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# **REGIONAL AND SECTORAL ECONOMY**

# Economic assessment of the stimulation of innovation activities of regional scientific organizations

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At the national and regional levels, the role of scientific organizations is increasingly increasing in the economy developing in the context of global trends. Today, the economy relies on an innovative economy based on the knowledge and competencies of the workforce, which leads to the need to increase the scale of scientific research and development. The article contains an analysis of the innovative activity of the regions, the problems of stimulating the innovative activity of regional scientific organizations. The effectiveness of stimulating the innovative activity of a scientific organization is proposed to be assessed using a system of indicators that take into account the overall result of the innovative activity of a scientific organization, the personnel component, the financial aspect and the general infrastructure of technical support for activities. Based on these aspects, an economic assessment of the stimulation of innovation activities of regional scientific organizations is proposed. The object of the research is the activity of scientific organizations. The subject of the study is the stimulation and evaluation of the innovative development of the region. The approbation of the proposed methodology has shown that a thorough study of the cumulative effect of various factors on innovative



results allows us to obtain a fairly realistic assessment. It is thanks to a significant number of analysis indicators that a reliable result is achieved.

**Keywords:** *economic assessment, innovative activity, regional scientific organizations, stimulation of innovative activity of regional scientific organizations.*

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# Digital transformation as a method to improve the efficiency of network catering enterprises

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The article presents the mechanisms of digital transformation of network public catering enterprises; the existing world experience of implementation of digital technologies in the sphere of public catering is considered; the influence of digital technologies on the economic efficiency of network public catering enterprises is analyzed; the main directions of increasing the efficiency of network public catering enterprises by the method of digital transformation are revealed.

**Keywords:** *digital transformation, digital technologies, network catering enterprises.*

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# Methodology for assessing the scientific and educational potential of universities based on the fuzzy logic apparatus

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The entry of new regions into the Russian Federation calls for the need for scientific understanding of the processes of integration of scientific and educational organizations located on their territory into the scientific and educational landscape of the Russian Federation. An important task of this understanding is to assess the scientific and educational potential of universities in new regions. Due to the difficulty in obtaining information characterizing it, the article proposes to use the apparatus of fuzzy logic as the basis of a methodology for assessing this potential.

**Keywords:** *scientific potential, educational potential, new regions, fuzzy logic.*

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# The concept of a single mechanism for the administration of fiscal payments

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The article examines the feasibility of creating a single mechanism for the administration of fiscal payments. Based on the study of the practice of a number of foreign countries that have switched to the unified administration of taxes and customs payments by creating a single executive body, the positive and negative effects of unified administration are highlighted, as a result of which it is concluded that it is advisable to create a unified mechanism for the administration of fiscal payments based on the introduction of innovative technologies into the institute of interdepartmental interaction of customs and tax authorities and an organizational a model of a single mechanism for the administration of fiscal payments in Russia.

**Keywords:** *customs authorities, tax authorities, interagency cooperation, a single mechanism for the administration of fiscal payments, foreign practice, taxes, customs payments, innovative technologies.*

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# Formation of a conceptual basis for forecasting and planning industrial development of the Donetsk People's Republic using (the mechanical engineering industry as an example)

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The necessity of forming a toolkit for decision-making support in the field of industrial development of the DPR is substantiated. The conditions specific to the DPR and significant interrelations are described, on the basis of which a conceptual basis for forecasting and planning industrial development of the DPR is formed, presented on the example of the mechanical engineering industry and presented in a schematic form as a system of interrelations of model elements.

**Keywords:** *conceptual basis, industry, tools, mechanical engineering industry, Donetsk People's Republic, integration.*

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# Barriers to organization and development of electronic business

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The intensification of e-business activities of entrepreneurs has strengthened the processes of global commodity exchange, stimulating purchases and sales via Internet platforms. The urgent relevance of the issues of organizing and developing e-business predetermined the conduct of the current study. The article defines the differences between “e-commerce” and “e-business”. It is determined that e-commerce is an integral component of e-business, which includes other aspects. The characteristics of the main business models for organizing and implementing e-business are presented. A step-by-step model for organizing and developing e-business has been developed. The main barriers to creating and running an e-business are identified (costs of organizing and maintaining a website, type of business, current operating costs, time for installing the system, lack of their own skills among company employees).

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

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## Economic efficiency of thermal power systems: modern global trends and development prospects

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The article examines modern trends in thermal power engineering. The types of economic efficiency assessment for energy projects are studied. Examples of successful projects in various countries in the field of heat power engineering are considered. A comparative analysis of approaches to financing heat power systems is carried out. The influence of environmental requirements on the economic efficiency of heat production is studied.

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**Keywords:** *Economic efficiency, prospects, trends, financing, renewable sources, digitalization of processes, production costs.*

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# The potential of import substitution in the agricultural sector of the EAEU

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**The purpose of the study** is to scientifically substantiate and evaluate the factors influencing the development of import substitution potential in the agri-food complex of the countries of the Eurasian Economic Union (EAEU), to identify their interrelationships. **Research methods.** Statistical methods of data processing were used in the research process. The input-output method, a method of researching value chains, was used. **Novelty.** The key features of import substitution as an economic process are highlighted. An assessment of the factors contributing to the development and increasing the efficiency of import substitution processes has been carried out. **Results.** The article examines the potential possibilities of import substitution in the agri-food complex. Based on the study of national characteristics and competitive advantages of the agri-food complexes of the EAEU member states, the main factors influencing the country's competitive position in the context of restructuring integration connections in global agri-food markets and the priorities of the import substitution policy, which allows increasing the sustainability of food supply by unlocking internal reserves, are analyzed. The trends and structure of food imports and the structure of intermediate imports are analyzed. It has been revealed that at the present stage of development, the degree of integration of intersectoral relations in the agri-food complexes of the EAEU countries is increasing, this can significantly affect the mutual exchange and competitiveness of products in the domestic and global markets. Using the input-output method, the features of regional integration processes in the context of fragmentation of the global economic space were determined, the participation of imports in the creation of the final products of the complex was assessed, and a quantitative assessment of the competitiveness of agri-food products was given. It is concluded that mutual coordination of import substitution projects makes it possible

to eliminate barriers in the food market and achieve economies of scale. A new stage of integration cooperation in the EAEU is associated with the transition to a higher level of industrial cooperation.

