

Номер 1

Makarenko T.V.

MODERN CONDITIONING OF TRANSFORMATION MANAGEMENT ACCOUNTING IN WORLD AND RUSSIAN PRACTICE

Annotation

The processes of globalization that are observed in the global economy affect the processes of standardization. This largely ensured the use of a single approach to the use of accounting tools in the accounting system in the development of international standards for financial reporting purposes. Nevertheless, the interest in obtaining state accounting, which is more and more exempted from strict standards for the formation of financial statements, was increasingly evident. However, the rules of management accounting may be ambiguous depending on subjective opinions. In order to exclude a double interpretation of management accounts and provide access to business, use all possible methods of protection against external risks, while typical recommendations for operational accounting will be received in Europe and America. Nevertheless, experience of recommendations has already been accumulated in our country. The article explores the international regulatory experience and possible management options.

Keywords

Management accounting, unification of accounting, accounting standards.

Alekseeva I.V., Fedosova O.N.

MODERN PROBLEMS OF THE FORMATION OF SOCIAL REPORTING OF COMMERCIAL ORGANIZATIONS

Annotation

The article conducted a study of modern developments in the field of formation and presentation of social reporting of foreign scientists, as well as analyzed the trends in its compilation in Russian practice. A comparative analysis of existing modern foreign models of corporate social responsibility (Canadian, European, American) is carried out, and the features of the Russian model having elements of foreign models are identified.

The current problems of the formation of social reporting highlighted by Russian researchers are considered. Based on a review of the practice of developing social reporting of commercial organizations in Russia, modern problems have been identified, the further solution of which will serve to popularize this type of reporting and meet the interests of stakeholders.

Keywords

Social reporting, methodology, methodology, non-financial reporting, digital economy, stakeholders, digital technologies of social reporting, unification, information and analytical website, socio-economic development, social reporting standard.

Kuznetsova M.A.

THEORETICAL ASPECTS OF ACCOUNTING IN THE HUMAN RESOURCES MANAGEMENT SYSTEM OF THE ORGANIZATION: APPROACHES AND CHALLENGES

Annotation

The article assesses the current understanding of the problems of accounting for human resources as an asset that determines the potential and future economic prospects of an economic entity. The purpose of the study is to substantiate and propose methodological aspects of accounting reform in relation to human resources in the light of their importance in the interests of the most effective activity of an economic entity. The study was conducted by reviewing the opinions of various authors in the assessment of human resources, their real value and reflection in the account, and also used the following scientific methods: analysis, generalization, comparison. The article assesses the options for reflection in the human resources accounting system. The necessity of developing a method for displaying investments related to the formation of human resources in accounting is determined. Such an accounting object as a human resource requires a re-evaluation of its perception and reflection of investments in human capital under fundamentally new conditions. The article concludes that it is necessary to reform the accounting practice in relation to human resources, the need to search for new opportunities of an accounting nature to reflect in the accounting (reporting) information provided to users.

Keywords

Accounting, management, human capital, human resources, intellectual capital.

Khayrutdinov I.R.

ASSESSMENT OF THE FINANCIAL POSITION OF PETROCHEMICAL COMPANIES BASED ON CLUSTER ANALYSIS

Annotation

Keywords

Petrochemical industry, accounting reporting, cluster analysis, profitability, liquidity.

The article analyzes the financial position of petrochemical companies based on accounting data using cluster analysis methods. On the basis of clustering, the structure of the petrochemical industry according to the financial condition of companies is identified and ways to improve their current financial position are proposed

Stolbovoi V.S.

APPLICATION OF FINANCIAL ANALYSIS METHODS FOR FORECASTING FINANCIAL INSOLVENCY OF INDUSTRIAL ORGANIZATIONS

Annotation

The article discusses the use of financial analysis methods for predicting the bankruptcy of industrial organizations. The purpose of the study is to determine the coefficients based on the values of which it is possible to judge the probability of bankruptcy of an organization in the next few years. In this work, according to the financial statements of 30 bankrupt organizations and 30 operating organizations, various coefficients are calculated that reflect the financial condition of the organization. The study uses the following methods of financial analysis: coefficient, average values and horizontal. The comparison of the average values of the calculated coefficients for 2 years before bankruptcy and for 1 year before bankruptcy between themselves, as well as between bankrupt organizations for 1 year before bankruptcy and existing organizations is given. The result of the study is a list of coefficients, based on the values of which, for example, it is possible to create a statistical model for predicting bankruptcy, which will save labor and time costs for determining the probability of bankruptcy.

Nivorozhkina L.I.

FROM SOCIALISM TO THE MARKET: DYNAMICS OF THE LEVEL OF INCOME INEQUALITY OF RUSSIAN HOUSEHOLDS (1994–2018)

Annotation

The article presents an analysis of the dynamics of the level of income inequality of households over a quarter century of the formation of a market economy in Russia. The reasons for differences in the estimates of income inequality obtained at the macro and micro levels are substantiated. Based on the method of decomposition of the Gini inequality coefficient by the components of monetary resources, growth factors or smoothing inequalities at different stages of macroeconomic cycles are determined.

Keywords

Real income, income structure, Gini inequality index, concentration index, decomposition.

Derkachenko O.V., Derkachenko V.N.

