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ECONOMIC THEORY

Semantic and evaluative-demonstration problems of economic analysis of the financial condition of an economic entity: issues of terminology, content, methods and techniques

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This article presents the main problems of economic analysis of the financial condition of a financial entity as a diagnostic discipline — terminological, substantive, methodological, and characteristicmathematical. The place and importance of economic analysis in the diagnosis of the economic and financial condition of an economic entity are studied, and the dominant place of complex analysis in the array of analytical concepts is substantiated. The existing terminological approaches to the definition of economic analysis are compared in the context of the essence of their practical application — the author's composite definition of the term “economic analysis” is given. An independent assessment of the most popular Russian and foreign author's methods and methods of economic analysis at the time of 2024 is given. The objectives of economic analysis in the existing financial and organizational system are defined and the most demonstrative and competitive method of its implementation in practice is identified. A modified system for analyzing and evaluating the economic and financial condition of an organization using the point method has been developed and presented. This system is applied to selected production sectors operating within the Russian Federation.: The thresholds for the satisfactory financial condition of the organization are indicated depending on the industry. The conclusion is made regarding the competitiveness of an organization as a key parameter of its financial functionality and the role of economic analysis in the process of establishing its degree.

Keywords: *economic analysis, stakeholders, point method, graduation, field of activity.*

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Determining the optimal composition of indicators of the level of decent work based on the results of the world practice of the 21st century: systematics of statistical presentation

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The concept of decent work assumes that the conditions in which a working person carries out his professional activity maximize his development as a specialist and as a functional element of society. It is impossible to create and maintain programs aimed at achieving such goals without the ability to adequately analyze the current working conditions that a person faces as an employee and their dynamics. Within the framework of this paradigm, it is necessary to discover and develop such a stable systemology for classifying indicators of decent work development, which would simultaneously possess the properties of demonstrativeness, content, applicability, universality, as well as theoretical statistical validity. The last mentioned aspect of the described systemology is the subject of this study, as well as the basic factor of the theoreti

Keywords: *decent work, statistics, indicators, International Labour Organization (ILO), block structure.*

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Economic consequences of pubbing: analysis at the micro and macro level

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This article examines the phenomenon of phubbing (the inappropriate use of a smartphone during personal communication) as a factor significantly affecting economic performance. A comprehensive analysis of current scientific data demonstrating the negative impact of phubbing at the micro (labor productivity, operating costs, and financial performance) and macro (total labor productivity, innovation potential, and human capital quality) levels is conducted. The theoretical framework for the study is based on self-determination theory, the Demand-Resources model, and cognitive load theory. A literature review identifies the direct and indirect influences of phubbing on economic performance and suggests avenues for further research.

Keywords: *phubbing, labor productivity, human capital, transaction costs, macroeconomic indicators, organizational behavior, digital economy.*

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The main types of dental doctor remuneration systems in the commercial dentistry market

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Various remuneration systems for a dentist are used in the commercial dentistry market. The article describes in detail the advantages and disadvantages of each system, as well as their impact on the quality of medical care provided. The author also attempts to understand the underlying reasons for choosing a particular remuneration system, taking into account the interests of the clinic's management, employees, or other individuals.

Keywords: *dental services, remuneration, commercial dentistry, calculation, cost, expenses, break-even point.*

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REGIONAL AND SECTORAL ECONOMY

Areas of activity for an innovative product and competition in the industry

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Modern demands for high-tech domestic products, both civilian and military, necessitate the development of aviation and space technology, including devices that are curved in two dimensions for reflection, refraction, diffraction, or polarization of waves emitted by antennas. One of the challenges is the production of precision-sized, stable products with complex geometries, such as parabolic antenna reflectors for millimeter-wave frequencies. Additionally, the low stability of antenna reflectors due to the weak rigidity of epoxy composites remains a pressing issue. In this regard, it is necessary to create an innovative method that improves the quality of high-tech products in general, and by increasing the durability of the parts used in assembly, which will allow for a longer warranty period for the product. The article describes an innovative solution for antenna reflectors made of the proposed innovative solution - an antenna reflector made of composite carbon fiber material, which allows to meet the need for high strength that can withstand previously unavailable loads on the product, thereby expanding the product's application areas.

In addition, it is possible to reduce the risk of damage to this device, which will reduce the subsequent time and cost of repairing it, as well as the cost of replacing a broken part. Providing the customer with a guarantee of high-quality product will be another competitive advantage that will allow to surpass global analogues in the future. This approach will also contribute to the implementation of the comprehensive scientific and technical program of the full innovation cycle «New Composite Materials: Design and Production Technologies», approved by Order No. 1789-r of the Government of the Russian Federation dated July 4, 2023.

The use of an antenna reflector made of composite carbon fiber material ensures thermal stability in outer space and has a relatively low density while maintaining high rigidity and strength. Based on these aspects, an economic assessment has been proposed to stimulate the innovation activities of regional scientific organizations. The object of the study is an antenna reflector made of composite carbon fiber material.

The subject of the study is the areas of application and the analysis of competition in the production of an innovative antenna reflector made of composite carbon fiber material.

