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**THE REGULARITIES OF TECHNOLOGICAL ORDERS
SUBSTITUTION IN CONDITIONS OF INSTITUTIONAL X-MATRIX
DOMINATION IN RUSSIA**

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Scientific and technological policy of the Russian state has not yet led to the elimination of the technological gap between Russia and the West, which makes the identification and explanation of the laws of technological orders very relevant in our country. The novelty of the study is to identify the patterns of the relative development of technological orders in our country, orders in General and communal productions of their core, orders in our country and in the West, as well as to explain these patterns on the basis of the concept of support of communal productions by the Russian institutional structure.

Keywords: *technological order, X-matrix, institutional structure, communal production.*

**ECOLOGY OF MENTALITY AS A FACTOR OF SOCIO-ECONOMIC
DEVELOPMENT EFFICIENCY**

Y.I. Shorokhov

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The purpose of the article is to summarize the new approach to assessing the effectiveness of organizations. The author proves the directions of their development according to the indicators characterizing the state of ecology of mentality. It is shown that in the process of socio-economic development mentality plays the role of a link between the past, present and future. Scientific novelty consists in determining the ecology of mentality as a process and result of the interaction of virtual reality with the real economic activity of people. The state of ecology of mentality is characterized by the degree of its compliance with the complexity of technological processes and the dynamics of the competitive environment. The composition of the basic requirements for the mentality of managers and the staff of organizations depend on the state of the competitive environment. The article proves that the condition for the success of the organization is the managers and staff's awareness of the dependence of its state on higher levels, i.e. the need to harmonize the goals of the organization with the goals of the environment. The key condition for crisis-free development and prevention of global catastrophe is the formation of mentality at the noosphere level.

Keywords: *mentality, ecology of mentality, NTP, crisis, catastrophe, mentality of noosphere level.*

FUNCTIONAL AND COST ANALYSIS FOR BUSINESS PLANNING

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The article considers the methods of functional and cost analysis and mechanism of their introducing into existing business planning practice. The article proves that it is necessary to increase consuming value of a new product and eliminate excessive production costs. The author analyses the integration of functional and cost analysis and business planning that leads to competitiveness and higher investment. The scientific novelty of the proposed method consists in the expected synergetic effect of the joint use of methods of functional-cost analysis and the current practice of business planning. An urgent problem is the training of competent specialists in the FSA, able to fully disclose in the process of business planning the full potential of functional and cost analysis.

Keywords: *functional and cost analysis, business planning, investment, innovation, technology, business analysis, competitiveness.*

APPROACHES TO THE FORMULATION OF A STRATEGIC PLAN FOR THE COMPANY

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The relevance of the article is the need to introduce into practice the methods of strategic planning, which will allow enterprises to adapt to changing market conditions. The purpose of the article is to determine the mechanism of drawing up a strategic plan as a whole set of strategies presented in the form of a document. Scientific novelty of the research is the author's definition of the concept of "strategic plan"; the structure of the strategic plan taking into account all levels of strategies and their relationship; for each block of strategies the article considers specific types of strategies and criteria for their choice. The results of the study can be used in the development of strategic plans of enterprises of various activities.

Keywords: *strategy, strategic plan, composition and structure of the plan, classification and levels of strategies, corporate strategies, functional strategies*

THE FORMATION OF BRAND COMMUNICATIONS: AN INTEGRATED APPROACH

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The purpose of the article is to substantiate the need to build an effective brand communication with customers as one of the key resources for the formation of an intangible asset of the company. Scientific novelty consists in establishment of interrelation of a complex of the integrated brand communications and consumer value of the product offer of the company. The relevance of the topic is due to the high competition in the markets. The study identified the factors and trends in the development of modern brand communications. The article describes the technologies of development and implementation of the brand promotion program focused on the formation of a stable competitive position of the company.

Keywords: *brand communication, brand asset, promotion program, integrated marketing communications, competitive position.*

THE IMPACT OF TRANSNATIONAL CORPORATIONS ON THE REGIONAL ECONOMY

N.V. Novikova¹, E.V. Mazeina²

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The article highlights the amplification of the role of modern transnational corporations in the world economy and increase of their impact on the counties of their location as well as regional economy. The authors reveal the features of modern transnational corporations, forms and influence of capital exterritoriality on the regional economy. The article describes positive and negative effects of regional and country exterritoriality. The practical aspect includes the interrelation of transnational corporations activity and tax proceeds in regional budgets. The authors offer state regulation mechanism for business structures with the view of minimization of losses in regional economy.

Keywords: *TNC, regional extraterritoriality of capital, country extraterritoriality of capital, positive effects of TNC's activities, negative effects of TNC's activities, external business-structures, the importance of TNC*

MANAGEMENT OF THE AGRICULTURAL LAND IN RUSSIA: EXPERIENCE, PROBLEMS AND POSSIBLE WAYS OF THEIR SOLUTION

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The article investigates the practice of effective management of the agricultural land in Russia. It proves that the lands' condition, the qualitative level of their use, preservation and restoration have huge value for national social and economic development. The novelty of the research is the comparison of Russian and foreign experience of public administration of farmlands, the detection of most vital issues influencing effective use of the agricultural land on a scientific basis.

Keywords: *management, agricultural land, problems of management, supervision, monitoring, land management.*

INFORMATION SYSTEM OF HAY MAKING APPLICATIONS IN "AGRICULTURAL DEPARTMENT" OF VILUY DISTRICT OF THE SAKHA REPUBLIC (YAKUTIA)

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The article investigates the process of hay making applications registration on the basis of agricultural department of Viluy district of the Sakha republic. The purpose of the research is to optimize the process of hay making applications registration. The authors develop the information system of hay making applications accounting that help to collect, keep, process and analyze the data necessary for decision making in the area of department management. The system of data base includes some formats for users: 1) authorization, 2) new household registration, 3) information about the amount of hay, 4) data analysis. The introduction of information system of application accounting enables to improve accounting process, minimize labour costs.

Keywords: *information system, business process, agro-industrial complex, hay-making, tools.*

THE RUSSIAN MARKET OF RAW MEAT: SPECIFICITY OF FORMATION AND DEVELOPMENT ISSUES IN THE CONTEXT OF IMPORT SUBSTITUTION

O.V. Bogdanova

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The article investigates the specifics of formation and identification of development problems in the Russian market of raw meat, taking into account the totality of significant external factors (global instability in world and national economy). The scientific novelty consists in describing the essence, structure and characteristics of raw meat market functioning through the prism of " theory of systems ". the author makes a comprehensive analysis of the current state of the Russian raw meat market in terms of species structure, systematizes the basic features and problems of its functioning in the context of economic globalization. The article summarizes the main directions of the State regulation of the Russian meat-raw market under the conditions of accelerated substitution.

Keywords: *market of raw meat and meat products; agro-food market; agrofood sector; Government Regulation; food security of the Russian Federation; import substitution.*

KEY LONG-TERM GOALS AND TASKS OF ENERGY COMPANIES' BRANCHES

L.V. Kalimullin

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This article presents the results of analysis of the management models of energy companies' branches. The author determines the priority long-term goals and tasks for the development of branches. The goal of the article is to

systematize the priority views in the management of energy companies' branches. The key tasks of the branches are: improving production processes, increasing the economic efficiency of energy assets, introducing new technologies and modernizing production (including the use of digital and low-staffed technologies), accumulating non-productive functions at large branches, developing human resources, implementing sustainable development policies, as well as the generation and selection of ideas aimed at increasing efficiency and sustainable development on a long-term horizon (including the creation of a competency center by the accumulation and storage of energy). The results of the study are of practical importance for the management and shareholders of energy companies, authorities in charge of the energy sector and specialists in the management of energy companies and project management.

Keywords: *energy companies, branch, company value, goals, technologies.*

ANALYSIS OF THE STRUCTURE OF CEREBROVASCULAR DISEASES AND EVALUATION OF THE EFFICIENCY OF MEDICAL REHABILITATION IN THE TVER REGION

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The article considers the structure of cerebrovascular diseases and assesses the effectiveness of medical rehabilitation in the Tver region. The relevance of this study is determined by the fact that cardiovascular diseases firmly occupy a leading position in the overall statistics of mortality in the region. The authors analyze statistical data on the structure of cerebrovascular diseases and the level of disability in the Tver region. The research describes the system of medical rehabilitation of the patients with cerebrovascular diseases. The scientific novelty consists in the formation of a routing algorithm for patients with cardiovascular diseases, depending on the severity and possibilities of the rehabilitation potential, which significantly reduces the economic costs of the rational use of highly specialized beds.

Keywords: *mortality, stroke, heart attack, rehabilitation, economic efficiency.*

THE PROBLEMS OF TOURISM AND RECREATIONAL COMPLEX DEVELOPMENT ON RURAL TERRITORIES OF SAINT-PETERSBURG KURORTNIY DISTRICT

A.V. Kuchumov¹, E.V. Pecheritsa², A.V. Chaikovskaya³

The article considers the problem of housing development and sale of apartments built on rural territories of Saint-Petersburg Kurortniy district which have the status of recreational area. The authors highlight the illegality of housing development on these territories. The article offers to specify the legal status of the apartments that help to legibly define consumer properties and economic characteristics of such objects and enable to develop effective model of recreational area utilization.

Keywords: *hotel business, apartments, tourist and recreation complex, Kurortniy district of St. Petersburg*

COMPETENCE FORMATION: FROM ELEMENTARY TO HIGH SCHOOL AND PROFESSIONAL STANDARDS

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The article defines the succession of educational programs of different levels and compliance of the management program labeled 38.03.02 with the professional standards. The actual education problem nowadays is the succession principle implementation at different levels: elementary, secondary, vocational and higher education. This process demands the coordination of education and methodological activities, revision of some competences, compliance of professional standards demands. The novelty consists in defining the measure of succession principle implementation, compliance of educational methods. The article reveals the problems relating to the assessment of competence, inferiority in definition of estimated figures.

Keywords: *competence, professional standards, federal educational standards, management.*

ANALYZING STRUCTURE OF THE MOTIVATIONAL PROFILE OF UNIVERSITY INSTRUCTORS

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The paper aims to analyze the motivational profile of university instructors. Authors highlight and discuss the main components of motivational profile attempting to assess the significance of those components for the university teaching staff. Besides, they explore motives stimulating professional development of the university instructors. Scientific novelty of the article includes analysis of the interrelation between various motives, assessment of the mutual replacement possibilities and definition of prospective motivational effects. The authors consider the salary motivation factor as connected to work activities of the university teaching staff in the context of its potential impact on the profession.

Keywords: *motivation, motive, salary, professional growth, self-fulfillment, social relations.*

MENTORING AS AN ELEMENT OF THE STATE SUPPORT SERVICE MODEL OF NEW ENTREPRENEURS

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The article considers the practice of organizing mentoring when introducing entrepreneurs into start-up business, as an actual form of advisory support. The authors highlight the experience of the implementation of the project «The business lighthouse» in the Komi Republic, which is carried out at the Novice Entrepreneurship School and involves the transfer of knowledge and experience of mentors in the course of individual work with school

students to develop their scarce competencies, promote self-determination, enhance motivation entrepreneurship, the formation of sustainable social relations and business contacts.

Keywords: *mentoring, entrepreneur, service model of state support for entrepreneurs, professional development of entrepreneurs, mechanisms and tools for mentoring*

ACTORS EX ANTE И EX POST IN PROFESSIONAL LABOUR MARKET

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The article analyses how the labor market has changed for the last 17 years which enables to demonstrate the correlation between supply and demand in the labor market. The professional structure of Russian employees has significantly transformed for the last 20 years. The novelty of the article consists in definition and analysis of ex ante and ex post factors, professional labor structure influencing the state of Russian labor market. The authors describe possible trends in professional structure of labor market. The authors support institutional approach to the investigation of professional structure, highlight the systematization of factors, *ex ante* and *ex post* elements that enable to reveal existing problems and eliminate new ones.

