
ECONOMIC SCIENCES

Nº5 (234)
2024

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

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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 01.05.2024

Format 60×84/8

Printed signatures 96.84

1000 copies

Printed by "24 Print" Ltd

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ECONOMIC THEORY

The class approach in economic research and the class approach to the history of money

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This article examines the traditional Marxist class approach in economic research, analyzes the causes of its crisis, and forms an alternative version of the class approach in economic research, based primarily on an alternative theory of socio-economic development. Based on the general formulation of the class approach in economic research, the article formulates a class approach to the study of money, including its history, substantiates why it is impossible to form a true and logical history of money without its use, demonstrates its absence in the official methodology of the history of money and the internal falsity of the traditional approach to explaining the emergence of new monetary forms.

Keywords: *class approach in economic research, class approach to the history of money, rationalistic approach, evolutionary approach.*

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The capitalist class approach and the history of money by A. Smith

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This article is devoted to the reconstruction of the concept of the capitalist class approach in economic research, the formulation of the purpose and content of the capitalist class approach to the history of money, the proof that the method of forming the history of money used by A. Smith, as well as the content of the monetary history obtained on its basis, the inconsistency of which to logic and facts is obvious, fully meet the requirements of the capitalist (bourgeois) class approach to the method and content of the history of money.

Keywords: *capitalist class approach, class approach, history of money, goals of class approach, content of class approach.*

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The Karl Marx's history of money is a betrayal of the class approach

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This article examines the history of money, traditionally hidden by Marxism from the eyes of readers, written by K. Marx himself, reveals the circumstances leading to its concealment, namely, that the founder of the class approach to history K. Marx created the history of money, according to which there was never any class struggle between exploiters and exploited on the monetary front, where the absolute impossibility of replacing modern bank money with money devoid of exploitative character is justified. The article examines the reasons for the betrayal of the founder of Marxism to his own class approach – serving capitalism and lobbying for the gold standard.

Keywords: *class approach, capitalist class approach, history of money, Marxism, class struggle, bimetallicism, gold standard.*

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The class approach to the present of money and the history of money

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This article examines some versions of the unorthodox history of money, introduces the concept of a class approach in the study of modern money, examines the degree of its application in works on the history of money written in the spirit of orthodox and unorthodox history of money, shows that the more fully the versions of monetary history carry out a class approach to the monetary present, the more they revise the orthodox history of money, and thus in the more distant past a prototype of the future of money is found. It is concluded that the inconsistency of the class approach turns into its real application in favor of the capitalist class and its various subclasses.

Keywords: *class approach, history of money, future of money, orthodox history of money, unorthodox history of money.*

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The class approach to the present of money and the future of money

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The article introduces economists to some projects of reforms of modern bank money, shows that the authors of these projects use the history of money to justify their reforms, i.e. they are looking for the future of money in their history. The article proves that the more consistently money specialists apply a class approach to the present of money, the deeper they go into monetary history in search of a prototype of the money of the future and the more radically they revise it, and the inconsistency of the class approach to the present of money leads to the fact that the money of the future in their projects one way or another continues to be a source of profit for capitalists.

Keywords: *class approach, history of money, unorthodox history of money, future of money, reform of the payment system.*

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Workers' money vs capitalists' money – the main front of the class struggle for money and a reformist approach to the history of money

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The article reveals the falsity of the bourgeois concept of the invisible hand of the market and the narrowness of the Marxist concept of class struggle as the driving force of the capitalist economy, demonstrates the impossibility of concealing the class struggle under capitalism in general and that around money in particular, and reveals the tactics of a new direction of capitalist The history of money is an unorthodox history of money, which consists in showing all sides of the class struggle for money, except one – the struggle between the money of the workers and the money of the capitalists. The article examines the relevant tricks of the unorthodox history of money and demonstrates an alternative history of the interaction of workers' money and capitalists' money.

Keywords: *class struggle, workers' money, capitalists' money, arena of class struggle, front of class struggle, reactionary approach, reformist approach, unorthodox history of money.*

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Basic scientific approaches to understanding the content of economic growth

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The paper examines the main approaches to understanding the content of economic growth at the micro and macro levels, characteristic of the classical, Marxist, neoclassical, Keynesian, monetarist, institutional, neo-institutional, post-neoclassical paradigms of economic theory. The study of the main stages in the evolution of approaches to the study of economic growth allows us to conclude that the theory of this issue has developed from, in fact, ignoring the role of the state in market conditions in managing economic growth processes to arguing for the need for an active role of state regulation of the process we are considering. Economic growth and ensuring a high level of financial and economic efficiency of the functioning of systems at various levels, incl. firms are related dialectically. The dissertation research shows that the main conditions for transforming the growth of companies into the efficiency of their development are a sustainable excess of the rate of increase in profit over the rate of change in the company's revenue, rational unit transaction costs, the presence of a transparent system and organizational structure of company management, scientifically based investment policy and funding policy. In turn, the efficiency of development of firms forms objective conditions for economic growth at a new stage of their development.

Keywords: *import substitution, social reproduction, efficiency, transaction costs, economic growth.*

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REGIONAL AND SECTORAL ECONOMY

Formation and implementation of consumer choice in post-industrial conditions economy

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The work systematizes the basic distinctive features of consumer choice, typical for a post-industrial economy, such as the intense influence of the digitalization process on the implementation of consumer choice, the modernization of previously existing and the formation of new socio-economic institutions that influence activity and efficiency consumer choice, a significant spread of its irrational types, despite the increase in the average level of education of citizens and the increasing availability of information about manufacturers, brands and products, the evolutionary transition from aggressive marketing to predominantly flexible, comprehensive technologies for influencing consumer choice.

Keywords: *consumer choice, post-industrial economy, knowledge economy, information, digitalization.*

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The development of the insurance business in modern conditions

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This article examines the current situation in the insurance market, analyzes the effectiveness of the insurance business and its business entities, identifies trends in the development of the insurance business in Russia, and examines trends in the further development of the insurance business in Russia.

Keywords: *insurance, insurance business, insurance company, insurance premium, insurance market, insurers.*

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Influence of a network of primary institutions professional education for innovative development of Russian entities

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The work has developed a concept for the formation of a network of NPO institutions (primary vocational education) at enterprises of the real sector of the economy, comprehensively cooperated with objects of innovation infrastructure, which will allow, by ensuring access for qualified workers to remote (including using production level simulators VR and AR) and offline education programs, formed and implemented within large innovation infrastructure facilities, increase the level of innovative potential of skilled workers, and provide on this basis additional objective conditions for intensive growth in the level of labor productivity and competitiveness of business entities. The main directions for improving the state financial and economic policy in the Russian Federation are identified, both in terms of enhancing innovation processes in general, and those aimed at improving the objects of the national innovation infrastructure (tax, credit, guarantee and insurance and other nature).

Keywords: *innovative infrastructure, development, subject of the Federation, infrastructure, factors of production.*

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Accounting reporting of economic entities in accordance with the new FSBU 4/2023 “Accounting (financial) reporting”

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The subject of the study is new requirements for the presentation of information on the activities of economic entities in accounting (financial) statements. The presented research is aimed at identifying similarities and differences in current and new rules for presenting reporting information on the financial and economic activities of commercial and non-profit organizations. The regulatory acts of the financial department of the Russian Federation were used as the theoretical and methodological basis of the study.

Keywords: *accounting (financial) reporting, Federal Accounting Standard 4/2023.*

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New requirements for the presentation of the balance sheet and the report on financial results

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The subject of the study is the new rules for presenting the balance sheet and financial statements of economic entities. The study is aimed at analyzing the requirements of FAS 4/2023 “Accounting (financial) reporting” to the composition and content of these reports and identifying differences from the current rules. Federal accounting standards and original developments were used as the theoretical and methodological basis of the study.

Keywords: *balance sheet, income statement.*

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Wind power market conditions in Russia in the first half of 2024

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The article analyses the Russian wind power market in the first half of 2024, examining the main challenges and prospects of the industry, including production, utilization and political aspects. Particular attention is paid to new utilization technologies and strategies to achieve technological sovereignty.

