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ECONOMIC THEORY

Impact of digital economy and innovation on sustainable urban development

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The digital economy is a critical tool for ensuring high-quality economic development, eliminating regional development incoherence, and improving urban resilience. Indicators of urban sustainability include: economic, social, environmental sustainability, infrastructure sustainability. Indicators of the digital economy include: Internet penetration rate, the number of workers employed in the Internet, the volume of production related to the Internet, the number of mobile Internet users and the development of digital financial integration.

Keywords: *digital economy, economic development, innovation; urban sustainability.*

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REGIONAL AND SECTORAL ECONOMY

Technology transfer at the current stage of innovative development of the economy

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The relevance of the problem under study is due to the issues of development of scientific and technological progress in the context of innovative development of social production, since the methodological level of its development does not meet the requirements of systemic reflection of objective processes and does not fully reveal their essence. Analysis of conceptual views on this issue points to many arguments, which indicates a divergence of theoretical positions. The purpose of the article is aimed at developing the parameters of development of scientific and technological progress in the context of innovative development. In recent years, this process has noticeably intensified, which is associated with the increasing importance of innovative activity as the most important factor in increasing efficiency in the new conditions of economic development. The manifestation of increased attention to the problem under study is based on the understanding of the leading role of innovations and the manifestation of specific features of the innovation process in the modern economy. The main results of the article will contribute to the formation of tools for testing the most progressive innovations aimed at increasing the efficiency of innovative activities of organizations and expanding The main components of scientific novelty are areas that have received further development and contain elements of a real increase in scientific knowledge. their market positions in the domestic and international markets. The materials of the article can be used to improve public policy in the field of regulating innovation processes, as well as in teaching courses in economic theory, management theory and regional development.

Keywords: *technology transfer, innovation, innovative development, scientific and technological progress, competitiveness.*

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The environmental factor of ensuring the sustainability of regional economic systems on the example of the Murmansk region

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This paper is devoted to the study of the relationship between non-economic factors influencing economic growth and sustainability of regional economic systems in the Arctic zone of the Russian Federation. A formula for the environmental factor is derived, the relationships between environmental, social and economic variables are analyzed, the dynamics of sustainable development of four regions of the Arctic zone of the Russian Federation is analyzed, and four research hypotheses are consistently confirmed. Using the example of the Murmansk region, an explanation is given of the importance of the environmental factor, which is considered as an additional criterion to economic indicators for studying the sustainability of regional economic systems.

Keywords: *Arctic zone of Russia, sustainability and resilience, regional economic system, sustainable development, environmental factor.*

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E-commerce as a factor of business globalization

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Nowadays, e-commerce has become a major factor in the globalization of business. The article defines the differences between “electronic commerce” and “electronic business”. It is defined that e-business includes all aspects of e-commerce. Large companies use online commerce to scale their business. For small and medium-sized businesses, e-commerce can be the main direction of business activity. The study highlights the benefits of carrying out commercial activities for both sellers and buyers. A step-by-step analysis model for promoting goods on the global market is proposed. It is concluded that e-commerce promotes the globalization of commodity exchanges, changing both the market for goods or services and the nature of the relationship between sellers and buyers.

Keywords: *analysis, e-commerce, e-business, sales, competition, market, digitalization, globalization.*

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Event catering in Russia and in the world: market situation and development prospects

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The article addresses the event catering market in Russia and worldwide, provides links to the history and major stages of development, analyses main types and formats of this service industry. The report includes information on current industry leaders both in Russia and internationally, and assesses prospects and opportunities for development.

Keywords: *event catering, event organization, food service, out-of-home food service, catering market, field service, catering formats.*

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Features of managing the economic security of the region

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Subject: economic relations arising in the process of managing the economic security of the region. Purpose: to identify areas for improving the efficiency of economic security management in the subjects of the Russian Federation. Research design: in the dynamics of the domestic situation in Russia, efforts aimed at ensuring economic stability are designed to strengthen socio-economic ties and harmonious development of regions. In the context of these tasks, the specifics of the application of regional economic policy instruments that affect the attractiveness for investment and the level of well-being of citizens come to the fore. Not only the quality of life of the population depends on the effectiveness of the measures taken, but also the comprehensive economic security of the national scale, on the basis of which the long-term development of the country as a whole is determined. Economic security is manifested through the ability to adapt to global geopolitical fluctuations, develop and implement local strategies for social and economic improvement and implement a regional economic strategy within the framework of a national one, while maintaining consideration of local specifications; additionally, by guaranteeing an adequate standard of living for the population. Results: directions for improving the efficiency of economic security management in the regions of the Russian Federation have been developed.

Keywords: *regional economy, economic security, threats, regional economic security management.*

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Use of innovative energy-saving approaches in modern enterprises

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The article examines the theoretical provisions both of an individual enterprise and the economy of the state competitiveness through the prism of the economic and environmental benefits of using energy-efficient and energy-saving technologies. The article discusses the possibility of applying energy-saving approaches and technologies in various spheres, including industry.

The energy efficiency and energy saving improving possibilities are studied, on the one hand, as a condition for increasing competitiveness, on the other hand, as one of the key element of ensuring environmental sustainability in the concept of sustainable development. The methods and difficulties of implementing these methods are considered. As a result of the research, according to the author, the optimal approach for the successful implementation and maximum realization of the possibilities of energy-saving technologies were identified.

Keywords: *energy saving; energy efficiency; energy saving technologies; industry; resources; cost reduction; competitiveness; sustainable development.*

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Problems of ensuring the economic security of the regions of the Russian Federation

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This article presents the main problems of ensuring economic security of the region. Based on the modern transformations of socio-economic nature, the priority task of ensuring the economic security of regions on the territory of the Russian Federation is outlined. Within the framework of these transformations the ability of the regional economy to self-development and modernization, its independence and ability to resist fluctuations becomes extremely important. The key to the dynamic development of economic systems of the constituent entities of the Russian Federation is the granting of powers in the sphere of regulation of financial, production and resource potentials, as well as in the aspect of international economic activity. This approach will certainly lead to the strengthening of the economic potential of each individual territorial unit within the Russian state and will ensure the harmonization of the level of economic security at the regional level.

Keywords: *economic security, regions of the Russian Federation, provision, problems, self-sufficiency, self-sustainability, self-financing.*

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Standardization of the analysis of the bank's client's creditworthiness

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The problem of standardization of intellectual activity is quite acute. The area of analytical expert activity deserves special attention, which is poorly standardized. The author focuses on the standardization of analytical procedures for diagnosing and assessing the creditworthiness of a bank's client.