Keywords: *innovation activities, composite carbon fiber, industry competition, antenna reflector.*

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Development of methods for assessing the effectiveness of managing the innovation potential of mesoeconomic systems

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The article discusses the conceptual and practical aspects of improving the methodology for assessing the effectiveness of managing innovation opportunities in mesoeconomic entities (regional and cluster structures), taking into account the priorities of technological independence. The essence of mesosystems (according to the concepts of Porter and Romero), the structure of innovative capital (financial, technical, personnel and legal factors), as well as defects in traditional assessment tools (GII index, DEA, boundary stochastic models) are studied. The central place is occupied by the creation of the complex formula $E_k = \theta_k \times \sum w_i O_{ki} \sum w_i I_{kj} E_k = \theta_k \times \sum w_j I_{kj} \sum w_i O_{ki}$ (a combination of DEA and AHP), a step-by – step calculation algorithm (in Python and Excel), a network architecture (IDEF0 diagrams, connectivity coefficient) and a practical check on statistics of the Volga Federal District (Samara – $E = 0.82$).

The relevance of the topic is related to the critically low rates of innovation in the constituent entities of the Russian Federation (10.2% according to Rosstat for 2025) and the need for reliable mechanisms for implementing the Strategy of Scientific and Technological Development until 2030, overcoming the static and disparate approaches. The methodology is based on system analysis, statistical modeling, process visualization (BPMN) and expert consensus (Delphi).

The aim of the work is to develop innovative assessment tools that ensure a 20-25% increase in the adequacy of calculations and a 15% return on innovative investments. The object is mesosystems of the Volga region, the subject is criteria and procedures for their analysis.

The conclusions confirm the high predictability of the developed approach (E–GRP link $R^2 = 0.87$), suggest optimizing the R&D cycle for Samara (up to 2.5 years), strengthening network nodes (up to 0.45) w_ith an effect of +15% to GRP in three years, as well as development options w_ith AI. The results are valuable for regional planning authorities, innovation associations and federal programs, contributing to the rational use of funds and strengthening economic dynamics.

Keywords: *meso-level of economics, innovative resources, DEA-analysis, network architecture, Volga*

Federal District, management efficiency, region, innovation.

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Integrating ERM (COSO) and Internal Audit to Improve the Quality of External Risk Assessment: Practical Barriers and Interaction Mechanisms

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In today's business environment, characterized by increased turbulence and digital transformation, effective risk management is becoming critical to ensure the sustainability of companies. However, there is a paradoxical situation: even with the formal implementation of modern risk management standards and the presence of internal audit structures, the quality of risk assessment for external stakeholders often remains unsatisfactory. The analysis of the existing practice allowed to identify the key problems. As a solution, practical interaction mechanisms are proposed, such as joint risk-based planning, the creation of end-to-end critical risk working groups that can transform the formal coexistence of functions into an effective system to ensure the sustainability of the company.

Keywords: *risk management, internal audit, COSO ERM, integration, corporate governance, risk-based approach, business sustainability.*

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Strategic planning for the development of regional IT clusters based on the principles of sustainability

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The current economic policy of the Russian Federation in the area of regional development is focused on identifying and exploiting internal growth potential that ensures the sustainability of socio-economic systems. One of the key mechanisms for achieving these goals in recent years has been economic clustering, which involves the creation of geographically concentrated groups of interconnected enterprises, research institutions, and universities. Their combined potential is utilized by state authorities and local governments to ensure the economic security of the regions, enhance their innovative potential, investment attractiveness, and sustainable development. This article examines the theoretical, legal, and institutional foundations for the formation of regional IT clusters and analyzes the statutory mechanisms for engaging large IT companies in the implementation of regional digital transformation strategies. The objective of the study is to identify issues of legal regulation and identify ways to improve the regulatory and methodological framework for IT clusters. It has been established that current legislation is primarily focused on industrial clusters, which limits the development of digital ecosystems. It is concluded that it is necessary to legislatively enshrine the definitions of “strategic” and “information technology” clusters, standardize the methodology for assessing effectiveness, and integrate sustainability principles into the strategic management system of the constituent entities of the Russian Federation.

Keywords: *principles of sustainable development, strategic planning, public-private partnership, information technology, IT sector, strategic clusters, economic security.*

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Improvement of the regional monitoring mechanism based on stratification analysis

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The article substantiates the need to improve the traditional mechanism of monitoring the socio-economic development of the region, based on average indicators, which does not allow to identify existing imbalances. As an alternative solution, it is proposed to integrate stratified analysis into the current regional monitoring mechanism, which will increase its diagnostic potential and create an information basis for the formation of targeted measures of socio-economic policy in the region.

Keywords: *socio-economic development, indicators of socio-economic development, dynamic criterion, stratification, stratification analysis, regional disparities, socio-economic development strategy.*

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Problems of Incorporating Artificial Intelligence into Sustainable Development of the Corporate Sector

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This article explores the potential of artificial intelligence as a tool for achieving sustainable development goals for commercial companies. It provides a review of research on the potential of artificial intelligence to optimize production processes, automate tasks, and improve decision-making, as well as monitor and minimize the environmental impact of enterprises. The opportunities and challenges associated with integrating artificial intelligence into the corporate environment are discussed, as well as its implications for the future of corporate responsibility and environmental stewardship.