Keywords: *wind energy, technological sovereignty, renewable energy, environmental policy, carbon neutrality.*

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Tools and methods of regional policy

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The article discusses methods and instruments of regional policy that promote regional development. The issue of dividing regions by level into dominant and lagging ones is touched upon. The instruments of regional development in countries with developed economies are examined. The main instruments used by regional policy are emphasized. It is concluded that it is necessary to use new tools

Keywords: *instruments of regional policy, methods of regional policy, regional policy, regional development, region, subject.*

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Analysis of the prospects of using artificial intelligence to detect and prevent economic crimes

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The development of digital data processing tools opens up opportunities for its application to solve the urgent task of preventing economic crimes. Artificial intelligence systems allow you to process and analyze data in real time based on self-replication and self-learning.

The article analyzes the possibilities of using artificial intelligence and machine learning systems for the prevention and early detection of economic crimes.

A significant increase in the number of economic entities using artificial intelligence systems in the organization and management of their activities has been revealed. Further positive dynamics are expected in this area, and with the increase in the use and effectiveness of artificial intelligence, companies expect an increase in annual revenue and the number of economic crimes prevented.

Based on the results of the study, a conclusion was made about the key role of artificial intelligence in deciphering complex patterns of fraudulent behavior, and a proactive approach to identifying and reducing financial risks was proposed.

Keywords: *artificial intelligence, machine learning, economic crimes, fraud, financial organizations.*

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Sustainable development and reporting based on geotechnology data

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Sustainable development of companies takes into account the interconnectedness of people, economies and ecosystems. According to the ESG agenda, the current functioning and improvement of the activities of economic entities must take place in conditions of their full responsibility for the environment and ensuring an environmentally friendly future for future generations. The study is devoted to considering the issue of the essential understanding of sustainable development, its pillars and postulates. The study of international and domestic experience made it possible to highlight the possibilities of using data obtained by a company based on geotechnology to generate non-financial business reporting for the purpose of sustainable development. It has been determined that geotechnologies are designed to ensure and comply with the requirements and principles of regulatory authorities (transparency, visibility, comparability).

Keywords: *development, sustainable development, reporting, non-financial reporting, sustainability reporting, reporting, ESG report.*

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Methodological approaches to financial control of marketing CPA platforms

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The article analyzes methodological approaches to implementing financial control and auditing on marketing platforms for working with bloggers using the CPA model. The key stages and tools that are used during the audit are considered. The features of financial control of this sector of the Russian economy are analyzed.

Keywords: *Financial control, audit, CPA model, bloggers, methodical approaches.*

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Application of historical cost in assessing biological assets as a factor in mitigating inflation expectations in Russia

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The article examines modern approaches to the valuation of biological assets based on the requirements of federal accounting standards and international financial reporting standards, highlights the main disadvantages of applying the fair value of biological assets in modern conditions. As a recommendation, it is proposed to use the historical value of the valuation of biological assets without subsequent revaluations.

Keywords: *Agriculture, agricultural organization, biological assets, methods of calculating fair value, historical value, inflation expectations, Federal Accounting Standards (FSBU), International Financial Reporting Standards (IFRS), revaluation.*

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The economic development of Russia in the context of the geopolitical crisis at the beginning of the third decade of the xxi century

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The article examines the modern development of the Russian Federation (2020-2023) during the crisis situation, which influenced the composition, structure of the population, as a result, the development of the country's economy (the period of coronavirus infection 2020-2021), as well as in connection with geopolitical events that led to serious changes and transformations in the economy, new international cooperation, political the foundations (the geopolitical events of 2022-2023 related to the conduct of a special military operation by our country on the territory of Ukraine).

Keywords: *gross domestic product, labor market, employment, depopulation.*

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Approaches to human capital measurement – features of calculation of values

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The issue of quantitative measurement of human capital has always attracted the attention of researchers. At the same time, taking into account all available approaches and models for quantifying human capital is not possible due to their diversity. It is only possible to evaluate some of the most generally accepted areas of assessment and present your own vision of the problem. Taking this fact into account, in the current study we will review the most significant opinions and modern calculation methods, as well as original ideas regarding the issue under discussion. An author's model for calculating the indicator will also be proposed.

Keywords: *measurement, calculation methodology, optimization, calculation, human capital.*

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The business climate transformation in Russia: the analysis of priority directions based on the interests of the business environment development

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The article discusses priority areas and approaches of the business climate transformation based on the interests of the business community. In order to identify the requests of the business community regarding the priority areas of business climate transformation, the objects of study and analysis were the Business Climate Indicator of the Bank of Russia, the Rosstat Business Confidence Index, the RSPP Business Environment Index, the ESG barometer of the Expert RA Rating agency, as well as other open sources characterizing the current situation and expectations of stakeholders. The analysis made it possible to identify priority areas for the transformation of the business climate, taking into account the existing risks and opportunities.

Keywords: *business climate, transformation, entrepreneurial confidence, investment activity, business environment.*

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Investment processes in the Russian Federation in the new economic conditions

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The effectiveness of the socio-economic development of the state is determined by the degree of attractiveness that it has for investment, therefore, the modern state is interested in creating such conditions that will be favorable for investment activity, including with the involvement of foreign capital. This task at the moment has a number of difficulties associated, to a large extent, with the economic sanctions applied against Russia by unfriendly countries. Nevertheless, the Russian Federation is building new relations and strengthening old ones with those States that are interested in mutual cooperation.

For the successful implementation of tasks that will ensure the attraction of foreign investment, stable and understandable legal mechanisms are needed to guarantee both the investor states and the Russian Federation the realization of their interests while maintaining independent sovereignty.

Keywords: *investment processes, investment platforms, legal regulation of investment activities.*

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Main directions of international economic cooperation Kazakhstan and China

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The work examines the main trends in changes in such significant factors ensuring the effectiveness of international economic cooperation with the participation of business entities – residents of the economy of the Republic of Kazakhstan – as directions of change in the level of inflation in the national economy of Kazakhstan, trends in interest rates on loans for legal entities in 2013-2022, the level social inequality according to the criterion of income differentiation (a significant indicator of the stability of social development, relevant also from the point of view of the prospects for the development of various forms of international economic cooperation). The specifics of implementation in 2010 – early 2020 have been identified. such basic forms of international economic cooperation of the Republic of Kazakhstan with Asian states, incl. with the PRC, as direct export of crude oil and natural gas, implementation of contracts in the field of export of petroleum products produced in the Republic of Kazakhstan, export of agricultural products carried out mainly to Asian CIS countries, international scientific, technical and educational cooperation, interstate portfolio investments, organization and implementation of activities in areas of attracting foreign direct investment into the economy of the Republic of Kazakhstan, incl. in the oil and gas sector and related industries.

Keywords: *China, Kazakhstan, international cooperation, oil, industry.*

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Implementation of the principles of a closed cycle economy in the construction complex of Russia, taken into account of the features of spatial development

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The article analyzes the possibilities and limitations of applying the principles of the circular economy in the construction complex of modern Russia. The thesis about the high level of material intensity of the production processes of building materials and the need to intensify resource-saving measures is substantiated. It has been determined that taking advantage of the location of manufacturers, taking into account the peculiarities of the spatial organization of the economy, will reduce the costs

of developers and use secondary raw materials when implementing construction projects. External environmental factors that had a negative impact on the state of the building materials market in 2020–2022 are presented; it has been proven that the use of spatial proximity of participants in the value chain in the construction complex will make it possible to form and ensure the effective functioning of multifunctional sorting complexes as a necessary condition for the implementation of the principles of a circular economy. Limitations for the implementation of resource-saving measures have been identified, consisting in limited financial resources and the peculiarities of the organizational structure of the construction complex. The necessity of coordinating measures with the participation of federal and regional government bodies and local self-government aimed at solving the problem of resource conservation in the construction complex, taking into account the characteristics of the socio-economic development of the territory where its subjects are located, is substantiated.

Keywords: *construction complex; construction materials; circular economy; spatial proximity; transport costs; value chains.*

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Theoretical and methodological approaches to the formation of an enterprise management model

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The article focuses on industry as the main area of material production.

The author substantiates the leading role of industry in the national economy system, and presents the importance of industry.