**Keywords:** *import substitution, Eurasian Economic Union, agro-industrial integration, cooperation, intersectoral connections, value chains, mutual exchange.*

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# Social insurance supermarket as a mechanism for balance of economic interests of pension market participants

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The paper examines the concept of a social insurance supermarket as a mechanism aimed at ensuring a balance of economic interests of pension market participants. A social insurance supermarket combines pension and health insurance services and is provided on the basis of non-state pension funds (NPFs). It allows citizens to simultaneously manage pension savings, receive health insurance and use additional services, such as investment products and health programs. The main advantages of this system are convenience for clients, time savings and personalized offers. For NPFs, this is an opportunity to increase the client base, increase loyalty and diversify income. For employers and the state, a social insurance supermarket simplifies the management of social programs, reduces administrative costs and promotes employee retention. However, the introduction of a social insurance supermarket is associated with a number of dangers and threats for key participants in the pension market. The impact of a social insurance supermarket on the economic security of Russia lies in their ability to accumulate pension savings and support long-term investments in the Russian economy. Only by ensuring and maintaining a balanced system of interaction between subjects of pension provision, and subsequently health insurance, is the normal functioning of the new element of the financial market possible.

**Keywords:** *pension system, economic security, interests, threats, non-state pension funds.*

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# Improving the evaluation system for procurement participants during tenders

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In modern Russia, public procurement occupies an important place in the economic development of the state because it meets public needs on the one hand, and private needs on the other. This article discusses methods for improving the mechanism for evaluating procurement participants in the tender, since the current mechanism for determining the supplier is imperfect due to the unreasonably strict requirement of submitting documents in full.

**Keywords:** *public procurement, state order, procurement procedures, construction, construction procurement, counteraction, false information, authorized body, committee.*

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# Analysis of video content using neurophysiological equipment to identify trends in the perception of the target audience

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The article presents the results of the study conducted at the neuromarketing laboratory “Neurolab” of Kazan Federal University. The authors substantiate the relevance and interest of choosing the young generation under 21 as the target audience for research related to the analysis of perception of short video content, which made it possible to analyze the main trends and determine the characteristics of young people. The influence of the information field, its transformation on the formation of a new type of thinking and changes in the emotional perception of stimuli is analyzed. A neuromarketing study was conducted based on the analysis of short video content in order to identify trends in the perception of the young generation based on the metrics developed by Neurotrend JSC. The methods and methodology of the study are described, including five main stages: screening of respondents, a short introductory conversation, an experiment, an in-depth interview and an online questionnaire. A polygraph and a stationary eye tracker were used as neurophysiological equipment. By analyzing the metrics of attention, interest, emotional involvement and the dynamics of emotional response, conclusions were made regarding the triggers that influence the overall perception of the target group: to attract attention and achieve visual persuasiveness, the content must be filled with meanings and ideas; a set of visual and audio techniques influence the emotional response and involvement; footage demonstrating pain, aggression evoke negative emotions; content in which there is no plot line or the idea does not produce a positive emotional effect.

**Keywords:** *neuromarketing, youth, trends, content, clip thinking, cognitive safety, emotional perception.*

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# Development of a conceptual model of operation of a structural division of a university under the conditions of digital transformation

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The research examines the impact of digital transformation on educational institutions in the context of modern international resource constraints. Currently, universities face many challenges that complicate the process of introducing digital technologies and adapting to new conditions. Processes related to interaction with applicants play a fundamental role in ensuring the sustainable development of the university. The purpose of this study is to develop a conceptual model of the work of a structural unit of universities in the context of digital transformation. The study examined existing approaches to assessing the effectiveness of universities, on the basis of which a conceptual model of the work of the admissions committee was proposed, reflecting the subjects of activity and the features of their interaction. The model is aimed at building effective processes that contribute to the sustainable development of educational institutions.

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**Keywords:** *sustainable development, efficiency, university, conceptual model, strategic development.*

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# Methodology for assessing digitalization of business processes in the context of international resource constraints

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The article considers the problem of innovative development of domestic industrial enterprises under conditions of uncertainty. A project to automate business processes based on RPA technology is considered, the use of which increases the efficiency of the quality management system at the enterprise and is a tool for the digital transformation of business processes, which is important for increasing the competitiveness of domestic enterprises and their sustainable development. As a result of the study, the effectiveness of implementing digital transformation tools allows an enterprise not only to receive direct economic benefits by freeing up resources, but is also the basis for building a transparent enterprise management system based on a process approach.

**Keywords:** *sustainable development, innovative development, innovative potential of the enterprise, digitalization, automation, information technology, business processes, RPA.*

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# Analysis of process efficiency and development of corrective measures for sustainable development of the organization

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The article discusses a tool for sustainable development of an organization – a decision-making diagram (PDPC). In today's rapidly changing conditions, sustainable development of enterprises is impossible without working with risks. To improve activities, it is necessary to constantly assess risks and apply preventive measures to prevent them. The purpose of this study is to identify and prevent risks in the activities of a structural unit in order to optimize the functioning and building and ensuring sustainable development of the university. As a result of the study, practical recommendations are proposed aimed at introducing effective risk management strategies, which will improve the efficiency of the educational process and the quality of services provided.

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**Keywords:** *sustainable development, efficiency improvement, corrective actions, decision making diagram, university.*

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# On the issue of methodological foundations of state regulation of vegetable growing

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The paper considers methodological approaches to the implementation of state regulation of the vegetable growing industry. The analysis of the directions of state impacts in the implementation of industry regulation is carried out. A group vertical-hierarchical systematization of the practical orientation of the implemented state programs in vegetable growing has been carried out with the definition of specific areas of impact and their practical significance. The author's definition of approaches to the implementation of state regulation in the vegetable growing industry has been formed. The author's mechanism of regulation with the details of its components is presented. A hypothesis has been established about the possibility of more effective development of the vegetable growing industry by improving the directions of state regulation. The conclusion is made about the possibility of confirming the established hypothesis by diagnosing and evaluating the level of development of state regulation of vegetable growing.

**Keywords:** *state regulation of vegetable growing, development of vegetable growing, directions of state regulation, mechanism of state regulation.*

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## Social approval of projects with high greenhouse gas emissions

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The scientific article examines the life cycle of a project with a high level of greenhouse gas emissions, taking into account ESG measures and the cost of implementing these measures. A project with a specific investment cost of 100 billion rubles and 1 trillion rubles is considered.