MULTI-DIMENSIONAL STATISTICAL ANALYSIS REGIONS OF THE SOUTHERN FEDERAL DISTRICT ON CIREIZATION AND ECONOMIC FORECAST

Annotation

A method of predicting the level of the digital economy and gross regional product per capita based on a system of simultaneous econometric linear equations and clustering of regions by endogenous and exogenous variables has been developed. A system of simultaneous equations for the regions of the Southern Federal District has been built. The homogeneous regions of the Southern Federal District, which are represented by two clusters, have been identified. Clusters have good and satisfactory levels of digitization and economic performance.

Recommendations for the development of the digital economy in order to move the regions to a higher level have been proposed.

Keywords

Simultaneous equations, digital economy, indicators, clustering, homogeneous regions.

Kuryan V.E.

AUTOMATIC TEXT TRANSLATION ALGORITHM USING THE WORLD MODEL TREE

Annotation

The paper describes an approach to modeling human learning by constructing a graph of a world model using the example of teaching a system to translate from one natural language to another. Building a model of the world is made automatically based on the processing of an array of pairs of texts in the input and output languages. The approach is based on the representation of the situation described in the input text as a subtree of the general model of the world in the input language. From this subtree in the input language, select the subtree of the world model in the output language. The subtree in the output language is converted into plain text, which is the translation of the source text.

Keywords

World model tree, machine translation, text generation.

Kremlev N.D.

DIAGNOSTICS OF THE DEGREE OF SOCIO-ECONOMIC ADAPTATION OF HOUSEHOLDS IN THE REGION

(on the example of the Kurgan region)

Annotation

The concept of «diagnostics» is a fairly new direction in economic science. The term «economic diagnostics» is a broader concept than «analysis» or «assessment», and can be the methodological basis of any scientific research, including measuring the degree of socio-economic adaptation of households in the region. A methodological tool was developed for diagnosing the adaptability of households in the region in terms of market relations using official statistics, including the methodology of the system of national accounts. The method of diagnostics of the degree of socio-economic adaptation of households was tested on the example of the Kurgan region. The article concludes that the majority of regional households are slowly adapting to new living conditions due to a number of internal and external problems.

Keyword

Diagnostics, socio-economic adaptation, household, needs, value added, final consumption, sustainable development.

Somoev R.G., Denisova I.P., Rukina S.N.

BALANCE OF THE RUSSIAN PENSION FUND IN THE CONDITIONS OF DIGITALIZATION

Annotation

Pension insurance is the core of the state social insurance system and state social policy. The article examines the foreign experience of mandatory pension insurance with an emphasis on the ratio of insurance premiums paid by employers to employees in the Big 20 countries, reveals the value of the global pension index of the Melbourne Mercer. Taking into account foreign experience, long-term measures aimed at the sustainable functioning of the Russian pension system are proposed.

Keyword

Pension reform, pension plan, insurance premiums, balance, pension savings, pension, pension index.

Makarenko E.N., Polyakova I.A., Chernysheva Yu.G.

THE ROLE OF THE SMALL BUSINESS SEGMENT OF THE ROSTOV REGION IN ENSURING FOOD SECURITY WITHIN THE FRAMEWORK OF THE SCIENTIFIC AND TECHNOLOGICAL INITIATIVE

Annotation

Issues of national security are considered through the prism of the scientific and technological initiative and the formation of the FooNet market. The results of the analysis of the resource base, the role of small businesses in the formation of food independence in terms of self-sufficiency of the country and regions with the main types of domestic agricultural products, raw materials and food are reflected. The contribution of small businesses to certain areas of agricultural production and to the development of innovations based on the digital platform FooNet is shown statistically.

Keywords

Small business, innovation, survey, analysis, information, assessment, food security.

Lopatkin G.A.

FORMATION OF THE DIGITAL LOGISTIC STRUCTURE OF MANAGEMENT OF MOTOR TRANSPORTATION

Annotation

The article analyzes the existing approach to the formation of a digital platform for the transport complex, considers the creation of an environmental environment for the transport industry, the possibility of integrating the Platon system and the ERA-GLONASS system into the digital national platform of the country's transport complex. We analyze alternative options

for the rapid implementation of the digital national platform of the transport complex based on distributed registry technology. The technological scheme of introducing new technologies, and its main stages of implementation are proposed.

Keywords

Logistics market, innovation, information system, digital transport platform, digitalization of the transport industry.

HOMEP 2 (2020)

Omelchenko I.A., Andreeva N.A.

MANAGEMENT ACCOUNTING SPECIALIST: PROBLEMS OF TRAINING IN HIGHER EDUCATION AND CAREER PROSPECTS

Annotation

The article examines the current state and prospects for the development of the accounting profession specializing in management accounting, as well as the existing problems of training such specialists by Russian universities in the absence of uniformity in the requirements for both the disciplines being mastered and the competencies that a graduate of a University must master to perform his / her work functions in practice. In this regard there is a view in the professional community that it is necessary to adopt a Professional standard for a specialist in the field of management accounting and its connection with the FSES when preparing such specialists by universities.

Keywords

Accountant, management accounting, educational programs, competencies, professional standard.

Slobodyan M.L., Tsibaeva M.L.

FEATURES OF THE FOUNDER'S MODERN PRACTICES
IN THE QUESTION OF FINANCIAL SUPPORT OF THE ORGANIZATION

Annotation

The article analyzes the current practices of providing financial support to the organization from its founders. The features of recognition and evaluation in accounting and tax accounting when using such financial mechanisms as gratuitous receipt, contribution to the authorized capital of the organization and the provision of borrowed funds are considered.

Keywords

Accounting, taxation, financial assistance, gratuitous contribution, contribution to the authorized capital, loan.

Usenko L.N., Guzey V.A.

