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ECONOMIC THEORY

Using professional databases to evaluate financial and non-financial information

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In the context of digitalization, professional databases have become the main tool for analyzing and evaluating financial and non-financial information. This paper provides a comparative analysis of the leading countries in this field and examines the development of Russian professional databases in the context of technological isolation and import substitution.

Keywords: *financial information, non-financial information, professional databases, financial investigations, and control.*

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Essence of economic security of tourist enterprises

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This article explores the evolution of approaches to defining the essence of economic security in tourism enterprises (2009–2024) – from a resource-based focus through risk orientation to an adaptive innovation paradigm – and analyzes key precedents (the 2008–2009/2014–2015 crises, COVID-19, and the impact of sanctions).

Based on this review, the author proposes a definition: the economic security of a tourism enterprise is the ability to adapt to the variability of external and internal threat factors without compromising the owner's interests. This definition emphasizes the practical focus of the study and serves as a methodological starting point for developing tools for assessing and managing security in the context of digitalization and turbulence in the tourism industry.

Keywords: *economic security, tourism enterprises, tourism crises, adaptive approaches.*

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REGIONAL AND SECTORAL ECONOMY

Recommendations for the Implementation of an Organizational and Economic Mechanism for Interaction between Customs and Tax Administrations and a Methodology for Assessing the Effectiveness of a Unified Fiscal Payment Administration Mechanism

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This article contains recommendations for the implementation of a new organizational and economic mechanism for interaction between customs and tax administrations, developed based on the innovation of a unified fiscal payment administration mechanism, as well as a methodology for assessing the effectiveness of such a unified fiscal payment administration mechanism. Based on John Kotter's change management model, a detailed, step-by-step roadmap for the implementation of the organizational and economic mechanism for interaction between customs and tax authorities is proposed.

Additionally, the administrative, legal, information technology, and organizational and managerial measures necessary for project implementation are presented. In addition, a system of key performance indicators was developed to assess the accuracy of the risk-based approach, the effectiveness of audits, the level of voluntary clarification of obligations, and the digital maturity of the system.

The proposed indicators are consistent with existing indicators for assessing the performance of customs authorities.

Keywords: *Organizational and economic mechanism. Interaction between customs and tax authorities. Fiscal payments. Control activities. Unified mechanism for administering fiscal payments.*

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Modeling the behavior of foreign trade participants and taxpayers in the context of applying a unified mechanism for administering fiscal payments

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This article examines the positive economic impact of introducing a unified mechanism for administering fiscal payments for regulatory authorities, bona fide foreign trade participants, the state, and society as a whole. This impact includes reducing administrative barriers, increasing fiscal revenues, and creating a fair competitive environment. This creates a system in which bona fide taxpayers receive advantages, while illegal schemes become less profitable. This approach ensures long-term economic stability, strengthens the rule of law, and promotes the development of a fair business environment, which aligns with the modern challenges of tax and customs administration. It also demonstrates the economic efficiency of a unified mechanism for administering fiscal payments. The introduction of a unified mechanism for administering fiscal payments contributes to the increased effectiveness of tax and customs control, reducing administrative costs and risks. This mechanism encourages foreign trade participants to comply with the law, increasing fiscal revenues and strengthening public trust in government agencies. It also creates a system in which honest taxpayers receive benefits and illegal schemes become less profitable, thereby promoting economic stability and development.

Keywords: *unified administration mechanism, rational choice theory, utility function, customs control, tax control.*

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Development of a step-by-step model for analyzing the resource potential of an organization

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The resource potential of each individual organization is an important indicator of its short- and long-term development. Effective resource allocation allows for increased returns and reduced costs. This study identifies key approaches to determining an organization's resource potential. Particular attention is paid to the tasks addressed through resource potential analysis. The purpose of this article is to develop a step-by-step model for analyzing an organization's resource potential based on a systems approach.

Keywords: *resource potential, resources, analysis of the resource potential of an organization, model for analyzing the resource potential, tasks of analyzing the resource potential of an organization.*

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Economic analysis of employment and unemployment in the Novgorod Region and the Russian Federation

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The article is devoted to the economic analysis of labor market indicators in the Novgorod Region and the Russian Federation: the level of employment and the level of unemployment. The paper provides a comprehensive index analysis and examines the main trends related to the dynamics of employment and unemployment in these regions.

Keywords: *Economic analysis, labor market, employment, unemployment.*

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Information transparency in the activities of economic entities

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The topic of information transparency is of high relevance in the modern business and public context. Information transparency becomes the most important condition for the successful functioning of a business, as it directly affects the level of trust on the part of all stakeholders – the state, investors, creditors, customers and society as a whole.

Transparency helps create an open and responsible business environment, which increases the reputation and competitiveness of companies in the market.

Keywords: *information transparency, small business, stakeholders, effective communications.*

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The ecosystem of modern business (using the example of the e-commerce market)

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Purpose of the study. The article examines the structure and dynamics of the ecosystem of online commerce in Russia, identifies key trends in its development. The relevance of the research is due to the rapid growth of the online market and the increasing role of marketplaces in Russia. The study used structural and dynamic analysis methods to study the online trading market, obtained forecasts of the dynamics of the Russian local market for 2025-2026, and identified the most significant structural changes in product categories and the distribution of marketplace shares.

Materials and methods. The information base of the study is the analytical information of the Association of Internet Commerce Companies (AKIT). The methodological base of the research includes: methods of structural-dynamic and comparative analyses.

Results and conclusion. The Russian e-commerce market continues to show steady growth. The outlook for the industry remains positive. It is necessary to continue regular monitoring of this young branch of trade, which is strengthening its positions from year to year.

Keywords: *Online commerce, marketplaces, market forecast, demand structure, Ryabtsev coefficient, logistics, digital economy.*

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On the application of unit economics in Russian practice

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The article is devoted to the relevance and application by Russian business of unit economics, a method for determining the profitability of a business idea, rightfully recognized as one of the most popular business analysis tools that combines the basic principles of macroeconomics and management accounting.

The author of this article outlines the usefulness and importance of this business analysis tool not only for small and medium-sized business entrepreneurs, but also for investors interested in evaluating business models, as well as a wide range of specialists and consultants in the field of business intelligence.

Based on the study of the current practice of calculating the basic metrics of unit economics in various business models, the author analyzes the specific errors in the use of this tool by Russian companies, which do not allow to obtain an accurate and objective picture of the financial efficiency of the business, thereby contributing to the choice of erroneous management decisions.

The author notes the usefulness of unit economics in order to quickly adapt businesses in a difficult economic environment caused by incessant sanctions, maintain profitability in a highly competitive environment, and model growth points.

Keywords: *unit economics, business model modeling, unit marginality, a method for determining the profitability of a business idea.*

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Trends in the socio-demographic, economic, and environmental development of the federal districts of the Russian Federation

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The article is devoted to the analysis of the situation of the federal districts of the Russian Federation for 2022–2024 based on an integral index calculated by the “Pattern” method (using 19 socio-demographic, economic and environmental indicators).

The study used statistical data from Rosstat, EMISS and Rosprirodnadzor for 2022–2024. Methods of multivariate comparison, dynamic and graphical analysis were applied.

Keywords: “Pattern” method; integral index; interregional differentiation; quality of life.

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Development of creative industries in the Tambov region based on the principles of quality management

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The purpose of this study is to develop scientifically based recommendations for the development of creative industries in the Tambov region through the implementation of quality management principles. When writing the article, the author applied the following methods of scientific knowledge: methods of system analysis, statistical data processing, expert assessments, comparative analysis and modeling of business processes. The main results of the research include the identification of specific features of the functioning of creative enterprises in the region, the identification of key quality problems of their activities, the development of an adapted model of a quality management system for subjects of the creative economy. The study showed that the introduction of quality management principles contributes to increasing the competitiveness of creative enterprises by thirty-two percent, improving financial and economic performance and expanding sales markets. The research findings obtained by the author can be used by the heads of creative organizations and regional authorities in the formation of programs to support the creative sector of the economy.

Keywords: *creative industries, Tambov region, quality management system, competitiveness, business processes, creative economy.*

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Impact of Financial and Digital Technologies on the Industrial Sector: Adaptation Levels and Strategic Targets

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The article examines the transformation of industrial spatial systems under the influence of financial and digital technologies with a focus on assessing digital development management in the context of industrial policy transformation. The dual nature of digitalization effects is analyzed: on the one hand, digital technologies create opportunities for territorial development equalization through inclusion of peripheral territories into global value creation networks, development of remote work formats, and reduction of geographical factors' significance in industrial cooperation. On the other hand, risks of spatial polarization intensification emerge through concentration of competencies and capital in digital hubs, “brain drain” from peripheral regions, and formation of a “digital divide”. Based on multidimensional analysis of statistical data, expert assessments, and previous research findings, key trends and contradictions of industrial digital transformation in Russia are identified. Particular attention is paid to the development of methodological approaches for assessing the effectiveness of digital development management at industrial enterprises, including digital maturity indicators, investment attractiveness evaluation methods for digital projects, and strategic planning tools under uncertainty conditions. Theoretical significance of the study lies in developing a conceptual model for assessing digital development management that integrates macroeconomic trends, sectoral specifics, and corporate strategies with spatial dimension. Practical value consists in substantiating mechanisms for synchronizing state industrial policy with corporate digital transformation strategies, as well as proposing an instrumentarium for targeted support of enterprises at various stages of digital maturity. Research results can be applied in developing regional programs for industrial digital development, improving state support mechanisms, and formulating corporate digital transformation strategies.

