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D. A. Lavrov

RESEARCH OF EQUITY CAPITAL AS AN OBJECT OF ACCOUNTING AND CONTROL FROM THE PERSPECTIVE OF BASIC APPROACHES TO

Annotation

The article examines "equity capital" from the perspective of three basic approaches - accounting, economic and legal, which allow us to reveal its essence, as well as in the context of the fundamental concepts that are systematized in accordance with the proposed approaches. In addition, the features of equity capital in the context of fundamental approaches are disclosed, which allow us to expand the idea of equity as an object of accounting and control.

Keywords

Equity, capital concepts, accounting approach, economic approach, legal approach, net asset value, types of capital

Makarenko E.N., Bulgakov S.A.

STUDY OF RISK-BASED APPROACH AND POSSIBILITIES OF ITS APPLICATION IN INTERNAL CONTROL

Annotation

In the context of digitalization, the relevance of using a risk-based approach for the purposes of both state control and supervision, as well as internal control functioning in economic entities, is increasing. The article is aimed at studying the risk-based approach in order to develop a conceptual model for the implementation of the risk-based approach within the internal control system of commercial organizations. To develop this model: first, the General characteristics of a risk-based approach and summarizes its application in practice in the framework of state control and internal control of business entities; second, defined grounds to apply a risk-based approach in internal control in commercial organizations; third, formed the conceptual model of the implementation of risk-based approach in the framework of the internal control system of commercial organizations. The basis of the methodological apparatus of this study is a conceptual and theoretical generalization of the possibilities of using a risk-based approach within the framework of the internal control system in commercial organizations. The findings of the study can be applied in practice when improving the internal control system in commercial organizations.

Keywords

Internal control, risk-based approach, risk management, internal control system.

Kislaia I.A., Makarenko T.V.

FUNDAMENTALS OF ORGANIZATION OF ACCOUNTING SUPPORT FOR SEGMENTS OF COMMERCIAL INTEREST IN RUSSIAN ENTREPRENEURSHIP

Annotation

The article examines the main factors of response to the choice of the structure of accounting segments in business activities, independent of the principles of segmentation of information in accounting statements established by the legislation. Taking into account the difference in

the commercial interest of entrepreneurs, it is justified to create an autonomous information module for regrouping the information initially entered into the accounting system and its distribution by segments corresponding to the segments of commercial interest. When choosing information segments, it is proposed to take into account the primary factor of commercial interest, aimed at identifying the impact of the segment on the organization's profit, and the secondary factor, aimed at identifying segments based on responsibility for management decisions. The proposed approaches to choosing a segmentation policy for solving various tasks are based on the principle of the motivational effect of segmentation for management in each zone of commercial interest.

Keywords

Information segment, accounting and management accounting, responsibility center, management reporting.

Strebkov S.G.

#### OPTIMIZED FORM FOR PLANNING THE INCOME AND EXPENSES OF AN EDUCATIONAL INSTITUTION

Annotation

Planning is the initial stage of financial management. Financial planning in state educational institutions of higher education involves the use of not only normatively approved forms of documents, but also the use of forms that are of a recommendatory nature. On the basis of the recommended forms, it is possible to create your own, most appropriate approaches to the planning of a particular institution. The basis for the development of the forms of income and expenditure plans was the industry guidelines and practical experience of the author. Based on the analysis and synthesis of forms of plans offered in the methodological recommendations on the organization of the process of budgeting and planning, financial and economic activities of Autonomous and budgetary institutions subordinated Minobrnuyuki Russia, the author developed a compact form of the plan of income and expenses for managers at higher education institutions. As a result, the two tables combine the information of the fourteen forms of income and expense plans. The content and layout of the plan tables are justified. The description of the principles of forming and rules for filling in tables is completed. The advantages and disadvantages of the proposed form of plans are determined. The advantages are: reduction of the number of forms to be filled out, joint planning of prices, volumes and amounts, lack of unnecessary information, and others. The disadvantages of the plan forms are: the need for the filling in the initial skills to work in excel, the restriction of the list of income to the form, the need for subsequent processing of the plan by the financial and economic service, and others. The optimized form has a good potential for additional modernization and development. The proposed optimized form for the preparation of income and expenditure plans corresponds to the principles of the organization of planning and budgeting of the Ministry of Education and Science. The proposed form is used in practice and may be of interest to the financial and economic services of higher educational institutions.

Keywords

Planning of income and expenses, budgeting institutions, financial accounting center.

Arzhenovskaya E.I., Arzhenovskiy I.V., Arzhenovskiy S.V.

#### RISK ASSESMENT OF INTERNATIONAL PROJECT

Annotation

The purpose of the article is the risk assessment of the international project using the example of the current project «Nord Stream 2». The cost measure of risk (VaR) is used for a

quantitative risk assessment. This value allows determining the maximum amount of losses for the selected portfolio of assets, which will not be exceeded with a given probability for a predefined period of length. In this article, the minimum and maximum VaR values were obtained by various methods. Measures are proposed to minimize the risk of a project based on the balance of positive and negative factors affecting it. The research results can be useful for the management of international companies/ international projects.

Keywords

Profitability, international project, «Nord Stream 2», project risk, statistical methods.

