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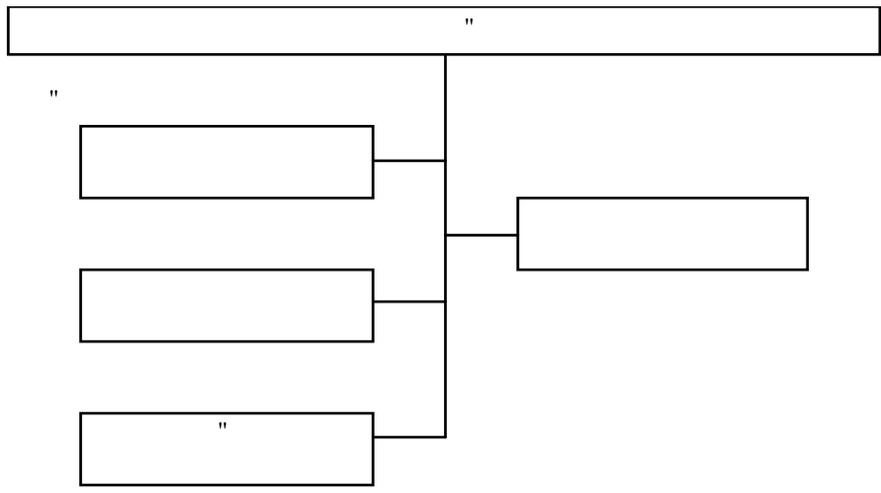
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