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

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# Risks of public-private partnerships in industry

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The new economic reality that has been shaped in Russia under the influence of sanctions pressure poses challenges for industrial enterprises to import substitution, establish supply chains and search for new markets. Along with a number of restrictions, Russian industry has gained a number of new opportunities: domestic market demand has been freed up after the withdrawal of international corporations, and technology transfer has accelerated after the transfer of production facilities to Russian management. In order to meet consumer demands, it is necessary to increase the quality of products and occupy the vacated market niches, which significantly increases the investment needs of industrial enterprises.

In domestic and foreign scientific literature, there is an active interest in the prospects of using the instrument of public-private partnership in industry, as well as the risks arising in these projects. Theoretical studies of PPP in industry are presented in the works of Russian and foreign experts: Akhtar M. [4], Sharma C. [27], Bogomolov Yu. [1], Karavaev I. V. [2], Medvedeva N. V. [3] and others.

The purpose of this article is to study and systematize the risks of using public-private partnership tools in projects to achieve technological sovereignty of domestic industry. The key characteristics of public-private partnership in modern economic conditions are defined. The peculiarities of public-private partnership in the implementation of projects in industry are highlighted. The key directions of state support for projects of technological sovereignty and structural adaptation are specified. The key constraints preventing the replacement of departed manufacturers and localization of critical end-to-end technologies are identified. The existing measures of support for industry have been considered: programmes of preferential financing, programmes to improve the qualifications of personnel of production enterprises, stabilisation measures to support foreign trade and intramarket operations, which guarantee long-term business conditions for industrial enterprises of the Russian Federation. Based on the results of the analysis, a list of general and special risks of PPP projects in industry, which have the greatest impact on the potential for achieving technological sovereignty, was formed.

Scientific significance: the theoretical basis for the development of public-private partnership projects in industry based on the existing support measures in the conditions of achieving technological sovereignty has been elaborated.

Practical significance: possible risks of PPP projects in industry have been systematized, which are of particular importance for public authorities, sectoral institutions and industrial enterprises in the

implementation of investment projects in industries through the instrumentality of public-private partnership.

The research methods combined comparative and system analysis, qualitative and quantitative approaches.

**Keywords:** *risk, technological sovereignty, public-private partnership, import substitution, production capacities, state support, industry.*

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# Strategies for managing the development of human resources potential of mechanical engineering enterprises of the Vologda region

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Human capital is one of the most important resources. Economic growth, social stability and competitiveness of an enterprise, industry and region depend on the quality and quantity of labor resources. In these conditions, HR policy is becoming increasingly important. The article is devoted to the analysis of modern strategies for managing the development of human resources at the level of an enterprise, industry and region. Key aspects of the formation and implementation of HR strategies are considered. In particular, a classification of human resources management strategies is proposed; a methodological approach to choosing a personnel development management strategy has been developed; a procedure for assessing the digital competencies of personnel using indicators obtained by a combination of questionnaire methods, factor analysis and expert surveys has been defined; the level of development of production personnel of mechanical engineering enterprises has been determined.

**Keywords:** *human resources, personnel, resources, strategies, digital maturity of personnel.*

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## Development of digital platforms to optimize customs operations

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The article discusses the processes of automation of customs procedures, such as the introduction of electronic declaration and intelligent data processing, with special attention paid to the integration of blockchain technologies to ensure transparency and security in the movement of goods. The possibilities of using artificial intelligence and big data in risk management and customs valuation are analyzed, the author discusses issues of international integration of information systems, including the concept of the “Single Window”, and the importance of cybersecurity in the context of digitalization. In conclusion, promising development strategies are proposed (the use of cloud technologies, the Internet of Things, the creation of interstate digital platforms to strengthen cooperation between customs authorities and participants in foreign economic activity).

**Keywords:** *digital platforms, customs operations, automation, blockchain technologies, cybersecurity, international integration.*

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# Improvement of the procedure for conducting customs control of goods sent in international postal articles when moving them across the customs border of the Eurasian economic Union

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The article considers the issues of improving the procedure for conducting customs control of goods sent in international postal items when moving them across the customs border of the Eurasian Economic Union. International postal items (hereinafter referred to as IPO) are parcels and letter mail items that are moved across the customs border in accordance with international postal rules and using special postal documentation. The main problems are highlighted: the limited set of non-intrusive methods of examining IPO in Russia, the prevalence of manual customs control in relation to IPO, the technologies for automating customs control are not developed enough to process the main declaration array of IPO, the focus of the customs authorities' RMS mainly on selecting objects of control from commercial deliveries to IPO, while deliveries by individuals for personal use are not covered by the existing RMS of customs authorities, a high level of counterfeiting and falsification in postal items, differences in customs control standards and rules between different countries, incorrect execution of accompanying, customs documents of IPO. Recommendations are offered to solve the identified problems.

**Keywords:** *customs control, Eurasian Economic Union, customs duty, international postal exchange.*

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## Development of economic methods for building a waste management system in Russia and abroad

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The study is aimed at developing and analyzing economic methods for building a waste management system, which will be an important step towards improving the environmental situation not only in Russia, but also in the world. A comparative analysis with international experience will identify the most effective practices and adapt them to the conditions of Russia, in order to improve environmental safety and sustainable development of the country.

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**Keywords:** *waste management system, economic methods, environmental efficiency index, environmental fee, economic security.*

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# National Project “Data Economy and Digital Transformation of the State”: From Concept to Implementation

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The article analyzes the implementation mechanisms of the national project “Data Economy and Digital Transformation of the State”. The research relevance is determined by the need for scientific understanding of digital transformation processes in the context of the increasing role of data as a strategic development resource. The degree of topic development is characterized by insufficient attention to the systematic analysis of relationships between digital transformation components and big data technologies. The object of research is the national project “Data Economy and Digital Transformation of the State”, while the subject is the mechanisms of its implementation under modern conditions. The practical significance lies in developing recommendations for improving the efficiency of the national project implementation, taking into account information security requirements, workforce development, artificial intelligence technology advancement.

**Keywords:** *digital transformation, data economy, digital platforms, artificial intelligence, human resources, security, integrated approach.*

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# Econometric model of innovation university

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The econometric model of the innovative university is built in the article, which makes it possible to predict income from the scientific activities of an innovative university as a function of two arguments: the share of extra-budgetary income in total income from scientific activity and income from scientific activity per employee; the conditions of application of this model are justified: the threshold values of these arguments. The explanatory power of the constructed model is 86%. Practical significance of the model: the model can be used by universities to assess their potential for the formation and implementation of an innovative model, as well as the Ministry of Science and Higher Education of the Russian Federation to assess the potential of subordinate universities to switch to the model of an innovative university.