Keywords: *employment, profession, mass professions, labor market, labor force.*

INTANGIBLE STIMULATION OF THE PERSONNEL OF THE EMPLOYMENT AGENCIES

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The article considers the issues of non-financial incentives for employees of employment agencies. Taking into account the tasks set at the state level to support employment of the population, this problem is currently relevant in the conditions of low wages of workers in the field of employment of the population. The authors analyze the regional regulations and modern practices, which help to identify the methods used to stimulate employees of employment agencies. Financial resources of employment agencies are limited and increasing productivity and employee loyalty is a key factor in an organization's success, employment agencies face the need to find other ways to attract and retain staff. One of the solutions, according to the authors, is the intangible stimulation of employees.

Keywords: *employment centers, non-material incentives for staff, material incentives for staff, inclusive growth, wages*

LABOR MARKET IN TRANSITION TO A DIGITAL ECONOMY: A REGIONAL ASPECT

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The article analyses the need to assess the state of the labor market in the transition to a digital economy. The article considers the main approaches to the concept of "digital economy". The recognition that the digital economy is based on digital technologies is common. The author makes a comparative analysis of indicators of the use of information, telecommunication networks and information technologies in households both in Russia and in the Penza region. The article investigates the labor market in the IT sphere, which shows that Russia is behind the number of foreign countries in the amount of IT specialists. There is a shortage of software developers. In order to solve this problem, it is proposed to increase the number of admissions of secondary and higher professional educational institutions in IT-specialties; adoption of measures aimed at reducing the outflow of talented young professionals from the region

Keywords: digital economy, IT specialists, labor market

BEST FOREIGN PRACTICES IN THE IMPLEMENTATION OF THE MECHANISM OF BENEFICIAL CREDITING OF AGRO-INDUSTRIAL COMPLEX IN EUROPE

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The agro-industrial complex (AIC) of Russia demonstrates a fairly stable development thanks to government support and the implementation of import substitution programs. However, competition in the food market is high, and agricultural risks remain significant. In addition, the President of Russia in his Decree "On the national goals and strategic objectives of the development of the Russian Federation for the period up to 2024" set the task of creating a highly productive export-oriented sector in the basic sectors of the economy, including the agricultural and industrial complex. In this regard, to adjust the strategy of the further development of the agricultural and industrial complex, the synthesis of the experience of the leading countries in the support of the agricultural sector is of particular relevance, which is the subject of the material of this scientific article. The article analyzes the best foreign practices of the agricultural support mechanisms implementation in Spain, Finland, Italy and Poland, measures of state in Spain, specificity of agricultural guarantees in Finland.

Keywords: agriculture, agricultural business, support, loans, subsidies

CONCEPTUAL APPROACH TO THE OPTIMIZATION OF THE STATE SUPPORT OF SMALL AND MEDIUM BUSINESS IN THE AGRARIAN SECTOR

A.A. Mandrova

The article identifies the factors affecting the development of small and medium businesses in the agrarian sector. The article analyzes the main conceptual approaches of modern authors, aiming at the stimulation of the effective development of the agricultural sector of the economy.

Scientific novelty consists in the method proposed by the author for the legalization of the activities of individuals who produce and sell agricultural products without registering as a small business entity. The author proves that the endogenous and exogenous factors that have been identified have the maximum impact on the dynamics of the development of small and medium-sized businesses in the agricultural sector. The article develops an algorithm for the actions that precede the development and implementation of the measures that stimulate the development of small and medium-sized businesses in the agricultural sector.

Keywords: *agricultural small business, development, state regulation, legalization.*

FORMATION OF THE COMPETITIVE STRATEGY OF THE ORGANIZATION

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The article investigates the complex model of different factors influencing the company and allowing it to develop its own competitive strategy. The authors highlight the necessity for each company to form its own competitive strategy. The quality of the strategy influences the performance of the company in the long run. The novelty of the research consists in forming a complex model considering various factors influencing the company.

Keywords: *strategic planning, potential partner, factors, competitive company.*

IMPROVEMENT OF CORPORATE RISK MANAGEMENT TECHNOLOGY THROUGH THE OPTIMIZATION OF THE ORGANIZATIONAL AND STRUCTURAL RISK MANAGEMENT MECHANISM

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Risk availability in the activity of free economic units aiming at maximum results is a part of their strategy and tactics. The purpose of the article is to analyze methods helping to improve the risk management process via the development of optimal structural and organization model. The authors highlight the development of corporate culture as a basic element of successful risk management. On the basis of prosperous business corporations the article describes a universal business model.

Keywords: *risk management, system, enterprise, organizational structure, corporate structure.*

THE DEVELOPMENT OF MANAGEMENT MECHANISM OF JOINT-STOCK PROPERTY IN COMPANIES WITH STATE PARTICIPATION

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The article investigates the features of management of joint – stock companies with state participation in order to develop an effective mechanism of joint-stock property management, which enables to increase the value and investment attractiveness of these companies. The article deals with the problems of management of joint-stock property in companies with state participation, the definition of the basic concepts and terms. The influence of corporate governance quality on management efficiency is also considered. The author offers the technique of the efficiency of management assessment. Based on the analysis, a promising mechanism for the management of joint-stock property in state-owned companies is proposed. The elements of scientific novelty are the substantiation of the dependence of the company's value on the quality of corporate governance, the development of the author's methodology for assessing the quality of management of joint-stock property in companies with state participation, the construction of a promising management mechanism.

Keywords: *joint property, corporate governance in companies with state participation, Directive, management mechanism*

FACTORS OF THE CAPITAL STRUCTURE IN INFORMATION TECHNOLOGICAL COMPANIES

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The aim of the article is to determine the factors that influence the formation of the capital structure of information technological companies. The authors analyze determinants of the capital structure such as internal factors that are dependent on the company's business strategy and external factors that are exogenous and potentially or actually affect it. The article highlights that the specifics of information technology industry stipulates the correlation of some factors with the debt shares in the capital.

Keywords: *capital structure factors, financial leverage of a company, determinants, equity, debt capital.*

COMPETITIVE ADVANTAGES OF RUSSIAN MINERAL FERTILIZER INDUSTRY

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For many countries and regions of the world, the problem of hunger has become even more acute and commodities such as mineral fertilizers are becoming an important aspect of the country's food security. Companies producing mineral fertilizers make a significant contribution to solving this problem. Russian producers of mineral fertilizers are active participants in the global integration process, supplying millions of tons of nitrogen,

phosphate and potash fertilizers to various countries of the world every year. The purpose of the article is to analyze the state of the mineral fertilizer industry in Russia and determine the competitive advantages of its development. Scientific novelty consists in identifying the strengths and weaknesses of the Russian industry of mineral fertilizers. The article analyzes the Russian market of mineral fertilizers according to segments and key players and reveals the main trends of the Russian and global mineral fertilizer markets as well as the problems and prospects of the domestic market.

Keywords: *mineral fertilizers, export, import, competitiveness, mineral fertilizer demand, market segments.*

THE ROLE OF FORMING PROFESSIONAL ORIENTATION OF THE STUDENTS FOR THEIR SUCCESSFUL CAREER

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The article makes a theoretical analysis of the essence and structure of the concept of "professional orientation of the individual." The relevance of the study is determined by the problem of professional self-determination of bachelors, focused on specific types of professional activity, based on the needs of the region's labor market. The author analyses the features of the formation of the professional orientation of bachelors. The article highlights the role of professionally significant personal qualities for the successful formation of a professional orientation. It is proposed to continue the work and develop an appraisal apparatus, allowing to identify the formation of professional orientation in bachelors. The scientific novelty consists in using the accumulated scientific experience in the process of implementing the variable part of the bachelor's degree program.

Keywords: *professional self-determination, professional orientation, professional-oriented personality qualities.*

MODERN CHALLENGES FOR THE REGULATION OF THE LABOR MARKET OF SCIENTIFIC WORKERS OF BELARUS

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The relevance of the research is caused by need of maintaining the national personnel scientific potential as most important factor of economic growth and ensuring national security and competitiveness. The article analyses the identification of modern calls for state regulation of labor market of scientists of Belarus on the basis of the analysis of dynamics of the indicators characterizing this market. On the basis of the analysis of the statistical and other digital data reflecting dynamics of indicators of labor market of scientists of Belarus the author makes the conclusions about deterioration in quantitative and qualitative characteristics of personnel scientific potential of Belarus, decrease in interest of youth in receiving postgraduate education, lack of worthy compensation in the sphere of science. It creates threats for providing the work offer of scientists at the sufficient level in the medium and long term. The novelty of work consists in identification of a number of calls for state regulation of the Belarusian labor market of workers of science at the present stage. Modern calls

demand carrying out the state policy directed to the improvement of quality of the institutional environment of this market.

Keywords: *labor market, scientists, state regulation, modern challenges, wages.*

**THE RESPONSE
ON THE ARTICLE BY LEBEDEV KONSTANTIN NIKOLAEVICH
"COUNTED (ACCOUNTING) AND ODD (PLANNED) ECONOMIC ANALYSIS
IN THE MIRROR OF ECONOMIC THEORY"**

T.N. Fedorova¹, T.M. Kozlova²

^{1,2}Tver State University, Tver

The purpose of the response is to focus the attention of researchers on the current problems of the of economic analysis development, interpretation of its place and role in the enterprise management system at the current stage, assessing the effectiveness of economic analysis and directions for its further development in a market economy.

Keywords: *economic analysis, analysis of the economic activity of the enterprise*

THE PROBLEM OF FOOD SECURITY IN RUSSIA

A.V. Romanyuk

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Changes in geographical policy, weather conditions in agriculture, social and economic situation in the country arouses anxiety among the population. specialists worry about the capability of appropriate provision with quality and safe food products. it implies the existance of the actual problem of food security in russia today. the author reviews the study "Food security in russia: the past and present" written by Khadgimurat Umatgireevich Belkharoev, Phd in juridical sciences, associate professor. the aim of the research is to reveal the results of the work which have scientific novelty. the author raises some disputable questions on the topic.

Keywords: *food security, food security levels, legal regulation of food security*

**EFFICIENT MANAGEMENT OF STATE PROPERTY AS A FACTOR OF
THE ECONOMIC DEVELOPMENT OF THE COUNTRY**

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The article considers approaches to improving the management of state property while ensuring the balance of interests of its owners, society and the state. The purpose of the study is to assess and determine the conditions for the application of various methods of state property management. The study is based on a phenomenological philosophy and a deductive approach, when expert opinions are used as basic data, and the general scientific

principles of property management theory are applied to a specific object (state property). The scientific novelty of the results obtained consists in establishing the relationship between the effective management of state property and the formation of factors of the country's economic development.

Keywords: *state ownership, property, management, efficiency, factors of economic development*

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EVOLUTION OF THEORETICAL VIEWS ON TECHNOLOGICAL UNEMPLOYMENT: FROM VESPASIAN TO THE GREAT DEPRESSION

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Moscow

One of the main signs of the present situation is an intensive development of the engineering technologies involving cardinal changes in ontology of the person including a possibility of replacement of human jobs with cars. The purpose of work consists in carrying out the chronological analysis of economic category "technological unemployment" and determination of its features at various stages of economic life of society. The scientific novelty consists in a research of transhistorical "technological unemployment" which is not "abstractness", and the real fact, at least, for a number of the states. This process can proceed unevenly and potentially conceal in itself substantial negative effects, especially during social and economic crises in the state.

Keywords: *technological unemployment, productive forces, labor-saving technologies, cars, luddites, economic crisis.*

ETHICAL AND METHODOLOGICAL PREMISES OF POST-NON-CLASSICAL ECONOMIC SCIENCE

O.V. Nifaeva

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The aim of the article is to analyze and work out some suggestions for economic methodology improvement in connection with ethics. The author substantiates the necessity to appeal to ethics as a methodological basis of economics. This way needs the scope and disciplinary ontology rethinking. Within the framework of humanistic paradigm the article points out some characteristics of post-non-classical model of man and ways to improve the concept of economic rationality. In order to eliminate the dichotomy of individualism and collectivism the author suggests the principle of methodological humanism. Ethical and methodological premises of economics, considered in the article, can form a basis for post-non-classical scientific revolution in economics.

