a mechanism for acceleration of small and medium enterprise in the field of improvement of the urban environment

© 2024 **Mustafaeva Sima Rajeddinovna**

Lecturer, Department of Business Analytics, Financial University under the Government of the Russian Federation.

E-mail: srmustafaeva@fa.ru

The article examines the issue of the formation of an acceleration mechanism for business structures engaged in urban improvement. Small and medium-sized businesses that are engaged in creating a favorable living environment face a number of important tasks. Their solution is impossible without the involvement of third-party tools and support methods.

**Keywords:** *acceleration, environment, city, government, business, landscaping.*

## References

1. *Baranov D. N.* Current trends in the development of the service sector in the Russian Federation // Topical issues of scientific and scientific-pedagogical activities of young scientists : collection of scientific papers of the III All-Russian correspondence scientific and practical conference. – Moscow : IIU MGOU, 2016.
2. *Murinovich A. A., Loginov M. P.* – Ekaterinburg : Mezhhregional'ny'j proekt: teoriya, metodologiya, praktika, 2017.
3. *Petrova O. A.* About the new concept of the digital economy // Modern Economy Success. – 2022. – No. 2. – P. 66–71.
4. *Petrova O. A.* Digitalization of consolidated financial statements in the insurance business // Economic Sciences. – 2021. – No. 203. – P. 268–270. – DOI: [10.14451/1.203.268](https://doi.org/10.14451/1.203.268).
5. *Prelikova E. A., Kukshin N. R., Nekrasov D. V.* Improvement of the living environment as a criterion for the socio-economic development of the city // Waste and resources. – 2023. – Vol. 10, no. 2. – DOI: [10.15862/08ECOR223](https://doi.org/10.15862/08ECOR223). – URL: <https://resources.today/PDF/08ECOR223.pdf>.
6. *Rudenko L. G.* Measures to support small and medium-sized enterprises involved in the improvement of territories // Donetsk readings 2019: education, science, innovation, culture and challenges of our time : Materials of the IV International Scientific Conference, Donetsk, October 29–31, 2019. Volume 3. Part 1. – Donec'k : Donec'kij nacjonal'ny'j universitet, 2019. – P. 330–332.
7. *S. V. Muzalev E. V. Nikiforova O. A. P.* Approaches to building an effective information and analytical system for monitoring waste management in single-industry towns // Economic Sciences. – 2023. – No. 223. – P. 262–268. – DOI: [10.14451/1.223.262](https://doi.org/10.14451/1.223.262).

# Analytical material on foreign models of sectoral industrial policy in the framework of identifying effective tools to support powerhouse industries

© 2024 **Brushko Anna Igorevna**

3rd year student. St. Petersburg branch of the Financial University under the Government of the Russian Federation.

E-mail: brushko0906@mail.ru

© 2024 **Ostrovskaya Natalia Vyacheslavovna**

Associate Professor of the Department of Management, PhD in Political Sciences. St. Petersburg Branch of the Financial University, St. Petersburg.

E-mail: nvostrovskaya@fa.ru

In today's global economy, sectoral industrial policy plays a key role in supporting and developing locomotive industries that can ensure sustainable growth of the country's economy. In this article we consider foreign models of locomotive industries in the following areas: construction, science (R&D), electronics. The result of the study is the identification of locomotive industries and valuable foreign experience for Russia.

**Keywords:** *economy, investment, government, development, construction, electronics, recession, R&D.*

## References

1. Bayh-Dole Patent and Trademark Amendments Act of 1980. – 2024. – URL: [https://itlaw.fandom.com/wiki/Bayh-Dole\\_Patent\\_and\\_Trademark\\_Amendments\\_Act\\_of\\_1980](https://itlaw.fandom.com/wiki/Bayh-Dole_Patent_and_Trademark_Amendments_Act_of_1980) (visited on 10/03/2024).
2. Bayh-Dole Patent and Trademark Amendments Act of 1980. – 2024. – URL: [https://itlaw.fandom.com/wiki/Bayh-Dole\\_Patent\\_and\\_Trademark\\_Amendments\\_Act\\_of\\_1980](https://itlaw.fandom.com/wiki/Bayh-Dole_Patent_and_Trademark_Amendments_Act_of_1980) (visited on 10/03/2024).
3. Biden signs \$52.7 billion subsidies for US semiconductor manufacturing into law. – 2024. – URL: <https://www.forbes.ru/tekhnologii/473995-bajden-podpisal-zakon-o-52-7-mlrd-subsidij-na-proizvodstvo-poluprovodnikov-v-ssa> (visited on 10/03/2024).
4. Bloomberg learned about China's plans to raise \$27 billion to support production microcircuits. – 2024. – URL: <https://www.forbes.ru/tekhnologii/507759-bloomberg-uznal-o-planah-kitaa-privlec-27-mlrd-na-podderzku-proizvodstva-mikroshem> (visited on 10/03/2024).

5. Britain allocated a billion pounds to improve home insulation. – 2024. – URL: <https://1prime.ru/20221128/838969509.html> (visited on 10/03/2024).
6. China is preparing an unprecedented business support package. – 2023. – URL: <https://www.gazeta.ru/business/news/2023/11/29/21815125.shtml?updated> (visited on 10/03/2024).
7. China saw steady growth in urban passenger traffic in 2019. – 2024. – URL: [http://russian.china.org.cn/business/txt/2020-05/19/content\\_76063099.htm](http://russian.china.org.cn/business/txt/2020-05/19/content_76063099.htm).
8. China will issue 1 trillion yuan in ultra-long-term government bonds in 2024. – 2024. – URL: <https://www.interfax.ru/business/949009> (visited on 10/03/2024).
9. China will take unprecedented measures to support for the construction sector. – 2024. – URL: <https://monocle.ru/2023/11/23/kitay-stroitelnyy-sektor> (visited on 10/03/2024).
10. Constitution of the People's Republic of China (1982). Revision 11.03.2018 / Wikisource. – URL: [https://ru.wikisource.org/wiki/Конституция\\_КНР\\_\(1982\)/Редакция\\_11.03.2018](https://ru.wikisource.org/wiki/Конституция_КНР_(1982)/Редакция_11.03.2018).
11. How industrial bidenomics works. – 2024. – URL: <https://kapital-rus.ru/articles/article/kak-rabotaet-promyshlennaya-baidenomika> (visited on 10/03/2024).
12. How talented scientists are supported in South Korea. – 2024. – URL: <https://issek.hse.ru/news/803750750.html> (visited on 10/03/2024).
13. How the UK government is boosting the construction industry. – 2024. – URL: <https://angliadom.com/2013/08/14/kak-pravitelstvo-velikobritanii-stimuliruet-stroitelnyuyu-industriyu> (visited on 10/03/2024).
14. I. K. A. State regulation of scientific and technological development of Japan at the present stage // Russian Foreign Economic Bulletin. – 2007. – No. 7. – URL: <https://cyberleninka.ru/article/n/gosudarstvennoe-regulirovanie-nauchno-tehnicheskogo-razvitiya-yaponii-na-sovremennom-etape>.
15. In England to restore the construction industry 217,000 new workers needed. – 2024. – URL: <https://1prime.ru/20221128/838969509.html> (visited on 10/03/2024).
16. Microelectronics: South Korean Government joins forces with corporations to create a “South Korean Nvidia”. – 2024. – URL: <http://www.mforum.ru/news/article/126249.htm> (visited on 10/03/2024).
17. S.1250 – Stevenson Wylder Technology Innovation Act of 1980. – 2024. – URL: <https://www.congress.gov/bill/96th-congress/senate-bill/1250> (visited on 10/03/2024).
18. South Korean Science and Technology Policy. – 2024. – URL: [https://www.iccaras.ru/files/abook\\_file/2021\\_Samsonova\\_VG\\_South%20Korean\\_Science\\_and\\_Technology\\_Policy.pdf](https://www.iccaras.ru/files/abook_file/2021_Samsonova_VG_South%20Korean_Science_and_Technology_Policy.pdf) (visited on 10/03/2024).
19. Three red lines: why China cannot cope with the market crisis real estate. – 2024. – URL: <https://www.forbes.ru/biznes/483280-tri-krasnye-linii-pocemu-kitaj-ne-mozet-spravit-sa-s-krizisom-na-rynke-nedvizimosti> (visited on 10/03/2024).
20. YUzhe'n' L., Zub A. T. The influence of the state system in the management of large construction projects in China // Innovation and investment. – 2020. – No. 11. – URL: <https://cyberleninka.ru/article/n/vliyanie-gosudarstvennogo-stroya-v-upravlenii-krupnymi-stroitelnyimi-proektami-v-kitae>.
21. 中国2019年交通运输行业发展统计公报 (China Transport Industry Development Statistical Bulletin 2019). – 2024. – URL: [http://xxgk.mot.gov.cn/2020/jjigou/zhghs/202006/t20200630\\_3321335.html](http://xxgk.mot.gov.cn/2020/jjigou/zhghs/202006/t20200630_3321335.html).

---

# Promotion Strategies for Non-Profit Organizations: Marketing Features and Digital Tools

---

© 2024 **Radko Ivan Valerivich**

Aspirant, Department of Management and Marketing, Institute of Economics and Management, Belgorod State University.

E-mail: i

\_radko@bk.ru

The author aims to determine the role of social networks in the promoting of non-profit organizations by examining their role within marketing strategies and development plans through a survey targeting representatives from the non-profit sector who place emphasis on social networks as a pivotal element of marketing for promoting organizational activities and subsequently advancing its presence within the digital realm. The importance of delivering information to the target audience through social networks, is highlighted in current article. These networks create opportunities for the non-profit sector to enhance its effectiveness. Recommendations are provided to support this direction as a crucial element of marketing strategy, contributing to broader audience outreach. This makes it relevant to reconsider the organization's key activities and to restructure the marketing strategies of the non-profit sector, which require acquiring new skills, training, preparation, and hiring personnel with corresponding competencies. As a result of the conducted research, conclusions have been drawn regarding the determination of the vector of development of the third sector in the field of marketing and promotion of its services through social networks. The level of interaction between non-profit organizations and the audience in the online space has been identified. A trend towards active virtual presence on social networks has been observed, indicating overall changes in civil society. The significance of social networks as a factor in widespread public awareness and engagement in regional and national issues has been determined. The main function of a non-profit organization's social network is noted to be informative and open. These factors create favorable conditions for building trust in such organizations.

The study utilized methods of collecting primary information based on materials from scientific works and publications of scholars from both Russia and foreign countries. The research was conducted using a systematic approach, through the implementation of an online survey, followed by its further processing, summarization, and analysis of the data obtained during the survey. Definitions of social networks and advertising as elements of the marketing strategy of non-profit organizations have been provided. Additionally, the demanded resources for the utilization of social advertising among the population have been identified based on data obtained from surveyed organizations. The opinions of scholars and experts in the field of marketing and advertising have been analyzed and systematized.

---

**Keywords:** *non-profit sector, marketing, promotional campaigns, society, social networks, Internet, communication, resources, advertising.*

---

### References

1. *Andreev S. N., Mel'nichenko L. N. Nonprofit Marketing Basics.* – Moscow : Progress-Tradicziya, 2000. – 256 p.
2. *Bagiev G. L., Moiseev N. K., Cherenkov V. I. International Marketing.* – 2nd ed. – SPb. : Piter, 2008. – 688 p.
3. *Borozdina N. Media consumption in Russia.* – URL: <https://mediascope.net>.
4. *Gerasimov B. I., Mozgov N. N. Marketing market research.* – Moscow : Forum, 2009. – 336 p.
5. *Kotler F. Marketing 5.0.* – Moscow : Bombora, 2022. – 272 p.
6. *Kotler F. Marketing from A to Z: 80 Concepts Every Manager Should Know.* – Moscow : Al'pina Pablisher, 2021. – 211 p.
7. *Kotler F., Keller K. L. Marketing and management.* – 12th ed. – SPb. : Piter, 2009. – 816 p.
8. *Pankruxin A. P. Marketing.* – 6th ed. – Moscow : Omega-L. – 659 p.
9. *Romanov A. A., Vasil'ev G. A. Mass communications : tutorial.* – Moscow : Vuzovskij uchebnik, 2009. – 234 p.
10. *Sajte'l F. P. Modern public relations / trans. from the English by O. V. Dubiczkaya, I. V. Karczeva, V. A. Lisov.* – 8th ed. – Moscow : Imidzh-Kontakt, 2002. – 592 p.



# Sustainability analysis of the insurance organization's activities

© 2024 **Reshetnikov Vladimir Nikolaevich**

1st year graduate student of the Department of Business Analytics, Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation.

E-mail: tdk090@gmail.com

© 2024 **Gerasimova Elena Borisovna**

Doctor of Economics, Prof., Professor of the Department of Business Analytics, Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation.

E-mail: egerasimova@fa.ru

The insurance industry has great potential for development in Russia and plays an important role in ensuring financial stability and reducing risks for business and society. The article discusses approaches to analyzing the sustainability of an insurance organization's activities. A conclusion is drawn about the relationship between the development of the insurance market and the importance of developing an effective methodology for analyzing the sustainability of the activities of insurance organizations. A comprehensive theoretical and methodological approach to analyzing the sustainability of the activities of insurance organizations is proposed. A conclusion is made about the role of this approach in increasing the transparency and reliability of the insurance market, which will ensure the adoption of informed strategic decisions both for the insurers themselves and for investors, the government and policyholders.