**Keywords:** *university, management, innovation university, econometric model, innovation development.*

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# Management accounting is a key resource for shaping the information space in the context of the ESG agenda

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The topic of this work focuses on the role of management accounting in the context of sustainable development and its integration with ESG criteria (environmental, social and governance aspects). In the context of global restructuring of economic and social systems, sustainable development is becoming a priority for organizations of various industries and sizes. Management accounting, traditionally a tool for internal control and analysis, is expanding its functions within the framework of the ESG agenda, which leads to the development of new metrics and indicators that reflect the sustainability of development and social responsibility of the company.

**Keywords:** *Management accounting, ESG, sustainable development, control, analysis, environmental aspect, social aspect, corporate governance.*

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# Influence of natural risks on the activities of oil and gas industry enterprises

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The study is devoted to the analysis of natural risks affecting the activities of oil and gas industry enterprises, with a focus on man-made and environmental aspects. Technological risks include accidents at production facilities, such as explosions, fires, oil spills and gas releases, which cause significant damage to both companies and the environment. Environmental risks are associated with negative impacts on air, water, soil and ecosystems. The problem is the lack of a unified approach to environmental risk assessment, which makes it difficult to compare the environmental performance of different organizations. To minimize these risks, a systematic approach and sufficient funding for environmental protection measures are required.

**Keywords:** *Oil and gas industry, natural risks, man-made risks, ecosystem, environmental responsibility, risk assessment and monitoring.*

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# Trends and priorities of economic development of the Republic of Dagestan at the present stage

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The article examines the dynamics of the gross regional product (GRP) of the Republic of Dagestan for the period 2021-2023, analyzes the sectoral development of the republican economic complex in order to identify the main factors and trends that make it possible to justify the most effective measures of state stimulation of business activity in the context of the types of economic activity that form the GRP. The authors propose organizational and economic measures to stimulate the development of the regional economy. The results of the study can be used by government bodies of the constituent entities of the Russian Federation when developing measures of state support for economic development.

**Keywords:** *region, economy, Republic of Dagestan, development, dynamics, industry, business activity, gross regional product, factors.*

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## Trends in the functioning of small business entities in the agro-food complex

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The modern architecture of the Russian agro-food complex includes a significant number of small business entities. Geoeconomic turbulence causes significant changes in the functioning of the entire agro-food system and the need to adapt to new challenges.

**Keywords:** *agro-food complex, strategic planning, scenario forecasting, small enterprises, small agribusiness, peasant (farm) households, personal household farms.*

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## Application of data mining techniques in audit procedures in response to the risks of material misstatement due to fraud

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In the context of increasing financial fraud, the task of improving approaches to conducting audit procedures in response to the risks of material misstatement due to fraud becomes particularly relevant. This research aims to fill a scientific gap, which lies in the insufficient integration of data mining techniques into audit procedures for detecting complex and intricate fraud schemes. The paper conducts a comprehensive analysis of the essence of fraudulent activities and data mining techniques with the purpose of adapting them to the specifics of audit activities. Special attention is given to Benford's Law, clustering, and Bayesian statistics. The results of the study are intended to contribute to the development of audit methodology and to enhance the efficiency and quality of audit engagements.

**Keywords:** *audit, risks, unfair practices, fraud, data mining, Benford's law, clustering, Bayesian statistics.*

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# The mechanism of implementation of public-private partnership in the economy of the service sector in the direction of retail trade during the change of economic models of development

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In the article, the authors explore the mechanism of public-private partnership implementation in the service sector, with an emphasis on retail trade in the context of changing economic models of development. The current state of public-private partnership in Russia is analyzed, with an emphasis on its models and characteristic features. The main problems and benefits associated with this form of cooperation are also highlighted. The authors consider the main models of public-private partnership: the concession model, the model of public-private partnership, the Build-Own-Operate-Transfer model. They determine the advantages of the public-private partnership mechanism. In conclusion, it is emphasized that such a partnership represents an undeniably positive development for both government agencies and private companies operating in the retail sector.

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**Keywords:** *economic reality, service sector economics, retail trade, public-private partnership, efficiency.*

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# Assessment of the development of the electric power generation and distribution industry in the Russian Federation

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The article evaluates the dynamics of development of the industry of electricity production and distribution in the Russian Federation in the period from 2019 to the past 2024. The indicators of production index, volumes of production and consumption of electric power, consumption structure by consumer groups, input and depreciation of fixed assets, as well as profitability of sales and asset turnover in the industry are considered. The main trends and factors affecting the industry's development are identified, such as insufficient investment, government regulation of tariffs, and the growing competitiveness of renewable energy sources. Potential risks and prospects of transformation of the structure of power generation and distribution in the near future are outlined.

**Keywords:** *electric power industry, electric power generation, electric power distribution, electric power consumption, fixed assets, profitability of sales, renewable energy sources, state regulation.*

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## Assessing the effectiveness of the industrial policy of the Russian Federation

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The article analyzes the effectiveness of industrial policy of the Russian Federation. Various indicators characterizing the development of industry are considered, including production indices, turnover, value added per employee, the share of ICT goods in total trade, return on sales and assets, as well as energy efficiency. Trends in the development of the industrial sector and factors affecting its dynamics are identified. Russia's indicators are compared with other countries, including the BRICS countries and developed countries. The article substantiates the need to develop a comprehensive strategy of industrial development, taking into account the specifics of individual industries and focused on improving the competitiveness of Russian products in domestic and foreign markets.

**Keywords:** *industrial policy, efficiency, production indices, value added, profitability, energy efficiency, Russia, BRICS.*

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# Development of efficiency criteria for the functioning of a structural unit of the organization

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This article examines the impact of digital transformation on the work of educational organizations. The purpose of the study is to develop criteria for assessing the effectiveness of the admissions committee in the context of digital transformation, since the formation of a contingent of students is a fundamental task that affects the formation of sustainable development of the university. To achieve this goal, existing approaches to assessing the effectiveness of universities were considered; criteria were developed based on an integrated approach that take into account a variable list of characteristics. The results of the study allow for a comprehensive assessment of the work of the admissions committee for the subsequent optimization of its activities, in particular processes to improve interaction with applicants, which will increase the overall efficiency of the university in the era of digital change.