Keywords: *digital transformation, industrial spatial systems, financial and digital technologies, digital maturity assessment, industrial policy, territorial development, digital inequality, digital platforms, adaptation levels, strategic targets.*

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An integral performance indicator for hotel business processes: methodology of development, calculation, and practical application

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The article presents an original integral performance indicator (IPI) for hotel business processes that aggregates financial, operational, human resource, and customer service metrics into a single quantitative assessment. The methodology for calculating IPI as a weighted sum of three normalized components – RevPAR (profitability), HCROI (human capital efficiency), and HKPI (service quality) – is described. A numerical calculation example based on typical hotel data is provided. A comparative analysis of the managerial utility of IPI versus traditional disaggregated KPIs is conducted. Empirical research results from 120 hotels confirm the industry's demand for an integral assessment tool.

Keywords: *integral performance indicator, hotel enterprise, business processes, key performance indicators, RevPAR, HCROI, quality management, balanced scorecard, digital maturity, controlling.*

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On the evolution of the functions of gold in the modern economy

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The article is devoted to the use of a systematic approach to the analysis of the content and causes of changes in the function of gold in the modern economy. The article considers a set of factors determining the evolution of gold from a protective asset into an active element of the modern monetary and financial system in the context of global geo-economic transformations.

Keywords: *gold, functions of gold, protective asset, an integral element of the financial system.*

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The Impact of ESG Transformation on the Financial Stability and Market Value of Russian Fuel and Energy Companies: An Analysis of Integrated Reporting

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This paper examines the impact of ESG transformation on the financial stability and market value of leading Russian fuel and energy companies.

A cross-sectional analysis of five companies is used: Gazprom, Rosneft, LUKOIL, NOVATEK, and Tatneft. The results show a positive correlation between high ESG ratings and financial stability, as well as a moderate impact on market capitalization.

Keywords: *ESG, financial stability, market value, fuel and energy complex, integrated reporting.*

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Methodology for forming concepts of spatial development of the Russian Federation: current tools for research and forecasting

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One of the key challenges of our time is identifying effective strategic directions for territorial economic growth using advanced analytical technologies and integrated modeling systems. This issue is of paramount importance in the context of transformational processes – the spread of digital technologies, population concentration in megacities, depopulation of peripheral areas, and, most importantly, ensuring a decent quality of life and career opportunities for citizens. This paper examines state policy guidelines and conceptual materials for territorial planning, including a review of key research and forecasting methods that facilitate the formation of informed administrative decisions regarding existing infrastructure deficiencies – transport communications, energy supply, social services – as well as promising areas for the development of annexed Russian territories.

Keywords: *territory, space, development, analysis, program.*

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CAD software import substitution in Russia: license price growth as a risk factor for the IT sector

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The article examines the CAD (computer-aided design systems, hereafter – CAD) software market in the Russian Federation amid operating system import substitution (transition from the Windows operating system to Astra Linux, RED OS, Alt). The purpose of the study is to analyze the pricing strategies of domestic CAD developers as a risk factor for IT companies. To achieve this goal, the author employed methods of systemic analysis of the CAD market, comparative research of license prices for Windows OS and domestic OS, compatibility analysis, and SWOT assessment of migration barriers, which enabled the identification of key challenges: vendor market oligopoly, technological inertia in the corporate sector, and legal regulation.

The study concludes that the primary challenge is the “certification premium” and software adaptation to domestic OS, leading to a slowdown in the corporate IT sector transition (50% by 2025 versus 80% in the state critical information infrastructure sector (hereafter – CII)), as well as the potential for market oligopolization by leading vendors.

Keywords: CAD, licenses, Windows OS, Astra Linux OS, pricing, software import substitution, vendor.

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Digital Engagement of the Population as a Factor of Socio-Economic Development of Russian Regions

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This article examines digital engagement of the population as a key behavioral factor of regional socio-economic development in the Russian Federation. The study focuses on the real use of digital public services as an indicator of population involvement in digital interaction with the state, rather than formal access to digital infrastructure. The relevance of the research is обусловлена growing attention to digitalization outcomes and the need to assess their economic significance at the regional level. The paper reviews recent academic studies and analytical reports addressing digital skills, digital inequality, and population engagement in digital platforms in Russia.

Special attention is given to national digitalization programs and monitoring systems that allow measuring actual user activity and its socio-economic effects. To substantiate the economic relevance of digital engagement, the article refers to previously obtained econometric results based on panel data for Russian regions, demonstrating a statistically significant positive relationship between the share of active users of digital public services and gross regional product per capita. The findings support the conclusion that digital engagement of the population represents an independent and economically meaningful factor of regional development. Based on the synthesis of empirical evidence and existing research, the article formulates practical recommendations aimed at strengthening digital engagement through institutional improvements, user-oriented digital services, and integration of behavioral digital indicators into regional policy frameworks.

Keywords: *digital transformation, digital infrastructure, digital skills, digital literacy, digital inequality, regional development.*

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Digital factors of regional development

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The article examines digital factors of regional development in the context of forming sustainable socio-economic effects of digital transformation. The aim of the study is to develop scientifically grounded recommendations for optimizing regional digital policy based on previously obtained econometric results. Key factors considered include population digital engagement and the digital maturity of regional institutions. It is shown that the effectiveness of digital transformation is determined not by the formal expansion of digital services, but by the coordinated development of institutional mechanisms and digital behavior of the population. The main focus of the article is on the formulation of practical recommendations aimed at improving the manageability of digital transformation at the regional level.

Keywords: *digital transformation, digital infrastructure, digital skills, digital literacy, public-private partnership, digital inequality, regional development.*

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Analysis of the sustainability of the business ecosystem. Part 1. Modern business and its operational problems

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The current state of business in Russia is characterized by a combination of the dynamics of growth in the number of organizations with a simultaneous progressive increase in the problems of their functioning.

The purpose of this study is to analyze and structure the problems of business.

The article comprehensively examines the internal and external problems of business, provides a description of the symptoms of their occurrence, and analyzes the causes of crisis phenomena. It also outlines ways to solve the problems associated with business management in uncertain and crisis situations.

Keywords: *business, problems, economic analysis, business sustainability analysis, staff shortages, management quality issues, financial capitalism, crisis of the financial capitalism model.*

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Application of Artificial Intelligence to Reduce Enterprise Costs

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In the era of a rapidly developing world, the growth of the earth's population, the development of high technologies, a rapidly scalable business, the optimization of processes within the company and the increase of profits is a priority. The main problem of modern enterprises is to reduce costs and expenses. Companies have always thought about how to reduce them and in the modern world, high technologies can help with this. Artificial intelligence allows you to optimize business processes within the company and increase the efficiency of its functioning.

Keywords: *costs, expenses, artificial intelligence, software, financial analysis, and results.*

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Problems of the financial condition of small enterprises in Russia

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The article is devoted to the study of the financial and economic situation of small and medium-sized businesses in Russia in the context of increased tax burden and general economic instability. Based on data from Rosstat and analytics from Tochka Bank, contradictory trends have been identified: a decrease in business activity and an increase in the number of liquidations are combined with a record-breaking contribution of SMEs to GDP in 2023. A SWOT analysis of the sector has been conducted, and measures have been proposed to strengthen its resilience, including the development of budgeting, cost optimization, increased access to government support measures, digitalization of accounting, and diversification of activities.

Keywords: *small enterprises, SMEs, financial and economic condition, tax burden, financial planning, budgeting, cost optimization, business digitalization, state support for SMEs, and business diversification.*

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Economic and statistical analysis of regional differentiation of the level of digitalization of small businesses in Russia

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The article presents an economic and statistical analysis of the regional differentiation in the level of digitalization of small businesses in Russia. Based on Rosstat data for 2023–2024, significant disparities between federal districts in the use of both basic and advanced digital technologies (AI, big data, cloud services) have been identified. The key factors of inequality are established: infrastructural limitations, economic and personnel disparities, institutional differences, and the sectoral specialization of regions.

The scientific novelty lies in a comprehensive assessment of the underlying causes of the digital divide and the justification of a “digital convergence” strategy. The practical significance of the research consists in the development of a set of targeted measures for federal, regional levels and the business community aimed at reducing interregional inequality and forming a balanced digital ecosystem.

Keywords: *small business, digitalization, regional differentiation, digital divide, digital economy, statistical analysis, regional policy, digital convergence.*

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The impact of the energy transition on the feedstock base of the gas chemical industry

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This paper aims to provide a comprehensive analysis of the impact of the energy transition on the gas chemicals industry's raw material base, examining both the challenges and opportunities generated by this transformational process. The paper's key findings highlight the potential for the emergence of a new, more flexible and differentiated paradigm for supplying raw materials to the gas chemicals industry, capable of technological adaptation.

Keywords: *energy transition, gas chemistry, raw materials, decarbonization, decentralization, digitalization, carbon intensity, regional divergence.*

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Analysis of the practice of innovative activities of Russian oil companies in decarbonization

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The article presents a comparative analysis of decarbonization practices of the largest Russian vertically integrated oil companies. Against the backdrop of the climate agenda and investment uncertainty, the effectiveness of applied measures to reduce the carbon footprint is examined. The main focus is on comparing the physical volumes of energy savings and the levels of associated petroleum gas utilization based on 2024 results. The companies' portfolios of innovative initiatives are systematized, including CCU/CCUS projects, low-carbon products, renewables, and digital solutions. It is revealed that the current priority remains operational measures with a rapid effect, while the scaling of capital-intensive technologies is constrained by infrastructural barriers. The critical role of digitalization in improving emissions management is substantiated.

Keywords: *decarbonization; oil and gas sector; carbon footprint; energy efficiency; associated petroleum gas; CCUS; ESG transformation; PJSC Rosneft; PJSC LUKOIL; PJSC Gazprom Neft.*

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Problems of cost management at enterprises in the conditions of import substitution

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The article discusses the current problems of cost management at Russian enterprises in the context of sanctions pressure, disruptions in logistics chains, and import substitution policies. Based on the analysis of statistical data from Rosstat and the Bank of Russia, key trends in the cost structure of industrial companies for 2022- 2024 have been identified. Measures for cost optimization have been proposed, which are adapted for small enterprises. The results can be used in the development of strategies for the development of defense industry enterprises and robotics startups.