Keywords: *economic methodology, ethics, ontology, humanistic paradigm, scientific revolution.*

STRUCTURE OF INCENTIVES OF LOCAL SELF MANAGEMENT IN RUSSIA: THE PROBLEM OF LOCAL BUDGETS EQUALIZATION

V.P. Fedorov

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The article considers the problem of economic incentives of local government existence. The relevance of the research consists in the imperative need of the of local government analysis from the position of the economic theory. The research objective consists in a formulation of conditions which make a basic barrier against emasculation of its contents. The author investigates the newest trends of this institution development. The article offers the balanced model of transformation for the optimization of incentives structure. The novelty of the put-forward provisions consists in attempt to coordinate revenues of municipalities and their changed basic structure which allows to minimize rational scales of alignment of fiscal capacity with the purpose to create the system of effective incentives.

Keywords: local government, incentives, budget.

FINANCIAL STRATEGY OF COMMERCIAL BANKING: INSTRUMENT FOR CONTROL, PERFORMANCE EVALUATION AND ENSURING DEVELOPMENT

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The goal of the research is to study the possibilities of evaluating the financial strategy of banking based on confrontation among competing banks. This article describes the essence of the financial strategy in banking, discloses indicators evaluating the economic effect of management decisions. Financial strategy is considered as a part of generally integrated strategy of banking and its financial strategy, which are interrelated and their goals and results should be complementary. The article investigates some approaches to evaluating the effectiveness of a bank's financial strategy; explains the advantages of evaluating the effectiveness on the basis of risk-adjusted return on capital in relation to return on equity. The authors propose methodology for evaluating the financial strategy based on a comparison of performance indicators and strategy elements among competing banks, through a combination of different rating models.

Keywords: financial strategy, bank, strategy management, EVA, RAROC

INNOVATION POLICY AND SYSTEM TRANSFORMATION: IN SEARCH OF A NEW MODEL OF MACRO-STRATEGIC PROGRAMMING

B.D. Matrizaev

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The aim of paper is to concretize the objectives of systemic innovation policy in terms of regulatory policy and analysis. Based on the results of systematic research, we divide the tasks into four areas: focus, experimentation, requirements formulation, and coordination and training.

We link the challenges in these four areas to three common features of innovation systems: the interests and capabilities of participants (actors), the community (networks), and institutions. The results are used in the case study of strategic innovation programs of the most successful innovative countries of the European Union.

Keywords: *innovation policy, system transformation, strategic programming, actors, communities, institutions.*

DIGITAL PLATFORMS AS A TOOL FOR EFFICIENCY ENHANCEMENT IN THE SYSTEM OF STATE PROCUREMENT IN RUSSIA

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The paper analyzes the prospects of implementation of digital platforms as a tool of interaction between participants of the system of state procurement. Implementation of digital platforms represents a further stage of the digitalization of the state procurement system. The article demonstrates that now Russian state procurement market meet the organizational requirements for implementation of digital platforms but the lack of legal regulation hinders their use. The authors formulate requirements for operators of digital platforms in the system of state procurement. Scientific novelty of the present research consists in the following results: the use of digital tools in the system of state procurement should be based not only on innovative technological tools, but also on organizational innovations; it is recommended to ensure constant presence of potential suppliers on the platform; operators of platforms should ensure preliminary check and selection of potential suppliers. It would decrease transaction costs of cooperation between the state and private suppliers and simplify the access of small companies to the system of state procurement; digital platforms of state procurement could ensure a partial financing of suppliers; transparency of the digital platforms of state procurement could be based on blockchain technology.

Keywords: *digitalization, digital platforms, state procurement.*

THE INTRODUCTION OF INFORMATION AND COMMUNICATION SYSTEMS IN PUBLIC ADMINISTRATION BASED ON SERVICE-ORIENTED APPROACH

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The modern stage of development of public administration and digital economy exacerbates the importance of modernization of approaches to the proper satisfaction of local governments, as well as their institutions, enterprises and organizations and the needs of members of territorial entities in affordable and quality public services. The article investigates the

need to eliminate the discrepancy between the current state of information support activities to provide services to local governments and the conditions prevailing in the development of the information society. The lack of complex scientific developments requires sound approaches to the formation of a comprehensive marketing information and communication system for public administration. The aim of the study is to develop a theoretical justification of the information and communication system mechanism in public administration. The scientific novelty of the study is the application of a service-oriented approach to public management using marketing tools to assess the quality of services and customer satisfaction, taking into account the ongoing convergence of three areas (communications, computing and information storage) and modern information and communication technologies, which will meet the needs of the population in affordable and quality services.

Keywords: *public management, service-oriented approach, information, marketing, service.*

QUALITY ASSESSMENT OF MUNICIPAL FINANCE MANAGEMENT

O.S. Chernikin

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The article defines the role of financial management when forming the program budget. The scientific novelty consists in the role of the principles of the budgetary system. The program budget is formed under the influence of a number of external and internal factors by means of certain tools, such as, state programs, the state task for rendering services for subordinated institutions, financial management, the open budget for citizens, initiative budgeting (the program of support of local initiatives), the interbudgetary transfers. The author shows the role of financial management for municipal finance assessment on the example of the budgetary system of the Tver region. The article describes the directions and indicators of municipal finance management and shows the continuity of financial management indicators at the federal level, at the level of territorial subject of the federation and the level of a municipal unit.

Keywords: *principles of the budgetary system, financial management, efficiency of the state program*

THE MODEL OF DIGITAL TRANSFORMATION MONITORING IN PROJECT IMPLEMENTATION IN THE REGIONAL PUBLIC MANAGEMENT

M.V. Tsurkan

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The relevance of the article is caused by the necessity to use information technologies and digital methods during the project implementation monitoring process, taking place in the regional public management system. The objective of this paper is to develop the pattern in order to carry out efficient digital transformation for project implementation monitoring in the regional public management. By modeling this pattern one should take into

account the classification of project implementation theoretical aspects, as well as the practical involvement of information technologies into the process of monitoring in Russia at regional level. The article clarifies the notion of «monitoring» in the area under study. The study identifies the practical use of information technologies during project implementation monitoring in the regional public management, discusses best practices and two most common solutions. The author defines requirements for project information management system, employed to monitor regional projects, aimed at preserving national interests. The paper elaborates a flexible pattern in order to carry out digital transformation of project implementation monitoring in the regional public management. This pattern considers process phasing and the need to make transition from technological transformation to the digital one. The author distinguishes between technological and digital kinds of transformation, proposes mathematical inequation that should be maintained, if the transition to the digital transformation of motoring is carried out. **Keywords:** *effectiveness, efficiency, municipality, interbudgetary transfer, leveling.*

SMALL PRODUCTION ENTERPRISE: PARTICULARITIES OF THE ORGANIZATIONS OF THE ACCOUNTING THE EXPENSES

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The purpose of the article is to analyze the influence of specifics of manufacturing enterprises in small business on creation of accounting of production costs, the analysis of a regulatory framework of accounting expenses included in product cost, works, services depending on organizational and technological features of small enterprises. The scientific novelty of the received results consists in representation of the features of small manufacturing enterprises management which are expressed in the high cost of obtaining information for adoption of management decisions that causes integration of accounting, tax and statistical accounting. It is revealed that, despite the opportunities given by the legislation to the workers who do not have basic education (heads, other officials), to conduct accounting it's necessary to have the expert of high professional level. The offered division of small manufacturing enterprises into two groups: with simple production, but quantity of the facts of economic life more than thirty within a month, and the difficult production consisting of several stages (stages) it is necessary to use at creation of accounting of production costs, the choice of synthetic accounts of accounting, formation of accounting policies.

Keywords: *small businesses, particularities, management, data ware, accounting, expenses, normative-legal regulation, development.*

DIGITAL TECHNOLOGIES AND PROSPECTS OF DEVELOPMENT OF THE POWER GRID COMPLEX IN RUSSIA

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The article considers topical issues of digital technologies development in the Russian power complex. Reliability, safety, quality and availability of the electric power, impact on the environment remain key problems of functioning of a power grid complex. The authors present empirical data of development and standard ensuring regulation of power grid economy of the country. The aim of the research is to disclosure the results of reforming and prospects of development of power industry. Introduction of intellectual networks will allow to increase the quality and reliability of power supply, to solve financial and economic problems of a network complex without growth of tariffs and additional load of consumers. It is proved that digitalization of a power grid complex should be carried out on the basis of full-scale modernization of electrical power objects, replacement of economically inefficient outdated equipment by innovative, maintaining the principle of intellectual power supply systems of Smart Grid. Materials of article are of practical value for workers of electrical networks and specialists of the electrical power industry, bodies of regulation of an electrical power system at justification of investment and tariff policy.

Keywords: *power grid complex, intellectual networks, digitalization, distributive generation, Smart Grid.*

LIFE SCIENCE INDUSTRY IN MODERN EUROPE

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Under the influence of digital transformation, the Life Science industry in Europe is moving towards a meta-industry development strategy. Traditional approaches to the industry stop working and give a way to a technologically-oriented approach. The purpose of the study is to substantiate the structural features and the latest trends in the development of the Life Science sector of the European economy on the basis of a meta-industry methodological approach. The article reveals the essence of the new production model of the European Life Science industry: «R & D as the main production». The main characteristics of the new business model of the industry include the introduction of technologies that promote the development of personalized medicine; building complex technological network chains, as well as a focus on patients and regulators as partners. The authors substantiated the key role of the financial support mechanisms of the European Union institutions in the development of the latest innovative local organizational structures: innoparks, bioincubators, etc.

Keywords: *Life Science industry, Europe, meta-industry, innovative local organizational structures, research and development.*

PROBLEMS, RISKS AND DEVELOPMENT PROSPECTS OF CITIES OF DIFFERENT TYPES

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The article considers advantages and disadvantages of the vital activity of the population in cities of different types, the socio-economic risks in the development of large, small and single-industry towns. On the example of 9 cities of the Central and North-West Federal Districts, the authors show the role of regional capitals in the socio-economic indicators of regional development. The scientific novelty consists in substantiating the

differences in the contribution of regional capitals to the main socio-economic indicators of regional development, in systematizing risks in the development of cities of different types, focusing on the necessity of intensification of activities of the state for the conservation of different settlements on the territory of the country, ensuring the integrity of the socio-economic space.

Keywords: *regional capitals, large cities, small cities, single-industry towns, socio-economic risks, state, social and economic space.*

CORPORATE SOCIAL RESPONSIBILITY AS A FACTOR OF RURAL TERRITORIES DEVELOPMENT CHUVASH REGION

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At present, corporate social responsibility is developing both within the organization and in relations with society. Despite the development of state support for the agro-industrial complex, the socioeconomic, technical, cultural, domestic, demographic and other problems of the village have recently escalated. The future of rural areas depends on how quickly these problems can be solved. In our opinion, their comprehensive solution is significantly determined by the activities of modern socially responsible organizations of the agro-industrial complex, since they are interested in their own development and profitability on the terms of stability. The aim of the study is to develop activities that will enhance the role of corporate social responsibility in the development of rural areas. In this study, an analysis of the state of social responsibility in agribusiness was conducted, and factors that adversely affect the development of rural areas were identified and described. Proposed measures to support the social responsibility of agricultural enterprises, which will contribute to the development of rural areas.