On various aspects of the problem of the functioning of enterprises of the military-industrial complex (hereinafter referred to as the defense industry) Russia has conducted a lot of research, developed various concepts of reforming and ensuring national security. However, at present, the set of management methods in relation to the defense industry is not fully involved, unresolved problems remain in the field of ensuring the competitiveness of products and the economic development of defense enterprises in an unstable economic and political environment. The relevance of the research will be determined by the need to improve theoretical approaches and practical developments in the field of management and development of Russian defense industry enterprises.

The article presents the results of a review analysis of scientific papers devoted to the development and formation of models of management and development of enterprises, including in the field of defense industry, and highlights various approaches to the formation of management tools for enterprises.

Based on the results of the literature review, the author identifies the main risk factors that affect the activities of defense industry enterprises. In order to analyze and identify the most significant risks that may negatively affect the work of industrial enterprises, their systematization is presented. The systematization of the selected factors was carried out according to such signs as the type of impact (internal, external), the possibility of regulating the factor. Considering these groups of factors that have a direct impact on the development of the defense industry as a high-tech production, it is possible to analyze the signs and draw conclusions: how much it is amenable to regulation, as well as it is subject to external or internal influences.

Based on the results of the review analysis and on the basis of the identified problems, it is concluded that in order to find and form effective tools for managing the activities of enterprises of the military-industrial complex, it is necessary to take into account the factors affecting their development.

Thus, the identification and search for solutions to problems in the field of effective management of enterprises of the military-industrial complex is possible through the development and application of

models and methods that must necessarily take into account the influence of factors.

The practical significance of the study is due to the need for effective management of defense industry enterprises, identifying the causes of decline and ways to improve financial and economic indicators, as well as reducing the risk of negative impact of various factors affecting the fulfillment of the state defense order.

Keywords: *armament, state defense order, mechanical engineering, enterprise development model, national economy, national defense, military-industrial complex, industry, enterprise management.*

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Improving the controlling system in commercial companies in order to increase their sustainability

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The controlling system is an integral part of the successful management of a company and plays an important role in any commercial company. It allows you to provide the company's management with complete information about the current state of affairs, analyze production and financial indicators, as well as predict possible risks and make operational decisions.

Nevertheless, the formation and implementation of this system faces certain difficulties of various kinds. This article discusses the concept of controlling, as well as methods for improving the controlling system in commercial companies in order to increase their sustainability.

Keywords: *controlling, competitiveness, control mechanisms, sustainability of the company, management decisions, commercial companies.*

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Analytical support of branding events: problems and solutions

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The article is devoted to the issues of analytical support for branding activities in economic entities. The author reveals the essence of branding and branding events, methods of analysis and evaluation of the effectiveness of branding events, approaches to the analysis of psychological effectiveness, communicative effectiveness and economic efficiency of branding events.

Keywords: *advertising, branding, branding events, effectiveness, efficiency.*

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Environmental responsibility and the mechanism for sustainable development of fashion industry companies in modern conditions

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The article is devoted to environmental responsibility and the mechanism of sustainable development of fashion industry companies. In modern conditions, sustainability issues include the entire global value chain from raw materials to the production of the final product, the consumption process and subsequent processing. The study is aimed at identifying aspects of environmental responsibility of fashion industry companies in connection with the negative impact on the environment and studying the mechanism of sustainable development of fashion companies. The magnitude of the damage requires companies to switch to the principles of responsible consumption. Initiatives implemented by fashion companies to transition to sustainable development have been identified.

Keywords: *Fashion industry, fashion industry companies, fast fashion, sustainable development, environmental responsibility.*

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The healthcare sector providing services: results of work and directions of development in the context of the genesis of the digital circuit

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The scientific article is devoted to the economics and management of health services. The study is relevant because, at the current stage of development, the economy and management of the healthcare sector is one of the key mechanisms of Russia's economic security, on which the availability of healthcare services and the health of the country's citizens depend. The purpose of the research is to analyze the results of the provision of health services in the country. To achieve this goal, it is necessary to implement the following tasks: to consider the main directions of reforms in this industry, to analyze the results of the work of the healthcare sector in 2023, to reveal the main stages of the development of the industry's infrastructure, to reveal the main directions of the genesis facing the healthcare sector. The **methodological basis** of the scientific article was the systematization of economic information, general research methods, methods of economic and statistical analysis. The **theoretical significance** of scientific research lies in a comprehensive study of the results of the provision of health services. The results of the scientific work obtained make it possible to complement existing theoretical and practical developments in the field of research under consideration, and allow us to form a scientific component of the development of healthcare organizations. The **practical significance** of scientific research lies in the fact that the main directions of the origin and genesis of the healthcare sector will increase the effectiveness of its activities.

Keywords: *service, healthcare, geriatrics, service recipients, life expectancy, medical personnel, accessibility of healthcare services, digital circuit, infrastructure, digital transformation.*

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Features of formation of capital of an economic entity

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In this scientific work, the author briefly analyzes some features of the formation of capital of an economic entity. To do this, the author considers the source base for capital formation and analyzes bank lending in more detail as the most universal method. In addition, the author focuses on how it is necessary to prepare for the implementation of the processes of capital formation of an economic entity. At the conclusion of the study, the author formulates the most general concept of a manager's activity within the framework of forming the capital of an economic entity and builds a chain of strategic actions. The author also draws attention to the importance of further practical and research activities to develop the identified topic. The object of this scientific research is the peculiarities of capital formation of an economic entity. The purpose of this scientific research is a comprehensive, consistent analysis of the features of capital formation of an economic entity. Methods of this scientific research: formal legal, comparative analysis, statistical, mathematical, generalization, specification, systematization, deduction, other methods of theoretical and practical levels of scientific knowledge. The scientific novelty of this scientific research lies in the preparation of a comprehensive study, the formation of the author's conclusions regarding the features of the formation of capital of an economic entity. This scientific article will be useful to theorists, practitioners, students and teaching staff, as well as a wide range of readers interested in the peculiarities of implementing the economics of organizations in modern Russian practice.

Keywords: *capital, capital structure, enterprise capital, optimization of capital structure, capital management, business entity.*

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Retrospective statistical analysis of the world ferrous metallurgy

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Ferrous metallurgy is a strategically important industry in the modern world, largely oriented towards the foreign market and, thus, serving as an instrument of economic influence.

At the same time, the international steel and metal products market is the most susceptible to sanctions, restrictive measures, quotas and other measures to protect the domestic market of individual states.

A retrospective analysis of long-term production and consumption trends in the global ferrous metallurgy makes it possible to assess the prospects of the Russian metallurgy, which is highly dependent on the external market. Based on this, the current study is devoted to a retrospective statistical analysis of the global ferrous metallurgy in terms of production, foreign trade, consumption and resource provision.

Keywords: *foreign trade, time series, international comparisons, world metal market, retrospective analysis, ferrous metallurgy.*

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Features of protection of a client by a lawyer when charged with an economic crime

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This article examines a simplified methodology for constructing tactics to substantiate the legal integrity of the principal. Features of the industry assessment of legal expertise to substantiate the conscientious legal behavior of the principal.

Keywords: *lawyer, business projects, principal, lawyer, legal tasks, conclusions, methods, defense tactics, industry standards, legal and by-laws.*

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Impact of human potential on development regional economy

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The article identifies the main problems of reducing the human potential of the region, their interrelation, and also proposes possible ways to solve them based on an analysis of the human potential of the Khabarovsk Territory through studying the role of qualified personnel in the development of the region, analyzing statistical data on the state of the region's economy, identifying promising regional development projects and their personnel needs, as well as an analysis of the dynamics of the number of school graduates and the leading university of the Khabarovsk Territory.

Keywords: *human potential, regional economy, Khabarovsk Territory, personnel needs, personnel.*

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Cybersecurity issues in the financial sector of the digital economy

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In the digital age, the financial sector is an important target for cyber threats due to its economic importance and the confidential nature of the data it processes. The advent of online banking, digital payments and various financial technology innovations has changed the perception of convenience and accessibility for customers around the world. However, this digital transformation has also opened up new vulnerabilities that cybercriminals are willing to exploit. Now, more than ever, the protection of digital assets is not just a technical problem, but a fundamental business problem that can affect customer trust and corporate reputation, which is why the topic of this article is relevant. The article delves into the challenges and dangers that financial institutions encounter in the digital economy, focusing on how human errors contribute to the susceptibility of financial systems. It also outlines preventive measures and data protection strategies that financial companies can implement to mitigate these risks. The main methods and technologies used by attackers to carry out cyber-attacks on financial organizations are listed. As a conclusion, the main key components that should be part of any reliable financial cybersecurity strategy are listed.