Keywords: *cost management, manufacturing enterprises, cost price, import substitution, robotics, order-based accounting, cost structure, profitability, small innovative business.*

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On strategic management of the organization of the timber industry complex in the context of digital transformation

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The article examines the role of strategic management of the organization of enterprises of the timber industry in the context of the implementation of digital transformation programs. At the same time, the article presents not only the key problematic issues constraining the strategy of digital development of business enterprises of the timber industry, but also the answers to their solutions in order to replace the existing technical management system with digital ones with the widespread use of IT technologies.

Keywords: *digital transformation, strategic management, competitiveness, efficiency, business processes, digital technologies.*

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Directions for improving the competitive strategy of an economic entity in the context of the formation of its tax architecture

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This article discusses the issues of improving the competitive strategy of economic entities in the context of the formation of their tax architecture. The prerequisites influencing the process of formation of the tax architecture of organizations are studied. In the article, the authors pay attention to the study of the integration of several interrelated components, including an analysis of the company's ownership structure and value chains in terms of tax consequences.

The authors substantiate the point of view that the assessment of competitiveness should be carried out in conjunction with quantitative and qualitative indicators. This process is based on an interconnected system of indicators that allows an objective assessment of the company's position in relation to its main competitors in the market and the dynamics of changes in its competitive advantage over time.

Keywords: *strategy, tax architecture, tax policy, competitiveness, digital maturity.*

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Artificial Intelligence: The Economic Aspect

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This article provides a comprehensive analysis of the impact of artificial intelligence (AI) technologies on the socioeconomic development of modern countries, with a particular focus on the Russian Federation. The relevance of this topic stems from the fact that AI has ceased to be a purely experimental field and has become a key driver of the fourth industrial revolution (“Industry 4.0”), radically transforming production and management processes. The paper examines the theoretical and practical aspects of AI implementation in various economic sectors: industry, finance, transportation, healthcare, and agriculture. The study relies on an interdisciplinary approach combining methods of economic analysis, systems modeling, and ethical and philosophical reflection.

The study found that the implementation of AI contributes to a significant increase in labor productivity by automating routine tasks, optimizing resource allocation, and improving forecasting accuracy.

Particular attention is paid to the implementation of the “National Strategy for the Development of Artificial Intelligence through 2030” in Russia, according to which the expected contribution of AI technologies to the country's GDP could exceed 11 trillion rubles.

However, along with economic benefits, key risks are identified and systematized: the threat of technological unemployment, digital inequality, cybersecurity issues, and ethical dilemmas associated with algorithmic transparency. Based on the analysis, recommendations are formulated for improving the regulatory framework, training qualified personnel, and developing domestic IT infrastructure. The author concludes that sustainable economic prosperity in the digital age is impossible without finding a balance between technological progress, social justice, and protecting national interests in the data sector.

Keywords: *artificial intelligence, economic development, automation, digital transformation, labor productivity, innovation, labor market, sustainable development.*

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Improving the model for assessing the socio-economic effectiveness of a digital technology implementation project to reduce injuries in the coal industry

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The paper is devoted to improving the model for assessing the socio-economic effectiveness of a project to introduce digital technologies to reduce injuries in the Russian coal industry.

The object of the research is the coal industry of the Russian Federation. The subject of the study is the social and economic consequences of digitalization in the coal industry. The purpose of the work is to analyze the social and economic effects of the introduction of digital technologies.

The article includes an analysis of the Russian coal industry, the dynamics of occupational injuries, as well as an assessment of the introduction of digital technologies, taking into account social and economic aspects.

Keywords: *Russian coal industry, coal, digitalization, injury, Smart Mine system, socio-economic efficiency.*

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Audit of business processes in the pharmaceutical industry: theoretical foundations and a system of industry control points

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The article provides a comprehensive analysis of the key business processes of a pharmaceutical company in the context of operational risk management. Against the backdrop of the increased importance of the industry due to the global challenges of recent years (the COVID-19 pandemic and geopolitical tensions), the author examines in detail three fundamental areas of activity: the production of pharmaceuticals, the establishment of a quality control system, and the sale of pharmaceutical products. For each area, the author identifies the key business processes using a structured approach and identifies the specific risks associated with them, which are presented in the form of visual tables. The study highlights the critical importance of complying with good manufacturing practice (GMP) standards and building an effective, adaptive internal control system as a foundation for minimizing threats, ensuring quality, product safety, and, as a result, sustainable company development in a highly regulated and competitive environment. The material is of practical value for specialists in risk management, internal control, and operational management of pharmaceutical enterprises.

Keywords: *pharmaceutical company, business processes, operational risks, quality management, GMP, drug production, quality control, distribution, pharmaceutical market, internal control.*

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Contemporary problems of spatial development in Russia

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This study is based on statistical data analysis, as well as comparative and critical analysis techniques, and deductive and inductive approaches. Research publications, as well as legislative and regulatory documents governing the country's territorial development, were analyzed. The central theme of the publication is the study of the problems and key vectors of territorial development in Russian regions, aimed at reducing existing disparities in well-being and living standards caused by various factors, both objective and subjective. A review of numerous scientific papers demonstrated that the practical application of the territorial development concept continues to generate debate within the academic community. A study of various scientific approaches demonstrated the multifaceted nature of this phenomenon, attracting the attention of specialists from various fields.

A detailed examination of the elements influencing territorial dynamics helped identify the key factors behind disparities in the development of Russian regions and establish their root causes.

Keywords: *space, development, Russia, problem, indicator, progress.*

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Development of accounting and reporting of autonomous non-profit organizations

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Solving social problems is the most important area of state activity.

Autonomous non-profit organizations provide important assistance to this. The specifics of their formation and activities are also reflected in the accounting system, reporting, taxation. The development of legislation in relation to ANO contributes to the development and multiplication of such organizations in the country.

Keywords: *autonomous non-profit organizations, social development, simplified accounting system, reporting, regulatory regulation.*

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Improving the Methodological Support for Internal Control in a Construction Company

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Within the framework of this study, the task is to form a methodology that makes it possible to assess the level of maturity of the internal control system. The methods presented in modern scientific literature for assessing the maturity of the internal control system are aimed at a wide range of enterprises in various industries. The key novelty of the presented approach is the adaptation of the methodology for enterprises in the construction industry.

Keywords: *internal control, maturity assessment methodology, internal control in construction, internal control assessment, internal control system.*

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Adaptation of an economic entity to the introduction of the digital ruble

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The relevance of the topic is due to the fact that there is a global trend towards the digitalization of money these days. More than 130 countries, including all the largest economies in the world, are currently exploring or already developing their own digital currencies of central banks, and Russia is actively implementing the digital ruble as a strategic initiative of the state, taking the financial system to a new level. For economic entities, adaptation to this change becomes not a matter of choice, but a necessity to maintain competitiveness, efficiency, and minimize risks. The lack of timely preparation threatens to lag behind strategically, while competent integration opens up opportunities to reduce costs, automate calculations and increase transparency of business processes, which determines the practical significance of this study. It is important to note that the relevance of the topic of business adaptation is determined not only by technological innovation, but also by legislative requirements. Starting from September 1, 2026, the largest banks and trading organizations with revenues over 120 million rubles will be required to provide the possibility of settlements in digital rubles, and in the next two years this obligation will gradually affect almost all market players. Thus, adaptation becomes not a matter of choice, but an imperative of strategic planning.

Keywords: *digital ruble, digital infrastructure, strategic planning, socio-economic development, cybersecurity, business adaptation, currency regulation and control.*

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Adaptation of small and medium-sized businesses to the introduction of the digital ruble in the Russian Federation

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The article examines the complex of organizational, economic and legal relations that develop in the process of adapting small and medium-sized businesses (SMEs) to the functioning of the digital ruble as a new form of national currency. The presence of a formal regulatory framework and technological platform is not a guarantee of the seamless introduction of the digital ruble in the SME segment. The main obstacle is a combination of systemic factors: a lack of relevant information among the business community, technological heterogeneity of infrastructure and disproportionately high unit costs for adaptation. The lack of targeted support measures and unified methodological materials contributes to the deepening of the digital divide and the growth of transaction costs of small businesses. As a solution, a practice-oriented set of measures was proposed, including adaptive schemes for the introduction of payment instruments, algorithms for optimizing liquidity in conditions of multi-currency circulation and recommendations for the transformation of accounting practices.

Keywords: *digital ruble, small and medium-sized enterprises, SMEs, adaptation, central bank digital currency, CBDC, payment system, operational risks, accounting, financial security.*

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Spatial development of the Russian Federation in the context of current challenges of our time

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In today's economic climate, studying the transformation of Russia's economic space has become particularly relevant, which determines the focus of this study. This paper systematizes various conceptual perspectives on the concept of “economic space,” including reproductive, institutional, process, informational, resource, and territorial interpretations of this concept. The analytical starting point is the hypothesis that three key trends are influencing the nature of economic space: the modification of the role of production factors in the creation of national wealth, the weakening of principles of economic rationality, and the increase in uncertainty in economic processes. Based on this hypothesis, a study was conducted examining the characteristic features and mechanisms of economic space development in the new context.

Keywords: *space, Russian Federation, economy, region, development.*

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Budgetary tools for reducing poverty in Russian regions in the context of ensuring economic growth

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The article examines the relationship between economic growth and poverty in Russia's regions. The focus is on how the government uses various budgetary instruments to combat poverty. Based on statistical analysis, the article confirms the continued deep income differentiation between the Russian Federation's regions. The article also evaluates the effectiveness of the social contract as a primary budgetary tool for combating poverty and argues for its transformation to stimulate entrepreneurial activity and employment, taking into account the specific characteristics of each region. It is concluded that in order to overcome the problems of poverty while maintaining economic growth, budgetary instruments should not be compensatory, but rather stimulating.

