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Kiviko Irina Valeryevna,
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RATING ASSESSMENT OF MUNICIPALITIES ON THE QUALITY OF TAX POTENTIAL MANAGEMENT

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The quality of tax potential management has a significant impact on economic growth, increasing taxable resources, and overall performance of the municipal financial mechanism. The quality of the rating assessment in such conditions depends on the correctness of the formation of the revenue base of the municipality and, accordingly, its socio-economic development.

The study of rating assessment of municipalities on the quality of tax potential management is based on a set of methods, including the method of synthesis, analysis, deduction, abstraction, concretization, etc. The study used specific methods of economic analysis, which allowed us to identify certain trends and establish a pattern in the assessment of municipalities on the quality of tax potential management.

The article examines the system for calculating the tax potential. The quantitative identification of financial prerequisites for the development of a municipality is revealed, which allows authorities to take a more balanced approach to budget planning, especially in terms of revenue. The study of rating management practices allowed us to identify the advantages and disadvantages of methods for evaluating municipalities on the quality of tax potential management, to structure and schematically present the process of rating determination. Having studied the methodological approach to the development of state tax management, the author presented the organizational and economic mechanism for managing tax potential in municipalities.

The study proved that the rating of municipalities directly depends on the formed socio-economic potential, which contributes to the growth of taxable resources and, thus, the revenue part of the budget.

Keywords: tax potential, municipalities, organizational and economic mechanism, taxable resources, gross regional product, business activity, rating assessment, socio-economic development.

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IMPROVING THE EFFICIENCY OF THE PROCESS OF MANAGING TAX REVENUES AND EXPENDITURES OF THE STATE BY IMPROVING THE SYSTEM OF STATE TAX CONTROLLING

The article discusses issues of improving the efficiency of the process of managing tax revenues and state expenditures, describes the composition of tax expenditures and state revenues. The article also provides data on tax expenditures and federal budget revenues, identifies shares by type of tax, and identifies shares for the distribution of tax expenses in the context of the functional classification of expenses. The key aspects for improving the process of budget execution through the introduction of remote tax controlling are highlighted. The blocks included in the remote tax control are reviewed and the improvements for tax administration are characterized. The article also describes what is better for managing tax revenues and expenses using a remote form of tax controlling. The positive effects of the introduction of the tax controlling tool in its improved format — remote.

Keywords. Tax revenues, tax expenses, remote tax controlling, management process, budget.

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Simferopol, Russian Federation.

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TAXATION OF SELF-EMPLOYED PERSONS: FEATURES AND PROSPECTS OF IMPLEMENTATION

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The article discusses the features of taxation of self-employed persons in the Russian Federation in connection with the adoption in 2018 of new legislation that allows individuals who are not registered as individual entrepreneurs to work in the legal field, but who receive income from the sale of goods, services and work. In addition, this type of tax can also be applied by individual entrepreneurs in compliance with all legal norms. It has been studied that the tax on professional income has its own features related to restrictions on application in terms of the volume of annual income received, the existence of labor relations, the types of activities carried out, and the combination with other special tax regimes. The advantages of the application related to a low tax burden, non-payment of mandatory fixed payments for mandatory pension provision and mandatory medical insurance are considered.

Statistical studies of the quantitative characteristics of the application of the professional tax on the territory of Moscow and the Moscow region, as well as qualitative characteristics in the form of the formation of the revenue part of the budget of these subjects were conducted. It is revealed that citizens are actively included in the legal field, but the share of this tax in the total amount of tax revenues in the budgets of the subject is insignificant.

Keywords: self-employed, taxation of the self-employed, professional income tax, budget of the subject, tax revenues.

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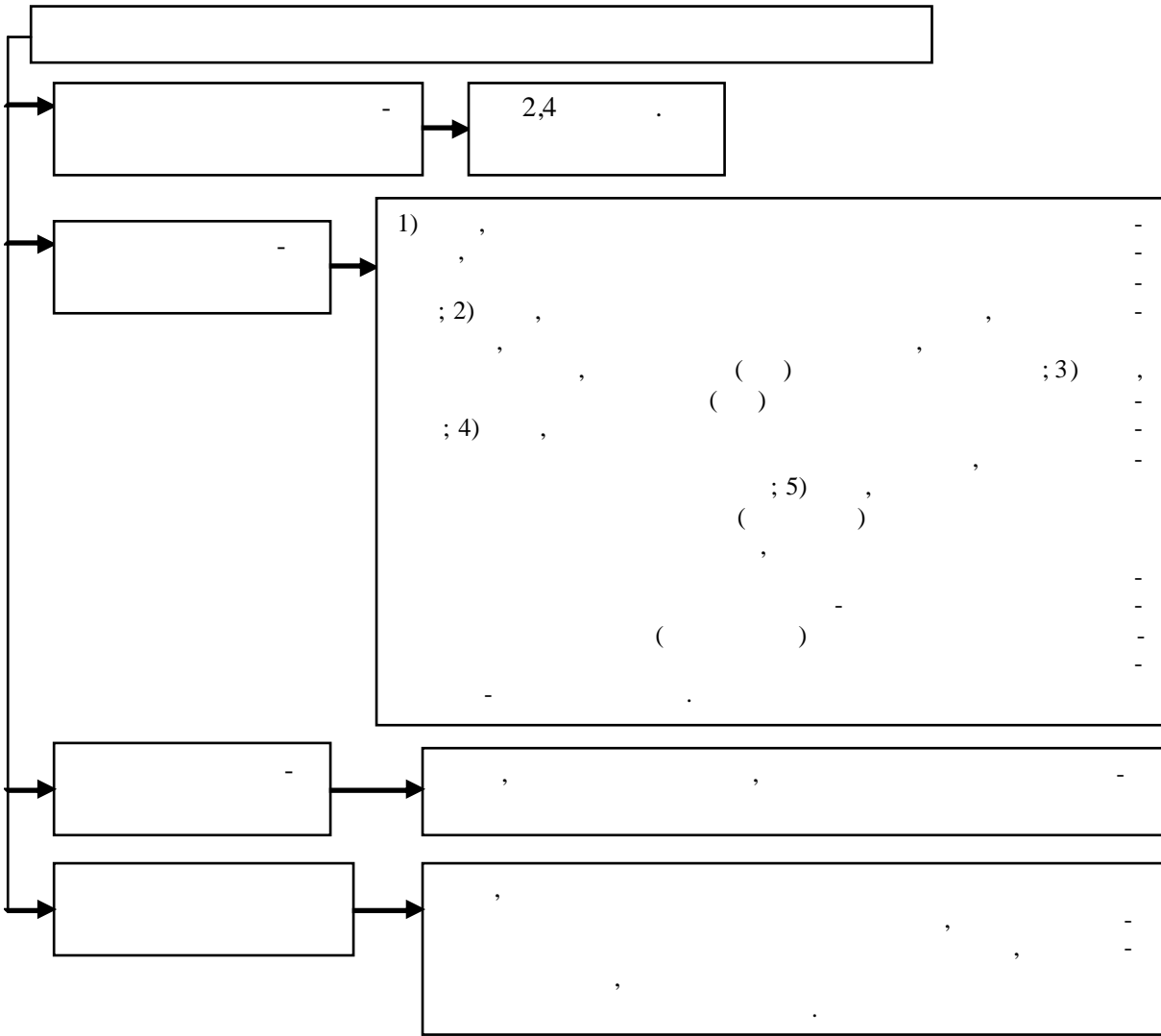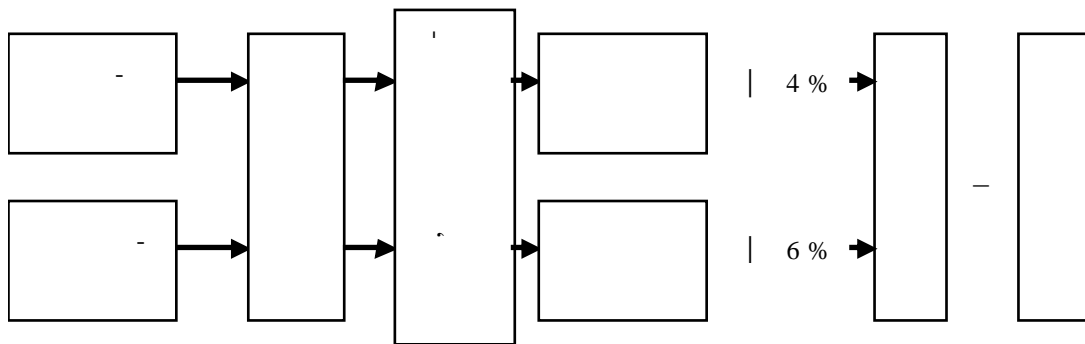
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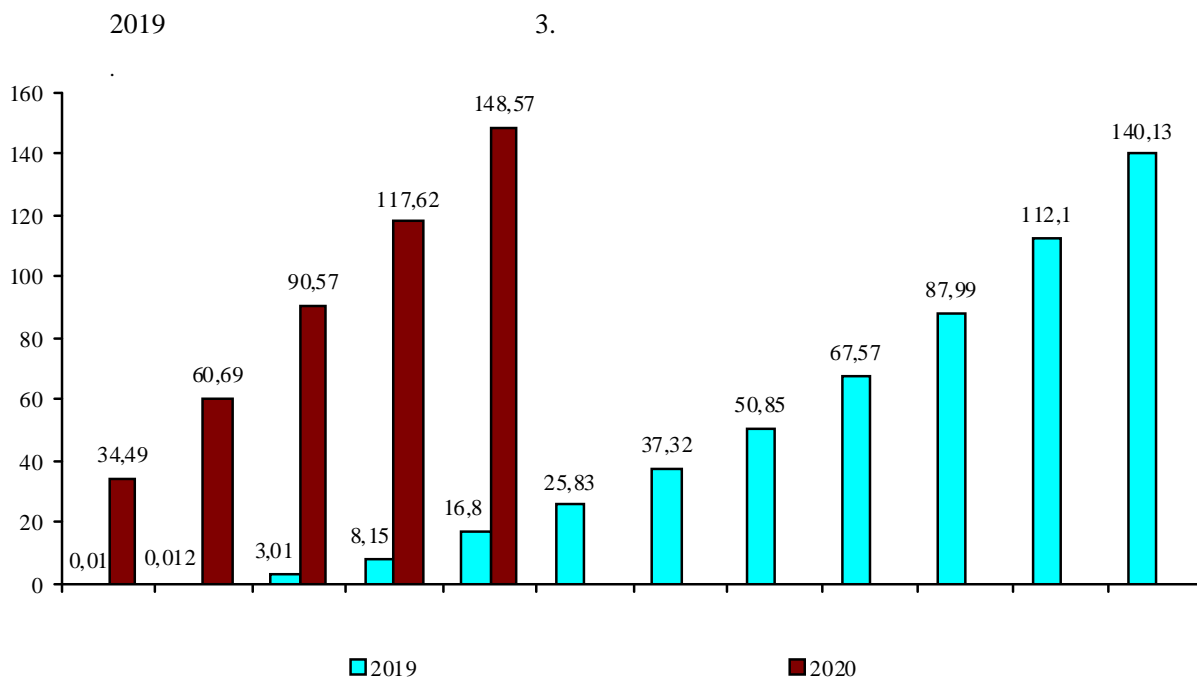
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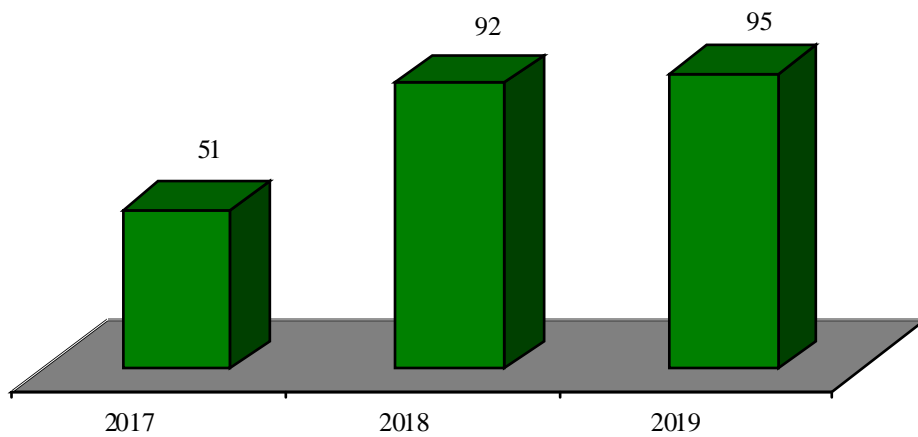
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: www.consultant.ru/document/cons_doc_LAW_207915/ (23.06.2020).
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26.07.2017   199- [   ]. —   : www.consultant.ru/document/
cons_doc_LAW_220896/ (23.06.2020).
4.   :   31.07.1998   146- [-   ]. —   :
www.consultant.ru/document/Cons_doc_LAW_19671/ (-   23.06.2020).
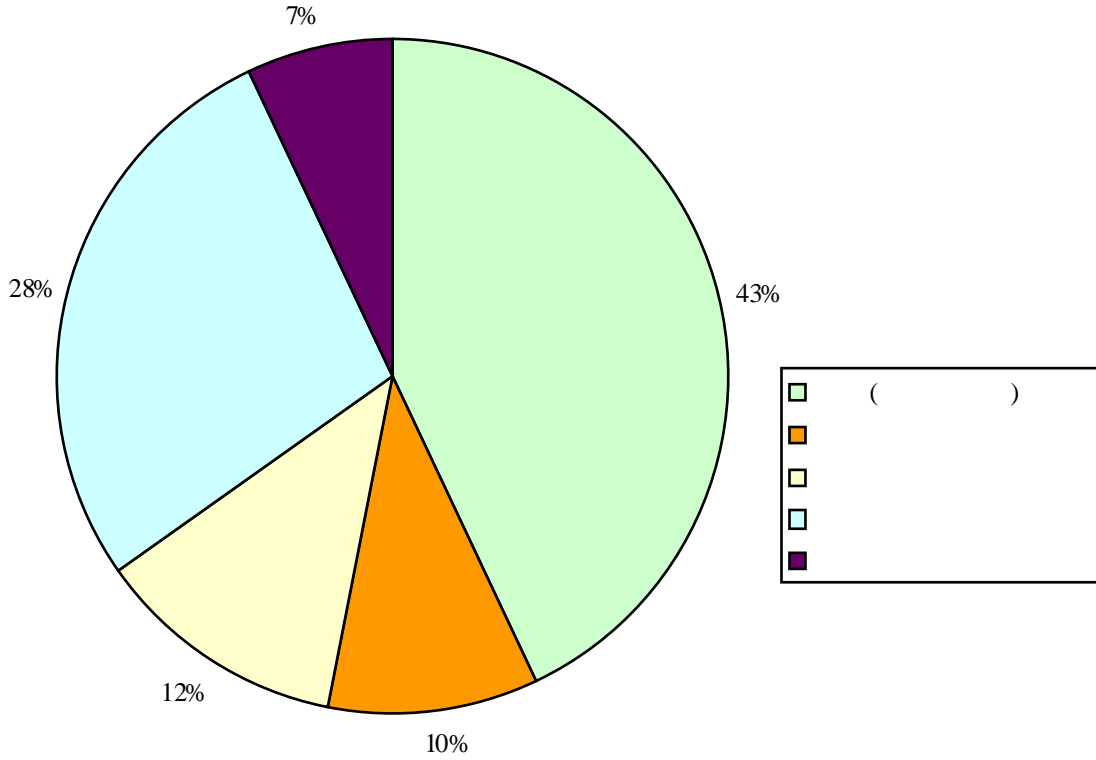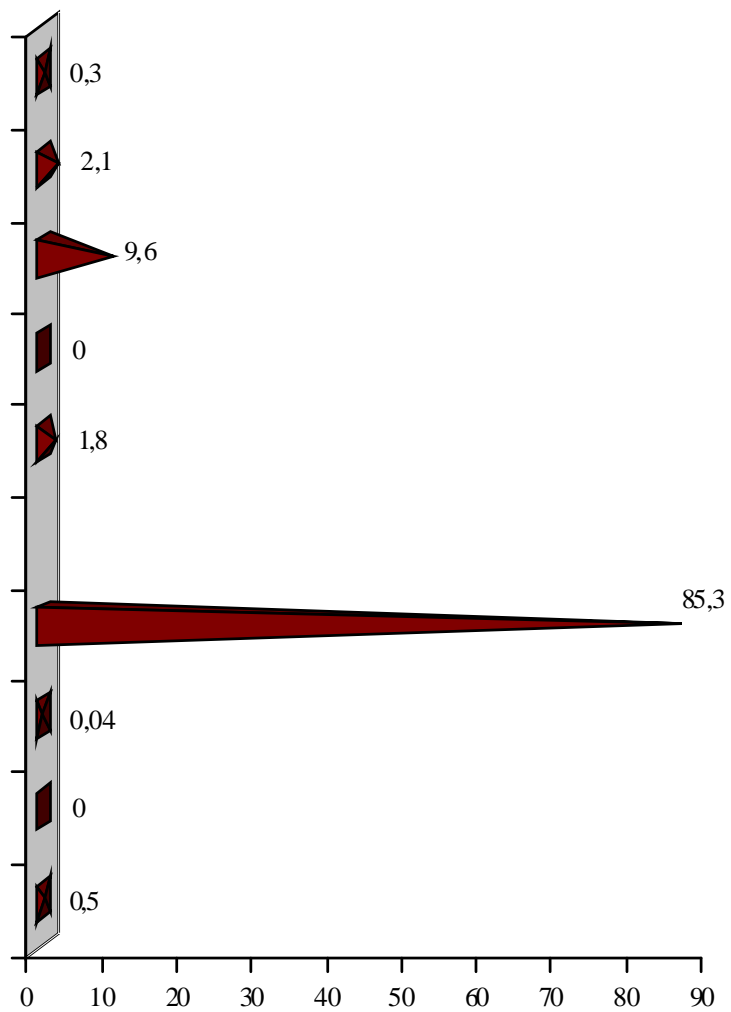5.   «
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(   )»:   27.11.2018   422- [   ]. —   : www.consultant.ru/
document/cons_doc_LAW_311977/ (23.06.2020).
6.   »   31.07.1998   145- [   ]. —   :
www.consultant.ru/document/cons_doc_LAW_19702/ (-   23.06.2020).
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cons_doc_LAW_356733/ (23.06.2020).
8.   .   . [   ]. —   -   : www.nalog.ru/
rn77/related_activities/statistics_and_analytics/selfemployed/ (-   23.06.2020).
9.   [   ]. —   : budget.mos.ru/income_ter (
11.08.2020).
10.   [   ]. —   : budget.mosreg.ru/analitika/
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FO_002_028_detailSubject_paramBudgetType=2&territory=46000000 (-   23.06.2020).
11.   «   -   »
»:   17   2020   67-   /2020 [   ]. —   :
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FINANCIAL PLANNING OF ENTERPRISES DEVELOPMENT AS A SYSTEM FOR MANAGING ITS EFFICIENCY

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The article is devoted to the study of the actual scientific and practical problems of financial planning and forecasting of enterprises as a complex and multifaceted management system, performing a whole range of complex tasks using approaches for their implementation. The purpose of the study is to provide adaptive diffusion of enterprises that arise at the macro level in the process of fulfilling tasks. The authors formed a new view of understanding the development of an enterprise as a unique process of transforming an open system in space and time. Under the influence of time, the global goals and objectives of the enterprise are constantly changing with its transfer to the new path of development of a planned economy.

Keywords: financial activity, financial indicators, economic efficiency, profitability, total capital, equity, gross profitability.

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	2017	2018	2019	, %	
				(2019 – 2018) / 2017	(2019 – 2018) / 2017
( )	1695536	962746	1315485	-43,219	36,639
	1636760	917395	1258664	-43,951	37,200
( )	58776	45351	56821	-22,841	25,292
	48677	47246	45774	-2,940	-3,116
	0	0	8395	0	0
( )	10099	-1895	2652	—	—
	1706	4258	4799	149,590	12,705
	5749	1999	2837	-65,229	41,921
( )	6056	364	4614	-93,989	1167,582
	1346	197	1457	-85,364	639,594
	1453	61	-15	-95,802	—
( )	3257	106	3172	-96,745	2892,453

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(30 % 0,3). 2017–2019
, 2019 0,0432. , -
2019 2018 .

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2.   2017–2019   . *

	2017	2018	2019	, %	
				(2018 – 2017) / 2017	(2019 – 2018) / 2017
( ) ( )					
1. ( ) - (ROA — Return on Assets)	0,0205	0,0037	0,0122	-82,056	231,250
2. ( ) - (ROE — Return on Equity)	0,0604	0,0020	0,0555	-96,752	2726,516
3. ( )	0,0134	0,0023	0,0098	-82,544	319,178
4. ( )	0,1945	0,0056	0,1253	-97,134	2148,300
5. ( )	0,0117	0,0013	0,0090	-88,626	574,969
( )					
6. ( ) -	0,0347	0,0471	0,0432	35,888	-8,305
7. (-)	0,0060	-0,0020	0,0020	—	—
8. ( ) -	0,0019	0,0001	0,0024	-94,268	2090,045
( )					
9. ( ) -	0,0060	-0,0020	0,0020	—	—
10. ( )	0,0036	0,0004	0,0035	-89,484	831,309
11. ( )	0,0019	0,0001	0,0024	-94,306	2098,594

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0,0060,   0,60   .   .

2017–2019   .   2019   , —   -

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3. 2017–2019 . *

	2017	2018	2019		2017	2018	2019	(+) (-)		
								2017	2018	2019
1	5885	7044	7441	1	1438	335	183	4447	6709	7258
2	1366	1126	867	2	240726	44807	322152	-239360	-43681	-321285
3	271691	71649	345567	3	17	11	6	271674	71638	345561
4	17164	19365	25669	4	53925	54031	57203	-36761	-34666	-31534
	296106	99184	379544		296106	99184	379544	0	0	0

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4. 2017–2019 . *

,	2017 .	2018 .	2019 .
1 | 1	1 > 1	1 > 1	1 > 1
2 | 2	2 < 2	2 < 2	2 < 2
3 | 3	3 > 3	3 > 3	3 > 3
4 ™ 4	4 < 4	4 < 4	4 < 4

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	2017	2018	2019	-		, %	
				2018 – 2017	2019 – 2018	(2018 – 2017) / 2017	(2019 – 2018) / 2018
1. -	1,1519	1,7682	1,0978	0,6163	-0,6703	53,505	-37,911
2. -	0,0299	0,1810	0,0258	0,1510	-0,1552	504,440	-85,759
3.	0,0243	0,1560	0,0231	0,1317	-0,1330	542,099	-85,206

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                    . 2018   2017   ,   -
            0,6163.   2019   2018   0,6703
            2019   1,0978,   ,   -
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            2017–2019   ,   -
                            .   2019   0,0258,   -
            ,   2,58   .   .
                    ,   2017–2019   .   2018
        2017   0,1510,
504,440 %.   2019   2018   0,1552.

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(0,25),   .   0,1560.
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                0,0002   2019   . 0,9999.
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                                    (0,5,   — 0,4).   2017–2019   .
                        .   2018   2017   0,363,   -
                199,129 %,   2019   2018   -0,394   .
            0,151,   ,   .
                        2019   .

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б.