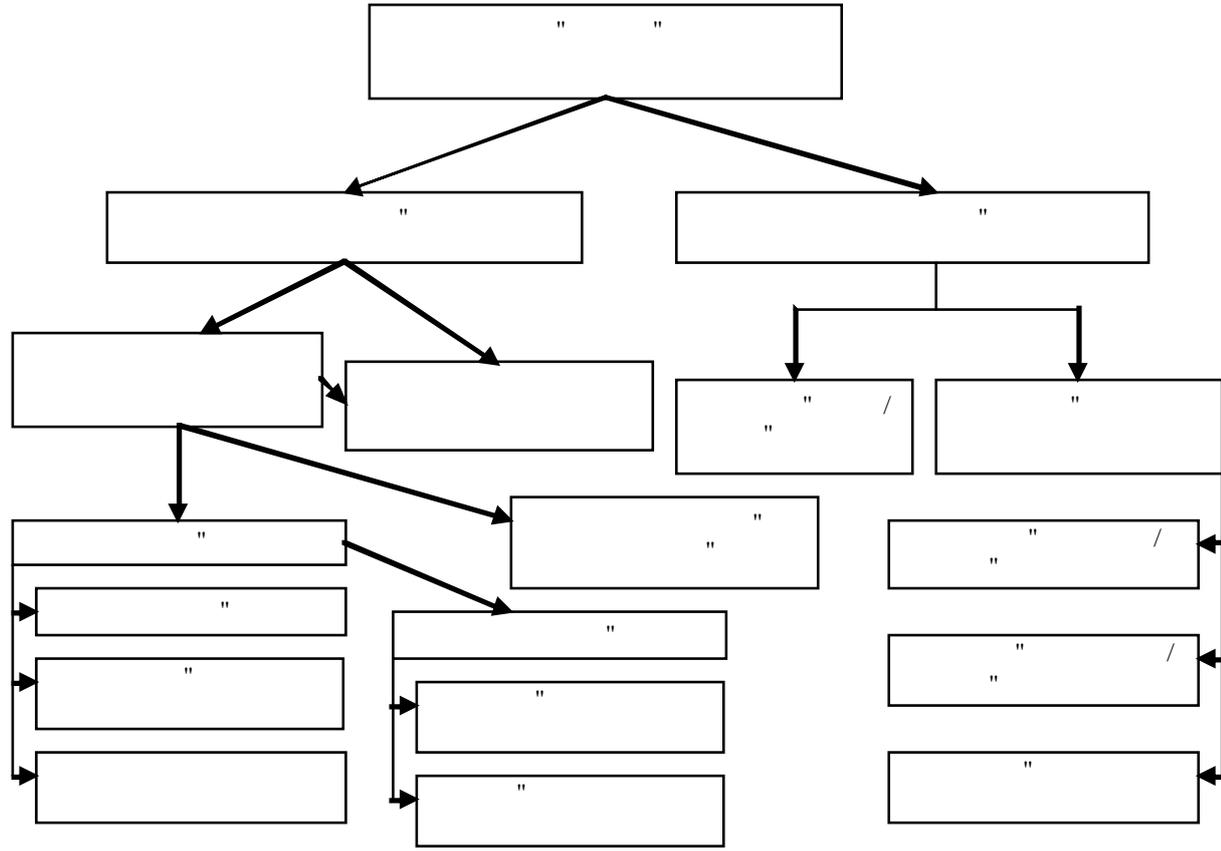
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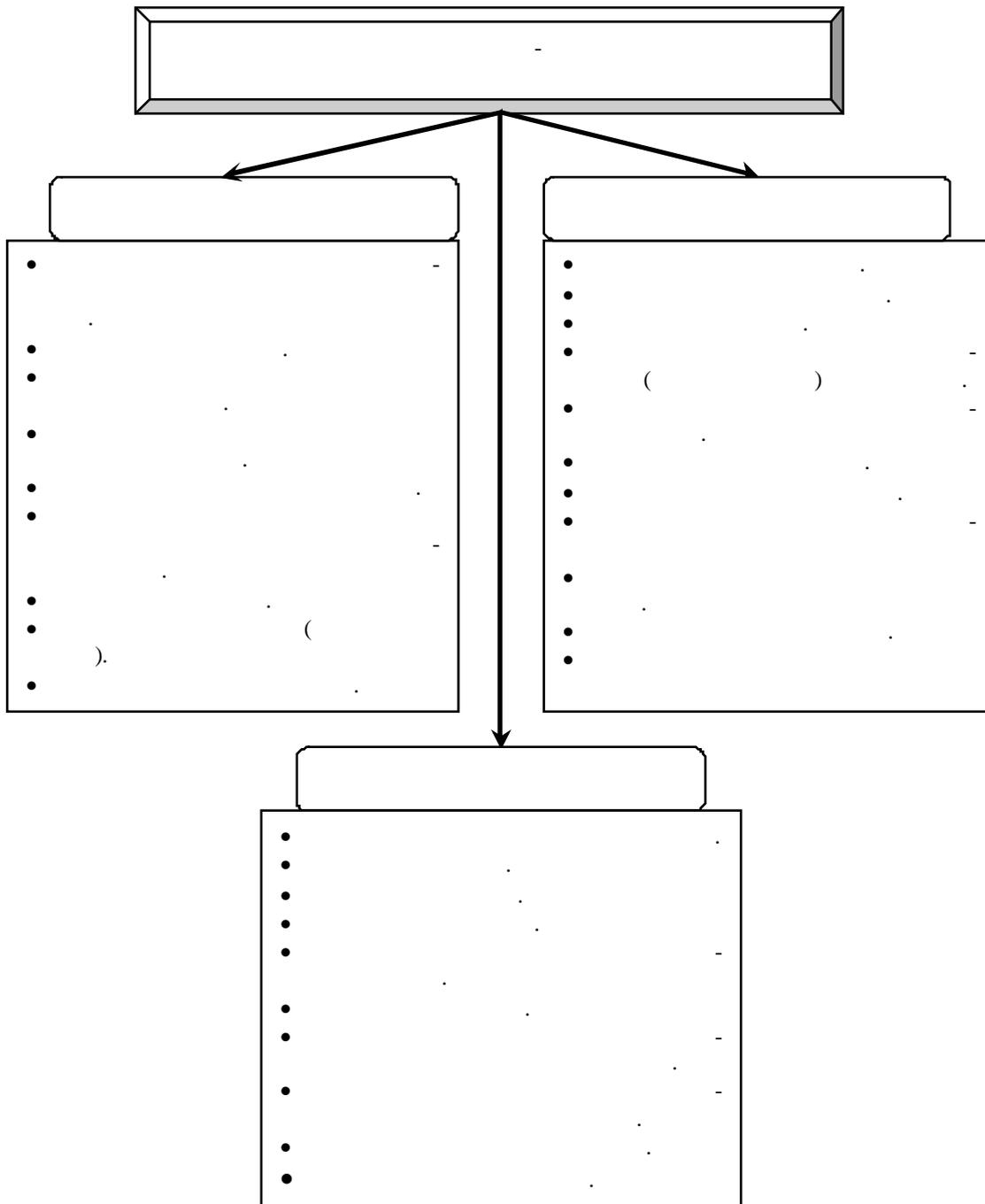