**Keywords:** *insurance organization, insurance market, insurance industry, insurance, business sustainability, analysis, financial stability, market stability, operational stability.*

## References

1. *Barchukov A. V., Feshhenko I. V. GAP analysis in the financial management system of an insurance company : Proceedings of the All-Russian Scientific and Practical Conference. Khabarovsk, 2022 //*. – Xabarovsk : Dal'nevostochny'j gosudarstvenny'j universitet putej soobshheniya, 2022. – P. 130–138. – URL: <https://elibrary.ru/item.asp?id=50285464>.
2. *Dobrovol'skaya S. S., Samorokov A. V. Insurance reserves as the basis for the financial stability of an insurance organization // Theory and practice of adapting economics, management and law to the conditions of the new reality. – Moscow, 2023. – P. 67.*
3. *Gerasimova E. B. Analysis of the activities of economic entities : textbook. – Moscow : Infra-M, 2024. – 318 p.*

4. *Gerasimova E. B.* Comprehensive analysis of the sustainability of an organization's activities: methodology and technology of standardization // The world of the new economy. – 2018. – No. 1. – P. 46–55.
5. *Gerasimova E. B.* Standardized approach to analyzing the sustainability of an organization's activities // Accounting. Analysis. Audit. – 2018. – Vol. 5, no. . 2. – P. 44–51.
6. Insurance and economic development: Growth, stabilization and distribution. – URL: [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/documents/publication/wcms\\_614874.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_614874.pdf) (visited on 04/14/2024).
7. Key indicators of the insurance market. – URL: <https://kept.ru/news/klyuchevye-pokazateli-strakhovogo-rynka> (visited on 04/14/2024).
8. Overview of the Russian insurance market and forecast for its development (2023). – URL: <https://kept.ru/news/obzor-rossiyskogo-strakhovogo-rynka-i-prognoz-ego-razvitiya-2023-g-> (visited on 04/14/2024).
9. *Pak V. V.* The concept of financial stability and solvency // Problems and prospects for implementing interdisciplinary research : collection of articles of the International Scientific and Practical Conference. Ufa, 2022. – Ae'terna, 2022. – P. 83–86.
10. *Pinaeva E. A., Petrusheva M. A.* Financial stability of an insurance organization and ways to improve it // Collection of materials of the IV International Scientific and Practical Conference “Youth of the XXI Century”. – Minsk, 2021. – P. 56.
11. Sigma explorer radar by Swiss Re Institute. – URL: <https://www.sigma-explorer.com> (visited on 04/14/2024).
12. *Tarasova Y. A.* Using ESG factors in assessing the sustainability of an insurance organization // Finance and financial markets in the context of digitalization 2022 (FFMD2022). – Moscow : RUDN, 2022. – P. 159–170.

# Enforcement proceedings in tax law is the object of accounting in an integrated accounting system

---

© 2024 **Sadovnichenko Irina Fedorovna**

Graduate student. Samara State University of Economics.

E-mail: irina.sadovn@list.ru

Scientific supervisor:

© 2024 **Piskunov Vladimir Alexandrovich**

Doctor of Economics, Professor. Samara State University of Economics.

E-mail: irina.sadovn@list.ru

© 2024 **Loshkarev Andrey Viktorovich**

Candidate of Law, Associate Professor of the Department of Civil and Arbitration Procedure. Samara State University of Economics.

E-mail: 2482337@mail.ru

This article examines enforcement proceedings in tax law as an object of accounting in an integrated (complex) accounting system. Which is complete information to justify the strategy for the future sustainable development of the organization.

---

**Keywords:** *enforcement proceedings, estimated values, estimated obligations, conditional obligations, conditional facts of economic life, tax law, accounting object, integrated (complex) accounting system, deadlines, legal tasks, conclusions, methods, industry norms, legal and by-laws.*

---

## References

1. Ageeva G. E., Kolga O. V. Foreclosure of crypto assets in Russia and abroad: myth or reality // Questions of economics and law. – 2020. – No. 140. – P. 7–12. – DOI: [10.14451/2.140.7](https://doi.org/10.14451/2.140.7).
2. CHashin A. N. Qualifying examination for the status of a lawyer. – 8th ed. – Moscow : E'ksmo, 2021. – 496 p. – ISBN 978-5-04-122684-8.
3. Gubajdullina E. X., Ruzaeva E. A. Current problems of the enforcement process as a type of jurisdictional process : Collection of materials of the XII International Scientific and Practical Conference, Moscow, July 11, 2022 // . – Moscow : Irok, 2022. – P. 348–352. – URL: <https://elibrary.ru/item.asp?id=49237172>.

4. *Kashina A. V., Gubajdullina E. X.* Enforcement proceedings in tax disputes // Legal science in the 21st century: current problems and prospects for their solutions : Collection of scientific articles based on the results of the eleventh round table with All-Russian and international participation, Shakhty, November 29–30, 2020. Part 2. – SHaxty' : Konvert, 2020. – P. 46–49. – URL: <https://elibrary.ru/item.asp?id=44570483>.
5. *Lang P. P., Seredkina O. A.* Abuse of rights in enforcement proceedings: identification and prevention // Current problems of jurisprudence. – 2019. – 1(61). – P. 19–23.
6. On accounting: Federal Law No. 402-FZ “On Accounting”: [adopted by the State Duma on November 22, 2011; approved by the Federation Council on November 29, 2011], - Moscow: Kremlin, December 6, 2011 No. 402-FZ.
7. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation dated July 30, 2013 No. 57 “On some issues arising when arbitration courts apply part one of the Tax Code of the Russian Federation”.
8. Tax Code of the Russian Federation (Part One) No. 146-FZ (Articles: 1-142.6): [adopted by the State Duma on July 16, 1998, approved by the Federation Council on July 17, 1998].
9. Tax Code of the Russian Federation (part two) No. 117-FZ (articles: 143–432): [adopted by the State Duma on July 19, 2000; approved by the Federation Council on July 26, 2000]. - Moscow: Kremlin, August 5, 2000 No. 117-FZ.

# The importance of the role of creative professionalism of a lawyer in litigal disputes when implementing business projects in the digital economy

---

© 2024 **Sadovnichenko Irina Fyodorovna**

2nd year master's student. Samara State Economic University.

E-mail: irina.sadovn@list.ru

© 2024 **Loshkarev Andrey Viktorovich**

Ph.D. in Law, Associate Professor of the Department of Civil and Arbitration Procedure. Samara State Economic University.

E-mail: 2482337@mail.ru

During the period of digitalization of the economy in Russia and the constantly changing economic situation, new directions in the work of lawyers are emerging. New professional requirements for lawyers are emerging, such as professional creativity, speed of decision-making, and integrated thinking. New organizational issues arise related to cooperation with the prosecutor's office, courts of this period and the legal profession. Modern lawyers are considering possible solutions to new problematic issues in conjunction with other law enforcement agencies.

---

**Keywords:** *lawyer, business projects, personnel policy, motivation, emotional capital, horizontal management model, internal control system, integrated accounting system, sustainable development strategy.*

---

## References

1. *CHashin A. N.* Qualifying examination for the status of a lawyer. – 8th ed. – Moscow : E'ksmo, 2021. – 496 p. – ISBN 978-5-04-122684-8.
2. *CHurakova E. N., Sidorova Y. Y.* On the issue of representation in arbitration proceedings and lawyer monopoly // Russian science: current research and development : Collection of scientific articles of the IV All-Russian correspondence scientific and practical conference. In 2 parts, Samara, October 6, 2017. Part 2. – Samara : Samarskij gosudarstvenny'j e'konomicheskij universitet, 2017. – P. 592-594.
3. On accounting: Federal Law No. 402-FZ "On Accounting": [adopted by the State Duma on November 22, 2011: approved by the Federation Council on November 29, 2011], - Moscow: Kremlin, December 6, 2011 No. 402-FZ.

4. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation dated July 30, 2013 No. 57 "On some issues arising when arbitration courts apply part one of the Tax Code of the Russian Federation".
5. Tax Code of the Russian Federation (Part One) No. 146-FZ (Articles: 1-142.6): [adopted by the State Duma on July 16, 1998, approved by the Federation Council on July 17, 1998].
6. Tax Code of the Russian Federation (Part Two) No. 117-FZ (Articles: 143-432): [adopted by the State Duma on July 19, 2000; approved by the Federation Council on July 26, 2000]. - Moscow: Kremlin, August 5, 2000 No. 117-FZ.
7. *ZHukova T. V., Lang P. P.* Procedural requirements for judicial representatives: a course towards professionalization : Materials of the 18th International Scientific and Practical Conference. In 2 parts, Samara, December 19–20, 2019. Part 1 // . – Samara : Samarskij gosudarstvenny'j e'konomicheskij universitet, 2020. – P. 87–91.

# Impact of global steel production on greenhouse gas emissions: analysis and perspectives

© 2024 **Savenkov Leonid Dmitrievich**

Associate Professor, Candidate of Economic Sciences. Togliatti State University, Institute of Finance, Economics and Management, Russia, Tolyatti.

E-mail: leonidsavenkov89@yandex.ru

This paper investigates the relationship between global steel production and emissions of various greenhouse gases (carbon dioxide, methane and nitrogen oxide) for the period from 2000 to 2020. Using correlation coefficients, the degree of relationship between these variables is evaluated. The results show a high positive correlation between global steel production and emissions of carbon dioxide (coefficient 0.98), methane (coefficient 0.99), and nitrogen oxide (coefficient 0.99).

The regression equations demonstrate that an increase in steel production is accompanied by an increase in emissions of these greenhouse gases. The environmental implications of this dependence are discussed, including the impact on climate change and the need to shift to cleaner steel production technologies.

The study emphasizes the significance of hydrocarbon and nitrogen emissions associated with steel production in the context of climate change. The findings may have important implications for production management and the development of strategies to reduce greenhouse gas emissions in the steel industry.

**Keywords:** *global steel production, greenhouse gas emissions, carbon dioxide, methane, nitrogen oxide, climate change, correlation coefficient, sustainable development.*

## References

1. A review of methods for evaluating sustainable development of the steel industry based on ecological economics / F. Ma [et al.] // Procedia Computer Science. – 2022. – 214(C). – DOI: [10.1016/j.procs.2022.11.328](https://doi.org/10.1016/j.procs.2022.11.328).
2. Ahmad S., Patel A. S. Environmental Life Cycle Assessment – A Successful Tool for Sustainable Development in Steel Industries // International Journal of Environment and Development. – 2012. – 9(2).

3. Challenges for the European steel industry: Analysis, possible consequences and impacts on sustainable development / S. Vögele [et al.] // *Applied Energy*. – 2020. – No. 264. – DOI: [10.1016/j.apenergy.2020.114633](https://doi.org/10.1016/j.apenergy.2020.114633).
4. *Degtyarev P. A.* Trends in sustainable development of domestic companies in the metallurgical industry // *Economic regulation issues*. – 2022. – 13(1). – P. 88–99. – DOI: [10.17835/2078-5429.2022.13.1.088-099](https://doi.org/10.17835/2078-5429.2022.13.1.088-099).
5. *Fărcean I., Proștean G., Socalici A.* Sustainable development indicators in the steel industry // *Journal of Physics: Conference Series*. – 2023. – 2540(1). – DOI: [10.1088/1742-6596/2540/1/012045](https://doi.org/10.1088/1742-6596/2540/1/012045).
6. *Filonenko O.* Sustainable development of ukrainian iron and steel industry enterprises in regards to the bulk manufacturing waste recycling efficiency improvement // *Mining of Mineral Deposits*. – 2018. – 12(1). – DOI: [10.15407/mining12.01.115](https://doi.org/10.15407/mining12.01.115).
7. *Govoruxin V. A., Kuchina E. V.* Sustainable development of metallurgical enterprises in the context of esg transformation // *Bulletin of the South Ural State University*. – 2023. – 17(2). – P. 92–100. – DOI: [10.14529/em230207](https://doi.org/10.14529/em230207).
8. *Karpov I. D.* Formation of a mechanism for sustainable development of a metallurgical enterprise // *Economics and business: theory and practice*. – 2022. – 10-1(92). – P. 187–190.
9. *Kislitsyn E., Gorodnichev V.* Scenarios of sustainable development of metallurgical industry: Simulation modeling // *E3S Web of Conferences*. – 2020. – No. 208. – DOI: [10.1051/e3sconf/202020803012](https://doi.org/10.1051/e3sconf/202020803012).
10. *Lis T., Nowacki K.* Pro-ecological possibilities of using metallurgical waste in the production of aggregates // *Production Engineering Archives*. – 2022. – 28(3). – DOI: [10.30657/pea.2022.28.31](https://doi.org/10.30657/pea.2022.28.31).
11. *Majorova T. V., Ponomareva O. S., Pavlova I. E.* Sustainable development of metallurgical industry enterprises: aspects, criteria, indicators // *Bulletin of Magnitogorsk State Technical University named after. G. I. Nosova*. – 2022. – 20(2). – P. 140–147. – DOI: [10.18503/1995-2732-2022-20-2-140-147](https://doi.org/10.18503/1995-2732-2022-20-2-140-147).
12. *Samarina V. P., Skuf'ina T. P., Savon D. Y.* Comprehensive assessment of sustainable development of mining and metallurgical holdings: problems and mechanisms for their resolution // *Coal*. – 2021. – No. 7. – P. 20–24. – DOI: [10.18796/0041-5790-2021-7-20-24](https://doi.org/10.18796/0041-5790-2021-7-20-24).
13. *Savost'yanov D. A.* On topical issues of improving management mechanisms for sustainable development of metallurgy enterprises // *Bulletin of the Volga State University of Service*. – 2022. – 2(69). – P. 19–21.
14. Vectors of Sustainable Development and Global Knowledge in the Metallic Materials Industry in Romania / *M. Nicolae [et al.]* // *Sustainability (Switzerland)*. – 2022. – 14(16). – DOI: [10.3390/su14169911](https://doi.org/10.3390/su14169911).
15. *Velikaya O. A.* Innovative policy of metallurgical enterprises and their sustainable development in the industrial sector // *Science and Humanities Studies*. – 2022. – 41(3). – P. 94–100.
16. *Xu J., Yu Q., Hou X.* Sustainability Assessment of Steel Industry in the Belt and Road Area Based on DPSIR Model // *Sustainability (Switzerland)*. – 2023. – 15(14). – DOI: [10.3390/su151411320](https://doi.org/10.3390/su151411320).
17. *Yüksel İ.* A review of steel slag usage in construction industry for sustainable development. *Environment // Development and Sustainability*. – 2017. – 19(2). – DOI: [10.1007/s10668-016-9759-x](https://doi.org/10.1007/s10668-016-9759-x).