The article discusses the main problems of analyzing and evaluating creditworthiness, taking into account objective and subjective factors. It is revealed that in order to obtain reliable information, it is necessary to develop a standardized approach to collecting and processing information about the activities of an economic entity, as well as to interpret the results of the analysis based on the study of quantitative and qualitative indicators of creditworthiness.

The directions of studying the qualitative performance indicators of an economic entity describing the current state of creditworthiness and its prospective financial condition are proposed.

Keywords: *economic analysis, creditworthiness, bank, credit analysis, credit analysis, standard, standardization.*

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Innovative development of Russian industry

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This scientific paper examines the current state of Russian industry and its innovative component. First of all, an analysis of the industry of the Russian Federation was carried out and an assessment of its effectiveness was given in the face of unprecedented sanctions pressure. Particular importance in this work is given to the innovative development of industry through the study of relevant statistical data, the identification of the main problems and ways to solve them. The main focus was on the lack of financing of innovative processes in industry and low risk appetite on the part of government actors, whose role is crucial in the present and future in this direction. The object of the study is the state of the Russian industry and its innovative development. The purpose of the study is a comprehensive analysis of the industry and its ability to provide competitive products and services to domestic and foreign markets based on the existing innovation base. The scientific novelty lies in a comprehensive study of the state of Russian industry and its innovative development at the present stage, the author also highlights problems in the innovation sphere and suggests ways to solve them.

Keywords: *innovations, industry, risk, sanctions, innovations, innovative development, innovative infrastructure.*

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Cadastral value of real estate objects as a factor of financial burden on business and mechanisms of its contestation

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The article considers the concept of cadastral value, the main factors influencing its formation and the fundamental differences between cadastral and market value. The importance and role of cadastral value in the formation of the amount of taxes to be paid, fines and a number of other factors on which the cadastral value of real estate has a direct impact were also outlined. The statistics posted on the Rosreestr website and judicial practice in cases of contesting cadastral value are analyzed, on the basis of which problematic aspects in this area are identified.

Keywords: *cadastral value, market value, court, commission, real estate object.*

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Tools for effective planning and projects assessment of nuclear legacy decommissioning in Russia.

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The nuclear legacy sites in Russia is one of the threats in the field of ensuring nuclear and radiation safety, and their decommissioning and remediation directly affects the achievement of national development goals of the country. The article considers proposals for new approaches to the organization of planning activities for the decommissioning of nuclear legacy in Russia. The analysis of the components of the costs of this activity is carried out, including the costs of maintaining the facilities in a safe non-operated state and conversing to the end state, the risks associated with these processes, as well as losses from non-use of the facility sites. The criterion for ranking nuclear legacy sites and facilities for the order of their decommissioning is justified, which ensures minimizing the total costs and increasing the efficiency of this activity. A method is proposed for evaluating the effectiveness of measures to decommission all components of the nuclear legacy by introducing a complex target indicator that takes into account the hazard indicators of facilities, the complexity and cost of the work. Long-term scenarios for the decommissioning of nuclear legacy in Russia are considered, taking into account existing practice and possible changes in planning. Numerical estimates of the total costs of the considered scenarios, their performance and efficiency indicators are performed and analyzed. The shortage of financial resources of the current nuclear legacy management model has been demonstrated and a significant potential for increasing its effectiveness has been identified due to the rational priority of bringing facilities to their end state and the fair distribution of financial obligations.

Keywords: *Decommissioning, nuclear legacy sites, efficiency, sustainable development, costs of the final stage of the life cycle of legacy heritage sites, financial model, effectiveness, federal target program.*

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Audit in the digital environment

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This article is a disclosure and systematization of scientific approaches to auditing in the digital environment. In modern conditions, auditors are increasingly resorting to the use of digitalization tools in their activities. The considered audit approaches increase the efficiency of audit procedures, as well as contribute to the increase in the reliability of financial and non-financial information of audited organizations, which undoubtedly leads to increased transparency of the organization's reporting.

Keywords: *audit, digital environment, audit procedures, information.*

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Improving the audit of corporate reporting as a tool to ensure the security and reliability of the organization's information

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This article presents the disclosure of the main approaches to improving the audit of corporate reporting. In modern conditions, auditors are increasingly resorting to the use of various tools in their activities, such as data analysis and digital technologies. The considered approaches to improving the audit of corporate reporting contribute to the growth of security and reliability of financial and non-financial information of audited organizations, confidence in the audit results, as well as decision-making by key stakeholders.

Keywords: *audit, audit procedures, information, information security, reliability, audit improvement.*

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Financial stability of the BRICS interstate association

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International state associations are formed depending on the global situation in the world, trends in global economic development and are based on the need for the development of states, respect for the principle of sovereignty of countries, while at the same time the need for integration in order to counter emerging threats and risks. Such associations should be financially stable in general, which gives the participating states some protection in critical economic situations and supports the development of the economies of the participating countries.

Keywords: *financial stability, interstate associations, risks, development, BRICS, Central Bank, currency.*

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Comparative analysis of the electric vehicle market in Russia and China

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The article is devoted to the analysis of the market of the electric vehicle industry, the interest in which is growing all over the world. China, being one of the leaders, continues to actively develop this segment of the automotive industry, while Russia is just beginning its journey in this direction and is taking various measures to stimulate the development of the industry. The article analyzes statistical data on the number of electric vehicles, car manufacturers, charging infrastructure, and considers tools for state support of the industry in Russia and China.

Keywords: *electric vehicles, charging infrastructure, government support, ESG concept, sustainable development.*

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The system of assumptions of accounting (budget) statements

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A prerequisite for the preparation of financial statements by public sector organizations is compliance with fundamental assumptions. The requirements for following these principles are enshrined in accounting standards, which began to come into force in 2018. This article reflects the issues of the content of the three assumptions of accounting (budget) reporting. The positions of scientists and practitioners on the indicated problem are presented. The application of the accounting method of accrual and the assumption of temporary certainty of the facts of economic life in the budgetary sphere in the preparation of financial statements is justified.

Keywords: *accounting assumptions, accounting policy, accounting methods, accounting (budget) accounting, public sector organizations.*

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Promising areas for the development of small and medium-sized enterprises in rural areas

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In order to carry out all functions, rural areas must maintain their numbers, improve the standard and quality of life. Rural entrepreneurship is able to combine the stated goals, contributing to the formation of new jobs, acting as a source of income for villagers and being a "point of growth" for the development of infrastructures. It was revealed that the rural population is characterized by a high unemployment rate in comparison with the city. The main migration flows of the rural population are analyzed; the advantages and disadvantages of the rural lifestyle are studied. The directions of development of small and medium-sized businesses in rural areas are proposed.