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30 %

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**FINANCIAL LITERACY AS A DETERMINANT OF PERSONAL FINANCIAL  
SECURITY IN THE CONDITIONS OF MARKET DEVELOPMENT**

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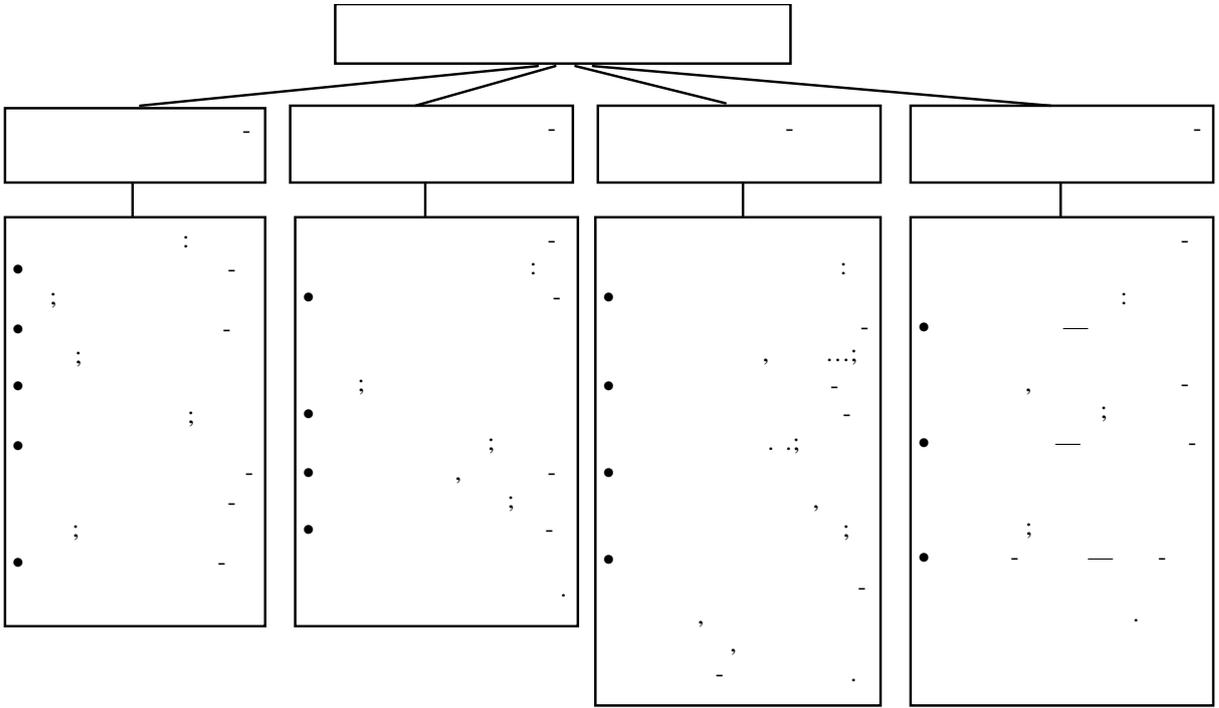
The article considers the main types of financial fraud in relation to the people. A variety of methods of work and the widespread occurrence of financial fraudsters pose a great threat to the financial security of people, therefore, the awareness of the population about current fraudulent schemes in the field of finance should be at a high level. The main signs of the most popular schemes among scammers are considered and the most effective ways to prevent and combat illegal actions in the field of personal finance are proposed.

In addition, in the modern world a wide range of people have access to a large number of financial instruments, which justifies the need to increase the level of awareness of the population about the functioning of certain financial mechanisms, which will increase the efficiency of the population's actions in the field of finance, the validity of their decisions in in relation to the disposition of personal funds as well as protection against getting into illegal and fraudulent schemes. Thus, the high importance of financial literacy as the basis for the financial security of a large part of the population is indicated.

*Keywords:* financial market, financial fraud, financial literacy, financial security.

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Hilary, G., Hui, K.W. [8]

Bandura, A. [1]

Chambliss, C.A., Murray, E.J. [2]

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Mitchell, T.R. [12]

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## IDENTIFYING PATTERNS FOR GLOBAL FINANCIAL ECONOMIC CRISES

2008 ..