Keywords: *cybersecurity, digital economy, cyber-attacks, data protection, financial sector, data*

leakage, personal data, information security.

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Significant influence of the state on the development of innovations and innovative technologies in the digital age

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The article is devoted to the study of the role of government intervention in the process of development and introduction of innovations in the context of digital transformation of society and the economy. The authors analyze various mechanisms by which government agencies influence innovation processes, including financial support, creation of a regulatory framework, stimulation of research and development, risks, as well as education and training.

Keywords: *innovations, innovative technologies, digital economy, government, support measures, programs, risks.*

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Counteractivation of cost change of construction project of industrial enterprise with high level of greenhouse gas emissions

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The scientific article considers the anticipation of changes in the cost of the project for the construction of an industrial enterprise with a high level of greenhouse gas emissions. For example, the article accepts three objects, one object is fully implemented and put into operation, the second object is implemented, 30% is launched, the third object is in the active stage of implementation. One of the tools for managing the cost of the project for the construction of an industrial enterprise with a high level of greenhouse gas emissions, the authors imagine the anticomposition of its change for the period of the project. When performing a scientific article, methods of linear algebra, theoretical foundations of sustainable development of the enterprise, methods of thermal conductivity theory, methods of statistical analysis, methods for assessing the economic effectiveness of investment projects were used.

Keywords: *greenhouse gas, carbon dioxide, cost of project implementation, cost of carbon dioxide emissions.*

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Aspects of applying mechanisms to support small and medium enterprise in the Novosibirsk region

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The study analyses the performance of low and medium-sized businesses from the viewpoint of considering economic theory and modern existence. The current problems of the industry and aspects of the application of support mechanisms are analyzed. Using the example of the local enterprise acceleration project in the Novosibirsk region, the statistical results of its prospects are studied.

Keywords: *acceleration, support, business, enterprise, Novosibirsk region, sphere.*

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Changing tax policy to replenish the budget

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In 2022, in the context of a deteriorating geopolitical situation, Russia faced a number of economic problems. First of all, this is a decline in GDP and the budget deficit, which closed with a negative indicator and became one of the largest in the history of Russia. To improve the well-being of the country, its replenishment is required. One of the tools for increasing the budget is tax administration. An important task is to maintain the goodwill of taxpayers, so it is worth considering methods that will not greatly affect their income and, accordingly, will not cause strong dissatisfaction. It can be assumed that the abolition of social deductions for citizens whose incomes are above average, since for them these amounts will be insignificant.

Keywords: *tax policy, social deductions, luxury tax, social inequality, government revenues.*

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Optimization of the wage structure in forestry: problems and ways to solve them

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Optimizing the wage structure in forestry is necessary to increase the efficiency of employees, stimulate their professional growth and improve the quality of work performed.

The paper examines the relevance of this problem in modern conditions and identifies the advantages of introducing effective reward systems. The need to improve wages in forestry is substantiated.

Keywords: *wages, forestry, key performance indicators, effective contract.*

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Assessment of the effectiveness of the budget and tax policy of the Russian Federation.

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This article examines the dynamics of revenues and expenditures of the federal budget of the Russian Federation according to the data from the report of the Ministry of Finance of the Russian Federation. This article also contains information about the volume of public debt, its dynamics from 2019 to 2025 and its structure. The reasons for the budget deficit for the period from 2019 to 2025 are analyzed. The necessary statistical data are provided for calculating various coefficients that make it possible to assess the effectiveness of fiscal policy in 2023.

Keywords: *federal budget, federal budget revenues and expenditures, public debt, budget deficit/surplus, fiscal policy.*

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Assessment of the implementation of the concept of sustainable development in St. Petersburg

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The article is devoted to the study of the process of implementing the concept of sustainable development in the regions of the Northwestern Federal District, in particular in St. Petersburg. The paper examines the essence of the concept of sustainable development of the Russian Federation, and reveals the peculiarity of its interpretation in Russian legislation; based on the analysis of regulatory documents, the author identifies the stages of introducing the concept of SD into management; an assessment of the effectiveness of the implementation of the concept of SD is given. The author

uses theoretical methods of scientific research, namely synthesis, analysis and isolation, to determine the stages of implementation and execution of the concept of sustainable development; methods of statistical analysis to identify trends in the effectiveness of SD measures. The author puts forward and proves the hypothesis about the imbalance of measures for the implementation of the SD concept in St. Petersburg, because of which development is not effective due to the unstable dynamics of indicators for the implementation of the SDG goals in aggregate.

Keywords: *sustainable development, SD, sustainable Development Goals, SDGs, national development goals of the Russian Federation, Strategy 2030, North-Western Federal District, St. Petersburg.*

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Principles for responsible investment in infrastructure sphere: international practice and development in Russia

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The research object is trends of working out and implementation of stimulation and support measures of responsible investors (PRI) in infrastructure development sphere. Main regulatory initiatives performing framework and support instruments stimulating responsible bond issuing volumes on the global capital market and in Russia have been presented. Recommendations upon further intensification of responsible investments in the field of the research have been reflected.

Keywords: *responsible investment, green bond, investment policy, subsidies.*

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Improving the mechanism of state regulation of the Russian economy in the context of increasing global challenges

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The article presents the results of an analysis of state economic regulation in Russia, including aspects such as monetary policy and budget management. It also identifies key directions for further improvement of the state regulation mechanism in response to intensifying global challenges. Additionally, the paper substantiates the opportunities for boosting investment activity and enhancing the potential of the Russian economy.

Keywords: *government regulation, global challenges, monetary policy, budget regulation, social and investment policy.*

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The impact of digitalization of business processes on strategic management in small and medium-sized enterprises

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This article discusses the importance of digitalization in the context of strategic management of business processes of Russian enterprises. At the present stage of development, many organizations are faced with the need to integrate advanced technologies to maintain their position in the market. However, a fair number of companies face difficulties in choosing the right digital tools and how to use them effectively. The main challenge complicating the digitalization process for Russian enterprises is the lack of professionals capable of forming and implementing appropriate strategies. In addition, insufficient resources and infrastructure significantly complicate the process of transition to digital rails. Those companies that have already begun the transformation process note significant improvements in their work: from streamlining work processes to reducing production and customer service costs. Digitalization is a complex process that requires not only technical training, but also active support from company management, as well as the involvement of employees at all levels.

Keywords: *digitalization; strategic management; small and medium-sized enterprises; digitalization of business processes; financial indicators.*

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Investments: the concept and signs

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The ambiguous interpretation of the concept of “investment”, both by theorists and practitioners, causes difficulties in terms of regulatory regulation of investment activities. Such a situation does not guarantee stability to participants in investment activities, which ultimately prevents the state from increasing its economic power.

Only the volume of attracted investments makes it possible to recover fairly quickly after crises, of which the world economy is experiencing a lot today. In many ways, the increase in investment activity is related to the behavior of business entities and government policy, since it is they who, in their interaction, create that attractive investment climate that ensures economic growth and, ultimately, the financial stability of the state.

To solve the existing problems, it is necessary to begin with an analysis of the concept under study and an attempt to define it.

Keywords: *investments, investment legal relations, investment activity.*

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Studying the dynamics, structure and relationships in the Izhevsk rental housing market

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The article examines the problems of the rental housing market, while using statistical methods to analyze the dynamics, structure and interrelationships of the processes operating in the market under consideration. As a result of the behavioral analysis, the following patterns were established in the local Izhevsk market: during the period 2019–2023, an increase in average rental prices for one-room apartments is observed, while the transition to a new equilibrium state is clearly manifested after the outbreak of the COVID-19 pandemic; modeling the influence of qualitative and quantitative factors on the cost of renting a studio apartment did not lead to a positive result, which indicates the need for further research and identification of hidden factors operating in the Izhevsk market.