Rudyaga A.A., Pavlenko G.V. STATISTICAL ASSESSMENT OF REGIONAL RISK:  
A MULTIDIMENSIONAL APPROACH

Annotation

The paper proposes a statistical assessment methodology of regional economic risk method based on the factor analysis. The source of initial data is the statistical compendium «Regions of Russia». The assessment includes 46 indicators aggregated into 11 blocks: budget system of the region; banking system of the region; finances of enterprises of the region; insurance system of the region; inflation; demography of the region; standard of living of the population of the region; security of life in the region; economic system of the region; entrepreneurship of the region; innovations in the region. The method includes two stages. At the first stage, a one-dimensional risk assessment is performed for each indicator separately using coefficients of variation. At the second stage, a set of integral indicators of regional risk is formed using factor analysis. The resulting indicators system can serve as a tool for supporting management decision-making. The method was tested on data for 2018. A special feature of the methodology is the macroeconomic character of the resulting assessment, which characterizes the risk as the development of regional economies disproportion. The universality and uniformity of the methodology make it possible to automate it and use it in the system of support for management decision-making at the regional and federal levels.

Keywords

Regional risk, factor analysis, the integral risk indicator.

Krakashova O.A., Misichenko N.Yu., Shcherbakov S.M.  
STATISTICAL ANALYSIS  
OF THE EDUCATIONAL-METHODOLOGICAL MATERIALS OF THE UNIVERSITY RELEVANCE

Annotation

The marketing side of educational and methodological support is considered. With the help of statistical analysis, the demand for educational and methodological support by university entrants is assessed, as well as the relative importance of its components for choosing a university and educational program. The issue of naming of educational programs and disciplines is also touched upon.

Keywords

University, educational and methodological activities, marketing, statistical analysis.

Alekseev A.S.  
FINANCIAL SUPPORT TOOLS FOR LEADERSHIP IN THE DIGITAL SPACE

Annotation

Realizing the role of the digital economy as a factor of economic growth in technological development, the Russian state provides financial support to the IT sector. The article deals with such tools as grant support by the Innovation Promotion Fund, financing of end-to-end

digital technologies by the Russian Information Technology Development Fund, and tax maneuver in the IT sector. Based on the generalization of foreign experience and the analysis of the financial support of the IT sector, it is proposed to expand the financing of information and communication technologies by attracting private investment through the activation of the regulatory function of taxes.

Keywords

Digital economy, digital agenda, public financing, tax maneuver, private investment.

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

#### DEVELOPMENT OF AN INTEGRAL APPROACH TO ANALYSIS AND EVALUATION OF SOCIO-ECONOMIC PROCESSES

Annotation

The study substantiates the expediency of using an integral methodological approach for the analysis and assessment of socio-economic indicators. The essence of this method lies in the use of justified options for combining objective and subjective assessments, which allows you to obtain a more complete information and analytical picture of the state of the process under study and is the basis for making an optimal management decision. The paper presents a combination of objective indicators, in the form of the results of the rating of the economy of the developed countries in terms of GDP and indicators in the form of the results of the rating of countries for the development of innovations and 2020; subjective assessments – in the form of business activity index and prosperity index.

Keywords

Statistics, index, method, analysis, assessment, objective indicator, subjective indicator.

DzhukhaV.M., SedykhY.A., AleshukinA.A.

Annotation

#### DIGITAL TECHNOLOGIES IN ENTREPRENEURSHIP AND SOCIAL LIFE DURING THE COVID-19 PANDEMIC: EU EXPERIENCE

The article examines the methods of digital technologies applications to combat the COVID-19 pandemic, reduce the negative impact on the post-virus economy, measures to regulate the threats that have arisen in this regard, and analyzes the EU digitalization initiatives to address these challenges. An embodiment of the investigated European experience in the application of digital technologies in Russian business practice and the social sphere will help to some extent to neutralize the negative consequences of the pandemic, as well as to expand the practice of implementing new digital business management technologies in the post-pandemic period.

Keywords

Digital economy, digital technologies in the context of combating COVID-19 pandemic, the business sector of the economy, social sphere.

Abdullayev K.N.

#### ISSUES OF RAISING RATING POSITION OF RAILWAY TRANSPORT SECTOR OF THE AZERBAIJAN REPUBLIC IN THE INTERNATIONAL COMPETITIVENESS REPORT

Annotation

The article is devoted to the improving position of railway transport of the Azerbaijan Republic on the international rating in the International Competitiveness Report. The article notes and substantiates the need to provide citizens with high-quality railway transport services in accordance with international experience. As a result of the analysis, problems hin-

dering development of railway transport in Azerbaijan, the current situation and development prospects in this transport branch were identified. In addition, role of private sector in the functioning of railway transport in some developed countries, implemented economic measures and their effectiveness, achieved economic results were studied and the possibility of applying this experiences in the Azerbaijan Republic were shown. The article also provides statistical and economic analyses, as well as forecast calculations of the main economic indicators registered in recent years in the field of railway transport of the Azerbaijan Republic, identifies existing problems and ways to solve them, and confirms the importance of reducing share of public sector in the field of railway transport and formation of the private sector. Moreover, in article for to achieve progress on the international rating indicators of Azerbaijan's railway transport in the International Competitiveness Report state sector in this type of transport must be abolished, to carry out serious structural reforms, to create new private railway companies, to attract investment from private sources and etc. directions scientifically based proposals and recommendations were presented.

Keywords

Transport, privatization, integration, public transport, investment, development.