Keywords: *corporate social responsibility, state support, rural areas, agricultural enterprises.*

APPROACHES TO INDICATORS SYSTEM FORMATION FOR ASSESSING THE POTENTIAL OF INNOVATIVE TOURISM CLUSTER CREATION

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The article is devoted to the actual problem of regional development — the formation of a system of indicators to assess the potential of the innovative tourism cluster. This assessment is aimed at identifying the advantages of creating cluster structures in the territory of a particular destination, motivating business representatives to participate in the cluster structure, preventing inefficient spending of budget funds to support the formation of the cluster, to reduce the risk of cluster development. To achieve this goal, the article analyzes the prerequisites for the creation of tourism clusters in the Russian Federation, as well as existing approaches to assessing the potential of the cluster. It is established that there is no unambiguous approach today. In the context of the

work the author investigates the following approaches: approach that focuses on assessing the potential of creating a cluster through the assessment of tourist attractiveness of the region, resource, complex and factor approaches. The author proposes a system of indicators to assess the potential of the innovative tourism cluster, taking into account the most important, from the author's point of view, indicators.

Keywords: *cluster, innovative tourism cluster, potential cluster*

ASSESSMENT SYSTEM OF BEST AVAILABLE TECHNIQUES AS AN INSTRUMENT OF THE ENVIRONMENTAL INDUSTRIAL POLICY IMPLEMENTATION IN RUSSIA

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The article suggests approaches to forming the system of Best Available Techniques (BAT) assessment based on the analysis of the international and national experience. This system is considered as an instrument of the environmental industrial policy implementation in Russia. The interrelatedness of the objectives of BAT identification at the sector level and their assessment at the installation level is demonstrated. The author highlight the necessity of forming the society of BAT experts.

Keywords: *environmental industrial policy, Best Available Techniques, resource efficiency (BAT), BAT identification, assessment system, assessment criteria, BAT expert society.*

STATISTICAL METHODS IMPLEMENTATION FOR THE ANALYSIS OF DYNAMIC SETS FOR INVESTIGATION OF SOCIAL AND ECONOMIC ROOTS OF POVERTY

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The article investigates the roots of population poverty which is a global phenomenon in modern economies. The author analyses different approaches to the definition of poverty existed in the world. The research highlights the necessity of international and regional poverty statistics relevance. The aim and novelty of the article is in an attempt to operate official statistical data (at the example of the Russian federation) with the view of monitoring and in the future developing national policy of poverty elimination. The author uses the method of comparing some dynamic sets according to regions. The article highlights the method of temporary set extrapolation on the basis of the revealed trend obtained through analytic equalization.

Keywords: *population poverty, minimal standard of living, dynamic sets, statistical data, forecast*

CONTINUITY IN EDUCATION

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The rapid development of society, the ever-changing state of the labor market dictate new requirements for the training of specialists in all areas of professional activity. That is why it is necessary to form an optimal model of the educational process, which contributes to the professional formation of the individual and the development of professional competencies of students. Continuity, integration, innovation are the main characteristics of the trends of modern continuing education. The purpose of this study is to consider the problems associated with the introduction of competence-based approach to education, ensuring continuity between levels of education, joint work of specialists with training in various fields. The novelty of this study lies in the fact that the article analyzes the issues of continuity of education in the system of "school-College-University", identifies shortcomings in the functioning of this system and proposes a possible solution to this problem at the Institute level.

Keywords: continuity of education, multi-level education, consistency, integrative department

CURRENT STATUS AND TREND OF DEVELOPMENT ON THE RUSSIAN MARKET OF BREAD AND BAKERY PRODUCTS

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The purpose of the article is to analyze the specifics of formation and identification of development problems on the Russian market of bread and bakery products, taking into account the totality of socially significant factors in the field of healthy nutrition. The scientific novelty consists in a comprehensive analysis of the current state and tendencies of development in bakery production in terms of its specific segments. The authors highlight the advantages of using artichoke powder in the bakery industry, which helps to improve the quality and expand the range of baking products.

Keywords: market of bread and bakery products; food security of the Russian Federation; Jerusalem artichoke; quality bakery products.

PARAMETERS OPTIMIZATION OF THE SYSTEM OF DIRECT TRANSFER OF PREPARED MATERIALS FROM TRANSPORT TO PRODUCTION

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The article discusses the main aspects of the problem of optimizing the parameters of the system for the direct transfer of prepared materials from transport to production. The authors present conceptual scheme of the approach to the formation of the base for choosing the most efficient scheme for providing technological units with prepared materials. The scientific novelty consists in the development of principles for optimizing the parameters of the

system directly (through operational bins) supply of prepared materials from transport to production. The authors propose a mathematical model for optimizing system parameters. The research describes the results of the selection of its optimal parameters.

Keywords: *direct-through system of operational material supply bins, transportation, production, mathematical model of parameter optimization.*

DAWN OF THE DIGITAL ECONOMY IN MODERN RUSSIA

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The article is devoted to the analysis of innovative activities in the field of economics, the implementation of electronic commerce. The article highlights modern development trends in case of the adoption of the bill on the isolation of the Internet in the Russian Federation. The research reveals an impact of illegal online business activities on users, financial, technical and moral aspects. The article considers today's popular methods of telephone communication, online banking, its security and confidentiality. The problem of gambling addiction is revealed, which is especially acute for young people. The article describes the idea of the prospects for the development of the economy in the digital environment.

Keywords: *innovations, digital economy, security, Internet, fraud.*

CONTRADICTION BETWEEN THE LACK OF MONEY FUNCTION IN GOLD AND THE EXISTENCE OF GOLD AND FOREIGN EXCHANGE RESERVES

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The purpose of the article is to show distinctions among the real money, token money and paper money as non-convertible into gold, that is turned into debt obligations; to reflect the lack of money function in gold, its transformation into goods; to explain preservation and growth of volume of gold in reserves of the countries. The scientific novelty consists in the proof of the bases on which gold is included into gold and foreign exchange reserves of the countries though it does not represent a universal commodity equivalent now, does not perform functions of a measure of value, currency and payment.

Keywords: *goods, money, gold, gold and foreign exchange reserves, debt obligations, commodity equivalent, sign of cost, sign of money, properties of gold.*

DETERMINING THE FIRST LEVEL RISK FACTORS ALGORITHM DEVELOPMENT FOR THE ENTERPRISE INVESTMENT VALUE MODEL

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Samara National Research University, Samara

Value-based management conception, which appeared at the end of the 20th century, is being performed in companies which are situated in countries with developed economies. The variety of choice of models for determining

enterprise value and their adaptation often delay the practical application of this concept in Russia. This article considers the investment value as a method of evaluation enterprise effectiveness, which could be applied in the current economic situation to both public and non-public enterprises. The conducted sensitivity analysis allows to identify risk factors which have the main impact on the investment value. Key risk factors have been identified among cash flow, discount rates and the expected rate of growth of cash flow in the post-forecast period. This algorithm provides an opportunity to assess the management and enterprise effectiveness, as well as make the necessary corrections to the current economic policy and develop activities in order to increase the enterprise value.

Keywords: *risk factors, investment value, cash-flow, discount rate, value-based management.*

CLUSTER OF COAL CHEMISTRY IN DONBASS: OPPORTUNITIES AND PROSPECTS

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In the situation of critical state of economy, economic blockade and budget deficit the problem of effective management mechanism implementation becomes very urgent. Such mechanism should be based on the principle of the ability of participants to reach the level of self-organization and self-repayment in innovative process. In the world community, this mechanism is reflected in the creation of integrated (network) systems; the most actively used form of network systems is the cluster. The purpose of the article is to identify options for strategies for the integration of scientific, industrial, educational institutions into clusters. Scientific novelty consists in identifying a possible cluster of coal chemistry and proposing a possible end product.

Keywords: *territorial development, innovation infrastructure, mechanism for interaction, cluster, coal chemistry.*

SYSTEM ANALYSIS OF THE REGIONAL INDUSTRY STRUCTURE AND FACTORS INFLUENCING ITS EFFICIENCY

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The article discusses theoretical aspects of the application of the system analysis methodology for the study of the industrial structure of the region in order to optimize it. The article identifies key factors of different nature, affecting the efficiency of the regional industry structure. Taking into account the influence of these factors it is necessary to determine the optimal structure of industry in the region, to bring it in line with the requirements of the times and the innovative way of economic development. To determine the impact of factors, it is advisable to apply the method of correlation and regression analysis. Baseline data for analysis, as a rule, are publicly available on the websites of state statistics. In addition, it is possible to obtain the necessary information for analysis and subsequent modeling of the region's industrial structure by conducting surveys of the management of industrial companies and representatives of executive authorities responsible for the economic development in the region. The

system analysis of the regional industry structure, including factor and correlation analyzes, is an obligatory stage, anticipating the modeling of the effective industry structure of the region.

Keywords: *regional industry, industry structure, industry affiliation, system analysis, factor analysis*

EVALUATION OF THE EFFECTIVENESS OF LAND ADMINISTRATION IN THE REGION

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The article deals with the calculation of the overall efficiency of land management in the region, taking into account the types of private efficiency, based on the relative values of the evaluation indicators, as well as based on the use of the method of sociological research of public opinion. Land resources are the most important object of management in the General economic system of any region. Of course, in order to assess the overall effectiveness of land administration, it is necessary to rely on different methods and techniques of analysis of the management system in general, and in each individual region in particular. Therefore, for the most complete and objective assessment of the effectiveness of land management in the region one should consider different approaches to activities aimed at the rational use of land and as a consequence, the maximum benefit from this use. Approaches to assessing the overall efficiency of land management in the region can be determined by some types of private efficiency, for example, economic efficiency and management effect, social efficiency, information efficiency, environmental efficiency, socio-political efficiency, etc. The aim of the study is to determine the effectiveness of the management of regional land resources for different types of efficiency, based on public opinion.

Keywords: *land resources, management, sociological research, public opinion*

MODELING SYSTEM ASSESSMENT CONTROLLING IN THE CORPORATE ENVIRONMENT

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The development strategy of corporate structures should be developed on the basis of improving the concepts of strategic management, which have a significant impact on the economy as a whole, affecting public and state interests. The lack of well-developed mechanisms for managing large organizations reduces the level of investment attractiveness for domestic businesses, so Russian corporate structures need to introduce and use controlling as a support system for managing an organizational structure. The novelty of the research consists in the development of mechanisms for internal audit, control and risk management, as the most important areas for improving the efficiency of corporate controlling. The aim of the study is to develop approaches to assess the effectiveness of the mechanism of internal

audit, control and risk management based on the use of a system of performance indicators.

Keywords: controlling, modeling, evaluation system, audit, control

TO THINK GLOBALLY, TO WORK LOCALLY ...

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The article considers questions of "great enrichment", growth of richness of society on a global scale within more than two last centuries. Development of human freedom and the related ethics and innovations act as the main resources of this process. The actual problem relates to "great transformation" in communication which restarted working in a digital form in favor of anew quality of human freedom. In the course of "glocalisation", a further step to the development of local economies and public space the author sees a new paradigm of the future. The article offers new possible view on such concepts as globalization, the capital, ethics and others.

Keywords: *community, freedom, willfulness, arbitrariness, ethics, capital, innovation, evolution.*

DEFINITION OF THE CONCEPT "BUSINESS PROCESS": ONTOLOGICAL LEVEL

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The study focuses on the autonomy of economics and management, as well as the incompleteness of the theory of the firm in general, and the theory of the business process in particular. The purpose of the study is to overcome the cognitive gap between the achievements of economics and the real needs of the management at the example of identifying the main objects of the ontology of the business process. Recently in management consulting the rule-resource bundle has been widely used as a key metaphor for analyzing the structure of a business process. At the same time, the theory of strategic management pays a little more attention to "resources" than the "rules." The study confirmed the hypothesis of the inseparability of rules and resources in both economics and management. Within the framework of the general social analysis, E. Giddens's the Theory of Structuration is discusses.. The Theory contains "rules" and "resources" as the basis of the ontology of social theory. The ontological level of the business process of an enterprise is investigated on the basis of the interpretation of "rules" and resources "as economic forms.