Keywords: *rental housing market, dynamics, structure, econometric model, apartments.*

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Import substitution as a structural trigger transformation of the public system reproduction

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The work examines the issues of import substitution and its impact on social reproduction. The effectiveness of the functioning of national economic systems, the features of the structural transformation of the social reproduction systems operating within them at the present stage of development of the world economy, characterized by a high level of intensity of globalization processes of financial and economic interactions of various kinds, directly depend on the possibility of effective, comprehensive counteraction to the expansion of imported goods, works, services

Keywords: *import substitution, social reproduction, goods and services, security.*

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On the issue of legal disputes during the implementation of business projects and the role of the lawyer in them

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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.*

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Analysis of management problems at enterprises of metallurgical complex of Russia

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Management problems in metallurgical complex companies are among the main problems of development of the Russian industry as a whole.

The paper utilized five main factors that are indicators of management problems in metallurgical complex companies and used them as a basis for cluster analysis in assessing the performance of six companies. The study conducted cluster analysis based on “ROA”, “ROE”, “P/E”, “Net profitability”, “EBITDA margin” for 2016 and 2023.

In 2023, there is an emergence of problems in managing the activities of companies in the metallurgical complex due to the political and economic situation regarding the sanctions applied to Russia, which can be seen in the transition of companies from one cluster to another. The first cluster includes two companies – Severstal PJSC and Mechel PJSC – instead of three previously. MMK's transition to the second cluster is an indicator of the emergence of a number of management efficiency problems.

Two companies remained in the second cluster – UC RUSAL and MMC Norilsk Nickel. The third cluster remained unchanged.

The results obtained indicate that political and economic conditions in the country affect the efficiency of management in this industry.

Keywords: *metallurgical complex, cluster analysis, ROA, ROE, metallurgical industry, management problems.*

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Comparative assessment of risk management indicators at Russian metallurgical enterprises

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The article presents the cluster analysis of six large enterprises of metallurgical complex of Russia on the basis of four selected indicators of financial and economic activity of the company. Assessment of company risk management is one of the most important processes for any company, including the company of metallurgical complex of Russia. In this paper, four main factors affecting the risk management activities of metallurgical complex companies were selected and used as the basis for cluster analysis in assessing the performance of six companies. The study conducted cluster analysis based on “EV/EBITDA”, “Debt/EBITDA”, “Debt, billion rubles” and “Net Debt, billion rubles” for 2016 and 2023.

In 2023, there are significant improvements in the performance of companies in the metallurgical complex, which can be seen in the transition of companies from one cluster to another. Severstal PJSC continues to maintain its high positions both in 2016 and 2023. MMK PJSC improved its risk management indicators and positions and took a place in the first cluster. The results obtained indicate that the economic conditions and the situation in the country are becoming more balanced, the risk management process is more effective in this industry.

Keywords: *metallurgical complex, cluster analysis, net debt, EV, metallurgical industry, risk management.*

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Demographic situation in Russia and ways to improve it

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Russia occupies the first place in terms of the country's territory, but is rapidly losing its position in terms of population. The current demographic situation in Russia is characterized by a significant decrease in the population, a low birth rate, a continuing aging of the population, and a high divorce rate. The demographic situation is largely determined by the ideological and spiritual state of society, which means that it is necessary to restore the institution of family and marriage.

The relevance of the chosen topic is due to the problem of the clash of interests of different generations and the state in the field of demographic situation. The paper provides an overview of the main scenarios for the development of the situation with the population of the country.

Keywords: *demography, public policy, population, fertility, benefits, social support, family, youth, motherhood.*

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Evolution of approaches to economic analysis features of the development of the transport complex

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The work notes that the transport industry in general and the sub-industry of international multimodal freight transportation, in particular, are one of the central, fundamentally important infrastructural elements of the world economy. The main directions of evolution of approaches to the study of transport economics within the framework of neoclassical, institutional, neo-institutional and post-neoclassical paradigms of economic theory are highlighted. The features of the influence of general and special (sectoral) socio-economic institutions on ensuring the efficiency of the activities of transport companies in modern economic conditions are shown. The content of the general management functions of transport companies is considered. It is shown that the efficiency of functioning of the average company in the transport complex directly depends on the degree of substantive congruence of this kind of management functions. At the same time, about 80.0% of the companies in the global transport system are characterized by the presence of a clearly bureaucratic, linear-functional, largely authoritarian type of management. In the conditions of dynamically changing industry markets for transport services, both domestic and international, the formation of flexible, project-based, largely de-bureaucratic systems and organizational structures for managing transport companies seems more potentially preferable.

Keywords: *transport, industry, approach, added value, logistics, paradigm.*

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Digitalization as a factor in creating an effective and sustainable labor market

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The article examines the impact of digitalization on the labor market. It is proved that digitalization has made profound changes in the modern labor market, opening up new opportunities and forming new challenges for its participants, requiring a careful look and comprehensive solutions. It is determined that one of the significant results of digitalization is the revision of the requirements for professional skills. Flexibility, digital literacy and the ability to continuously learn are becoming essential elements of a successful career in the digital age. And training and retraining programs are becoming an integral part of the strategy of companies preparing their employees for the new challenges of the digital economy.

In addition, digitalization is not only changing existing labor realities, but also opening doors to new professional fields, creating demands for skills that were previously impossible. Accordingly, educational initiatives should be aimed at creating a sustainable education system capable of generating highly qualified professionals who are ready to solve complex problems in the digital economy. The impact of digitalization on traditional industries opens up opportunities to increase efficiency in them, but requires companies and their employees to be ready for change. Adapting to new requirements makes it possible not only to survive in the new economic reality, but also to thrive in conditions of rapid technological progress. Another important results of the impact of digitalization on the labor market are the expansion of remote work opportunities, an increase in the role of intellectual labor compared to physical labor, and a rethinking of geographical boundaries in the implementation of labor activities, which, together with aspects of globalization, radically changes the face of the modern labor market. This process creates new opportunities for flexibility and diversity in career paths, but at the same time requires new competencies from employees and new management strategies from companies. But despite the huge number of positive results, the growth of digital opportunities also comes with potential risks. The possible threat of job losses, inequality in access to digital technologies, data privacy issues and cybersecurity require careful consideration and effective management. Government policy and support for the labor market are becoming cornerstones in ensuring sustainable development. In general, digitalization is, first of all, an opportunity to create a more efficient and sustainable labor market. Understanding and responding appropriately to emerging changes will determine a successful future for individuals, companies and society as a whole. And active interaction between educational institutions, business entities, government agencies and society as a whole will help to develop and implement effective strategies for adapting to changes related to digital transformation

Keywords: *digitalization, development factor, labor market, employment, opportunities, challenges, threats, professional skills, competencies, adaptation, interaction, flexibility.*

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On the issue of the quality of data infrastructures of small and medium-sized businesses

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The article presents and analyzes the results of a survey of individual entrepreneurs and managers of some Moscow companies. The research was conducted by the author of the article in order to identify key criteria for the quality of database infrastructures (DB) of small and medium-sized enterprises (SMEs). Based on the selected criteria, a methodology for evaluating the integral indicator of the quality of such infrastructures is formulated and described. Also, within the framework of the article, a model of recommended interaction between various actors of the information and digital space has been developed and presented, which can be directly or indirectly involved in the formation, development, use and optimization of the common information and digital base, elements of its infrastructure, as well as data infrastructures of individual business units.

Keywords: *information and digital space, Internet resources, digital technologies, IT infrastructure, data infrastructure, databases, small and medium-sized enterprises, data infrastructure quality, websites, social networks, software, Internet platforms, Internet services.*

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Marketing Technologies: Behavioral Analytics

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The development of digital technologies has led to transformations in all types of activities, including socio-economic processes, one of which is marketing. Digital technologies have expanded the capabilities of marketing technologies, which has led to the emergence of innovative marketing technologies, which include behavioral analytics. Each interaction in the digital field with the user leaves a "digital footprint" that contains a lot of useful information about it, contributing to the development and effectiveness of marketing interaction. Analysis of user behavior in an electronic environment helps identify unmet needs, changes in consumer preferences and desires. This data provides strategic information to promote a product, create a new product, or improve an existing one. All this makes behavioral analytics a popular innovative marketing business technology that has many subtleties of use in the practical activities of product marketers.