Keywords: *budgetary instruments, poverty, economic growth, social contract, minimum wage, income differentiation, state support.*

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Development of the urban environment in the implementation of national projects in the Khanty-Mansiysk Autonomous Okrug – Yugra, development prospects

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In modern economic conditions, national projects play an important role in the development of the urban environment. The mechanism of national projects is aimed at effective socio-economic development of territories. When achieving the set national goals, the quality of the living environment improves, the investment and business climate for businesses improves, which allows for a different approach to planning the development of cities and towns both in the constituent entities of the Russian Federation and in the country as a whole.

Thus, territorial planning cannot be analyzed as a separate mechanism for the development of a region, without forming long-term goals and objectives, supported by socio-economic justification, making specific decisions and defining a range of measures to achieve it.

Keywords: *national projects, national goals, regional budget, subject, state program.*

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Mathematical and statistical methods for modeling and forecasting socio-economic processes in artificial intelligence systems

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This article examines the theoretical foundations of artificial intelligence and explores the potential applications of AI technologies for studying socio-economic processes. The paper reviews the main approaches to defining artificial intelligence and describes the key methods and models employed in AI systems for analyzing and forecasting economic and social phenomena. Using case studies from Russian research and educational institutions, the article demonstrates practical aspects of implementing artificial intelligence technologies in analytical and consulting activities.

Keywords: *artificial intelligence, machine learning, neural networks, socio-economic forecasting, modeling.*

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Unmanned technologies in the “last mile” logistics of the Arctic Zone of the Russian Federation: potential and barriers of implementation (on the example of the Murmansk region)

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The dynamic development of the Arctic zone of the Russian Federation (AZRF), which has been identified as one of the key national priorities, is creating an unprecedented demand for the development of the transport and logistics system. The Murmansk region, as the strategic “western façade” of the Arctic and a key hub of the Northern Sea Route (NSR), is home to large-scale infrastructure and industrial projects. According to the Strategic Development Plan for the region until 2030, “LIVE IN THE NORTH!”, more than 200 measures are being implemented to comprehensively develop the Murmansk transport hub, modernize the icebreaker fleet, establish LNG and rare-earth metal production facilities, and promote small and medium-sized businesses. This economic growth is directly influenced by the efficiency of logistics, particularly in the final stage of delivery, known as the “last mile.”

Keywords: *Arctic zone of the Russian Federation, unmanned technologies, transport and logistics system, economic efficiency.*

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The competitive environment of the agro-industrial complex as a factor in the strategic development of enterprises

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This article examines the formation and functioning of the competitive environment in the agro-industrial complex amid the transformation of economic and technological processes. An analysis of the market structure, key participants, and areas of their competitive interactions is provided. Particular attention is paid to identifying and segmenting competitors, assessing their product, pricing, and sales strategies, as well as examining barriers to entry and current trends in the development of the agro-industrial complex. Based on a comprehensive analysis of the resource, financial, and innovative potential of enterprises, key factors in the formation of sustainable competitive advantages are identified.

Keywords: *agro-industrial complex, competitive environment, competitiveness, market analysis, competitor segmentation, pricing policy, distribution channels, strategic development, resource potential.*

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Seasonality and cyclicity as a pricing factor in the markets of seed and stone fruit crops

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The modern market for fresh fruit distribution operates under conditions of seasonality, competition with imported suppliers, and rising logistics and fuel costs. Russian companies are facing crop failures due to abrupt changes in weather conditions.

Apples are considered the most demanded fruit among Russian consumers.

In this regard, the conducted analysis concerns the main factors in the price dynamics of apples, plums and apple juice, indicators of the gross apple harvest by region, price comparisons, the main supplier countries and other significant aspects of the modern fruit sales market.

Keywords: *distribution market, price dynamics, Apple juice, price increases, industry competition, logistics costs, apple imports, seasonality of demand.*

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Using predictive analytics and modeling tools to optimize smelting, reduce waste, and predict the properties of alloys of metallurgical enterprises based on Big Data

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The article discusses the application of Big Data models in metallurgy to optimize steel melting processes. The application of data machine learning technologies to reduce ferroalloy waste and predict alloy properties is considered. The presented case analysis of NLMK and MMK demonstrates an economic effect of up to 275 million rubles per year.

Keywords: *predictive analytics, modeling, Big Data technologies, machine learning technologies.*

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The system model of investment attractiveness of enterprises

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The relevance of the study stems from the systemic inadequacy of traditional enterprise investment attractiveness assessment models under Russian economic conditions, characterised by heightened institutional volatility, territorial polarisation, and frequent exogenous shocks, leading to a decorrelation between financial metrics and actual capital attraction capacity (the correlation coefficient between sales profitability and venture financing volume amounts to merely 0.31).

Despite the development of approaches by Damodaran, Porter, and Dunning, the problem remains insufficiently elaborated regarding the integration of institutional context and dynamic enterprise characteristics into a unified assessment framework. The research object is the investment attractiveness of Russian industrial enterprises, while the subject encompasses structural-functional interrelations among financial, operational, strategic, and institutional components of investment attractiveness, accounting for their non-linear dynamics under institutional uncertainty. The theoretical and methodological significance lies in developing a systemic four-block model of investment attractiveness that overcomes reductionism through hierarchical decomposition of attractiveness into interconnected components with feedback mechanisms, empirically verified on panel data of 217 enterprises for 2019–2024 using regression analysis with fixed effects and stress-scenario modelling. Practical value is manifested in the quantitative assessment of contextual dependence in the attractiveness structure (variation of the dominant block from 10–15% to 40–45% depending on the industry) and identification of adaptive potential as a critical sustainability indicator: enterprises in the upper quartile restored attractiveness to 103% of the pre-sanction level by 2024, whereas companies in the lower quartile reached only 49%, thereby establishing a foundation for developing modular assessment tools adapted to the specificity of the Russian industrial

Keywords: *investment attractiveness, industrial enterprises, systemic approach, cross-level analysis, macro-meso-micro factors, regional determinants, assessment methodology.*

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Features and prospects of the current inflationary cycle in the Russian economy

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This article analyzes the global inflationary cycle that began in 2021.

The article examines the monetary, structural and psychological aspects of price growth. Special attention is paid to the steady level of inflation regardless of the tightening of monetary policy by central banks. The article also analyzes the role of disruptions to supply chains, geopolitics, labor markets, and energy resources in inflation.

The structure of the impact of fiscal incentives and delayed consumer demand on prices is considered separately.

Keywords: *inflation, price growth, labor market, fiscal policy.*

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Anomalies in the financial statements of construction and energy companies

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In the context of increased financial control in industries such as energy construction, the need for analytical tools capable of accurately detecting anomalies in reporting is increasing. The paper provides a typification of anomalies by their origin, which makes it possible to distinguish intentional violations from natural industry fluctuations.

Keywords: *financial investigations, anomalies, typification of anomalies, energy construction.*

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A comparative analysis of international and Russian non-financial reporting standards in the context of counterparty risk management

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This research article provides a comparative analysis of international non-financial reporting standards and Russian regulations, focusing on their role in counterparty risk management. The study aims to identify key differences in approaches to ESG information disclosure and to identify areas for harmonizing Russian practices with international standards in this area.

The aim of this paper is to conduct a comparative analysis of international non-financial reporting standards and Russian regulations to identify opportunities for their integration into counterparty risk management practices.

The comparative analysis identifies key differences in approaches to ESG information disclosure and identifies areas for convergence between Russian practices and international standards in counterparty

assessment. Key aspects are examined, including methodological approaches, disclosure requirements, and compliance monitoring mechanisms. The results allow us to draw conclusions about the current state and development prospects of the counterparty risk management system in Russia in the context of the integration of international standards.

Keywords: *non-financial reporting, ESG factors, risk management, GRI, SASB, TCFD, counterparty risks.*

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Priority directions and conditions of spatial development of the Russian federation within the framework of the formation of the Eurasian macroregion

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Territories with special economic status attract both domestic and foreign investors thanks to simplified customs regulations and tax incentives, creating favorable conditions for commercial activity. The performance of such zones is assessed by a number of key criteria: the number of active participants, the amount of capital raised, the amount of revenue generated, the number of job openings created, and the amount of taxes and mandatory contributions transferred to the budget.

Keywords: *Eurasia, Russia, integration, economy, space.*

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Improving increasing the economic efficiency of electrical equipment operation by improving the ERP system algorithm of an industrial enterprise

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In this article, the author examines the challenges of selecting an optimal repair program for electrical equipment at an industrial enterprise, with the goal of increasing overall economic efficiency and reducing operating costs. To address this challenge, the author proposes a method for improving the calculation algorithm of the enterprise's enterprise resource planning (ERP) system.

This method provides automated calculation of the economic impact and other repair parameters from changes to the repair strategy and the selection of the optimal maintenance option within a given planning horizon. As an example, the results of calculating several indicators for a single unit of electrical equipment at the enterprise are provided. In practical application, under conditions of uneven capacity loading, over an 18-month period, the method demonstrated its effectiveness and applicability for solving practical problems of optimizing electrical equipment repair programs and increasing the overall economic efficiency of its operation.

Keywords: *Industrial enterprise, efficiency improvement, economic effect, electrical equipment, repair budget allocation, cost reduction, automated calculation of indicators.*

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Implementation of “green” supply chains and waste management practices in sri lankan industry

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Sustainability is a critical requirement in resource-intensive industries, and this study aims to understand the role of different leadership approaches and public policies in the implementation of green supply chains and waste reduction practices in the Sri Lankan industry.