Наименование источников финансовых ресурсов предприятия	2017 год		2018 год		2019 год		Изменения:			
							в абсолютных величинах		темпы прироста, %	
	абсолютн. величины	удельный вес, %	абсолютн. величины	удельный вес, %	абсолютн. величины	удельный вес, %	2018 – 2017	2019 – 2018	(2018 – 2017) / 2017	(2019 – 2018) / 2018
I. СОБСТВЕННЫЙ КАПИТАЛ										
Уставный капитал (складочный капитал, уставный фонд)	8196	3	8196	8	8196	2	0	0	0,000	0,000
Переоценка внеоборотных активов	14684	5	14684	15	14684	4	0	0	0,000	0,000
Резервный капитал	1398	0,5	1398	1	1398	0,4	0	0	0,000	0,000
Нераспределенная прибыль (непокрытый убыток)	29647	10	29753	30	32925	9	106	3172	0,358	10,661
Сумма собственного капитала	53925	18	54031	54	57203	15	106	3172	0,197	5,871
II. ЗАЕМНЫЙ КАПИТАЛ										
2.1. Долгосрочный заемный капитал										
Заемные средства	0	0	0	0	0	0	0	0	0,000	0,000
Отложенные налоговые обязательства	17	0	11	0	6	0	-6	-5	-35,294	-45,455
Сумма долгосрочного заемного капитала	17	0	11	0	6	0	-6	-5	-35,294	-45,455
2.1. Краткосрочный заемный капитал										
Заемные средства	0	0	0	0,00	0	0	0	0	0,000	0,000
Авансы полученные	205107	69	34801	35,09	272859	72	-170306	238058	-83,033	684,055
Кредиторская задолженность за товары, работы, услуги	1438	0,5	335	0,34	183	0	-1103	-152	-76,704	-45,373
Текущие обязательства по расчетам	1721	1	2169	2,19	3728	1	448	1559	26,031	71,876
Доходы будущих периодов	0	0	0	0	0	0	0	0	0,000	0,000
Краткосрочные оценочные обязательства	1517	1	1718	1,73	1754	0,5	201	36	13,250	2,095
Прочие текущие обязательства	32381	11	6119	6,17	43811	12	-26262	37692	-81,103	615,983
Сумма краткосрочного заемного капитала	242164	82	45142,0	45,51	322335,0	85	-197022	277193	-81,359	614,047
Сумма заемного капитала	242181	82	45153,0	45,52	322341,0	85	-197028	277188	-81,356	613,886
Совокупный капитал	296106	100	99184	100,00	379544	100	-196922	280360	-66,504	282,667

7. 2017–
2019 . *

	2017	2018	2019	-		, %	
				2018 – 2017	2019 – 2018	(2018 – 2017) / 2017	(2019 – 2018) / 2018
1. -	0,0003	0,0002	0,0001	-0,0001	-0,0001	-35,414	-48,474
2. -	0,9997	0,9998	0,9999	0,0001	0,0001	0,011	0,010
3. ( )	0,182	0,545	0,151	0,363	-0,394	199,129	-72,333
4. -	0,818	0,455	0,849	-0,363	0,394	-44,339	86,556
5. ( )	0,223	1,197	0,177	0,974	-1,019	437,411	-85,170
6. -	0,182	0,545	0,151	0,363	-0,394	199,096	-72,336
7. - -	0,223	1,197	0,177	0,974	-1,020	437,444	-85,175

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    3.   . .   :   / . .
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    4.   . .   / . .   ,
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    5.   . .   -   / . .   ,   . .
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    6.   . .   ,   -
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16.　　　．．　　-
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CURRENT PROBLEMS OF FINANCE UNDER THE CONDITIONS OF IMPACT OF GLOBAL RISKS ON THE NATIONAL ECONOMY

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In modern conditions of increasing impact of global risks on the national economy, the role of financial support for the socio-economic development of the state is increasing. Financial problems are generated largely by the external environment. Consequently, in order to fulfill the tasks set by the government of the Russian Federation, it is necessary to develop a financial strategy that will allow, taking into account the highest external and internal risks, to ensure the development of the economy and social sphere.

The article examines topical problems of finance in the context of economic globalization and the emergence of new challenges and threats at the mega-level, in other words, for all of humanity. Based on statistical data, expert assessments, analysis of scientific literature, the article proposes a set of measures to reduce the high level of global risks, and also considers the possibilities of ensuring an acceptable level of internal risks in the country.

The study identified problems at all stages of the financial process, namely, in the formation, distribution and use of financial resources. On the basis of the analysis, conclusions were drawn and ways were proposed for solving urgent financial problems in the Russian Federation.

Keywords: finance, topical problems of finance, global risks, financial methods of economic regulation.

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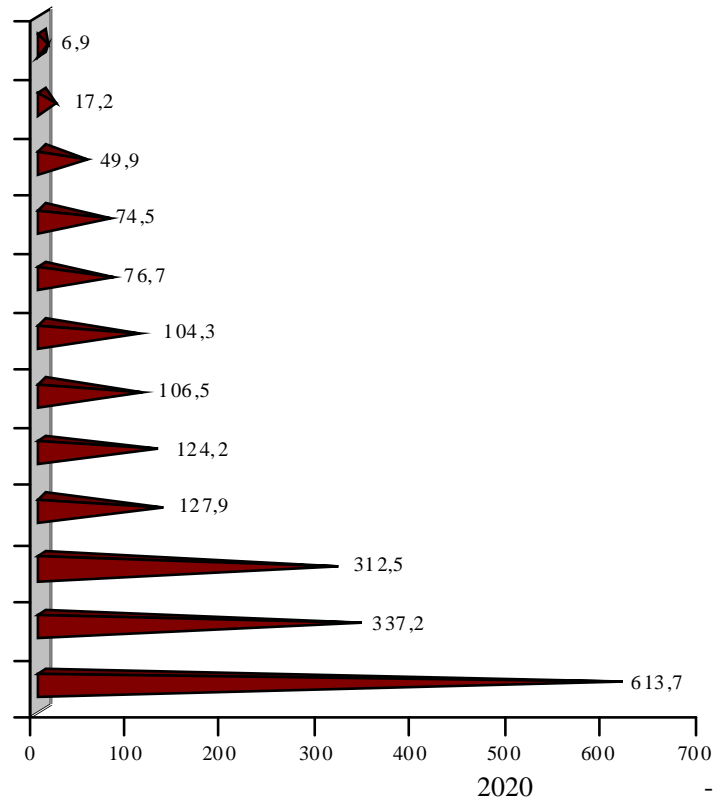
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FUNCTIONING OF INTERNATIONAL FINANCIAL ORGANIZATIONS UNDER THE CONDITIONS OF GLOBAL ECONOMIC INSTABILITY

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The aim of the study is to study the theoretical and practical aspects of the functioning of international financial organizations in the context of global economic instability and to substantiate the directions of their reform.

The study was conducted using the method of generalization and the descriptive-analytical method — in determining current trends in the functioning and role of international financial organizations in the regulation of international economic relations.

The article is devoted to the study of theoretical and practical aspects of the functioning of international financial organizations, which play a key role in the system of international economic relations and global governance, and are also an integral part of the world economy. The paper analyzes current trends and patterns of functioning of MFIs, identifies the determinants and socio-economic consequences of their activities for countries of different regions of the world.

The essential characteristics of the place and role of MFIs in the global management system and the impact on socio-economic transformations in the countries of the world have been further developed. It has been established that in the context of global economic instability, they are a key element of the institutional basis of the global financial system, play a key role in regulating the system of international economic relations and contribute to enhancing the participation of countries in international monetary relations. The reasons for the decline in the effectiveness of MFIs in the context of global economic instability are identified and promising areas for reforming the mechanisms of their functioning are identified.

Keywords: international financial organizations, International Monetary Fund, World Bank, global financial architecture.

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EVALUATION OF FINANCIAL SECURITY OF THE REPUBLIC OF CRIMEA

In modern conditions of development, financial security is an integral part of the overall security of the region and is formed on the basis of the functioning of the financial system. The complication of relationships between key segments of international financial markets, as well as the limited ability to accurately predict future trends in the development of the global financial system, lead to a gradual increase in the risks that accompany the activities of economic entities, and an increase in the number and scale of internal and external threats that have a negative impact on the financial security of the state. This formulation of the issue requires generalization of approaches to determining the financial security of the region in order to further formalize this issue and determine the key factors affecting it. The article considers the types of financial security, as well as certain areas of ensuring the financial security of the region and their priority. In work the assessment of the level of socio-economic development of the region with a view to ensuring financial security on the basis of which offers the main activities and priority areas of implementation of the investment policy that will ensure financial security of the Republic of Crimea.

Keywords: financial security, the region, the threat.

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61

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	129754,7	106,4	—

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4. . . - /
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. . — 2013. — 4-1. — . 181–190.
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8. . . (, , ,): /
. . . — : « », 2015. — 239 .
9. : [ ]. —
: minek.rk.gov.ru/ru/index (: 20–24.04.2020).
10. . : -
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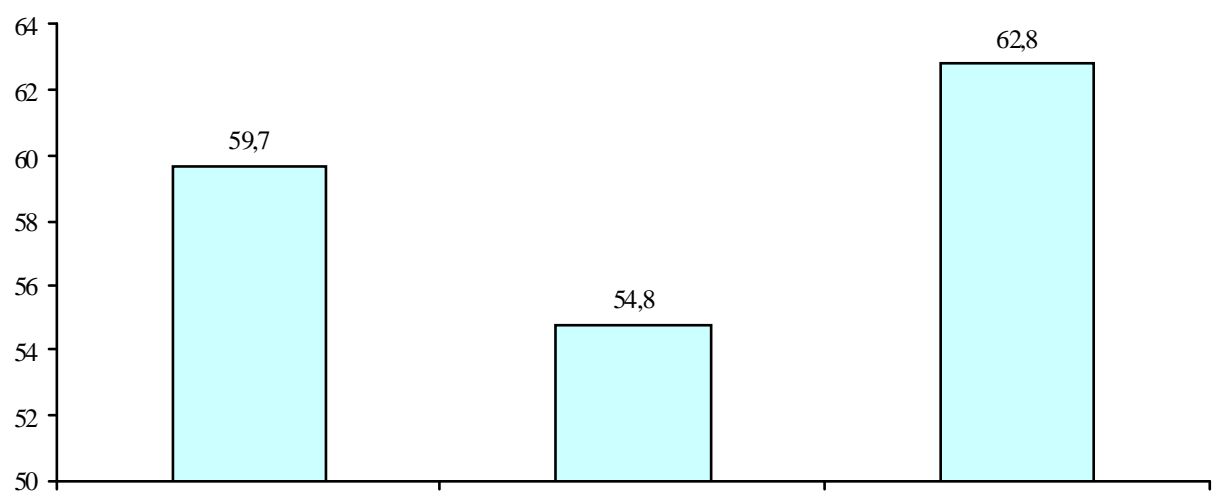
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EVALUATION OF THE FINANCIAL STABILITY OF THE INSURANCE ORGANIZATION

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The article studies the financial stability of a particular insurance organization. The financial stability of the insurance company is an essential component of its activities and characterizes the ability to pay off its obligations on time and in full.

The analysis of financial stability is defined as an independent object of evaluation, which explores the structure of the formation and use of capital.

To assess the financial stability of the insurance company, a set of indicators was formed, including the following ratios: level of equity, ratio of equity to liabilities, ratio of insurance premiums and insurance reserves, ratio of working capital and non-current capital, level of permanent capital, ratio of equity and insurance reserves, level of debt load, level of insurance reserves.

The insurance public joint-stock company RESO-Garantia was chosen as the object of analysis. The analysis showed that the capital structure in the insurance company under consideration is not optimal. The company has a shortage of insurance reserves, which is offset by equity.

Keywords: financial stability of the insurance company, assessment of the financial stability of the insurance company, the use of a set of indicators to assess financial stability.

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69

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0,4698   0,4839   0,4744

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15% — 0,40

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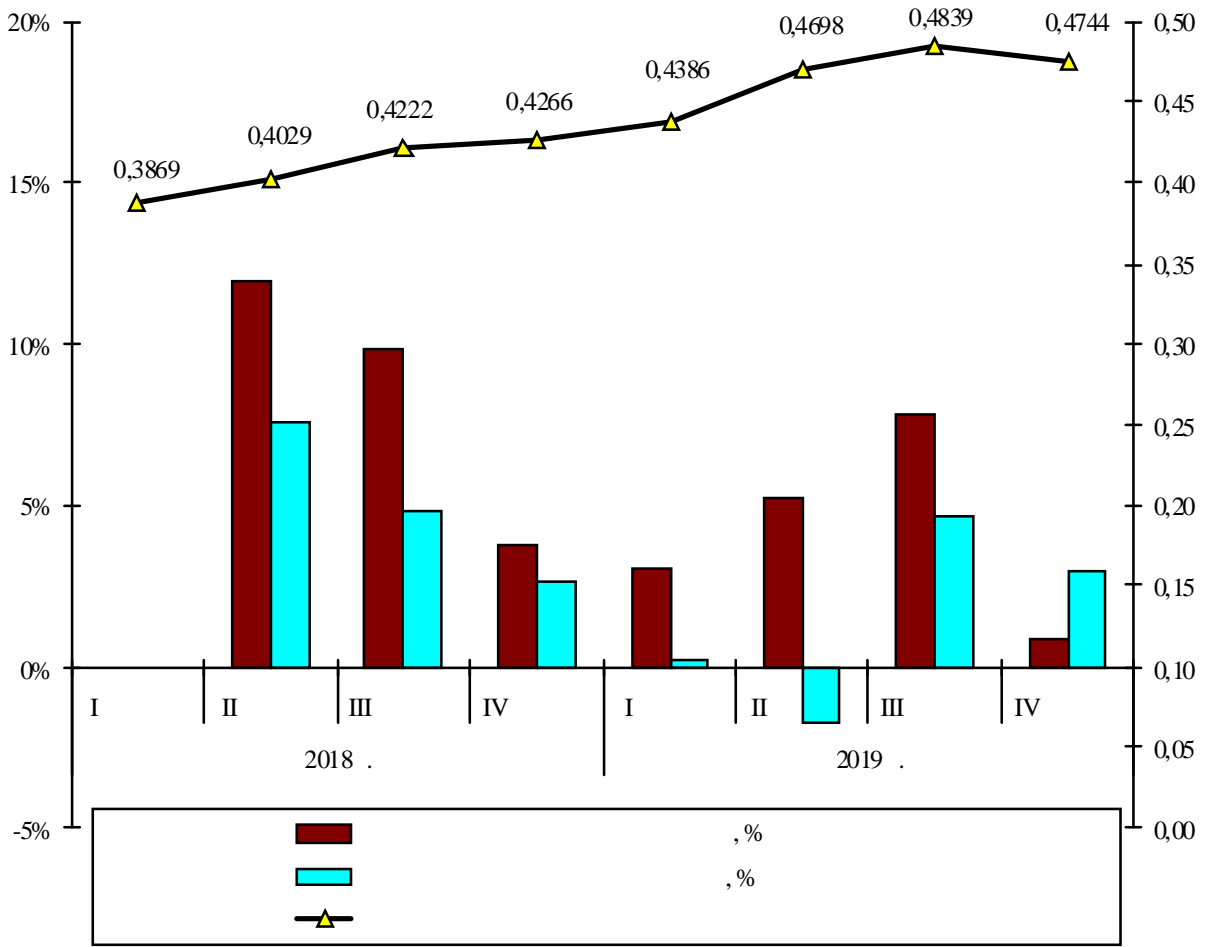
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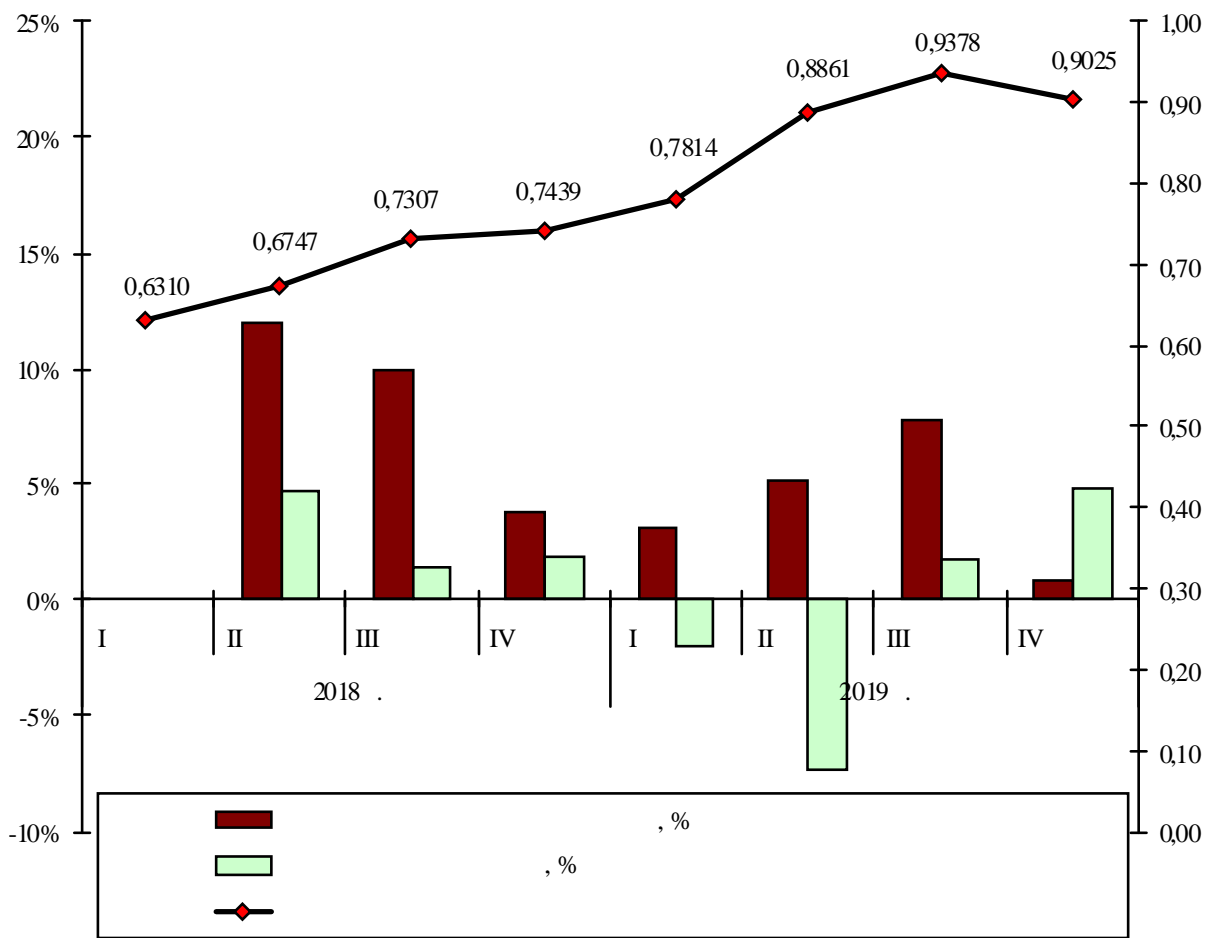
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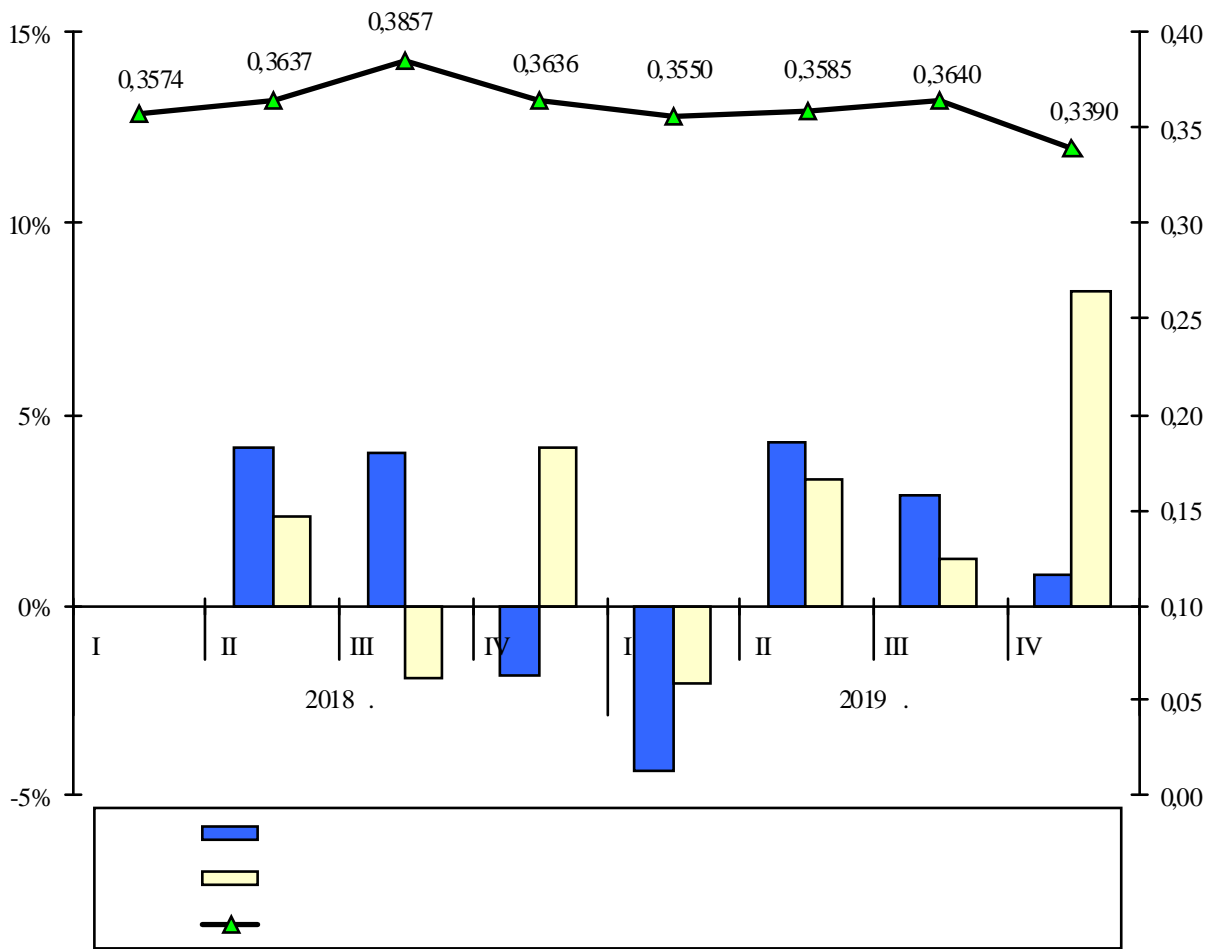
71

15%
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0,40
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0,3574   0,3637   0,3857   0,3636   0,3550   0,3585   0,3640   0,3390

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3,1692   3,1940   3,0891
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0,90