Usenko L.N., Tarasov A.N., Sun Yu

THREATS AND RISKS OF INTEGRATED RURAL DEVELOPMENT: THE STATE AND WAYS TO OVERCOME

Annotation

The article outlines the results of a study of factors that affect the effectiveness of public administration in integrated rural development. It is concluded that it is appropriate to introduce in the practice of public administration socio-economic development methodology and tools of national economic planning

Keywords

Rural areas, developmental factors, national economic planning, rural subsystems, plan.

Klimenko A. I., Kholodova M. A.

PLANNING OF THE HUMAN RESOURCES OF THE AGRARIAN SECTOR OF THE REGIONAL ECONOMY

Annotation

The modern transformation of agricultural production, due to the transition to digital technologies and large-scale modernization of the material and technical base, entails the need to develop a scientifically based methodology for planning the needs of agricultural production in the labor force and its adaptation to new challenges. The article is devoted to the development of a methodology for planning the personnel potential of the agricultural sector of the economy in the context of digital technologies. An algorithm for planning the personnel needs of the industry for the medium-term perspective has been developed. The key indicators of the planned work to determine the need for personnel support according to the methodology should be the control figures for admission to educational institutions and the creation of conditions for ensuring the employment of graduates. In order to justify the forecast of the annual additional demand for personnel in the agricultural sector of the economy, a calculation and analytical tool is proposed with the use of strategic foresight technologies, which allows, in the conditions of the formation of an innovative agricultural economy, to form a new paradigm for predicting the personnel need for agricultural production, demonstrating the transition from a scenario (variable) approach to the «triple helix» approach. The «Triple Helix» approach will not only predict the qualitative dynamics of the human resource potential of agriculture, taking into account changes in working conditions, trends in large-scale mod-

ernization of production assets, the use of modern technologies, achieving maximum compliance between the resource potential of the industry and its annual human resource needs, but will also contribute to the creation of a system of objective state regulation of general professional and additional agricultural education at the regional level. The practical significance of the study lies in the development of an organizational and economic mechanism for state regulation of the issue of labor security on the basis of project management methods in agriculture, which allows to balance the situation in the agricultural labor market.

Keywords

Planning methodology, personnel need, personnel potential, admission control figures, employment of graduates, strategic foresight technologies.

Shchitov S.E., Likholetova N.V.

#### TRANSNATIONALIZATION AS A RESULTANT FACTOR GLOBALIZATION PARADIGM OF AGRICULTURAL DEVELOPMENT

Annotation

The aim of the research is to study the processes of forming an integral complex of economic and political systems at the interstate level on the basis of integration, transnationalization and globalization. Integration is a process of convergence of two or more political and economic structures, directed towards mutual cooperation.

Transnational corporations occupy leading positions in the agricultural market, as well as in terms of investment in the real sector of the host countries' economies. Analysis of the dynamics of globalization allows us to identify three sources of its development: the global turnover of factors of production; financial and payment transactions; exchange of goods and services. In Russia, TNCs are mainly represented, specializing in the production of raw materials and food products. Two thirds of the largest TNCs have their offices in Russia.

There are two main approaches applicable to assessing the factors of TNC activity in the markets of the EAEU countries. According to the first, which concentrates the positive effects of TNCs, the latter, when entering the domestic market of host states, set a new vector of intensive development due to the introduction of new, higher standards of quality and competition. The second approach is aimed at identifying the negative consequences of the penetration of TNCs into the markets of the EAEU member states. In particular, the author analyzes the displacement from the domestic market of less efficient economic entities that are unable to adapt to the new conditions of competition.

The optimal solution, taking into account the current trend, is the building of cooperation relations with transnational companies with the prospect of combining efforts to create large financial and industrial groups to represent the interests of the state at the global level.

Areas of future research – studying the influence of supranational institutions on the food security of the Russian Federation.

Keywords

Transnationalization, globalization, foreign direct investment, management of TNCs, corporatization.

Isaeva O.V., Krinichnaya E.P.

#### DEVELOPMENT OF THE RUSSIAN AGRO-INDUSTRIAL COMPLEX IN THE CONTEXT OF THE FORMATION

#### OF A NEW WORLD ECONOMIC STRUCTURE: THREATS AND OPPORTUNITIES

Annotation

In the modern world a new world economic structure is being formed, which is characterized by the instability of the geopolitical situation and the «redrawing» of trade and economic

relations, as well as the forced development of high technologies and their active introduction into the production sphere. In this regard, an urgent issue is the strengthening of Russia's position in the international market through the implementation of competitive advantages of domestic food products. The basis of any high-efficiency and high-quality production, including agricultural, is technical and technological equipment, the high level of which ensures the timely implementation of agricultural technological measures without violating the technological terms of agricultural work. The conducted studies have shown that in our country there is a significant lag in the technical and technological provision and innovation of the agro-industrial complex in comparison with advanced agricultural countries, which does not allow us to fully realize the potential of the agricultural industry. In the developed countries of the world, there is a transition to the sixth technological structure, based on the use of high-tech technologies. In this regard, the issues of technical and technological modernization and digitalization of the agricultural sector, increasing the innovative activity of agribusiness entities, the widespread use of scientific achievements of the fifth technological structure and the accelerated transition to the «rails» of the sixth technological structure are becoming increasingly relevant for our country. The solution of these issues will ensure the parity of Russia with the leading agricultural countries in terms of the qualitative and quantitative characteristics of agricultural products on the international market. One of the solutions to this problem can be the development and implementation of a unified state policy for the modernization of the agricultural sector of the country.