Keywords: *the ontological level of the business process, the theory of strategic management, management consulting, E.Giddens's the Theory of Structuration, rules-resources*

THE PROBLEM OF STATUS IN ORGANIZATIONAL MANAGEMENT

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The article makes systematization and conceptual generalization of the findings obtained within research of status in various human groups and give an integral view of this big phenomenon of organizational life. The authors highlight that the status of an individual significantly influences his interaction with other members of the organization, he works in and therefore can be of use as an efficient instrument of management. The authors formulate a series of concrete practical guidelines coming from the analysis performed.

Keywords: *status, status structure*

CLASSIFICATION OF MANAGEMENT DECISION-MAKING METHODS IN THE CONTEXT OF CRISIS MANAGEMENT

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The purpose of the article is to review the content, opportunities, advantages and disadvantages of the main groups of diagnostic methods used in making management decisions in a crisis management environment, including: methods for the qualitative assessment of the probability of a company's bankruptcy; discriminant analysis models; logit models and their uniformity; neural network models; combined diagnostic models for bankruptcy of companies; sectoral and country models of diagnostics of bankruptcy of enterprises. It is shown that the considered models have a different level of potential and unequal level of methodical study.

Keywords: *quantitative methods, qualitative methods, management decision making, crisis management.*

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SUBJECTIVE FORMS OF CORPORATE CAPITAL IN THE CONTEXT OF THE THEORY OF PERSONIFICATION

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A distinctive feature among many factors of successful development of corporate capital in the modern economy is the possession of high-quality subjective potential. The subjective existence of corporate capital in the conditions of technological, financial and socio-economic transformations associated with them implies an adequate response to the emerging changes in the external environment of existence and activation in its internal environment of transformations that make a significant contribution to the overall results of the Corporation. In the light of the achievements of political economy, it is necessary to recall the epistemological potential belonging to by the theory of personification, which arose on the methodological platform of Marxist theory. Its capabilities are necessary in the study of subject forms of corporate capital and their potential in the process of technological transformation.

Keywords: *subject forms of corporate capital, economic relations, personification, technological transformations, development.*

RISK-ORIENTED APPROACH TO INTERNAL AUDIT:

EXPERIENCE AND PROBLEMS

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The research discusses the problems of internal audit of contemporary organizations. The authors highlight the risk-based approach to internal audit. The development of the risk-based approach requires a detailed study of the specifics of the organization. The authors provide the flowchart of the risk-oriented approach to the control of business process of execution of the order on operation of special equipment within internal audit. The study defines the content of the audit procedures at each inspection stage and proposes the method of assessing the potential risks in the implementation of the business process known as “operation of construction equipment of the organization”. The authors describe the working model of risk-oriented internal audit for this specific business process. The research results are explicitly industry-based and can be applied in the company’s economic activity in the relevant field.

Keywords: *internal audit, risk-based approach, business process*

MODERN METHODS TO ASSESSING THE COUNTRY'S INVESTMENT CLIMATE: OPPORTUNITIES AND DISADVANTAGES

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The article highlights the particular urgency of the problem of diagnosing the investment climate as part of the strategy for ensuring the economic security of the country. The purpose of the study is to review current assessment methods of investment climate and identify the most promising for forming the basis for the development of qualitative assessment methods. According to the study the authors reveal the advantages of the complex AVS matrix method, based on the matrix approach. The research points out that the disadvantages in other techniques can be minimized within this algorithm. The changing investment sphere implies constant monitoring of the factors determining it. The scientific novelty of the study is to substantiate the feasibility of diagnosing the factors that shape the investment climate both from the aspects that contribute to the inflow of investment, and from the barriers that prevent the attraction of serious financial investments in the economy of any level (national, regional, local).

Keywords: *investments, investment climate, investment climate assessment techniques*

STABILITY OF THE SECTORAL STRUCTURE AND SPECIALIZATION OF THE ECONOMY OF THE REGIONS IN THE CENTRAL FEDERAL DISTRICT

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The identification of patterns of economic development in the regions of the country is a major topic of scientific and applied importance. The purpose of the article is to show the spatial differences in the dynamics of the sectoral structure of the economy of the regions of the Central Federal District in 2005–2016 using traditional and additional structural criteria. The main element of scientific novelty is the idea of the sustainability of the sectoral structure of the regional economy as a process of returning to the dominance of historically

established branches of specialization - manufacturing (Center) and agriculture (Chernozem).

Keywords: *types of economic activity, regional asymmetry, branches of specialization, regions of the Central Federal District, regions of the Center and Chernozem.*

ANALYSIS OF CURRENT TRENDS AND GROWTH POINTS OF NON-COMMODITY EXPORTS OF REGIONS

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Export development on both a regional and a country-wide scale is the cornerstone of a sustainable economy. At the same time, it should be understood that export development should take place as widely as possible and differentiated by industry, country, structure and volume of supplies. This will reduce export risks to an acceptable level of predictability and control. In the absence of exports development of complex products of high-tech industries, it is impossible to fully integrate them into the world economic space, to effectively develop the country and its territories, and therefore to carry out strategic tasks to accelerate the growth rate of the economy. The main purpose of this study is to analyze the main trends of export of the Kursk region in dynamics for five years (from 2013 to 2017). The study uses methods of vertical and horizontal analysis, multidimensional comparisons, structural analysis. The novelty of the study consists in a comprehensive study of the system of non-oil exports of the region in accordance with the requirements of the formation in Russia of a modern highly developed model of innovation economy.

Keywords: *export, Kursk region, raw materials export, non-raw materials export, gross regional product.*

PROBLEMS OF DEVELOPMENT OF FAMILY BUSINESS IN THE AGRICULTURAL SECTOR

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The purpose of the study is to find ways to improve the mechanism of state regulation of small and medium-sized businesses in the agricultural sector, stimulating the transformation of households engaged in unregistered business activities in the category of family agricultural business. Scientific novelty lies in the formulation of problems of family business in rural areas and the proposed method of determining the value of tax patents for this category of small businesses for the use of land to generate potential income from agricultural production in volumes significantly higher than the average annual consumption of the average family. On the example of the Lipetsk region, the authors predict scenarios of development of small and medium-sized agricultural business until 2024, taking into account the organized family agricultural business and households that actually carry out unregistered business activities.

Keywords: *agricultural entrepreneurship, family business, state regulation, transformation, tax patent.*

THE SYSTEM OF PRINCIPLES FOR SUSTAINABLE DEVELOPMENT OF THE FOOD MARKET

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The purpose of the article is to develop the system of principles for sustainable development of the food market. The scientific novelty: the author proposes the system of principles for sustainable development of the market, which consists of the following five groups: general scientific group – universal; economic group – contributing to the formation of the sustainable food supply; social group – achieving a high quality of life by providing nutrition; integration group – aimed at sustainable integration of the global food system; ecological group – ensuring the environmental safety of food consumption and production.

Keywords: *general scientific, economic, social, integration, environmental principles.*

SUBSTANTIATION OF THE FORMATION CYCLE OF IMPORT SUBSTITUTION CHAINS IN THE DEFENSE INDUSTRIAL COMPLEX OF THE RUSSIAN FEDERATION

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The article analyses the problems of effective import substitution in defense industrial complex. The authors prove that the real import substitution is possible to happen only when both final products, their main components, and machinery for the defense industrial complex are produced in Russia. The article examines risks generated by the use of foreign components in military production. The authors describes examples of these risks based on the international practice. It means that the substitution of import must include the whole production chain. This approach will not only ensure the independence of the Russian defense industrial complex from foreign resources, but will also help to use the potential of state military purchases as a driver of the Russian economy. The scientific novelty of the present research consists in the following results: description of stages of production chains in the defense industrial complex, recommendations for implementation of each stage, identification of problems that can hinder the creation of these chains (the main problem is, in our opinion, the absence of motivation of companies of the Russian defense industrial complex in these chains) and description of possible ways of elimination of these problems.

Keywords: *substitution of import, production chain, defense industrial complex.*

REGIONAL TAX POLICY IN TVER REGION

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Assessment of the investment potential of the regions is inextricably linked with tax policy. Within the framework of tax legislation, the regional tax policy allows to support certain investment projects and individual industries, to stimulate business expansion in priority areas for the region, and to stimulate the development of small business. The aim of the study is a comparative assessment of tax preferences of the regions of the Central Federal district for local business and identification of problems of regional tax legislation in the Tver region. The regional authorities of the Tver region do not apply the tax preferences provided by the Russian tax legislation practically on all taxes that negatively affects development of business of the region and reduces investment appeal of area. The results of the work can be used in the development of regional laws on taxation of large and small businesses in the region and the development of areas of expansion of investment policy.

Keywords: *tax policy of the Tver region, tax benefits, tax preferences, evaluation of the effectiveness of regional decisions in the field of taxation.*

CONTEMPORARY CONTRADICTIONS OF COMMERCIALIZATION OF HIGHER EDUCATION

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The paper aims to highlight the impact of market principles and laws on the system of Russian higher education. Scientific, technical and socio-economic development of the country is largely determined by the level and quality of education making it highly relevant to explore the possibilities of its improvement. Based on the analysis of key aspects of the market mechanisms in the field of higher education in Russia and the results of the use of score-rating system for evaluating the effectiveness of universities in 2014–2018, the authors reveal contradictory trends in the market of educational services. The scientific novelty implies the systemic approach to the study of the consequences of the market relations development in the field of higher education in Russia at the micro- and macro-levels identifying the most appropriate areas of the use of market mechanisms that will positively affect the Russian educational system. The authors conclude by pinpointing the possibility of obtaining a synergetic effect through the implementation of the proposed actions in conjunction with the measures of the national project "Education".

Keywords: *education, educational services, commercialization of education, assessment of the efficiency of universities.*

ANALYSIS OF THE UNIVERSITY WEBSITE AS AN ELEMENT OF DIGITAL EDUCATION: SEARCHING FOR WAYS OF IMPROVEMENT

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The paper aims to analyze the website of Tver State University using specific methods of the university website analysis and proposes a set of measures for

improving it. The relevance of research is conditioned by the educational standards focusing on the mandatory use of information technologies in the field of education aimed at digitalizing of the higher education at the federal level. In this regard it seems necessary to explore particular cases of possible IT implementation in the university performance. The scientific novelty of the research includes analysis of the current situation using information technologies in education in Tver State University. The value of the research is in the proposed set of measures for improving the university website which allows to increase the efficiency of interaction between the university and external environment.

Keywords: *information technologies, university website, information educational resources, digitalization of education, information culture*

PROBLEMS OF IMPROVING THE EFFICIENCY OF FORMING AND USING THE MAJOR PRODUCTION FUNDS OF THE ENTERPRISE

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The main production assets of the enterprise are the determining factors in the formation of the production program, the production of profitable and competitive products, and the achievement of high economic results by the enterprise. The purpose of the article is to study the problem of the formation of the basic production assets of the enterprise, the analysis of the main indicators of the efficiency of the use of the basic production assets and to develop recommendations for improving their formation and use at JSC «Specoborudovanie». The scientific novelty consists of: a new approach to the definition of the concept and essence of the economic category “main production assets of the enterprise”; the allocation of previously not used classification groups, which will allow a more complete accounting of the effectiveness of the formation and use of fixed production assets; analysis of the activity of JSC «Specoborudovanie» in the field of formation and use of fixed production assets, and the development of recommendations for improving the efficiency of the activity of JSC «Specoborudovanie» in the management of fixed production assets.