FUNDAMENTAL ASPECTS OF CREATING
SUSTAINABLE DEVELOPMENT REPORTING BASED ON GRI STANDARDS

Annotation

The article analyses the fundamental aspects of sustainable development reporting based on the GRI standards. In the course of the study, it was determined that on the basis of indicators of sustainable development, a set of measures is being implemented related to ensuring labor safety and safety at work, implementing measures for energy saving and energy efficiency of production processes, creating conditions for the development of the personnel potential of economic entities, as well as creating prerequisites for their own contribution to the development of regions of the presence of economic entities. The authors defined the peculiarity of the formation of GRI standards, in relation to the detailed display of specific in-

formation about the studied economic entity, without the formation of a full-fledged version of the report on sustainable development.

At the same time, in accordance with the vision of the GRI standards, sustainable development reporting represents practical aspects of generating information for a wide range of so-called stakeholders about the economic, environmental and social impact that each business entity has in the course of its operation. During the writing of the article, the set of disclosed information in the reporting in accordance with the GRI standards was analyzed. The authors emphasize that the fact that companies can apply standards separately and in their totality to generate information about specific aspects of their activities and at the same time not create a full-fledged version of the sustainable development report in accordance with GRI standards. In conclusion, the authors determined that reporting on sustainable development has gone a significant way in its formation and development. Each innovation that made it possible to formulate a new version of the standard made it possible to include in the study scope all new indicators characterizing the sustainability of the development of the corporate structure in terms of fundamental criteria of an environmental nature, social development and social responsibility.

Keywords

GRI standards, sustainable development reporting, sustainable development, stakeholders, non-financial public reporting, economic, environmental and social aspects of sustainable development.

Evstafjeva E.M., Sarraj Hamzeh Abdul Mottaleb RESEARCH OF ACCOUNTING SYSTEM AND REPORTING IN THE SYRIAN ARAB REPUBLIC

Annotation

Currently, a number of countries, such as Syria, Egypt, Iraq and Yemen, use centralized methods for managing the economic activity of companies at all administrative levels and in all sectors with the aim of adopting comprehensive programs and plans for central development. The main problem countries face with this type is the difference between Micro-Accounting and Macro-Accounting. This is characteristic of the economic activities of society as a whole. These countries seek to find the current form of compatibility between the two types of accounting. They demand for the consolidation of accounting systems for the creation of centralized planning and monitoring the implementation of their programs and plans, as a result of which the unified accounting systems that this article is devoted to are examined (using the experience of the Syrian Arab Republic).

Keywords

Accounting, reporting, information system, international standards, object of accounting.

Kislaia I.A., Makarenko T.V. ACCOUNTING AND CONTROL SUPPORT OF INVESTMENT ACTIVITY OF COMMERCIAL ORGANIZATIONS IN THE CONDITIONS OF ECONOMIC CRISES

Annotation

The article is devoted to the organization of accounting and control support of investment activities of commercial organizations in the conditions of the prevailing factor of instability of the market environment. Despite these conditions, the study confirmed the positive dynamics of business investment activity, which indicates the professional need to develop investment control based on an accounting resource. The existing methods and practices for monitoring the effectiveness of funds aimed at investments are systematized, and new ones are proposed.

All of them are grouped into four control factors and the exclusive role of each of them in conducting comprehensive control of invested funds is justified. It is proved that accounting and control support of investment activity simultaneously for all four control factors makes investment administration able to identify the risk of loss of financial resources at the early stages of investment.

Keywords

Investment activities, cost accounting, monitoring, evaluation, analysis.

Labyntsev N.T., Knyazevskiy D.A.

ORGANIZATION OF ACCOUNTING AND TAX ACCOUNTING FOR DOUBTFUL AND BAD DEBTS

Annotation

The article is devoted to the problem of accounting and tax accounting of doubtful and bad debts. The concepts of doubtful and bad debts, the order and differences in their recognition are defined. The procedures for creating reserves for doubtful and bad debts and their write-off in accounting and tax accounting are considered.

Keywords

Accounts receivable, doubtful debt, bad debt, assessment of debt, counterpart, accounting, tax accounting.

Polyakova I.A., Bondarenko G.A.

SUBJECTIVE STATISTICAL ASSESSMENTS:

ROLE AND SIGNIFICANCE IN THE MANAGEMENT OF SOCIETY

Annotation

As part of the implementation of the system-evolutionary approach, an information and analytical review of research aimed at obtaining subjective assessments of the population of the European Union and Russia on the social, economic and political values of the population, its attitudes towards the most important spheres of life was carried out. The expediency of forming information arrays as a basis for making managerial decisions based on a combination of objective and subjective assessments is shown.

Keywords

Sample observation, representativeness, information, analysis, evaluation.

Kozlova M.A.

FROM LASPEYRES TO TORNQVIST: EMPIRICAL ASSESSMENT OF RUSSIAN CONSUMER PRICE INDEX

Annotation

The main topic of this research concerns the additional and alternative assessment of consumer price index. The base formula is Laspeyres formula used by national statistical agencies. It has one significant shortcoming connected with unrealistic conditions of consumer behavior model. The basic axiom of economics is a reaction on the price change: when price of goods raises, consumer will buy less. This situation is not characterized by the Laspeyres formula and so the value of index is more than it must be. In this article there is the empirical assessment of difference between the Laspeyres index value and other index number value (Paasche, Fisher, Tornqvist and Walsh) in the 2013-2017. The statistical data base is the change of food prices in year values. The result of this calculation is the absence of stable difference between the value of indices numbers. Firstly, the fact that Laspeyres index is more than Paasche index well-known in the index number theory and confirmed in practice is not feature of all years. In 2017 Paasche index is more than Laspeyres index. Secondly, the values of superlative index number (Fisher, Tornqvist, Walsh) have not the constant differences as well.