Keywords: *marketing technology, behavioral analytics, engagement, marketing strategy, consumer, consumer behavior analysis.*

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Analysis of the premium DVR market in Russia

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The article analyzes the premium dashboard camera market in Russia. The analysis is carried out of the seasonality of car sales and compared with the seasonality of sales of premium dashboard camera for the period from 2015 to 2024. A regression analysis of the linear model is carried out the relationships between a dependent variable premium dashboard camera sales and more independent variable of the number car sales and the exchange rate

Keywords: *premium dashboard camera, market dashboard camera in Russia, regression analysis, structural changes.*

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Business models and value chains in companies organizing exchange trading

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This article examines the main business models and value chains of companies organizing exchange trading. With the development of technology and the globalization of financial markets, exchange structures are forced to adapt their models and strategies to increase efficiency and competitiveness. The article emphasizes the importance of a deep understanding of business models and value creation processes in these companies to analyze their investment value. This is particularly important for investors and analysts seeking to assess future financial prospects and the level of risk associated with investments in listed companies. The results of this study can help make informed investment decisions in the stock market

Keywords: *companies organizing exchange trading, stock exchanges, business model, value chain, analysis of the company's investment value.*

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Statistical study of socio-economic differentiation of regions

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A statistical analysis of the socio-economic stratification of regions was carried out based on taking into account the difference in population, the characteristics of economic specialization and scientific and technological development. Cluster analysis made it possible to distribute regions into 5 groups that most fully reflect their differentiation

Keywords: *differentiation, clusters, stratification, regions, specialization.*

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Modern approaches to the use of diversification and standardization in competition strategies in modern markets of goods and services

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Relevance. If earlier diversification was considered only from the point of view of geographical expansion of traditional activities and maximizing profits in the extraction of hydrocarbon resources, today it is necessary to initiate projects to expand the product basket and enter the markets of new industries. Now, the goal of diversifying the business of domestic oil and gas companies is to increase adaptability and sustainability. The possibility of development in this vector is explained by new needs arising in connection with the emergence of new industrial trends and business conditions.

Object: diversification and standardization in competition strategies

Subject: modern approaches to the use of diversification and standardization in competition strategies

Theoretical and practical significance. The strict sanctions policy towards Russian oil and gas companies, in turn, imposes not only restrictions on the export of products, but also serious technological restrictions in the form of a ban on the use of foreign equipment. In addition, the domestic industry is experiencing difficulties due to the refusal of many foreign suppliers to supply the raw materials necessary for production. On the other hand, the same restrictions are a reason for oil and gas companies to consider alternative scenarios for the development of the resource base aimed at meeting the needs for scarce or increasingly popular types of raw materials, concluding new cooperation agreements with Russian equipment manufacturers, as well as reducing the dependence of the company's economic stability on the situation in the fuel and energy market

Keywords: *diversification, standardization, competition, decarbonization, modern approaches, oil and gas companies, laboratory diamonds.*

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The problems of investing Russian companies in the context of economic sanctions

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The article analyzes the opinions of Russian scientists on overcoming the «investment hunger» of business, which has developed under the influence of economic sanctions in 2014 and 2022. The directions of developing strategies to attract foreign capital to the Russian economy and consolidate domestic investment resources are highlighted. In conclusion, it is concluded that there is an increase in financial flows to Russian developments to achieve self-sufficiency in technology, as well as work with investors from Saudi Arabia and Asia.

Keywords: *ESG, investment, investment portfolio, investment instruments, industry, risks, economic sanctions, development strategy.*

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Research of mesoeconomic indicators influence on investment flow to fixed assets of Orenburg region

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Investments play one of the key roles in shaping the progressive growth of any economic system; accordingly, the study of the dynamics and causes of its conditions is one of the main tasks of economic science. This article analyzed the retrospective dynamics of investment flow into fixed assets of the Orenburg region. As a result, a progressive upward trend in investment in fixed assets of enterprises and organizations of the region was revealed, interrupted by local and global crises. An assessment of the impact of factors on this dynamic showed a strong dependence on the average per capita income of the population, which indicates the population of the region as another investment source. The results will be useful for researchers, entrepreneurs and government officials to assess the prospects for the investment process in the region.

Keywords: *regional economy, investments, fixed assets, statistics, dynamics, structure, influence of factors.*

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Key directions for reducing existing regulatory barriers to doing business

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Effective interaction between business and the state is largely determined by the state of the institutional environment that promotes the development of entrepreneurship. Regulatory barriers faced by business in Russia reduce entrepreneurial activity and pose a threat to free competition. The article examines the causes and sources of the emergence of regulatory barriers, examines key areas

for reducing their negative impact on the business community, and individual tools and indicators for assessing the effectiveness of proposed measures. The methodological basis of the study is a risk-oriented approach within the framework of control and supervisory activities over compliance with legislation when doing business in the Russian Federation

Keywords: *regulatory barriers when doing business, administrative barriers, risk-based approach, control and supervisory activities, regulatory impact assessment.*

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Cascade mechanism for interaction of complex industrial systems

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A cascade mechanism in the context of industrial systems can be defined as a hierarchically organized structure of interaction and control, within which processes and decisions at one level become the basis or incentive for subsequent actions at another. This mechanism is a set of sequentially related stages, during which information, resources and tasks are transferred from one level to another, thereby ensuring the dynamic and adaptive functioning of the system as a whole. An important characteristic of cascade mechanisms is their ability to self-organize and self-regulate in conditions of external and internal changes, which is achieved through the flexibility of management decisions and the efficiency of information exchange between elements of the system. This mechanism allows you to effectively distribute resources, coordinate actions and optimize processes at various levels of management, which is especially important for complex industrial systems characterized by a high degree of interdependence and dynamism of production and economic processes

Keywords: *complex industrial systems, cascade mechanism, efficiency, resources, management, optimization.*

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Valuation of non-food retail chains: theoretical aspects

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The article summarizes the trends in the development of retail trade and retail chains, presents a generalized classification of retail chains, analyzes approaches to estimating the value of retail chains, identifies the problems of estimating the value of non-food retail chains.

Keywords: *trade, trade networks, retail trade, retail trade networks, non-food retail trade networks, value assessment, methods of value assessment.*

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Energy prices on world markets as a factor in the financial strategy of an oil and gas company

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The article summarizes the factors influencing the formation of the financial strategy of an oil and gas enterprise. It is concluded that financial factors have the maximum impact on the financial strategy. The author identifies external factors within the framework of the study of factors, paying special attention to the factor of changes in the price of energy resources on world markets.

Keywords: *oil and gas industry, oil and gas enterprise, financial strategy, external factors, indirect impact factors, financial factors, world energy prices.*

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Digital ruble in the monetary circulation system of states

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Purpose – to assess the compliance of the characteristics of the digital ruble with the traditional functions of money and to develop recommendations to increase its attractiveness for subjects of monetary circulation.

Methods. General scientific methods and techniques were used in the research: analysis, grouping, systematization.

Results. It is shown that the digital ruble, which is planned to be introduced into the country's monetary system, does not fully perform the traditional functions of money, which reduces its attractiveness; recommendations are proposed to increase its attractiveness by increasing the security of citizens' savings in the form of digital rubles by modifying the structure of the Central Bank's digital platform; A system of indicators for monitoring the use of the digital ruble by subjects of the monetary system of the state has been developed to form an information basis for decision-making in the field of monetary policy of the Central Bank.

Conclusions. The results of the research presented in this article will increase the awareness of money market participants about the characteristics of the digital ruble, increase its attractiveness and can be implemented during the implementation of a pilot project for the introduction of the digital ruble into the monetary system of the state.

Keywords: *digital currency, digital ruble, money functions, digital wallet, digital platform.*

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Prospects for introducing the sanctions experience of Iran and Islamic banking into the Russian banking sector

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The sanctions regime imposed on the Russian Federation has significantly changed the situation in the banking market of our country. Against the background of established economic restrictions, both the Central Bank and commercial banks are trying to find ways by which it is possible, under the conditions of sanctions pressure, to maintain the stability and development of the domestic banking system. The experience of Iran, a country that has been under Western sanctions for almost half a century, can serve as the basis for a potential model. As a result, the main purpose of this study is not only to analyze the possibility of using the Iranian experience of adapting to the imposed economic restrictions in the banking sector, but also to identify and assess the negative consequences in the case of irrational use of methods already developed by Iran to circumvent sanctions, as well as the innovativeness of the application of Islamic banking in modern realities.