# Convergence of RAS and IFRS: adaptation of Russian accounting to international standards

© 2024 **Sergeeva Olga Mikhailovna**

Candidate of economic Sciences, associate Professor of the Department of business analysis.

Financial University under the Government of the Russian Federation, Moscow.

E-mail: Olgasergeeva2020@inbox.ru

Russia's integration into the global economic space requires compliance with international financial reporting standards, which are the generally accepted language of business worldwide. International financial markets require companies to provide transparent and reliable financial statements that comply with IFRS.

The unification of accounting rules simplifies the procedure for preparing consolidated financial statements for multinational companies. Convergence involves the gradual convergence of Russian Accounting standards (RAS) with the principles, rules and procedures of IFRS.

**Keywords:** *Russian accounting standards (RAS), international financial reporting standards (IFRS), harmonization, convergence, competitiveness improvement, directions of RAS development.*

## References

1. A.N. P. A. K. Methodology and practice of preparing the first financial statements under IFRS in a group of companies : Monograph. – Infra-M, 2018. – 319 p.
2. Federal Accounting Standard “Fixed Assets” FSBU 6/2020, approved by Order of the Ministry of Finance of Russia dated September 17, 2020 No. 204n.
3. Federal accounting standard “Intangible assets” FSBU 14/2022, approved by order of the Ministry of Finance of Russia dated May 30, 2022 No. 86n.
4. Federal accounting standard “Inventories” FSBU 5/2019, approved by order of the Ministry of Finance of Russia dated November 15, 2019 No. 180n.
5. Federal Accounting Standard “Capital Investments” FSBU 26/2020, approved by Order of the Ministry of Finance of Russia dated September 17, 2020 No. 204n.
6. Federal accounting standard “Documents and document flow in accounting” FSBU 27/2021, approved by order of the Ministry of Finance of Russia dated April 16, 2021 No. 62n.
7. Federal accounting standard “Inventory” FSBU 28/2023, approved by order of the Ministry of Finance of Russia dated January 13, 2023 No. 4n.
8. Federal Accounting Standard FSBU 25/2018 “Accounting for Leases”, approved by Order of the Ministry of Finance of Russia dated October 16, 2018 No. 208n.

9. *Petrov A. M.* Theory, methodology and practice of organizing accounting and control of settlements in corporate systems of the service sector-. – Moscow : Infra-M, 2018.

# Financial and economic aspects of the formation of permanent forest seed plots of Scots pine in the Okhta educational and experimental forestry

© 2024 **Dzhikovich Yuri Veliykovich**

Candidate of Biological Sciences, Associate Professor, Associate Professor of the Department of Business Informatics. St. Petersburg branch of the Financial University under the Government of the Russian Federation.

E-mail: dziko@yandex.ru

© 2024 **Shepeleva Olga Petrovna**

Candidate of Agricultural Sciences, Associate Professor of the Department of Business Informatics. St. Petersburg branch of the Financial University under the Government of the Russian Federation.

E-mail: shepelevaop@mail.ru

© 2024 **Kashin Sergey Mikhailovich**

Candidate of Technical Sciences, Associate Professor of the Faculty. Business informatics. St. Petersburg branch of the Financial University under the Government of the Russian Federation.

E-mail: semkashin@fa.ru

The article discusses the methodological guidelines for the creation of permanent forest seed plots in the Okhtinsky forestry of St. Petersburg. According to the research results, the most effective method is recognized as uniform thinning of the stand, which reduces the payback period by more than 5 times compared with the control. In modern conditions, when the demand and, accordingly, the price of scots pine seeds are not at a high level, measures to create a PLC can form the basis of public-private partnerships, subject to proven work production technologies.

**Keywords:** *suburban forests, budget planning, finance, landscaping.*

## References

1. *Branoviczkij M. L.* Forest seed plots in educational and experimental forestry enterprises // Scientific works of LTA. – 1962. – No. 99. – P. 79–84.
2. *Branoviczkij M. L.* Modern issues of forest seed production. Lecture. – LTA, 1980.
3. Forest seed plots of Okhtinsky and Lisinsky forestry enterprises, village. 82–84.

4. *Konovalov N. A., Pugach E. A.* Fundamentals of forest selection and varietal seed production // Forestry industry. – 1978.
5. *Lavrov I. A.* The use of a swamp-bush plow in the production of forest crops in swampy cutting areas // Proceedings of LTA im. S. M. Kirova. – 1950. – No. 68. – P. 99–110.
6. *Obnovlenskij V. M.* Geographical variability of tree species and its use in breeding work and forest seed production. Proceedings of the Forest Institute of the USSR Academy of Sciences, vol. VIII. – Moscow, 1951.
7. *Ogievskij V. D.* On the question of the influence of the origin of seeds on forest growth. – SPb, 1916.
8. Selected Works of V.D. Ogievsky. – Lesnaya promy'shennost', 1966.

# Strategic development solutions of critical infrastructures for sustainability

© 2024 **Guzenko Natalia Vladimirovna**

Associate Professor of the Department of Commerce and Logistics. Rostov State Economic University.  
E-mail: musamav@mail.ru

© 2024 **Sineva Mariya Vasilievna**

3rd year postgraduate student of the Institute of Digital Economy. Ugra State University.  
E-mail: Sinevamari@mail.ru

The article examines the issues of forming critical information infrastructures designed to ensure the security and well-being of the country. State development programs are considered. The opportunities and problems of development of northern regions, including objects of critical information infrastructure, are analyzed.

**Keywords:** *Critical information infrastructure, sustainability, northern regions, regional welfare, information security.*

## References

1. *Bekbergeneva D. E., Guzenko N. V. Technologies of digital transformation in the mechanism of sustainable development of the country's economy // Sustainable development of the sphere of commodity circulation and services under sanctions restrictions : materials of the international scientific and practical conference of teaching staff, students and young scientists, Rostov-on-Don, May 27, 2022. – Rostov-na-Donu : Rostovskij gosudarstvenny'j e'konomicheskij universitet «RINX», 2022. – P. 58–62.*
2. *CZy'gankova A. A., Romanchenko O. V., SHemetkova O. L. Infrastructure of the Arctic Zone of the Russian Federation: state, economic development tools and priority projects // Regional economics and management: electronic scientific journal. – 2016. – 4(48). – P. 181–193.*
3. Decree of the Government of the Russian Federation dated February 8, 2018 No. 127 “On approval of the Rules for the categorization of critical information infrastructure objects of the Russian Federation, as well as the list of indicators of criteria for the significance of critical information infrastructure objects of the Russian Federation and their values”.
4. Decree of the President of the Russian Federation “On the Information Security Doctrine of the Russian Federation” dated December 5, 2016 No. 646. – URL: <http://www.scrf.gov.ru/security/information/document5>.
5. Developing client-centred marketing programmes in a fragile external environment / V. A. Bondarenko [et al.] // E3S Web of Conferences. – 2023. – Vol. 403. – P. 08001. – DOI: [10.1051/e3sconf/202340308001](https://doi.org/10.1051/e3sconf/202340308001).

6. *Krasnopol'skij B. X.* Critical infrastructure of the geostrategic territory of the Far East: new challenges - new approaches : Yearbook. XXII National Scientific Conference with International Participation, Moscow, February 14-16, 2023. Issue 18 Part 1 // . – Moscow : Institut nauchnoj informaczii po obshhestvenny'm naukam RAN, 2023. – P. 172-177.
7. *Likhacheva A. B., Stepanov I. A.* Russian Arctic Policy: Opportunities for the Development of the Siberian and Far Eastern Regions // *Regional Research of Russia*. – 2021. – Dec. – Vol. 11, S1. – P. 13-22. – ISSN 2079-9713. – DOI: [10.1134/s2079970522010051](https://doi.org/10.1134/s2079970522010051).
8. *Yakovlev S. Y., SHemyakin A. S.* Regulatory and legal framework for managing the development of the Northern Sea Route // *Proceedings of the Kola Scientific Center of the Russian Academy of Sciences*. – 2021. – Vol. 12, 5 (12). – P. 148-156. – DOI: [10.37614/2307-5252.2021.5.12.013](https://doi.org/10.37614/2307-5252.2021.5.12.013).

## Russia's role in world food trade

© 2024 **Tolmachev Mikhail Nikolaevich**

Doctor of Economic, Head of Business Analysis Department. Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: [MNTolmachev@fa.ru](mailto:MNTolmachev@fa.ru)

Over the past two decades, Russia has come a long way from the status of one of the world's largest food importers to the position of a net exporter. During this time, the domestic agro-industrial complex not only increased its influence in traditional markets of presence, but also developed new markets in areas where Russian economic expansion was previously absent.

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

### References

1. *Anistratova A. V., Burdel' D. V., Mamedova N. X.* Grain production and export as a key component of global food security // *Economics and business: theory and practice*. – 2023. – 10-1(104). – P. 9-12.
2. *CHebanova N.* Statistical analysis of Russia's position in the global food market // *Management in the agro-industrial complex*. – 2023. – No. 1. – P. 32-37.
3. *CHistyakov Y. F.* On the question of the main trends in trade in agricultural products of the RSFSR/USSR on foreign markets (1918-1991) // *Modern scientific thought*. – 2023. – No. 6. – P. 138-155.
4. *CZy'pin A. P., Popov V. V., Ovsyannikov V. A.* The growth of foreign capital in Russian agriculture as a threat to the country's food security // *Food Policy and Security*. – 2016. – Vol. 3, no. 3. – P. 197-202.
5. External customs statistics trade / FCS. – URL: <https://customsonline.ru> (visited on 03/18/2024).
6. *Gadzhimirzoev G. I.* Reorientation of the export policy of the Russian Federation after the introduction of economic sanctions // *Marketing and logistics*. – 2022. – 6(44). – P. 15-24.

7. *Larionova I. S., Nagiev G. G.* Food security and national health // Veterinary, animal science and biotechnology. – 2021. – No. 12. – P. 77–84.
8. *Medvedeva N. A.* Main trends in international trade in agricultural products and food: opportunities for Russia // Economy, labor, management in agriculture. – 2023. – 4(98). – P. 181–189.
9. *Nazarenko N. N., Bashkin A. V.* Grain exports in the early 1930s in the context of the famine of 1932–1933. // Recent history of Russia. – 2016. – 3(17). – P. 105–120.
10. *Puzanova M. S.* Ensuring food security in the USSR in the 1980s–1990s and after the collapse of the USSR // Clio. – 2023. – 4(196). – P. 118–127.
11. Trademap / ITC. – URL: <https://www.trademap.org/Index.aspx> (visited on 03/18/2024).

# Retrospective analysis of the mining industry in post-soviet countries

© 2024 **Tsy-pin Alexander Pavlovich**

Ph.D. in Economics, Associate Professor, Department of Business Analytics, Faculty of Taxes, Audit and Business Analysis. Financial University under the Government of the Russian Federation, Moscow, Russia.

E-mail: [aptsy-pin@fa.ru](mailto:aptsy-pin@fa.ru)

The extractive industry is a key element of socio-economic stability in the post-Soviet space. The most prosperous are states with rich natural resources, as well as those that have built an effective chain of their extraction, processing and export. The purpose of this study is a retrospective analysis of hydrocarbon production in post-Soviet countries. As a result of the analysis, it was found that in recent decades, energy production has received outstripping growth. The largest growth in the extractive sector is observed in Russia, Azerbaijan, Kazakhstan and Turkmenistan, due to the presence of deposits of natural resources in these countries.