7%

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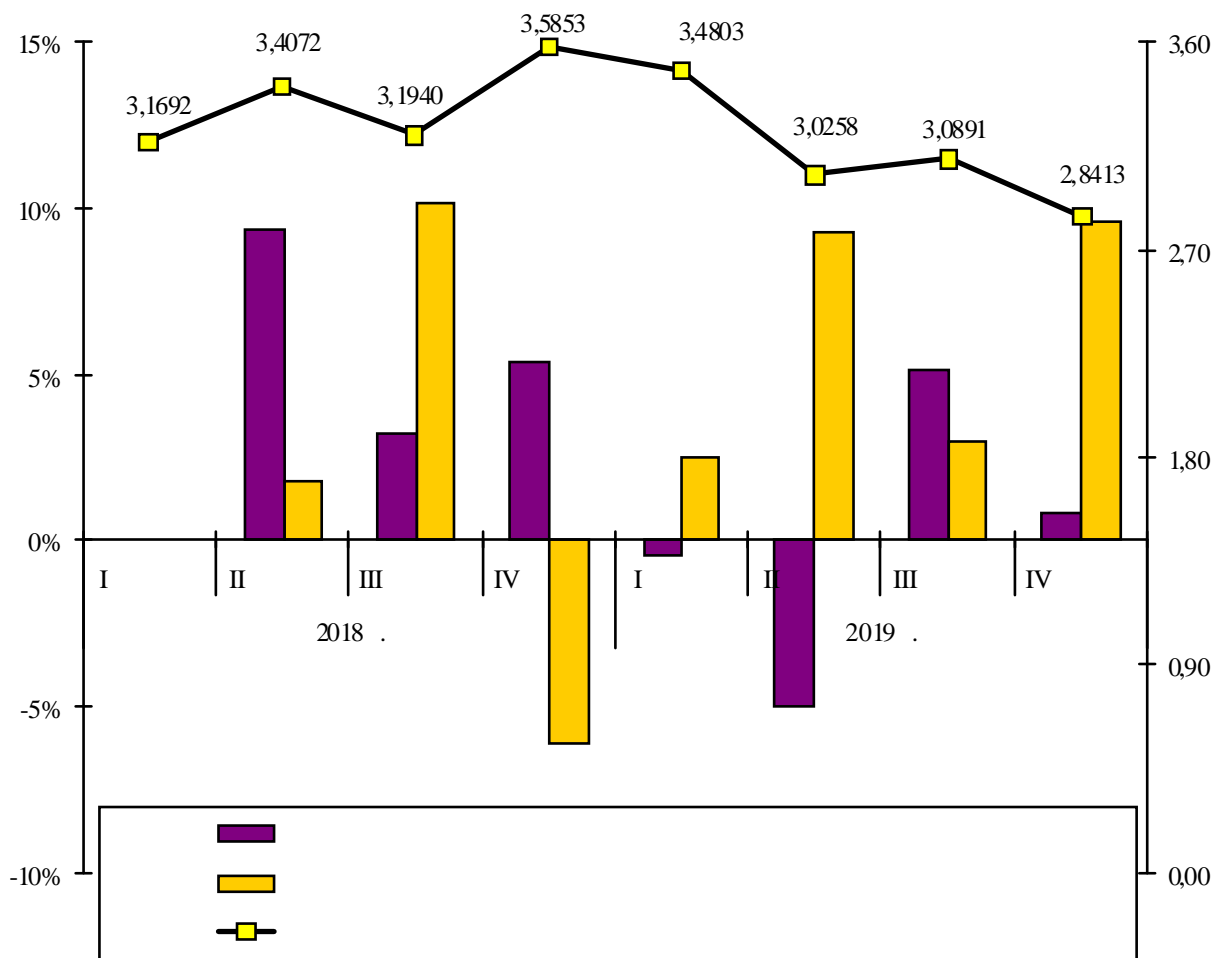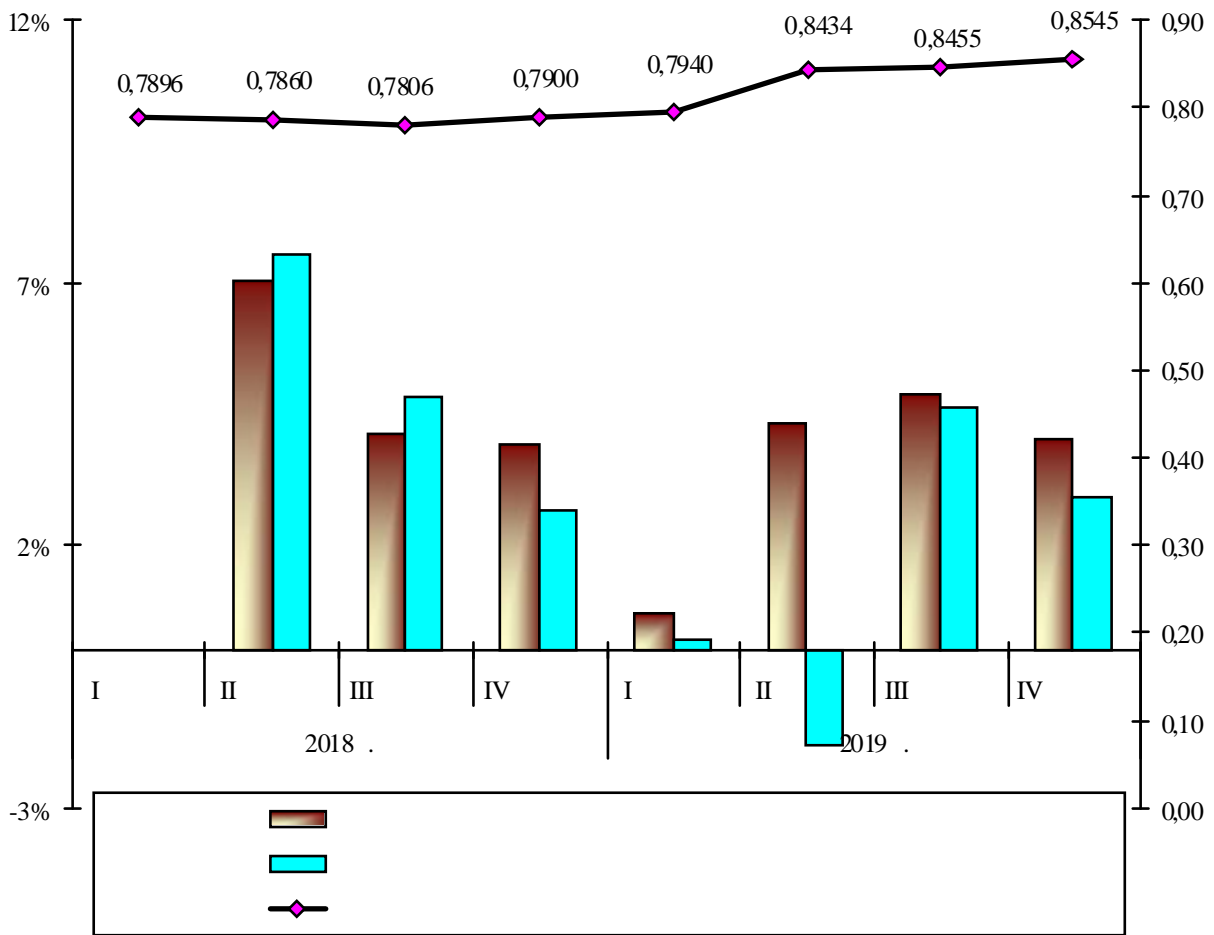
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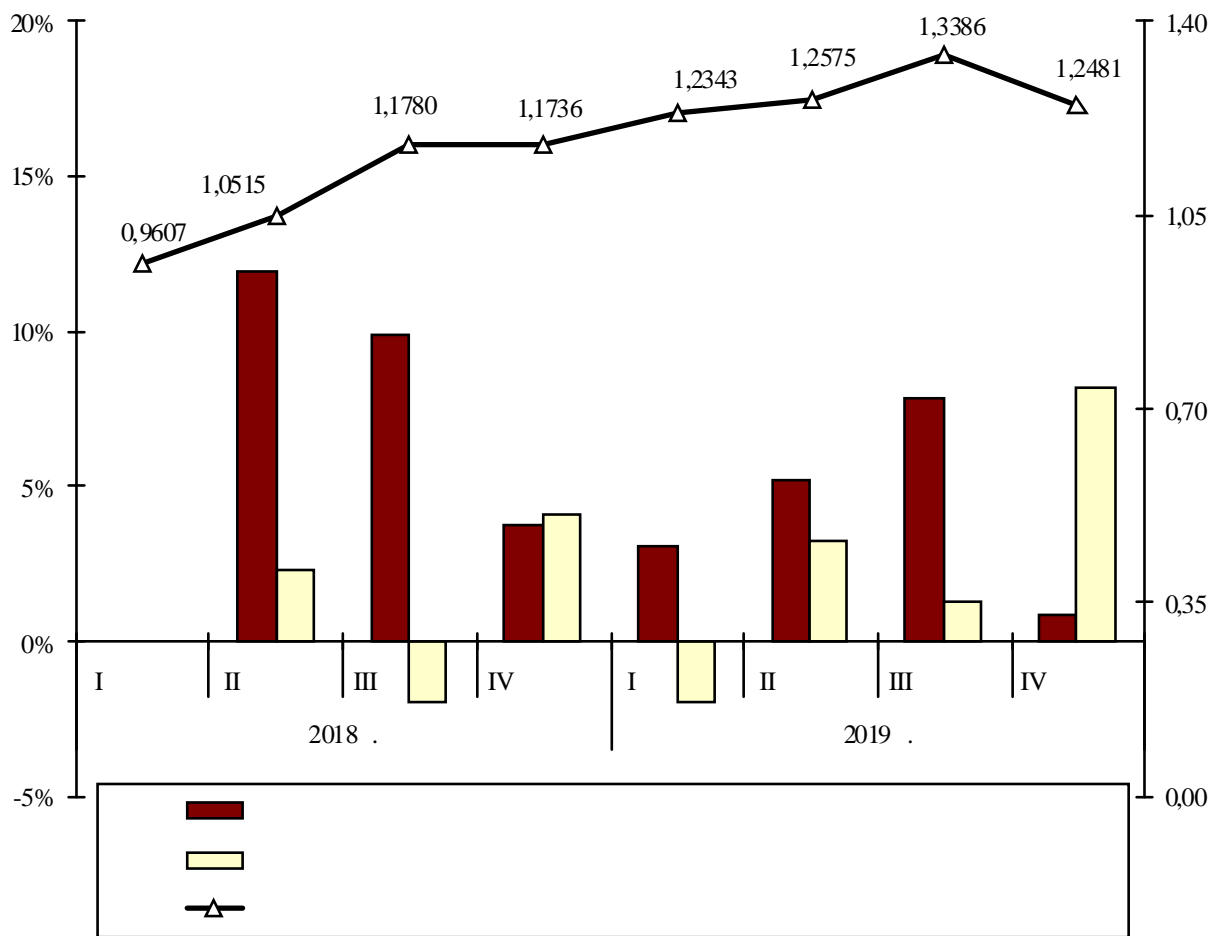
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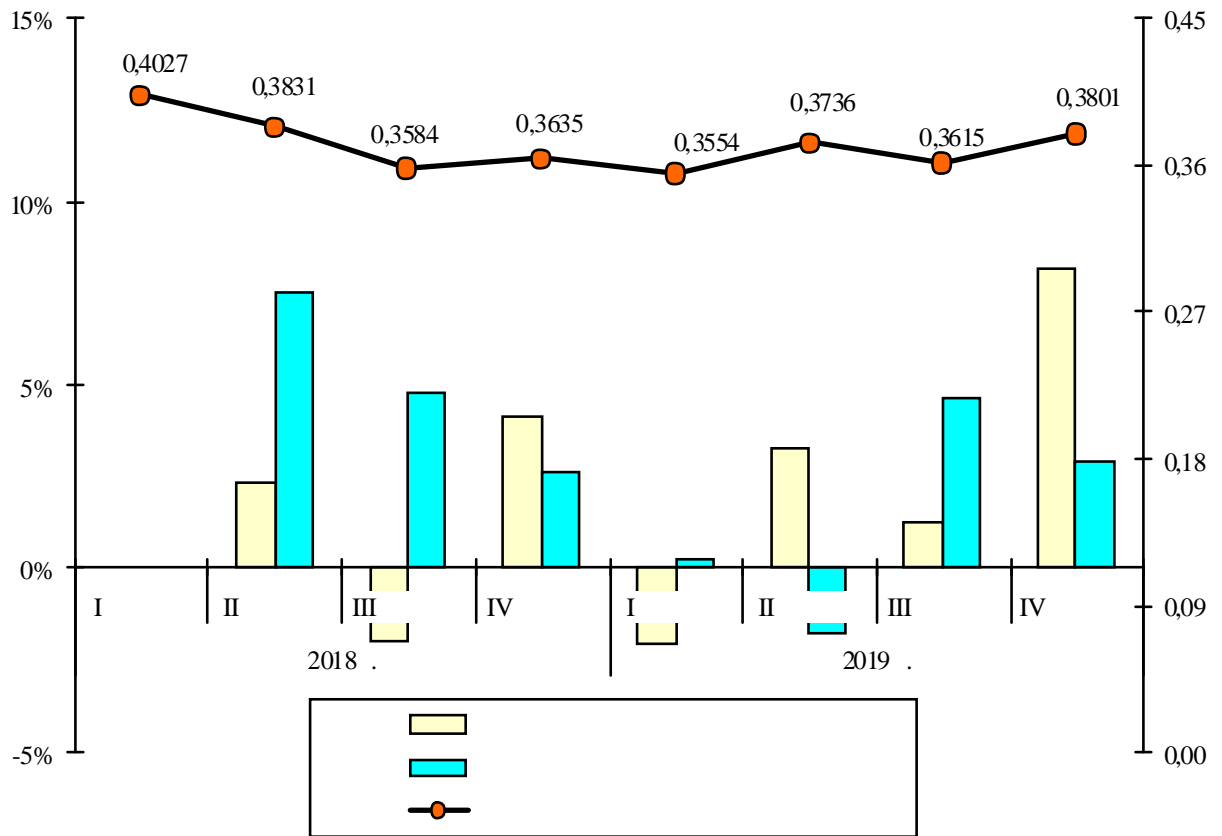
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CREDIT GUARANTEES FOR SMALL AND MEDIUM-SIZED BUSINESSES

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Structural reforms and, above all, the strengthening of the role of small and medium-sized enterprises (SMEs) are needed to reduce dependence on the commodity sector and ensure sustainable growth of the national economy. The study notes that the priorities of state support for small and medium-sized businesses in the credit and financial sector should be shifted in favor of partial credit guarantees as a more market-oriented tool in comparison with programs of direct subsidies or concessional lending. An assessment of the determinants and current trends in the development of credit guarantee systems has shown that they can become powerful growth drivers for small and medium-sized businesses as a result of easier access to credit resources. The article investigates the main barriers limiting the access of SMEs to the loan capital market, systematizes the main typological features that allow differentiating institutional and operational differences of guarantee institutions of different countries. Based on the analysis formed the national guarantee system in the context of the identified typological features formulated priority directions of its development related to differentiation of terms of warranty support, strengthen the functions of risk management, using «double» guarantees, to attract private capital as the ultimate beneficiaries of guarantee schemes and banks-agents. The proposed directions will contribute to the removal of collateral restrictions for SMEs, and their application will contribute to the development of the small and medium-sized business sector through the increase in the availability of Bank credit and increase the stability of the national guarantee system as a result of optimization of the internal structure and regulations.
Keywords: credit, small and medium enterprises, credit guarantees, guarantee institutions.

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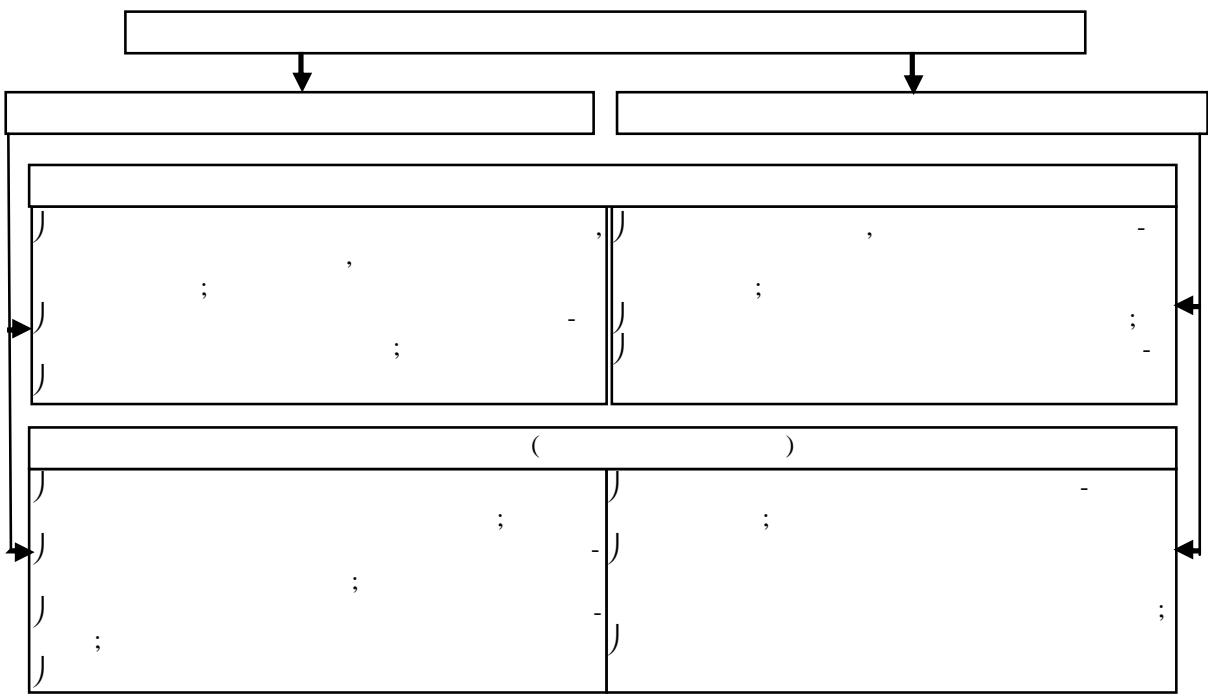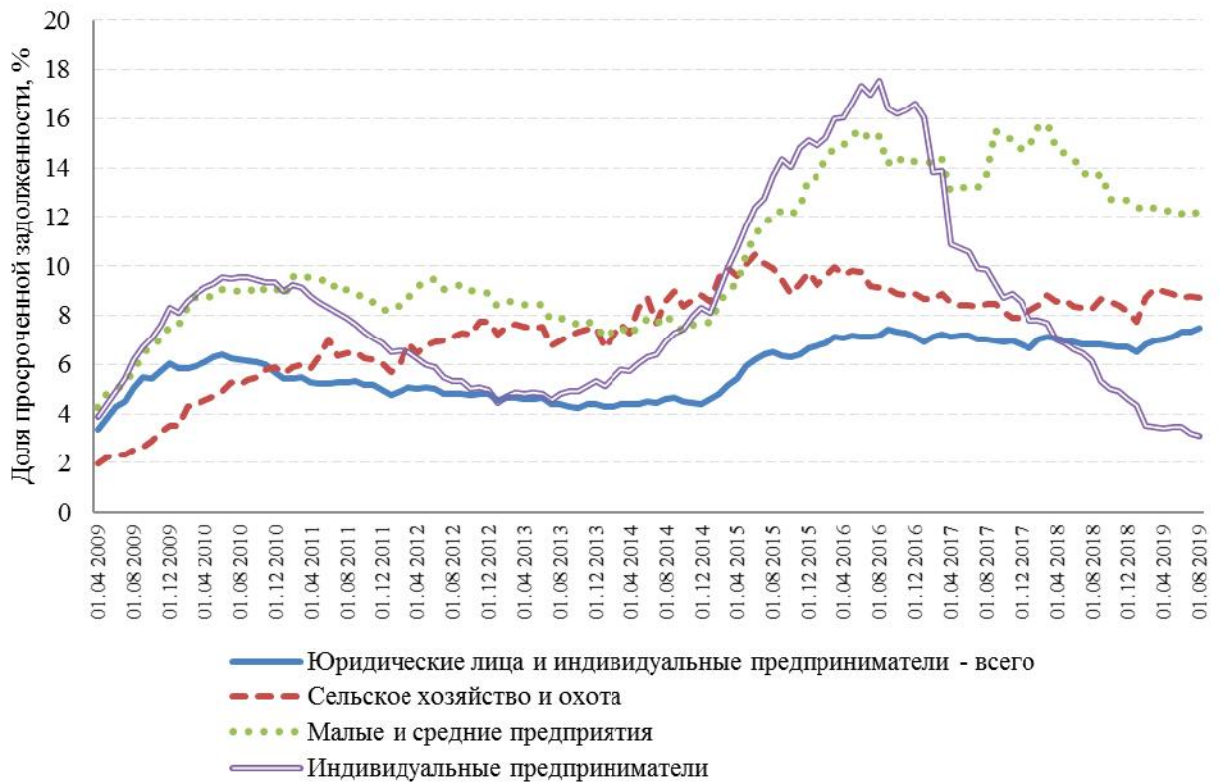
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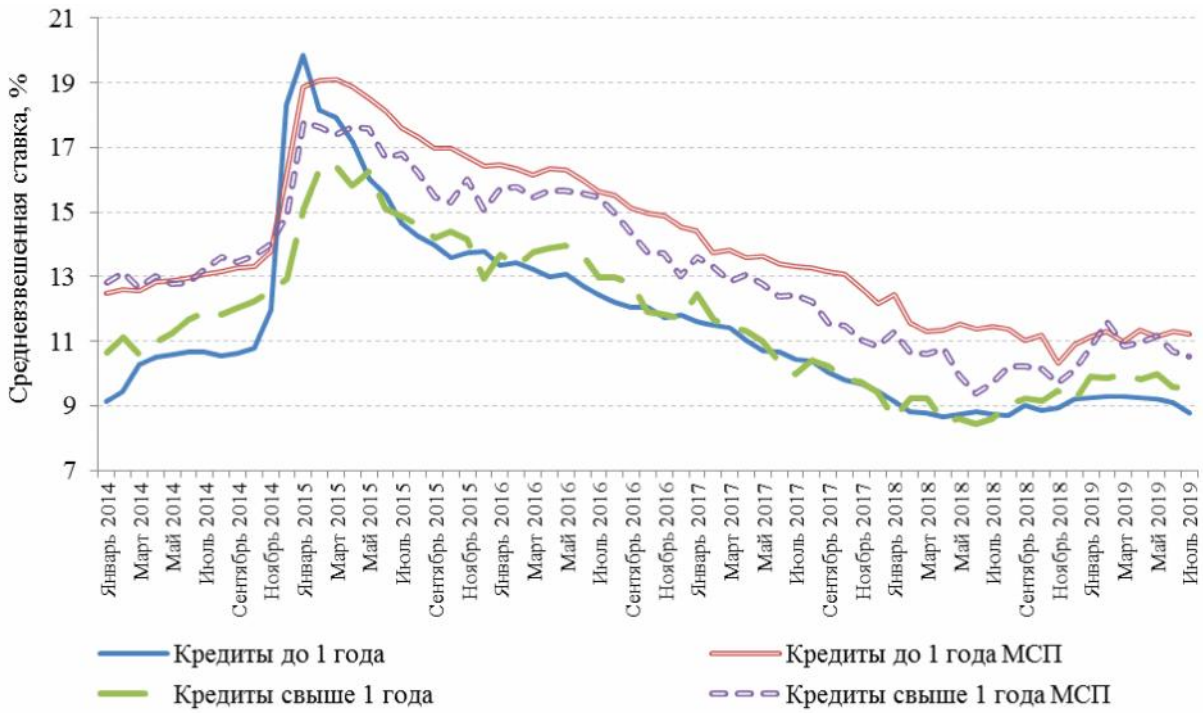
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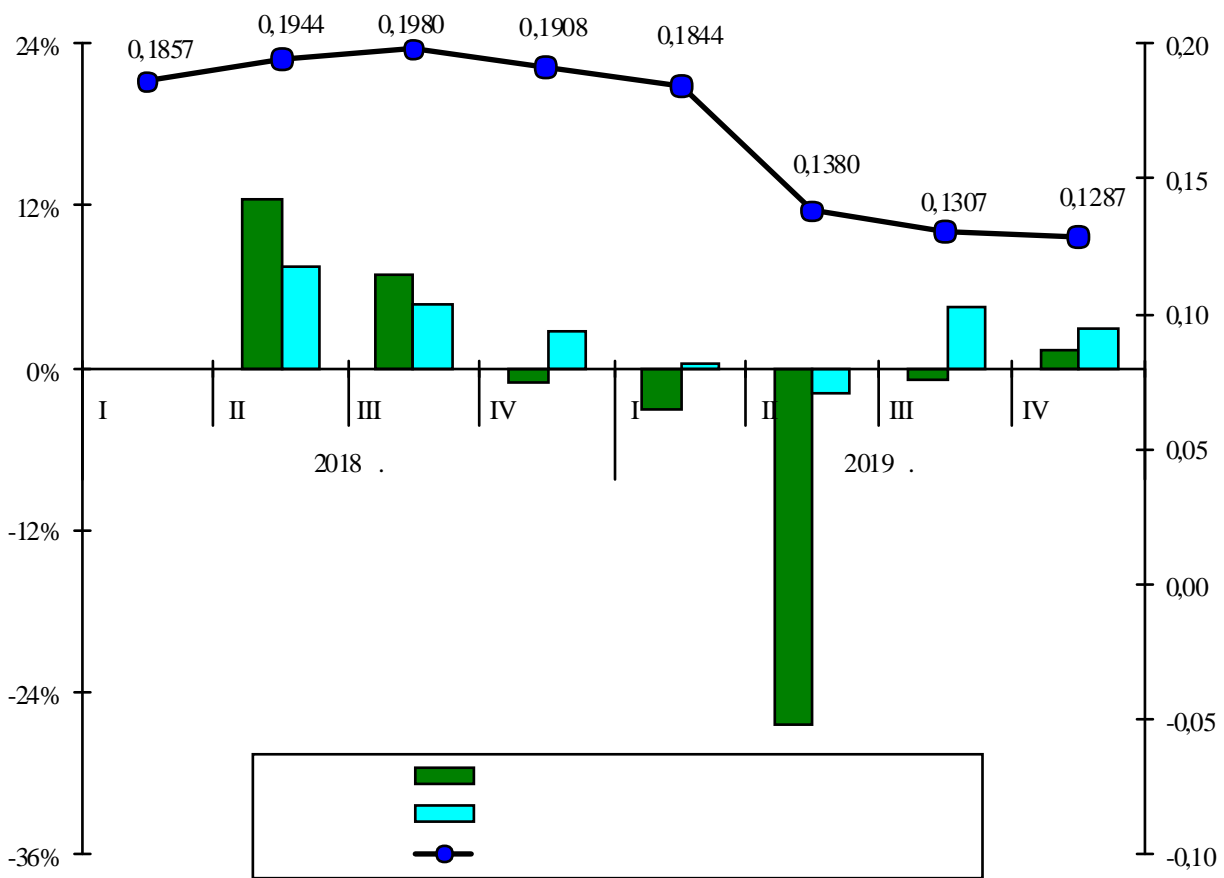(,   «   »)   -
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DIGITAL TRANSFORMATION TRENDS IN THE BANKING ECONOMIC SECTOR