Keywords

Agro-industrial complex, world economic structure, technological structure, innovations, technological equipment.

Mkrtychan Z.V.

GOVERNMENT INCENTIVES TO INCREASE LABOR PRODUCTIVITY IN THE DIGITAL ECONOMY  
Annotation

In the article, the author considers the interaction of economic entities and the state in the digital economy in terms of increasing labor productivity. National projects and their role in personnel policy are presented. The priority directions of state incentives for increasing labor productivity in the digital economy are analyzed

Keywords

Labor productivity, labor promotion, digital economy, national projects, personnel.

Tishchenko I.A.

SCENARIOS OF INNOVATIVE AND INDUSTRIAL DEVELOPMENT ACCORDING TO THE MAIN  
TECHNOLOGICAL TRAJECTORIES

Annotation

The article discusses the main directions of formation of the strategy industrial development, a set of measures is presented to ensure the technological development of organizations. Scenarios of innovation and production development based on various technological trajectories are presented and analyzed. Measures are proposed for the components of development in accordance with the scenario variant and the existing circumstances are identified that limit the using scenarios of innovation and production development.

Keywords

Economics, innovation, production, development trajectory, scenario.

Alekseeva I.V., Alzubaidi H.

HISTORICAL ASPECTS OF THE FORMATION

## OF NATIONAL ACCOUNTING STANDARDS IN THE REPUBLIC OF IRAQ

### Annotation

The article examines the historical aspects of the development and formation of the accounting system in the Republic of Iraq. The main events that influenced the development of the Unified Accounting System of Accounting and Reporting in the Republic of Iraq are systematized and chronologically presented. Having studied the historical aspects of the development of the Iraqi accounting system, the stages of its development are highlighted. A comparative analysis of Russian, Iraqi standards and IFRS is carried out and their distinctive features are highlighted. It has been substantiated that the main guidelines for the transformation of Iraqi national standards are International Financial Reporting Standards. It was determined that the further development of Iraqi standards consists in transforming the number of standards and their content, for disclosing information about assets, liabilities, income, expenses.

### Keywords

National standards, regulations, stages, evolution, international standards, accounting, model, principles.

Podgorskaya S.V., Miroshnichenko T.A.

## PARTICIPATORY BUDGETING AS A PROSPECTIVE TOOL FOR THE DEVELOPMENT OF RURAL TERRITORIES

### Annotation

Participatory budgeting, based on the direct participation of citizens in local self-government, is becoming a fairly new form of municipal governance practice in the Russian Federation. The aim of the study was to study the involvement of the rural population in the management of rural areas through the mechanism of participatory budgeting. Improving the rural development management system based on the self-organization of villagers with an active civic position and participatory budgeting is the most important factor in the new scientific model for the development of rural areas. The diagnostics of the state of participatory budgeting in Russia is presented, 69 regions are implementing projects based on this mechanism of public management of public finances, there are numerous successful practices of involving local communities in the management of territorial development. Despite the fact that in 2019, compared to 2014, the number of implemented projects in rural areas doubled, compared to 2016 it decreased by almost 40%. The key factors hindering the development of civic participation of villagers in the management of public finances were identified: insufficient level of institutional trust of the rural population, high subsidies and low levels of local budgets' own revenues, insufficient competence of local governments to prepare initiative projects.

### Keyword

Participatory budgeting, rural development, inclusive growth, local rural communities.

Derkachenko O.V.

## MULTIDIMENSIONAL ANALYSIS OF RUSSIA'S REGIONS ON THE LEVEL OF DEVELOPMENT OF THE DIGITAL ECONOMY

### Annotation

The article examines the indices of the digital economy and performed a statistical analysis of individual indicators. On the basis of cluster analysis, homogeneous regions in terms of the level of the digital economy have been identified. Four clusters of regions with varying degrees of digitalization have been obtained. Discriminatory functions have been built to categorize regions as specific clusters. The use of discriminatory functions to determine the belonging of regions to the resulting clusters is shown. A multidimensional analysis of the digital economy of the regions, based on cluster technologies and discriminatory models, has been proposed.



#### Keywords

Cluster analysis, affiliation, homogeneous regions, methodology, discriminatory models.

Nikitin A.Yu.

#### SUSTAINABLE DEVELOPMENT OF INTEGRATED FORMS OF INDUSTRIAL ENTERPRISES UNDER UNCERTAINTY

##### Annotation

The paper examines the problems of sustainable development of integrated forms of industrial enterprises through the prism of the triune concept. We consider approaches to assessing the potential of sustainable development through sustainable development ratings, in the context of specific areas of assessment. We show that the integrated forms of enterprises have an increased potential for sustainable development in the context of its economic, environmental and social components. We illustrate the importance of focusing the development strategy on sustainable development under modern uncertainty.

#### Keywords

Integrated form of industrial enterprise, sustainable development, integration in industry.

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

#### MODERN EDUCATIONAL SYSTEMS OF THE COUNTRIES OF THE WORLD: ANALYSIS OF THE LEVEL OF DEVELOPMENT, RATING ASSESSMENTS

##### Annotation

In the article, the authors carried out a deep analytical review of the state of education in the countries of the world, global trends in this area are reflected. A comparative assessment of the state, level of development and achievements of national educational systems based on the use of various ratings is made. The author's approach to constructing a combined rating assessment of the level of education of the leading countries and the Russian Federation in 2019 on the basis of selected and justified 8 indicators of education and science based on the Pattern method is proposed and implemented.