**Keywords:** *mining, post-Soviet space, industry, resources, retrospective analysis, USSR.*

## References

1. *Agakishiev I. A. Oil industry of Azerbaijan: Soviet legacy // Historical notes: yearbook. – 2022. – Vol. 21 (139). – P. 170–192.*
2. *Aleksanyan L., Gavrilova S. Main directions of energy policy of the South Caucasus countries // Central Asia and the Caucasus. – 2019. – Vol. 22, no. 1. – P. 7–26.*
3. *Besh F. Energy diplomacy: West Germany, the Soviet Union and the oil crises of the 1970s // Ural Historical Bulletin. – 2016. – 1(50). – P. 79–90.*
4. *CZy'pin A. P., Ovsyannikov V. A. Comparison of growth (decrease) rates of industrial production in Russia and the USA in 1970–2010 // Intelligence. Innovation. Investments. – 2016. – No. 1. – P. 41–45.*
5. *Energy policy of Azerbaijan: results, problems, prospects / S. ZHil'czov [et al.] // Central Asia and the Caucasus. – 2017. – Vol. 20, no. 4. – P. 21–31.*
6. *Mitrofanov N. M. Specifics of the economic transformation of Kyrgyzstan and Tajikistan in the post-Soviet period // Middle and Post-Soviet East. – 2023. – 2(2). – P. 116–137. – DOI: [10.31249/j.2949-2408.2023.02.07](https://doi.org/10.31249/j.2949-2408.2023.02.07).*
7. *Plakitkina L. S. Development of the coal industry in the republics of Central Asia in the post-Soviet period and trends in their future development // Coal. – 2015. – 6(1071). – P. 68–71.*
8. *Romashkina V. A. Energy cooperation between post-Soviet countries // Bulletin of the Russian Economic University named after G. V. Plekhanov. – 2017. – 3(93). – P. 176–184.*



9. Rudskaya I. A., Kurakin V. I. Analysis of the development of the oil and gas industry in the Russian Federation // Economic analysis: theory and practice. – 2021. – Vol. 20, 7 (514). – P. 1214–1233. – DOI: [10.24891/ea.20.7.1214](https://doi.org/10.24891/ea.20.7.1214).
10. Samarina V. P., Ermolaev D. V., Martirosyan A. T. History and trends of modern development of the Russian mining industry // Basic Research. – 2018. – No. 8. – P. 95–99.
11. Skoroxodova O. N. Europe and the energy crisis of 1979–1980: instructive lessons // Modern Europe. – 2015. – 1(61). – P. 104–115. – DOI: [10.15211/soveurope12015104115](https://doi.org/10.15211/soveurope12015104115).
12. Xammatdinova G. I. Oil industry of the Russian Federation: development features and main problems // Bulletin of USNTU. Science, education, economics. Series: Economics. – 2018. – 3(25). – P. 99–104.

## Transformation of the economic security system under the influence of high technology

© 2024 Umetbaev Ilishat Sharifullovich

General Director. LLC Pilot Plant NEFTEKHIM-SERVICE.

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

The article examines the process of transformation of the economic security system at the macro and micro levels as a result of the development and implementation of high technologies in all spheres of society; the attributive features of deterministic and essentialist approaches to the interpretation of the role of technology in the life of society are presented, the limited cognitive potential of these approaches for the development of effective measures to ensure security in the context of the digital transformation of society is proven; the features of the modern stage of ensuring technological safety are identified; an analysis of technological threats is presented and their global nature is determined, which necessitates interstate cooperation to neutralize them; the role of the business sector in solving problems of ensuring economic security has been determined; the consequences of the introduction of high technologies in the field of security for the values, ethical standards and lifestyle of the population are analyzed.

**Keywords:** *economic security, high technologies, tools for neutralizing threats, uncertainty in the external environment, non-economic consequences of regulatory measures.*

### References

1. Bek U. Risk Society: Towards Another Modernity / trans. from the German by V. Sedel'nik, N. Fedorova. – Moscow : Progress-Tradicziya, 2000. – 384 p.

2. *Bell D.* The coming post-industrial society. – Moscow : Academia, 2004. – 944 p.
3. CCTV / TAdviser. – URL: <https://www.tadviser.ru/index.php/Видеонаблюдение>.
4. Civil Code of the Russian Federation (Civil Code of the Russian Federation) (Part I) dated November 30, 1994 No. 51-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_5142](https://www.consultant.ru/document/cons_doc_LAW_5142) (visited on 04/02/2024).
5. Federal Law “On Personal Data” dated July 27, 2006 No. 152-FZ (latest edition). – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_61801](https://www.consultant.ru/document/cons_doc_LAW_61801) (visited on 04/02/2024).
6. *Levi-Stros K.* Primitive thinking. – Moscow : Respublika, 1994. – 384 p.
7. *M. K.* Information Age: Economy, Society and Culture : trans. from the English by. – Moscow : GU-VSHE’, 2000. – 383 p.
8. *Masuda Y.* The information Society as Post-Industrial Society. – Washington, 1981.
9. Moscow / TAdviser. – URL: <https://www.tadviser.ru/index.php/Москва>.
10. Official website of the Eurasian Economic Commission. Interaction of the EAEU member states in the field of energy saving, energy efficiency, use of renewable energy sources and environmental protection. – URL: [https://energy.eaeunion.org/Documents/energy\\_efficiency.pdf](https://energy.eaeunion.org/Documents/energy_efficiency.pdf) (visited on 03/31/2024).
11. Order of the Government of the Russian Federation dated May 20, 2023 N 1315-r “On approval of the Concept of technological development for the period until 2030”. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_447895](https://www.consultant.ru/document/cons_doc_LAW_447895) (visited on 02/23/2024).
12. Order of the Ministry of Internal Affairs of Russia dated August 23, 2017 No. 664 (as amended on December 21, 2017) “On approval of the Administrative Regulations for the execution by the Ministry of Internal Affairs of the Russian Federation of the state function of exercising federal state supervision over compliance by road users with the requirements of the legislation of the Russian Federation in the field of road safety” (Registered with the Ministry of Justice of Russia on October 06, 2017 No. 48459) (lost force). – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_280037](https://www.consultant.ru/document/cons_doc_LAW_280037) (visited on 02/23/2024).
13. Saint Petersburg / TAdviser. – URL: <https://www.tadviser.ru/index.php/Санкт-Петербург>.
14. Tatarstan / TAdviser. – URL: <https://www.tadviser.ru/index.php/Татарстан>.
15. The Ministry of Internal Affairs named the number of CCTV cameras in Russia. Leading regions / TAdviser. – URL: <https://www.tadviser.ru> (visited on 03/31/2024).
16. *Tufetulov A. M., Bakulina L. T., Xamidullina F. I.* Transformation of the tools for managing national economic security taking into account “new social risks” // Economic horizons. – 2023. – 4(77). – P. 22–27.
17. *Veblen T.* Leisure class theory. – Moscow : Progress, 1984. – 183 p.

# Partnership of municipal authorities and business companies in the interests of sustainable development (on the example of the city of Simferopol)

© 2024 **Vailunov Kirill Viktorovich**

Postgraduate student, Head of Sustainable Development Projects at RNKB Bank (PJSC). Institute of Public Administration and Management of the Russian Academy of National Economy and Public Administration.

E-mail: kvaylunov@inbox.ru

© 2024 **Panova Tatyana Vladimirovna**

Dean of the Faculty of International Regional Studies and Regional Management, Associate Professor, PhD in Economics, PhD in Law. Institute of Public Administration and Management of the Russian Academy of National Economy and Public Administration.

E-mail: tv.panova@igsu.ru

The scientific article identifies the main stakeholders in the implementation of ESG strategies of the business community, identifies drivers that contribute to the spread of the trend towards ESG transformation, and analyzes the strategic planning system within the framework of ensuring the sustainable development of municipalities. In the course of the study, the authors found that Simferopol is an outsider in terms of sustainable development in the all-Russian context. At the same time, in the business community of Simferopol, there are trends and potential for the further development of ESG transformation. The key issue of the study is the search for industry priorities and building a partnership mechanism to ensure symbiosis of sustainable development of the city and the business community.

**Keywords:** *sustainable development, ESG transformation, municipal-private partnership, strategic planning.*

## References

1. About approval of the Order interdepartmental interaction on the implementation of municipal-private partnerships: resolution of the Simferopol City Administration dated March 15, 2021 No. 1206. – URL: [http://simadm.ru/media/acts/2021/03/19/\\_1206\\_ot\\_15.03.pdf](http://simadm.ru/media/acts/2021/03/19/_1206_ot_15.03.pdf) (visited on 03/16/2024).

2. About general principles of organizing local self-government in the Russian Federation: Federal Law of October 6, 2003 No. 131-FZ (as amended by 07/14/2022). – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_44571/?ysclid=lbji1s0fga176210960](https://www.consultant.ru/document/cons_doc_LAW_44571/?ysclid=lbji1s0fga176210960) (visited on 02/11/2024).
3. About public-private partnership and municipal-private partnership in the Russian Federation and the introduction amendments to certain legislative acts of the Russian Federation: Federal Law of June 13, 2015 No. 224-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_182660/?ysclid=lbji95y4cm989236641](https://www.consultant.ru/document/cons_doc_LAW_182660/?ysclid=lbji95y4cm989236641) (visited on 03/11/2024).
4. About strategic planning in Russian Federation: Federal Law of June 28, 2014 No. 172-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_164841/?ysclid=lbjvhvfr15119918077](https://www.consultant.ru/document/cons_doc_LAW_164841/?ysclid=lbjvhvfr15119918077) (visited on 03/11/2024).
5. About the Strategy national security of the Russian Federation: presidential decree Russian Federation dated 07/02/2021 No. 400. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_389271/?ysclid=lbjhb108dc969329103](https://www.consultant.ru/document/cons_doc_LAW_389271/?ysclid=lbjhb108dc969329103) (visited on 03/11/2024).
6. Aleksandrova E. N., Eliseeva A. Y. The mechanism of public-private partnership in infrastructure projects: national interests and conditions for implementation // Economics and Entrepreneurship. – 2020. – 9–4 (86). – P. 105–107.
7. Compiled by the authors based on: About strategy socio-economic development of the municipal formation of the city Simferopol district of the Republic of Crimea for the period until 2030: decision Simferopol City Council of the Republic of Crimea dated December 19, 2017 No. 1462. – URL: [http://simadm.ru/media/acts/2017/08/25/\\_Стратегия\\_25.08.2017\\_\\_финал.pdf](http://simadm.ru/media/acts/2017/08/25/_Стратегия_25.08.2017__финал.pdf) (visited on 03/16/2024).
8. Creating demand for environmental innovation: is institutional support sufficient? / N. V. Paxomova [et al.] // Problems of modern economics. – 2020. – 2 (54). – P. 15–27.
9. D. X. Medouz J. Randers D. L. M. Limits to growth: 30 years later / trans. from the English by E. S. Oganessian. – 2nd ed. – Moscow : Binom. Laboratoriya znaniy, 2020. – 361 p.
10. Data provided by PJSC RNKB Bank.
11. Dobrina L. R. Development of project management in government bodies // Economics and Management: Scientific and Practical Journal. – 2020. – 4 (142). – P. 136–139.
12. Dyatlova N. A. Public-private partnership agreement: civil legal aspects : PhD thesis юридических наук : 12.00.03 / Dyatlova Natal'ya Aleksandrovna. – SPb., 2017. – 376 p.
13. Imamov M. M. Priority national projects: organizational support for socio-economic development // Basic and applied research in the modern world, 2021. – No. 15–2. – P. 23–24.
14. Insights on Sustainability / McKinsey & Company. – URL: <https://www.mckinsey.com/capabilities/sustainability/our-insights> (visited on 03/07/2024).
15. Kabir L. S. Socially responsible investing: trend or temporary phenomenon? // Economics and Management. – 2021. – No. 4. – P. 35–41.
16. Kappaj F., Forges D., Glaus M. Integration of socio-economic indicators into the system for assessing urbanization of territories: a case study // Urbanism. – 2020. – Vol. 2, issue 1. – P. 28.
17. Leshhenko E. M., Zavarzina A. V. Municipal-private partnership as a tool for increasing the efficiency of local governments // Professional competencies of civil servants: formation and development : materials of the interuniversity scientific and practical conference. – Voronezh : Nauchnaya kniga, 2020. – P. 126–132.
18. National Network UN Global Compact. – URL: <http://globalcompact.ru> (visited on 04/01/2024).
19. Office of the Federal State Statistics Service for the Republic Crimea and Sevastopol. Municipal statistics of Simferopol. – URL: [https://82.rosstat.gov.ru/main\\_indicators](https://82.rosstat.gov.ru/main_indicators) (visited on 04/02/2024).
20. On approval of the Fundamentals state policy in the field of strategic planning in Russian Federation: Decree of the President of the Russian Federation dated November 8, 2021 No. 633. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_400057/?ysclid=lbjhhqfwxe364721677](https://www.consultant.ru/document/cons_doc_LAW_400057/?ysclid=lbjhhqfwxe364721677) (visited on 04/02/2024).
21. On approval of the Spatial Development Strategy Russian Federation for the period until 2025: Government order RF dated 02/13/2019 No. 207-r (as amended on 09/30/2022). – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_318094](https://www.consultant.ru/document/cons_doc_LAW_318094) (visited on 03/11/2024).
22. On concession agreements: Federal Law No. 115-FZ dated July 21, 2005 (as amended on July 14, 2022). – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_54572](https://www.consultant.ru/document/cons_doc_LAW_54572) (visited on 03/15/2024).