Fisher index number and Walsh index number are similar: in 2013 Walsh index number is more than Fisher index number, but in other years there is differently. The value of Tornqvist and Fisher (and Walsh) indices numbers have a huge differences, one of this is about 10 percentage points.

Keywords

Consumer price index, superlative index number, Tornqvist index number, Fisher index number

Tregubova A.A., Fedotova E.A.

STATISTICAL ANALYSIS OF THE DYNAMICS OF INEQUALITY IN RUSSIAN HOUSEHOLDS' DISCRETIONARY EXPENDITURES

Annotation

The purpose of the paper is to conduct a statistical analysis of the dynamics of consumption inequality of Russian households during periods of macroeconomic instability. The authors assess the contribution to the inequality of «optional» expenses (clothes, shoes, restaurants, leisure, and entertainment expenses) using the method of decomposition of the Gini inequality index by the direction of expenditure. This approach allows us to assess the impact of certain categories of household spending on consumption inequality. Dataset used is Households Russia Longitudinal Monitoring Survey – Higher School of Economics (RLMS HSE) for 2006–2000, 2007–2009, 2013–2015. The authors formed indicators of household cash expenditures, savings and disposable resources, as well as clarified the structure of household income and expenses. The results obtained from the analysis showed that the largest contribution to expenditures inequality is made by clothes and shoes expenditures, in times of crisis they become a factor in the growth of household consumption inequality. In general, it was revealed that during macroeconomic shocks periods, discretionary expenditures make a significantly larger contribution to Russian households' inequality. The results obtained can be used by government authorities and social policy researchers to refine the level of household income inequality estimates, as well as aggregated estimates.

Keywords

Gini inequality index, concentration index, decomposition, consumption inequality.

Shibalkin A.E.

ANALYTICAL AND INFORMATION PLATFORM FOR MONITORING OF DEMOGRAPHIC PROCESSES IN RURAL TERRITORIES

Annotation

In the Message of the President of the Russian Federation, the highest national priority is defined as saving and increasing the population. In this regard, the implementation of the state program «Integrated development of rural territories» should involve constant monitoring of demographic processes in rural areas, where the problems of demography are particularly acute. In the article, based on the analysis of the regulatory and information base, the levels and objects of monitoring are determined; a system of indicators is developed for each object. The formation of monitoring of rural settlements is carried out on the basis of the PMO database, and for municipal districts and subjects of the Russian Federation by means of a summary of these data. To assess demographic processes in rural localities, it is advisable to use the Passport of a rural settlement as an information base.

The proposed system for monitoring the demographic situation was tested on the basis of a study of rural settlements in 2 groups of districts of the Voronezh region for the period 2013–2018. The features of the dynamics of natural and migration movement in the studied settlements are established.

Keywords

Rural settlements, monitoring, natural and migration movements of the population, assessment, demography.

Tregubova A.A., Rudyaga A.A.

BEHAVIORAL EFFECT OF LOSS AVERSION: APPROACHES TO STATISTICAL ANALYSIS

Annotation

The loss aversion effect refers to the most powerful and pronounced effects that influence the choice of individuals, shifting the choice in favor of behavior that deviate from rational. The purpose of the paper is to study approaches to the statistical analysis of the loss aversion effect. We are considering the possibilities of using survey instruments, especially in conditions when respondents are informed about the presence and characteristics of this effect. The main difficulty of this approach is to formulate the questions of the questionnaire in such a way as not to make one of the answer options more or less attractive. To solve this problem, the authors propose to include in the questionnaire a set of questions related to different areas of everyday life choices, with two answer options, one of which will be associated with loss, the second – with some gain.

The research presents the author's questionnaire, which includes 11 questions. Ten of them are aimed at identifying only the loss aversion effect, and the eleventh is also aimed at assessing the degree of the respondent's risk appetite. The developed questionnaire is a tool that can be used to confirm or deny the existence of the effect of aversion to loss.

The results obtained can be used by various state bodies and organizations, including trade, financial, educational organizations, state and municipal authorities in evaluating proposals in which individuals need to make decisions.

The study results can serve as a basis for further research in this direction. The implementation of the survey will allow testing the developed questionnaire, as well as identifying the manifestations of the loss aversion effect.

Keywords

Behavioral economics, survey, questionnaire, loss aversion effect.

Lopatkin G.A.

THE FORMATION OF THE CONTROLLING PROCESS IN LOGISTICS BASED ON INNOVATIVE DIGITAL TECHNOLOGIES

Annotation

The article is devoted to the introduction of digital technologies in the transport industry, namely, in trucking. The issues of the introduction of artificial intelligence in logistics controlling, technology of distributed registries are considered. The analysis of the positive aspects of digitalization of the controlling process is carried out, possible bottlenecks of the introduction of innovative technologies are considered. The experience of the use of artificial intelligence and blockchain technology in logistics schemes is analyzed. A system is proposed for introducing digital technologies into the national transport platform, which will contribute to the formation of the country's general freight road transport market and reduce transport and time costs.

Keywords

Transport industry, logistics system, logistics system controlling, blockchain, distributed databases, artificial intelligence, smart contract, digital transport platform.

Chernysheva Yu.G., Shepelenko G.I.