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Digital transformation for banks marks a fundamental violation of the business model, culture and customer relations. The introduction of digital technology gives banks tremendous potential to improve efficiency, streamline processes and enhance customer convenience through innovation, among other benefits. Some of the largest banking institutions in the world are already developing corporate software to use these values.

Keywords: rethinking client experience, fintech, establishing a strategic partnership, creating contextualized experience based on data, blockchain, digitization, cloud solutions.

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Bugaeva Tatyana N.,
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INVESTMENTS IN THE REGION:
PROBLEMS OF EVALUATION AND ATTRACTION

The need to create conditions for attracting capital, which is the basis of economic growth in modern conditions, is particularly important. The improvement of mechanisms for reinvesting capital in economic growth and development is directly related to the macroeconomic mechanism itself. At the same time, the state is both the main initiator of investment policy and an investor. In this regard, the direct availability of an effective investment strategy and its high-quality implementation can significantly increase investment attractiveness at the level of the state, as well as at the level of the region or any subject. The systematic and systematic nature of investment activity implies the existence of mechanisms for attracting and implementing investments that significantly increase their effectiveness. The most complete and effective implementation of the capabilities of any subject is possible only with a systematic strategic approach. The state of the investment climate of the Republic of Crimea is the basis for decision-making by investors, so one of the main tasks of the region is to create a favorable investment environment by implementing a long-term investment development strategy. By implementing an investment policy, the state and the regions, including Crimea, strive to achieve economic security, rationally deploy productive forces, strengthen their own industrial base as a whole, and structurally restructure the regional economy, thereby ensuring sufficient capital inflows for economic sectors and increasing their own competitiveness.

Keywords: investment, investment activity, investment process, investment potential, investment climate of the region, investment development strategy of the region.

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	2014 .	2015 .	2016 .	2017 .	2018 .
, .	26446,8	47582,3	74795,3	196193,0	296423,1
, %	—	134,3	136,3	235,7	134,3
1 ,	14034,1	25023,5	39167,3	102560,5	154970,2

*   [13]

2.   2015–
2019   .*

	2015 .	2016 .	2017 .	2018 .	2019 .
, . (-)	26 265 764	45 893 951	118 374 070	207 167 281	139 652 923
% - ( )	161,0	151,5	231,7	155,5	65,2

*   [12]

2019   199,8

— 75 %   .
(9,9 %   ),   13,8   .
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(2,7 %),   ,
;   (47,1 %),   ;
,   (20,7 %).

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, %	—	108,5	106,0	104,0	105,1
, %	—	120,7	112,0	105,4	107,6
,	100526,4	139873,3	171623,8	180925,0	204571,4

*   [12]

                                                                2018
391,3   ,   5,1 %   .
        2018   -
        ,   17,5 %   .
                                                            17,1 %,   —
6,7 %.

                                                                        2019
                                56212,9   ,   18,7 %   ,
                                              ,   . .   — 32492,4   (
29,8 %),   — 23720,5   (4,9 %) [13].
            ,   «   »,   -   2019
                                137397,0   ,   78,5 % (-
)   .
            -              2019   57   .
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                        1,9 %   ,   2018   .
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-            2019   11,4   .   -
2019   64,6 %   ,   19,2
        ,   3,3 %   -   2018   [12].
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                                    28117   42505   .
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1912,7   .   .   -   2019   19214   ,   26823
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	34,7	38,2	71,6	77,6
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	79,7	79,9	121,9	129,8

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336.761:027.511(043.3)

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FORMATION AND DEVELOPMENT OF GLOBAL NETWORKS OF STOCK EXCHANGE

The article analyzes current trends in foreign direct investment regulation. The essence of the category «investment protectionism», the role of protectionist measures in the mechanisms of state regulation of international investment activity is disclosed. The tendencies of changes in national investment policies of the countries of the world are studied, the dynamics of implemented protectionist measures in the G20 countries, the distribution patterns of protectionist measures of the G20 member countries by region are analyzed. The main subjects and countries against which protectionist measures are directed in the sphere of regulation of foreign direct investment are identified. The sectoral structure and tools of the protectionist investment policy of the G20 member countries are investigated.

The theoretical and methodological basis of the study is the fundamental provisions of general economic theory, the study of domestic and foreign scientists and international organizations on the development of tools and mechanisms for regulating international investment activity. The information base of the research was the scientific works of scientists and practitioners published in Russia and abroad. The article used statistical data from international institutions and organizations. The methods of qualitative and quantitative analysis, historical and logical comparison and generalization were applied.

It is concluded that investment protectionism measures are an integral component of modern trends in the development of international capital flows that arose in the host countries in response to the expansionist policies of TNCs and are also used as a tool to protect geopolitical interests in home countries.

Keywords: stock exchange, networking, listing, organized stock markets, integration of exchange networks.

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FORECASTING BANKRUPTCY OF ENTERPRISES USING ARTIFICIAL INTELLIGENCE

89 %.

(Deep learning).
Keras   TensorFlow —   API (application programming interface),

interface),   .

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With increasing competition, the market situation is constantly changing and many enterprises are at risk of bankruptcy. There are various methods for predicting the insolvency of manufacturing enterprises, but artificial intelligence methods allow this to be more accurately. Global data used for the analysis and forecasting of bankruptcy reveal the general patterns of this economic phenomenon.

An analysis of publications on predicting bankruptcy of enterprises made it possible to identify frequently used mathematical models constructed for foreign firms and giving high accuracy for Russian ones. However, a comparative analysis of various methods led to the conclusion that they need to update due to economic conditions external to the company, as well as the increased computing power of modern computers.

113

The authors selected artificial intelligence methods that allow you to build a trained neural network and make it universal for predicting the bankruptcy of any production enterprise. The authors constructed an algorithm and a neural network, and made a bankruptcy forecast was carried out with an accuracy of 89 %. It substantiates the construction and use of a mathematical model with a high ability to predict the bankruptcy of various enterprises in any region of the world based on the latest neural network technologies of deep learning (Deep learning). Some of the deep learning technologies are the Keras and TensorFlow libraries — these are APIs (application programming interface) designed for specialists in the analysis and modeling of subject areas.

The article presents the algorithm of the neural network, the results of its testing.

Keywords: bankruptcy, enterprise insolvency, artificial intelligence, neural network, forecasting.

(Deep learning).

Keras   TensoFlow —   API (application programming interface),

: «   .   » [1–2], «   .   »   «

.   » [3], «   .   » [4].   [5].

[6]   («MDA», NN, DT   «Logit»)

87,80%.

, [7]

86,8 %   «MDA»   77,0 %   (NN).   [8]

100 %   97,5 %   NN.   [9]

84,9 %.

[10]

«Logit-   »,   54%   .

[11]   NN   «Logit»   81,20 %

[12]

«Logit»

, [13]

NN,   81,5 % –   83,8 %

.   [14]   «Logit»   96 %

.   [15]   «Logit»

114

— , — 97,1 % 94,1 %

. [16] .

«Logit»

—

«MDA» «Logit» .

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95,7 %, (

80 – 85 %) [17].

[16, 18] 10

(Variable_1,

Variable_4, Variable_5, Variable_10), (Variable_2, Variable_3, Variable_7, Variable_9),

(Variable_8) (Variable_6). ,

, (Compustat

- GICS),

.

1, Compustat [16],

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1.   *

/	Variable_1(V1)
/	Variable_2(V2)
/	Variable_3(V3)
/	Variable_4(V4)
EBIT /	Variable_5(V5)
/	Variable_6(V6)
(+) /	Variable_7(V7)
/	Variable_8(V8)
/	Variable_9(V9)
/	Variable_10(V10)
GICS	Variable_11(V11)
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[16]   440   ,   -
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Compustat   1990–2013 .   220
       ,   (   )
,   *Compustat*,   -
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.   «*Logit-*   »
(80%).

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Python 3.7,   Anaconda   macOS Catalina (v. 10.15.4.).
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dataset Bankruptcy.
.CSV   .   dataset   .
train.csv   ,   test.csv —   .
Bankruptcy   ,   ,
(0, 1).   :

⌡ Country;
⌡ Inactive Company Marker;
⌡ Brend;
⌡   (V1 – V11);
⌡ Company description.
   1.   (.csv).

.   ,
.   .   V1, …, V9 —
(. 1).

⌡   ,   .
LABEL_COLUMN = 'Bankruptcy'
LABELS = [0, 1]
⌡   tf.data.experimental.make_csv_dataset)   .CSV   -
dataset:

```
def get_dataset(file_path, **kwargs):
  dataset = tf.data.experimental.make_csv_dataset(
    file_path,
    header=True,
```

```
Country,Inactive Company Marker,V1,V2,V3,V4,V5,V6,V7,V8,V9,V10,V11,Bankruptcy
Japan,0,.04500,1.33000,.17000,.15000,.04300,1.18700,1.01100,.14600,.68500,.13500,15,0
Japan,0,.02200,1.18900,.09700,.05000,.04500,.75600,.88200,.32800,.60900,.06400,15,0
Japan,0,.06800,2.19400,.44100,.85700,.11100,1.16200,1.74000,.09400,.81100,.11200,20,0
Japan,0,.03000,2.23200,.35800,.41800,.06000,1.04000,2.06000,.01600,.64800,.05800,20,0
Japan,0,.03500,1.96500,.32800,.43700,.06000,.88700,1.50400,.00200,.66800,.06400,20,0
Japan,0,.03400,1.61100,.22500,.42500,.05500,.85400,1.27300,.11600,.59500,.06100,20,0
Japan,0,.00700,1.04100,.02700,.02900,.02200,1.17900,.91000,.23900,.67600,.03100,20,0
Japan,0,.04400,1.49000,.26500,.10900,.07400,2.05800,1.33600,.36800,.80400,.17500,20,0
Japan,0,.01300,1.11600,.06800,.06000,.02300,.91800,.76700,.24600,.65600,.05900,20,0
new_bank32.csv
```

. 1. .CSV !head {test_file_path}. .CSV (
train.csv). (   )

```
    batch_size=250,
    label_name=LABEL_COLUMN,
    na_value=«?»,
    num_epochs=1,
    ignore_errors=True,
    **kwargs)
  return dataset
raw_train_data = get_dataset(train_file_path)
raw_test_data = get_dataset(test_file_path)
```

2.   .
3.   .

. 2.   (   )

tf.keras.Sequential   preprocessing_layer.
—
tf.keras.Sequential

117

```
Model = tf.keras.Sequential ([
  preprocessing_layer,
  tf.keras.layers.Dense(256, activation='relu'),
  tf.keras.layers.Dense(128, activation='relu'),
  tf.keras.layers.Dropout(0.2),
  tf.keras.layers.Dense(64, activation='relu'),
  tf.keras.layers.Dense(1, activation='sigmoid'),
])
```

(«dropout»)   ,   -
.   20 %   50 %.
»dense»   .   -
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0   1.

```
model.compile (
  loss='binary_crossentropy',
  optimizer='adam', #'SGD',
  metrics=['accuracy'] )
```
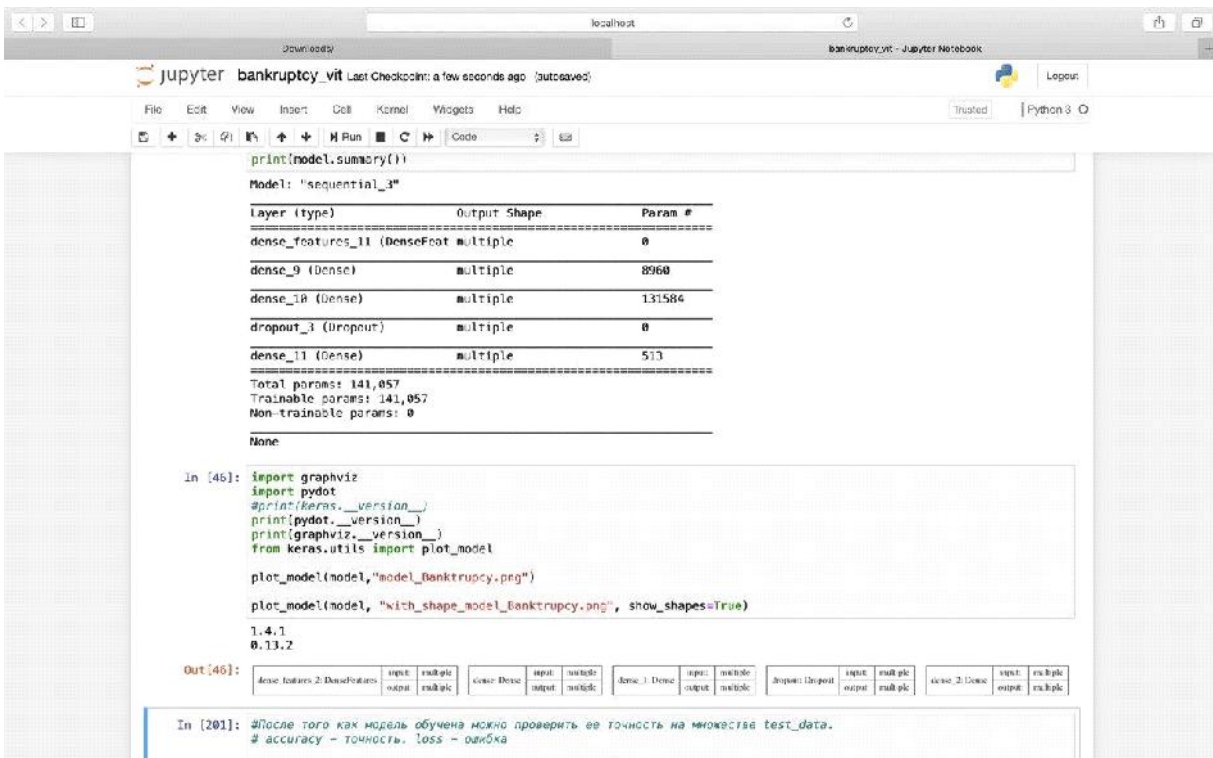

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1.   .
— Test Loss 0.0058205722242034,   — Test Accuracy 0.897863.
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Scikit-Learn.
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.   : Nearest
Neighbors, Linear SVM, RBF SVM, Gaussian Process, Decision Tree, Random Forest, AdaBoost, Naïve
Bayes, QDA   .