#### Keywords

Analysis, assessment, method, education, human capital, knowledge, competence, rating.

Ilyasov D.M.

#### MAIN DIRECTIONS OF IMPLEMENTATION OF THE MICRO-LEVEL TAX POLICY

##### Annotation

The tax system of the state is primarily focused on the performance of socio-economic functions, that is, tax revenues are directed to improving the level of well-being of citizens, ensuring the functioning of the social function of the state.

Taking into account the peculiarities of the state economy, the tax policy, the main elements of the tax system, tax rates, tax regimes, the taxation procedure, as well as the deadlines for submitting tax reports are formed. Thus, the tax policy of the state is one of the main tools for improving the level of socio-economic development of the country, and in general, the development of economic sectors.

This article examines the content of the state's tax policy, forms and methods of development of the socio-economic sphere. The article also examines the peculiarities of the formation of

tax policy, analyzes the mechanisms of the impact of the tax system on the development of the socio-economic sphere.

Keywords

Tax policy, tax system, socio-economic sphere, tax control tools, methods and forms of tax policy.

Tishchenko I.A.

IMPLEMENTATION OF THE ELECTRONIC GOVERNMENT SYSTEM  
AS AN ELEMENT OF INNOVATIVE INFRASTRUCTURE OF THE ECONOMY: EVALUATION OF  
RESULTS AND DIRECTIONS FOR IMPROVEMENT

Annotation

Currently, there is a continuous development of the digital economy in various countries of the world community, which necessitates the formation of a new innovative infrastructure, an integral element of which are new information and communication technologies at various levels of government.

In organizations, managers are limited to the use of internal and global systems of information and communication communications.

Keywords

Innovations, investments, economic transformation, electronic systems of public services, infrastructure, communication technologies.

Burtovaya N.V.

APPROACHES TO ASSESSMENT AND ANALYSIS  
OF THE ECONOMIC WEALTH OF THE ORGANIZATION

Annotation

The current economic situation is characterized by the level of uncertainty caused by the 2020 crisis. In such conditions, many organizations turned out to be economically vulnerable, which affected their stability and solvency. This exacerbated the problems of analyzing and assessing their consistency as an indicator of sustainable functioning. Existing methods for analyzing economic viability have ceased to meet the needs of management in its operational and computational assessment, since they take into account the rapidly changing context and features of development inherent in each organization. The article proposes a new essence of economic viability and a description of its analysis based on the current state in a specific context.

APPROACHES TO ASSESSMENT AND ANALYSIS  
OF THE ECONOMIC WEALTH OF THE ORGANIZATION

Keywords

Economic viability, business viability.

Labyntsev N.T., Alekseeva I.V., Molozhavenko I.S.

ORGANIZATION AND METHODOLOGICAL SUPPORT FOR THE INVENTORY OF INDIVIDUAL ASSETS  
AND LIABILITIES  
AT INDUSTRIAL ENTERPRISES OF THE DEFENSE COMPLEX

Annotation

The article discusses the relevance, purpose and objectives of the inventory of assets and liabilities in accordance with the current regulatory framework and industry specifics. An algorithm for conducting an inventory is presented, which consists of seven main stages: preparatory, organization of the inventory, documenting its results, control over the correctness of

its implementation, documentary analysis of its results, registration of inventory results, control over the execution of the order based on its results.

As part of the first preparatory stage, a draft order of the organization on conducting an inventory and its main parameters were developed, taking into account the methodological foundations, business processes, industry specifics of a commercial organization. The practice of conducting an initiative (thematic) inventory is disclosed. The emerging COVID - 19 makes some adjustments to the financial and economic activities of all organizations. In this regard, a special procedure for organizing and conducting an inventory in the current conditions arises under the influence of external factors, which must also be taken into account when conducting an inventory.

Keywords

Inventory, assets, liabilities, commissions, control.

Sharovatova E.A.

THE CLASSIC CONCEPT

OF MODERN MANAGEMENT ACCOUNTING IN BUSINESS: PROS AND CONS

Annotation

Modern economic phenomena in Russian entrepreneurship, caused by internal and external risks, initiate the emergence of more effective methods of accounting and control of the business environment. Public commercial organizations, aimed at participating in the global trade turnover, began to use techniques and methods of management accounting in their management. However, such techniques are not always perceived by entrepreneurs as effective business management measures, which is associated with certain problems in understanding the essential concept of this accounting subsystem. This can not but lead to certain negative consequences for building a policy of protecting business from risky situations. The article offers a study of the classical concept of modern management accounting in terms of pros and cons in its understanding. The alternative influence of such pros and cons on the expected effect of the introduction of management accounting techniques in the commercial management system is systematized. The negative consequences of assigning all responsibility for the organization of management accounting to the accounting service are reasoned. The conclusion about the change in the status of accounting employees who use the management accounting resource in their management activities is substantiated. The emphasis is placed on the fact that in order to maintain this quality of accounting, it is necessary to participate in the adaptation of management accounting not only at the state level, but also at the level of higher education.

Keywords

Accounting concept, management accounting, entrepreneurship, business security

Evstafyeva E.M., Andreeva N.A.