This study analyzes the causes and nature of the occurrence of major local and global financial and economic crises in world history. A study of the main milestones in the history of financial and economic crises led to the conclusion that the phenomenon of the global financial and economic crisis of 2008 should be considered as a component in the context of the general dynamics of

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the global economy over the past three centuries, as a logical continuation of a series of ups and downs economic crises. The general patterns that explain the patterns and causes of financial and economic crises and the nature of the course are identified: the pattern of the crisis — speculation in the market of a key asset; crisis pattern — overproduction of goods; non-economic pattern of crisis (social, political or natural fluctuations); global pattern — the effect of the effect of globalization due to the homogeneity of the world economic space and the flexibility of the connections of its elements.

Identification of patterns of global financial and economic crises, understanding of the economic nature of crisis phenomena, patterns of cause-and-effect relationships leading to the appearance of signs of a financial and economic crisis and the nature of the course of crises, will allow not only to predict them and explain future manifestations, but also provide a choice of effective crisis management tools to prevent and / or exit crisis processes.

*Keywords:* crisis, financial crisis, global crisis, history, chronology, pattern, development.

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Charles P. Kindleberger Robert  
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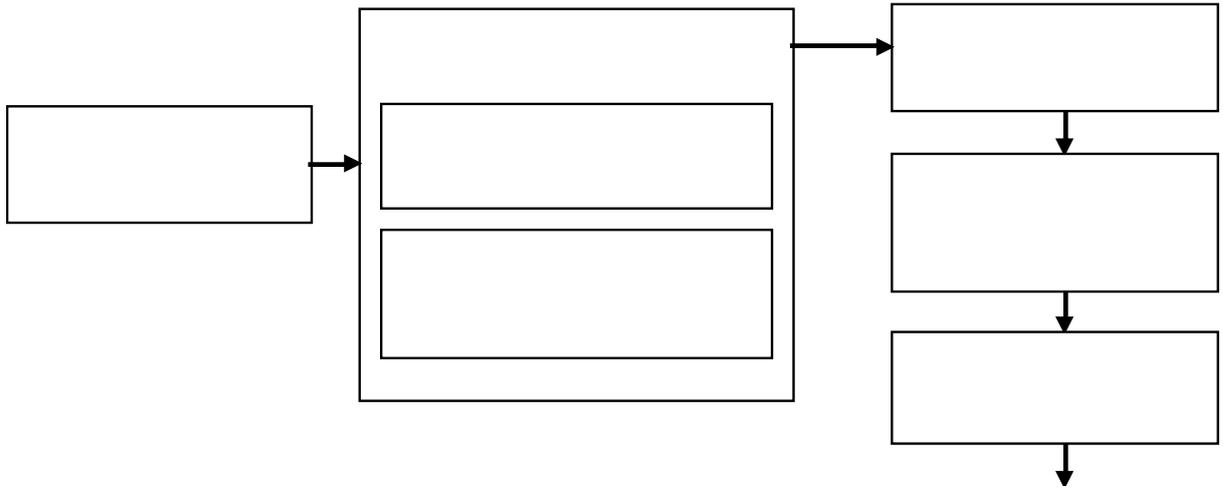
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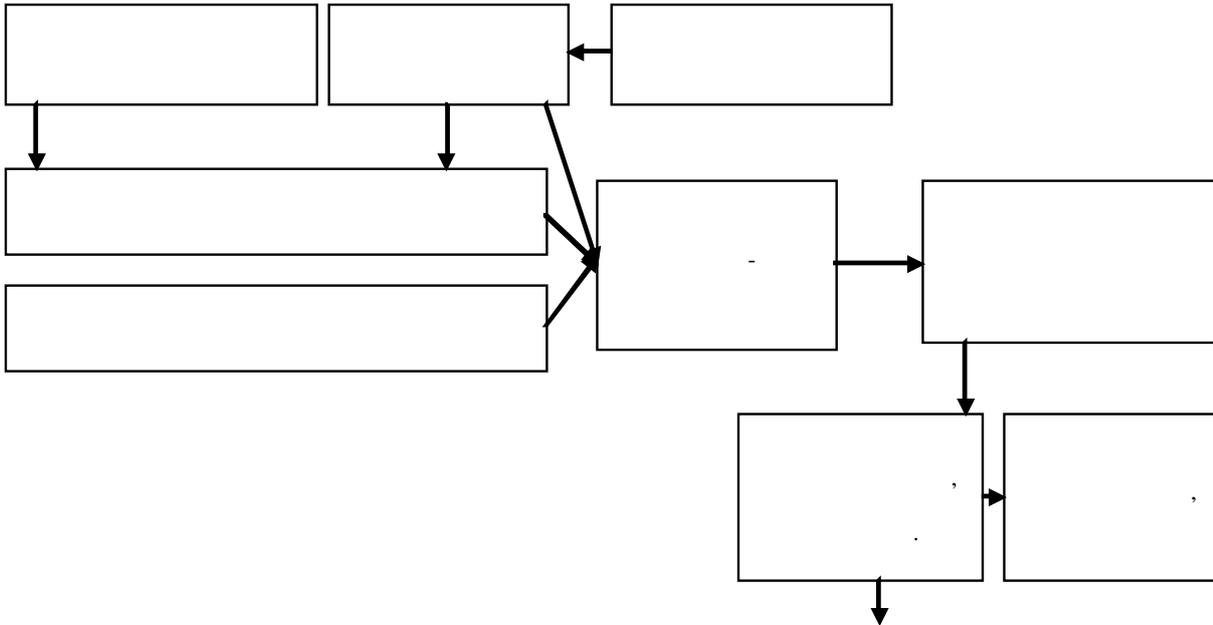
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## CONCEPT OF INTERNAL FINANCIAL CONTROL DEVELOPMENT IN THE PUBLIC SECTOR MANAGEMENT