23. On investment activities in the Russian Federation carried out in the form of capital investments: federal law of 25.02.1999 No. 39-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_22142/?ysclid=lbrsggswkj258084708](https://www.consultant.ru/document/cons_doc_LAW_22142/?ysclid=lbrsggswkj258084708).
24. On the national development goals of the Russian Federation for the period up to 2030: Decree of the President of the Russian Federation of 21.07.2020 No. 474. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_357927/?ysclid=lbjiw4vwb9696742414](https://www.consultant.ru/document/cons_doc_LAW_357927/?ysclid=lbjiw4vwb9696742414) (visited on 04/02/2024).
25. On the Strategy of Economic Security of the Russian Federation for the Period up to 2030: Decree of the President of the Russian Federation of 13.05.2017 No. 208. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_216629/?ysclid=lbjhjn36wu935878304](https://www.consultant.ru/document/cons_doc_LAW_216629/?ysclid=lbjhjn36wu935878304) (visited on 03/11/2024).
26. Rating agency “SGM”. Sustainability rating cities of the Russian Federation – 2022. – URL: <https://agencysgm.com/ratings> (visited on 04/02/2024).
27. Report UN International Commission on Environment and Development “Our common future”. – URL: <https://www.un.org/ru/ga/pdf/brundtland.pdf> (visited on 03/07/2024).
28. Tax Code of the Russian Federation: Federal Law of July 31, 1998 No. 146-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_19671](https://www.consultant.ru/document/cons_doc_LAW_19671) (visited on 03/16/2024).
29. UN Sustainable Development Agenda. – URL: <https://www.un.org/sustainabledevelopment/ru/about/development-agenda> (visited on 04/02/2024).
30. YAgodkina A. V., SHaxvorostov G. I. Main directions of public-private partnership for the development of regional economies // Socio-political processes in the modern world: the view of young people : materials of the student scientific and practical conference. – Voronezh : Redakcionno-izdatel'skij otdel Voronezhskogo filiala RANXiGS, 2020. – P. 166–170.

# Digital transformation of the national innovation system of China

© 2024 **Wen Yuzhu**

Leading Specialist. International School Shenyang Jianzhu University, China.

E-mail: wenyuzhu1983@163.com

The article considers the process of digital transformation of China's national innovation system (NIS) from the point of view of strengthening the national innovation potential and increasing the efficiency of the NIS in the current conditions of instability of the world economy. The relevance of the study is determined by the ongoing sanctions policy against China's technological development by Western countries and the need to form a new strategy of innovative development on the basis of digital transformation of China's NIS.

**Keywords:** *China, digital transformation, national innovation system (NIS), innovation potential, digital platform, strategic innovation management.*

## References

1. Borshh L. M., Gerasimova S. V. Modern aspects of innovation paradigm shifts from the digital economy to digital transformation // Innovative paradigm of economic mechanisms of management : Collection of scientific papers of the VII All-Russian scientific and practical conference with international participation. – Simferopol', 2022. – P. 73–77.
2. China softens blow of U.S. sanctions on military companies / Nikkei Asia. – URL: <https://asia.nikkei.com/Politics/International-relations/US-China-tensions/China-softens-blow-of-U.S.-sanctions-on-military-companies>.
3. In' CZyan'. Study on the Advantage of Cohesion of New Type National Lifting System to Promote the Realization of Chinese-Type Modernization // Teaching and research. Heilongjiang Academy of Social Sciences. – 2022. – No. 11. – P. 77–81.
4. Innovative paradigm of economic mechanisms of management : Collection of scientific papers of the VII All-Russian scientific and practical conference with international participation. – Simferopol', 2022.
5. Luo Se'n', Go YUjche'n'. Research on OECD countries' digital economy strategies and their implications // China Development. – 2022. – No. 2. – P. 82–86.
6. Sanzhina O. P., Balashova E. S., Ve'n' YU. Analysis of the effectiveness of China's national innovation system // Competitiveness in a global world: economics, science, technology. – 2024. – No. 1. – P. 169–173.
7. Speech by Xi Jinping / Xinhua News Agency, Beijing, October 16, 2022. – URL: [https://www.gov.cn/xinwen/2022-10/16/content\\_5718815.htm?eqid=e5c8562b0009794800000003647f2c5a](https://www.gov.cn/xinwen/2022-10/16/content_5718815.htm?eqid=e5c8562b0009794800000003647f2c5a) (visited on 04/25/2024).

- 
8. *U Fe'n*. The impact of the development of the digital economy on the modernization of the industrial structure // Modernization of shopping centers. China Institute of Science and Technology Information. – 2022. – No. 9. – P. 186–188.

# Payment stickers as a marketing tool of banks for the development of contactless payment

---

© 2024 **Bykanova Natalya Igorevna**

Candidate of Economic Sciences, Associate Professor of the Department of Innovation Economics and Finance. Belgorod State National Research University.

E-mail: bykanova@bsu.edu.ru

© 2024 **Voronov Alexander Alexandrovich**

Doctor of Economic Sciences, Professor of the Department of Innovation Economics and Finance. Belgorod State National Research University.

E-mail: voronov.a@mail.ru

© 2024 **Tokarev Danil Andreevich**

Student. Belgorod State National Research University.

E-mail: 1577389@bsu.edu.ru

The article discusses the features of the formation and structure of the payment sticker market in Russia, provides detailed characteristics of the payment sticker, operating principles and possibility of use. A comparative description of both the main contactless payment methods existing in Russia and the conditions for issuing and servicing payment stickers in banks that are most developing this segment is presented. In conclusion, development vectors and ways to promote payment stickers in the banking services market as one of the most effective marketing tools for contactless payment are identified.

---

**Keywords:** *payment stickers, marketing tool, marketing activities of banks, contactless payments, payment system, bank cards.*

---

## References

1. *CHernoraj A. L. Modern methods of making contactless payments under sanctions : Collection of articles of the 19th International Scientific and Practical Conference of Students and Masters //*. – 2023. – P. 72–76.
2. *Stick and pay: research of the Russian payment sticker market / Smart Ranking*. – URL: <https://smartranking.ru/ru/analytics/FINTECH/naklej-i-plati-issledovanie-rossijskogo-rynka-platezhnyh-stikerov> (visited on 03/31/2024).
3. *Stylish payment / Banking Review*. – URL: <https://bosfera.ru/bo/stilnyy-platezhnyy> (visited on 03/31/2024).



- 
4. What are payment stickers and what are they for? / Frank Media. – URL: <https://frankmedia.ru/110822> (visited on 03/31/2024).
  5. Who issues payment stickers / Financial Forum: community of experienced banking users. – URL: <https://finforums.ru/threads/kto-vypuskaet-platjzhnye-stikery.135> (visited on 03/31/2024).

# Model for assessing the sustainable development of an import-substituting enterprise

---

© 2024 **Yavorovsky Daniel Olegovich**

Postgraduate student of the Department of Finance and Management. Tula State University, Russia, Tula.

E-mail: danielyvorovski@gmail.com

Today, standard models for assessing the sustainable development of enterprises include an analysis of the main indicators (economic, social, etc.), however, there are no models for assessing the sustainable development of import-substituting enterprises, and therefore in this article the author proposes a comprehensive assessment model, in which: taking into account the specifics of the activities of import-substituting enterprises, indicators of the main groups for assessing sustainable development are adapted; In addition to the main indicators for assessing sustainable development, it is proposed to introduce indicators that characterize the level of development of the import substitution potential of the enterprise.

---

**Keywords:** *import substitution, sustainable development, indicators of sustainable development, support for import substitution.*

---

## References

1. *Aldatov F. S., Gudiev A. T., Dzodzikova F. V.* Factors influencing the financial and economic stability of a company // *Economy and society*. – 2021. – 5-1 (84). – P. 613-619.
2. *Kuzneczova E. Y., Kuzneczov S. V.* Evaluation of sustainable development of an industrial enterprise // *Bulletin of UrFU. Series Economics and Management*. – 2019. – Vol. 18, no. 2. – P. 186-209.
3. *Xomyachenkova N. A.* Modern aspects of monitoring the sustainable development of an industrial enterprise: methodology and practice // *Economic research*. – 2010. – No. 2.

# Formation of a mechanism of state support for an import-substituting enterprise based on an assessment of sustainable development indicators

© 2024 **Yavorovsky Daniel Olegovich**

Postgraduate student of the Department of Finance and Management. Tula State University, Russia, Tula.

E-mail: danielyvorovski@gmail.com

The article will present a mechanism for differentiated state support for import-substituting enterprises, which is based on a model for assessing sustainable development.

This mechanism includes 6 stages of implementation: from determining the needs of a particular enterprise for government support to analyzing the potential growth in the sustainable development indicators of an import-substituting enterprise after using improved government support.

**Keywords:** *import substitution, sustainable development, indicators of sustainable development, support for import substitution, government support.*

## References

1. Aldatov F. S., Gudiev A. T., Dzodzikova F. V. Factors influencing the financial and economic stability of a company // *Economy and society*. – 2021. – 5-1 (84). – P. 613-619.
2. Kuzneczova E. Y., Kuzneczov S. V. Assessing the sustainable development of an industrial enterprise // *Bulletin of UrFU. Series Economics and Management*. – 2019. – Vol. 18, no. 2. – P. 186-209.
3. Xomyachenkova N. A. Modern aspects of monitoring the sustainable development of an industrial enterprise: methodology and practice // *Economic research*. – 2010. – No. 2.

# The evolution of the concept of entrepreneurship as a factor of regional economic development: from an idea to youth entrepreneurship

---

© 2024 **Zhelaeva Svetlana Eduardovna**

Doctor of Economics, Associate Professor, Head of the Department of Management, Marketing and Commerce. East Siberian State University of Technology and Management.

E-mail: zhelay@yandex.ru

© 2024 **Osodoeva Olga Andreevna**

Doctor of Economics, Professor, Head of the Department of Economics, Organization and Production Management. East Siberian State University of Technology and Management.

E-mail: olga.osodoeva@yandex.ru

© 2024 **Khaltaeva Svetlana Romanovna**

Doctor of Economics, Associate Professor, Director of the Interregional Institute of Personnel Training. East Siberian State University of Technology and Management.

E-mail: fregat102@mail.ru

© 2024 **Imeskenova Evelina Nikolaevna**

Candidate of Economic Sciences, Senior lecturer at the Department of Management. East Siberian State University of Technology and Management.

E-mail: evel\_im@mail.ru

© 2024 **Pivovarov Chingis Nikolaevich**

Postgraduate student. East Siberian State University of Technology and Management.

E-mail: ch-pivovarov@yandex.ru

The purpose of this article is to study the evolution of the concept of entrepreneurship and its impact on the emergence and development of the concept of “youth entrepreneurship”. To achieve this goal, an analysis of the historical development of the concept of entrepreneurship was carried out, presented in the works of leading scientists from different schools and directions of economic theory and management. As a result of the research, the author's interpretation of the concept of «youth entrepreneurship» in the context of modern trends in the development of the regional economy is presented.

---

**Keywords:** *Entrepreneurship; evolution of the concept of entrepreneurship; youth entrepreneurship.*

---

## References

1. *Akvinskij F.* Summa Theologica: With Comments and Explanations. – Moscow : AST, 2019. – 320 p.
2. *Aristotel'.* Politics. Book 1–7. – Moscow, 1911.
3. *Aulet B.* Disciplined Entrepreneurship. – Wiley, 2013.
4. *Bastia F.* Economic sophistry; Economic harmonies. – Moscow : Delo, 2000. – 229 p.
5. *Boden Z.* Six books about the republic. Book 6, chapter two. Finance. Translated from the French from the 1579 edition. / trans. by O. V. Borisova, I. V. CHerny'shkova.
6. *CHerchmen C.* Thinking for Decision Making: Deductive Quantitative Methods. – CHikago, Illinois : Science Research Associates. – 1975 p.
7. *Dees J. G.* The Meaning of “Social Entrepreneurship” / Fuqua Centers. – 2001. – URL: [https://centers.fuqua.duke.edu/case/wp-content/uploads/sites/7/2015/03/Article\\_Deess\\_MeaningofSocialEntrepreneurship\\_2001.pdf](https://centers.fuqua.duke.edu/case/wp-content/uploads/sites/7/2015/03/Article_Deess_MeaningofSocialEntrepreneurship_2001.pdf).
8. *Druker P. F.* Innovation and Entrepreneurship. – N'yu-Jork : Harper & Row, 1985.
9. *Druker P. F.* Management practice. – N'yu-Jork : Harper & Brothers, 1954.
10. *Fajol' A.* General and industrial management / trans. by B. V. Babina-Korenya. – Moscow, 1923. – URL: <https://gtmarket.ru/library/basis/5783>.
11. *Forrester D.* Dynamics of city development. – Moscow : Progress, 1974.
12. *Gibb A., Xaskins G., Xe'nnon P.* Leading Entrepreneurship Universities, Saïd Business School, Oxford, and National Center for Entrepreneurship in Education (NCEE). – Koventri, 2009.
13. *Kantil'on R.* An essay on the nature of trade in general. World economic thought. Through the prism of centuries (in 5th volume). Vol. 1: From the dawn of civilization to capitalism : trans. from the French by. – Moscow : My'sl', 2004.
14. *Kudrin A. L., Afanas'ev M. P.* Public finance of the Renaissance. Carafa-Ortiz-Boden: a textbook on the history of financial thought. – Moscow, 2015. – P. 113–131.
15. *Marks K.* Capital. Vol. 1. – Moscow : AST, 2001.
16. *Marshall A.* Principles of economic science: in 3 volumes. Trans. from the English by. – Moscow : Progress, 1993.
17. *Maslou A.* New frontiers of human nature : trans. from the English by. – Moscow : Smy'sl, 1999. – 425 p.
18. *Mayo E.* The Human Problems of an Industrial Civilization. – New York : Viking Press, 1960.
19. *Menger K.* Foundations of political economy. Selected works. – Moscow : Territoriya budushhego, 2005.
20. *Nort D.* Institutions, institutional change and economic performance / trans. by A. N. Nesterenko. – Moscow, 1997. – URL: <https://gtmarket.ru/library/basis/6310>.
21. *Owen R.* A new view of society and other writings / ed. by G. Claeys. – London : Penguin books, 1991. – 385 p.
22. *Platon.* Essays. Volume 1-3. 1968–1972. – Moscow.
23. *Porter M.* Competitive advantage: How to achieve high results and ensure their sustainability : trans. from the English by. – Moscow : Al'pina Biznes Buks, 2005. – 715 p.
24. *Rodzhers E. M.* Diffusion of Innovations. – Svobodnaya pressa, 2005.
25. *SHumpeter J.* Theory of economic development. – Moscow : E'ksmo, 2007.
26. *Simon H. A.* Administrative behavior. – New York, 1950.
27. *Smit A.* An Inquiry into the Nature and Causes of the Wealth of Nations. – Moskva : Socze'kgiz, 1962. – 684 p.
28. *Timmons D. A., Spinelli-mladshij S.* Starting a New Business: 21st Century Entrepreneurship. – Boston, Massachusetts : Makgrou-Xill/Irvin, 2007.
29. *Uil'yamson O. I.* Economic institutions of capitalism: Firms, markets, “relational” contracting : trans. from the English by. – SPb. : Lenizdat, 1996. – 702 p.
30. *Uinslou T. F.* Principles of Scientific Management / trans. by A. I. Zak. – Moscow : Kontrolling, 1991. – 104 p.
31. *Voloshinov A. V.* Pythagoras: Union of truth, goodness and beauty. – Moscow : Prosveshhenie, 1993.