The study considers factors such as corporate social responsibility, ethical and environmental transformation, and digitalization as internal factors, and public policy as an external institutional factor. Green supply chain implementation is considered as a key mediating factor, and public policy also acts as a moderator. The sample included 447 managers and senior employees. The empirical results show that each of the approaches has a strong positive impact on both green supply chain implementation and waste reduction practices. Public policy has a direct positive impact on green supply chain implementation and has a significant reinforcing effect on ethical, digital, and green transformation. Furthermore, the implementation of green supply chains mediates the interaction of leadership approaches and public policy in circular economy outcomes, demonstrating that effective leaders and favorable institutional governance accelerate the transition to sustainable development. The author also highlighted industrial waste management methods in Sri Lanka and other countries.

Keywords: *green supply chain, waste management, circular economy, industry, Sri Lanka.*

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Core conceptual framework of economic security for regional operators handling MSW

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The purpose of this article is the systematic development and theoretical justification of the conceptual framework for economic security of regional operators engaged in the handling of solid municipal waste (hereinafter referred to as MSW). This will allow for the clarification of key terms and categories within the context of the modern MSW management system, as well as the formation of a comprehensive basis for methodological support in managing economic security risks for such operators. The theoretical and methodological foundation for developing the conceptual framework integrates classical approaches to defining economic security of economic entities, with an emphasis on the specifics of the MSW handling industry, including key regulatory legal acts governing MSW handling issues, namely Federal Law No. 89-FZ of June 24, 1998 “On Production and Consumption Waste,” Government Decree No. 293 of March 7, 2025 “On the Procedure for Handling MSW,” as well as the Economic Security Strategy of the Russian Federation until 2030 and the National Project “Environmental Well-Being”.

Keywords: *Economic security, municipal solid waste, conceptual framework.*

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Approaches to ensuring control of state defense orders

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This article examines oversight issues in the sphere of state defense procurement (SDO). The relevance of this study is determined by the key role of the defense-industrial complex in Russia and the need to ensure the legality of budget expenditures. The main thesis is that effective oversight is a prerequisite for compliance with the law at all stages of SDO implementation. This paper systematizes the regulatory framework governing oversight activities and examines in detail the mechanisms of state oversight. Particular emphasis is placed on financial oversight, which is implemented using a specialized set of tools. Oversight and control are systemically important elements of the SDO, and their implementation serves not only the interests of the country's defense capability but also drives technological development. The article also analyzes the powers and responsibilities of participants in the oversight system and traces the transformation of the functions of the bodies overseeing the entire procurement cycle for public needs.

Keywords: *state defense order (SDO), state customer, state control, control instruments, interdepartmental control system, financial control.*

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Accounting for lease operations in the business activities of an economic entity

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Russian accounting is evolving: every year, national accounting regulations are replaced by federal accounting standards, which are becoming closer in content to international financial reporting standards, demonstrating the convergence of accounting. Improvements to leasing legislation are no exception. Since 2022, Federal Accounting Standard 25/2018 “Accounting for Leases” has become mandatory for economic entities in their financial and economic activities.

Leases have become especially relevant in the current environment, where using something does not necessarily require purchasing it and acquiring ownership at market price if it is needed for only a few production cycles. Leases offer a unique opportunity to extract the useful properties of a leased asset without transferring ownership to the lessee, if such a solution is more rational and appropriate given the long-term outlook. This article examines current issues related to the application of lease transactions in the accounting system of an economic entity.

Keywords: *lease, lessee, lessor, operating lease, finance lease, accounting.*

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To the main aspects of social responsibility indicators and their impact on the company's sustainable development

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This article focuses on the current business environment, which requires companies to not only achieve high economic efficiency, but also adhere to the principles of social responsibility. Social responsibility is driven by the need to meet sustainable development requirements through a range of non-financial

indicators. These indicators help assess a company's sustainability and success not only in terms of financial performance, but also in relation to other important aspects of its operations. By using these indicators, companies can identify areas of concern and identify resources to improve their overall performance. The system of non-financial indicators of the social aspect allows companies to measure and track their social impact on their internal and external environment, helping companies to make informed decisions aimed at increasing their social responsibility and creating long-term value for all stakeholders.

Keywords: *business, non-financial indicators, environment, system, social responsibility, economic efficiency.*

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Indicators of a company's performance in the field of sustainable development as a tool for assessing investment attractiveness

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This article focuses on the integration of sustainable development principles into the strategy of Russian public companies, which is not just a tribute to global trends, but a necessary condition for ensuring long-term competitiveness. The lack of a systematic approach to analyzing and evaluating ESG factors can lead to a reduction in investment potential, an increase in the cost of borrowing, and a loss of position in the international arena as the global economy transitions to a sustainable development model.

The relevance of this work is due to the fact that as the focus on ESG risks increases among stakeholders, it is necessary for an organization or an investor to develop an understanding and offer possible tools for assessing the impact of sustainable development factors on a company's investment attractiveness.

Keywords: *analytical tool, investment attractiveness, indicators, company, assessment, sustainable development, efficiency.*

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An algorithm for implementing an internal control system for small enterprises and monitoring its effectiveness

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Within the framework of this study, the task is to develop a comprehensive algorithm for implementing an internal control system for small enterprises and monitoring its effectiveness. The algorithm should ensure the consistent, resource-saving and efficient creation of a control system and its up-to-date maintenance.

Keywords: *internal control, small enterprises, internal control assessment, internal control system.*

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The impact of external and internal factors on improving the efficiency of agricultural enterprises in the region

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The article provides a comprehensive analysis of the factors of the external and internal environment that affect the efficiency of agricultural enterprises in the region using the example of the Orenburg region. Based on clusterization of 35 districts by key production indicators, territorial groups with different levels of agricultural production development have been identified. A detailed study of the dynamics of indicators for the years 2020-2024 made it possible to establish the degree of influence of external and internal environmental factors on the effectiveness of agricultural organizations. The use of the methodology of factor analysis and SWOT analysis ensured the development of strategic directions for the development of enterprises in the agricultural sector of the region's economy.

Keywords: *region, agricultural production, factor analysis, external environment of the organization, internal environment of the organization, SWOT analysis, performance, clusterization of districts, Orenburg region.*

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The methodology of currency approval for the sale of agricultural products in the customs procedure of export

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Goal. 1. To propose a decision-making methodology for building contractual relationships with the buyer when selling agricultural products in the customs procedure for export, which can reduce currency risks.

2. Adaptation of existing risk assessment technologies and their modification to reduce currency risks in the organization of agricultural exports within the framework of foreign economic activity.

Methods. To develop the methodology, methods of analysis, synthesis, generalization and systematization of information based on regulatory legal acts and practical experience were used.

Scientific novelty. This article proposes a decision-making methodology for building contractual relationships with the buyer when selling agricultural products in the customs procedure for export, which can reduce currency risks while reducing the likelihood of a negative result from the transaction when currency exchange rates change in a negative direction for the exporter. At the same time, when using the methodology, it is proposed to use specific risk assessment technologies in relation to currency risks, and to modify one of them using a new categorical riskiness apparatus with the introduction of a risk tolerance coefficient based on planned profits.

Results. 1. When assessing the applicability of certain risk assessment technologies, preference was given to scenario analysis and the “As low as Reasonably possible” (ALARP) model.

2. The “currency approval methodology” was developed.

Keywords: *sale of agricultural products, sale of agricultural goods, export, customs procedure for export, currency risks, international regulations, risk assessment technologies.*

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Risk assessment of small enterprises in the metalworking industry

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The activities of small enterprises in the metalworking industry involve many risks, which requires the use of effective methods for their assessment and management. The article examines the current state of the industry and the key risk factors typical of small industrial enterprises. The company's risks are analyzed, and a combined approach to their assessment is proposed, combining qualitative analysis using a bow tie diagram and quantitative Monte Carlo simulation.

Keywords: *risk assessment, small enterprises, metalworking industry, "bow tie" diagram, Monte Carlo method, risk management.*

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Features of the use of Internet marketing in the activities of small enterprises

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Digitalization of sales policies is becoming increasingly important for improving the efficiency of small businesses. The surge in online sales, including the use of marketplaces, has become a key trend in the development of small businesses. Analysis has shown that the volume of sales through digital channels is increasing every year. This paper provides a rationale for selecting internet marketing tools based on their potential effectiveness in solving specific marketing challenges faced by small businesses in the field of computer software development.

Keywords: *internet marketing tools, online sales, small businesses, digitalization.*

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Analysis of the grant provision by the Fund for the Promotion of Small Business Development in the Far Eastern Federal District (2019–2025)

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The article presents a comprehensive analysis of the dynamics and structure of the Fund for Assistance to the Development of Small Enterprises in the Scientific and Technical Field (Bortnik Fund) in the Far Eastern Federal District for the period 2019–2025. Based on data on the distribution of 627.97 million rubles by type of economic activity, four stages of the evolution of grant policy have been identified: pandemic and anti-crisis (2020), post-crisis diversification (2021), sanctions adaptation (2022) and consolidation of resources (2023–2025).

It has been established that the financing structure has transformed from multidisciplinary support for small and medium-sized businesses to a focus on fundamental science and information technology.

Keywords: *Far Eastern Federal District, grant support, government financing, technological sovereignty, structural transformation, OKVED, innovation policy.*

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Optimization of the customer service business process using simulation-modeling methods

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This article focuses on optimizing the customer service business process using simulation modeling methods. The study aims to improve contact center efficiency, reduce customer wait times, and enhance customer satisfaction. The article describes the stages of building a simulation model, analyzes the modeling results, and develops recommendations for process optimization.