FORMATION OF A CONGRESS OF SME ENTERPRISES IN THE CONDITIONS OF THE MARKET ECONOMY OF RUSSIA

Annotation

The article analyzes the dynamics of the number of small business and its statutory numerical criteria. The authors have identified the peculiarities of the development of small
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business in the country, the problems arising when increasing the maximum number of small businesses. In conclusion, proposals were made to adjust the numerical criteria and support measures in accordance with them.

Keywords

Small business, maximum allowable number of small business, government support for small business.

Mkrtychyan Z.V.

LABOR PRODUCTIVITY DYNAMICS AND MACROECONOMIC INDICATORS: ANALYSIS AND ASSESSMENT

Annotation

The article examines the dynamics of labor productivity and macroeconomic indicators in the leading sectors of the national economy. A detailed analysis of indicators in the manufacturing industry is made. Also, a systematic analysis was carried out to identify the relationship between the growth rate of labor productivity and the dynamics of real wages. Using the cost approach, an assessment and analysis of changes in production in Russia was carried out. The conclusion is made that labor productivity, as the most important macroeconomic indicator, is a catalyst for economic development.

Keywords

Labor productivity, system analysis, working time fund, labor output, real wages.

Usenko A.M.

IMPROVING THE ANTI-CRISIS FINANCIAL MANAGEMENT AT ENTERPRISES IN CONDITIONS OF EXTERNAL ENVIRONMENT INSTABILITY

Annotation

The article is devoted to anti-crisis financial management, which, in the context of an unstable external environment and massive insolvency of enterprises, becomes crucial in the financial management system. The article discusses the main measures to prevent crisis situations, as well as measures aimed at renewing the solvency of enterprises and stabilizing their financial condition. The results obtained in the course of the research can serve as a contribution to the solution of the scientific and practical problem of preventing bankruptcies in the system of anti-crisis management of enterprises in Russia.

Keywords

Bankruptcy, financial management, balance sheet liquidity, accounts receivable, tax instruments

Saltanova T.A., Sedykh J.A.

ORGANIZATIONAL STRUCTURE OF THE FIRM WITH A FOCUS ON TQM imize customer satisfaction.

Annotation

The significance of TQM is determined by its influence on the quality of life and the successful development of society. The TQM mechanism is complex and contains many aspects. One of these is the formation of a rational organizational structure of the company, which allows full use of the manufacturer's capabilities for successful activities in the development, production and marketing of the manufactured product. The ultimate goal is to max-

The article deals with modern transformations of the functional structure of company management. The most promising structure is presented with a focus on business processes, involving the achievement of a specific measurable result. The choice for the practical implementation of one or another management structure is determined by the specific conditions of activity and the goals and objectives of the company, which correspond to the criteria of functioning efficiency. The expediency of the choice and the conditions for the applicability of organizational forms of management require further study.

Keywords

Total quality management, quality management mechanism, organizational structure, process management.

HOMEP 3 (2020)

Makarenko E.N., Labyntsev N.T.

ADAPTATION OF INTERNATIONAL EXPERIENCE IN ACCOUNTING STAFF ONLINE TRAINING FOR RUSSIAN PRACTICE

Annotation

The wealth of a country is determined by resources of different types: natural, industrial and, of course, human ones. Human capital includes a set of abilities, knowledge, skills, incentives, and implies that the person has a corresponding level of education. Hence education

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is considered the most important human capital asset, and is to guarantee getting substantial earnings in the future.

The search and application of new technologies in education, including those for accounting staff training, has always been a priority. In the framework of a newly appeared coronavirus pandemic threat the transition to distance learning educational platforms is more relevant than ever before.

RSUE's practical experience is used to consider the matters of accounting staff training for the «Economics» direction, «Accounting, Analysis and Audit» profile.

The methodological aspects of teaching the main syllabus subjects are considered, the advantages and issues of computer telecommunication in higher education usage are substantiated.

Keywords

Online education, accounting staff, financial accounting, management accounting, financial statements, IFRS, educational platforms, Russian State University of Economics (RINH).

Karaschenko V.V., Dovlatova G.P., Miroslavskaya M.D.

ANALYSIS OF AMENDMENTS TO IFRS RELATED TO THE NEED TO REDUCE ECONOMIC IMPACT OF THE PANDEMIC

Annotation

The authors disclosed the essence and meaning of amendments to IFRS 16 Leases, IFRS 9 Financial Instruments, IAS 12 Income Taxes. The article reflects the impact of the COVID-19 pandemic and its consequences on landlords, tenants. Disclosed the need to revise lease agreements, adjust models for assessing expected credit losses in practice, transparent disclosure of information on tax benefits and deductions received during this period. In addition, the authors draw conclusions about the gradual simplification of accounting for changes in lease agreements, the application of the model of expected credit losses in conditions of significant uncertainty and separate accounting of tax support measures from the state to reduce the negative economic consequences of the pandemic.

Keywords

Credit losses, credit risks, financial instruments, modification accounting, income tax.

Khakhonova N.N., Emelyanova I.N., Yurina A.A.