Keywords: *artificial intelligence, sustainable development, corporate sector, social responsibility, environmental sustainability.*

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Using information and analytical systems to improve the efficiency of management of entrepreneurial structures

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This paper substantiates the need to implement analytical information solutions in the corporate environment. It presents an analysis of the technical tools used in the operation of analytical platforms, including their terminology and key features. The benefits and challenges achieved by integrating such solutions into an organization's management system are revealed.

Keywords: *information and analytical systems, management, company, digitalization, economics.*

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Corporate information systems: components that determine the functioning of a corporation

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Corporate information systems (CIS) occupy a key position in modern business. They are powerful tools that enhance management efficiency, improve process quality, and validate decision-making through automated data processing. This paper aims to analyze current trends in the development of CIS and explore their implementation in corporate environments. Given the rapidly changing business environment, it is essential to adapt information systems to new challenges, which requires a thorough study of both technological innovations and user needs. Implementing a CIS is becoming not just an option, but a necessity, as competitive enterprises are able to leverage data as a strategic asset, making more informed and effective management decisions.

Keywords: *corporation, information, system, digitalization, industry.*

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Economic aspects of artificial intelligence development in Russia: trends and prospects

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This article analyzes the current state and development prospects of artificial intelligence technologies in Russia. It examines the theoretical and methodological foundations and specific aspects of state regulation of the artificial intelligence sector in Russia. It also examines the key players in the artificial intelligence market and key areas for implementing these technologies into the business processes of Russian companies. Using statistical data, it analyzes the scale of artificial intelligence implementation in organizations. Based on the data obtained from this analysis, it identifies key trends in the artificial intelligence sector and identifies key prospects for its further development.

Keywords: *AI, artificial intelligence, digital transformation, Russia, enterprise economics, machine learning, business performance, competitive advantages, innovation.*

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Social and economic development and innovation activity of the chelyabinsk region: status and prospects

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This article analyzes the socioeconomic development and innovation activity of the Chelyabinsk Region. The authors rank the region within the national rankings, characterizing it as a leading industrial center with a diversified yet industry-oriented economy, focusing on metallurgy and mechanical engineering. Statistical data is used to demonstrate the stability of key economic indicators, such as gross regional product (GRP) and industrial output, as well as positive trends in fixed capital investment.

Particular attention is paid to the characteristics of the Chelyabinsk Region's innovation policy, which aims to transform the region's traditional industry into a knowledge economy. Elements of the innovation infrastructure are analyzed, including the regulatory framework, financial support measures, technology parks, shared use centers, and human resources.

The specific features of the region's innovative development are identified, including its applied, production-oriented nature, the strong influence of government procurement and import substitution processes, as well as challenges in the commercialization of scientific research and competition for highly qualified personnel. The conclusion is drawn regarding the need to strengthen the link between large-scale industry and small innovative businesses to ensure technological breakthroughs. To achieve accelerated innovative development, a set of interrelated measures is proposed that will allow the Chelyabinsk Region not only to eliminate existing bottlenecks but also to transition from an “innovation for production” model to a “production of innovation” model.

Keywords: *Innovative activity, innovative infrastructure, technology transfer.*

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The state and development of human capital in the regions of the Russian Federation

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The purpose of the study. Human capital is the fundamental basis for the stable development of any state and its economy. Since 2015, the population has been depopulating again, as in the early 90s of the last century. If the growth of the average annual population was facilitated by increased migration until 2020, then in subsequent years this factor does not cover the natural population decline. The article provides an analysis of the total fertility rate for 2023–2024, as well as an assessment of this indicator at the regional level in 2024 using the main demographic and statistical characteristics.

Materials and methods. The demographic and statistical study was conducted according to official data from Rosstat for 2023–2024 using the Excel and STATISTIKA software package.

Results. The results of the work done at the regional level made it possible to identify “leaders” and “non-leaders” in the order of birth of children in 2024. **Conclusion.** Taking into account the current situation, recommendations are presented on maintaining the birth rate in the country and its regions, since in almost all regions the indicators of the total fertility rate continue to decrease.

Keywords: *human capital, depopulation, total fertility rates according to the order of children born.*

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Information systems as a control and analytical tool for assessing the performance of integrated business structures

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Integrated business structures are currently the main drivers of economic development, saturating the market with technological solutions and innovations. The quality of management decisions and the efficiency of business operations are significantly improved by the implementation of modern intelligent economic information systems in the corporate environment. A fundamental transformation has occurred: whereas a century ago the global economy was driven by giants in oil refining, mining, metallurgy, and mechanical engineering, today digital technology companies occupy leading positions in global rankings.

Keywords: *integrated business structures, information systems, intelligent economic information system, control.*

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Diagnosing the consequences of a crisis on the financial condition of an enterprise: a comprehensive approach to assessing the risk of bankruptcy

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This study analyzes a comprehensive approach to identifying crisis symptoms in the financial position of PJSC Krasny Oktyabr and determining the likelihood of bankruptcy. In a turbulent macroeconomic environment, the timely identification of threats to financial stability and the risk of loss of solvency is becoming a crucial element of strategic management. The methodological framework utilizes generally accepted scientific methods of analysis and synthesis, as well as a systems approach to studying the theoretical and methodological aspects of crisis diagnostics. Theoretical modeling methods and the synthesis of scientific concepts were employed to systematize and structure key bankruptcy risk factors. A comparative analysis of existing methods for assessing the financial condition of an organization and the dynamics of the corresponding indicators for PJSC Krasny Oktyabr was conducted. This resulted in the identification of key indicators of crisis manifestations and the confirmation of the superiority of an integrated approach to bankruptcy risk assessment, which contributes to increased accuracy in forecasting a probable economic collapse. Practically significant indicators of liquidity, solvency, and business activity of the enterprise are described. The practical value of the study lies in the potential application of the developed methods for the early detection of bankruptcy threats and the development of preventative measures to minimize risks. The results may be useful to financial managers, professional analysts, and company owners for continuous monitoring of financial performance and the development of effective anti-crisis strategies.