Keywords: *Simulation modeling, business process, customer service, contact center, optimization, customer satisfaction, AnyLogic.*

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Modeling of rental prices of the Moscow housing market based on artificial neural networks

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In this article, based on the factual material of the dynamics of the cost of renting housing in Moscow, modeling and forecasting of a time series based on two competing models is carried out. First, it is a classical econometric exponential smoothing model. Secondly, it is an artificial neural network of direct propagation, namely a multilayer perceptron. As a result, based on statistical metrics, a conclusion is drawn about a better approximation of the econometric model and the need to use a more suitable neural network architecture.

Keywords: *rental housing market, rental price, dynamics, time series modeling, exponential smoothing, artificial neural network.*

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Econometric modeling of revenue dynamics of the consolidated budget of the Russian Federation

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The relevance of the chosen research topic lies in the fact that analyzing the dynamics of consolidated budget revenues allows not only to state the current or past state, but also to predict, plan and adjust the socio-economic course of the Russian Federation in the context of global instability, thereby ensuring its economic security and sustainable development. Thus, choosing the model that is best suited for making a reliable forecast is one of the urgent tasks of statistical science. The application of three competing modeling techniques to the time series of consolidated budget revenues allows us to draw the following conclusions: econometric models provide a less successful approximation, unlike artificial neural networks; in turn, the forecast obtained on the basis of a multilayer perceptron is recognized as the worst, which is explained by the architecture chosen by the neural network, which is unable to take into account previous states.

Keywords: *consolidated budget, revenues, dynamics, modeling, artificial neural networks, forecasting.*

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An integrated model of the organization of the innovation process in the implementation of government and corporate orders

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The article is devoted to the development of an integrated model for the implementation of government orders in the system of selecting and bringing innovative projects to serial industrial production in the context of ensuring technological sovereignty and the transition to a model of advanced development of Russian Federation. The relevance of the study is due to the continuing gap between the stage of generation of innovative ideas and their implementation in the domestic industry, as well as the lack of consistency of project selection tools with mechanisms for generating guaranteed demand. The paper analyzes existing domestic and foreign approaches to the selection of innovative projects, including the Wheelwright-Clark innovation funnel model, the Cooper Gate mechanism, and the Technological readiness Scale (TRL). It is shown that these tools provide a formalized and competitive selection of initiatives, but they function primarily autonomously and are not integrated into a single management circuit synchronized with government and corporate demand. The paper describes the developed integrated model that combines portfolio selection, stage-by-stage project control and the suprasystem impact of government support measures within a closed management cycle. The model provides for the coordination of actions of state corporations, vertically integrated companies, small businesses and government authorities, as well as the presence of feedback loops that ensure the adaptation of solutions at all stages of the innovation process. The implementation of the proposed approach helps to reduce the gap between R&D and mass production, increase the manageability of the innovation cycle, focus resources on strategic priorities, and strengthen the role of government procurement as a tool for structural transformation and increasing the competitiveness of the national economy.

Keywords: *government order; selection of innovative projects; integrated management model; Cooper gate; innovation funnel; technological sovereignty; industrial policy.*

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Conceptual foundations of intersectoral partnership in the context of industrial digitalization

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Within the framework of this study, various manifestations of intersectoral associations are considered and the intellectual features of cooperative interaction between sectors of the economy are characterized. The influence of intellectual diversity on intersectoral partnership is established, the importance of such characteristics of joint activities as information (its accessibility or inaccessibility), the intensity of contacts (stable or intermittent contacts), organizational independence from the perspective of the effectiveness of cooperation between various participants in the process of implementing innovative solutions within the framework of intersectoral partnership is presented.

Keywords: *structural equivalence, digital technologies, innovation network, structural autonomy, industrial environment, intersectoral partnership.*

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Structure and elements of the regional industrial policy management mechanism

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The paper presents a system for regulating the industrial policy of the regions through the prism of a complex of interacting components.

Subjects, principles, goals, objects, tasks, indicators, functions, methods, forms of influence and levels of the specified system are studied. The main focus is on tools to strengthen the industrial development of territories, including tax incentives, public-private partnerships, export promotion, and the formation of industrial parks.

The author argues for the need to implement a comprehensive, balanced, systematic strategy in this area to achieve sustainable economic growth and technological sovereignty.

Keywords: *public-private partnership, regional industrial policy, economic development of the region, technological sovereignty, stimulation of industry.*

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Innovative technologies in tourism and recreation: essence and specificity

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This article provides a comprehensive analysis devoted to the study of innovation activities at the enterprises of the sanatorium industry.

Based on the study of theoretical foundations, international and Russian experience, as well as a deep case study of innovations in the service sector, key trends, problems and barriers to innovation are identified.

Practical recommendations on the integration of modern technologies are being developed, their economic justification is being carried out and the potential for increasing the competitiveness of domestic resort facilities is being assessed.

Keywords: *Tourism, recreation, service sector, hospitality, IT systems, management, innovative technologies, digitalization.*

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FINANCE

Crypto-assets regulation as a public financial policy tool: the Singapore experience and its applicability in Russia

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This paper examines the regulation of stablecoins as an important segment of cryptoassets and their role in public financial policy. It analyzes the economic essence, classification, and key risks of using stablecoins, as well as their current legal status in international and Russian practice. Particular attention is paid to Singapore's experience in developing a systemic and comprehensive approach to regulating stablecoins aimed at ensuring financial stability and user protection. Based on this analysis, the feasibility of adapting the Singaporean regulatory model to Russian market conditions is assessed, taking into account national legal and economic specifics.

Keywords: *cryptocurrency, stablecoins, classification, regulation, assessment, influence, Singapore, comparison.*

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Ways to improve the tax system in the context of digitalization and globalization

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This article identifies a wide range of problems and challenges facing Russian tax policy, limiting its effectiveness in the context of the transition to an innovative economic model. The main difficulties stem from the prevalence of a fiscal approach – an emphasis on tax exemptions and reduced rates, with limited use of more flexible instruments, such as deductions and depreciation. There is a clear bias in the distribution of tax incentives in favor of large legal entities, while individual entrepreneurs, small innovative companies, and individuals remain underserved by tax support. A significant challenge remains the discrepancy between stated strategic priorities (innovation, digitalization) and actual budget allocation, where priority continues to be given to traditional industries, particularly energy.

Keywords: *digitalization of society, accelerated data collection and processing, tax system, digital tools, artificial intelligence.*

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Comparative analysis of tax policy in Russia and countries with planned economies

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This article analyzes the tax policy of the Russian Federation, revealing its contradictory nature. On the one hand, there is a comprehensive system of tax incentives, including special regimes for small businesses. On the other hand, these measures are isolated and primarily fiscal in nature, not fully integrated into an innovative development strategy. Support for large enterprises and commodity industries continues to dominate, while small innovative companies, individuals, and long-term investments, particularly in research and development, remain underserved. Comparative experience from China, Vietnam, India, and Kazakhstan demonstrates that effective tax policy in the face of technological change requires a systematic approach, close coordination with government planning, flexible tax rates, and a high degree of digitalization. To improve the effectiveness of Russian tax policy, it is necessary to rethink its priorities, strengthen targeted support for innovative projects, and create a holistic tax incentive architecture that aligns with the challenges of modernization and the transition to a knowledge economy.

Keywords: *tax system, national economy, investment activity, planned economy, fiscal reform.*

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The evolution of banking regulation and the development of the securitization market in Russia: mutual influence and transformational risks

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The article analyzes the co-evolution of banking regulation and the securitization market in Russia, showing that the development of securitization transactions did not occur autonomously, but in close connection with changes in supervisory approaches, monetary conditions and the quality of the financial data infrastructure. The paper gradually revealed which regulatory and infrastructural changes created conditions for the expansion of securitization and which new supervisory tasks arose as transactions became more complex. Based on a review and analytical comparison of domestic research and extensive periodization, it is shown that the Russian market remains focused on mortgage assets.

The author's position is as follows: further qualitative development of securitization should be ensured by standardizing information disclosure and servicing procedures, as well as expanding non-mortgage segments (including on the basis of leasing assets) with a comparable level of transparency. In addition, it is important to align regulatory requirements with the development of a reliable digital credit data infrastructure and protection mechanisms.

Keywords: *banking regulation, banking supervision, monetary policy, securitization, mortgage securities, financing, interest rate risk, credit histories, banking ecosystems.*

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Digital technologies in green finance: automated verification and new risks

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With the rapid growth of green finance and the development of the ESG agenda, issues of ensuring genuine environmental sustainability are becoming central to the global economy. Against the background of large-scale climate challenges, actualized for Russia by the rapid pace of warming, the fight against carbon emissions requires the redirection of capital to low-carbon industries. However, institutional barriers, such as a lack of generally accepted standards and low trustworthiness of environmental statements (greenwashing), prevent the disclosure of the potential of "green" financial instruments. This study analyzes the prospects for the introduction of digital technologies – artificial intelligence, big data, and distributed ledgers – to automate the verification of green finance facilities. The aim of the work is to reveal the mechanisms of digitalization of green certification processes, to assess new regulatory, ethical and cyber risks, as well as to work out the directions of institutional response to emerging challenges. For the first time in the Russian literature, the paper details scenarios for using AI and DLT to disclose ESG data, tokenize carbon credits, issue hybrid CFAs, and integrate central bank digital currencies into green deals. It is concluded that it is necessary to prepare national standards for digital sustainability and to develop a balance of innovation and reliability in the management of green platforms. The contribution of the work consists in the identification of new classes of technological risks, as well as in the formulation of tasks for the harmonization of regulation and improvement of cybersecurity of green fintech. The scientific novelty of the work lies in the theoretical and practical understanding of the digital contours of green financing using the example of the Russian Federation with access to system proposals for the institutionalization of digital verification and risk management.