PECULIARITIES OF THE ORGANIZATION OF WORK OF RESPONSIBILITY CENTERS IN THE ENTERPRISE

Annotation

The crisis of the modern economy caused by the coronavirus pandemic, in the context of the transition to the digital economy, resulted in special relevance to cost control, has predetermined the analysis and the reduction of low-performance business processes, and also drew attention to the need to transition from the conventional linear or functional management structure of economic entities to the implementation of management around the responsibility centers. The chosen management structure determines not only the organization of accounting and control, but also the effectiveness of operational cost management. The introduction of management by the responsibility centers will cause changes in the interstructural information flows in the enterprise, which in its turn will require changes in the common work of algorithms and the development of new information processing tools. All these transitions will determine changes in the formation order and the structure of accounting and management accounting registers, the working plans of accounts, and internal management accounting forms. Based on the analysis of the features of the organization of the responsibility centers in commercial organizations in Russia modern problems have been identified, the further solution of which will ensure the development of not only the theory, but also the practice of management accounting.

Management accounting, responsibility centers.

Keyword

Management accounting, responsibility centers.

Nivorozhkina L.I., Sinyavskaya T.G., Tregubova A.A.

DETERMINANTS OF MONEY LAUNDERING AND TERRORISM FINANCING RISKS: AN EMPIRICAL ASSESSMENT

Annotation

The paper provides a statistical assessment of the propensity to the money laundering and terrorist financing risks within the framework of a four-factor model developed by the authors, which includes a consistent assessment of an individual's risk appetite, the propensity to deviant financial behavior, wastefulness, and financial illiteracy. The assessment is carried out using the logistic regression models, with socio-demographic and economic characteristics of individuals as determinants. The empirical basis of our study is the data of the survey of students in the South of Russia conducted by the authors. Our results show that having information about the values of a set of respondent characteristics, it is possible to obtain a forecast of the each of the risk factors likelihood, and, in the case of increased risk, recommend a more thorough check. The results can be used by financial institutions and organizations as part of a risk-based approach to the development and implementation of measures to combat money laundering and terrorism financing.

Keywords

Deviant financial behavior, risk assessment, logistic regression, risk appetite.

Synyavskaya T.G., Pavlenko G.V.

BEHAVIORAL EFFECT OF LOSS AVERSION: STATISTICAL ANALYSIS

Annotation

The purpose of the paper is to conduct a statistical study of the manifestation of the loss aversion behavioral effect among young people. The existence of this effect is proved by experimental results. We attempt to determine whether the effect will appear not in the experiment, but in the answering questions process. For this purpose, a survey of students was conducted using the author's questionnaire, which includes 11 questions aimed at identifying the effect of aversion to loss, as well as determining whether the respondent is inclined to risk. The results obtained from the survey of 91 students showed that the effect of loss aversion is manifested not only in real, but also hypothetical situations of choice. The degree of its manifestation depends on the wording of situations. The greatest degree of effects' severity was noted for questions about the danger of viral disease and risk aversion. Also, a significantly higher percentage of respondents are willing to buy a product for the «two for the price of one» promotion and look for change in small change than not to do so. The opposite effect is recorded for only one question.

The results obtained can be used in the practice of marketing and advertising, personnel management, state and municipal management, education, etc. for the development and testing of proposals in situations where decision-making by individuals is required.

Our research provides opportunities for further study of the determinants of the loss aversion effect.

Keywords

Behavioral economics, survey, questionnaire, loss aversion effect.

Veretennikova E.G., Donova M.M., Lozina E.N.

SIMULATION OF UNIVERSITY TUTORS EDUCATIONAL AND METHODOLOGICAL ACTIVITY

Annotation

The article deals with the labor costs assessment for the tutors activities in a university. Processes of tutoring activity are identified and formalized with UML diagrams. Based on the UML model, a simulation model is formed. As a result of the simulation, the labor costs of tutors are estimated.

Keywords

University, tutor, educational and methodological activities, UML, simulation, labor costs.

Usenko L.N., Chepik A.G.

ECONOMIC, ORGANIZATIONAL AND LEGAL PROBLEMS OF THE DEVELOPMENT OF BEEKEEPING IN RUSSIA

Annotation

The article reveals the issues of preservation of beekeeping as a unique element of the agricultural system, which occupies an intermediate place between the branches of plant growing and animal husbandry. Attention is paid to its importance for the economy and food security, preservation of vegetation on earth. A retrospective analysis of the development of the industry in Russia is carried out, on the basis of statistical data, the damage caused to beekeeping in recent years is shown. The tasks are set to level the man-made impact on the natural environment of the country in order to prevent the collapse of bees.

The main directions of preserving and increasing the economic efficiency of beekeeping are outlined: creating conditions for the development of an ecological habitat of bees in reserves and nature protection zones, comprehensive use of bee colonies, targeted government support, improving the system of farming and management, taking into account the features of zonal distribution and specialization, providing the industry with innovative means of production and the necessary infrastructure. Particular attention was paid to the restoration and

development of human resources, as well as the adoption of relevant legislative acts and regulations.

Keywords

Beekeeping, beekeeping products, environmental protection, collapse, retrospective analysis, government support, management system, staffing, legislative and organizational and legal support.

Chernysheva Yu.G., Lagutkina K.V.

ANALYSIS OF THE MARKET OF MOBILE AND SOCIAL APPS WITH COMMERCIAL POTENTIAL

Annotation

The article reveals the issues of analyzing the commercial potential of mobile applications, examines the problem of assessing the effectiveness of a mobile application. Attention is paid to the analysis of the mobile applications market, its peculiarities in Russia and abroad. Assessing the commercial potential is a hot topic for mobile application developers, since it is extremely important for them to correctly assess the commercial potential of their project. The authors determine the optimal parameters for assessing the potential of mobile applications. They propose a system of indicators for assessing the effectiveness of applications that give a complete assessment of the entrepreneurial potential of mobile applications.