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**Keywords:** *sustainable development, university, performance criteria, strategic development, efficiency.*

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# Challenges of corporate security audits

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The article discusses the actual problems of the implementation and development of corporate security audit in Russian companies. It is determined that the main problems accompanying the process of introducing internal audit into the activities of corporate organizations are: the complexity of the distribution of powers and responsibility for control; the perception of internal audit as a punitive body; the complexity of calculating the effectiveness of internal audit; shortage of qualified personnel; low level of automation of internal audit. The author provides some directions that would improve the development of corporate security audit, in particular, the development and implementation of information technologies and innovative development.

**Keywords:** *corporate security audit, internal audit, risk-oriented approach.*

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# FINANCE

# The impact of digital transformation on the efficiency of investment activities of enterprises

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The purpose of the work is to study the digital transformation and its impact on the effectiveness of the investment activity of the enterprise. The object of research: investment activity. The subject of the study is the processes of digital transformation in the economy. Research methods: analysis, synthesis of information, correlation analysis. The paper provides a theoretical analysis of the concept of “digital transformation” and its main constituent elements based on Russian and foreign studies. The article supplements the content of the term “digital transformation” and defines the parameters of its quantitative measurement in the form of four main groups. To determine the degree of influence of digital transformation on the efficiency of an enterprise's investment activity, a correlation analysis was carried out. 16 variables have been selected. In the sample, one variable shows the effectiveness of investment activities of enterprises in the regions of Russia, the other variables characterize the parameters of digital transformation. As a result of the study, it was found that the factors of digital transformation do not affect the effectiveness of investment activities and additional research is required using closed data from individual business entities.

**Keywords:** *digital transformation, digitalization, digital technologies, investments, efficiency.*

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# Identification and classification of threats and risks to Sberbank's economic security

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The article is devoted to the urgent problem of identifying and classifying threats and risks affecting the economic security of the largest Russian bank, Sberbank PJSC. The research focuses on key factors that can negatively affect the financial stability of the bank in the context of changing geopolitical situation, sanctions pressure and increased cybercrime.

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**Keywords:** *audit, risks, threats, economic security, audit improvement, fraud, sanctions, cybersecurity.*

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# Practical aspects of developing a system of financial risk indicators for trading organizations

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This article discusses the problem of forming a system of financial risk indicators and suggests a number of indicators to determine how the organization will be solvent in the event of unforeseen circumstances. This defines liquidity risks as one of the most important aspects taken into account when conducting a financial analysis. The article examines the indicators of credit risk and suggests a methodology for calculating them using special tools based on objective data, such as balance sheets, reports on operating activities, market analysis, etc. The authors pay special attention to the calculation of liquidity risk indicators as a tool for determining the financial stability of an economic entity. The proposed methods are considered on the example of economic entities in the real sector of the economy. The authors believe that the use of a system of financial risk indicators helps economic entities to make more informed financial decisions in order to improve financial stability in general, which can be an important factor for attracting investors, increasing profits and overall growth of an economic entity.

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**Keywords:** *financial risks, risk indicators, risk management, risk minimization, risk identification, accounts receivable.*

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# Topological method for analyzing financial time series and ensuring the security of financial data

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The purpose of the article: to determine the prospects for using topological methods for analyzing financial data.

Recently, new methods of working with time series have been introduced into the financial sector. It is based on the analysis of topological data. This approach opens the possibility of studying the continuity and coherence of objects and spaces, using the form of data to determine their content. Topological data analysis (TDA) allows you to quantify the shape and structure of data and thereby identify patterns in data sets and market behavior. TAD opens new perspectives for working with financial time series. This method allows you to use large-scale data sets for analysis, detect early signals indicating critical transitions in financial time series, and maintain the reliability of the generated data. Topological analysis of noisy, unstructured, and incomplete data allows you to identify trends that determine the direction of market behavior and price movements. The article uses an interdisciplinary approach that allows us to attract technologies from various branches of mathematics (algebraic topology, metric geometry, representation theory and combinatorics) and combine them with the requirements of financial theory and statistics.

The result obtained: the prospects for topological data analysis in the financial sector are revealed, and its role in ensuring the security of financial data is demonstrated.

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**Keywords:** *topological data analysis, financial time series, financial markets, financial security, financial performativity.*

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## Transformation of the credit process in the Open data economy paradigm

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The article presents a study of the impact of integrating various data sources into the modern credit process in a bank. The key practical concepts and tools for the development of data exchange infrastructure that affect the business processes of lenders from the perspective of optimizing the asymmetry of information in the credit market and enriching data on potential borrowers are identified. Based on the identified trends, it is proposed to introduce the indicator “social rating” on the basis of the existing state system “Digital Profile” in order to further use it in the bank's credit process. The key prospects for the development of the infrastructure for obtaining and providing information in the context of the credit process are identified, as well as the potential risks that banks may face in the development of the open data paradigm.

**Keywords:** *credit process, credit market, digital technologies, open banking, open data, open interfaces, information asymmetry.*

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# Financial stability as a factor of ensuring economic security

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The article reveals the relevance of ensuring the financial stability of the organization. The results of the analysis revealed the lack of approaches to assessing the financial stability of public institutions. Indicators reflecting the financial stability of a budgetary institution are proposed and calculated.

**Keywords:** *financial stability, corporate security, budgetary institution, net assets, financial independence coefficient.*

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# Innovations in the financial sector by the example of Russian fintech

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This article analyzes the impact of digital technologies on the modern financial sector in the Russian Federation. The main areas of research are innovations such as blockchain technologies, artificial intelligence, big data and machine learning, the use of which significantly influences traditional approaches to the provision of financial services. The paper examines the concept of financial technology (fintech), its advantages and disadvantages, as well as its role in the activities of banking ecosystems. The relevance of this study is due to the demonstration of the sustainable development of the Russian fintech market, its potential and attractiveness for investors, taking into account various challenges.