Keywords: *enterprises, rural entrepreneurship, agribusiness, rural areas, rural economy, economic diversification, rural population, rural migration, agricultural industry, rural tourism.*

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Forecast of the development of vegetable growing in the Central Asian Republic

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The article reflects the forecast of the development of the vegetable growing industry in the Central Asian Republic on open and closed ground. The dynamics of changes in key indicators characterizing the development of the vegetable growing industry for the period from 2018 to 2023 is considered. Exponential forecasting of changes in key indicators of the vegetable growing industry for a three-year period has been carried out. The trends in the development of the industry in open and closed ground for the forecast period are revealed. The factors influencing the development of the industry in the future are outlined. Prerequisites have been formed for the development of a set of measures aimed at optimizing the system of state regulation of indoor vegetable growing.

Keywords: *vegetable growing, gross vegetable harvest, vegetable yield, vegetable production by category of farms, state support for vegetable growing, regulation of vegetable growing.*

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Title of the article: Assessment of the main areas of providing services for the formation and development of business reputation of business structures

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The article defines and characterizes the main areas of providing services for the formation and development of business reputation of business structures, which are conditionally divided into three large groups – related, improving the interaction between business structure and certain contact groups; related to the rational use of various resources by business structures; related to the distribution of costs that can be used to form and improve the level of business reputation.

Keywords: *business reputation, services for the formation and development of business reputation of business structures, consulting services, economics of the service sector.*

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The role of marketing research in pricing services of sports facilities

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The choice of a multifunctional physical culture and health complex as the main object of research is justified. The problem of insufficient commercial efficiency of sports facilities and the presence of investment risks is identified. The main types of sports services of the physical culture and health complex and their price values are presented. The sequence of conducting marketing research to determine prices for the services of a sports facility has been formed and the possibility of their use in a financial model has been substantiated.

Keywords: *sport, price, marketing, infrastructure, efficiency, investment, services.*

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Quality marketing of university technology entrepreneurship

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The relevance of technological entrepreneurship in various sectors of the economy in order to make a profit is proved. The importance of taking into account the quality indicators of commercialized developments and the formation of marketing strategies for effective sales and promotion of the future technological product on the market is determined. The main organizational forms of technological entrepreneurship in foreign and Russian practice are considered and their marketing function is determined. An approach to the marketing assessment of the quality of innovative proposals of inventors based on the levels of technological readiness and technology readiness levels is highlighted.

Keywords: *marketing, commercialization, strategies, quality, university, technology, entrepreneurship, innovation, invention, office.*

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Education as an element of the competitiveness of the state

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Technological development, which has captured the world community, causes the transformation of all spheres of life. However, in order to continuously support the rapid development of technology, it is necessary to ensure the advanced development of human capital, which is not possible without education. Education, which underlies the professional training of young specialists, performs not only the function of the foundations of future professionalism and constructive entry into the innovative and technological production environment, but also forms a “picture of the world” and a value system of a specialist as a person, which helps to navigate in a multipolar world, maintaining internal stability, which is a guarantor of social stability and security. In addition, in the current conditions of sanctions pressure, the promotion of Russian education in the international space will help strengthen Russia's authority as a country committed to humanistic principles.

Keywords: *education, university, social development, digital economy, social transformation.*

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Actual problems of public procurement under sanctions pressure

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This article analyzes current problems in the field of state and municipal procurement. For the development of the Russian economy in the context of growing sanctions restrictions, the effective implementation of public procurement is one of the main keys to development. This fact determines the strategic importance of increasing the efficiency of spending budget funds in the implementation of state and municipal procurement and at the same time improving the quality of public services. However, in difficult conditions of station pressure, public procurement is used not only in economic development programs, but also becomes part of import substitution and counter-sanctions programs, which requires an additional revision of the mechanisms for their implementation and new types of control over their implementation. The importance of budget spending efficiency is becoming a global national task, ensuring, among other things, national security, economic stability and state competitiveness.

Keywords: *government procurement, digital economy, government order, control.*

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Trends and prospects for the development of intersectoral relations in the agro-industrial complex in the context of sanctions

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The article identifies the features of intersectoral relationships in the food chains of the agro-food complex, depending on their type: export-oriented or aimed at import substitution. The conclusion is made about the need for qualitative transformations of the intersectoral proportions of the complex, ensuring technological import substitution on an innovative basis, deepening intersectoral ties between large and small enterprises, the growth of products with high added value, increasing the efficiency and balance of intersectoral interactions in its product chains.

Keywords: *agro-food complex, intersectoral relations, balance, food chains, import substitution, economic sustainability.*

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On important aspects of the use of management technologies in public audit: potential and limitations

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The article reveals important aspects of the use of blockchain technologies in government audit in Russia, and also discusses their potential and possible limitations. The relevance of the scientific article is due to the fact that in the modern world, both the state and business need to use the latest technologies in various fields of activity. Blockchain technologies are one of the most innovative approaches that provide a decentralized and secure data accounting system. In terms of government auditing activities, these technologies make it possible to ensure transparency, reliability and efficiency of accounting and control of financial transactions.

Keywords: *Technology, blockchain, audit, government audit, benefits of blockchain, innovative approach, data accounting, financial transactions.*

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Important aspects of ensuring economic security of the region

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This article examines the problems and prospects of entrepreneurial activity in Russia, the main challenges faced by entrepreneurs, and also offers recommendations for overcoming them. The work analyzes such important aspects of activity as the imperfection of the legal framework, multi-stage registration of enterprises, tax difficulties, financial problems and lack of information support. Particular attention is paid to the need to introduce flexible business processes, systematic training of employees, the use of specialized software and the creation of information portals for entrepreneurs.

Keywords: *Entrepreneurial activity, business processes, small and medium-sized businesses, legal framework, GRC systems, legal and financial literacy.*

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Important aspects of ensuring economic security of the region

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This study is devoted to the analysis of factors influencing the economic security of the region and the identification of key aspects that ensure sustainable development. Economic security is considered as a set of conditions and means aimed at achieving stable economic growth and interaction with other regions. The study focuses on such aspects as diversifying the economy, increasing the level of education and skills of the workforce, developing infrastructure, maintaining a stable financial system, ensuring social stability and environmental safety. These aspects are interconnected and play an important role in shaping the economic security of the region, which makes this study particularly relevant.