Keywords: *fixed production assets, capital productivity, capital intensity.*

SANCTIONS AS A TOOL OF ECONOMIC AND GEOPOLITICAL STRUGGLE

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The use of sanctions in the system of world economic relations is not a product of the present day. In the conditions of modernity, they get a new sound, becoming an alternative to the use of military force, demonstrating the erosion of the established rules of the game and the weakness of the existing institutions, illustrate the new reality of international coalitions. They act as a demonstration of the state's rigid intentions. The aim of the study is to investigate sanctions as the most common foreign policy tool, which has a prominent place in the external-non-political tools and acts as a means of forcing the target countries to meet the economic and political requirements of the initiator country. At the same time, the research highlights mechanisms minimizing sanctions pressure and describes new ways of circumventing sanctions. The study is based on the dialectical approach, using the methods of historical, logical and empirical analysis. The authors substantiate the problems of restrictive measures in international relations and describe the subject-object

identifiers of the sanctions' impact on Russia. The study formulates the target function of the sanctions pressure and defines the strategies for overcoming sanctions within the existing experience, its basic elements and tools-antidotes.
Keywords: *sanctions, restrictions, control, ban on investments, the price of sanctions, the objective function, the country-initiator, the target country.*

DIGITALIZATION AND INNOVATIZATION OF ECONOMIC SPACE: ISSUES OF MUTUAL IMPACT AND INTERDEPENDENCE

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Changing the scale of economic activity can have a direct impact on the performance of all participants in the economic process - this determines the relevance of this study. Increasing innovation potential and using innovations can intensify the process of national companies entering the world market of high technology products. The state's participation in modernization and innovative business development will help orient companies in the right direction. The purpose of the article is to analyze quantitative and qualitative indicators of digitalization and innovation, to identify the main trends that determine the prospects for the development of the Russian and global economic space. The novelty of the study is to substantiate the conclusion that the digitalization of the economy is the primary factor in relation to the innovation process. The authors prove that in the presence of contradictions and risks of the digital economy, it is digitalization that provides the opportunity to comprehensively ensure the development of the Russian economy on an innovative basis within the existing resource potential.

Keywords: *digitalization, innovation, economic space, infrastructure, economic policy.*

TAX POLICY AND CUSTOMS TARIFF REGULATION IN THE CONTEXT OF DIGITAL TRANSFORMATION OF THE ECONOMY

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The goal of the study is to develop and identify the problems of taxation and customs tariff regulation in the context of digital transformation of the economy. The research considers approaches to the definition of digital economy. The author substantiates the interdependence of taxation and customs tariff regulation of digital business with the use of digital technologies in tax and customs control and administration. Practical examples of the study illustrate modern achievements of FNS RF and FTS RF in the field of digitalization in the control, administration and services. The author identifies the key problems hindering the development of taxation and customs tariff regulation of the digital economy, and the directions of overcoming them. Scientific novelty consists in the hypothesis of the root cause of modern problems of taxation and customs tariff regulation of the digital economy. It consists in the lack of understanding of the deep mechanisms of the developing business model functioning, and in particular, understanding of the mechanism of value creation in the digital economy.

Keywords: *digital economy, big data, digital tax, taxation, customs duty.*

QUANTITATIVE X–Y-STUDIES IN THE KNOWLEDGE SECTOR OF RUSSIA: THE NATURE AND PERFORMANCE ON THE EXAMPLE OF INSTITUTIONS OF THE ORGANIZATION OF PRODUCTION

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The relevance of the study is in the absence of Russia's significant success in innovative development, despite the fact that it is a condition of stable socio-economic development of the country and significant institutional changes implemented in recent years in the sector of science and innovation (state task was introduced in the field of research, the largest state-owned companies were obliged to develop and implement programs of innovative development, etc.), which indicates the relevance of finding new approaches to the analysis and design of institutional reforms in the knowledge sector. The purpose of the study is to apply the theory of X–Y-institutional matrices to the study of the institutional environment of the Russian knowledge sector, which requires to observe quantitative ratio in the use of alternative methods of regulating various social relations. The novelty of the study is to identify the quantitative ratios in pairs of basic X–Y-institutions of the economy in the Russian knowledge sector and provide recommendations for reforming the institutions of this sector on the basis of accordance of these ratios to X-balance.

Keywords: *institutions of ownership, exchange institutions, institutions of interaction, institutions of organization of labor, institutions of the criterion of efficiency, X-balance, X-norm.*

FORMATION PECULIARITIES AND KEY FEATURES OF CYBER SECURITY SERVICES MARKET AT THE PRESENT STAGE

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The paper explores key trends in the market for cybersecurity services at the present stage. The relevance of this issue is based on contemporary trends in the development of the information society accompanied by the significant increase in the risks of ensuring information systems security in almost all areas and segments of economic relations. As a result of the constant growth in demand for these services, a special market with a number of specific feature is forming and dynamically developing. The authors conclude that the market for cybersecurity services mainly develops according to the market model of monopolistic competition. At the same time, the formation of an adequate market model will significantly affect the level of transaction costs in the economic system and will largely determine the dynamics of economic development of both business structures at various levels and the state as a whole.

Keywords: *cybersecurity, information security, non-price competition.*

INVESTIGATING OF CUTOMER SATISFACTION ON THE MOSCOW TAXI MARKET

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The purpose of this article is to formulate a model of customer satisfaction factors for the taxi service market in Moscow. To achieve this goal, the authors construct satisfaction potential and dissatisfaction potential maps based on the Kano model, which allows to identify service attributes and classify them by significance for the client. On the basis of the adjusted factor model, the authors

compile a questionnaire and construct the maps according to the results of the survey characterizing the preferences of three consumer groups, depending on the intensity of using taxi services, which allows us to draw meaningful conclusions about the preferences of different consumer segments. The research shows significant differences in the emotional assessment of satisfaction factors among three groups of consumers. In addition, the article identifies the attributes that fall into the category of those who are indifferent in terms of satisfaction with the service. The findings can be used to manage consumer satisfaction with firms representing the industry in question.

Keywords: *satisfaction, Kano model, taxi market, competitiveness.*

MODERN APPROACHES TO SOLID MUNICIPAL WASTE MANAGEMENT (ON THE EXAMPLE OF SVERDLOVSK REGION)

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The article analyses the system of communal solid waste (CSW) management created in the Sverdlovsk region, as a result of the reform in this area. The aim of the study is to identify the advantages and disadvantages of the proposed organizational schemes for the provision of services in the field of collection, transportation and recycling of waste. The basis of the study was a phenomenological philosophy, involving the predominant use of qualitative assessments. The author applied an inductive approach to conducting a study, during which a comparative analysis of the practice of operating systems for the treatment of municipal solid waste in the Sverdlovsk region and in other regions makes it possible to draw theoretical conclusions about the prospects for solving problems of solid municipal waste in Russia. The scientific novelty of the results obtained is to establish the relationship between the quality of the activities of regional operators of municipal solid waste in the Sverdlovsk region and cost of services for the collection, transportation and recycling of waste.

Keywords: *solid municipal waste, regional operator, reform, management, single tariff for the service.*

FREEDOM AND "GLOCALIZATION": REALITIES AND ILLUSIONS. ON Ladislav Jacques 's article "Think globally, act locally..."

N.V. Kostyukovich

Tver state University, Tver

The paper analyses the notion of the "paradigm of the future" formulated in a recent publication by L. Zhaq. The author highlights successful methodological techniques used by the author in the consideration of wealth and freedom. Special attention is drawn to the limited and illusory nature of freedom in the context of the modern market system - global oligarchic capitalism. On the basis of this reality, the article offers an amendment that deals with the understanding of world and local forms of creative activity, the essence of which is the necessity and possibility of global action by the scientific Internet community, especially in order to stop the escalation of fatal actions by TNCs and political authorities.

Keywords: *wealth, freedom, information, digital community (Internet community), "glocalization," oligarchic capitalism, combined creative ability, paradigm of modern science.*

SOCIO-ECONOMIC RELATIONS IN THE THEORETICAL WORKS OF JOSEPH STALIN

I.A. Evdokimov

Tver State University, Tver

This article attempts to systematize Stalin's theoretical views on socio-economic relations under socialism and capitalism. The work does not give any specific author's position on the theoretical views or practical actions of Stalin. This article is neutral and does not evaluate Stalin in any context. The main purpose of the work is to systematize the confirmed statements of Stalin. Systematization is the basis for understanding the growth of public interest in the works of Stalin.

Keywords: *work, labor, labour, socio-economic relations, socialism, communism, capitalism, bureaucracy, bureaucratism, alienation, estrangement, expropriation, socialist competition, rivalry, proletariat, Stalinism, Marxism, Leninism.*

COMPARATIVE ASSESSMENT OF QUANTITATIVE AND QUALITATIVE METHODS OF MAKING MANAGEMENT DECISIONS IN A CRISIS MANAGEMENT

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Based on the global economic crisis expected in the early 2020s due to the transition from the Vth technological order to the VIth, the author makes a detailed comparative analysis of the known classes of bankruptcy diagnostic tools used in management decision making under crisis management conditions, including: methods for qualitative assessment of the probability of bankruptcy of the company; discriminant analysis models; logit models and their uniformity; neural network models; combined diagnostic models for bankruptcy of companies; sectoral and country models of diagnostics of bankruptcy of enterprises. The scientific novelty of this study lies in the fact that it based on the model of reliable planning by G. Taguchi and shows the current ratio of the effectiveness of the models considered and the expected trends in the use of classes of management decision-making models in crisis management.

Keywords: *comparative assessment, quantitative methods, qualitative methods, management decision making, crisis management.*

DIGITAL ECONOMY AND THE STRUCTURE OF THE DIGITAL STRATEGY OF AN ENTERPRISE

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The article analyzes the main components of digital strategic program based on the description of digital economy concept. The concept of "digital strategy" is one of the most actual for today. However, the concept of "digital strategy of the enterprise" is still not defined. The article considers three views on the concept of "digital economy". Based on these approaches, the author suggests three views on the concept of a "digital enterprise strategy": the digital strategy of the enterprise, as a marketing strategy in the external environment; the digital strategy as a new singled out functional strategy; a digital strategy as a new dimension in the matrix structure of the strategic program. Elements of scientific novelty consist in systematization of views of the concepts "digital economy" and "digital strategy of the enterprise".

Keywords: *strategy, digital strategy, digital strategy of the enterprise.*

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“COMMUNICATION ECONOMY” IN THE SYSTEM OF ECONOMIC RELATIONS AT THE DIGITAL STAGE OF DEVELOPMENT

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With the development of the digital environment and the continuous improvement of information, technologies there are significant changes in the usual system of economic relations between the individual, the economic entity and the state. “Communication”, “conversation”, “dialogue”, which acquire a new meaning and begin to perform new functions in the process of economic activity, are built in as a link that determines the new nature of the relationships between the subjects of economic relations. The aim of the study is to reveal the economic content of “communication” as a method of management; interaction techniques with the consumer to promote products and services; method of training the staff; tool business relations development; segment of the labour market; forms of psychological gratification of the individual. The article proves that with the help of conversation and interaction in the context of digitalization appears a new system of economic relations concerning the production and distribution of products and services, which results in the formation of a specific economic outcome in the form of: the target audience growth, sales and revenue increase, productive skills gain, employment growth, the emergence of new types of products, the expansion of infrastructure.

Keywords: *digital development, conversation economy, economic security, security threats.*

CHANGE OF THE TECHNOLOGICAL BASIS AS A SOURCE OF RISKS FOR THE ECONOMIC SECURITY OF THE RUSSIAN FEDERATION

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The paper contains a description of risks that the change of the technological basis of global economy creates for the economic security of Russia. It demonstrates that due to the need to counter the pressure of sanctions these risks are not duly eliminated. The current economic policy doesn't ensure the synergetic effect of sanction pressure elimination and the transformation of the Russian technological basis. It shows that the digitalization of national economy of Russia will probably be discrete and will cover only the industries and the companies that either are able to generate a stable cash flow or are important for the national security of Russia. The scientific novelty of the paper consists in identification and description of risks of digitalization for national security of our country and in identification of possible relation between the tasks of countering the sanction pressure and the digitalization of the Russian economy.