**Keywords:** *Fintech, digitalization, blockchain technologies, innovation, artificial intelligence, financial sector, banks.*

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## To the questions of investment value of modern companies and the features of this analysis

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The article is devoted to assessing the investment value of a company in the conditions of modern market capitalism, focusing on the need for accurate analysis to make informed management and investment decisions. The main valuation methods are considered: discounted cash flow (DCF), comparative and cost approaches, each of which has its own advantages and limitations. Financial models such as CAPM, WACC and APV and their application to improve estimation accuracy are also discussed. Fundamental and technical analysis, as well as macroeconomic factors, play an important role in assessment, influencing the investment climate and company capitalization. Emphasis is placed on simulation methods, such as Monte Carlo, to account for uncertainties and risks. It is important to analyze the company's debt burden, as well as its raw materials, production, innovation and infrastructure potentials, which emphasizes the need for an integrated approach to assessment.

**Keywords:** *Investments, investment value, investment value analysis, valuation methods, financial models, simulation modeling, risks.*

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## The features of the FSB regulatory agenda transformation

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Study aims to analyze FSB regulatory agenda development and its cascading on regional and national levels through interaction with Regional Consultative Groups (RCGs) and national regulators. The method used is content analysis of official FSB documents and G20 summit materials. Results show that FSB plays an important role in global financial governance and adapts to changes in the global financial system. Moreover, the introduction of the FSB Charter in 2012 strengthened monitoring and increased transparency. Nevertheless, there are deficiencies in regional consultative group interactions and self-assessment in the implementation of FSB's non-key recommendations. Improvement measures are developed to address these issues.

**Keywords:** *Financial Stability Board, Group of Twenty, regulatory agenda, global governance, information openness, regional consultative groups.*

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# WORLD ECONOMY

## Analysing regional disparities in renewable energy development in the PRC and factors affecting them

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Having analysed the economic development, energy consumption and development trends of renewable energy technologies in different areas of China, the paper concludes that the main elements influencing the development of renewable energy technologies are regional resources, economy, environment and government support policies. Some suggestions for the development of renewable energy in rural China are offered.

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**Keywords:** *China's rural areas, renewable energy, development model, policy, China's development, technology, electricity, carbon neutrality.*

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# Organizational, institutional, and legal context of new disintegration processes in Europe

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This article presents a comprehensive analysis of new disintegration processes observed in the European region. Particular attention is paid to the study of the organizational, institutional, and legal aspects of these phenomena. The study analyzed how nationalist sentiments, populist movements, economic inequality, migration crises, and geopolitical challenges impact the weakening of integration processes within the European Union.

**Keywords:** *disintegration, European Union, integration and disintegration, international relations, geopolitics, political crisis, Brexit.*

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# De-dollarization as a possible driver of Russia's foreign economic relations' development in the high-tech sector in a new world order

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During the decade of unprecedented sanctions pressure exerted on Russia by the “collective West” and the adjoined countries, the domestic economy has not only not been “torn to shreds” and has not “shattered” (former US President's B. Obama quote in 2015 [4] and the current one's, J. Biden – in 2022 [1]), but became the fourth in the world in 2023 according to GDP by PPP [3], and also made the Ruble the leaders in foreign trade calculations [2]. The author considers the possibilities of this process to promote Russian foreign economic relations in high-tech sector in the context of the emergence of a new world order.

**Keywords:** *sanctions, dedollarization, high-tech exports, Ruble earnings, payments in national currencies, expansion of BRICS, technological sovereignty, new world order.*

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# Internationalization of business activities in the Sahel region

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In this article, the author focuses on the processes of globalization that have a significant impact on the socio-economic development of the Sahel region countries. Furthermore, the author examines the internationalization of business activities as one of the stages of globalization, in which companies adapt their strategies to enter international markets. Additionally, the author demonstrates that the internationalization of business is a complex phenomenon that cannot be viewed from a one-dimensional perspective. The article highlights the critical importance of internationalizing business activities in the Sahel region as a key means to achieve socio-economic progress and sustainable development by overcoming local challenges such as poverty, inequality, and low levels of education. To achieve this goal, the author proposes a range of solutions to create conditions for sustainable business development, including improving infrastructure, supporting local entrepreneurs, and fostering a favorable business environment, which will attract foreign investments and promote technological progress in the region.

**Keywords:** *globalization; internationalization; Sahel-Saharan region; economic growth; profit repatriation; economic diversification; African companies; corporate sector; business; foreign direct investment.*

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# Organization of Global Value Chains Managed by TNCs in the Fashion Industry

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The relevance of the article is due to the great importance of global value chains (GVCs) in the global economy and international trade. GVCs in the global fashion industry, managed by leading TNCs in the fashion industry or the largest retail TNCs, are unique and consumer-oriented. GVCs in the fashion industry have had a significant impact on the organization and construction of production and marketing of textile and clothing goods. The characteristic features of the formation and organization of GVCs in the fashion industry are revealed. The trends in the development of GVCs headed by TNCs in the fashion industry are established.

**Keywords:** *global value chain, GVC, value chains, transnational corporations, TNCs, transnational corporations in the fashion industry, TNCs in the fashion industry, international trade, international trade in textiles and clothing, textiles, clothing, outsourcing.*

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# The Importance of Russia's New Land Grain Corridor for Russian-Chinese Trade

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The relevance of the topic of bilateral trade cooperation between China and Russia is emphasized in the context of the challenges faced by the modern global economy. In recent years, China's demand for high-quality grain continues to grow, and Russia, as a major global exporter of grain, has fertile black soil, advanced agricultural technologies, and a huge potential for grain production and export. In this context, China and Russia have chosen to deepen cooperation in the field of food, diversify through new areas, and achieve a truly comprehensive partnership. The degree of development: during the successful holding of the third "One Belt, One Road" forum, the two countries signed the largest grain trade contract in the history of their relations.

The subject of the study is the impact of food cooperation between China and Russia on the overall economic dynamics and social processes of the two countries.

The object of the study is the impact of the new land grain corridor on trade between China and Russia.

The theoretical significance of the scientific work lies in the fact that the results of the research part can be used to understand the current situation with food in Russia and China.

The methodological basis of the work used general scientific principles of economic phenomena - logical cognition, the method of economic-statistical analysis and analysis of economic information, the method of induction, and the method of comparison. A combination of these methods allowed for the consideration of the phenomena and processes under study in development, the identification of contradictions, and the search for possible ways to resolve them.