Keywords

Mobile apps, social apps, market analysis, commercial potential.

Buivol I.A.

SYSTEMIC REGULATION OF ECONOMIC CRISES WITHIN THE FRAMEWORK OF EXTERNAL RESTRICTIONS

Annotation

The article discusses the structural features of crisis management through the probabilistic implementation of system regulation in the context of global transformations caused by external factors. The key provisions of the national and supranational anti-crisis system regulation are being rethought.

Keywords

Recession, externalities, crisis management, transformation, globalization.

Nikonova T.V., Shushakova A.A., Kodolova I.A.

CURRENT TRENDS AND FACTORS OF SAVING BEHAVIOR OF THE POPULATION IN THE RUSSIAN ECONOMY

Annotation

Decisions made by the population on the distribution of disposable income for consumption and savings, as well as on the direction of savings, acquire special socio-economic significance and become a national task.

The article discusses the features of the modern household savings process in the Russian economy. Based on the study of the dynamics of statistical data and survey results, the trends and factors that determine the savings behavior of Russians are identified.

The study allowed us to conclude that the savings behavior of Russian households has changed in recent years, namely, the population's creditworthiness is growing faster than savings.

The savings of Russians in the present period should not be perceived as a full-fledged disposable resource that could be used for investment purposes, due to specific circumstances.

Keyword

Household savings, household Finance, personal Finance, consumer lending, household savings behavior.

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Sychjova-Peredero O.V.

FINANCIAL LITERACY OF THE POPULATION
AS A FACTOR OF CREDIT ACTIVITY IN HOUSEHOLDS

Annotation

The purpose of the article is to determine the influence of the level of financial literacy of the population on the lending activity of households, including the credit burden and the degree of debt load. Research hypothesis: a high level of financial literacy allows more efficient use of consumer loans and avoids overdue debts. The study measures the impact of the Financial Literacy Index on a number of indicators of household lending activity (total loan burden, loan-to-income ratio, arrears). The calculation of Pearson's correlation coefficients, regression analysis, and cluster analysis were used. The basis for the study is data on the re-

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gions of Russia for 2019. The study shows an inverse relationship between the share of overdue debt on consumer loans and the level of financial literacy, a pairwise regression equation is constructed that explains about 45% of the variance of overdue debt. An increase in financial literacy by 1 point leads to a decrease in this indicator by 0.4%. High financial literacy does not mean minimizing the use of consumer credit. Financial literacy correlation coefficients indicate a moderately positive association. As a rule, a higher level of financial literacy is associated with a higher level of income, at which lending activity creates fewer risks. Cluster analysis of regions in terms of financial literacy and the ratio of loans received in 2019 to per capita income made it possible to identify four clusters. In one of them, at the maximum level of financial literacy, a rational ratio of credit to income is observed, regardless of regional fluctuations in their absolute value. In regions with lower financial literacy, the ratio of credit to income is higher, which creates risks for households. Consequently, improving financial literacy allows households to use credit rationally and reduces the risks of arrears. Prospects for further research are related to the involvement in the analysis of indicators of income and wages as variables that also affect lending activity.

Keywords

Financial literacy, consumer credit, household, cluster analysis, credit activity.

Makarenko E.N., Polyakova I.A., Chernysheva Yu.G.

THE ROLE OF THE SMALL BUSINESS SEGMENT OF THE ROSTOV REGION IN ENSURING FOOD
SECURITY IN THE FRAMEWORK
OF THE SCIENTIFIC AND TECHNOLOGICAL INITIATIVE

Annotation

The paper focuses on the need to create conditions for the formation of food independence in Russia, as the basis for food security and improving the standard of living of the population. The authors carried out an analytical review of the state of the resource base of the Rostov region, the main trends in the development of the agricultural market and the role of small businesses in this area. The results of the 2018 survey are presented. Rotostat on the issue of shares of separate types of production of regional producers in the total volume of sales of similar products in the retail network in the region. The role of innovation in the implementation of the digital platform and the direction of development of the innovation environment in agriculture is considered.

Keywords

Food security, innovation, digitalization, analysis, monitoring, small business.

Usenko L.H., Volapkina A.A., Bondarchuk N.V.

IS IT PROFITABLE TO PRODUCE AND USE SYNTHETIC FUELS INSTEAD OF TRADITIONAL ONES?

Annotation

The article conducted calculations of the economic feasibility of creating production and consumption capacities for an alternative type of fuel – synthetic. There are a assumption about the efficiency of using he Fischer – Tropsch catalytic mechanism for chemical processing of hydrogens. With help of instruments of statistical analysis study shows that the artificial fuel obtained in this way will be competitive in prices, and investments on its production will pay off. Regression relationships of prices for natural and artificial fuels are determined and are useful for forecasting. As a result of a comparative analysis of synthetic fuel with traditional competitors, this type of fuel has advantages as a type of basic raw material from an economic and technological points of view. The presented results of the calculations and the conclusions formulated by the authors can be useful for practical economists and researchers specializing in investment in the development of synthetic fuels.

Keywords

Synthetic fuel, the payback of the project, the relationship of prices, liquefied natural gas, product of coal.

Tishchenko I.A.

INNOVATIVE MECHANISMS FOR THE DEVELOPMENT OF ECONOMIC SYSTEMS: TYPES AND FEATURES OF APPLICATION

Annotation

At present, both the domestic and international market does not stand still. Changes are constantly occurring at various levels of the economy. These changes are related to the development of economic relations through the introduction of newly created innovations in the quality of products and technologies. The article analyzes the mechanisms of development of macro-and micro-level economic systems. The author defines the structure of the activities of economic entities for the introduction of innovations, considers the directions of state regulation of innovation.