THE IMPACT OF DIGITAL TRANSFORMATION

ON THE INTERNAL CONTROL SYSTEM OF A CONSTRUCTION ORGANIZATION

Annotation

This article is devoted to the impact of the digital transformation of the industry on the internal control system of construction organizations, which requires a change in the business model with a focus on creating a single information space, as well as changes in the technological support of internal control in construction companies, contributing to reducing the risk of unreliability of information generated in the accounting and control environment of an economic entity. The authors consider the possibilities of automating control procedures based

on mobile solutions for construction using cloud technologies and subsequent options for combining IT technologies of developers into a single system, and also identify priority areas for improving the technological support of the internal control system in construction organizations in the context of digital transformation in order to improve the quality of accounting and control support for business.

Keywords

Internal control system, internal audit, construction, digital transformation, unified information space.

Dernovskaya I.N.

#### BENEFITS OF INTEGRATED REPORTING IN THE CONTEXT OF BUSINESS SUSTAINABILITY

Annotation

The article examines the integrated reporting development in the world and particularly in Russia, the advantages that integrated reporting provides for the business sustainability, investment attractiveness and management quality. Transparency and clarity becomes an important factor of business attractiveness and allow stakeholders to make informed decisions, including investment ones. Corporate transparency drives business value growth. Integrated reporting is necessary for deeper understanding of a particular organization activities and its economic condition.

Keywords

Integrated reporting, sustainability reporting, business sustainability, integrated reporting timeline.

Nivorozhkina L.I., Arzhenovsky S.V., Tregubova A.A.

#### INEQUALITY PROFILES BASED ON GINI COEFFICIENT DECOMPOSITION WITH HIDDEN HOUSEHOLD INCOME

Annotation

The article presents constructed inequality profiles, based on the Russia Longitudinal Monitoring Survey – Higher School of Economics (RLMS-HSE) dataset, by the type of household settlement, socio-demographic structure, the number of children and the number of employed household members. The subgroups of households that change the relative contributions to inequality, taking into account hidden income, are identified.

Keywords

Inequality, Gini inequality coefficient decomposition, hidden incomes, households.

Voynova V.I.

#### APPROACHES TO DECOMPOSITION OF INCOME INEQUALITY: DIFFERENCES AND CONDITIONS OF APPLICATION

Annotation

This article provides an overview of the classical methods of income inequality decomposition based on sources of income and types of the households specified by the social and demographic characteristics (e.g. type of locality, education level, etc.). As result, a theoretical limitations of methods" application and the key differences from each other were defined as well as its advantages and disadvantages.

Keywords

Inequality, decomposition, Giny inequality index, generalized entropy measures, income sources.

Bakumenko L.P., Zebreva A.V.

#### FORMATION OF INDICATORS AND ANALYSIS OF THE STATE OF HOUSING AND COMMUNAL SERVICES IN THE REGION

##### Annotation

This work is devoted to the research of housing and communal services in one of the regions of the Russian Federation, the Republic of Mari El. The purpose of the study is the formation of indicators of housing and communal services in the region. The data for the study are described by descriptive statistics, four groups of factors are identified that characterize the work of housing and communal services from different sides. To form the main indicators characterizing the work of housing and communal services, the method of factor analysis was applied – the Method of the main components, which made it possible to distinguish the first main components from each block of indicators. Thus, the feature space was reduced and four indicators characterizing housing and communal services were identified: improvement of the housing stock, improvement of urban settlements, provision of subsidies for housing and utilities, houses with a low degree of comfort. Based on the obtained integral indicators, the typological groups of municipalities are identified by the cluster analysis method.

##### Keywords

Housing and communal services, housing and communal services, the method of main components, indicators, cluster analysis.

Kremlev N.D.

#### ASSESSMENT OF ADAPTATION OF THE REGION'S POPULATION TO THE NORMS OF FOOD CONSUMPTION

##### Annotation

The aim of the study is to develop tools for assessing the adaptation of the population of the region to the norms of food consumption. For this purpose, the following criteria were used: the level of consumption and the degree of satisfaction of the needs of the population; the level of food self-sufficiency of the region; the level of economic accessibility of basic food products. On the basis of tabular and index methods, data grouping, the method of time series and comparative estimates, the study of the real degree of satisfaction of the food needs of the population of the regions was carried out. The comparison of basic data characterizing the actual consumption of food by the population to the approved rational and minimum standards of consumption of food sets is carried out. The volumes of food production and the level of food self-sufficiency of the Ufa regions for 1990, 2005-2019 were analyzed, and a comparative assessment of the degree of adaptation of territories to rational norms of food consumption was carried out. The use of the proposed approach makes it possible to evaluate not only the effectiveness of the implemented strategies for the development of the agricultural production system, but also the quality of decisions made by management structures.

##### Keywords

Adaptation, consumption norms, region, production, consumption, needs, food, food security, agrofood system.

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#### CAUSES OF THE 2020 OIL CRISIS AND ITS IMPACT ON THE FINANCIAL RESULTS OF DOMESTIC OIL AND GAS COMPANIES

##### Annotation

The oil crisis caused by the failure of the OPEC+ deal led to a significant drop in oil prices in March 2020, triggering a collapse in stock markets. The causes of the crisis are the simultaneous increase in oil production and the reduction in world consumption. The collapse of oil prices significantly affected the financial position of domestic oil and gas companies through a decrease in revenues from hydrocarbon sales. This article will consider the most important supply and demand factors that can affect the dynamics of the world oil price in the future, as well as the impact of the crisis on the position of domestic oil companies.