32. *Weber M.* The Theory of Social and Economic Organization. – New York : Oxford University Press, 1961. – 657 p.
33. *Xamel G., Praxalad K. K.* Competing for the future. Creating the markets of tomorrow. – Moscow : Olimp-Biznes, 2014. – 288 p.
34. *Xerczberg F., Majner M. U.* Incentive to work and production motivation // Sociological research. – 1990. – No. 1. – P. 122–131.
35. *ZHan-Batist Se'j.* Treatise on Political Economy. – Moscow : K. T. Soldatenkov, 1896. – 400 p.

# FINANCE

# Development of Islamic (partnership) financing: global and Russian experience

© 2024 **Khulukshinov Denis Egorovich**

PhD in Economics, Assistant at the basic department of the charitable foundation for supporting educational programs Captains, Innovative management and social entrepreneurship. Plekhanov Russian University of Economics.

E-mail: Khulukshinov.DE@rea.ru

In modern economic conditions, Islamic (partnership) financing is becoming an increasingly prominent part of the global financial services market. The industry's importance to Islamic and other investors around the world is demonstrated by its steady growth in recent years. This article analyzes the development of Islamic finance in foreign and Russian practice, and also studies various Islamic financial products and services. The object of the study is the development of Islamic financial instruments, presented in the form of partnership financing models, as well as their application in various sectors of the economy. The subject of the study is the features and principles of functioning of Islamic (partnership) finance as an alternative system of financial relations. The practical significance of this work lies in identifying the possibilities of Islamic finance, including in the context of the Russian financial system. Islamic financial instruments can be an effective tool for stimulating economic growth and development, as well as a way to diversify financial risks.

**Keywords:** *Islamic (partnership) financing, Islamic financial products, Islamic banking, sukuk securities market, Islamic Takaful insurance, Islamic investment funds, Islamic financial technologies (fintech industry), banking system.*

## References

1. Directive of the Bank of Russia dated 09/05/2023 No. 6517-U "On the procedure for informing clients of an experiment participant about the partner financing activities carried out by him, about the list of information to be disclosed at customer service points and on the official website of the experiment participant on the Internet information and telecommunications network, as well as the procedure and timing of disclosure of such information". – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_465627](https://www.consultant.ru/document/cons_doc_LAW_465627).
2. Directive of the Bank of Russia dated 09/07/2023 No. 6521-U "On the procedure and timing for the Bank of Russia to exclude information about a legal entity from the register of participants in the experiment to establish special regulation in order to create the necessary conditions for carrying out partnership financing activities if the corresponding application is submitted by the experiment participant". – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_464464](https://www.consultant.ru/document/cons_doc_LAW_464464).



3. Directive of the Bank of Russia dated August 11, 2023 No. 6503-U “On maintaining by the Bank of Russia a register of participants in the experiment to establish special regulation in order to create the necessary conditions for carrying out partnership financing activities”. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_456467](https://www.consultant.ru/document/cons_doc_LAW_456467).
4. Directive of the Bank of Russia dated August 14, 2023 No. 6504-U “On the specifics of accounting for experiment participants who are non-credit financial institutions in connection with their implementation of partnership financing activities and the procedure for participants in the experiment to prepare accounting (financial) statements when carrying out partnership financing activities for non-credit financial institutions”. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_455711](https://www.consultant.ru/document/cons_doc_LAW_455711).
5. Directive of the Bank of Russia dated August 14, 2023 No. 6505-U “On the specifics of accounting for experiment participants who are credit institutions in connection with their implementation of partnership financing activities”. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_455710](https://www.consultant.ru/document/cons_doc_LAW_455710).
6. Federal Law “On conducting an experiment to establish special regulation in order to create the necessary conditions for carrying out partnership financing activities in certain constituent entities of the Russian Federation and on introducing amendments to certain legislative acts of the Russian Federation” dated 04.08.2023 No. 417-FZ. – URL: [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_453966](https://www.consultant.ru/document/cons_doc_LAW_453966).
7. Global Sukuk Issuance Likely to Rise at Slow Pace in 2023 amid Volatilities. – URL: <https://www.fitchratings.com>.
8. Global sukuk market set to recover from 2022 downturn: S&P Global. – URL: <https://www.arabnews.com>.
9. Global Sukuk’s Slump to slow but not stop in 2023. – URL: <https://www.spglobal.com/ratings>.
10. ICD – Refinitiv Islamic Finance Development Report 2022. Embracing Change. – URL: [https://icd-ps.org/uploads/files/ICD%20Refinitiv%20ifdi-report-20221669878247\\_1321.pdf](https://icd-ps.org/uploads/files/ICD%20Refinitiv%20ifdi-report-20221669878247_1321.pdf).
11. Islamic finance: global trends and the UK market. 2022. – URL: <https://www.thecityuk.com/media/u00h3ri4/islamic-finance-global-trends-and-the-uk-market.pdf>.
12. Islamic Financial Services Industry (IFSI) Stability Report. 2023. – URL: [https://www.ifsb.org/wp-content/uploads/2023/10/Islamic-Financial-Services-Industry-Stability-Report-2023\\_En.pdf](https://www.ifsb.org/wp-content/uploads/2023/10/Islamic-Financial-Services-Industry-Stability-Report-2023_En.pdf).
13. Islamic Financial Services Industry Development Ten-Year Framework and Strategies: A Final Review. 2023. – URL: [https://www.ifsb.org/wp-content/uploads/2023/10/Islamic-Financial-Services-Industry-Development-Ten-year-Framework-and-Strategies\\_-A-FINAL-REVIEW\\_En.pdf](https://www.ifsb.org/wp-content/uploads/2023/10/Islamic-Financial-Services-Industry-Development-Ten-year-Framework-and-Strategies_-A-FINAL-REVIEW_En.pdf).
14. Partnership financing as an impetus for the development of Islamic finance: monograph / E. R. Zakirova [et al.]. – Lesson Press, 2023. – 142 p.
15. Prospective directions for the development of banking regulation and supervision: current status and new challenges. Bank of Russia. 2024. – URL: [https://www.cbr.ru/Content/Document/File/143838/dbra\\_20221227.pdf](https://www.cbr.ru/Content/Document/File/143838/dbra_20221227.pdf).
16. Register of participants in the experiment to establish special regulation in order to create the necessary conditions for the implementation of partnership financing activities. – URL: <https://www.cbr.ru/registries/admissionfinmarket>.

# Identification of potential price-forming factors for the purposes of evaluating social networks.

---

© 2024 **Plyasova Svetlana Vladimirovna**

Ph. D., associate Professor, Department of Corporate Finance and Corporate Governance. Financial University under the Government of the Russian Federation.

E-mail: svplyasova@fa.ru

© 2024 **Kiseleva Elena Nikolaevna**

Candidate of Economics, Associate Professor of the Department of Taxes and Tax Administration. Financial University under the Government of the Russian Federation.

E-mail: kafedra.kim@mail.ru

© 2024 **Boev Andrey Andreevich**

Student. Financial University under The Government of Russian Federation.

E-mail: aaboev2002@gmail.com

Social networks in the modern world occupy an increasingly important position in people's lives. The development of technologies on the Internet provides people with ample opportunities to create and publish content in a variety of formats, as well as to form online communities of consumers of content on a specific topic. At the same time, the development of such technologies in a market economy is continuously accompanied by the formation of ways to monetize the work of social networks, this is due, among other things, to the costs of creating and maintaining social networks that need to be covered. The formation of income from the owners of social networks related to the operation of the services in question, as well as the existence of legally registered property rights for the creators of a website on the Internet or an application designed as a social network, allows us to conclude that it is possible to define a social network as an economic asset. The definition of social networks as a specific asset poses many new questions to financial analysts, among which the question of the methodology for assessing the value of a social network occupies an important place. In order to assess the applicability of existing asset valuation methods and identify potential opportunities for the development of specialized valuation methods for social networks, the author conducted an analysis of factors that can influence the market value of a social network. For the purposes of the analysis, statistical data from open sources were used to identify the characteristic features of social networks as an object of evaluation, as well as information provided in early studies on topics related to this study. According to the results of the analysis, the community of users of the social network with all its inherent characteristics was identified as the key price-forming factor that has the most significant impact on the cost. Thus, the formation of a methodology for assessing the value of sustainable user communities on the Internet is a key element of the process of determining the methodology for assessing the value of social networks.

---

**Keywords:** *valuation, social networks, price-forming factors, cost, online communities.*

## References

1. *Artyomov D. G., Ushakova A. E.* Telegram as a new platform for promoting organizations // Bulletin of the Voronezh Institute of High Technologies. – 2023. – 1(44). – P. 60–62.
2. *Cartwright S., Davies I. A.* The development of B2B social networking capabilities // Industrial Marketing Management. – 2022. – Oct. – Vol. 106. – P. 139–151. – ISSN 0019-8501. – DOI: [10.1016/j.indmarman.2022.08.004](https://doi.org/10.1016/j.indmarman.2022.08.004).
3. Federal law dated 07/27/2006 No. 149-FZ (as amended on 07/31/2023) “On information technologies and information protection” (with amendments and additions, entry in force from 01.10.2023), Article 10.6. Features of distribution information on social networks.
4. *Huang J. Z.* A break in the cloud: the local sociotechnical affordances underlying global internet infrastructures // Technology in Society. – 2023. – Aug. – Vol. 74. – P. 102319. – ISSN 0160-791X. – DOI: [10.1016/j.techsoc.2023.102319](https://doi.org/10.1016/j.techsoc.2023.102319).
5. *Kim S.-m.* How can we make a socially optimal large-scale media platform? Analysis of a monopolistic Internet media platform using two-sided market theory // Telecommunications Policy. – 2016. – Sept. – Vol. 40, no. 9. – P. 899–918. – ISSN 0308-5961. – DOI: [10.1016/j.telpol.2016.07.001](https://doi.org/10.1016/j.telpol.2016.07.001).
6. *Kossecki P., Wachowicz J., Steingartner W.* Valuation of Internet Companies – Selected Issues // Procedia Computer Science. – 2023. – Vol. 225. – P. 3432–3441. – ISSN 1877-0509. – DOI: [10.1016/j.procs.2023.10.338](https://doi.org/10.1016/j.procs.2023.10.338).
7. *Lee K., Leonard R.* High-speed internet access and diffusion of new technologies in nonmetro areas // Telecommunications Policy. – 2023. – Oct. – Vol. 47, no. 9. – P. 102620. – ISSN 0308-5961. – DOI: [10.1016/j.telpol.2023.102620](https://doi.org/10.1016/j.telpol.2023.102620).
8. *Lobodenko L. K.* Analysis of the communicative effectiveness of Internet media in the digital era (using the example of social network accounts of regional TV channels) // Science and business: ways of development. – 2022. – 4(130). – P. 225–231.
9. *Ly'tneva A. A., Dubinina A. E.* Telegram as a new platform in mass media // Materials of the Afanasyev Readings. – 2020. – 2(31). – P. 52–57.
10. *M. V. Kolomeecz A. A., Chechulin I. V. K.* Certificate of state registration of a computer program No. 2021680200 Russian Federation. Module for detecting bots in a social network based on the analysis of social interaction graphs: No. 2021669911: application. 12/08/2021: publ. 08.12.2021 / applicant Federal State Budgetary Institution of Science “St. Petersburg Federal Research Center of the Russian Academy of Sciences”.
11. *Palacheva Y. A.* Using metrics to analyze social networks: problematic issues, quantitative assessment methods, selection of performance indicators // PolitBook. – 2021. – No. 4. – P. 140–156.
12. Retaining and attracting users in social networking services: An empirical investigation of cyber migration / Y. (Xu [et al.] // The Journal of Strategic Information Systems. – 2014. – Sept. – Vol. 23, no. 3. – P. 239–253. – ISSN 0963-8687. – DOI: [10.1016/j.jsis.2014.03.002](https://doi.org/10.1016/j.jsis.2014.03.002).
13. *Shewale R.* Internet User Statistics In 2023 / Demandsage. – 2023. – URL: <https://www.demandsage.com/internet-user-statistics/>.
14. Spot the bot: Investigating user’s detection cues for social bots and their willingness to verify Twitter profiles / T. Ngo [et al.] // Computers in Human Behavior. – 2023. – Sept. – Vol. 146. – P. 107819. – ISSN 0747-5632. – DOI: [10.1016/j.chb.2023.107819](https://doi.org/10.1016/j.chb.2023.107819).
15. *Stuken T. Y.* The Effectiveness of Using Social Networks in Employment // Bulletin of Omsk University. Series: Economics. – 2008. – No. 3. – P. 70–75.