Keywords

Innovation, economy, mechanism, state, enterprise.

Chernenko O.B., Chernysheva Yu.G., Kurinova Ya.I.

ON THE ISSUE OF ECOSYSTEM APPROACH TO THE DEVELOPMENT OF SMALL AND MEDIUM-SIZED ENTERPRISES

Annotation

The article substantiates the role of small and medium-sized enterprises (SMEs) for the socio-economic development of the country, an overview of modern external factors, the impact of which on the situation of the subjects of this sector is ambiguous, proves the importance and necessity of forming a new business policy based on the ecosystem approach, which should be used both for the self-development of SMEs on the basis of the formation of business ecosystems, and in the modernization of the system of state support for the SME sector by forming an ecosystem of support for SMEs.

The article presents a number of concepts of ecosystems in the field of economics, reveals the essence of the concept of «business ecosystem», examines the conditions for the success of its existence, including the formation of an ecosystem of support for SMEs, and the importance for the development of SMEs and the region as a whole.

Keywords

Small and medium-sized enterprises, business ecosystem, entrepreneurial ecosystem, ecosystem of state support for small and medium-sized enterprises

Nikitin A.Yu.

INTEGRATED FORMS OF INDUSTRIAL ENTERPRISES IN MODERN RUSSIA: FEATURES OF THE ORGANIZATION AND DEVELOPMENT TRENDS

Annotation

The paper deals with integrated forms of industrial enterprises in modern Russian conditions. A conceptual grouping of such enterprises by size is carried out, ways of forming such structures and their key features are identified. It is revealed that integrated structures are currently very common in various areas of industrial production in Russia. The larger an integrated company is, the more complex its structure tends to be. Smaller enterprises are often organized in the form of vertically integrated holdings, while large ones form multi-profile, conglomerate structures, sometimes with complex ownership and management structures. The main problem of Russian integrated industrial enterprises is the low level of information transparency, which reduces the potential for their further development. It is assumed that increasing information transparency can become one of the trends in the development of integrated enterprise forms in the industry.

Keywords

Integrated form of industrial enterprise, diversification, integration in industry.

Akimova G.Z., Seroshtan E.V., Usatova L.V.

RETROSPECTIVE ANALYSIS AND PROSPECTS FOR THE DEVELOPMENT OF INVESTMENT ACTIVITIES IN THE REGION ON THE EXAMPLE OF THE BELGOROD REGION

Annotation

The article uses the example of a specific subject of the Russian Federation to consider the development of investment activities in the region through the prism of territorial clusters as an effective tool for modernizing the economy, realizing the competitive potential of Russian regions and attracting investment. The article presents the results of a retrospective analysis of indicators that characterize the investment activity of the region, based on official statistics and investment ratings data for the period 2015–2019. It is shown that in the Belgorod region, which is one of the regions with the best regional management practices in the field of increasing investment attractiveness, an active investment policy is being implemented aimed at improving the regulatory framework, creating favorable organizational, economic and institutional conditions for the formation of an effective investment model in the context of the development of territorial clusters and economic growth, ensuring the competitiveness of economic entities and improving the level and quality of life of the population on the principles of strategic planning and project management.

Keyword

Investment activity, investments, investment attractiveness, investment strategy, territorial clusters.

Smertina E.N., Popova M.M.

ANALYSIS OF THE IMPACT OF KEY FACTORS ON THE PRODUCTION OF GRAIN CROPS IN MODERN ECONOMIC CONDITIONS

Annotation

The article presents a comparative study of promising opportunities for the development of grain production in modern economic conditions, reflecting the specific industry features of the agricultural sphere of production and factors that affect the yield of grain crops using progressive methods of agrotechnical techniques and technologies that contribute to the preservation and improvement of soil fertility on the example of the Rostov region.

Keywords

Grain market, crop yield, soil fertility, agriculture, fertilizers, soil formation processes, humus, farmers, plant nutrition, weather conditions.

Mkrtychan Z.V.

APPROACHES TO RESEARCH AND ASSESSMENT OF LABOR PRODUCTIVITY

Annotation

In the article, the author examines the directions of measuring and analyzing labor productivity depending on the goal of an economic entity, identifies the main approaches to researching and evaluating labor productivity in world economic theory and practice, studies and describes methods for calculating labor productivity, reviews the research of domestic authors in the indicated direction with the purpose of identifying the possibilities of applying foreign practice in Russian realities.

Keywords

Labor productivity, analysis, assessment, calculation method.

Voronin S.P.

THE RESEARCH FOR BUDGET RETURNING OF IMPOSTS
AS THE PART FOR MODERN CONCEPTION OF IMPOST ANALYSIS

Annotation

Currently, the problems of forming for modern conception of impost analysis have been actualized. It is necessary to research different aspects of impost policy, impost management, impost control and impost security on the federal and regional levels as a part for modern conception of impost analysis. Because of this, the further of imposts must be realized. The calculations of figures for budget returning of impost on federal and regional level have been realized. The current specific features of budget returning of impost have been studied. The conditions of definition for budget returning of imposts on the base of impost profits and expenses for impost management have been formulated. The necessity for of budget returning of imposts have been substantiated. Some perspective directions for budget returning of imposts growth.

Keywords

Impost analysis, modern conception of impost analysis, impost profits, expenses for impost management, budget returning of imposts.