Keywords: *green finance, digital technologies, artificial intelligence, big data, distributed ledgers, verification automation.*

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WORLD ECONOMY

Sustainable development as a basis for effective economic policy

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This article analyzes the concept of sustainable development as a fundamental basis for developing modern economic policy. It examines the transformation of the global agenda from classical models of economic growth to a balanced approach integrating economic, social, and environmental goals. Based on an analysis of strategic documents, legislation, and applied initiatives, a comparative analysis of approaches to implementing sustainable development policies in various countries and regions, including the European Union, the United States, China, Brazil, and Russia, is provided. Particular attention is paid to the influence of the sustainable development concept on the formation of national economic priorities, regulatory frameworks, government support mechanisms, and innovative business models. The article examines specific applied initiatives, such as ESG principles, impact investing, and the circular economy, as tools for the practical implementation of the Sustainable Development Goals (SDGs). Conclusions are drawn on key international trends and the specifics of Russian experience in integrating sustainable development principles into economic policy, as well as on the challenges and prospects along this path.

Keywords: *sustainable development, economic policy, Sustainable Development Goals (SDGs), ESG, impact investing, Russia, USA, EU, China, Brazil, environmental policy, international experience.*

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The SCO Development Strategy until 2035 as a reflection of the evolution of integration associations of states with different levels of economic development

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The article is devoted to the development of a conceptual model of the SCO strategic development until 2035, which ensures the harmonization of the interests of states with different levels of economic development.

The model is designed to offer mechanisms of adaptive cooperation, which allow to combine the flexibility of multilateral initiatives with the specifics of national economies. To achieve this goal, three interrelated tasks are being addressed: a retrospective analysis of the evolution of integration processes in the SCO, with a focus on the economic differentiation of its members; a diagnosis of the institutional barriers that hinder the deepening of cooperation; and the design of adaptive mechanisms for cooperation in a new development strategy that ensures inclusive and balanced economic growth. The process of digital transformation of the economy is given.

Keywords: *integration association, differentiation of economic development, flexible mechanisms of relations, harmonization of economic interests, adaptability to changes.*

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Potential for cooperation between Russia and the BRICS countries in the field of renewable and hydrogen energy

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This article examines the potential for cooperation between Russia and BRICS member countries in renewable energy and the developing hydrogen energy sector. The BRICS countries' pursuit of carbon neutrality is taking place against the backdrop of a transformation of the global energy architecture and increasing sanctions pressure on Russia. The article also focuses on Russia's potential for cooperation with BRICS members China and India, as key drivers of development in these new areas.

Keywords: *BRICS, China, India, renewable energy sources, hydrogen energy, energy mix, clean energy.*

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Analysis of methods for assessing the performance of multilateral development banks

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This article presents an analysis of modern approaches to assessing the performance of multilateral development banks. The authors examine approaches to assessing the performance of multilateral development banks and conduct a comparative analysis of approaches to assessing MDB performance. Based on their results, the authors identify bottlenecks in existing approaches, including the lack of a unified, standardized approach and institutional subjectivity in assessments.

Keywords: *Multilateral development banks, performance evaluation, NPV, IRR, Asia-Pacific region, Sustainable Development Goals, quantitative performance evaluation methods, qualitative performance evaluation methods.*

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China as a New Economic Empire: Growth Challenges and Models of Interaction with the Global South States

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The relevance lies in the transformation of global economic relations under the influence of China. The degree of development is reflected in the polar assessments of China's expansion. The object is China's economic expansion, and the subject is the models of interaction with countries in the Global South. The methodology is based on a geoeconomic approach and the concept of asymmetric interdependence. The practical significance lies in identifying the risks of debt and technological dependence and providing recommendations for partner countries to build balanced cooperation.

Keywords: *China, economic empire, Global South, asymmetric interdependence, debt diplomacy, Belt and Road Initiative, infrastructure projects, economic sovereignty.*

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Transformation of the Structure of International Capital Flows in the 21st Century: China–Russia Cooperation

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This study examines the system of international economic relations with a focus on the mechanisms of cross-border capital flows. The article identifies key structural shifts in capital flows between the Russian Federation and the People's Republic of China from 2014 to 2024 amid global geoeconomic fragmentation. The research applies methods of system analysis, comparative analysis, descriptive statistics, and institutional analysis. A transition from a global model of financial integration to a regionalized and “friendly” investment model is analyzed. The findings indicate that under external constraints, Sino-Russian cooperation has become a key factor of economic transformation in Russia, while bilateral relations are moving from traditional trade partnership toward deep investment integration oriented toward resource security and technological self-sufficiency.

Keywords: *international capital flows, foreign direct investment, Russia, China, geoeconomic fragmentation, balance of payments, sanctions, investment integration.*

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MANAGEMENT

Motivational Mechanisms of Early Adoption of Artificial Intelligence in Marketing: behavioral and organizational determinants

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The study explores early AI adoption in marketing. Based on Diffusion of Innovations, UTAUT, and organizational trust theory, it proposes a model integrating psychological factors and organizational context. Findings show key barriers relate to professional identity and culture. Practical recommendations for marketing leaders are provided.

Keywords: *artificial intelligence, marketing, diffusion of innovations, UTAUT, behavioral determinants, organizational culture.*

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Supply chain digitalization as a sustainability tool in the management system of fashion companies.

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Relevance stems from disruption risks and transparency demands in fashion; prior studies are reviewed. Object: fashion firms' supply chains; subject: a management framework for digitalization (IoT, AI, blockchain) as a sustainability tool. Practical evaluation indicators are proposed.

Keywords: *digitalization, supply chain, resilience, fashion industry, Industry 4.0, blockchain, Internet of Things, big data, S&OP.*

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Assessing the effectiveness of risk management methodologies in projects

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This article examines the problem of assessing the effectiveness of risk management methods in projects in the face of increasing uncertainty and complexity of project activities. The relevance of the study lies in the fact that traditional risk management approaches do not always ensure the sustainability of projects and the achievement of their target indicators, requiring the development and improvement of performance assessment tools. The purpose of this article is to analyze existing risk management methods and substantiate approaches to their comprehensive assessment, taking into account organizational, economic, and managerial factors. This paper explores the theoretical foundations of risk management, the specifics of qualitative, quantitative, and combined risk analysis methods, and their impact on project management decision-making. Particular attention is paid to the criteria and performance indicators of risk management methods, including project goal achievement, the level of schedule and budget deviations, the degree of risk management integration into the project management system, and the organization's maturity level. The need for a comprehensive approach to performance assessment is substantiated, involving a combination of project outcome analysis, management processes, and the long-term effects of risk management methods.

The study concludes that the effectiveness of risk management methods is determined not only by their methodological characteristics but also by the conditions of their practical implementation, the level of organizational culture, and their adaptation to project specifics. The findings can be used in developing and improving risk management systems in project activities at organizations across various industries.

Keywords: *risk management, projects, effectiveness, risk management, evaluation of methods, uncertainty.*

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Digital technologies in waste management for Russian oil and gas companies

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The rapidly developing digitalization and energy transition processes have necessitated the integration of digital technologies into oil and gas companies' production, business, and management activities. This article aims to highlight the key trends and implications of digital solutions implemented by oil and gas companies in their waste management systems. Unlike other researchers, who examine this issue primarily through the technical aspects of oil and gas waste processing and disposal, the authors of this paper explore this aspect through the lens of key management functions. Specifically, they identify the advantages digital solutions offer oil and gas companies in planning, organizing, managing, and monitoring waste management processes. By applying a systems approach to the research, they were able to synthesize a wide range of diverse aspects, including waste, oil and gas companies, digitalization, and management functions. The results of this article may be of theoretical interest to professors, graduate students, and undergraduates, helping them advance their understanding of digital technologies. The study may be of practical value to management of oil and gas companies in terms of selecting the most effective digital solutions for optimizing waste management functions.

Keywords: *digitalization, digital technologies, ESG, low-carbon development, management functions, waste management, oil and gas companies.*

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Improvement of organizational and economic mechanisms for forming a company's image

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The organizational and economic mechanisms for corporate image formation in retail are clarified, and the need for their comprehensive application is substantiated. Key areas for improvement are identified, including systematization of image management, strengthening the role of personnel, and the development of communication tools. Implementation of these areas contributes to increased image sustainability and growth in the organization's competitiveness. The theoretical significance of the study lies in the development of methodological approaches to studying the organizational and economic mechanisms of image formation in retail. The practical significance lies in the potential use of the findings in developing image management strategies and improving the effectiveness of marketing and management decisions in retail organizations.

Keywords: *corporate culture, economic efficiency of image, reputational capital, image management, brand management, corporate image formation, corporate social responsibility.*

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Simulation modeling of the pharmaceutical cold chain's resilience, accounting for temperature excursions and delivery priorities

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The cold chain for temperature-sensitive pharmaceuticals is critical in providing access to life-saving vaccines and biologics in the face of transportation and storage disruptions. The purpose of the study is to assess the resistance of the pharmaceutical cold chain to temperature disruptions and resource constraints, taking into account differentiated temperature regimes and supply priorities. The research method is simulation modeling. The research methods included system analysis, computational experiment, comparative analysis, and simulation modeling.

The paper presents a simulation model in the AnyLogic 8.9.6 Professional environment that simulates five types of pharmaceutical products: vaccines, insulins, biologics, stable drugs, and frozen immunobiological products with different temperature requirements.

Results: In the base case, spoilage was 0%, with transportation disruptions (scenario A) spoilage increased to 4.34%, the introduction of prioritization (scenario B) reduced spoilage among urgent deliveries to 3.79%, the addition of warehouse outages (scenario C) increased spoilage to 4.44% and caused short-term drops in throughput to 0.1 agent/hour with different temperature requirements. Warehouse utilization remained low (<10%), but dropped to 0% during accidents. The model covers four stages: collection, storage, transportation and distribution. The key indicators of the model are the percentage of drug spoilage, warehouse utilization, and throughput.