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```
Result_m = compare_metods(classifiers, train_data)
Result_m
```

2.   *

		Scores
1	Nearest Neighbors	0.691233
2	Linear SVM	0.792134
3	RBF SVM	0.682341
4	Gaussian Process	0.766543
5	Decision Tree	0.821123
6	Random Forest	0.843245
7	Neural Banktrupcy	0.897863
8	AdaBoost	0.812345
9	Naive Bayes	0.785432
10	QDA	0.81236

*

Keras   TensorFlow

API,

», «BFGS-   ».   Python 3.7,
TensorFlow, Keras.   Compustat (Global).
                                          89 %.

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Analiz finansovogo sostoyaniya predpriyatiya // Otsenka veroyatnosti bankrotstva: Model' Tafflera i Tishou [Elektronnyy resurs]. — Rezhim dostupa: afdanalyse.ru/publ/finansovyj_analiz/1/bankrot_tafler/13-1-0-37 (data obrashcheniya: 20–24.04.2020).

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HEALTH CARE MARKETING AS A TOOL FOR EFFECTIVE ACTIVITIES OF HEALTH CARE INSTITUTIONS

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The article considers the problems of marketing medical services and identifies the main ways to solve them. Marketing of medical services is examined in terms of its impact on the performance of healthcare facilities. It is noted that the main objectives of marketing within the state-municipal institution are characterized by some features. The main innovative marketing technologies and the specifics of the medical marketing industry, caused by the intangible nature of medical services, are identified. It is proved that the use of marketing management methods is aimed at attracting consumers of medical services and optimizing the work of medical organizations. Therefore, the improvement of methods for researching the market for services and the adoption of timely optimal management decisions will increase the efficiency and effectiveness of the entire industry. The analysis of marketing development problems for medical organizations of various ownership forms is carried out. The factors determining the need to improve marketing research for medical organizations are identified.

Keywords: marketing, medical services, efficiency, healthcare organizations, market management mechanism.

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CYCLIC RELATIONSHIP BETWEEN WAGES, LABOR PRODUCTIVITY AND HUMAN CAPITAL QUALITY

The article assesses the dependence of wages on factors that have a predominant effect on wage dynamics. The cyclic relationship between wages, labor productivity and the quality of human capital is analyzed. The criteria for the effectiveness of strategic management are disclosed. The problems of reproduction of human capital are considered. The reasons for the decline in the quality of human capital due to the low level of wages in the Russian economy are revealed.

The main directions of achieving balanced growth rates of labor productivity, wages and reproduction of human capital are identified.

Keywords: labor remuneration, wages, labor productivity, labor remuneration system, human capital, labor resources.

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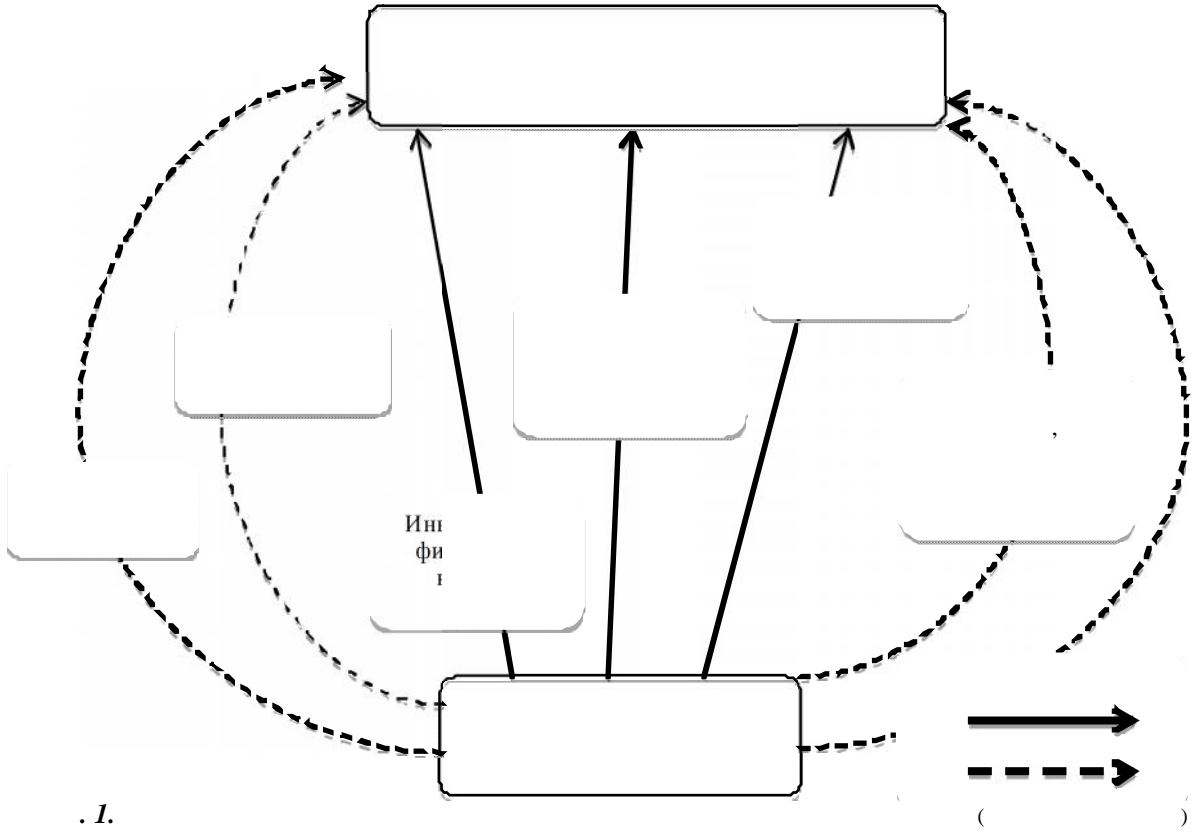
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CRITERIA, INDICATORS AND LEVELS OF LABOR PRODUCTIVITY OF EMPLOYEES OF ENTREPRENEURIAL STRUCTURES

A professional is significantly different from ordinary employees in his desire for self-realization in the workplace, which takes a leading place in his motivation. It is the activity of professionals that to a greater extent ensures the result of the enterprise, therefore, the actual issues are the assessment of the level of their productivity, as well as the selection of indicators and criteria on which it depends. It is necessary to assess the level of professional productivity in order to further improve it, each professional should be interested in his development and increase his capabilities.

The leading criterion and indicator of the level of labor productivity is professionalism, which, together with the results of a professional, shows his effectiveness, while it is necessary to take into account the conditions of the internal and external environment in which he works.

Keywords: personnel management, labor productivity, criteria of professional productivity, levels of professional productivity, education, self-development, implementation.

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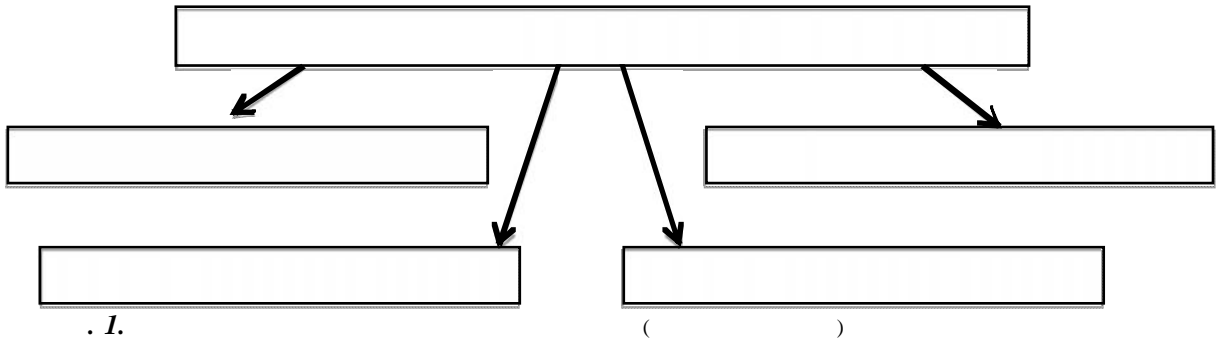
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MANAGEMENT ACCOUNTING
AS A DIRECTION OF THE STRATEGIC MANAGEMENT PROCESS

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Strategic management accounting has developed over the past thirty years, but there is still no agreement in the academic literature in terms of understanding the concepts and methods of this area of accounting. The adaptation of methods of strategic management accounting depends on the point of view on the concept of strategic management itself. To achieve competitive advantages, various concepts and applications of accurate strategic management accounting have been developed and studied, which becomes a challenge for accounting practices when providing up-to-date information in the process of making strategic decisions for the company.

The article examines the concept of «strategic management accounting», discusses the development of this direction in accounting, and also presents the results of a study conducted under the auspices of the Royal Institute of management accounting, devoted to the question of the extent to which management accounting supports the process of strategic management.

Keyword: management accounting, strategic management accounting, methods of strategic management accounting.

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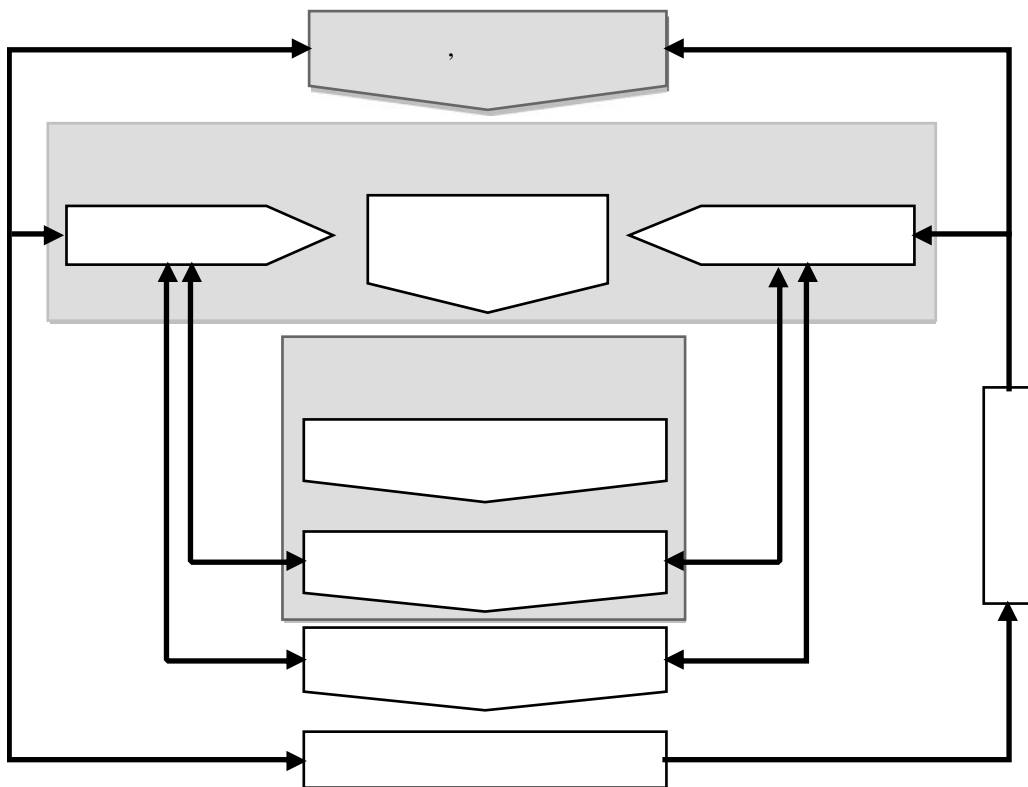,   (Mintzberg and Waters, 1985) [3].
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PROFITABILITY ANALYSIS IN THE CONTEXT OF ENTERPRISE'S ECONOMIC SECURITY RESEARCH

In the context of the transformation of the national economy of the Russian Federation, the business environment has changed dramatically. Forms and methods of state regulation have also undergone significant changes due to the formation of a powerful non-state sector. In modern conditions, enterprises of non-state ownership independently make management decisions related to various aspects of their activities, and are fully responsible for their results. In addition, in a market economy, the external environment, which is characterized by high uncertainty and dynamism, has become a factor that determines the activity of an enterprise. Changes in business conditions contributed to the emergence of new problems in the company's activities that require theoretical study and development of practical recommendations for their solution. This includes the problem of ensuring the economic security of an enterprise, which has been studied relatively recently in the Russian scientific literature. Ensuring the economic security of an enterprise involves analyzing its criteria and evaluating its level. One of criteria for economic security of an enterprise is its profitability as a source of this type of security. The article analyzes the profitability of five domestic business entities and presents conclusions about the actual finding of a profitable enterprise in a state of economic security by comparing the value of its profit with the minimum profit required for simple reproduction. The results of this analysis serve as the basis for further assessment of the level of economic security of the enterprise, which, in turn, is the information base for making management decisions to ensure its economic security.

Keywords: enterprise, economic security, analysis, profitability, criteria, minimum profit required for simple reproduction, zones of formation of profitability of the enterprise.

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7. , . .	1342441	230525	2203372	10679056	15232440
8. , . .	24469	1648	409740	1371360	3030177
9. - , . .	10426	3516	18634	76	46454
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1. , - , . .	15 635,0	1 246,0	395 354,	1 029 058,0	2 313 059,0
2. , - - , . .	142 778,6	-1 086,7	100 570,3	204 914,3	130 046,6
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2. « « »	5 164	230 525	167 483	2,24	1,38	3,08
3. « « »	428 374	2 203 372	3 427 978	19,44	0,64	12,50
4. « - »	1 371 436	10 679 056	13 567 774	12,84	0,79	10,11
5. « »	3 076 631	15 232 440	7 622 938	20,20	2,00	40,36

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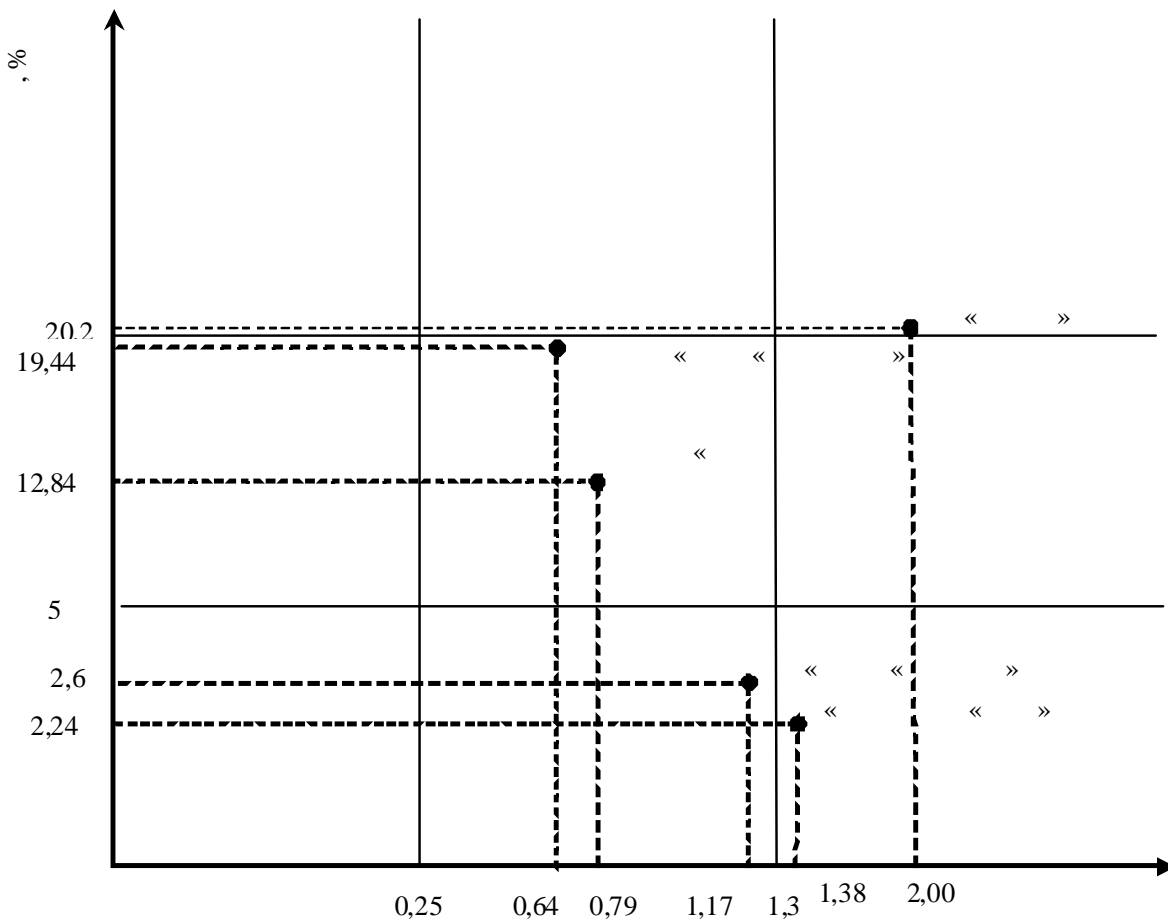
1.   , . .   :   :   /   . . .   . — 2-   .
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2.   :   28.12.2010   390-   [   ]. —   :
www.consultant.ru/document/cons_doc_LAW_108546/ (: 18.05.2020).
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4.   [   ]. —   : ru.wikipedia.org/wiki/   _
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https://www.rusprofile.ru/id/7334315 (: 20–22.05.2020).
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www.rusprofile.ru/id/2486999 (: 20–22.05.2020).
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www.rusprofile.ru/id/7528951 (: 20–22.05.2020).
8.   «   «   » [   ] //   «Rusprofile». —
      : www.rusprofile.ru/id/9927612 (: 20–22.05.2020).
9.   «   » [   ] //   «Rusprofile».
—   : www.rusprofile.ru/id/3197883 (: 20–22.05.2020).
10.   :   [-
    ]. —   : www.gks.ru (: 20–22.05.2020).
11.   [   ]. —   : www.zakonrf.info/nk/
?yclid=11091624242071 80650 (: 20.05.2020).
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V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

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COMPARATIVE ANALYSIS OF INNOVATIVE AND DIGITAL
ECONOMIES: CONTENTS, EVALUATION, INDICATORS

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The history and features of the formation of an innovative economy confirm its complex path of formation and importance in the development of the economy of the Russian Federation. The digital economy has formed more rapidly and in a short period of time has taken a leading position in the economy of many countries of the world. The innovative development of the global economy has undergone a significant change and requires a transition from local development to seamless technologies, this suggests that the role of digital technology at the present stage of development of the global and national economies is seriously increasing. The challenges of our time require us to search for fundamentally new sources of enhancing the competitiveness of state economies, such sources are innovative and digital economies.

The purpose of this study is to conduct a comparative analysis of innovative and digital economies at the level of concepts, indicators and indices.

The comparative analysis allowed us to establish at the level of concepts that the innovative economy has already formed a conceptual apparatus, while the digital economy is only forming, as evidenced by the variety of keywords and the lack of unambiguity in the formulation of concepts. The effectiveness of the innovation economy is assessed by the «global innovation index», the methodology is generally accepted and makes it possible to obtain both inter-regional and inter-country assessments. The effectiveness of the digital economy is assessed by the «index of the development of the digital economy», it does not have a universally recognized assessment methodology (five methods are proposed, each of which has certain limitations of both a

territorial and informational nature). When comparing the system of indicators for assessing the indices of two economies, common sources of information were identified, the collection of statistical data on which requires the unification of forms. The conceptual differences of the innovation economy and the digital housekeeper in goals and tasks are established.

Keywords: innovative economy, digital economy, global innovation index, digital economy development index, assessment methodology, scorecard.

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(Global Innovation Index, GII)   2007   -
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3. 2019 *

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	41	49,11	
	59	26,13	
	74	60,9	
	83	50,2	
-	95	56,6	.
	43	75,8	
	23	48,3	
	35	57,6	
	14	50,3	+
( )	30	36,9	
	62	47,1	
( )	29	80,7	
	81	31,5	
	101	29,2	.+ .
	61	49,4	
	69	34,6	
	102	34,7	
,	11	78,9	+
	35	40,0	
	25	58,0	
	93	19,1	
	32	42,7	
	47	27,1	
	30	29,9	
	77	33,9	
	63	17,6	
	72	25,1	
	71	39,4	
	88	9,8	
	47	12,1	

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. 1.
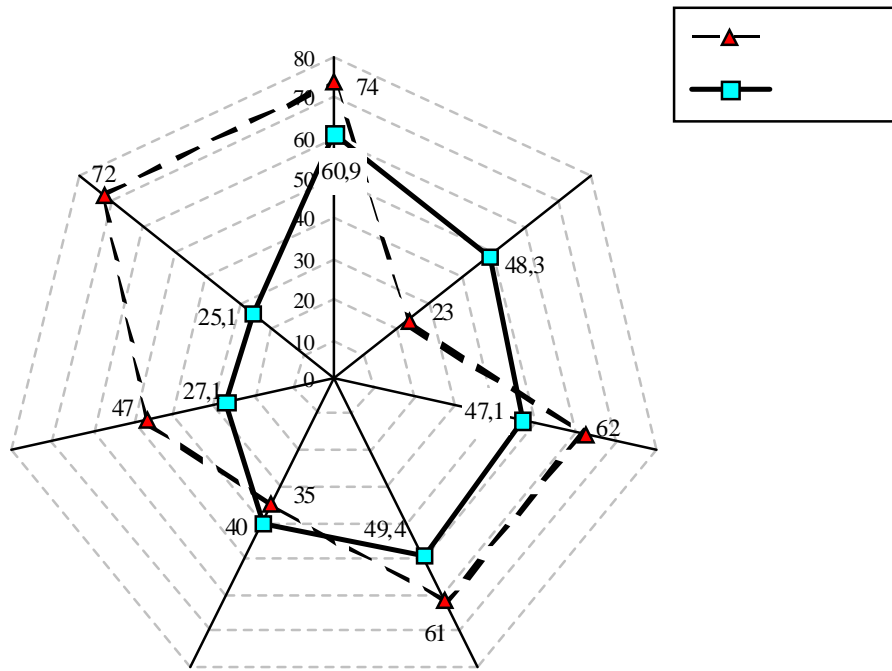
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[30]; DECA Russia —   ,
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» (KANTOR Management Consultants) [32].
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162

4.   2019   *

	23	0,458	0,521
	24	0,542	0,629
	38	0,272	0,451
	35	0,493	0,586
	36	0,475	0,559
	2	0,774	0,585
	38	0,470	0,511
	32	0,336	0,417
	30	0,653	0,641
	21	0,458	0,444
	23	0,334	0,369
	28	0,376	0,475
( )	40	0,482	0,609

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(0,521)   .   23   32
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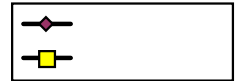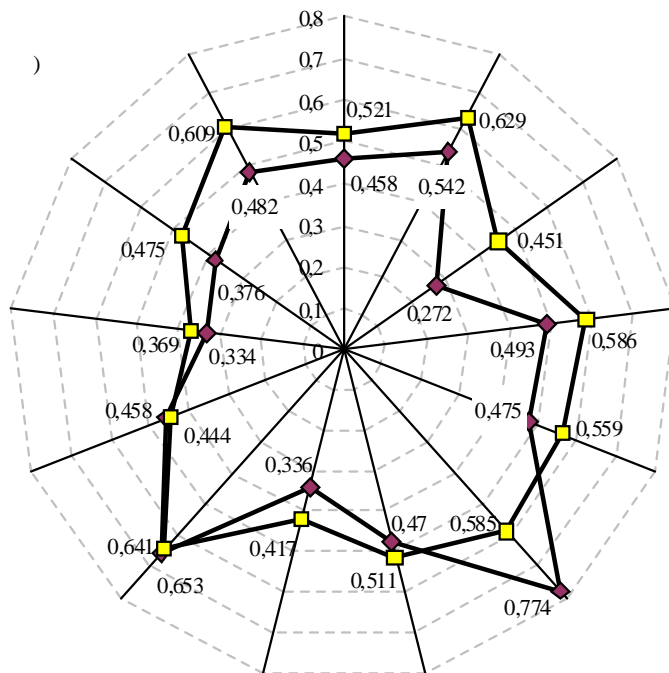
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DIGITAL TECHNOLOGIES OF QUALITY CONTROL OF TRANSPORTATION SERVICES