Keywords: *Economic security, economic diversification, labor force, infrastructure, financial system, environmental security, sustainable development, unemployment.*

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Corporate social responsibility: important aspects of its assessment and influence on business decisions

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Corporate social responsibility plays a key role in maintaining social stability in Russia, especially in conditions of economic and political instability. The importance of this aspect of corporate policy is beyond doubt, since it is aimed at meeting the needs of not only the present, but also the future generation. Russian companies are increasingly integrating corporate social responsibility into their strategy, allocating a significant portion of their income to social projects and initiatives. This includes funding social assistance programs, support for educational and medical institutions, as well as various charitable initiatives. Thus, the social responsibility of business in Russia becomes an integral part of achieving long-term stability and well-being of society.

Keywords: *Corporate social responsibility, business solutions, CSR, environmental responsibility, social programs, society, environmental responsibility, charity.*

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Problems of development of the rental housing market in Russia

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The article emphasizes the importance of solving the housing issue through the content of a number of strategic documents at the national level. This study reveals the problems of the development of the rental housing market in Russia, including the reasons for its functioning in the “gray zone”. The risks of participants in rental relations, advantages and disadvantages of rental housing are presented. A comparative analysis of alternative real estate transactions in the rental housing market has been carried out

Keywords: *rental housing, housing affordability, housing affordability assessment, rental housing market, rental real estate, rental housing with foreclosure, housing leasing.*

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Approaches to assessing territorial convergence taking into account spatial effects

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A review of the literature on devoted to the study of approaches and methods for convergence studies was conducted. Classical and spatial approaches to assessing sigma- and beta-convergence were considered. An assessment of territorial convergence processes in the Southern Federal District was conducted taking into account spatial effects. The study showed that the level of interregional inequality increases when analyzing subjects of the Southern Federal District in terms of indicators such as per capita income, nominal wages, and population expenditures. However, a reduction in the gap is observed for three other variables – consolidated budget revenues, investment in fixed capital, and gross regional product. Territorial convergence assessed using spatial autocorrelation methods revealed clustering processes, allowing for the identification of clusters with high and low values.

Keywords: *convergence, divergence, Gini index, Theil index, Moran index, spatial autocorrelation, Southern Federal District, Republic of Crimea, cluster.*

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Water intensity indicators of the regional economy (based on the Rostov region's materials)

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The article examines the main indicators of water resource use in the context of types of economic activity in the Rostov Region for the period 2020–2022, and calculates water intensity indicators. The branches of the regional economy that are characterized by the highest consumption of water resource benefits are identified. The directions for improving the regional practice of exploiting water resource potential in the context of enhancing competitiveness at the meso level are substantiated. The results of the study can be used by state authorities of the regions of the Russian Federation in the implementation of state regulation of water use relations and management of water management activities.

Keywords: *water resources, region, economy, Rostov Region, water use, water intensity, dynamics, industry, GRP.*

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Implementation of digital technologies in the management system of metallurgical enterprises (using the example of Metalloinvest Group of Companies)

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This article is devoted to the issues of digitalization of the management system of metallurgical enterprises. Priority digital technologies used in metallurgy are defined. Analysis of the successful digitalization of the management system of Metalloinvest Group of Companies made it possible to reveal the advantages of using digital technologies. The article defines the main problems of digitalization of the metallurgical industry and ways to solve them.

Keywords: *digitalization, metallurgical industry, management system, business processes, digital technologies, digital transformation.*

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Management decision: the specifics of determining the decision makers in organization

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The real situations that are developing in the modern life of our country and, in particular, in the economic sphere, can increasingly be referred to as “complex”, requiring the search for solutions to non-traditional and poorly studied problems. Managers face methodological and technical difficulties, the need to analyze both the multidimensional consequences of decisions made and the incompleteness of data on the consequences themselves. The conditions for decision-making are characterized by the ambiguity of the situation (political, economic and social), high dynamism and the increasing role of the individual in management. The purpose of the article is to develop an approach to determining the decision-maker in organizations of various forms of ownership.

Keywords: *management decisions, decision-making, form of ownership, ownership structure, effectiveness of management.*

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Strategic directions of enterprises of metallurgical industry within the framework of circular economy

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The article formulates the main strategic directions for enterprises of metallurgical complex within the framework of circular economy. The author presents strategic goals and indicators necessary to assess the economic efficiency of circular economy implementation and its impact on the sustainable development of enterprises, in particular, metallurgical complex. An adaptation of the Balanced Scorecard is proposed to integrate an environmental perspective along with traditional financial, customer, internal processes and training. Key indicators for each of the categories are outlined to provide a comprehensive approach to achieving the company's strategic goals. It is expected that the implementation of the proposed model will help businesses to increase sustainability, reduce costs and improve their reputation in the market.

Keywords: *circular economy, sustainable development, balanced scorecard, metallurgical complex, economic efficiency, environmental perspective, strategic goals, performance indicators.*

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Social Trends in the Development of an Innovative Economy: Trust as Economic Value

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The global resource of modern socio-economic development, consisting in the continuous dynamic growth of digital technologies, penetrates into all spheres of human life, changes not only the everyday way of life, but also transforms basic social values and norms. One of the key social values is trust, which helps to reduce tension and aggression in society, establish trusting relationships, stability of development and economic growth, increase motivation and involvement. The main formation of trust as a social value is reliable information. The development of the digital economy is based on information, provoking a "super-fast" growth in the volume of information in the world, while its quality and reliability is constantly declining. The decrease in the reliability of information with the possibility of its lightning-fast dissemination is not only a source of many social conflicts at the micro and macro levels, but also a new global problem of social stability, which confirms the growth of social mistrust.

Keywords: *digital technologies, socioeconomic processes, efficiency, positioning, innovation, organizational change, social values, trust.*

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Key factors influencing the sustainability of food systems

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The article examines the key factors affecting the sustainability of food systems. It is determined that the food system is an extremely complex multi-level structure covering a variety of fields of activity and types of economic relations related to the production, processing, sale and consumption of food, as well as taking into account various factors and consequences of the activities of various spheres, including socio-economic and environmental. The main elements of the modern food system are food supply chains, the food environment and consumer behavior. A sustainable food system means a system that ensures the food security of the population without compromising the economic, social and environmental foundations of ensuring this security, including for future generations. It has been proven that there are a large number of factors that influence the sustainability of food systems to one degree or another. This influence can be not only negative, but also positive. Among the analyzed factors, political and military conflicts, economic shocks, as well as environmental and climatic factors have the most significant negative impact on the sustainability of modern food systems. The positive impact on the sustainability of food systems should include the impact of technological innovations, thanks to which agriculture is turning into a high-tech industry. For the sustainable functioning of food systems, it is necessary to minimize the influence of negative factors and, conversely, to enhance the effect of positive ones as much as possible.