Keywords

OPEC+, oil crisis, coronavirus, oil consumption, shale revolution, global oil production, financial results analysis, oil and gas companies.

Martynova I.S., Artemenko G.A.

#### IMPROVING THE MECHANISM FOR ENSURING THE GROWTH OF TAX REVENUES TO THE BUDGET OF THE ROSTOV REGION

Annotation

The article is devoted to improving the methods of collecting tax revenues, identifying key problems that can slow down the process of organizing effective taxation on the example of the Rostov region. Based on the assessment of the tax potential of the region, the most significant problems have been identified and recommendations have been proposed aimed at improving the mechanism for ensuring an increase in tax revenues of the budget of the Rostov region.

Problems, improvement, mechanism, procedures, system, communications, relations.

Kozhevnikova M.K., Krupkin A.V., Mavrina I.N.

#### ECONOMIC EFFICIENCY OF IMPLEMENTATION OF INFORMATION MODELING TECHNOLOGIES IN RUSSIA

Annotation

The article discusses the problems of building information modeling in Russia, suggests ways to solve and stimulate the large-scale adoption of BIM technologies in the construction industry of the Russian Federation. A pilot project is presented and conclusions are drawn, which reflect the reasonable advantages of using information modeling technologies existing in the management system of construction investment projects for investors, developers, customers, design and construction organizations.

Keywords

BIM technologies, information modeling, economic effect of implementation.

Guzey V.A.

#### GENESIS OF THE CONCEPT OF «SUSTAINABLE DEVELOPMENT». THEORETICAL STUDIES OF THE ESSENCE AND CONTENT OF THE MAIN CONCEPTS OF THE CONCEPT OF SUSTAINABLE DEVELOPMENT

Annotation

The article investigates the genesis of the concept of «sustainable development». For this purpose, the authors' opinions were studied and the author's view of the term was formulated. During the research of definitions of the term «sustainable development», we found that different authors present it in the form of categories: balance, process. The diversity of foreign and domestic definitions of the concept of «sustainable development» is determined by the parameters included in the scope of research. Sustainable development is considered by the authors as a process, as a phenomenon that includes a set of factors, the competent management of which will be able to provide a decent existence of mankind in the future.

In the course of scientific research, the authors investigated the main aspects of this process. In particular, the transdisciplinary nature of research in the field of sustainable development was determined. In addition, the authors of the end of the 20th century included only three types of solved problems (economic, social and environmental) in the circle of research, which were subsequently expanded and supplemented. The researchers emphasize the need to study qualitative data, along with quantitative ones, which later led to the study of non-financial indicators, along with financial ones. Based on the studied opinions of the authors, we formed our own vision regarding the theoretical study of the concepts of «development», «sustainable development», the process of achieving sustainable development, the opinions of domestic and foreign authors were investigated, regarding the understanding of the term «sustainability», including within various branches of knowledge, in relation to existing methodological approaches. In addition, a review of the definitions of the concept of «sustainability» in relation to the enterprise is carried out, the opinions of the authors involved in the study of problems of sustainable development, the differences in the relationship of the terms «steady growth» and «steady development», and also the opinions of authors in the context of distinctive features of the concepts of «sustainability» and «sustainable development», an overview of the relationship between the states «sustainability» and «unsustainability».

Keywords

The genesis of the concept of «sustainability», sustainable development, the process of achieving sustainable development, sustainable development issues.

Kudinov R.A.

EVOLUTION OF THE CONCEPT OF «COMPETITION»: FEATURES AND TRENDS OF UNDERSTANDING

Annotation

The article presents the historical periodization of the concept of «competition», presents the Russian and foreign research experience, characterizes this concept from the point of view of traditional economic doctrines. It is concluded that there are significant differences between Russian and foreign understanding and the need for their rapprochement.

Keywords

Competition, market, price, advantages, rivalry.

Tishchenko I.A.

INFORMATION AND ANALYTICAL SUPPORT FOR FORMATION OF AN INNOVATIVE ENVIRONMENT OF THE DIGITAL ECONOMY

Annotation

The manufacture of innovative products can be both the main and a separate line of business of an economic entity. At the same time, in any case, innovative enterprises have their own production characteristics, as well as the specifics of promoting an innovative product to the market (external and internal). Currently, there are many definitions of the category «innovation sphere», which have similarities and differences.

Keywords

Accounting and analytical system, digital economy, innovation, investment, forecasting, planning, analysis, control.

Shashlova Yu.A.

STATISTICAL ANALYSIS

## OF THE CORRELATION OF INDIVIDUAL ECONOMIC CHARACTERISTICS WITH ITS PHYSICAL ACTIVITY

### Annotation

The paper examined the correlation between individual economic characteristics and its physically active lifestyle. I noted the necessity of physical activity factors studying and considered results of domestic and foreign scientific works in this area. I also defined statistical analysis tasks and determined the information base of the research – the 25th wave of the Russia Longitudinal Monitoring survey, RLMS-HSE (2016). The sample structure was described according to selected economic characteristics. I presented the analysis of the correlation between individual physical activity and its economic characteristics. It was revealed that the main research hypothesis was confirmed: the personal physically active lifestyle is influenced by the branch of work, the mobility of work, the size of the average monthly individual income, the subjective assessment of material well-being and the subjective assessment of the financial situation. It was proposed to continue the study by including household income in the list of economic factors.