Keywords: *financial analysis, crisis phenomena, bankruptcy risk, diagnostics, financial ratios, financial condition, Altman model, liquidity ratios.*

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Systematization of tools for analysis of business processes as one of the types of business analysis

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This study aims to streamline methods for studying enterprise operational processes, a type of business analysis used to determine the effectiveness of these processes and the organization's overall production activities. Universal scientific approaches and methods, including synthesis and analysis, comparison, and grouping, served as the methodological foundation for the study. The paper reviews the works of renowned Russian researchers who have advanced the concepts of a systems approach to economic analysis. The relevance of expanding the scope of this analysis in the current economic environment is substantiated, and a list of promising modern areas of economic analysis currently undergoing active development is provided.

Keywords: *business, analysis, process, systematization, certification.*

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Goals, methods and errors of business analysis as a foundation for business management

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In the context of digital transformation and innovative growth in the modern economy, there is a need to rethink traditional mechanisms for analytical and information support of corporate governance. Among current trends, business analysis stands out as an independent area of analytical activity. However, domestic practice demonstrates insufficient development in this area: there is no common understanding of terminology, and the functional responsibilities of a business analyst are interpreted ambiguously. These circumstances necessitate an in-depth study of the formation and evolution of this analytical field.

Keywords: *analysis, business, goal, method, error, strategy, solution.*

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Development and implementation of artificial intelligence technologies in the Russian construction sector

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The relevance of this study stems from the need to explore the benefits of using artificial intelligence technologies in the modern Russian construction industry. The research focuses on the capabilities of artificial intelligence applied in the construction and operation of real estate. The subject of the study is business processes that can be redesigned using artificial intelligence technologies. The key findings have practical implications for the development of digitalization projects in the construction industry. General scientific research methods, including content analysis and systematization, were used.

Keywords: *construction industry; artificial intelligence; high technology; digitalization; construction cycle; environmental standards in construction; information modeling of construction projects; digital competencies.*

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Analysis of business financing sources: challenges and opportunities

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The constantly changing business conditions of commercial organizations lead to a disparity of financial resources, making it difficult for them to move freely between participants in financial relations. The availability of business financing sources is periodically reduced. The article discusses the challenges and threats of finding sources of financing for modern business. The results of a critical analysis of the comparative attractiveness of different types of financing sources are proposed. An approach to the practical application of comparative diagnostics of types of financing sources is proposed.

Keywords: *analysis, sources of financing, business, financing, internal financing, equity financing, debt financing.*

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The role of higher education in the modern world

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Today, young people believe that a higher education is not necessary for a comfortable life and a successful career. For some, traditional higher education is losing its relevance.

Real-life examples of widely popular entrepreneurs and bloggers lead young people to believe that it is possible to build a successful and prestigious life without a higher education.

Is higher education a thing of the past? Is a higher education diploma necessary for a successful career today?

To answer this question, we attempted to analyze consumer demand for educational services provided by higher education institutions across the country.

This study utilizes statistical information from the Ministry of Education and Science of the Russian Federation, using Form No. VPO-1, “Information on the Organization Carrying Out Educational Activities in Higher Education Programs — Bachelor's Degree Programs, Specialist Programs, and Master's Degree Programs,” from 2018 to 2024.

The study utilized scientific research methods such as economic analysis, statistical-economic approaches, and systems approaches.

The paper analyzes statistical information on the total number of students in Russian universities, as well as the total number of students by field of study.

The results of admissions campaigns at Russian universities are examined. Russia's international cooperation in training qualified personnel is explored, particularly with the CIS and BRICS countries.

Higher education remains in demand. The number of first-year students is increasing annually.

The changes regarding fee-based higher education, stipulated by Russian Government Resolution No. 1830 of November 19, 2025, “On Approval of the Rules for Determining the Maximum Number of Places for Admission to Higher Education Programs Under Education Agreements Concluded Upon Admission to Study at the Expense of an Individual and/or Legal Entity, for the 2026/27 Academic Year,” will introduce adjustments to the provision of fee-based educational services.

Keywords: *higher education, number of students, number of students by field of study, number of foreign students, results of the admissions campaign, export of educational services, number of foreign students from the CIS countries, Number of foreign students from the BRICS countries.*

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Digital ruble and digital yuan: impact on the economy and global prospects

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This paper offers an integrated assessment of two retail CBDC projects — Russia's digital ruble and China's e-CNY. We examine policy motives, design choices, privacy and cyber-resilience, effects on payment-market costs and monetary policy transmission, and cross-border interoperability (mBridge). The empirical section relies strictly on official metrics: cumulative operations for the digital ruble and cumulative turnover for e-CNY. Two figures and a comparison table are included.