Keywords: *economic transformation, financial markets, banking sector, sanctions, sustainability, Iranian experience, Islamic banking.*

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Financing of innovation activities in the Russian Federation in the context of a permanent sanctions war

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The development of state budget financing instruments that stimulate the development of innovative activities in the Russian Federation under the current international sanctions is one of the most important tasks implemented in order to ensure the growth of the financial potential of the Russian economy (savings and investments). In conditions of closing access to financial and high-tech markets, to international settlement and payment systems of developed countries, restrictions on export-import operations, it becomes obvious to increase the financing of innovations at the expense of targeted state budget allocations

Keywords: *innovative economy, venture fund, venture enterprise, direct investment fund, subordinated budget financing, stimulating budget policy, technological sovereignty, state budget deficit, public debt, development budget, targeted loans of the Bank of Russia.*

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Approaches to forecasting financial indicators using neural networks

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The article considers modern approaches to the forecasting of financial indicators using the tools of neural networks. Special attention is paid to theoretical and methodological aspects of application of neural networks for making financial forecasts. Also in the article the model of forecasting of company performance using deep neural network is presented. The structure of the neural network and the process of its training are formalized. The effectiveness of the model is empirically proved.

Keywords: *forecast, neural network, financial performance, model.*

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Business tax transparency as a tax administration tool

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In recent years, there has been a growing interest in ensuring business tax transparency, due to the need for fairness, prevention of tax evasion, and building trust and sustainability of the organization. Business tax transparency has become an important aspect of financial reporting of organizations. This refers to openness and clarity in the presentation of tax information, which allows interested users to better understand the tax policy of the organization.

Keywords: *business tax transparency, tax transparency, tax administration.*

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Functions, principles and attributes of environmental taxes

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The article lists the attributes and describes the principles of environmental taxation. To ensure compliance with the principles, in the author's opinion, environmental taxes should fulfill a number of functions that manifest their essence as determinants of sustainable development. The article lists and describes the functions of environmental taxes, which are also proposed to be divided into general tax and specific ones

Keywords: *sustainable development finance, green taxes, environmental taxes, functions of taxes, principles of taxation, functions of green taxes, functions of environmental taxes, principles of environmental taxation.*

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WORLD ECONOMY

Problems of PRC participation in the international division of labor in the APAC area

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The work systematizes the main problems of the participation of the economic system of the PRC in the processes of the international division of labor in the Asia-Pacific region. It is shown that these types of problems are closely interrelated. Thus, the presence of institutional problems limits the possibilities of more intensive use of financial and investment resources for the purpose of forming and implementing joint trade, economic and investment projects with the participation of the PRC and other countries included in the Asia-Pacific region. Problems of an analytical and methodological nature, in turn, increase the influence of the identified problems of an organizational nature and in a certain way complicate the possibility of effectively organizing foreign economic cooperation between China and the Asia-Pacific countries

Keywords: *China, Asia-Pacific region, investments, cooperation.*

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Qatar Oil and Gas Complex: Specific and Prospects of Development

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In the context of the energy transition, the development of the oil and gas complex is taking on new directions. These include the formation of low-carbon energy industries, decarbonization of existing oil and gas production, development and implementation of environmentally friendly technologies for production, processing, storage and export. The inevitable future reduction of oil and gas processing products consumption in the transportation sector simultaneously leads to an increase in petrochemical sector - which is a global trend. However, in each country with economy relies on hydrocarbon resources, these energy directions are being implemented differently. In this context, the experience of a small country - Qatar is worth observing, taking into account the achievements in ensuring high incomes from oil and gas complexes for its own economy and transforming this complex into new energy development model.

Keywords: *Qatar, petrochemicals new generation, LNG, petrochemical clusters, strategy for entering the international energy market, export potential.*

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Trends in the Russian foreign exchange market

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The article discusses the main directions of transformation and restructuring of the Russian exchange foreign exchange market in 2023. It is noted that sanctions stimulated the development of new segments of the exchange market, gave impetus to the introduction of new instruments, an increase in the number of pairs of traded currencies, changes in the trading regime, and the attraction of counterparties from their friendly countries. Innovations launched by the Moscow Exchange in 2023 are considered.

Keywords: *foreign exchange market, FX operations, settlements, stock exchange.*

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Forms and system of functions of technology transfer in the world economy

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The work examines the innovative modernization of modern economic systems and reveals the dependence on the efficiency and intensity of technology transfer, which, based on territorial coverage, is differentiated into national and international. It is noted that international technology transfer in its most general form is a process of exchange between residents of different states, both at the governmental and private levels, of advanced, high-performance production, information and communication, management, organizational and other technologies, aimed at increasing competitiveness and financial and economic efficiency of the activities of subjects of this kind of interstate exchange through the intensification of the use of the scientific and technical progress factor, formed incl. as a result of the international division of labor

Keywords: *technology, technology transfer, world economy, resources, cooperation.*

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Practical aspects of profitability and efficiency of operations of Russian commercial banks

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The relevance of the article is due to the high importance of the banking sector for the development of the national economy, especially in the difficult geopolitical, geoeconomic and macroeconomic situation in which Russian banks operate today. The article proposes a comprehensive model for assessing the efficiency and profitability of operations of Russian commercial banks, which allows us to evaluate the activities of commercial banks in a multifaceted way: both quantitatively and qualitatively.

Keywords: *bank performance indicators, assessment methods, econometrics, operational efficiency, profitability.*

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Institutional aspects and socio-economic externals international division of labor

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The work examines the main directions of influence of international and foreign economic socio-economic institutions, such as the institution of direct restrictions on the import or export of goods, works, services, the institution of customs tariff regulation, the institution of direct state support for export-oriented industries of the national economic system, the institution of foreign economic sanctions, Institute of Foreign Investment, Institute of International Financial and Economic Organizations (International Monetary Fund, World Bank, etc.). The concept of compensation for socio-economic externalities arising from the processes of the international division of labor has been formed, consisting in the formation and development of an effective system of tax, credit, guarantee and other preferences aimed at minimizing possible negative socio-economic effects corresponding to objective competitive advantages arising from the processes international division of labor

Keywords: *division of labor, international cooperation, China, Asia-Pacific region.*

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Evolution of international industrial development cooperation between Russia and China

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The work systematizes the main directions of the evolution of international industrial cooperation between the Russian Federation (until 1991, the USSR) and the economic system of the People's Republic of China in the period 1980-early 2020. It is shown that the main directions for the development of this type of cooperation were the gradual differentiation of forms of cooperation, the evolutionary transition from the absolutely dominant export of goods to the export of capital and industrial brands, and the preservation throughout the entire period under review of the scenario of preferential attention of strategic partners from the PRC to the Russian Federation, which was not entirely effective for the Russian Federation. import of fuel and energy resources, rather than Russian industrial products from manufacturing industries. It is shown that the main conditions for intensifying and further increasing the effectiveness of international industrial cooperation between the Russian Federation and the PRC are the territorial proximity of the states in question, the absence of significant geopolitical contradictions, a fairly stable socio-political situation, especially in the PRC, a high level of stability of the yuan exchange rate, the active development of the international transport complex, primarily a transport corridor passing through the territory of the Russian Federation within the framework of the Chinese large-scale transport and logistics program "One Belt, One Road"

Keywords: *China, Russia, international cooperation, industrial cooperation, industry, transport corridor.*

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New technologies and their potential impact on the wine industry

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The study highlights the impact of new technologies on the wine industry, emphasizing their potential to improve product quality and increase production efficiency. Particular attention is paid to the use of space technologies for vineyard monitoring, infrared radiation for polyphenol analysis, as well as the development of new yeast cultures and enzyme preparations. The study underscores the need for further research into the chemical composition of wine to fully understand its organoleptic properties.