Keywords: *food system, elements, food security, sustainability, factors, population, urbanization, technological innovations, global warming, climatic conditions, depletion of natural resources, political and military conflicts, economic shocks, nutrition transformation, FoodTech, impact, consequences.*

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An economic and mathematical model of the problem of optimal cutting of materials and justification for the implementation of the results of the solution to reduce production costs in an industrial enterprise

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In order to remain competitive in the market, enterprises need to be able to adapt to the changing realities of a geopolitical and economic nature, and every year competition becomes higher and higher, which imposes its own requirements on the search for means and methods to increase the efficiency of their functioning. Thus, in order to increase profits, costs should be optimized, which helps to reduce the cost of production. Since a large proportion of the costs of industrial enterprises are material, it is necessary to introduce methods and technologies to reduce their value. One of the ways to reduce it can be the implementation of the results of solving the problem of optimal cutting of materials, the essence of which is to determine the rational arrangement of the patterns of parts, in which less waste will be generated. The article describes and solves a similar problem using the example of the production process of one of the industrial enterprises of the Orenburg region. MS Excel tools were used to automate the selection of options. As a result, a cutting map was compiled, and the economic effect of choosing the optimal method was calculated, the result of which confirms the cost reduction and material profitability of implementing the found solution.

Keywords: *economic and mathematical model, cost management, industrial enterprise, the problem of optimal cutting of materials, detail, economic efficiency.*

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The Influence of Cost Accounting Methodology on the Financial and Economic Performance of Enterprises Providing Vehicle Repair Services

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This article is dedicated to the study of the impact of innovative cost accounting methodologies on the financial and economic indicators of auto service enterprises. It examines modern approaches to cost calculation, including “target costing”, “kaizen costing”, Activity-Based Costing (ABC), and Just-In-Time (JIT) systems. The advantages of these methods are analyzed in comparison with traditional cost accounting systems. A modified cost calculation model for business processes in the new vehicle and spare parts division is proposed. The potential impact of implementing innovative methodologies on the key performance indicators of auto service enterprises is assessed. The necessity of transforming the management accounting system in the context of increasing competition and shortening service life cycles is justified.

Keywords: *cost accounting, cost calculation, auto service, target costing, kaizen costing, ABC costing, JIT, financial and economic indicators, business process optimization, management accounting.*

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Problematic issues of recognition of the right to use an asset from the position of FAS 25/2018 “Lease Accounting”

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The study is relevant because at the moment, when recognizing the right to use an asset, the definition of the lease term and the procedure for discounting is a controversial issue. The theoretical and practical aspects of the recognition of the right to use an asset in accounting are highlighted as the subject of the study. The article indicates that the greatest discussion arises with indefinite lease agreements. Examples of determining the timing of recognition of the rights to use an asset are given. It was concluded that when discounting lease payments using the borrowing rate, it becomes necessary to periodically review the interest rate due to frequent and significant changes in the key rate. The features of disclosure of information on the rights to use an asset in accounting (financial) statements are considered. To confirm the main conclusions, the works of Russian authors and normative sources were used. In the study of issues of recognition of the right to use an asset, methods of analysis, generalization, and comparison were used.

Keywords: *lease, operating lease, accounting, right to use an asset, FAS 25/2018.*

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Main directions of ecotourism development in the Republic of Sakha (Yakutia)

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The article analyzes the impact of ecotourism on the preservation of traditions, customs and lifestyle of the northern people of Yakutia. The authors propose new directions for the development of ecotourism through the development of infrastructure, the creation of new tourist routes and holding international events in the region. In addition, the authors consider methods for attracting the attention of a wide audience to the unique natural and cultural attractions of Yakutia through the use of modern marketing tools both at the national and international levels.

Keywords: *ecotourism, traditions, culture, infrastructure, marketing tools, cultural attractions.*

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Ecosystem as a new business model

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The article discusses the current state and dynamics of development of the five leading business ecosystems on the Russian market. It highlights the key advantages offered by new business models. Potential risks that may arise in the process of integrating these ecosystems into the national economy and their impact on the country's domestic economic landscape are considered. The main reasons for the rapid and successful development of the b2c market in Russia and their future prospects are highlighted.

Keywords: *business ecosystem, business model, risks, b2c, digitalisation of the corporation.*

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The concept of interactive management of the development of digital services in the customs sphere

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At the present stage of digital transformation of government, management transformation is also necessary. The reason for this is the rapid development of the information system and a large array of information exchange, the need for timely decision-making, the provision of services, as well as interaction with recipients of these services.

Keywords: *digital services, interactive management, concept, management, development, model, customs service.*

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Features of the Minimalism Concept in Digital Marketing of Energy Trading Companies

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This article seeks to summarize and systematize the characteristics of the minimalism concept in the digital marketing practices of energy trading companies. Minimalism is viewed as an efficient marketing strategy, comprising a set of principles and ideas aimed at meeting the distinct needs and preferences of minimalist consumers. The minimalism concept is positioned as an alternative marketing approach in energy trading, balancing between the complete withdrawal from marketing and highly aggressive advertising campaigns. The study focuses on the identification of minimalism's key elements, such as simplified design, transparency, honesty, reduction of information overload, and addressing socio-environmental challenges, whose integration into digital marketing strategies of energy trading companies is regarded as a means to enhance effectiveness. The practical importance of this research lies in offering recommendations for improving marketing efficiency in the energy trading industry through the adoption of minimalism, helping companies stay competitive, align with sustainable development goals, and build lasting relationships with partners. The paper brings together current perspectives on minimalism in marketing, highlighting the necessity of at least partial adoption of this approach to boost promotional success with clients who value minimalism.

Keywords: *minimalism, digital marketing, energy trading, sustainable development, B2B market, transparency, consumer value, personalization, energy trading sector.*

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FINANCE

Issues in the field of industrial enterprise's risk management. Financial risk management principals

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The article is devoted to financial risk management implementation in Russian enterprises. In this order, the problems in implementation of risk management general aspects in Russian enterprises are considered, including the reasons for the lack of procedures and risk management departments in many enterprises. In particular, risk management enterprise regulation system and its gaps are highlighted, a comparison with the financial sector risk management is provided. Typical shortcomings of risk management systems design and further consequences for the development of risk management are analyzed. Principles for financial risk management design are proposed and the benefits of its implementation are given.