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The modern world is rapidly transforming with the development of information and communication technologies; in parallel, the structure of consumer demand is changing. This transformation process, also called "digitalization" or "digitalization" (from the English — digital), began its journey since the creation of the computer 60 years ago, and over the past few years it has accelerated so much that it has fundamentally changed social life. Technological developments, big data analytics, digital supply chains, search engines, social media, satellite geographic tracking, interconnected real-time digital infrastructure and massive server farms have revolutionized our society. The relevance of the topic is due to the fact that digital technologies are changing the structure and principles of the functioning of the world economy, and the transport industry is most susceptible to innovative changes. Moreover, it serves as an infrastructure and driver for other industries.

Keywords: digitalization, quality control, transport, production, digital economy, information technology.

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(; % -)	99,7	96,5	106,1	101,7	103,5	103,8
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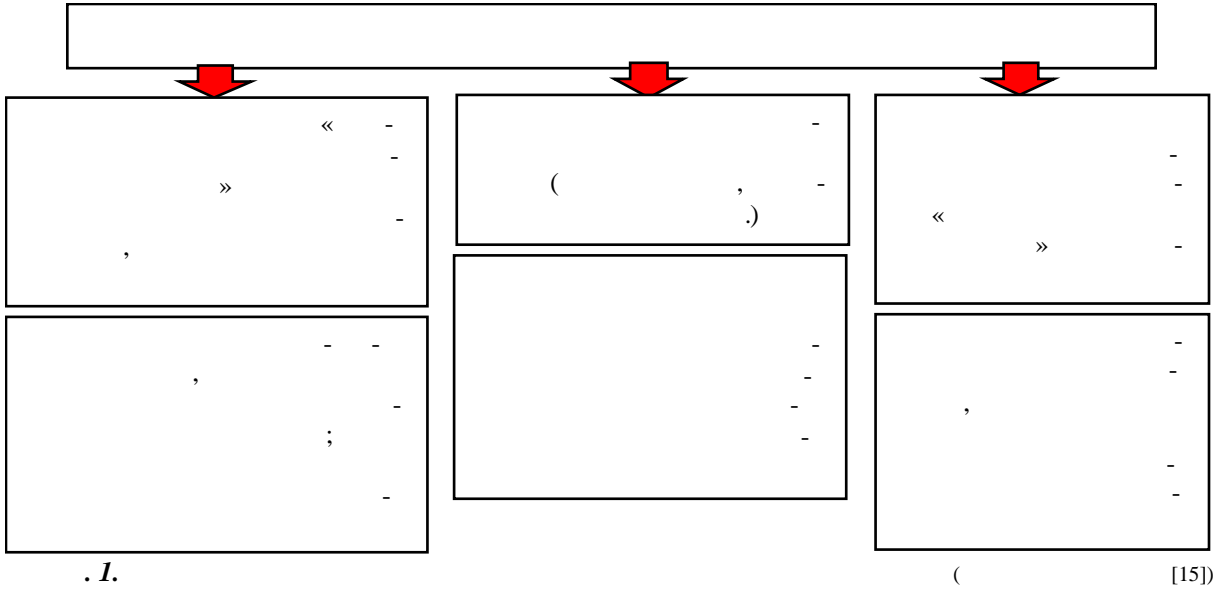
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OF PROJECT MANAGEMENT FORMATION AND FACTORS INFLUENCING THE PERFORMANCE OF STATE PROGRAMS OF THE REPUBLIC OF KAZAKHSTAN

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The relevance of the chosen topic is beyond doubt, since the development of project management in state bodies of the Republic of Kazakhstan plays an important role in increasing the effectiveness of the implementation of state programs.

In the context of globalization, which generates the growth of competitive advantages, the state is set clear strategic goals for the real development of the main directions of the economy in a certain time frame, which largely depend on state management.

The implementation of strategies for the development of territories to improve the sustainable growth of the well-being of the population and improve the economy of an innovative type presuppose the strengthening of state management for the development of entrepreneurship, as well as the implementation of effective managerial modifications that will help overcome challenges and adapt in a changing economic environment.

At the present stage, the expert community and international organizations believe that one of the deepest problems that hinder the development of the Kazakh economy, improve the well-being of the population, as well as the economic security of the state, is the low level of state management.

The fruitful implementation of our own strategic priorities is possible only with the application of new approaches to high-quality public administration, which will enable the growth of the country's economy, strengthen the image, geopolitical and economic positions of the Republic of Kazakhstan.

In recent years, in Kazakhstan, in public administration, one can single out positive aspects in the framework of various reforms, namely, various legal, standard-regulatory documents were introduced and used with the improvement of the mechanisms of public administration tools that must be used in performance-based budgeting (hereinafter - RBB) and targeted approach of government programs.

Despite the implemented reforms, the quality of public administration of programs remains at a low level, which is associated with a number of problems, such as irrational and inappropriate use of funds, corruption and others. The formed financial situation, improving the economy and giving it innovative trends, implementing strategies for economic development, increasing the level and quality of life of the population, selecting and introducing effective modifications of government management that meet the challenges and specifics of management, stimulate the introduction of the project approach as an innovative direction in public administration.

The result of the article is the consideration of effective mechanisms in the management of projects of state programs and the solution of problems to increase their effectiveness.

Keywords: project management, state program, akimat, stage, effectiveness.

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STUDY OF VISUAL VISIBILITY OF VARIOUS BRANDS OF MINERAL WATER BASED ON AITRACKING DATA

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Every day, the consumer is faced with a huge number of logos, but only a few are remembered in his mind. Successfully achievable brands, competitors. Logos are one of the most important elements of visual communication. Studying the visual visibility of various brands using mineral water as an example using data allows the company to make qualitative changes in

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human behavior, which determines the unconscious dependence on specific brands of mineral water. Methodical research, research, research and analysis of data, methods of statistical analysis and data processing, general scientific methods, research (analysis and analysis). synthesis, method of association), graphic technique. Thus, the article uses and analyzes the results of an experiment to determine the speed of visual perception of mineral water logos, their attractiveness for studying in order to fix attention, as well as studying the visual hierarchy in visible mineral waters presented in the repositories of the Republic of Crimea. As a result, trademarks of mineral water with a high, medium and low degree of recognition were discovered. It has been established that the most important factors in attracting the attention of consumers are mineral waters. The effect of mineral water on the level of consumer activity of consumers. The results of the experiment can be used to develop a visual solution.

Keywords: IT tracking, visual perception, recognition, trademark, logo, heatmap, attention zone, customer.

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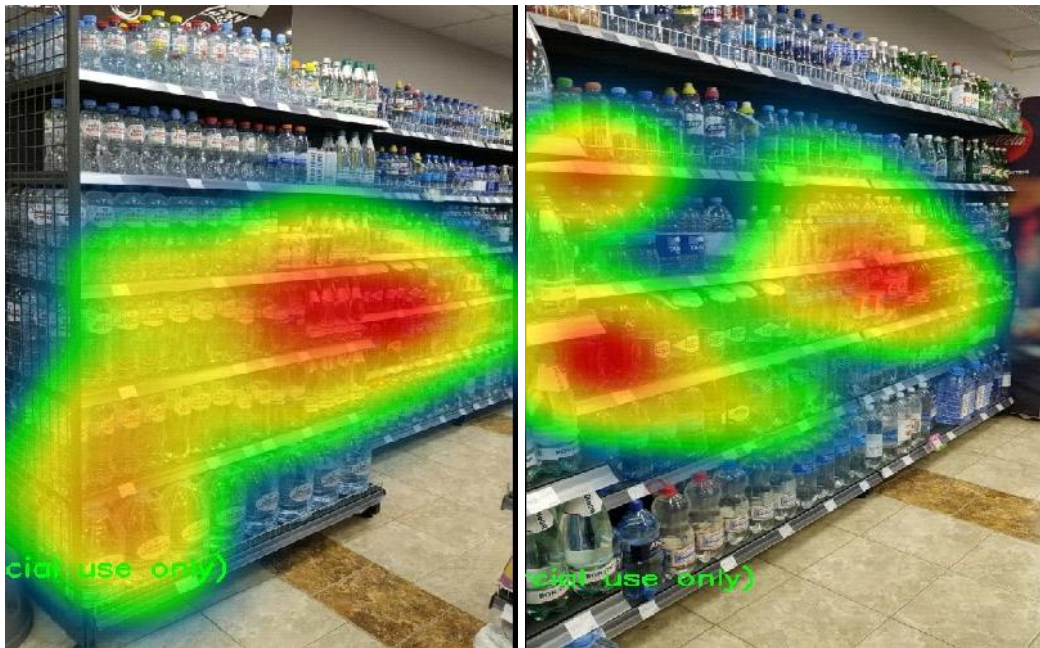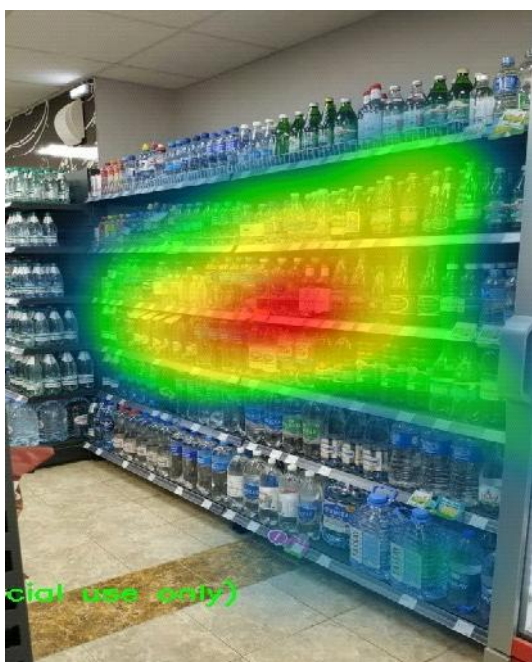
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DYNAMICS OF ECONOMIC CRIME MARKERS OF THE REPUBLIC OF CRIMEA

Considering economic crimes (CEC), as a characteristic of the relationship between the factors of the socio-economic life of the territory with crime (reflecting the dynamics of the gap between the needs of the population of the region and the degree of their actual satisfaction), it becomes possible to start modeling the predictive dynamics of emerging and realized trends in the structure of economic crime in the Republic. Crimea. Revealing the territorial specifics of CEC in the region will make it possible to plan measures to concentrate measures of state influence on the sphere of factors that predetermine the predicted dynamics of economic crime and to prevent direct material damage from a possible negative state, functioning and development of the Crimean society.

The criminological analysis of quantitative indicators of the dynamics of economic crime (with all the reservations about the incompleteness of the provided statistical data for PES and their distortions) does not allow (with the demanded depth of consideration) to distance the problems of various aspects of accounting for crime in this area and the factors that predetermine its specificity in the region. In order to increase the validity and information richness of the analysis of the territorial specifics of CEC, the author's calculated «markers» were proposed that reflect one or another aspect of economic crime, as well as dynamic trends in its structure and / or nature. Based on the analysis of marker indicators, a characteristic of the region's economic crime was compiled and a forecast scenario for the development of trends in the CEC of the Republic of Crimea was proposed.

Keywords: economic crime, material damage, dynamic and structural trends, modeling of forecast trends.

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4,63   4,55   4,26   4,21   4,28
52,04   52,96   53,58   53,95   54,16

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34,67   32,87   30,44   28,66   28,16
16,97   16,61   15,78   14,81   14,97
4,36   5,43   4,35   4,93   5,12
43,99   45,09   49,43   51,6   51,75
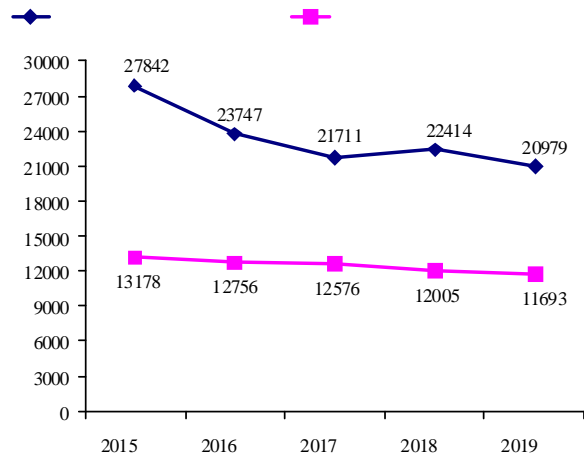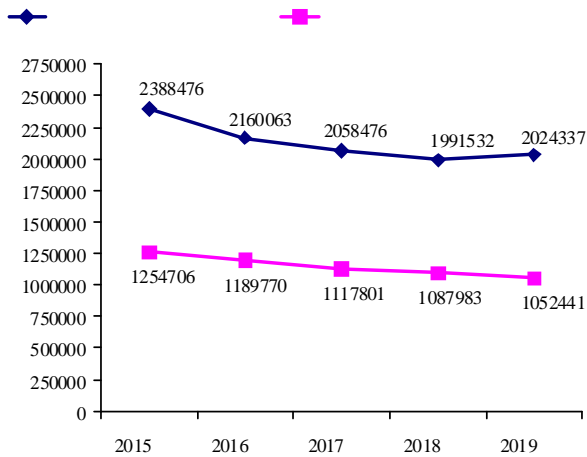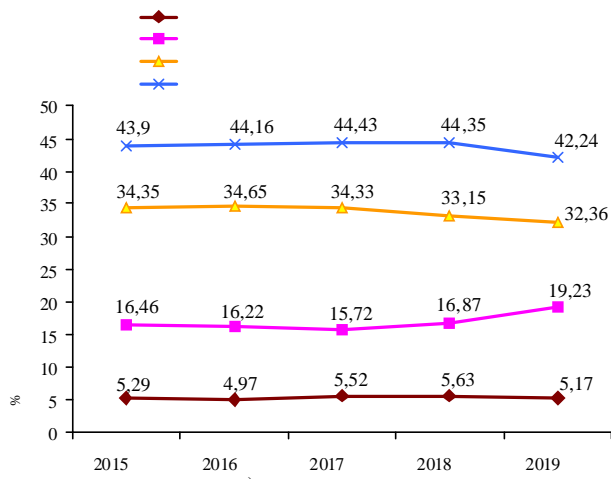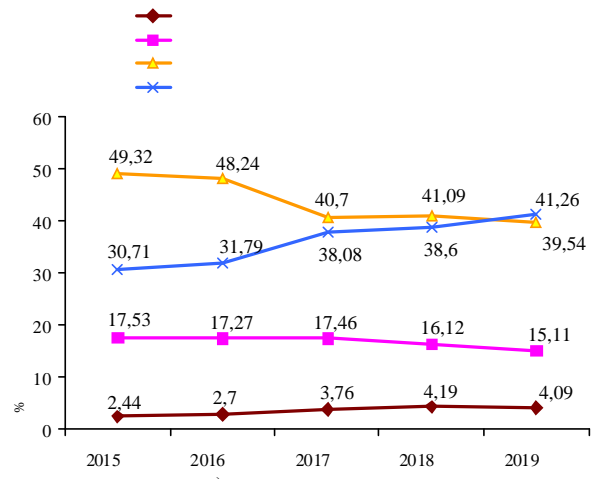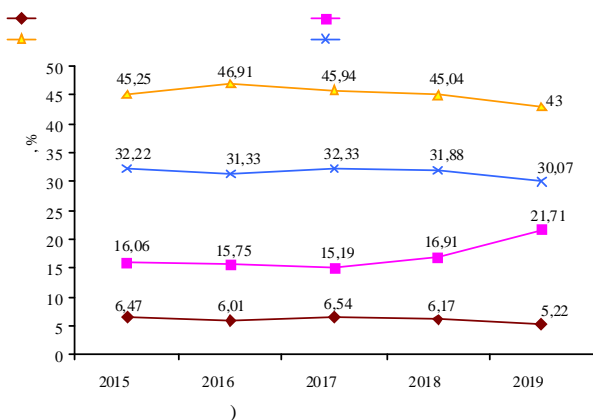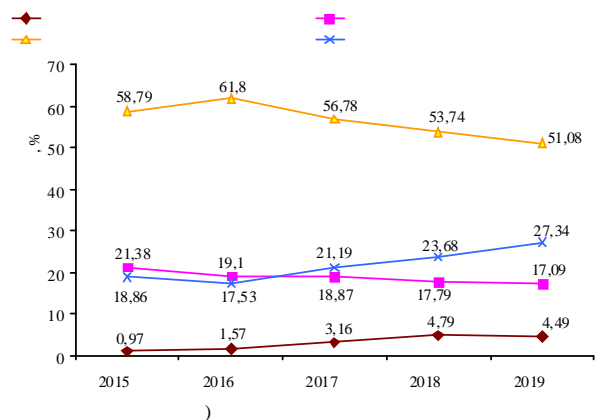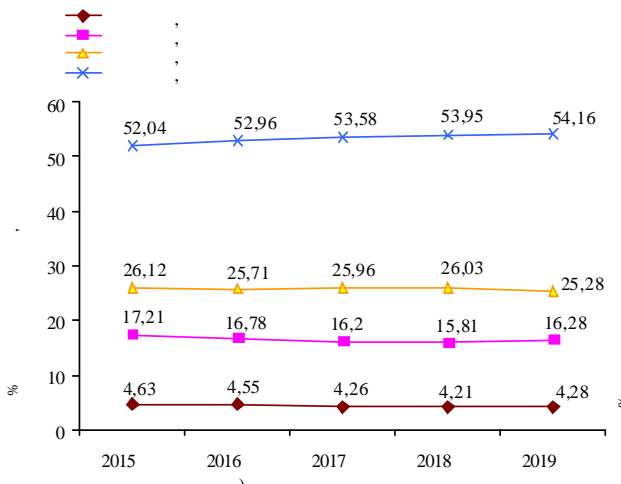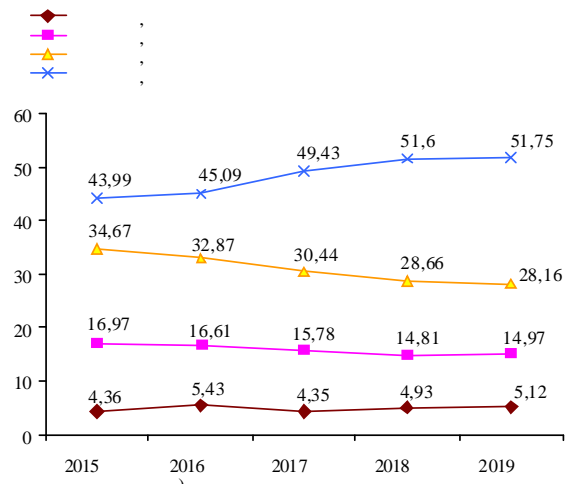
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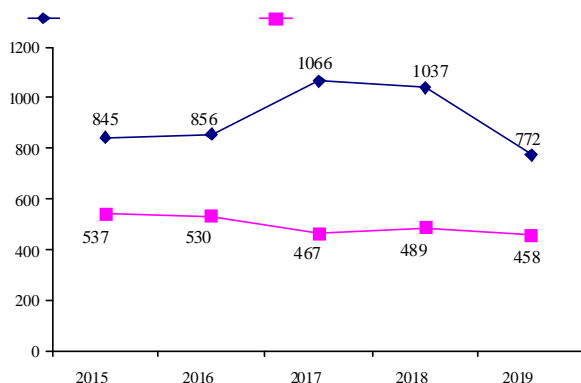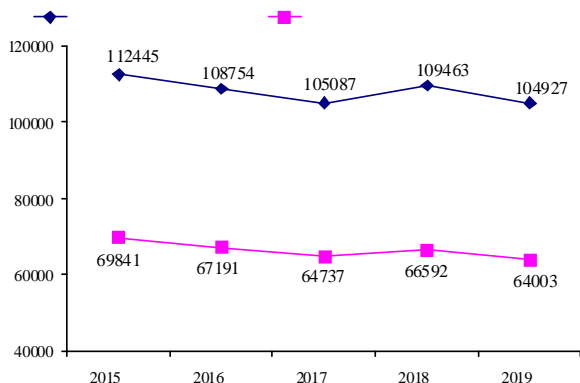
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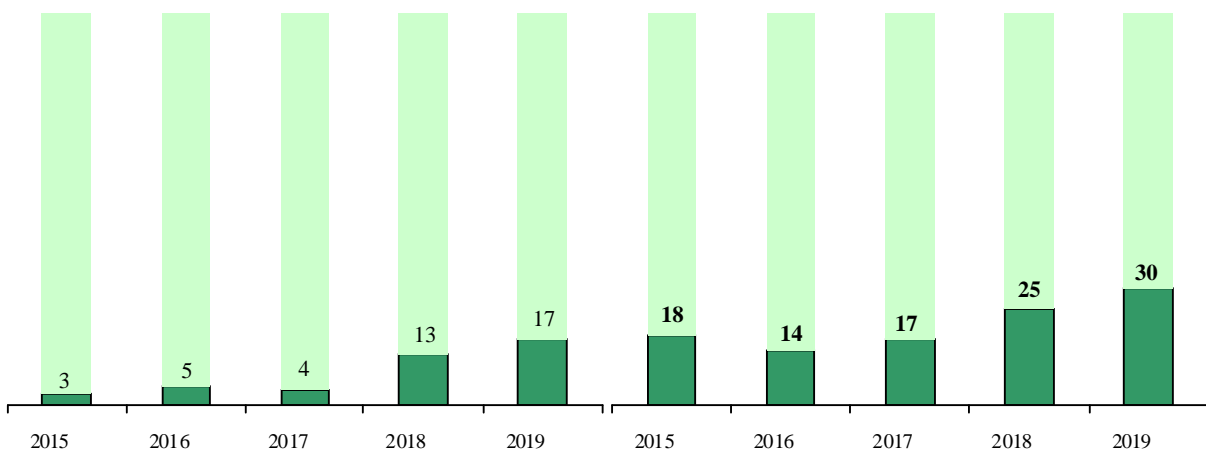
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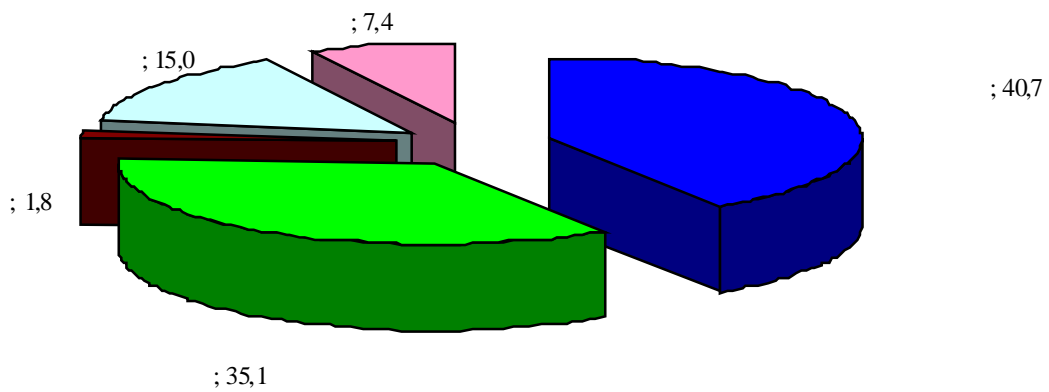
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	13938	8459

* [10, . 43–46] [11, . 25–28].

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	2015	2016	2017	2018	2019
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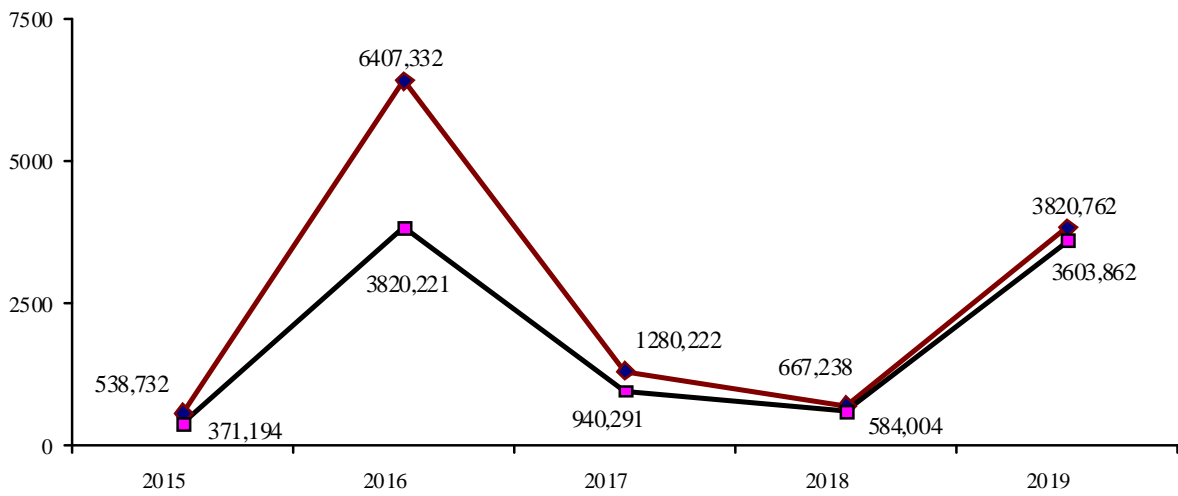
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	27842	23747	21711	22414	20979
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,	370	316	343	428	432
	537	530	467	489	458
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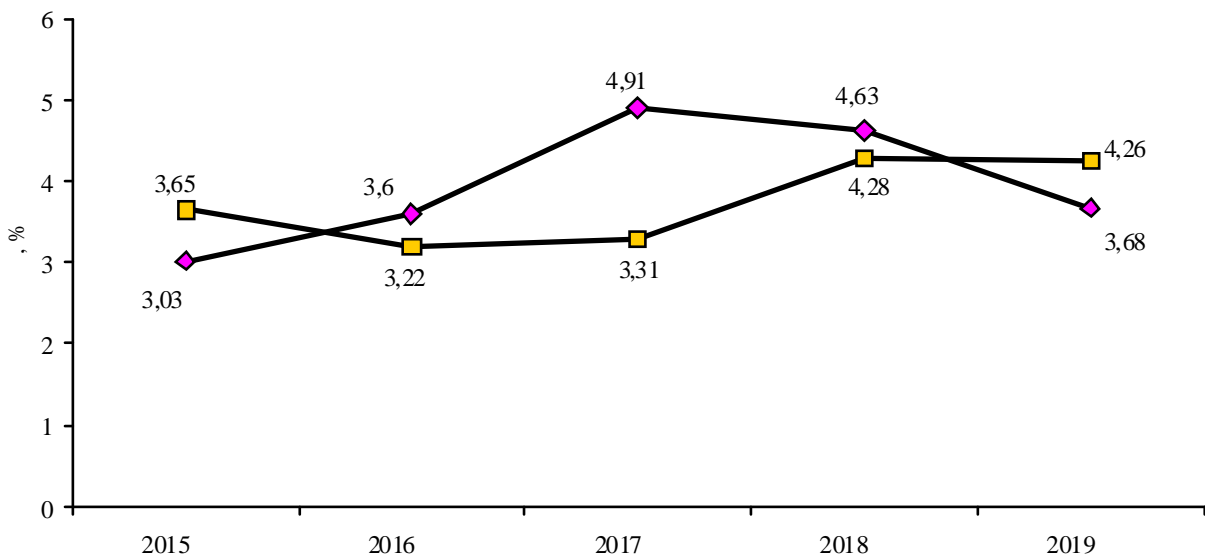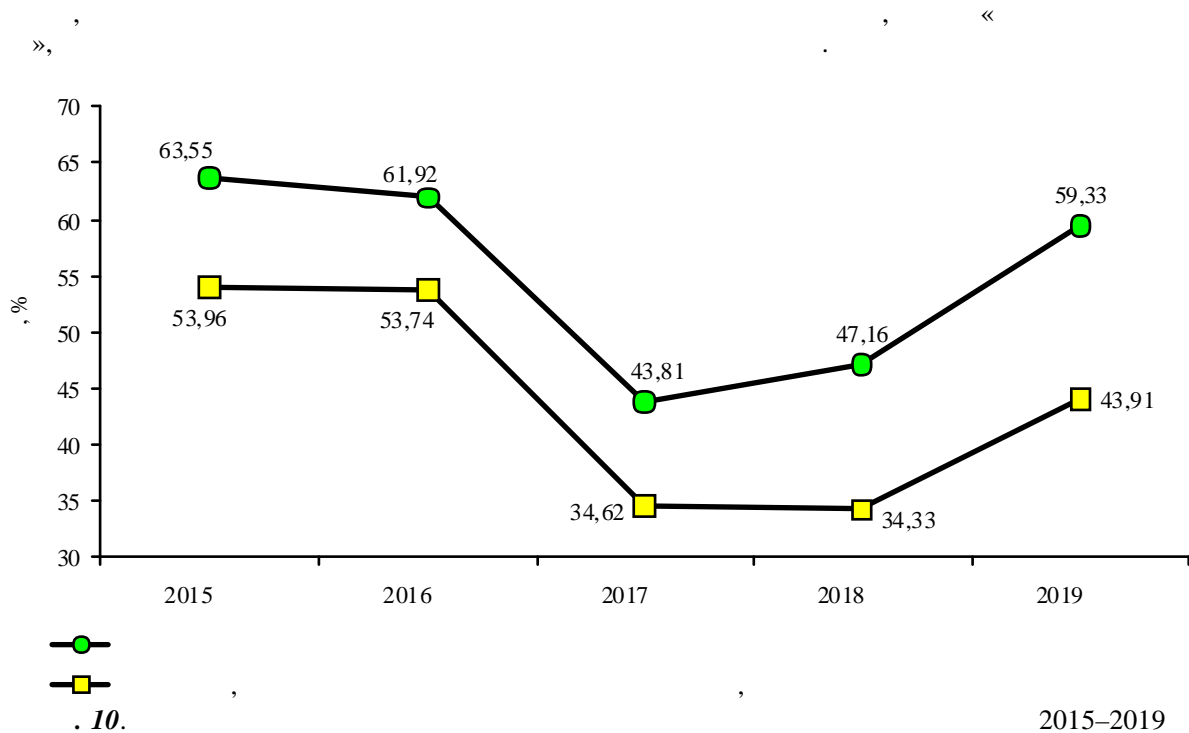
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1.   . .   (   ) /   . .   //
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3.   /   [   ] //   -
                      . —   : crimestat.ru/offenses_map (: 19.06.2020).
4.
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Rezultati_dejatelnosti (: 19.06.2020).
6.   «   » /   . [
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        : 19.06.2020).
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          [   ] //   . —   : genproc.gov.ru/
upload/orders/801_7gp.pdf (: 19.06.2020).
8.   :   ,   ,   -
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9.   .   /   .   [   ] //   -
          . — 2017. — 14   . —   : www.kp.ru/daily/26756/3787199/ (: 19.06.2020).

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10.   –   2019   /   «   -
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11.   –   2015   /   «   -
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:   . /upload/site1/document_file/sb_1512.pdf (: 19.06.2020).
12.   /
[   ] //   , 2020. —   : epp.genproc.gov.ru/web/proc_91/
activity/statistics/office/result (: 19.06.2020).
13.   2008–2019   /
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      : www.cdep.ru/index.php?id=79&item=2074 (: 19.06.2020).
14.   /   «   -
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www.rbc.ru/society/10/06/2020/5ed4d7099a79473ae5758b88 (: 19.06.2020).
15.   2019   /
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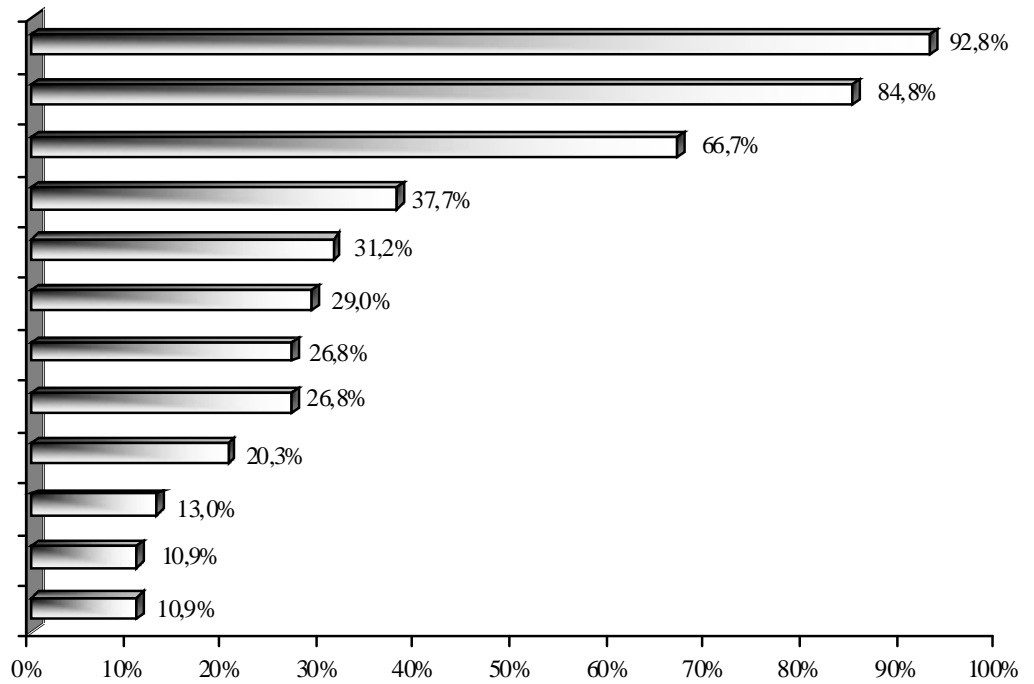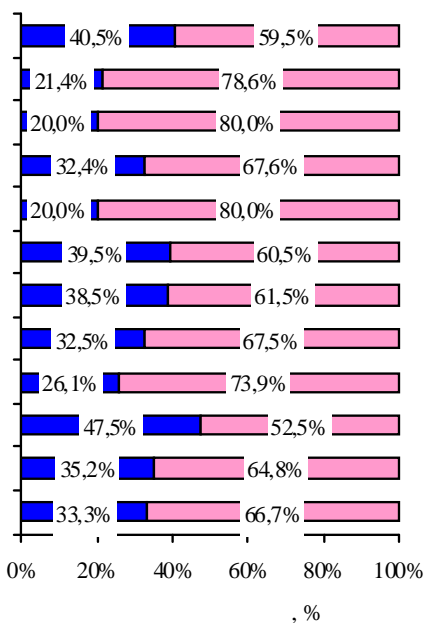6. Pasport pokazatelya «prestupleniya ekonomicheskoy napravlennosti» / Portal pravovoy statistiki. [Elektronnyy resurs] // General'naya prokuratura Rossiyskoy Federatsii. — Rezhim dostupa: crimestat.ru/indicator_passport (data obrashcheniya: 19.06.2020).

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13. Osnovnyye statisticheskiye pokazateli sostoyaniya sudimosti v Rossii za 2008–2019 gody / Sudebnyy departament pri Verkhovnom sude Rossiyskoy Federatsii [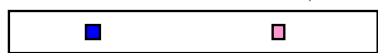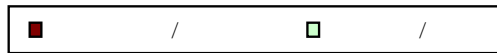Elektronnyy resurs] // Verkhovnyy sud Rossiyskoy Federatsii, 2020. — Rezhim dostupa: www.cdep.ru/index.php?id=79&item=2074 (data obrashcheniya: 19.06.2020).

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339.166.82 : 338.53.67 (292.471-32)

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Simferopol.

(I)[1]

**FEATURES OF PRICE PERCEPTION BY CONSUMERS OF FOOD PRODUCTS
IN THE CONDITIONS OF INFORMATION ASYMMETRY (PART I)**

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In the article, the authors compare the cost indicators of the minimum food set in the Republic of Crimea, the Southern Federal District and in Russia with the indicators of real disposable monetary income of the population and the average monthly-accrued nominal wages, analyse their dynamics in the short-term period of the study, and establish the predicted values of indicators.

A hypothesis is put forward about the importance of the price factor, its weight in comparison with other factors of consumer behaviour of household members when choosing food products. The authors present the generalized results of a marketing study of the main factors influencing the choice of food buyers in the consumer market of the Republic of Crimea in the context of age and gender groups of buyers, taking into account their marital status and average per capita monetary income per month. Confirmation of the hypothesis put forward was also obtained as a result of a neuromarketing study of the price perception of food products in the regional commodity market in conditions of information asymmetry.

The methodological basis of the study are: the method of direct individual interviewing using paper questionnaires (Paper Assisted Personal Interviews, PAPI), traditional methods of statistical analysis and data processing (including the computer program SPSS Statistics), the method of classification analysis, grouping method, graphic technique.

When conducting a neuromarketing experiment on the study of visual attention and interest in food products on a virtual product shelf of a store, a stationary eye-tracker VT 3 mini with the EventID software is used to study the oculomotor behavior of the subjects. The OGAMA program is used to convert the data, obtained from the eye tracker as a result of the neuromarketing experiment, into visual significance maps.

Keywords: consumer, consumer behaviour, consumer choice, price, neuromarketing, marketing research, food products, consumer basket, regional commodity market, information asymmetry.

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	102,8	103,7	100,8	103,6