### Keywords

Physically active lifestyle, physical activity, physical activity factors, economic factors, contingency table.

Bidzhieva A.S.

## ANALYTICAL RESEARCH OF THE BASIC HISTORICAL PRIORITIES OF THE RETURN AND DEVELOPMENT OF COOPERATION AND INTEGRATION IN THE RUSSIAN AGRICULTURE SYSTEM

### Annotation

The article studies the approaches of various authors to understanding the essence of agricultural cooperation and integration as they develop in Russia. The prerequisites for the formation of cooperative-integration processes in agriculture are investigated, the reasons for the need for producers in these associations are indicated. The tasks that are set before the state are outlined in order to improve the life of the village, to promote their cooperation and integration, to control the processes of monopolization.

The purpose of this article is to present a historical overview of the emergence and development of the economic categories «cooperation» and «integration». The main objective of the study is to present the historical aspects of the emergence of the processes of cooperation and integration in the context of the agro-industrial complex of Russia. The structure of this article is determined by the logical order of presentation of the historical stages of the emergence of the categories of «cooperation» and «integration» in our country. The scientific significance of this article lies in the implementation of a detailed study of the most important historical stages in the emergence and development of the processes of cooperation and integration in the Russian Federation.

### Keywords

Cooperation and integration, agriculture, prerequisites, forms of association, tasks of the state, factors.

Burtovaya N.V.

## NEW TECHNIQUES FOR ANALYSIS OF THE ECONOMIC VALUE OF THE ORGANIZATION

### Annotation

The modern VUCA world is stressful, constantly changing, with many challenges, a world in which huge amounts of information must be processed quickly and adequately. The changes that have taken place affect all aspects of the organization, including changing the need and



requiring a different quality of the information received during the analysis, which will be suitable for management decisions, and the existing analysis techniques can no longer fully satisfy these needs. The article proposes a new approach and new techniques for analyzing economic viability based on the needs of the organization in its provision and emphasis on individual characteristics that each organization must determine independently.

Keywords

Economic viability, scenario analysis, individual factors of the organization's economic viability, sustainable business development

Rudyaga A.A., Pavlenko G.V.

STATISTICAL ASSESSMENT OF REGIONAL RISK:

A MULTIDIMENSIONAL APPROACH

Annotation

The paper proposes a statistical assessment methodology of regional economic risk method based on the factor analysis. The source of initial data is the statistical compendium "Regions of Russia". The assessment includes 46 indicators aggregated into 11 blocks: budget system of the region; banking system of the region; finances of enterprises of the region; insurance system of the region; inflation; demography of the region; standard of living of the population of the region; security of life in the region; economic system of the region; entrepreneurship of the region; innovations in the region. The method includes two stages. At the first stage, a one-dimensional risk assessment is performed for each indicator separately using coefficients of variation. At the second stage, a set of integral indicators of regional risk is formed using factor analysis. The resulting indicators system can serve as a tool for supporting management decision-making. The method was tested on data for 2018. A special feature of the methodology is the macroeconomic character of the resulting assessment, which characterizes the risk as the development of regional economies disproportion. The universality and uniformity of the methodology make it possible to automate it and use it in the system of support for management decision-making at the regional and federal levels.

Keywords

Regional risk, factor analysis, the integral risk indicator.

Sharovatova E.A., Magomedova R.N.

THE CHOICE OF BUDGET PARAMETERS

IN THE TECHNOLOGY OF COMMERCIAL BUDGETING

Annotation

The purpose of the article is to study the technology of budgeting and to strengthen its economic effect for Russian business. In this regard, in the context of the classical budget technology focused on the determination of plan/actual deviations, the article reveals the possibility of strengthening the objectivity of information about deviations by using such a tool as budget parameters. Investigating the assessment of the impact of uncertainties on the quality of deviations, a number of budget parameters are proposed, divided into their external and internal components. Each of them is studied from the point of view of an information source for calculating parameters, as well as from the positions of their influence on the quality of the deviation assessment. In general, the methodology for selecting budget parameters is aimed at establishing the causal effect of economic uncertainties on the amount of deviations in the process of actual execution of adopted budgets.

Keywords

Budgeting technology, budget parameters, deviation management, economic uncertainties.

Kupriyanova T.A., Zykova T.B.

ACCOUNTING AND TAX ADMINISTRATION  
OF HOUSING AND COMMUNAL SERVICES ORGANIZATIONS

Annotation

The housing and communal sector plays an important role in ensuring the economic development of the state, since it includes a complex of economic sectors that create safe, convenient and comfortable living and the presence of people (consumers) in them, and ensures the functioning of residential and non-residential buildings, thereby ensuring both the quality of life of the population and comfortable conditions for business development.

The range of services provided by housing and communal services enterprises is quite extensive, and the demand for their services is constant. Therefore, more and more private companies are entering this market. And the question of the correct organization of accounting and tax administration is very relevant.

The authors reveal the specifics of the activities of housing and communal services enterprises, and also consider the features of organizing and maintaining accounting records at housing and communal services enterprises, depending on the form of management (management company or homeowners' association). The role of a properly organized system of accounting and tax administration in ensuring a stable financial condition of the enterprise is revealed.

Keywords

Accounting, taxation, housing and communal services, management company, homeowners' association.