16. Zacharakis A. L., Shepherd D. A., Coombs J. E. The development of venture-capital-backed internet companies // *Journal of Business Venturing*. – 2003. – Mar. – Vol. 18, no. 2. – P. 217–231. – ISSN 0883-9026. – DOI: [10.1016/S0883-9026\(02\)00084-8](https://doi.org/10.1016/S0883-9026(02)00084-8).
17. Zhou F., Wen H., Lee C.-C. Broadband infrastructure and export growth // *Telecommunications Policy*. – 2022. – June. – Vol. 46, no. 5. – P. 102347. – ISSN 0308-5961. – DOI: [10.1016/j.telpol.2022.102347](https://doi.org/10.1016/j.telpol.2022.102347).

# The financial control system of the organization's income: tools and methodology

© 2024 **Shcherbakova Nataliya Vladimirovna**

Associate Professor, Candidate of Economic Sciences, Department of Accounting, Taxes and Economic Security, Volga State University of Technology, Yoshkar-Ola, Russia.

E-mail: shchnataliya@gmail.com

The functioning of the organization's financial income control system is largely determined by the control methodology and the instruments used to carry out control measures. The article analyzes the approaches to the principles of income recognition in relation to accounting and tax accounting; by systematizing tax risk factors, recommendations are made in the field of monitoring the recognition of income of an economic entity.

**Keywords:** *financial control, income, income recognition, income recognition risk, control.*

## References

1. *Kuter M. I. Accounting theory : Textbook. – 3rd ed. – Moscow : Finansy' i statistika, 2007. – 592 p.*
2. *Majburov I. A. Encyclopedia of theoretical foundations of taxation. – Moscow : YUniti-Dana, 2016. – 503 p.*
3. *Medvedev M. Y. Academic Dictionary of Accounting. – Moscow : Moskovskaya finansovo-promy'shlennaya akademiya, 2011. – 656 p.*
4. *Nidlz B., Anderson X., Koldue'll D. Accounting Principles : trans. from the English by. – 2nd ed. – Moscow : Finansy' i statistika, 2003. – 496 p.*
5. Order of the Ministry of Finance of Russia dated May 6, 1999 No. 32n "On approval of the Accounting Regulations "Income of the Organization" PBU 9/99".
6. Tax Code of the Russian Federation (Part One) dated July 31, 1998 N 146-FZ (as amended on December 29, 2017).
7. *Tax Management: Advanced Course / ed. by I. A. Majburov, Y. B. Ivanov. – Moscow : YUniti-Dana, 2014. – 559 p.*

# Optimal directions for the placement of temporarily available funds of Russian enterprises

© 2024 **Volkova Lydia Vitalievna**

Financial University under the Government of the Russian Federation, Saint-Petersburg Branch, Saint Petersburg, Russia.

E-mail: LVVolkova@fa.ru

The article examines the changes in the cost and profitability of various financial market instruments that can be used to protect the accumulated capital of companies from the effects of inflation and the formation of an additional cash flow. Such instruments as deposit products of banks, including in foreign currency, crypto assets, federal loan bonds, corporate bonds, and shares of enterprises are considered. Conclusions are formulated regarding the optimal directions for the allocation of funds in the case of temporarily available resources that are not involved in the main business activities of the enterprise.

**Keywords:** *crypto assets, deposits, stocks, bonds, profitability, value, dynamics, cash, free capita.*

## References

1. Bond indices. – URL: <https://www.moex.com/ru/index/totalreturn/MCFTR> (visited on 06/09/2024).
2. *Borodin A. I., Zajczew V. A.* The use of structured financial products in the modern Russian economy // *Balkan Scientific Review*. – 2019. – Vol. 3, 4 (6). – P. 8083.
3. BTC/USD - Bitcoin US Dollar. – URL: <https://www.investing.com/crypto/bitcoin/btc-usd> (visited on 06/09/2024).
4. *CZaregradskaya Y. K.* “Green” investments in the context of sustainable development: features of legal regulation // *Bulletin of the University named after O. E. Kutafin (MSAL)*. – 2022. – 8 (96). – P. 116–123.
5. Information on deposits of individuals and non-financial organizations in rubles, US dollars and euros. – URL: [https://www.cbr.ru/vfs/statistics/pdko/int\\_rat/deposits.xlsx](https://www.cbr.ru/vfs/statistics/pdko/int_rat/deposits.xlsx) (visited on 06/09/2024).
6. Moscow Exchange Total Return Indices. – URL: <https://www.moex.com/ru/index/totalreturn/MCFTR> (visited on 06/09/2024).
7. *Poddubnyj S. S.* Conservative investment instruments in the Russian financial market // *Theory and practice of innovative technologies in the agro-industrial complex*. – 2022. – P. 518–522.
8. *Reshetnikov A. I.* Innovative financial instruments in the collective investment market // *Financial and legal aspects of socially oriented investing*. – 2019. – P. 181–185.

- 
9. Russia 10-year bond yield. – URL: <https://ru.investing.com/rates-bonds/russia-10-year-bond-yield-historical-data> (visited on 06/09/2024).
  10. USD/RUB - US Dollar Russian Ruble. – URL: <https://ru.investing.com/currencies/usd-rub-historical-data> (visited on 06/09/2024).

# WORLD ECONOMY

## Current trends in international trade

---

© 2024 **Ason Tatyana Anatolyevna**

PhD in Economics, Associate Professor of the International Business Department. Financial University under the Government of the Russian Federation.

E-mail: TAAson@fa.ru

The negative phenomena of the last five years in the global economy could not but affect the growth rate of international trade. Numerous risks, from geopolitical tensions to potential financial instability, negatively affect the dynamics for both international trade and total output. The author of the article identified the main trends in international trade, export control methods of developed and developing countries in order to stimulate direct investment, create jobs within the country, as well as facilitate the transition of enterprises to environmental business practices. Also in the scientific work, the author determined the influence of the largest international companies on the distribution of income on a global scale.

---

**Keywords:** *international trade, export, import, export control measures, export concentration, multinational corporations, income inequality, trade policy.*

---

### References

1. International container shipping rates will continue to fall) / RBC. – URL: <https://companies.rbc.ru/news/xcUzt1gDcJ/stavki-na-mezhdunarodnyie-kontejnernyie-perevozki-prodolzhat-padenie> (visited on 04/02/2024).
2. Namibia bans export of unprocessed critical minerals / Reuters. – 2023.
3. Trade and Development Report 2023 / UNCTAD.
4. World Investment Report 2017 / UNCTAD.
5. World Trade Statistical Review 2023 / WTO.
6. Zimbabwe bans all lithium exports / Africanews. – 2022.



# Disintegration processes in the U.S. history and modernity

© 2024 **Fadeeva Inna Avenirovna**

PhD of Economics, Professor, Department of English Language. Diplomatic Academy of the Ministry of Foreign Affairs, Moscow.

E-mail: innaf576@mail.ru

The aim of the research is to analyse disintegration processes in the USA in historical and modern contexts at the level of administrative-political and territorial units. In the course of the research the content of the interpretation of “disintegration process” is revealed, the form of disintegration process, its manifestations, tendencies and regularities are characterised. According to the results of the study, the stages characterising in the historical context the origin of disintegration processes in the USA, characterised by the manifestation of fundamental contradictions in the integration structure, associated with a low level of economic development of the states and regression in the sphere of their sectoral specialisation, were revealed; the stages characterising in the historical context the development of disintegration processes in the USA, characterised by the non-elimination of contradictions in the integration structure, associated with the implementation of independent cooperation between the states and the territorial units were revealed. The article reveals the stages characterising in the historical context the increasing influence of disintegration processes on the economic development of the United States of America, leading to the institutionalisation of the requirements of disintegration nature – the dissolution of the integration grouping by the states in order to create a new integration structure; it reveals the stages characterising in the modern context the aggravation of disintegration processes in the United States of America, associated with the embodiment of extreme forms of disintegration, such as economic separatism and the withdrawal of states from the integration grouping.

**Keywords:** *disintegration processes, United States of America, historical context, modern context, economic causes, consequences, stages.*

## References

1. Development of the state-political system. – URL: <https://bookonlime.ru/lecture/coedinennye-shtaty-ameriki> (visited on 04/11/2024).
2. *Fadeeva I. A.* The impact of disintegration processes on the world economy in the regional aspect // Basic Research. – 2023. – No. 3. – P. 34–38.

3. *Gilman M.* Differences in economic outcomes and changing alliances in a deglobalizing world. // Bulletin of international organizations: education, science, new economy. – 2018. – 13 (2). – P. 7-16.
4. *Kuznecov A. V.* Disintegration of the world trading system: causes and consequences // Finance: theory and practice. – 2019. – 23(5). – P. 50-61.
5. *Mishhenko Y. V.* Processes of integration and disintegration in the Asia-Pacific region: challenges and prospects for Russia // The Age of Globalization. – 2022. – 1 (41). – P. 139-151.
6. *Skachkov V. S.* Development of the Magallanes region: growth drivers and risks of disintegration // Latin America. – 2020. – No. 11. – P. 39-51.
7. *Stiglitz J. E.* The price of inequality: How today's divided society endangers our future. – New York : Norton, 2018. – P. 515-528.
8. *Strezhneva M. V.* Differential regional disintegration after Brexit // MGIMO Bulletin. – 2022. – No. 3. – P. 39-60.
9. *Tajgil'din A. V.* Causes, stages and features of the disintegration process in the USA (first half - mid-19th century) // Integration and disintegration processes. Historical retrospective and modern times. – 2022. – No. 8. – P. 60-65.
10. Which states, besides Texas, want to secede from the United States? – URL: <https://www.mk.ru/politics/2024/03/08/nazvan-bolshe-vsego-zhelayushhiy-vyyti-iz-sostava-ssha-shtat-eto-ne-tekhas.html> (visited on 04/11/2024).

# Internationalization as a Factor of Increasing the Competitiveness of Russian Higher Education in the Global Market

© 2024 **Gorbunova Olga Anatolyevna**

PhD, Associate Professor Chair of International Business. Financial University under the Government of the Russian Federation.

E-mail: oagorbunova@fa.ru

The article is devoted to the topic of increasing the competitiveness of higher education in the global educational services market, which is relevant for Russia. In the article the author highlights important tasks facing the sphere of Russian higher education in order to increase its export potential. It is noted that a high level of internationalization will contribute to the growth of competitiveness of the Russian education system. There are new challenges and threats to the Russian internationalization strategy in modern conditions that Russia had to face. Measures are needed to overcome them to increase the competitiveness of the higher education system.

**Keywords:** *higher education system, internationalization of higher education, export of Russian education, academic mobility, national projects, national strategy, human capital, competitiveness.*

## References

1. *Efremova L. I.* Export of education: global trends of the future // Scientific and practical conference “Export of Russian education: challenges and achievements”. Moscow, RUDN, November 19, 2021. – URL: <http://conf.rudn.ru/conf/vice-rector-2021/confer/efremova.pdf> (visited on 04/22/2024).
2. *Goxberg L. M., Kuz'micheva L. B., Ozerova O. K.* Education in numbers: 2023 : short statistical collection. – Moscow : NIU VSHE', 2023. – 132 p.
3. *Ignatova O. V., Gorbunova O. A.* International educational migration as a means of attracting investment into the country's economy // Self management. – 2020. – Vol. 2, 2 (119). – P. 221-224.
4. International Student Mobility Flows and COVID-19 Realities. – URL: <https://www.iie.org/Research-and-Insights/Publications/IntlStudent-Mobility-Flows-and-C19-Realities> (visited on 04/21/2024).
5. *Nikolaev V. K.* Export of education in Russian universities in the new reality // Higher education in Russia. – 2022. – Vol. 31, no. 2. – P. 149-166. – DOI: [10.31992/0869-3617-2022-31-2-149-166](https://doi.org/10.31992/0869-3617-2022-31-2-149-166).
6. OECD (2024), International student mobility (indicator). DOI: [10.1787/4bcf6fc3-en](https://doi.org/10.1787/4bcf6fc3-en). – (Visited on 04/23/2024).