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**Keywords:** *grain, trade, security, economy, cooperation, China, Russia, agreement.*

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# Dynamic of Technological Waves and Their Impact on the World Economy

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The article analyzes the emergence of a new world economic order. It shows changes in different areas of global economy that result from the shift towards the new sixth technological wave (techno-economic paradigm). This shift is generating new economic and political frictions and produces two opposite trends: the strengthening integration processes and a certain fragmentation of global economy caused by deepening inequalities in the economic development of countries and regions across the world. In this context, formulating conditions for Russia's effective economic and social development with due consideration for its geopolitical interests is of particular relevance.

**Keywords:** *world economy, the sixth technological wave, integration processes, fragmentation of global economy, inequalities of economic development, geopolitical interests.*

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# LNG as world gas market transformation factor

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The article analyses the current changes in the world gas market structure, especially the growth of the world liquefied natural gas (LNG) trade volumes growth. The reasons for diminishing the role of pipeline gas and the advantages of liquefied natural gas are examined in the article. The article reviews forecasts for the rise of the world LNG production and consumption in the coming decade. The article justifies the necessity of LNG production development in Russia in order to restore the previous gas export volumes. The article analyses the possibility of achieving LNG export goals, outlined in the Russian Energy Strategy up to 2035. Based on the research, a conclusion is drawn that liquefied natural gas will play the lead role in the ongoing global transformation of the world gas market in the near future.

**Keywords:** *liquefied natural gas, LNG, world gas market, energy market, oil and gas industry, pipeline gas, pipelines, LNG-projects, regasification terminals, LNG terminals, sanctions against Russia, export, energy strategy.*

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# Global Transformation of the National Economy: Concepts, Directions, and Prospects

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The global transformation of national economies is a complex and multifaceted process that encompasses aspects such as digitalization, the creation of regional economic blocs, the transition to a multipolar world, and the changing role of national economies in the context of a new global paradigm. The article examines various theoretical approaches to understanding these processes, including the concepts of economic sovereignty, digital transformation, and regional integration. Particular attention is paid to the analysis of risks and opportunities associated with these processes, as well as prospects for further research.

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**Keywords:** *global transformation, digitalization, multipolarity, regional integration, economic sovereignty, digital economy, economic blocs.*

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# MANAGEMENT

# Organizing the information flow of the business process “Purchasing activities”

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The article studies the information flow formed in the procurement and supply activities of enterprises in the real sector of the economy. The dichotomy of procurement and supply activities of enterprises in the real sector of the economy, carried out by the author in earlier works, made it possible to separate the information flow formed within the business process “Procurement activities” and the business process “Supply activities”, to demonstrate their content and interrelation. Among other things, the author established the features of information flows within the procurement activities of enterprises in the real sector of the economy, clarified the definition of “information and analytical support for the business process ‘Procurement activities’”, developed the architecture (model) of the document flow system within the procurement and supply activities of enterprises.

**Keywords:** *purchasing activities, supply activities, information and analytical support.*

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# Development of an anti-crisis development strategy for a fitness industry enterprise

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The aim of the work is to develop a mechanism for selecting the optimal anti-crisis strategy for fitness industry enterprises. The object of the study is the fitness industry. The subject of the study is strategic management in the fitness industry. Research methods: analysis, information synthesis, problem analysis, SWOT analysis, positioning. The paper analyzes the prerequisites for the formation of new strategies and mechanisms for their selection for the fitness industry. In the theoretical part of the work, an analysis of Russian and foreign studies on the topic of the problems of strategic management of fitness industry enterprises after the COVID-19 pandemic, as well as their activities in the context of anti-Russian sanctions and created restrictions, was carried out. In the practical part of the work, a SWOT analysis of the Russian fitness industry was performed, as a result of which various options for clarifying the existing enterprise strategy were obtained, depending on opportunities and threats, as well as strengths and weaknesses. Based on the research of leading companies in the market of Moscow and the Moscow region, a mechanism has been developed for selecting an anti-crisis strategy for a fitness industry enterprise depending on revenue and income level.

**Keywords:** *fitness industry, strategy, risk, costs, market, government support, COVID-19 pandemic.*

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# The Impact of Artificial Intelligence Technologies on Corporate HR Management Models

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This article examines the impact of artificial intelligence (AI) technologies on HR management in the corporate environment. It examines key trends and innovative solutions related to the implementation of AI in HR management, including automation of personnel selection, performance assessment, skills development, and employee career management. Particular attention is paid to changes in the interaction models between employers and employees that arise as a result of the use of AI, as well as issues of ethics and data security. The article analyzes the prospects for further application of AI in the HR sphere and its impact on the transformation of management models in the context of a dynamically changing labor market.

**Keywords:** *Artificial intelligence, human resource management, automation, corporate environment, data ethics.*

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## Adapting Vietnamese Logistics Enterprises to Digitalization Trends

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The logistics sector is vital to the economy, impacting production, distribution, and consumption. As the digital economy advances, logistics companies must accelerate digital transformation to enhance management, streamline operations, and improve workforce quality. However, challenges remain. This article examines the theoretical foundations, achievements, and constraints of digital transformation in Vietnamese logistics companies.

**Keywords:** *digital transformation, logistics, logistics businesses, supply chain management, digital economy, automation.*

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# Demographic Aspects in Strategic Planning of the Pension System

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The article is dedicated to the analysis of demographic aspects in the context of strategic planning for the pension system of the Russian Federation. Key demographic trends are examined, including population aging, changes in age structure, dynamics of birth and death rates, and their impact on the sustainability of the pension system. Special attention is given to the phenomenon of demographic waves and their implications for pension provision. The interconnections between demographic, economic, and social factors in the context of the pension system are analyzed. Potential risks and opportunities associated with demographic changes are discussed, along with measures to adapt the pension system to new demographic realities. The necessity of a comprehensive interdisciplinary approach to strategic planning of the pension system, considering long-term demographic forecasts, is emphasized.

**Keywords:** *pension system, demographic aspects, strategic planning, population aging, demographic waves, birth rate, mortality rate, working-age population, retirement age, sustainability of the pension system, interdisciplinary approach.*

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## Current issues of choosing a budget management model

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The article examines budget management models within the framework of the state budget policy. The object of the study is budget management, and the subject is the choice of its model. The relevance is due to changes in external and internal budgeting conditions in Russia. The author suggests indicators that allow making decisions on the choice of a budget management model. The results can be used in developing budget policy.