One of the key areas in the reform of the public Finance management system is budget efficiency, the achievement of which involves the reform of the internal control system and internal audit. In this regard, there is an increasing need to create conditions for improving the quality of financial management in organizations of the public administration sector, as well as the need for effective use of financial and other resources at their disposal. Issues of increasing the efficiency of budget expenditures require the state to create effective systems of internal financial control and internal audit in the practice of each state organization and municipal management. In this regard, it is particularly important to determine the priorities, approaches and tasks of the control system applicable to all types of organizations in the public administration sector, which will ensure the full formation of public funds, reduce the scale of violations, and eliminate the risks of embezzlement of financial resources, which will improve the overall economic and social climate in Russian Federation.

The article examines the processes of implementing measures within the framework of the project to promote the improvement of the public Finance system of Russian Federation in terms of its component improving budget efficiency.

*Keywords:* internal control, internal audit, public sector, budget efficiency.

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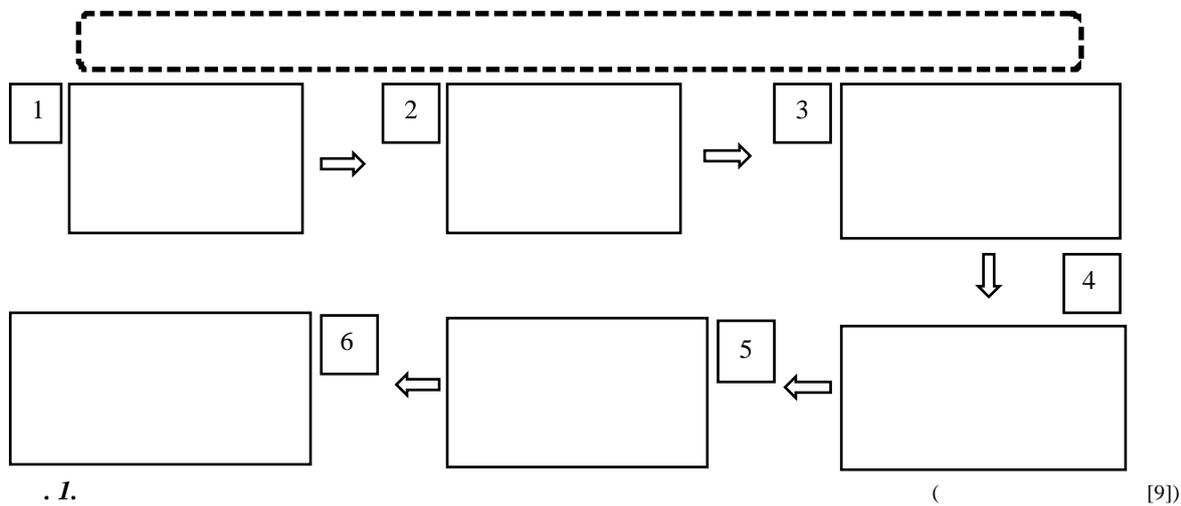
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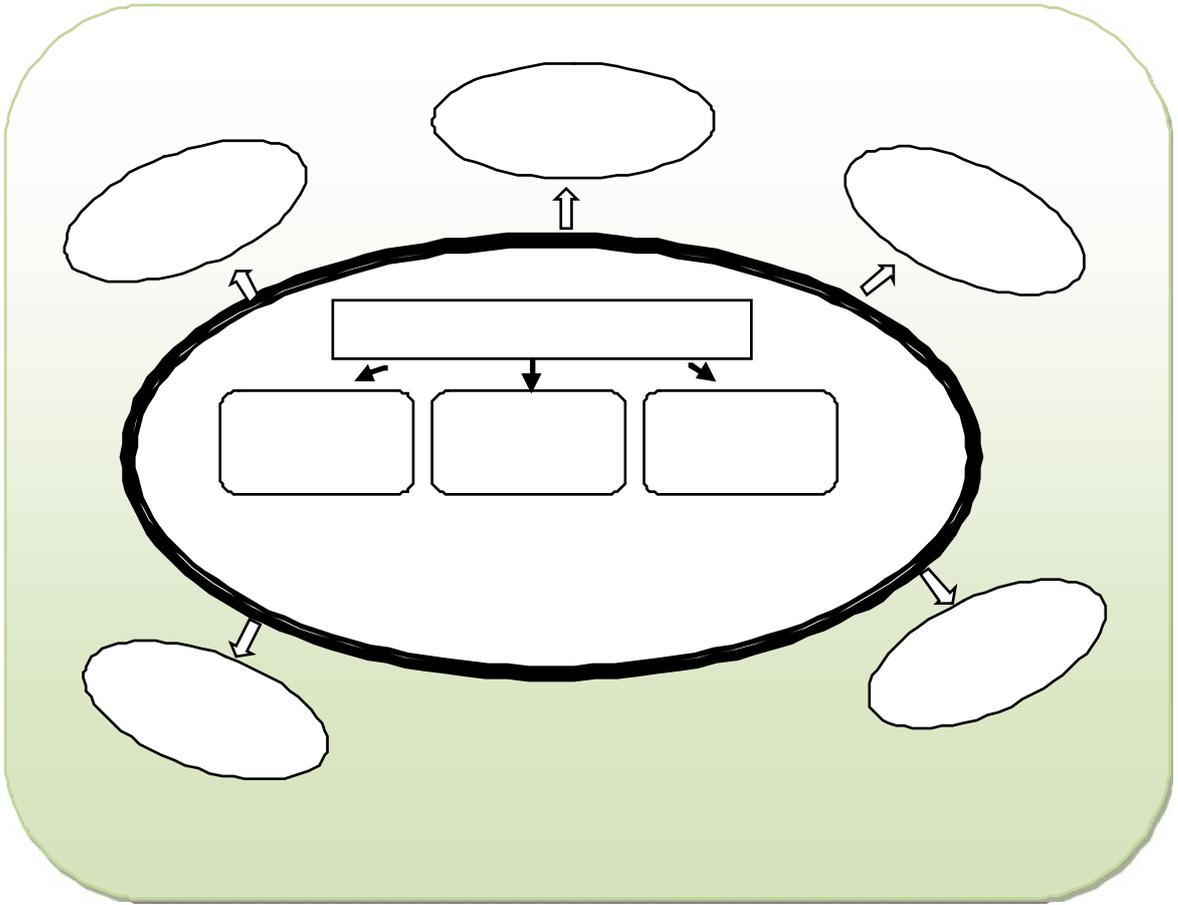
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## ANTI-CRISIS FINANCIAL MANAGEMENT SYSTEM

In conditions of mass insolvency of economic entities, measures to prevent crisis situations, as well as measures aimed at resuming the solvency of the enterprise and stabilizing its financial condition, are of decisive importance.