Keywords: *sanctions, digitalization, reindustrialization, economic security.*

DIRECTIONS OF OPTIMIZING THE CAPITAL STRUCTURE OF ECONOMIC ENTITIES

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The article is devoted to the issues of optimization of the capital structure, which are crucial in the management of the financial sustainability of economic entities. Despite the many theories of capital structure existing in the theory of financial management and forming a fairly extensive methodological tools to optimize this indicator, in practice each commercial organization decides on the structure of capital based on current and strategic goals, type of activity, development strategy, experience and knowledge of managers, current solvency and financial stability. The article discusses the main factors and criteria for optimizing the capital structure of the enterprise. The authors describe the features, advantages and disadvantages of using own and borrowed capital, consider traditional and alternative approaches to the formation of the capital structure of enterprises, highlight the principles of constructing the optimal capital structure.

Keywords: *capital structure, capital theory, price of capital, equity, debt capital.*

DEVELOPMENT OF THEORY OF CAPITAL RATIONAL STRUCTURE FORMATION

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The purpose of the article is to study the concept, composition and structure of capital by organizing modern conditions of the market economy in order to develop a mechanism for forming its rational structure. The relevance of this study is determined by the fact that the company is stable and competitive due to two factors: the availability of sufficient capital and the need for reliable markets for the products produced by the company. Only then does the organization have the prospect of further development and strengthening its position in the competitive market. Analysis and evaluation of the capital structure formation of is very important, as it determines the requirements to its assets by the founders, shareholders, owners of the capital. And these requirements naturally affect management decisions and can often limit the development of the company. The element of scientific novelty is the development of a new scientific and theoretical approach to the formation of a rational structure of the capital in modern economic conditions.

Keywords: *capital of the organization, rational structure of capital, cost of capital, equity, borrowed capital, effect of financial leverage, differential of financial leverage, arm of financial leverage.*

ASSESSMENT OF THE INVESTMENT IMPACT ON THE ECONOMIC PERFORMANCE OF THE TVER REGION TAKING INTO ACCOUNT THE INVESTMENT LAG

S.V. Kuzina¹, P.K. Kuzin², M.A. Kudrin³

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The work contains an analysis and assessment of the dynamics of investment activity in the Tver region. The authors estimate the impact of the volume of attracted investments in fixed capital on the economic

indicators of the Tver region during 2005–2018 years, taking into account the investment lag.

Keywords: investments in fixed capital; investment structure; gross regional product; budget revenues; corporate income tax; personal income tax; property taxes.

DEVELOPMENT PATH OF THE “BANK-SHAREHOLDER OF THE BANK” WITH IN THE RUSSIAN STOCK MARKET

Yu.N. Krylov

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The paper reveals the possibility of their opposing interests in the framework of the Stock Exchange, which inhibits private investment in the Russian economy. For the development of private investment in the economy, it is recommended to introduce numbered registration of each stock, as on banknotes, and disclose information about the seller and buyer of shares in the course of trading on the Stock Exchange.

Keywords: shareholders of the Bank; spatial-legal trajectories; time trajectories; Sberbank of Russia; stock exchange; private investment in the economy; number accounting of each stock; direct investments.

SUCCESS FACTORS OF SOCIAL ORGANIZATIONS AS OPEN SYSTEMS. ASSESSMENT OF THE STATE AND DEVELOPMENT TRENDS

Yu.I. Shorokhov

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The article presents the results of the second phase of studies, the purpose of which is to develop a new approach to assessing the current level of efficiency and justifying the priorities of the organization development on the basis of a set of indicators characterizing the state of the environment of their managers and staff mentality. The author has identified two groups of such indicators: the first characterizes the rules and conditions of interaction of the organization with higher and subordinate structures; the second one is the degree of deviation of the of potential success value of the organization it self from the required values determined by the state of the competitive environment. The paper presents the results of the express assessment of the state of a typical Russian production enterprise and the role of the state in its development.

Keywords: sustainable development, structural crises, self-organization, network processes, mentality ecology, success potentials, value system, scientific and technological progress.

THE ASSESSMENT OF SMALL AND MEDIUM-SIZED ORGANIZATIONS' FOR EVOLUTION OF THEIR ORGANIZATIONAL CHANGE NEEDS

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Organizational changes need to be justified as it is a matter of maintaining and improving their organization efficiency. The relevance of organizational changes for different organizations should also be justified. The purpose of the study is to identify and analyze the evolution of small and medium-sized organizations to justify their needs to change. For this

purpose, the author, using the data of the Rosstat, has summarized and compared the rates of GDP growth, turnover of organizations and small enterprises, revenues of individual entrepreneurs during 2010–2016. The paper estimates the turnover dynamics of organizations and individual entrepreneurs for 2005–2016, aggregates and estimates the data on the portion of small and medium-sized enterprises in the main economic indicators. The article presents the results of the analysis of the dynamics of small and medium-sized organizations development, which allow not only to conclude on their contribution to the domestic economy, but also to justify the need for timely changes for its development.

Keywords: *change management, organizational changes, small business, medium business.*

EVALUATION OF THE FINANCIAL STABILITY OF THE MUNICIPAL ECONOMY AUTHORITIES

A.N. Sukharev

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The purpose of the article is to solve an important economic problem in modern Russia i.e. improving the efficiency of management of apartment buildings on the basis of ensuring the functioning of the financial and stable management market. Scientific novelty consists in the development of a comprehensive methodology for assessing the financial stability of management organizations in the housing sector. This technique can be used to improve the efficiency of state regulation of housing and communal services.

Keywords: *managing organization, financial stability, financial instability, solvency, equity, financial quadrants, the foundation of financial and resource solvency, financial evolution.*

ASSESSMENT OF THE TOURISM-RECREATIONAL CLUSTER DEVELOPMENT IN THE YAROSLAVL REGION

E.O. Stepanova

Yaroslavl State Technical University, Yaroslavl

The purpose of this study is to assess the impact created by the tourist and recreational cluster in the Yaroslavl region on the development of the tourism business in the region. Using the methods of economic and mathematical modeling in this work, the author has made an attempt to verify the following scientific hypothesis based on the direct (statistically significant) relationship between the dynamics of investments in the development of the tourism cluster, the dynamics of tax revenues in the consolidated budget of the region and the number of tourists flow to the region. The analysis revealed the presence of a statistically significant relationship between the dynamics of tax revenues to the consolidated budget of the Yaroslavl region and the dynamics of tourist flow to the region.

Keywords: *tourist-recreational cluster, tourism, regional economy, Yaroslavl region, correlation analysis.*

COMPARATIVE ASSESSMENT AND CLASSIFICATION OF RUSSIAN REGIONS AND FEDERAL DISTRICTS ON MILK PRODUCTION FOR THE PERIOD FROM 2009 TO 2017

V.B. Reut¹, V.N. Novikova²

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The purpose of the article is to give a comparative assessment of milk production in all regions and federal districts of Russia and to highlight the most successful and disastrous of them. At the same time, the assessment should reflect the potential of the regions and the dynamics of production growth. The selection of the benchmark index as the main tool for evaluation contributed to the achievement of the objective. The scientific novelty is to propose a five-point assessment scale for the Federal Districts and the country as a whole to characterize the level of milk production, as well as to obtain additional justification for the need to change the strategy for the development of dairy livestock throughout the country.

Keywords: *agriculture, cattle, dairy livestock production, dairy industry, classification of regions, federal districts.*

INFLUENCE OF TARIFF POLICIES IN THE FUEL AND ENERGY COMPLEX ON THE COST OF GOODS AND SERVICES IN VARIOUS ECONOMIC SECTORS

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The article reveals the multifactorial effect of the tariffs of the fuel and energy complex on the socio-economic indicators of the country's development. The research has shown that the share of the energy value in determining prices and tariffs in various sectors of the economy is increasing, which is a negative trend. As an element of scientific novelty, in order to overcome this trend, as well as to take into account the balanced interests of the State, consumers and suppliers of electricity, the authors have justified that an improved integrated approach should be used to make relevant management decisions in the formulation of tariff policies, which should take into account the following factors: objective needs for innovation and technological development of energy enterprises, improvement of the methodology of their receivables management, stimulation of combined production of heat and electric energy and wider involvement of secondary resources in production turnover, as well as development of eco-industrial parks on the basis of energy enterprises.

Keywords: *management decisions, energy sector, fuel and energy complex, tariff, tariff policy, balance of interests.*

POPULATION ACTIVITY AS A RESOURCE OF DEVELOPMENT OF CITIES OF THE TVER REGION: EXPERIENCE OF ASSESSMENT ACCORDING TO THE DATA OF THE NETWORK "IN CONTACT"

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In modern economic theories explaining the impact of institutional factors on the socio-economic development of the regions, the characteristics of local communities occupy a separate place. Along with features such as identity and cohesion, the activism of its members plays an important role. The purpose of the study is to assess the activity of the urban communities of the Tverskoy region using the data of the social network "Vkontakte." In the context of the ongoing transformation of the municipal structure of the Tver region, and as a result, in the absence of official statistics at the local level, social networks are becoming a new source of population data. Elements of scientific novelty include the first content analysis of thematic virtual communities of cities of the Tver region. Of the 220 communities of the Tverskoy region considered, the communities of Bezhetskaya, Bologoe, Western Dvina, Konakovo, Rzheva, Torzhka and Toropets were selected for detailed analysis. The assessment of community subscriber activity was based on an analysis of the number of

actions they performed. In 2018, the highest proportion of active users was observed in the New Torzhok community. Based on the results of the review of profiles (personal pages) of online activists, it has been established that women predominate among active subscribers in all communities. The long-term migration trends characteristic of the Tverskoy region are reflected in the geography of subscribers - in the communities under consideration there is a large share of "non-local."

Keywords: *urban communities, Tver region, population activity.*

MODERN INNOVATION IN HIGHER ECONOMIC EDUCATION

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The article deals with topical issues of transition to the educational standards of the new generation of FSES IN 3++. The peculiarity of the modern stage of development of higher economic education in Russia is the use of professional standards in the implementation of educational programs. Based on the analysis of existing regulatory framework the authors have drawn the following conclusions: the complexity of the implementation of the professional standards results from the terms formality of a number of multiuse competencies and the unresolved problem of the number of professional standards necessary for planning the educational program of training. In addition, a limiting factor in the use of professional standards is the incompleteness of the decision-making process in the final version.

Keywords: *Ministry of science and higher education of the Russian Federation, Federal state educational standards, FSES HE 3++, higher economic education, innovations, professional standards, innovations, projects of FSES HE 3++.*

CORPORATE SOCIAL RESPONSIBILITY IN HIGHER EDUCATION IN BULGARIA

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The publication discusses the need to apply the principles of corporate social responsibility (CSR) to higher education. The study is based on theoretical structure and on social networks and University websites. The positive attitude of universities to corporate social responsibility arises in connection with the reform of the education system, increased competition in the market of educational products in connection with the ongoing processes of commercialization of new knowledge, the need to create a constant flow of satisfied graduates, attracting new students and solving business problems. A significant reduction in budget funding and the possibility of entrepreneurial activity allows us to consider universities as organizations that take social responsibility for their actions to different groups of stakeholders. In the format of the new business model of higher education, corporate social responsibility becomes a necessary competitive advantage for University structures in Bulgaria. The article presents a brief overview of the implementation of corporate social responsibility in a number of foreign universities, which the authors consider relevant for Bulgarian universities. The practical significance of the material is to define the objectives and extend the principles of corporate social responsibility to the activities of higher education institutions.

Keywords: *competitive advantages; corporate social responsibility; CSR priorities in universities; CSR strategy.*

CONCENTRATION OF REGION INTELLECTUAL CAPITAL WITHIN THE BOUNDARIES OF THE LEADING UNIVERSITY

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In the article based on systematization of opinions of scientists and specialists, the authors present the substantiation of expediency of intellectual capital concentration in the leading University of the region. The relevance of the study is due to the need to transfer management systems at various levels (local, regional, federal) in the plane of intellectual capital, since it is intangible resources that can create additional competitive advantages for the development of the territory at the present stage. The aim of the work is to show the role and importance of the intellectual capital in the leading University, as well as its concentration within the structure, the possibility to maximize its volume. As a key result, the article presents the theoretical justification of a complex structure that provides integration and concentration of intellectual capital of individual regional structures. The scientific novelty of the publication is the research task associated with the justification of the expediency of the concentration of intangible capital, as well as the justification of the proposed format of the organization of intellectual capital management in the region within the structure of the leading University.