Keywords: *digital ruble; e-CNY; CBDC; payments; competition; monetary policy; cross-border; mBridge; privacy; cyber-resilience.*

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Prospects for the development of medical information systems

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The implementation of information technology is a key element in the progress of the medical industry and healthcare system in Russia. Today, the term "digital medicine" has become firmly established, and artificial intelligence technologies are finding application in medical institutions. The quality of medical care can be significantly improved by modernizing medical information systems (MIS). This study analyzes the possible evolutionary directions of MIS in the Russian Federation. MIS are rapidly advancing, and their importance for healthcare is constantly growing. These trends are driving the growing interest of the professional community in improving MIS.

Keywords: *medicine, service, digitalization, system, artificial intelligence, patient.*

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Development of domestic practice as a basis for business analysis

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This paper examines the development of business analysis as a relatively new field of analytical work in Russia. The authors formulate conclusions regarding the importance of this tool for various economic sectors and analyze key concepts and techniques used in business analytics.

Keywords: *analysis, business, project, market, analytics.*

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Analytical models of the efficiency of using various models in working capital planning

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In today's economic climate, effective management of an enterprise's financial resources is becoming a critical factor in sustainable business development. Optimizing the management of the company's current assets deserves special attention in this context. A set of measures has been developed to modernize the organization's working capital control system. A key element of the proposed approach is the integration of specific characteristics for calculating the required volume of current assets into the overall management system. This methodology significantly simplifies the implementation of digital technologies in the administration of an enterprise's working capital.

Keywords: *digitalization, analytics, working capital, asset, factor.*

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Intelligent information systems and methods of artificial intelligence

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This study focuses on key economic sectors that utilize artificial intelligence technologies to optimize production processes and improve customer service. The author examines the nature and characteristics of AI-based systems, as well as their practical applications. Particular attention is paid to the significance of such technological solutions for modern society and the economy.

Keywords: *artificial intelligence, information, system, device, industrial sector.*

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Some approaches to assessing an enterprise's innovative potential

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The article discusses methodological approaches to assessing an enterprise's innovative potential. It criticizes the limitations of the traditional resource-based approach and argues that having significant resources does not guarantee high innovation outcomes. The article substantiates the need to shift the focus from assessing the volume of resources to analyzing an enterprise's ability to effectively combine and utilize resources to achieve specific innovation goals. The article provides an overview of four main approaches to assessment: resource-based, performance-based, structural-functional, and system-integration approaches, and highlights their key elements, methods, and limitations. As a solution, the author proposes a systematic approach based on the analysis of 21 indicators grouped into six components: personnel, financial stability, research and development, production and technical, managerial and organizational, and innovation activity. It is emphasized that the assessment of innovation potential should not be a one-time event, but rather a continuous adaptive process integrated into the management cycle of an enterprise.

Keywords: *innovative potential, potential assessment, resource approach, performance-based approach, structural-functional approach, system-integration approach, innovative activity, innovative resources, innovation efficiency, innovation management, system analysis, assessment methods.*

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Evaluation of the effectiveness of integration processes in the context of digital transformation

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This article examines the transformation of integration processes under the influence of digitalization, leading to the emergence of fundamentally new organizational forms such as ecosystems, cyber-physical systems, and data-driven cooperation, which erase traditional geographic and industry boundaries. It analyzes the dual role of digital technologies, which accelerate the operational aspects of integration but complicate regulatory harmonization. It also examines a methodology for assessing the effectiveness of these processes using a system of multidimensional criteria, including operational-infrastructural, innovative-synergistic, and social-regulatory blocks. Particular attention is paid to the integration potential of digital platforms, which develop their own standards and network effects, requiring a rethinking of classical approaches to managing economic interactions in the context of global digital transformation.

Keywords: *Digital transformation, integration processes, network effects, digital platforms, performance assessment, interoperability, ecosystem integration, cyber-physical systems.*

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Application of bi in the assessment of corporate social responsibility

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This article examines the transformation of approaches to assessing corporate social responsibility through the integration of business intelligence systems, enabling a shift from retrospective reporting to dynamic, data-driven management. It analyzes key methodologies such as GRI and SASB, the process of aggregating data from internal and external sources, and the benefits of automation and predictive analytics, along with challenges including data quality issues, high implementation costs, and the need to adapt methodological frameworks.

Keywords: *Business Intelligence, Corporate Social Responsibility, CSR assessment, ESG, sustainability metrics, data integration, GRI.*

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The non-food retail services market in the context of digital transformation: current status and prospects

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The study included a detailed analysis of retail turnover dynamics in the Russian Federation from 2015 to 2024. It was determined that total turnover has increased significantly and amounts to 55,791,423.6 million rubles as of 2024. The structure of retail sales by non-food product category and online sales was examined. The analysis was conducted at three levels (over a ten-year period): for the Russian Federation as a whole, the Siberian federal district, and Krasnoyarsk krai. The study found that, in the context of the developing digital economy, Russia has seen a significant increase in online retail sales, reflected in the growing share of online sales and indicating changing consumer habits and preferences. The rapidly growing e-commerce sector has triggered a significant increase in the size of the cybersecurity market in Russia compared to 2016, reaching 527.1 billion rubles. Investments in this dynamically developing industry are crucial to ensure reliable protection of electronic payment systems, confidential customer data, and the implementation of modern cyberthreat detection and monitoring systems.