Keywords: *Winemaking, new technologies, space technologies, yeast cultures, enzyme preparations, infrared radiation, vineyard monitoring, wine chemical composition, wine organoleptic properties.*

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MANAGEMENT

Market niche as an element of a superior business model within the framework of strategic management (using the example of the limestone tile market)

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The article analyzes the market for limestone tiles in St. Petersburg and carries out segmentation based on identifying the most common consumer motives. A market niche is defined as an element of a superior business model for an organization operating in that market. Recommendations for market players based on the research results and aimed at increasing of business model's efficiency are given

Keywords: *strategic management, business modeling, segmentation, positioning, market niche, information asymmetry, limestone tile market.*

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Productive action and collective knowledge accumulation in technology startups

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The article analyzes the process of accumulation and transmission of knowledge in technology startups in a startup studio. The concept of “productive action” is used. The authors emphasize the importance of accumulating experience and reflective knowledge, which contribute to strengthening entrepreneurial skills and more successfully managing the uncertainties of innovation. Practical examples of game-based learning methods and moderated reflection are provided as effective tools for the development of technology entrepreneurs in the framework of increasing labor productivity. The concept of “productive action” is used

Keywords: *startup studio, productive actions, reflection, business game, collective experience, knowledge transfer, self-learning organization, education.*

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ECG rating as a tool for evaluating and supporting responsible business

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This article examines the ECG rating (Ecology, Personnel, Government) and its impact on modern business. The author analyzes the role of ECG rating in the context of sustainable development, emphasizing the importance of taking into account environmental, human resources and government aspects in corporate strategy. The article provides an overview of the key principles and practical examples of successful integration of the ECG rating concept into the business processes of companies. The methods of assessment and mechanisms for supporting sustainable development are analyzed, taking into account the ECG rating, and the prospects for applying this concept in modern entrepreneurship are considered

Keywords: *ECG rating, sustainable development, responsible business, business processes, social responsibility, company strategy.*

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Approaches to achieving complementary leadership and organizational culture

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This article, based on a systematization of research and some of the best practices of leading companies in the world, presents a generalized vision of the connection and mutual influence of two categories - leadership and organizational culture. Many organizations face the problem of ensuring complementarity between leadership and organizational culture, since organizational development at different stages is accompanied by various risks of alienation, isolation, and inconsistency of these two categories. A number of approaches and tools are considered that help achieve a higher level of synchronization between leadership and organizational culture. The author separately emphasizes the advisability for leaders to create original concepts that would not just be slogans, but a reflection of a specific value paradigm of a companies. The article provides two historical examples - the concept of managing

on the edge of chaos by Reed Hastings at Netflix and the concept of self-policing by Steve Jobs at Apple. This kind of authentic concepts is an important value beacon and a proactive mechanism in organizational development, providing a higher level of complementarity between leadership and organizational culture. Such peculiar concepts are suitable not only for companies aiming to create a great or unique culture, but also for any organization striving for effectiveness, achievement of strategic goals, sustainability and resilience

Keywords: *leadership, leadership styles, change management, organizational culture, corporate culture, transformational leadership, situational leadership, social learning, employee empowerment.*

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Advantages and disadvantages of modern models for managing change in organizations

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The existence of any organization is associated with various changes in both the internal and external environment. Managing an organization is always about managing change, which cannot be done spontaneously. The article discusses various models for managing change in organizations, citing their advantages and disadvantages. Particular attention is also paid to agile methodologies (ACM and LCM)

Keywords: *organizational changes, change management, change models, flexible methodologies, agile approach.*

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Key performance indicators in the higher education management system

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The article discusses the system of key performance indicators as a tool for personnel management in the higher education system. The structure of integral indicators of the world's leading university rankings is analyzed. KPI groups have been proposed for use in “effective contracts” for university employees: financial indicators, indicators of faculty potential and activity, indicators of scientific activity, marketing indicators, indicators of student activity, indicators of provision of capital assets. For each group, key indicators, formulas for their calculation and responsible officials or structural units for their achievement are defined. The use of the proposed KPI system will allow universities to increase their operational efficiency, competitiveness and strengthen their positions in international rankings

Keywords: *academic reputation, key performance indicators, KPI, scientific activity, effective contract, personnel management, university rankings, higher education, university financing.*

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Modern educational management practices

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The article discusses modern practices of educational management, presents the types and elements of educational management. The components of the strategy for the development of human capital in educational organizations are identified. Current trends affecting the process of managing a university or other type of educational institution are identified. Particular attention is paid to the impact of digital technologies, online learning, project-oriented approach, lifelong learning and microlearning on the management of educational organizations. Problems associated with the implementation of modern approaches have been identified, such as the high cost of technical personnel, additional infrastructure costs, resistance to change and the insufficient level of digital competencies of teachers. Ways to solve these problems at the level of an individual organization are proposed, including training its own personnel, redistributing expenses, reorganizing and improving the qualifications of teachers

Keywords: *educational management, digital technologies, online learning, project-oriented approach, lifelong learning, microlearning.*

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Interaction of technical university with client capital: evaluation parameters, management methods

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In modern conditions, the role of client capital of an educational organization becomes critically important, as it provides the creation of an open knowledge system in relation to the external environment. The object of the study is technical universities. The subject of the study is the process of assessing the level of customer capital development. The article identifies 6 elements of client capital and formulates the evaluation parameters. General and specific methods of managing the development of individual elements of client capital are proposed.

Keywords: *target model of higher education institution, client capital of technical higher education institution, parameters of interaction assessment, management methods.*

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The role of integration in the strategy of spatial development of Russia in modern conditions

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The current conditions for the transformation of the Russian economy are complicated by the technological blockade and sanctions pressure from Western countries and the United States, internal contradictions of the current economic model, requiring effective measures aimed at stabilizing the country's economic sectors and ensuring Russia's economic security. The need for active modernization of basic industries affecting the entire industrial complex is increasing. Increasing the potential of industrialization in conditions of disruption of production, technological, scientific, technical, and transport infrastructure links determines the use of a modern management system based on innovative technologies to create new efficient industries and products. The creation of an up-to-date economic model of the country's development forms new approaches to improving the strategic planning system based on ensuring the risk protection of economic processes. Making changes and adjustments to the processes of defining and achieving strategic goals, creating a new network of international cooperation requires the integration of the capabilities of all economic entities.

The rational establishment of interrelations between vertical and horizontal integration in the chain of social reproduction, provided by the functioning of the strategic management system, contributes to the implementation of the spatial development strategy of the regions and the country as a whole. Synchronization of strategic plans for the development of business entities with regional development concepts, taking into account the economic interests of all ecosystem participants, determined by horizontal links and vertical relationships in the product chain, will allow increasing the capabilities of industrial complexes in the process of social reproduction and creating additional value in the processes of processing natural resources, which leads to GDP growth, moving away from the export of raw materials models of the Russian economy, improving national welfare. Improving the processes of digitalization of economic sectors involves a transition from analytical methods of strategic planning to methods based on logic and semantics with the implementation of systemic and situational analyses and cognitive mapping. The use of logical and linguistic modeling methods, as one of the ways of semantic designation in the digital interface of an enterprise, allows us to assess the risks of problematic situations with the definition of ways to resolve them, to ensure recognition of the processes of formalization of managerial decisions in the form of event chains.

Keywords: *Economic transformation, horizontal and vertical integration, strategic planning, methods of strategic planning, risk protection, regional integration of the vertical chain of social reproduction.*

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Strategic management of innovative development of the Russian economy in modern conditions

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Strategic economic management is aimed at developing modern economic development directions based on entrepreneurship and private initiatives, high efficiency and technological efficiency, in order to achieve sustainability and strengthen the national security of the state, increase Russia's technological sovereignty, improve the quality of life of the population, strengthen social justice and equality of opportunities. At the same time, prerequisites are being formed that contribute to a change in approaches and principles of managing the country's economy as a whole, influencing the creation of a new economic model focused on the production of high-tech products at the expense of its own resources, the realization of goals to achieve technological sovereignty and technological leadership

of Russia with an increase in the share of exports in world trade. The use of innovative strategic management technologies contributes to the transformation of various information, technological, and social models at enterprises in various industries and the organizational structure of management in other economic entities. The promising development of industries, the Government's implementation of strategic initiatives and national goals, financing long-term programs for the development of high-tech industries, the creation of scientific and production complexes and technology parks require improving the mechanisms of the strategic management system of such integrated structures and mechanisms for the formation of innovative corporate models of cooperation. The use of new methods and tools of the strategic management system to justify the strategic development of complex economic systems in new conditions of interaction will increase the assessment of the effectiveness of all business processes.

Keywords: *strategic management, technological sovereignty, technological leadership, strategic initiatives, technology parks, business processes.*

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