Keywords: *financial risk management, enterprise risk management, risk management added value, risk management regulation, risk management principles.*

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Evaluation of the implementation of the concept of efficient asset management: practical aspect

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Introduction. Recognition of the independence of the concept of effective asset management of corporations, along with other concepts (legal, economic), necessitates its assessment using special tools, the formation and development of which is becoming particularly relevant. **Objective.** The purpose of the study is to form and apply special tools for assessing the concept of effective asset management that fully describe its viability. **Materials and methods.** The study characterized the works of Russian and foreign authors, classified into 3 positions: 1) determine the indicator of asset use efficiency V. V. Bocharov, D. A. Endovitsky, N. P. Lyubushin, V. B. Leshcheva, V. G. Dyakova, E. A. Markaryan, G. P. Gerasimenko, S. E. Markaryan, G. V. Savitskaya, A. D. Sheremet, E. V. Negashev; 2) identify internal factors influencing the effectiveness of asset use G. B. Polyak, V. V. Kovalev; The authors, edited by L. T. Gilyarovskaya, highlight the factorial assessment of the efficiency of asset use. **Results and discussion.** In the theoretical direction of the study, the method of factorial assessment of the efficiency of asset use is characterized for its advantages and disadvantages; direct and indirect connections of such factorial assessment in the financial management system, including financial analysis, are identified; two-factor, three-factor, seven-factor models are studied and tested; in the practical direction of the study, an increase in the efficiency of asset use in limited liability companies (LLCs) is recorded; factors of positive impact on the efficiency of asset use are identified: an increase in the values of the financial autonomy indicator, and a negative impact is a decrease in the degree of compensation of short-term liabilities by accounts receivable and the share of liabilities in total assets; based on the synergy of factorial assessment methods and the expert method, the effectiveness of the concept of effective asset management is assessed. **Conclusion.** It is currently advisable to evaluate the concept of effective asset management based on the synthesis of factor assessment methods, expert methods and chain substitutions, and in the future, to expand the range of multiplicative models, which will allow timely identification of asset growth reserves.

Keywords: *assets, concept of their effective management, factor assessment, chain substitution method, internal, external factors.*

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Risk Management of Investments in Blockchain Projects in Russia and China

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This article is devoted to the analysis of the development and implementation of blockchain technologies in Russia and China, as well as investment risk management in this area. The paper examines government digital development strategies, specifics of information and educational campaigns, and regulatory frameworks for blockchain technologies in both countries. Particular attention is paid to potential areas of blockchain application, its impact on economic and social processes, as well as technical, legal, and ethical aspects of large-scale implementation of this technology. The article also highlights the main risks associated with investing in blockchain projects and offers strategies for their effective management. The study emphasizes the importance of an integrated approach to the development of blockchain technologies and the need to take into account national specifics when implementing them.

Keywords: *blockchain technologies, digital development, Russia, China, investment risks, risk management, digital economy, innovation, government policy, regulation, information and educational campaign, investment diversification, due diligence.*

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A mini review of the development of the theory and practice of green finance and sustainable development tools

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Subject. Green finance can be seen as a concept in which financial business processes are combined with sensitivity to environmental issues. At the same time, the concept takes into account the behavior of all parties involved in the chain of movement (from financing production to consumption) of goods and services, including suppliers of financial resources. The purpose of the article. Identify publications that highlight various aspects of the dynamics of green finance by analyzing articles selected in the main bibliographic databases in terms of significance, citation and prospects. Methodology. The article discusses the theoretical foundations of the constructions/topics identified as a result of the analysis of the articles under consideration, and identifies current research trends, hot spots and promising research opportunities. Finally, the key research topic is identified – green financial instruments as the basis for a kind of implementation of green finance in the economy. Results. The current issues of the development of green finance and their conceptual justification are summarized. The main directions of the research have been clarified. Conclusions. The prospects for further research of green financial instruments in the implementation of green finance are disclosed and shown.

Keywords: *green finance, sustainable development tools, green bonds, green loans, supply chains, carbon units, ESG, economic growth.*

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Algorithm and block-diagram of cash flows in the state: structuring and studying

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The article examines a set of issues related to the study of cash flow (CF) problems in the state, the rationality of which determines both the implementation of financial policy and the development of the economy. At the same time, this phenomenon is practically not studied in scientific publications in relation to the state.

The purpose of writing the article is to, based on the understanding of the essence of the algorithm of cash flows in the state and its block diagram, make an ordered list of stages of the DP with a description of the transformation of the properties of money that they undergo at each of them, as well as clearly present their movement in a graphical drawing. In addition, based on them, begin to study the movement of these flows.

As a result of the study, the set goal was achieved. For the first time, an algorithm and a block diagram of these flows at the state level were compiled, and their brief analysis was carried out.

The article may be of interest to specialists who study the problems of improving the movement of cash flows in the state.

Keywords: *cash flows in the state, algorithm of cash flows in the state, block diagram of cash flows.*

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Directions of monetary policy in the medium term

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Continuing sanctions pressure, the process of deglobalization, the need to develop the country's economy in new realities necessitate the formation of a monetary policy that forms financial stability and economic growth. This topic is covered in the article.

Keywords: *monetary policy, targeting, key rate, economic development, risks.*

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The problems of selecting indicators in assessing the falsification of financial statement

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The article discusses financial indicators used in classical methods for detecting falsification of financial statements. Discusses ways to distort financial performance indicators. Using the example of 10 large agricultural companies, the dynamics of the ratio of the balance of cash flows from current activities to net profit for 2019–2023 was analyzed for individual agricultural enterprises. Additional non-financial indicators are proposed to identify.

Keywords: *Key words: financial and non-financial indicators, falsification of statements, net profit, revenue.*

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Application of regression models for evaluating falsification of financial statements: domestic and foreign experience

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The article presents the most well-known regression models for estimating the distortion of financial statements. The main classical model for assessing the falsification of financial statements by M. Benish with its subsequent modifications developed by both foreign and Russian economic scientists is considered. The problems of applicability of the main foreign models to Russian companies in modern conditions are revealed. The probability of falsification of reports was assessed using the example of ten large agricultural enterprises using three models.