Keywords: *retail turnover, services market, non-food products, digital transformation, online trading, e-commerce, omnichannel, information security market, cybersecurity.*

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Comparative analysis of business model parameters of financial institutions in the digital environment

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The article examines the transformation of business models of financial institutions driven by digitalization and the emergence of new technology-based market participants. It analyzes the key parameters of contemporary business models, including value propositions, revenue structures, digital sales channels, partnership ecosystems, technological infrastructure, corporate governance, and the regulatory environment. Particular attention is given to the comparative assessment of traditional-digital, fully digital, platform-based, and partnership models, highlighting their advantages and inherent limitations. The study demonstrates that digital transformation increases operational complexity, strengthens dependence on data and IT architectures, and introduces new risks related to scalability and regulatory oversight. The findings emphasize the need for hybrid business architectures that ensure synchronized development of technological, organizational, and regulatory components.

Keywords: *financial institutions; digital transformation; fintech; business model; ecosystem; neobanks; open banking; corporate governance; digital infrastructure.*

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Accounting policy and its importance in the activities of an economic entity

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In today's economic environment, accounting policies play a key role in ensuring the reliability, transparency, and efficiency of an enterprise's accounting system. They form the foundation for generating financial information necessary for internal management and external reporting. The accuracy of an organization's financial assessment, the validity of management decisions, and the level of trust from investors, creditors, and government agencies directly depend on the quality and soundness of accounting policies. This article explores the need for accounting policies not only in terms of regulating the reflection of accounting items but also in generating information from a strategic management perspective.

Keywords: *accounting policy, accounting, financial statements.*

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Methodological approaches to the analysis of settlements within the framework of trade finance

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A comprehensive study of a company's financial and economic condition is impossible without examining its fixed assets as a key component of such analysis. The United Nations Sustainable Development Goals (SDGs) for 2015–2030 include goals for sustainable development, for the achievement of which trade finance is essential. Among the program's priority areas are the creation of new jobs and productive employment, the development of a sustainable economy, the strengthening of global partnerships, and other objectives. Although tools for assessing a company's fixed assets are available in the economic

literature and require improvement and updating, this topic is covered in varying degrees of detail in most publications on economic analysis. Therefore, it is necessary to systematize existing analytical methods used to study a company's fixed assets and identify their shortcomings.

Keywords: *trade, finance, ratio, analysis, production.*

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Prospects for the development of LNG exports from the Russian Federation on the example of Gazprom

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The Russian Federation ranks first in the world in terms of proven natural gas reserves. The first gas exports began in the 1970s through pipelines to European countries. Since the 1990s, Gazprom has been exporting pipeline gas, and for a long time the company has been dominated by this particular export path — the construction of new gas pipelines to European countries. In 2022, due to the sanctions policy of European countries, purchases of Russian pipeline gas decreased significantly. In this regard, the company began to look for opportunities to diversify its activities and search for new sales markets. One of these possibilities is LNG.

Keywords: *gas, gas export, LNG, Baltiysk-LNG, Vladivostok-LNG, Sakhalin-2, Asian region.*

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Directions for implementing housing policy at the level of the constituent entities of the Russian Federation

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One of the priority areas of public administration is the development and implementation of housing policy at the level of the subjects of the Russian Federation, including the Volgograd Region. The current stage of housing policy is characterized by active processes of socio-economic development of our state, which determines the urgency of the task of providing Russian citizens with housing, which must be addressed at the federal and regional levels. The system of socio-economic relations related to ensuring a decent standard of living for every citizen is a single complex that includes a large number of elements. The key instruments of the housing policy mechanism at the level of the constituent entities of the Russian Federation are state housing programs, such as support for young families, assistance to certain categories of the population, major repairs of apartment buildings, and relocation from dilapidated housing. The article outlines the role of government levels in the implementation of housing policy, as well as the tools for implementation. Legislative initiatives in solving problems related to major repairs are analyzed. The passport of the state program "Providing high-quality housing and communal services to the population of the Volgograd region" is described. The ways of implementing the state program are summarized. The authors described in detail the problems of implementing housing policy in the Volgograd region and the ways to solve them. The need to improve the subsidy system and attract private investment was noted. It is proposed to consider the rental housing market to reduce the burden on the budget. Attention should be paid to the timing of relocation from emergency housing and the development of affordable economy-class housing. The introduction of digital technologies in the management of housing programs is noted as a modern tool for the implementation of housing policy.

Keywords: *Housing policy, subjects of the Russian Federation, active processes, housing programs,*

directions, elements, regulatory mechanisms.

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Indicators for assessing the efficiency of energy resource use

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This article examines methods for assessing the efficiency of primary energy resource use throughout the entire production and process chain, from fossil fuel extraction to electricity delivery to consumers. This article uses a simple example: natural gas fuels both gas turbines that drive mainline compressors and thermal power plants that generate only electricity. Assessing the efficiency of renewable energy resources is not straightforward. Currently, the generally accepted methodology is used to assess the energy resources of rivers and the efficiency of their use by hydroelectric power plants on specific river sections.