Keywords: *intellectual capital, region, development, competitiveness, knowledge, innovative economy.*

MODERN FORMS OF NON-STANDARD EMPLOYMENT

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Along with “traditional” forms of non-standard employment, new forms of post-industrial economy emerged in the early 21st century. Among them are: borrowed labor (staff leasing, outstaffing, etc.), freelance, remote and remote labor, etc. At the same time, new forms of non-standard employment, in addition to additional opportunities for workers, conceal a number of problems that require further analysis and evaluation. The purpose of the article is to present a general typology of modern and “traditional” forms of non-standard employment, their characteristics, as well as to identify their main advantages and disadvantages, both for employees and employers. The scientific novelty of the article is to justify the application of non-standard forms of employment, both for the employee and for the management of the organization; to identify the main problems that may arise when using forms of non-standard employment.

Keywords: *non-standard employment, temporary seasonal and accidental labor, the attracted human resources, freelancers, loan work, outsourcing, leasing of personnel, outstaffing, distant work, remote work.*

THE PROBLEM OF INEQUALITY OF POPULATION INCOME AS A STOP FACTOR FOR THE DEVELOPMENT OF THE MODERN RUSSIAN ECONOMY

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The article analyses the increase in income inequality that exists in many States and often serves as a stop factor for their economic and social development. Many current studies show that only a significant reduction in inequality can generate economic growth in both developed and developing countries. Inequality has been shown to significantly impair people 's quality of life, which often leads to various social protests and possible threats to political elites. Because of the declining incomes of the population, there is a huge return to the sharing of individual properties that are privately owned, as well as the use of modern information technologies to ensure the most appropriate access to numerous services. The purpose of the article is to determine, on the basis of the analysis of statistical data, the patterns of development of income inequality of the population and to determine its impact on the development of the Russian economy. The elements of scientific novelty are to establish the cyclical dynamics of the growth of income inequality of the population in the temporal aspect and the recurrent negative impact of this phenomenon on the economy of the country.

Keywords: *income of the population, economic inequality, Gini coefficient, capital outflow, downshifting.*

RATIONAL SYSTEM OF DIRECT TRANSFER OF PREPARED MATERIALS FROM TRANSPORT TO PRODUCTION

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The article discusses the main aspects of the problem of choosing a rational system of direct transfer of prepared materials from transport to production. It is shown: the identification of the most rational system of direct transfer of prepared materials from transport to production determines the need to optimize systems. A method for selecting a criterion for comparative evaluation of systems has been developed. A rational system of direct transfer of prepared materials from transport to production in specific conditions has been determined. The scientific novelty of the research is in the definition of a conceptual scheme of a new approach to choosing a rational system of direct transfer of prepared materials from transport to production, a necessary condition for their reliable and effective interaction.

Keywords: *prepared materials, systems of direct transfer to production, optimization of systems, comparative assessment.*

MANAGEMENT OF SOCIAL ENTERPRISES FUNCTIONING IN THE SERVICE SECTOR

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Socially oriented enterprises (SOP) are market entities their activities are connected with the production, provision of services, performance of works for income generation, profit, with satisfaction of social needs of society, solution of topical social problems. The aim of the scientific paper is to identify performance efficiency as well as management parameters and evaluate the performance of DIS. The evaluation of their management efficiency is necessary to explain the importance of the existence of these market subjects in the society and to identify comprehensive actions that will contribute to the competent management of social enterprises. The author distinguishes the conceptual apparatus and shows the practical results of the conducted

sociological study to determine the climate of social orientation among commercial enterprises of the city of Tver. On the basis of the research the author has identified some problems and made conclusions and recommendations to eliminate existing negative aspects. The paper highlights the principles of management efficiency and develops the program of support for socially oriented enterprises in the constituent entity of the Russian Federation. The program can be adapted to regions with different levels of development (donors, recipients). At the stage of program formation, the author predicts expected results and changes in the socio-economic situation of the regions.

Keywords: socially oriented enterprises, services sector, management of efficiency, social problems, territorial subject of the Russian Federation.

SANCTION NOUMEN: THE AGONY OF CRISIS THROUGH THE PRISM OF LOSS. PART 2.

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Measures of economic restraint - the sanctions imposed by the Western partners of the Russian Federation in 2014 have become the object of special attention for economists around the world. Studies devoted to sanctions are contradictory in many respects, the results obtained are often mutually exclusive, which is especially evident in the case of differing assessments of the effectiveness of the imposed restrictive measures – the current situation does not allow one to unambiguously determine their effectiveness and choose the right way to transform the domestic economy. The purpose of the study is to analyze and assess the true size of the losses of the Russian economy in the context of sanctions confrontation, including losses associated with the deterioration of the conditions for social reproduction. To achieve the above goal, a number of intermediate tasks were set: the study of the chronology of the introduction of sanctions packages, the analysis of losses from changes in international trade conditions, the study of restrictions on banking and financial transactions, and general changes in the social and economic situation. The study is based on a dialectical approach, the use of methods of economic-statistical and interdisciplinary analytical tools. The key components of the political and economic directions of sanctions pressure are identified, blocking and sectoral components aimed at limiting the activity of Russian business in international markets and weakening the domestic military-industrial complex are investigated. In addition to the demanded assessment of the scope of sanctions losses in the context of production opportunities, a characteristic of their socio-economic performance is given. The main task set before the Russian scientific community is to consider the creation of an effective scenario for the transformation of the domestic economy under conditions of sanctions pressure. The only correct solution, within the framework of such an environment, is the creation of favorable conditions for the diversification of production and, as a result, the growth of the nation's welfare, which will raise the level of competitiveness of the Russian economy.

Keywords: *sanctions, sanctions losses, blocking sanctions, sectoral sanctions, personal sanctions, terms of trade, conjuncture.*

THEORETICAL AND METHODOLOGICAL BASES OF ECONOMIC INTEGRATION IN THE POST-SOVIET COUNTRIES IN THE FRAMEWORK OF EAEU

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The study focuses on the features of economic integration between Russia and neighboring countries in the post-Soviet space. The research considers

economic integration processes from the point of view of the economic system and its structural levels. Having analyzed each level the author concluded that the existing institutional structure is aimed at the development of targeted projects which does not allow to realize the positive effects of economic integration processes completely.

Keywords: *Economic integration, method of structural levels, Customs Union, EAEU.*

POSSIBLE DIRECTIONS OF ECOLOGICAL TOURISM DEVELOPMENT IN RUSSIA

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Recently there has been growing interest in eco-tourism. On the one hand, ecotourism is a kind of travel to places which are not touched by civilization, ecologically clean territories that need support, on the other hand, this term is considered as a label of a tourist product offered for sale. The purpose of the article is to highlight the main differences between ecotourism and nature tourism (visiting natural areas, observing strict rules of behavior, positive impact on the natural environment, socio-economic development of a certain territory, a combination of recreation, entertainment and environmental education), as well as determining the future development of ecological tourism in Russia. The authors present the advantages of eco-tourism: a complete immersion in the natural world makes it possible to relax from the city bustle; eco-tourism can improve health, because people spend time outdoors; eco-tourism allows you to save your money because there's no need to stay in a hotel; tourists receive positive emotions and get an opportunity to see the beauty of nature in a short time. The article analyzes the results of a survey conducted by Booking.com in 2018 on tourism, which meets the needs of modern tourists and the local population, but also saves and increases opportunities for the future. Eco-tourism is relatively young in Russia, so today there is no clear idea among tourists about this type of tourism, its differences from other types of recreation. Eco-tourism has a great potential in Russia. The scientific novelty of the article lies in the fact that a number of guidelines for the development of ecotourism are given: calculation of permissible loads and limitation of the recreational volume of the territory; creation and preparation of environmental routes, as well as their informative support; establishing contractual relationships with financial and commercial mechanisms; creation and arrangement of visit centers for visitors, in particular, for protected areas that do not have their own museums.

Keywords: *tourism, rating of countries by attractiveness, eco-tourism, the advantages of ecotourism, the prospects of ecotourism in Russia.*

ON THE DEVELOPMENT OF ACCOUNTING FUNCTIONS OF MANAGEMENT ACCOUNTING

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The purpose of the article is to study and analyze the problematic aspects of accounting for the activities of industrial organizations. As an object of research, economic entities engaged in research activities in the field of heat and power with subsequent mass production and sale are considered. The study identified possible options of organization of the system of accounts and the offsetting entries in accordance with the concept of the product life cycle and for stand-alone and the integrated variant of implementation of accounting functions in the accounting system financial and accounting management. The formed Autonomous model of accounting support of industrial organizations

allows to systematize records on each of stages of a life cycle of production that eventually will promote identification of Prime cost of production of a certain degree of readiness at each of stages of a life cycle.

Keywords: *management accounting, bookkeeping, costs, autonomous version of management accounting, integrated accounting system, research and development, product life cycle.*

METHODICAL BASES OF INTEGRAL INDEX CALCULATION OF FINANCIAL COMPETITIVENESS OF a COMPANY

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The article is devoted to the actual problem of determining the financial competitiveness of a company in a market economy. The purpose of this study is to develop a methodology for calculating the integral indicator of the financial competitiveness of a company in order to conduct a comparative analysis of the position of various companies in the market, as well as to identify weaknesses in the functioning of the company and assess the potential for competitiveness growth in case to provide measures to minimize the negative consequences in the previously identified areas. The research highlights that the increased financial competitiveness can be achieved by improving the value of indicators within each group. The scientific novelty of this study consists in proposing a technique that allows to conduct a comparative assessment of companies in a more convenient way basing on the values of indicators that determine the coefficient of financial competitiveness, to create a database and apply the mechanism of rating companies.

Keywords: *financial competitiveness, calculation method, integral indicator, company value, liquidity, solvency and financial stability of the company*

THE FANTOM OF “ECONOMIC THEORY” IN THE CONDITIONS OF TOTALITARISM: REVIEW OF THE ARTICLE BY I.A. EVDOKIMOV “ECONOMIC RELATIONS IN THE THEORETICAL WORKS OF JOSEPH STALIN”

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The article is part of a discussion about the recent publication by I.A. Evdokimov “Economic relations in the theoretical works of Joseph Stalin”. The author analyses the results of studying the economic views of the head of the Soviet state and reveals the most significant points and methodological deficits. The investigation highlights the problems of Stalin's totalitarianism in the historical context of the command economy, forced labor, the Soviet official language (so-called kantseljarit) as a language of the “nomenclature party”. The author concludes that the study of Stalin's theoretical views on economic relations under socialism isolated from the historical context is irrelevant in view of the fact that their functional system was not connected with specific content, but with the formation of the symbolic language of the totalitarian leader power.

Keywords: *totalitarianism, Stalinism, the Stalinist USSR, barracks socialism, the command economy, the Soviet economy, Soviet office language (so-called kanzeljarit), symbolic language of the power.*

OVERVIEW OF THE HUMAN CAPITAL CAPITALIZATION METHODS

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The theory of human capital, despite its lengthy retrospective, has not lost its relevance. Environmental factors and global trends in the development of labor relations contribute to the formation of the "human capital" and stimulate its further development. The aim of the study is to review existing methods of capitalization of human capital at the personal, micro, macro and mega levels, taking into account changes in environmental factors. Scientific novelty lies in the generalization of the methods of capitalization of human capital according to the levels of its formation. The obtained results are the basis for further research aimed at the formation of a system of indicators for assessing the quality of human capital at the micro level.

Keywords: *capitalization, human capital, methods, tools, labor market*