Keywords: *regression models, falsification of reporting, M. Benish, M. Roxas, the M-score composite index.*

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Development of a methodology for the formation of credit policy on the example of systemically significant commercial banks

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In recent years, the monetary policy of the Bank of Russia has been constantly changing in conditions of crisis and uncertainty, which forces systemically important commercial banks to reconsider approaches to determining the solvency of borrowers and the formation of credit policy. The purpose of the work is to develop a methodology for forming a credit policy based on the example of a study of performance indicators of systemically important commercial banks. Research methods of scientific work: analysis of scientific publications; synthesis of information; rating analysis; analysis of interval series; classification analysis. The introduction examines the current situation related to the need to change the approaches and methods of forming the bank's credit policy. In the theoretical part of the work, an analysis of past research on the formation of credit policy and the systemic importance of commercial banks in Russia is carried out. In the practical part of the work, a rating analysis of systemically significant commercial banks is carried out in accordance with a set of balance sheet and operational indicators, on the basis of which, as well as on the basis of studying past scientific experience, the main criteria that make up the systemic importance of a commercial bank are formed. Further, based on the generalization of existing approaches and their own clarifications, a stress testing methodology was developed for the formation of a commercial bank's credit policy. The methodology involves the calculation of an integral indicator, which combines risk factors and indicators of the quality of debt on assets and loans, as well as the level of concentration of risky assets of the borrower from among legal entities and entrepreneurs. Stress testing allows the bank to take into account the financial situation of a potential borrower more effectively. The methodology of forming a credit policy is carried out on the basis of the underwriting procedure when assessing the factors of the external and internal environment that determine the solvency of a potential borrower. According to this development, a commercial bank decides on the implementation of the methodology and its further use in its activities as part of the formation of a long-term credit policy based on its experience and capabilities. In conclusion, the main conclusions obtained from the results of the work are made.

Keywords: *credit policy, commercial bank, systemic importance, stress testing, underwriting.*

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WORLD ECONOMY

African import problems in agriculture

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In this scientific work, the author briefly analyzes the features of the problematic nature of import relations of African countries in the field of agriculture. To do this, the author examines the general statistical indicators for the level of economic development of African countries, highlights the characteristic features in terms of import-export relations. Further, the author considers the characteristics of the development of agriculture, its unique properties, problems and prospects in terms of import. In conclusion, the author notes the need to implement a comprehensive policy to improve economic relations in the field of agriculture and import in particular. The object of this scientific research is the peculiarities of the problematic nature of import relations of African countries in the sphere of agriculture. The purpose of this scientific study is a comprehensive, consistent analysis of the features of the problematic nature of import relations of African countries in the field of agriculture. Methods of this scientific research: formal-legal, comparative analysis, dialectical, statistical, mathematical, generalization, specification, systematization, deduction, and 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 problematic nature of import relations of African countries in the sphere of agriculture. This scientific article, therefore, will be useful to theorists, practitioners, students and faculty of economic, legal and other areas of training, as well as a wide range of readers interested in the problems and prospects for the development of import-export relations of African countries in the sphere of agriculture in general.

Keywords: *agriculture, agro-industrial complex of Russia, food sector, foreign trade, African countries, cooperation.*

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Development of Key Technologies in BRICS – Opportunities for International Economic Cooperation and Innovation

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The article is devoted to the possibilities of international economic cooperation in the development of key technologies in the BRICS countries. The relevance of the topic is determined by the fact that economic growth and the achievement of national development goals are increasingly determined by the level of development of innovations and technologies in key promising areas. The study is aimed at identifying the prospects and difficulties in the development of international cooperation of the BRICS countries in research and development (R & D) in the field of key technologies. It has been established that the BRICS countries have great potential for joint research in key scientific and technological areas in which they have comparative advantages or strategic interests, in particular in such areas as renewable energy sources, information technology, healthcare and biotechnology, space exploration. Both the prerequisites for international cooperation of the BRICS countries in key technologies and the existing difficulties have been identified.

Keywords: *BRICS, international economic cooperation, key technologies, innovation, R&D, BRICS Framework Program for Science, Technology and Innovation.*

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International institutionalization of global risk and crisis management in the context of sustainable development

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The significance of this study stems from the fact that transformations in the economic, ecological, geopolitical, and technological domains not only generate numerous opportunities for collaboration but also give rise to certain global challenges and dangers. This paper provides a concise overview of various global issues and hazards. The article identifies the key aspects that characterize the process of internationalization of global challenges and crises at the current stage. The study concludes that addressing the impact of the crisis element in the context of globalization can be achieved primarily at the national or international levels.

Keywords: *crisis phenomena, internationalization, global issues, risks to sustainable development, economic independence, international regulation.*

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Features of the formation of ecological consciousness as a basis for solving global environmental problems

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The article examines the features of the formation of environmental awareness as a basis for solving global environmental problems. It is determined that the formation of environmental awareness is a real, historically conditioned spiritual process, consisting in a certain re-awareness of not only the significance of the natural environment, but also the place and role of humanity in the world of relations between society and nature. Considering that the environmental crisis is a certain ideological crisis, a crisis of consciousness, then the solution of environmental problems on a global scale is impossible without changing the currently existing environmental awareness. And the restoration of the unity of society and nature does not mean the dominance of man over nature and not his subordination to nature, but the establishment of harmonious relations between them, in which nature itself becomes a systematic, rationally organized process of society's life.

Keywords: *man, society, nature, attitude, interaction, problems, consequences, ecological crisis, ecological consciousness, contradictions, formation, values, influence.*

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Potential for the development of cooperation between Russia and African countries in the field of water resources management.

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The article examines the problems and challenges in the field of water resources management that African countries face in connection with socio-demographic changes on the continent. The article also analyzes the efforts and intentions of the Russian Federation in supporting African countries in the field of water resources management. The author touches upon the cooperation of countries in the field of water desalination and exploration technologies, technology and knowledge exchange, as well as the potential for cooperation in resolving international conflicts related to water resources. Russia is demonstrating its willingness to partner with African countries on equal terms, which especially underlines the potential for developing cooperation.

Keywords: *Africa, African countries, Russia, Water resources, Water supply, Desalination, NPP, Geological Exploration.*

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MANAGEMENT

Transformation of management models in the context of global instabilities: transition from western approaches to Russian realities

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The article addresses current issues in the management of companies in Russia that, after facing sanctions pressure, have had to transition ownership and management from Western to Russian hands. The new leadership finds itself amidst new threats, challenges, and opportunities. These factors necessitate a shift in management models, as traditional Western approaches can no longer be applied to the Russian context for objective reasons. New management models in these companies represent an evolution of management practices that require scientific understanding, assessment of the impact of this transformation on company management, and the development of recommendations within the new conditions.