Keywords: *primary energy resources, energy efficiency indicators, specific energy consumption, efficiency coefficient.*

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Structure and dynamics of the Russian Federal budget over a 20-year period

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The paper analyzes the Russian federal budget from 2006 to 2024. The novelty of the paper is in the use of the chain method for calculation in constant prices of 2006, which is ensured by the use of the GDP deflator. It is established that in constant prices the revenue side of the budget is quite stable, but federal expenditures have grown significantly, which has led to a budget deficit over a long period of time.

Keywords: *revenues, deficit, dynamics, expenditures, federal budget.*

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Determinants of the periphery of the regions of the Far North-East of Russia in the context of spatial development

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This article provides a comprehensive analysis of the systemic determinants that determine the peripheral status of regions in Russia's far northeast within the Russian Federation's spatial development system. These regions include four constituent entities of the Far Eastern Federal District (FEFD): the Chukotka Autonomous Okrug, Magadan Oblast, Kamchatka Krai, and the Sakha Republic (Yakutia). This study systematizes the key factors of peripheralization based on an analysis of extensive empirical data (official statistics and regional studies for 1990–2025). The data are interpreted through the lens of a theoretical triad, including the concepts of core-periphery dynamics (J. Friedman), growth poles (F. Perroux), and path dependency. Empirical analysis confirmed the hypothesis of a multi-component nature of peripherality, manifested in persistent depopulation, hypertrophied raw materials specialization, a critical weakening of scientific and innovative potential, high dependence on federal transfers and exogenous capital, and extreme infrastructural constraints.

It was established that, despite the formal growth of macroeconomic indicators in individual regions due to commodity market conditions, the “resource enclave” model is being reproduced and strengthened. It is concluded that a transition from unified regional policy measures to a differentiated, “surgical” application of endogenous development incentives is necessary, aimed at breaking the vicious cycle of peripherality and strengthening the integration of the Far Eastern Federal District into the national and global economic space.

Keywords: *periphery, Far Eastern Federal District, spatial development, determinants, regional economy, center-periphery interactions, raw materials specialization, depopulation, infrastructure, regional policy.*

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The concept of building strategic management in agricultural enterprises

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The effective functioning and sustainable development of the agricultural sector depend on improved strategic management. Previous reforms to the agro-industrial complex's governance system have led to a number of negative consequences, one of which is the lack of a clearly formulated agricultural development strategy. The application of strategic management can positively influence the financial and economic performance of agricultural enterprises, strengthen their competitiveness and increase sustainability in domestic and international markets.

Of particular importance is the development of a regional agricultural management strategy aimed at creating a unified and effectively functioning system of strategic management at the local level.

Keywords: *strategy, strategic management, agricultural enterprises, consulting and outsourcing services.*

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On the issue of alternatives to fish logistics in Russia and its impact on fish product prices for the end consumer

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The article considers transport costs as the factor that most strongly influences the pricing process for the final products of the fishing industry, and also focuses on the main alternatives that reduce their share in the structure of the price of final products for consumers.

Keywords: *fish products, logistics, transportation, transport tariff, alternative delivery route.*

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Adaptive strategy of shipping companies in the new geoeconomy

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In the new geoeconomic environment, the classical approach to business management based on pre-developed strategies is no longer effective. Shipping companies engaged in maritime container transportation must quickly adjust their routes and tariff models, as well as adapt their interactions with logistics operators, ports, and freight forwarders. Developing adaptive strategies for shipping companies has become a key challenge in modern transportation science and practice. The purpose of this study is to develop the basic principles of adaptive management for shipping companies operating in the maritime container transportation market in the context of geoeconomic transformation.

Data and methods. The study uses statistical data from major shipping companies, as well as an analysis of their performance indicators, container transportation volumes, and market behavior. Through systematic and comparative analysis, the study identifies the relationships between global maritime logistics trends, changes in trade routes, and strategic decisions made by shipping companies.

Results. The study identifies key factors that influence the adaptation of shipping companies to external changes, including geopolitical shifts, sanctions pressure, increased regionalization, and the development of digital technologies. The basic directions of adaptive management implemented by the largest shipping companies have been formed to increase the sustainability of supply chains and the efficiency of the container fleet.

Keywords: *adaptive strategies, shipping companies, container transportation, supply chains, global market, and global trends.*

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FINANCE

Analysis of the structure of the budgets of the Federal Compulsory Medical Insurance Fund and the Territorial Compulsory Medical Insurance Fund (on the example of North Ossetia-Alania) in the period from 2022 to 2024

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This article is devoted to a comprehensive analysis of the structure of the budgets of the Federal Compulsory Medical Insurance Fund and the Territorial Compulsory Medical Insurance Funds on the example of the Republic of North Ossetia-Alania. The paper examines the main income and expenditure items of these funds, identifies key trends in the formation and execution of their budgets.

Keywords: *Medical Insurance Fund, budget, budget structure, compulsory medical insurance, health care, financial analysis.*

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Methodology for increasing the stability of the budget system of the Russian Federation: risks of fulfilling obligations

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The parameters of the federal budget execution in changing macroeconomic conditions are investigated.

The analysis of the formation of the revenue base, the financing of expenditure obligations, as well as the financing of sources of budget deficit is carried out.