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**Keywords:** *budget, budget deficit, budget policy, budget management model, gold and foreign exchange reserves, public debt.*

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# On the Issue of Peculiarities of Document Management in a Religious Organization

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This study is devoted to the analysis of the features of document management in religious organizations using the example of the Russian Orthodox Church (ROC). The work covers a wide range of issues, from the organizational structure of the ROC, including the highest bodies of church authority, administrative-territorial division into dioceses and their internal structure, to a detailed examination of the specifics of church office work. Particular attention is paid to the functioning of the Diocesan Administration as the key executive and administrative body of the diocese, its structure and role in organizing document management. The specifics of the management of the Moscow City Diocese, headed by the Patriarch, and the role of vicar bishops in this system are studied. The concept of a vicariate as a canonical division of a diocese, its legal status and regulatory framework for its activities are analyzed. The central place in the study is occupied by the analysis of circulars as specific documents of church office work. Their functional role, linguistic features and compliance with the official business style are considered. It is noted that the language of church documents is characterized by stylistic rigor and objectivity of presentation, which ensures effective communication within the church hierarchy.

**Keywords:** *document flow, Russian Orthodox Church (ROC), diocese, vicariate, deanery, circular, church protocol, hierarchical management structure.*

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## Development of innovative cluster infrastructure as a tool of regional policy in the conditions of digital transformation of the economy

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The article considers the innovative component of the cluster approach associated with the digital transformation of the economy, studies its positive factors that allow creating new types of territorial associations in the virtual digital space, providing obvious advantages in the joint activities of economic entities regardless of their geographical location. The promising role of clusters in the innovative economic process, combining scientific, entrepreneurial, and industrial activities, is emphasized. Possessing certain distinctive properties and resistance to various types of economic transformations, clusters can be considered as a single innovative ecosystem consisting not only of enterprises producing an



innovative product, but also of structures involved in the creation of this product. The article defines the important functions of state and regional policy in the creation and formation of innovative clusters that solve the problem of achieving a high level of competitiveness and successful implementation of innovative business projects. Based on international experience, the article provides a rationale for those advantages of clustering various economic sectors that are most applicable to Russia.

**Keywords:** *cluster approach, innovative clusters, innovative cluster infrastructure, economic transformation, regional cluster, digital cluster.*

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# Research on Key Approaches to Information Security Management in Enterprises

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This article is dedicated to the study of key approaches to information security management in enterprises. It examines the key aspects of forming an Information Security Management System (ISMS) in the context of modern challenges and threats. Organizational, risk-oriented, technical, and legal methods of ensuring information security are analyzed. Special attention is given to the application of the Analytic Hierarchy Process as an effective decision-making tool in the field of information protection. The principles of building an ISMS are discussed, including risk assessment, distribution of responsibilities, and the integration of security into the organization's business processes. The importance of a comprehensive approach to information security management is emphasized for ensuring the sustainable development of enterprises in the modern information economy.

**Keywords:** *information security, information security management, Information Security Management System (ISMS), risk assessment, Analytic Hierarchy Process, organizational methods, technical methods, legal methods, cyber threats, information protection.*

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# Digital Financial Advisors: The Future of Asset Management in Commercial Banks

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In the era of digitalization in the banking sector, robo-advisors open new opportunities for optimizing asset management through process automation and the use of artificial intelligence. Commercial banks can leverage these systems to reduce operational costs and improve decision-making accuracy and speed, which is especially crucial in dynamic financial markets. The implementation of personalized investment strategies becomes particularly important, contributing to an expanded client base and increased service accessibility for clients with smaller capital. At the same time, the introduction of robo-advisors comes with a number of challenges, including the need to adapt internal processes and potential trust barriers among clients. Thus, the adoption of robo-advisors requires not only technical but also organizational transformation for banking structures.

**Keywords:** *robo-advisors, asset management, artificial intelligence, machine learning, investment strategies, financial inclusion, financial technologies, predictive analytics.*

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# Formation and measuring consumer value

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The article is devoted to the study of the process of formation and change of consumer value based on the value chain model developed by M. Porter. In the current conditions of fierce competition and high market dynamics, understanding and managing the value chain play an important role in increasing the competitiveness of the company.

The purpose of the study is to analyze the main elements of the value chain and approaches to pricing focused on the perception of consumer value, as well as identifying key factors influencing the formation of product value in the eyes of buyers.

The work considers two approaches to pricing: based on benefits and with added value. Examples of companies using each of these approaches are analyzed, and the main advantages and disadvantages are highlighted. The author also studied various aspects of customer interaction with the product at each stage of the value chain in order to identify opportunities to increase customer satisfaction and loyalty.

The article will be useful for marketing managers, manufacturers and entrepreneurs seeking to better understand the process of forming consumer value and optimize their activities to improve their competitive positions.

**Keywords:** *value chain, customer value, pricing, competitive advantage, benefit-based pricing, value-added pricing, marketing strategies, customer loyalty, customer satisfaction.*

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# Stages of high-tech social enterprises business processes optimization

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This article is devoted to the methodological foundations of improving the effectiveness of management of high-tech social enterprises. The paper presents various author's approaches to the interpretation of the essence and purpose of high-tech social entrepreneurship. The negative trends that hinder the improvement of the effectiveness of innovative activities of social business are highlighted, which justified the relevance of the topic of this article. In the course of the work, the stages of optimizing the business processes of high-tech social enterprises and a methodology for improving the effectiveness of management of a high-tech social enterprise were proposed, combining a set of different directions and tools of practical application in the activities of social entrepreneurship entities. In conclusion, the results of the conducted research are summarized.

**Keywords:** *high-tech social enterprise, innovative technologies, business, entrepreneurship, management, financing.*

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## Features of assessing the efficiency of the activities of the enterprise's logistics services

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The article examines and defines the concepts of “costs” and “efficiency”. It provides a classification of costs at the enterprise, and examines the methods and features of assessing the efficiency of logistics services at the enterprise.

**Keywords:** *costs, efficiency, logistics, efficiency assessment methods.*

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# To the issue of rational allocation of production in the context of global challenges

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The article considers different types of infrastructure projects for rational placement of production in order to ensure technological sovereignty. The article analyses the practice of creating special structural units to solve the problems of economic growth and technological sovereignty. The research is focused on identifying prospects and problematic issues for solving the problem of effective development of special zones, with priority given to the territories of advanced development as a large-scale tool for protecting national interests in various areas of activity.

**Keywords:** *technological sovereignty, rational production, TOR, advanced development territories.*

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