Conclusions: the proposed simulation model is designed to optimize the cold chain in conditions of failures in transportation and storage, in which the stability of the cold chain is determined not by the amount of resources, but by the flexibility of management and the ability to recover. Prioritizing urgent supplies significantly reduces the risk of spoilage of critical drugs, and power outages remain the dominant risk factor.

Keywords: *cold chain, simulation, AnyLogic, prioritization of supplies.*

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Company's marketing strategy development as the strategic management element

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In an unstable situation in the product markets, a marketing strategy helps to identify trends timely and adjust corporate goals, minimizing risks and ensuring sustainable growth through the marketing integration into the overall management system; without it, strategic management loses its market orientation, leading to a loss of market share. The purpose of this study was to test on practice the methodological tools for developing a marketing strategy in a company, supplemented by the authors with the strategic management stages, including determining the marketing strategy impact on the socio-economic characteristics of the company's activities. The testing was carried out on the basis of an organization that carries out online food sales through marketplaces. The tested methodology contains seven stages, at each of which the article presents working methods, data sources and the results obtained during the testing, which can be used as an example for practical marketers. The conducted research has shown the possibility of practical usage the proposed methodology in organizations and the close relationship between the marketing strategy development and strategic management. The marketing strategy proposed by the authors will have a positive impact on the economic performance of the company and will allow for a quick return on investment.

Keywords: *marketing strategy, company's performance, organizational management, strategy development, customer acquisition, marketplace trading, strategy development stages.*

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Managing EdTech Projects in the Corporate Sector Based on Visual Modeling of Business Processes and Interactive Data Analytics

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The article examines the current state of the Ed-Tech market. It notes the need to improve project management due to a slowdown in activity. To increase the efficiency of managing business processes that implement Ed-Tech projects, the possibility of using tools and methods for visualizing data entering the management system during the provision of educational services is considered. The author provides a description of the Ed-Tech market at the present stage, indicating a slowdown in the development of this economic sector. The essence of visualization methods suggests that a visual representation of data entering the company's management system for analyzing the external environment, assessing company competitiveness, and evaluating the degree of satisfaction of Ed-Tech project participants via feedback channels allows for prompt management decisions to adjust project programs and plan strategic development directions with the definition of realistic tasks and target indicators.

Keywords: *Ed-Tech project management, decision visualization, interactive data analytics, data visualization methods, data visualization tools, application of BI systems in Ed-Tech analytics.*

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Transformation of the Management System in the Context of Digitalization and Shifting Generational Paradigms

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At the current stage of social and economic development, information and knowledge have become the primary resources, acquired and transmitted virtually through the active use of information technology.

Digitalization has emerged as a key factor in streamlining business processes across nearly all economic sectors, introducing new management forms, methods, and innovative production technologies. It is crucial to preserve a company's historical heritage for a new generation that prefers interactive formats and gamified approaches.

Integrating modern management techniques into the organizational system increases the engagement of young professionals and strengthens corporate culture.

Keywords: *management paradigm transformation, generational theory, labor motivation, organizational transformation, corporate memory, digital technologies amid generational paradigm shifts.*

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Cognitive-adaptive complex of knowledge management models in the maritime educational ecosystem: a shift in the conceptual paradigm

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The article analyzes the causes and manifestations of the crisis of traditional knowledge management approaches in the maritime education sector, driven by digitalization, increasing complexity, and the accelerated obsolescence of competencies. An original paradigm of a cognitive-adaptive digital knowledge management infrastructure is proposed, integrating ecosystem and competency-based approaches and relying on a synthesis of artificial intelligence technologies, the semantic web, and biomimetic organizational principles. Within this paradigm, a complex of mutually aligned models has been formed, which includes: “Maritime Cognitive Grids”, “Current Competency Mapping”, “Aqua-adaptive Knowledge Reefs”, “Maritime Intelligence Fabric”, “Dynamic Competency Embedding System”, “Organizational Thinking Buoys” and “Knowledge Docking Interfaces”. These models establish the framework for an integrated digital infrastructure focused not on the passive storage of information but on the reproduction of organizational intelligence and the proactive development of competencies in conditions of high operational uncertainty. The practical significance of the work lies in creating a methodological foundation for designing self-evolving maritime educational ecosystems capable of maintaining resilience, flexibility, and proactivity within the context of the digital transformation of global logistics and the maritime industry. This approach has been tested within a cross-functional case study demonstrating its implementation in a maritime educational organization and has shown a significant increase in the efficiency of forming sustainable practical competencies.

Keywords: *Cognitive-adaptive complex; knowledge management; maritime education; maritime cognitive grid; competence mapping; aqua-adaptive knowledge reefs; maritime reconnaissance structure; dynamic competence integration; organizational thinking buoys; knowledge docking interfaces.*

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The problem of the role of sport as an object of management in modern market conditions

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Sport, a multifaceted concept, is no longer simply a component of physical culture, but rather a fully-fledged social institution, a service industry, and a business. This paper examines the specifics of sport as a management tool, the role of sports management in the modern sports industry, and analyzes the principles of effective sports organization management.

Keywords: *sports management, commercialization, sports organization, management activities, digitalization, administration, fans, sports marketing.*

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Assessment of the rational use of the organization's labor potential

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The assessment of the rational use of the organization's labor potential should be recognized as a rather difficult task in methodological terms, since there is no universal methodology that could assess the full range of personnel characteristics. The choice of assessment methodology and tools for its implementation will largely depend on the goal set, and it is also necessary to take into account the category of employees and the specifics of their work. Assessment of the rational use of the organization's labor potential makes it possible to identify existing problematic aspects and make timely management decisions to eliminate them.

Keywords: *vertical analysis, horizontal analysis, personnel movement, coefficient method, labor potential.*

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Features of personnel adaptation in the organization: industry specifics

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One of the urgent problems in the personnel management system of any organization, regardless of the specifics of its activities, is the adaptation of personnel. The absence of such a procedure or its low efficiency leads to high staff turnover, and it is most evident in the first year of work of specialists. The reasons for this situation can be completely different, and dissatisfaction with wages is not always the main one. New employees may face a lack of understanding of their functional responsibilities due to the vagueness of the job description, with problems in the workforce, including the emergence of open conflicts. Many negative aspects can be avoided if an effective personnel adaptation system is built. At the same time, it should be borne in mind that the personnel adaptation system in organizations of different spheres will differ, which is dictated by the specifics of the business.

Keywords: *adaptation, onboarding, mentoring, internship, training.*

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Strategic project management sustainable development in the electric power industry

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This article provides a comprehensive analysis of the development of a project management system in the power industry, integrated into the energy company's corporate strategy. Based on a study of the strategic benchmarks, project practices, and resource base of leading companies in the industry, key trends are identified: digitalization, the formation of project offices, and the implementation of ESG approaches in project management systems. An adaptable methodology is proposed, based on the principles of systematicity, scalability, integration, and a mature approach.

Keywords: *strategy, energy company, project, sustainable development.*

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Modeling of the Management Object and Resource Complexes for Strategic Planning Purposes

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The author proposes a method for studying the management object and its resource complexes based on a systematic approach that includes situational analysis and the mechanism of adaptive management, a cognitive approach, and a frame-based representation of knowledge about the management object. Building a model of the management object with a number of resource complexes and diverse relationships between them, which represent the movement of information and resource flows in the system, creates a holistic perception of the management object. This approach not only provides complete and reliable information about the state of the object, but also solves the problem of timely identification of risk factors and threats of problematic situations. In the context of geopolitical challenges in the external environment and the complexity of the structure of production enterprises as links in the production and product chains, semantic modeling of the management object and cognitive analysis of the relationships allow for timely identification of deviations in logistics and technological processes.

The emerging problematic situations cause a disruption in the homeostatic state (adaptation) of the internal environment of a complex economic system and its further development. Comprehensive knowledge about the management object, the elements of the system, and the inter-elementary relationships ensures the level of risk protection necessary for the timely response of the management system to changes in the conditions of planned modes of operation.

This article is of interest to specialists and managers of companies engaged in strategic planning in crisis conditions, implementing major investment projects, and carrying out other project activities.

Keywords: *adaptive management, semantic modeling, resource complexes, situational analysis, cognitive technologies, frames, risk protection.*

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Strategic planning: methods and tools of risk-based technology using the example of an electric grid organization

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The author suggests a tool for methodological support of the strategic planning system to identify a network of problematic situations and their consequences that are closely related to cause and effect, using a systematic review of the logical model of the object and the subject of management, which contributes to the adoption of high-quality planning decisions.

A risk-based approach based on logical and cognitive modeling of the management object in the current situation, supported by the principles of risk protection, generates knowledge about the management object, its resource complexes and interrelationships. Constant monitoring of current results makes it possible to identify violations of movement and exchange in resource flows, a logical reverse conclusion, and the determination of the correspondence between the need for resource flows and the possibility of obtaining them in the management object reveal imbalances – problematic situations. The planned management decisions taken in relation to the identified imbalances to make adjustments to the plans create a state of homeokinetic state in the management facility – risk protection. The use of a logical model of a discrete network of problematic situations with the analysis of knowledge about the problem to solve operational process management tasks ensures the economic security of companies and creates risk-safety conditions when making managerial decisions on the organization, coordination and control of planned work.

The article can be used in practical activities by specialists, heads of government agencies and business structures involved in investment design, formation and implementation of strategic plans, search for ways to solve problematic situations in non-standard situations, anti-crisis management.

Keywords: *strategic planning, adaptive management, discrete situational modeling of problematic situations, principles of risk protection, logical, cognitive approaches, adaptation, economic security.*

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