Keywords: *sustainability, budget system, budget revenues, budget expenditures, budget deficit.*

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Improving tax provision for small businesses

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In the context of rapid technological progress and global competition, developing an innovative economic model is becoming a priority for most countries, including Russia. The transition to an innovative development model presupposes the creation of an economy based on knowledge, science-intensive technologies, and high levels of added value. This requires creating a favorable institutional environment conducive to active research and development, technology transfer, and the commercialization of innovations. Tax incentives are not only a way to reduce the fiscal burden on businesses but also an effective mechanism for motivating investment in innovation, production modernization, workforce development, and process digitalization.

Keywords: *tax policy, institutional environment, small business, tax incentives.*

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Comparative analysis of profitability of domestic and foreign oil and gas and energy corporations.

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The study is devoted to a comparative analysis of the operational efficiency of domestic and foreign oil and gas and energy corporations. The article finds that the lag of Russian corporations is related to sanctions pressure, differences in oil quality, tariff regulation and capital intensity of production. The results allow us to develop strategies to increase the competitiveness of Russian companies.

Keywords: *operational efficiency, oil and gas corporations, energy corporations, EBITDA margin.*

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WORLD ECONOMY

Analysis of Growth and Modernization Models in Developing Countries: The Case of the Asia-Pacific Region

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This article examines models of economic growth and modernization applied to developing countries. The authors examine contemporary theoretical approaches to the modernization of developing countries, using the example of countries in the Asia-Pacific region. Based on the conducted research, a number of theoretical conclusions were drawn, including an assessment of the comprehensive impact of the adopted models on achieving the Sustainable Development Goals.

Keywords: *China, Vietnam, Washington Consensus, Beijing Consensus, Asia-Pacific region, Sustainable Development Goals, Human Development Index, GDP.*

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Digital technologies and banking competition

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This article demonstrates the impact of digital technologies on banking competition. The introduction of digital technologies into banking activities intensifies competition and changes the market structure. Alongside traditional banks, new players are entering the market. Product-based competition is being transformed into competition between platforms and user experience. Financial institutions that restructure their operations in line with digital advancements take leading positions in the market and gain a competitive advantage.

Keywords: *banks, competition, innovation, digital technologies, neo-banks, open banking, super app Sber, Kaspi.kz application.*

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MANAGEMENT

Digital Technologies in the Oil and Gas Sector

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The fuel and energy complex plays a vital role in Russia's economy, shaping both its energy security and export capabilities. Facing heightened competition, dwindling supplies of readily accessible oil, and increasingly stringent environmental regulations, innovation has become essential for preserving the sector's competitiveness and ensuring long-term sustainability.

Keywords: *innovative technologies, oil and gas sector, fuel and energy complex, potential, analysts methods, artificial intelligence, management model, digital technologies.*

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Stages of digital transformation in an organization

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In today's economic environment, the importance of creating the preconditions for digital business transformation is undeniable. As the key to improving competitiveness, digital transformation ensures the competitiveness of a business entity in its market, despite the negative impact or dynamic changes in external factors. This article analyzes the key stages of digital transformation in an organization and develops recommendations for the successful implementation of changes in business processes.

Keywords: *digitalization, digital transformation, information security, economic development, competition.*

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Optimizing Staff Recruitment and Selection Processes with Artificial Intelligence Technologies

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The article examines the theoretical and practical aspects of implementing artificial intelligence (AI) technologies in staff recruitment and selection processes. It substantiates the necessity of digital transformation in HR management amidst dynamic labor market changes and increasing data volumes. An analysis is conducted on the key stages of recruitment — sourcing, pre-selection, competency assessment, decision-making, and employee onboarding — from the perspective of their optimization through AI. The main technologies utilized in modern recruitment are highlighted: machine learning, natural language processing (NLP), computer vision, and predictive analytics. Domestic and international practices of using intelligent systems are reviewed. Special attention is paid to issues of ethics, algorithmic transparency, and the legal regulation of AI application in HR processes. It is concluded that the integration of artificial intelligence into the recruitment system enhances selection accuracy, reduces costs, and facilitates the formation of a more flexible and adaptive HR policy for the organization.

Keywords: *artificial intelligence; digital transformation; HR management; staff recruitment; recruiting; personnel selection; machine learning; analytics; HR process automation; recruitment efficiency.*

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Development of innovative technologies in management

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Innovative information technologies are having a powerful stimulating effect on production and corporate management systems. The implementation of big data analytics, artificial intelligence, robotics, and digital twins is reshaping management decision-making models, shifting them from reactive responses to proactive, data-driven algorithms. The development and implementation of modern digital technologies allows for increased management efficiency, clarification of management functions, and a rethinking of the role of leadership. The article explores the essence and classification of management technologies and tools, identifying the direction of transformation of management functions in HR, customer experience, production, and finance. The key risks of digital transformation are assessed.

Keywords: *management, management functions, digital technologies, artificial intelligence, digital twins, big data and cloud platforms, digital transformation risks.*

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Methodological foundations of the strategic planning system

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The research is devoted to topical aspects of strategic planning in a dynamic external environment. The main focus is on the organization of planning, the consistent implementation of stages and the specifics of the functioning of the enterprise as a complex socio-economic system during the implementation of planned activities.

Keywords: *planning, complex socio-economic systems, adaptive management.*

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