Keywords: *western companies, Russian top management, management models, threats, opportunities.*

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Analysis of risks of foreign economic activity for Russian companies in modern conditions

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The relevance of the chosen topic is related to the introduction of new restrictions and sanctions against Russian companies, which significantly complicates the conduct of foreign economic activity, export and import operations. The purpose of the work is to draw up proposals to supplement the existing classification of risk factors affecting the state of foreign economic activity of Russian companies in modern conditions. The object of the study is Russian companies. The subject of the study is methods of risk management of foreign economic activity. Research methods: dialectological; system-structural; functional. The paper considers the current provisions of the topic research, as well as analyzes models for classifying risks of foreign economic activity based on past research. In the course of the work, it is concluded that it is necessary to supplement the existing risk classification, taking into account the most significant and relevant factors, such as sanctions and trade barriers for the Russian economy. The paper provides an analysis of scenarios for the development of foreign economic activity for Russian companies for a period of 3-5 years, as well as an author's classification of risks of foreign economic activity. The classification combines the principles of PEST analysis and damage classification, and also takes into account the most relevant risk factors.

Keywords: *sanctions, restrictions, foreign economic activity, company, risk, export, import.*

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Strategizing the activities of oil and gas companies: a functional cross-section

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The object of research is strategic management of companies. The subject of the study is the peculiarities of the implementation of the functions of strategic management of oil and gas companies. The purpose of the article is to develop a definition of strategic management and consider the specifics of the implementation of its functions in the NGK of the Russian Federation. The article presents the definition of the content of the strategic management of the company's activities, clarified by the author. In accordance with the proposed approach, strategic management of the development of companies is a set of long-term priorities of their activities and organizational and economic mechanisms for achieving such priorities, formed on the basis of a comprehensive account of institutional statics and dynamics, focused on ensuring sustainable growth of financial, social and environmental efficiency of the business entity. The main functions of strategic management of oil and gas companies are systematized, such as analysis of the internal and external environment, primarily fluctuations in the oil and gas market, planning, organization, motivation and control of the strategic development of an oil or gas business entity.

Keywords: *strategy, strategic management, oil and gas company, analysis, planning, organization, strategic control, energy market.*

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Improvement of planning and process implementation systems to increase the competitiveness of small businesses in an ultra-dynamic and unstable environment

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The article studies the process of improving the systems of planning and implementation of processes to improve the competitiveness of small businesses in a super dynamic and unstable environment. It is determined that modern small business today faces a number of challenges that create risks up to business bankruptcy. The external environment forms new conditions in which small businesses have to adapt quickly to survive. As a result of various factors, small businesses need a methodology to build strategy on a regular basis to achieve goals in a highly volatile environment and limited resources. Based on the results of the study, it is determined that in a volatile and dynamic environment, small businesses need regular processes of assessing the environment and setting goals for business development, it is recommended to use the proposed four systems to realise the goals, which will enable them to solve the tasks more effectively and in the process build a knowledge base that will contribute to the development of the business in the future.

Keywords: *planning, process implementation, competitiveness, small business, unstable environment.*

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Modern approaches to assessing the effectiveness of network business models

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The purpose of this article is to conduct a comparative analysis of modern approaches for evaluating the effectiveness of network business structures. The paper examines in detail three key methods: analysis of network interaction, assessment of synergistic effect, and analysis of the network ecosystem. The article also discusses the limitations of existing assessment methods and the prospects for developing new approaches that take into account the specifics of network business models in the digital economy. The need to consider multiple factors in assessing network effects is identified, including network typology, the nature of participant interaction, technologies used, and industry specifics. The results of the study show that traditional methods of evaluating the effectiveness of business models are not always applicable to network structures due to their unique characteristics, such as distributed value creation and complex interaction dynamics. The need to consider multiple factors in assessing network effects is identified, including network typology, the nature of participant interaction, technologies used, and industry specifics. The conclusions of the study emphasize the importance of understanding the specifics of network effects for effectively utilizing the potential of network interaction to enhance the competitiveness of enterprises.

Keywords: *Network business models, digital transformation, synergistic effect, network interaction, efficiency assessment, business ecosystems, value creation, innovation potential.*

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Communication policy in the system of managing foreign economic activity of the enterprise

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The presence of modern enterprises in international markets is an urgent requirement of our time, which is conditioned by globalization, tougher competition in local markets and the need to increase brand recognition. An integral element of successful foreign economic activity is an established and trouble-free communication with all stakeholders. In this regard, the article is devoted to the study of issues related to the development of communication policy in the management system of foreign economic activity of the enterprise.

Keywords: *communications, enterprises, international market, policy, information, communication channels.*

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Analysis of neuromarketing competencies

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Changes in the environment associated with digitalization, the development of neuroscience and neurotechnology have led to an increase in the importance of competencies and neuromarketing studying the brain for understanding economic behavior. The article analyzes neuromarketing competencies in the following areas: competence of staff in the field of neuromarketing; mastery of neuromarketing tools; openness to change; flexibility of the organizational structure; the level of business process automation.

Keywords: *neuromarketing, competencies, neuromarketing competencies, neuromarketing tools, changes, organizational structure, digitalization of business processes.*

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Designing a value proposition

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The article examines the main elements of a value proposition that form the value of a product that can best satisfy consumer needs. The author pays attention to designing a unique competitive proposition, a trade proposition, and an effective marketing strategy as the main key areas on which the value proposition is based. The article also examines options for constructing a value proposition using the example of different companies.

Keywords: *product value, value proposition, unique trade proposition.*

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Strategic transformation of the company's business model

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The article examines the main elements that contribute to the creation of effective business models, as well as the transformation of ecosystems to improve the efficiency of companies. Particular attention is paid to recommendations for reducing costs when changing business models, both in the short and long term. In addition, strategies are analyzed that help large companies successfully scale their activities in both domestic and foreign markets.

These methods are based on market research conducted by Michael Porter and American researcher F. R. David. The scientists focused on what competitive advantages products and services can offer to consumers. Therefore, their approaches continue to remain relevant and in demand in modern realities.

Keywords: *business model, ecosystem, business efficiency, elements of Industry 4.0, digitalization, planning, transformation, competitive advantage, strategy, consumer value.*

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