	102,8	103,2	100,8	104,5
	103,2	103,2	100,9	106,6
	103,2	102,7	101,0	107,2
	102,5	102,0	101,2	105,3
	102,5	102,3	101,3	104,6
	102,5	102,3	101,4	104,5
	102,6	102,4	101,5	104,4
		2020 .		
	100,0	100,0	100,0	99,9
	100,2	100,5	99,7	100,4
	101,1	101,9	100,3	100,5
	102,5	104,2	101,0	100,7

* [10]

203

2019 ., 2020 . -
. « - -
2020 2021 2022 » 2020 -

( ) - -
, 104,3 % [19]
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, ,
. ,
, ,
.
, 2014–2017 .
, 2018 . ,
2020 . [9], -
. I 2020 .
2019 . (103,4 %), IV 2019 .
— (75,7 %) [7].
, ( ) -
, (. 2).

2. ( ) ,
I . 2020 ., . *

/				
	4096,05	4109,04	4176,87	4321,36
	3947,83	3939,88	3998,72	4158,32
	4171,39	4156,59	4260,99	4409,81

* [11]

251,49 . (6,05 %)
, 88,45 . (2,05 %) ,
. 0,3 %
, 44,3 % —
[22]. , 2019 . -
41,7 %,
— 26,0 % ( ),
— 17,1 % ( ), — 14,6 % ( ) [27].

, -
(. 1).
I
2020 . 32695 ., -
— 19281 .
(25847 .), (31246 .) [9].
,
(. 1).
2019 .
-
2018 ., 94,3 %, 94,2 %, 97,6 %, 107,6 %; I 2020-
103,6 % [9], 2020 . 102,0 %
- [19].
, -
( ) -
( ).

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(— PAPI) 400 .

2О4

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(I)

. 1.

– 2020 . ([24; 25])

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/ , .

.

, 92,8 %

(. 2).

92,8%

84,8%

66,7%

37,7%

31,2%

29,0%

26,8%

26,8%

20,3%

13,0%

10,9%

10,9%

0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

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205

диненных одной упаковкой и представленных на товарных полках по более низкой цене, но возможно с заканчивающимся / ограниченным сроком их хранения.

Наименее значимыми факторами для потребителя являются название продовольственного товара, условия его хранения и пищевая ценность продукта. Полученные данные свидетельствуют о том, что потребители не задумываются об условиях хранения, однако данный фактор является достаточно важным и влияет на качество продовольственных товаров, представленных на торговых прилавках.

Однако распределение факторов, влияющих на выбор продовольственных товаров, среди опрошенных по гендерному признаку (рис. 3) показало, что потребители-женщины, представляющие большую часть покупателей продуктовых ритейлов, ориентируются, прежде всего на пищевую ценность продуктов (80,0 %), условия их хранения (80,0 %), объем упаковки (78,6 %) и состав (73,9 %), что объясняется их ориентацией на здоровый образ жизни, а также тем, что респонденты-женщины в большей степени придерживаются правильного питания.

Для респондентов-мужчин значимость факторов представлена в следующем порядке: упаковка продуктов (47,5 %), торговая марка (40,5 %), производитель (39,5 %). При выборе продовольственных товаров респонденты-мужчины ориентируются на известные им торговые марки, находя их на торговых прилавках по упаковке и производителю. У мужчин в процессе принятия решения о покупке формируется конкретизированное потребительское поведение относительно определенных торговых марок продовольственных товаров и их упаковки, с точки зрения удобства в использовании / применении последних.

В процессе маркетингового исследования установлена значимость факторов для разных гендерных групп респондентов-покупателей продовольственных товаров в зависимости от их семейного положения (рис. 4).

торговая марка
40,5%
59,5%
объем
21,4%
78,6%
пищевая ценность
20,0%
80,0%
ГОСТ
32,4%
67,6%
условия хранения
20,0%
80,0%
производитель
39,5%
60,5%
дата изготовления
38,5%
61,5%
срок годности
32,5%
67,5%
состав
26,1%
73,9%
упаковка
47,5%
52,5%
цена
35,2%
64,8%
название
33,3%
66,7%
0%
20%
40%
60%
80%
100%
Количество респондентов, %
м
ж

Рис. 3. Ранжирование факторов при выборе покупателями продовольственных товаров среди опрошенных по гендерному признаку на региональном товарном рынке (Составлено на основе проведенного исследования)

торговая марка
56,8%
43,2%
объем
71,4%
28,6%
пищевая ценность
64,3%
35,7%
ГОСТ
50,0%
50,0%
условия хранения
60,0%
40,0%
производитель
54,8%
45,2%
дата изготовления
50,0%
50,0%
срок годности
59,1%
40,9%
состав
59,3%
40,7%
упаковка
76,9%
23,1%
цена
58,7%
41,3%
название
58,8%
41,2%
0%
20%
40%
60%
80%
100%
Количество респондентов, %
не замужем / не женат
замужем / женат

Рис. 4. Ранжирование факторов при выборе покупателями продовольственных товаров среди опрошенных по семейному положению на региональном товарном рынке (Составлено на основе проведенного исследования)

Для потребителей, семейный статус которых «не замужем / не женат» наиболее значимыми факторами при выборе продовольственных товаров являются следующие: упаковка продуктов (76,9 %), объем упаковки (71,4 %), пищевая ценность (64,3 %), что связано с траекторией индивидуального потребления продуктов питания. Для замужних / женатых респондентов значимость факторов при выборе продовольственных товаров представлена в следующем порядке: дата изготовления, соответствие ГОСТ, торговая марка, что связано с устоявшимися потребительскими предпочтениями в отношении торговых марок и производителей продовольственных товаров среди членов семьи / внутри домашнего хозяйства. На пятом месте — фактор цены (41,3 %), что снова подтверждает его важность при выборе продовольственных товаров.

(. 5).

45,9%	18,9%	16,2%	8,1%	10,8%
53,8%	19,2%	7,7%	7,7%	11,5%
20,0%	20,0%	20,0%	6,7%	33,3%
43,2%	16,2%	16,2%	5,4%	18,9%
46,7%	20,0%	6,5% 0,1%		26,7%
31,0%	26,2%	14,3%	4,8%	23,8%
42,3%	15,4%	7,7%	7,7%	26,9%
40,5%	21,6%	10,3%	6,0%	21,6%
41,8%	17,6%	12,1%	6,6%	22,0%
43,6%	15,4%	15,4%	5,1%	20,5%
41,3%	19,0%	11,1%	6,3%	22,2%
31,3%	6,3%	18,8%	6,3%	37,5%

☐ 10000-15000   ☐ 15000-20000   ☐ 20000-25000   ☐ 25000-30000   ■ 30000

. 5.
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(41,3 %   22,2 %
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,
,   2019   .
27000,1   .   45000,0   1 / 5   [21].
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0   1.
.   , 17,2 %
2019 .   ,   20-
40,9 %
[21].

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(4,3   ).   ,
/   ,
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□ 1   □ 2   □ 3   □ 4   □ 5

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(.7). R

(a) (n).

Y ( )

X ( ).

вес: цена	-0,067	-0,062	0,002	-0,122	-0,061	-0,210
	a=0,463 n=123	a=0,493 n=123 Кривизна 44% p=0,708	a=0,982 n=123	a=0,184 n=121 Кривизна 0% p=0,990	a=0,503 n=123	a=0,022 n=123
Ваш возраст	0,141	0,320	**0,695**	**0,603**	0,332
	a=0,097 n=141	a=0,000 n=141	a=0,000 n=139	a=0,000 n=141	a=0,000 n=139
Ваш пол	0,132	0,146	0,143	-0,182
	a=0,121 n=141	a=0,088 n=139	a=0,093 n=141	a=0,034 n=139
Уровень образования	0,255	0,240	**0,443**
	a=0,003 n=139	a=0,005 n=141	a=0,000 n=139
Семейное положение	**0,408**	**0,383**
	a=0,000 n=139	a=0,000 n=137
род деятельности	0,158
	a=0,065 n=139
Уровень дохода

. 7.   — «   R   » (
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2019 . I 2020 .,
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92,8 % ,
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- , ,
10000,1 . 15000,0 .,
(41,3 %). ,
30 . .
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/ . .   , . .   , . .   [   ] //   :   ,   ,
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//   . — 2020. —
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%20   .pdf (: 15.06.2020).

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FREE ECONOMIC ZONE AS A FACTOR OF REGIONAL ECONOMIC DEVELOPMENT

The article discusses the theoretical and organizational aspects that characterize the essence and features of the functioning of free economic zones (FEZ); The goals and consequences of their creation are systematized. The work highlights the most important principles for the effective operation of the FEZ mechanism, namely: any FEZ should be created, function and develop as an autonomous institutional unit of the country; all financial relations of enterprises of organizations and other legal entities with the state budget are mediated by the administration and its own budget; should build its activities on its own budget. It is emphasized that the revenue side of the FEZ budget should be squeezed from tax revenues from enterprises, organizations and individuals located or residing in the territory of the FEZ; proceeds from customs duties; revenues from own entrepreneurial activity; state budget funds transferred for the needs of FEZ, primarily the development of social infrastructure in the form of a long-term loan; sponsor funds. During the study, the conditions of implementation and the specifics of the FEZ in the Republic of Crimea were determined, the results of its functioning were also analyzed; development prospects are identified; the factors on which the effectiveness of a free economic zone and its significance for regional economic development depend are identified.
Keywords: free economic zone, region, economic development, investment project, capital investments, tax incentives.
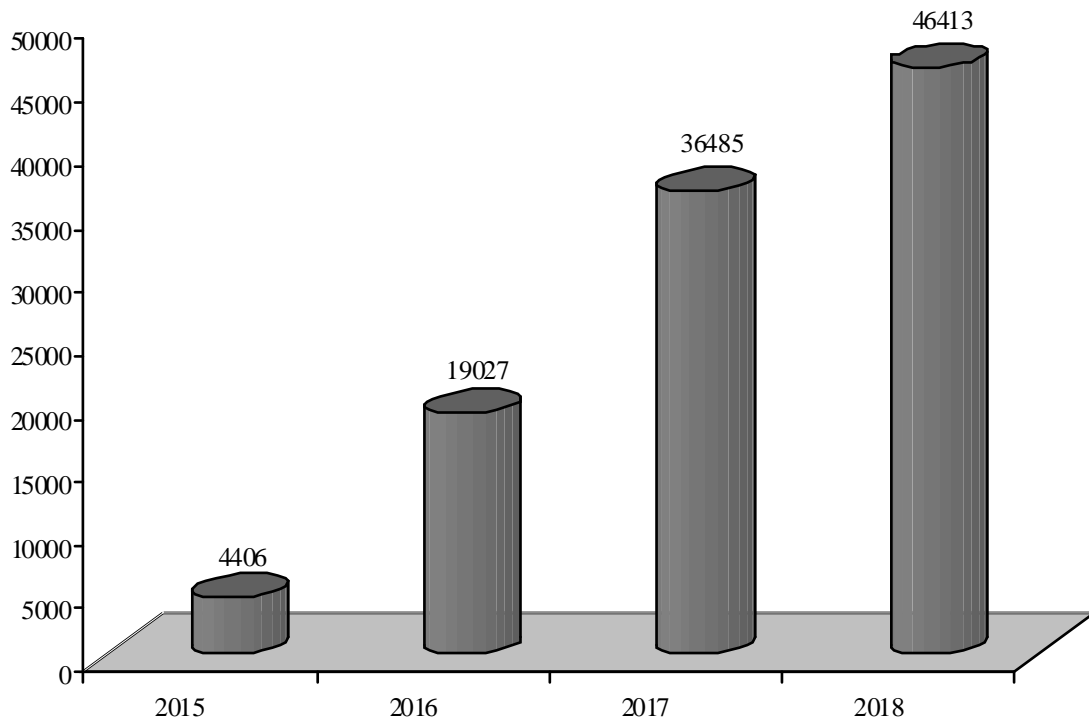
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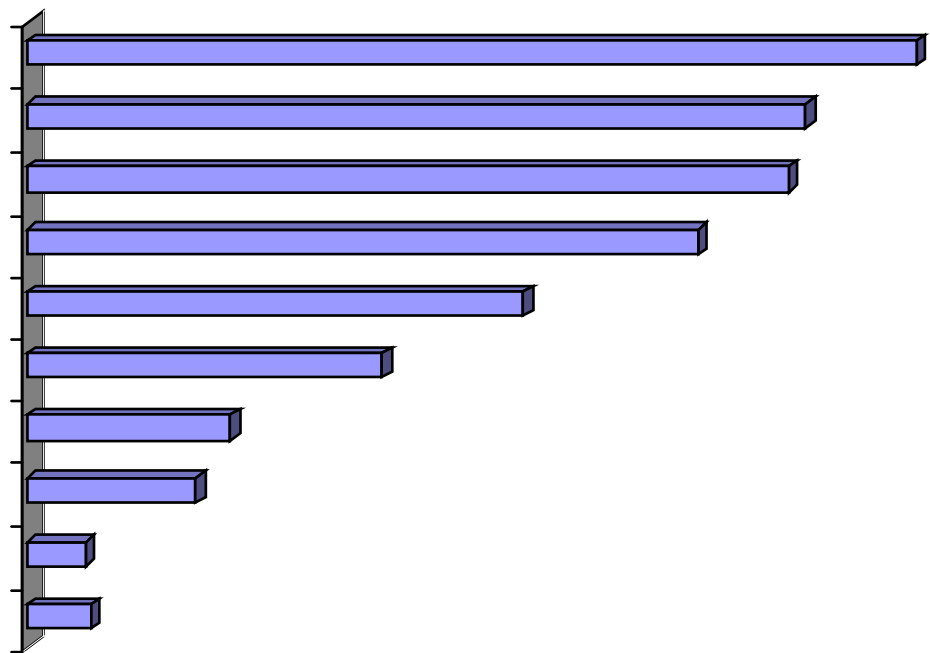,   ,   ,   ,   ,   ,   ,   ,   ,

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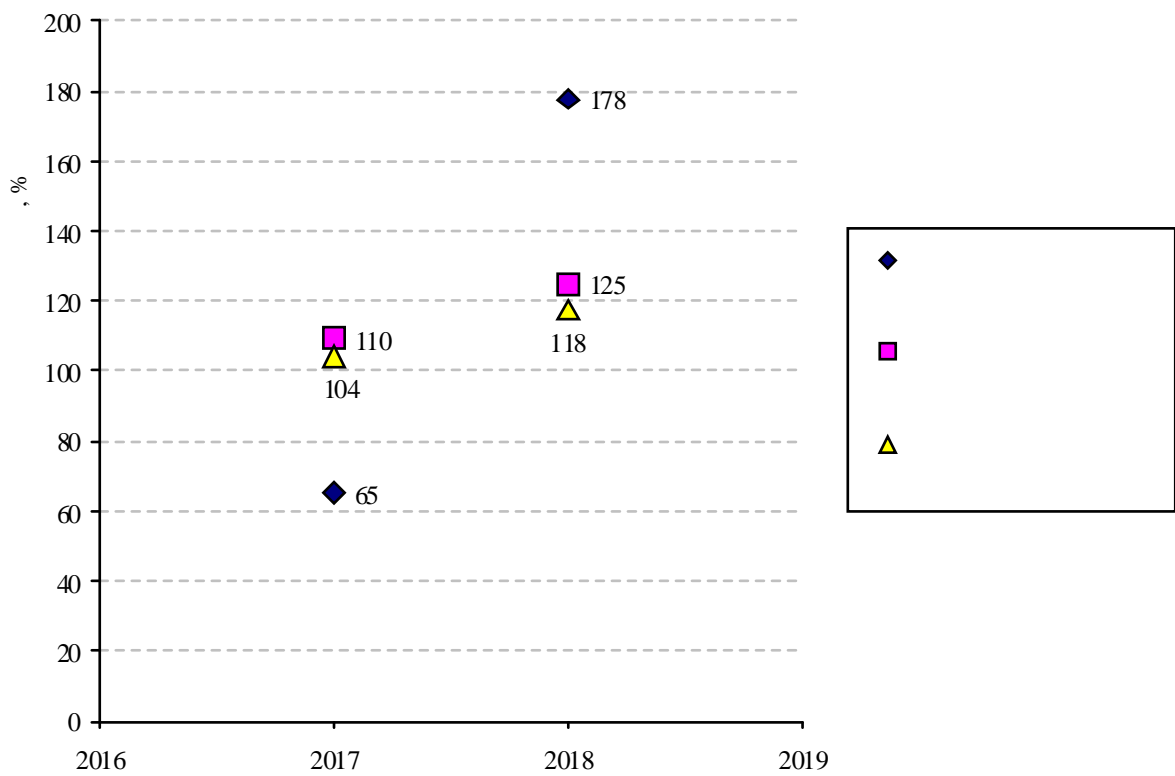
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FORMATION OF FORECAST ON THE INFLATION LEVEL IN SFD TAKING INTO ACCOUNT DYNAMICS OF DEVELOPMENT OF REGIONAL ECONOMY

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Inflation is a complex multilateral process, which, in general, has a negative impact on the economy, reduces the level of economic activity of the population and leads to a decrease in the level of real income. The article studies the main constituent elements of the inflation category, reveals the parameters of the impact on the economy of the inflation process, studies the dynamics of factors affecting the forecast inflation rate in the Southern Federal District, develops a regional multifactor inflation model, and based on the approximated data, a forecast of the annual inflation rate is constructed in the Southern Federal District at the end of 2020.

The most significant factors affecting the inflation rate in the Russian Federation were identified from the position of the direction of their influence: acceleration or deceleration of inflation, as well as from the point of view of their degree of influence

on the inflation rate. At the same time, the influence of the coronavirus pandemic and fluctuations in the oil market on the economic parameters in the Russian Federation in 2020, on the price level of individual food and non-food products was examined.

The analyzed indicator of the inflation rate is defined as an indicator of the state of the economic situation in the country, it is revealed that this variable will be dependent. Using the methods of correlation and regression analysis, a mathematical expression is found in the form of a regression model and its adequacy and statistical significance are evaluated. The coefficient of pair correlation, which characterizes the degree of statistical dependence between two variables, without taking into account the influence of other variables, was adopted as the main indicator characterizing the relationship between the analyzed variables.

As a result of the calculations, a model of multiple linear regression of the inflation rate was built, the average monthly nominal accrued wages of the employees of the organizations were approximated, and approximation equations were obtained, which made it possible to build an inflation rate forecast for the Southern Federal District for 2019-2020.

Keywords: inflation, factors affecting the inflation rate, regression model, approximation, forecast inflation rate.

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[image: organizational chart with boxes]

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Год	Наименование факторов	x_1 среднедушевые денежные доходы (в месяц), руб.	x_2 среднедушевые денежные расходы (в месяц), руб.	x_3 среднемесячная номинальная начисленная заработная плата работников организаций, руб.	x_4 валовой региональный продукт (в текущих основных ценах), млрд руб.	x_5 основные фонды в экономике (по полной учетной стоимости) на конец периода, млрд руб.	x_6 объем отгруженных товаров собственного производства, выполненных работ и услуг собственными силами, млн руб.	x_7 продукция сельского хозяйства, млн руб.	x_8 оборот розничной торговли, млрд руб.	x_9 сальдированный финансовый результат (прибыль минус убыток) в экономике, млн руб.	x_{10} индекс потребительских цен (ИПЦ), %	x_{11} инвестиции в основной капитал, млрд руб.	x_{12} импорт, млн долл. США	y уровень инфляции, %
2010		14929,7	15379,2	15545,0	1988,6	5062,0	1348772,0	406331,0	6803,1	1933750,0	109,0	794,4	392700,0	9,0
2011		16317,0	17044,0	17408,0	2293,7	5706,0	1685198,0	550051,0	6931,1	1953900,0	106,1	1026,6	522000,0	6,1
2012		18389,0	19355,0	20208,0	2745,0	6549,0	1885863,0	505297,0	1919,6	2641330,0	106,5	1232,2	529300,0	6,6
2013		21885,0	22055,0	22496,0	3163,2	7222,0	2042451,0	584177,0	2134,6	2372410,0	106,5	1428,6	523300,0	6,6
2014		24281,0	24764,0	24518,0	3528,2	8348,0	2253346,0	645267,0	2405,2	1166030,0	111,9	1277,2	496800,0	11,9
2015		27025,0	27971,0	25279,0	3920,3	9225,0	2604788,0	766832,0	2597,8	3042210,0	112,5	1207,5	341400,0	12,6
2016		26519,0	26883,0	26968,0	4590,6	12418,0	2904640,0	1027383,0	2994,5	6104990,0	105,7	1110,4	281900,0	5,7
2017		27234,0	27238,0	28653,0	4896,3	14201,0	3253197,0	996771,0	3120,2	5304590,0	102,1	1397,3	353500,0	2,1
2018	*	28161,0	24828,0	31532,0	5361,9	15327,0	3937866,0	857378,0	3290,3	5731810,0	104,5	1406,1	444000,0	4,5

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3	0,97	0,88	1										
4	0,95	0,86	0,99	1									
5	0,88	0,77	0,95	0,98	1								
6	0,90	0,78	0,97	0,98	0,98	1							
7	0,88	0,86	0,87	0,92	0,91	0,86	1						
8	-0,64	-0,69	-0,61	-0,52	-0,39	-0,44	-0,39	1					
9	0,68	0,59	0,76	0,84	0,89	0,84	0,87	-0,25	1				
10	-0,12	-0,01	-0,31	-0,38	-0,50	-0,42	-0,42	-0,05	-0,65	1			
11	0,68	0,63	0,74	0,66	0,58	0,65	0,47	-0,78	0,34	-0,31	1		
12	-0,51	-0,56	-0,40	-0,50	-0,52	-0,42	-0,68	0,01	-0,64	0,05	0,19	1	