7. Order of the Government of the Russian Federation dated October 6, 2021 No. 2816 “On approval of the list of initiatives for the socio-economic development of the Russian Federation until 2030” / Collection of legislation of the Russian Federation 2021 Vol. No. 41. Art. 7051. – (Visited on 04/17/2024).
8. Presidential Decree of July 21, 2020 No. 474 “On the national development goals of the Russian Federation for the period until 2030” / Collection of legislation of the Russian Federation. 2020. Issue No. 30. Art. 4884.
9. Priority project “Development of the export potential of the Russian education system”. – URL: <http://government.ru/projects/selection/653/28013>.
10. Russian statistical yearbook. 2023 : Statistical collection. – Moscow : Rosstat, 2023. – 701 p.

# Macroeconomic and financial issues of digital transformation in China

© 2024 **Khmyz Olga Vasilevna**

PhD, Candidate of Sciences (Econ.), Docent, Department of International Business, Associate Professor. Financial University under the Government of Russian Federation, Moscow.

E-mail: OVKhmyz@fa.ru

The article analyzes the main aspects of the digital transformation of the country's economy using the example of the People's Republic of China. Particular attention is paid to approaches to calculating the degree of digital transformation in the country. It is concluded that there is a need for government support for digitalization processes. The prospects for digital transformation in the country are assessed as favorable.

**Keywords:** *digitalization, digital transformation, China, PRC.*

## References

1. 10 Top FinTech Startups in 2023 / StartUs. – 2023. – URL: <https://www.startus-insights.com/innovators-guide/fintech-startups>.
2. China digital economy development plan / International Trade Administration. – 2022. – URL: <https://www.trade.gov/market-intelligence/china-digital-economy-development-plan>.
3. China. Ecommerce / International Trade Administration. – 2023. – URL: <https://www.trade.gov/country-commercial-guides/china-ecommerce>.
4. China's R&D spending hits 3 trillion yuan in 2022 / China SCIO. – 2023. – URL: [http://english.scio.gov.cn/pressroom/2023-01/30/content\\_85080177.htm](http://english.scio.gov.cn/pressroom/2023-01/30/content_85080177.htm).
5. *CHizhova M. K.* Cryptocurrencies and central bank digital currencies // Banking. – 2022. – No. 6. – P. 62–67.
6. Digital economy, credit expansion, and modernization of industrial structure in China / M. Xiong [et al.] // Finance Research Letters. – 2023. – Vol. 58. Part C, no. 104500. – DOI: [10.1016/J.FRL.2023.104500](https://doi.org/10.1016/J.FRL.2023.104500).
7. *Fabre G.* China's digital transformation. Why is artificial intelligence a priority for chinese R&D? / FMSH-WP-2018-136. – 2018.
8. *Kemp S.* Digital 2023: China / Datareportal. – 2023. – URL: <https://datareportal.com/reports/digital-2023-china>.
9. *Kovalev M. M., YAn'xaj X.* China's Experience in Developing the Digital Economy // Digital Transformation 2020. –. – 2 (11). – P. 16–25. – DOI: [10.38086/2522-9613-2020-2-16-25](https://doi.org/10.38086/2522-9613-2020-2-16-25).
10. *Levchenko T. A.* China's digital economy: level and development factors // Bulletin of Astrakhan State Technical University. Series: Economics. – 2021. – No. 3. – P. 28–36. – DOI: [10.24143/2073-5537-2021-3-28-36](https://doi.org/10.24143/2073-5537-2021-3-28-36).

11. Market size of the digital economy in China in selected years from 2005 to 2022 (in trillion yuan) / Statista. – 2023. – URL: <https://www.statista.com/statistics/1250080/china-digital-economy-size/#:~:text=China's%20digital%20economy%20has%20been,GDP%20growth%20at%205.3%20percent>.
12. Ponciano J. The World's Largest Technology Companies In 2023: A New Leader Emerges / Forbes. – 2023. – URL: <https://www.forbes.com/sites/jonathanponciano/2023/06/08/the-worlds-largest-technology-companies-in-2023-a-new-leader-emerges/?sh=1e2029535d1d>.
13. Siqi J., Jiang B. China's digital economy major driver of 2022 growth, Beijing pledges to seize the opportunity / SCMP. – 2023. – URL: <https://www.scmp.com/economy/economic-indicators/article/3231926/chinas-digital-economy-major-driver-2022-growth-beijing-pledges-seize-opportunity>.
14. Siqi J., Jiang B. World Digital Competitiveness Ranking 2022 China's digital economy major driver of 2022 growth, Beijing pledges to seize the opportunity / SCMP. – 2023. – URL: <https://www.scmp.com/economy/economic-indicators/article/3231926/chinas-digital-economy-major-driver-2022-growth-beijing-pledges-seize-opportunity>.
15. The 50 Most Innovative Companies – 2023 / The Boston Consulting Group. – 2023. – URL: <https://www.rankingthebrands.com/The-Brand-Rankings.aspx?rankingID=338&year=1453>.
16. These are the world's largest tech giants / World Economic Forum. – 2018. – URL: <https://www.weforum.org/agenda/2018/07/visualizing-the-world-s-20-largest-tech-giants>.
17. Top 10 World's Most Valuable Technology Companies in 2023 / Global Data. – 2023. – URL: <https://fxssi.com/most-valuable-tech-companies>.
18. Value added share of digital economy in China in 2019 and 2022, by industry / Statista. – 2023. – URL: <https://www.statista.com/statistics/1250100/china-digital-economy-penetration-rate-by-industry>.
19. Volenik A. 19 Biggest Fintech Companies in 2023 (Worldwide). – 2023. – URL: <https://topmobilebanks.com/blog/biggest-fintech>.
20. Wang F., Ye L. Digital Transformation and Export Quality of Chinese Products: An Analysis Based on Innovation Efficiency and Total Factor Productivity // Sustainability. – 2023. – Vol. 15(6), no. 5395. – DOI: [10.3390/su15065395](https://doi.org/10.3390/su15065395).
21. White Paper on Internet of Vehicles (2022) / China Academy of Information, Communications Technology. – 2023. – URL: [http://www.caict.ac.cn/english/research/whitepapers/202303/t20230316\\_416834.html](http://www.caict.ac.cn/english/research/whitepapers/202303/t20230316_416834.html).
22. World Digital Competitiveness Ranking 2022 / International Institute for Management Development. – 2023. – URL: <https://www.imd.org/wp-content/uploads/2023/03/digital-ranking-2022.pdf>.
23. Zhang L., Chen S. China's Digital Economy: Opportunities and Risks / International Monetary Fund. 2019. IMF Working Paper No WP/19/16.

# Comparative analysis of the implementation of interethnic interaction strategies: West and East

---

© 2024 **Ostrovskaya Natalia Viacheslavovna**

Candidate of Political Sciences, Associate Professor of the Department of international Relations. RANEPa St. Petersburg, St. Petersburg branch of the Financial. E-mail: ostrovskaya-nv@ranepa.ru

© 2024 **Suzdaleva Natalya Nikolaevna**

Senior Lecturer at the Department of Management St. Petersburg branch. Financial University under the Government of the Russian Federation Russia, Saint-Petersburg. E-mail: NNSuzdaleva@fa.ru

© 2024 **Khokhrova Anastasia Mikhailovna**

Student of the Faculty of Finance and Economics, direction Economics. St. Petersburg branch of the Financial University Russia, Saint-Petersburg. E-mail: amhohrova@yandex.ru

The article provides a comparative analysis of the implementation of strategies for interethnic interaction between the countries of the West and the East. Based on the analysis of the indicators, it is concluded that the countries of Western Europe are implementing various initiatives to support the countries of the Middle East in order to curb migration flows. At the same time, we can talk about the insufficient effectiveness of interethnic interaction strategies due to a number of negative consequences, which is reflected in the high risk of terrorist activity of radical migrants living, including illegally, on the territory of Western European countries.

---

**Keywords:** *interethnic relations, interethnic interaction, migration policy, a tool of good neighborliness.*

---

## References

1. Asylum and first time asylum applicants by citizenship, age and sex – annual aggregated data (rounded). – URL: [https://ec.europa.eu/eurostat/databrowser/view/MIGR\\_ASYAPPCTZA\\_\\_custom\\_757512/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/MIGR_ASYAPPCTZA__custom_757512/default/table?lang=en) (visited on 03/27/2024).
2. European Neighbourhood Instrument (ENI). – URL: [https://ec.europa.eu/info/sites/info/files/about\\_the\\_european\\_commission/eu\\_budget/db\\_2021\\_programme\\_statement\\_european\\_neighbourhodd\\_instrument\\_eni.pdf](https://ec.europa.eu/info/sites/info/files/about_the_european_commission/eu_budget/db_2021_programme_statement_european_neighbourhodd_instrument_eni.pdf) (visited on 03/27/2024).

3. Neighbourhood, Development and International Cooperation Instrument (NDICI). – URL: <https://eufundingoverview.be/funding/neighbourhood-development-and-international-cooperation-instrument-ndici> (visited on 03/27/2024).
4. Vlasova K. V. Countering illegal migration in Greece // *Modern Europe*. – 2019. – 6(92). – P. 169.
5. Zhukova N. V. Interethnic interaction and its mechanisms // *Vestnik of Moscow state linguistic University*. – 2011. – No. 617. – P. 85–95.

---

## The Arctic as a new zone of confrontation between Russia and NATO

---

© 2024 **Seleznev Pavel Sergeevich**

Doctor of Political Sciences, Associate Professor, Dean of the Faculty of International Economic Relations, Professor of the Department of Political Science, Member of the Expert Council of the Higher Attestation Commission of the Ministry of Education and Science of the Russian Federation on Law and Political Science. Financial University under the Government of the Russian Federation.

E-mail: [seleznevpavel@gmail.com](mailto:seleznevpavel@gmail.com)

The Arctic has become a zone of confrontation between Russia and the United States. This article will raise the question of why this continent is so important for the strongest powers of the planet and how the interests of Russia and the United States are intertwined around the Arctic region, revealing complex diplomatic relations, competition for resources and transpolar routes, as well as the possible consequences of this confrontation for world politics and economy.

---

**Keywords:** *geopolitics, international relations, U.S.-Russian relations, escalation, Arctic, sale of Alaska, Northern Sea Route, natural resources.*

---

### References

1. About the Yamal LNG project. – URL: <http://yamallng.ru/project/about>.
2. Arctic Council. – URL: <https://arctic-council.org>.
3. Eurostat. Euroindicators. 130/2022. 17 November 2022.
4. Gavrilova K. A. The Northern Sea Route in official Russian discourse: strategies for determining functional and geographical boundaries // *Siberian historical research*. – 2020. – No. 3. – P. 62–75.
5. Halliburton, Schlumberger и Baker Hughes обозначили позиции по поводу работы в России. – URL: <https://neftegaz.m/news/companies/730647-halliburton-schlumberger-i-baker-hughes-oboznachili-pozitsii-po-povodu-raboty-v-rossii>.



6. *Plotnikov A. Y.* Alaska Sale Treaty of 1867: History and Law // *American Studies: current approaches and modern research.* – 2021. – P. 95–111.
7. Predicting the Future Arctic: Views from an Arctic Expert Survey / M. Landriault [et al.] // *Arctic Circle Journal.* – 2023. – No. 1.
8. *Rachold V.* Success Stories of International Cooperation in the Arctic // *Arctic Circle Journal.* – 2020. – No. 6.
9. *Rajkov Y. A.* Russia and the USA in the Arctic: from competition to confrontation // *USA and Canada: economics, politics, culture.* – 2022. – No. 1. – P. 39–52.
10. Ratification of Finland and Sweden's accession to NATO. – URL: <https://www.nato-pa.int/content/finland-sweden-accession>.
11. Status and prospects for the development of hydrocarbon resources on the Russian Arctic shelf. – URL: <https://magazine.neftegaz.ru/articles/rynok/538351-sostoyanie-i-perspektivy-osvoeniya-uglevodorodnykh-resursov-arkticheskogo-shelfa-rossii>.
12. U.S. publishes new Arctic Strategy. – URL: <http://library.arcticportal.oig/1967/1/2019-DOD-ARCTIC-STRATEGY.PDF>.
13. UN Convention on the Law of the Sea, Annex 2 “Commission on Limitations of the Continental Shelf”, Art. 4.
14. Why are Sweden and Finland not yet in Nato and does the alliance want them? – URL: <https://www.theguardian.com/world/2022/may/12/why-are-sweden-and-finland-not-yet-in-nato-and-does-the-alliance-want-them>.
15. Why Russia Sold Alaska: History of Agreement. – URL: <https://bestdiplomats.org/why-russia-sold-alaska>.
16. *Zhiltsov S. S.* Russia and the USA in the Rivalry for Arctic: New Stage // *PostSoviet Issues.* – 2021. – Vol. 8, no. 2. – P. 182–191.
17. *ZHuravel' V. P.* Russia, USA and European countries in the Arctic: cooperation or confrontation? // *Russia and America in the 20th century.* – 2021. – Issue 4.