y	-0,12	-0,01	-0,31	-0,38	-0,50	-0,42	-0,42	-0,05	-0,65	1,00	-0,31	0,05	1

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, 3,20275; t- ; p- —

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			t-	P-
Y-	-0,22935	3,20275	-0,07161	0,94569
x$_3$	0,00246	0,00038	6,40816	0,00137
x$_5$	-0,00314	0,00044	-7,07690	0,00087
x$_{11}$	-0,01771	0,00373	-4,74810	0,00511

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$$= -2{,}22935 + 0{,}00246 \, _3 - 0{,}00314 \, _5 - 0{,}01771 \, _{11} \qquad (2)$$

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	df	SS	MS	F	F
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R	0,958715246
R-	0,919134923
R-	0,870615876
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$R^2 = 0{,}919$, 91,9% -

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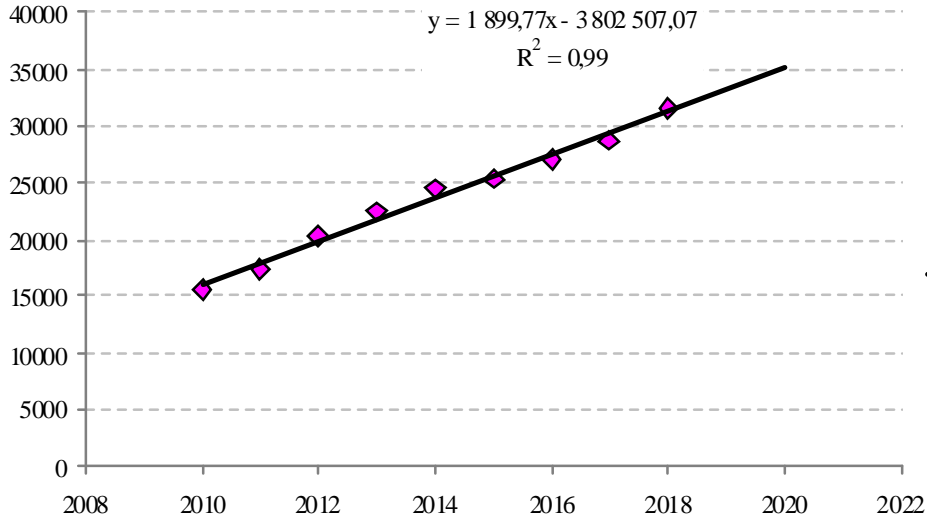
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2019	33189,13	16030,28	1466,83	5,23
2020	35088,93	17368,38	1518,40	4,79

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2019   — 5,23%,

2020   — 4,79%.

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COMPONENTS OF SUSTAINABLE DEVELOPMENT
OF REGIONAL SOCIO-ECONOMIC SYSTEMS

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The article identifies the main problems of sustainable development of modern Russian society (quality of life, demography, spatial development, welfare of the population, etc.). The key subsystems of sustainable development of regional socio-economic systems (economic, social, environmental, institutional) are analyzed. The role and significance of the institutional

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subsystem in the sustainable development of regional socio-economic systems is substantiated. The main reasons for the instability of the institutional subsystem of regional development are identified and a number of measures that need to be taken to improve the efficiency of the domestic economy are indicated. The author's definition of the category "sustainable development of regional socio-economic systems" is presented. Based on the analysis, a graphical model of the interaction of key subsystems of sustainable development of the region is built. Based on the author's interpretation of the classical production function, a functional dependence of the sustainable development of the regional socio-economic system on the combination of factors of key subsystems is proposed.

Keywords: sustainability, institutional subsystem, management, development, socio-economic system.

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REGULATORY METHOD OF ACCOUNTING IN THE SYSTEM OF MANAGEMENT OF COSTS OF THE MOTOR TRANSPORT COMPANY

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Annotation. The mass serial nature of the road transport services performed and their uniformity led to the use of the process-based method of accounting and calculating the cost of road transport. This method has characteristic features, for example, cost accounting is carried out for each structural subdivision of a motor transport enterprise irrespective of the type of transportation performed. After the end of the reporting month, actual expenses are written off to the entire volume of performed transportation and the average cost of a unit of motor transport products is determined. Such an accounting system allows you to get information about the level of production costs only at the beginning of the month following the reporting month, which completely excludes the possibility of enterprise management to quickly respond to various overplanned and unreasonable costs during the reporting period. The article discusses the features of the technological process of production and sale of motor transport services and substantiates the possibility of practical use in motor transport enterprises of the normative method of

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accounting and calculation of road transport. The methods of determining the cost standards for all articles of the calculation of transport services, daily operational accounting for each vehicle of the standard cost of transportation and the value of the estimated profit received for a shift are presented. A practical example is given of using the normative method of accounting and calculating the cost of road transport on the basis of a KamAZ KVR P10k truck.

Keywords: trucking company, road transport, prime cost, costing, regulatory accounting, revenue, profit.

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Таблица 2. Исходные данные для расчетов *

Показатели	Величина
1	2
Продолжительность рабочего дня, час.	8
Пробег автомобиля за смену, км	160
Часовая тарифная ставка водителя, руб.	140,0
Коэффициент доплат к основной заработной плате	1,1
Коэффициент дополнительной заработной платы	1,2
Норма отчислений на страхование, %	30
Вид топлива	дизельное
Цена 1 л топлива, руб.	49,0
Линейная норма расхода топлива (летняя) на 100 км. пробега, л/100км	30,0
Коэффициент, учитывающий расход смазочных и прочих эксплуатационных материалов (доля норматива по топливу)	0,1
Тип и размер автошины	MEDVED 11R 22,5
Количество шин на автомобиле, шт.	6
Цена 1 комплекта шин, тыс.руб.	20,0
Нормативный пробег шины, тыс. км.	60,0
Стоимость автомобиля, тыс. руб.	380,0
Годовая норма амортизации, %	10
Стоимость 1 часа работы автомобиля без НДС, руб./час	830,5

* Составлено авторами

Используя исходные данные, приведенные в таблице 1, произведен расчет нормативной базы затрат автомобиля КамАЗ КВР Р10к, работающего на данном маршруте при определенных конкретных условиях эксплуатации (табл. 3).

Таблица 3. Нормативная база затрат автомобиля КамАЗ КВР Р10к *

Показатели	Величина
1	2
Норматив затрат по топливу, смазочным и прочим эксплуатационным материалам на 1 км пробега, руб./км	16,3
Норматив затрат на восстановление износа и ремонт автомобильных шин на 1 км пробега, руб./км.	2,0
Норматив затрат по основной и дополнительной заработной плате водителей с отчислениями на страхование на 1час, руб./час	240,2
Норматив затрат на техническое обслуживание и ремонт автомобиля на 1 км пробега, руб./км	1,5
Норматив затрат по амортизации автомобиля на 1 день работы, руб./дн.	144,0
Норматив общепроизводственных расходов, приходящихся на 1 день работы, руб./дн.	244,0
Норматив общехозяйственных расходов, приходящихся на 1 день работы, руб./дн.	419,6

* Составлено авторами

После окончания смены по данным путевого листа время нахождения автомобиля в наряде составило 7 час, пробег за смену — 145 км. Исходя из этих показателей, определяется финансовый результат работы автомобиля за смену, полученные данные сопоставляются с плановыми и определяется характер и причины отклонений фактических показателей от плановых (табл. 4).

Анализируя данные таблицы 4 видно, что предварительно по этому заказу планировалось получить прибыль в размере 746,8 руб. с рентабельностью перевозки 11,2 % [(746,8 / 6644) | 100]. Фактически расчетная прибыль составила 453,5 руб., что на 293,3 руб. или на 39,3% ниже прогнозируемой, а рентабельность — 7,8 % [(453,5/5813,5) | 100], что на 30,4 % ниже запланированной. Такое значительное ухудшение финансового результата работы автомобиля объясняется несколькими причинами.

Во-первых, снизилась по сравнению с планом фактическая продолжительность работы автомобиля в наряде с 8 час. до 7 час., а, если учесть, что заказчик оплачивает перевозки с расчета количества отработанных часов на линии, то соответственно снизилась выручка на 830,5 руб. или на 12,5 %.

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, .	320,0	290,0	-30,0	-9,4
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- , .	1921,6	1681,4	- 240,2	- 12,5
, .	240,0	217,5	-22,6	- 9,4
- , .	244,0	244,0	—	—
- , .	419,6	419,6	—	—
, .	5897,2	5360,0	- 537,2	- 9,1
, .	6644,0	5813,5	-830,5	-12,5
, .	746,8	453,5	-293,3	-39,3
, %	11,2	7,8	-3,4	-30,4

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ABOUT IMPROVEMENT OF THE CONCEPTUAL APPARATUS OF DERIVATIVES IN THE ASPECT OF ACCOUNTING

The importance of financial information for a company is an important element of its integrity, financial autonomy, as well as recognition of its entrepreneurial freedom and sovereignty of economic decisions made. Taking into account the importance of the financial report, the international business community has identified principles for the preparation and presentation of this information, which are mandatory for all participants in the financial activities of the company: relevance, reliability, comprehensibility, materiality, truthful presentation, completeness, transparency. However, due to the increasing role of risk and uncertainty at the present time, business participants are forced to resort to new ways of doing entrepreneurial activity, performing managerial corporate operations, which, on the one hand, should be financially legitimate, and on the other hand, be a management cunning and ingenuity with a positive financial result. That is why interest in derivative financial instruments has increased. There is a contradiction, namely: in the conditions of economic instability, enterprises and participants in economic activity, in order to minimize financial risks, use derivative financial instruments to hedge the assets of the organization, thus acquiring the most risky asset. After all, derivative financial instruments are themselves recognized as the most risky instruments. However, existing accounting practices in the area of derivatives do not meet the growing needs of the business for corporate control and management and financial accounting. Leading a discussion about the accounting of derivatives is not new. Many authors are engaged in developments in accounting for derivatives, such as: Zhitlukhina O.G., Astakhova Yu.A., Tarasova Yu.A., and others. But despite this, and also due to the observed growth in enterprise risk management and the increasing interest in derivatives by company management, this article discusses an important controversial aspect of the recognition of derivatives as financial accounting entities. The work is devoted to improving the definition of derivatives in the aspect of accounting, recognition of their transactions. An analysis of existing developments was also carried out and on the basis of this, the author's definition was proposed.

Keywords: derivative financial instruments, futures, options, contract, risk management, uncertainty, financial statements.

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METHODOLOGY FOR ADAPTING FINANCIAL STATEMENTS
TO IFRS REQUIREMENTS

The transformation of financial statements is a complex process involving the collection and processing of a large amount of information about the financial and economic activities of the organization. The relevance of the topic of this study is to increase the importance of reporting compiled according to international financial reporting standards using transformation tables, since it is at the stage of transformation of articles of financial statements in order to comply with IFRS that the majority of mistakes are made by responsible persons. Improving this process is mandatory for organizations focused on the efficient allocation of their resources in the preparation of financial statements for the purposes of IFRS, as well as striving for the most complete and reliable presentation of information in the financial statements.

The IFRS system does not involve the use of special technical techniques for reporting, and today there is no single universally accepted methodology for transforming reports from a national accounting system into an international one, therefore, researchers on this issue offer proprietary methodologies. The paper introduces the concept of transformation and transformation table, presents the developed sequence of methodological stages of the transformation of financial statements, gives recommendations for avoiding errors at the stage of making adjustment records, substantiates proposals for expanding the list of measures to improve the quality and accessibility of transformation tables.

The practical significance of the study lies in the possibility of using the results as consulting and information materials by specialists when transforming statements in accordance with IFRS.

Keywords: unification of accounting, IFRS, transformation, adjustment entries, transformation table, transformation methods, significant errors.
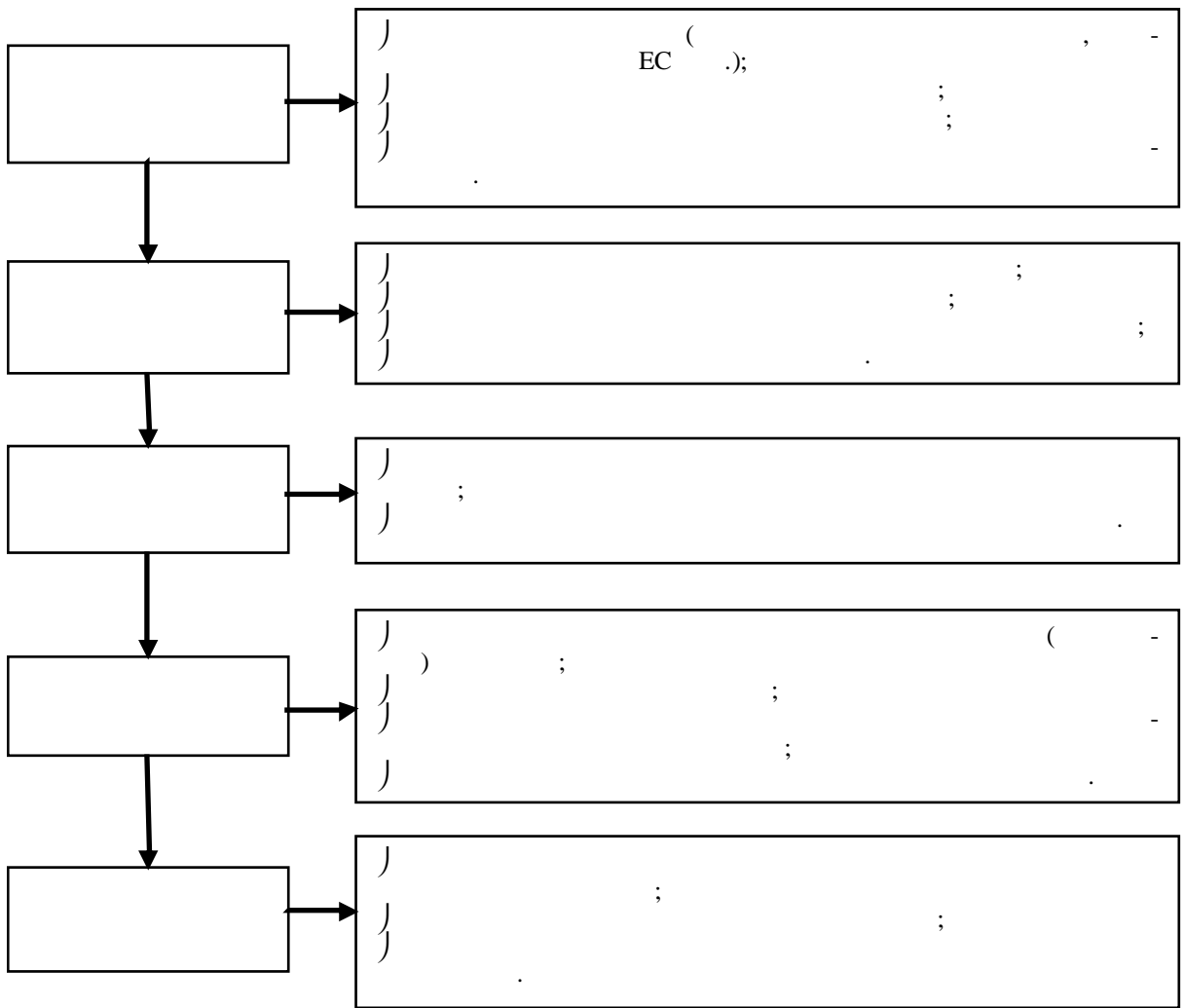
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0	B 1216010000 / __	—	20,904	20,904	20,904	20,904
0	B 1216020000 / — -	—	83	83	83	83
1	,	—	106,492	106,492	106,492	106,492
0	B 1217010000 (/) —	—	59,053	59,053	59,053	59,053
0	B 1217011000 (/) —	—	47,438	47,438	47,438	47,438
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THE PROBLEM OF A LARGE VOLUME OF STATISTICAL DATA IN REGIONAL ENVIRONMENTAL MONITORING

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The digital age has opened up new opportunities for data-driven research. This article discusses the problems of big data in environmental monitoring and analyzes the use of statistical methods to solve these problems to improve the quality of life in cities. This paper provides an overview of big data such as volume, speed, variety, value, and reliability. The paper also analyzes the problems associated with big data in the context of environmental monitoring at the city level and considers the use of statistical methods such as land use regression (LUR) and spatial simulation annealing (SSA) as two promising ways to solve big data problems.

Keywords: air quality, large amount of data, land use regression, optimal location, smart city, monitoring, analysis.

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**FINANCIAL PROVISION OF THE INNOVATIVE ENERGY DEVELOPMENT
IN THE REPUBLIC OF CRIMEA**

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