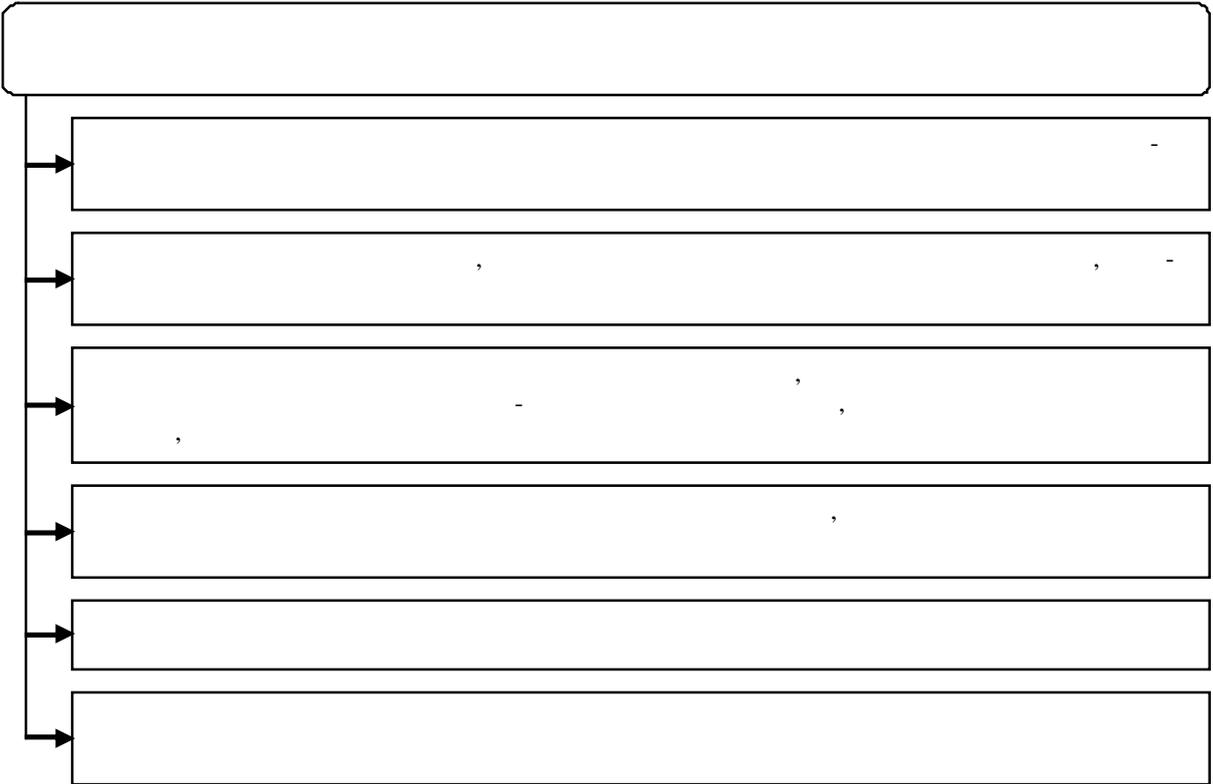
The implementation of the crisis management strategy for enterprises will reduce the likelihood of crisis situations, reduce the size of the possible loss that occurs in a crisis situation, increase the strategic potential and enhance the potential for combating crisis phenomena, strengthen the adaptive capabilities of enterprises and strengthen their competitive position.

Thus, the development of crisis management mechanisms for an enterprise in an unstable economic environment is an urgent task that requires careful and in-depth research.

The article considers the main approaches to the definition of anti-crisis financial management. The main goal and tools of anti-crisis financial management are determined, the characteristic of the main stages of its implementation at the enterprise is given.

*Keywords:* anti-crisis financial management, crisis diagnosis, monitoring of financial condition.

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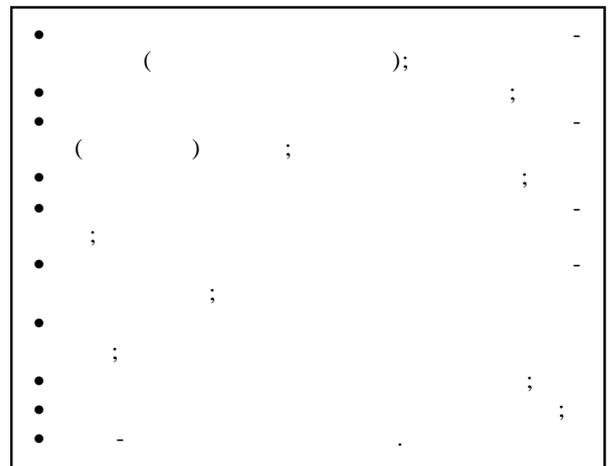
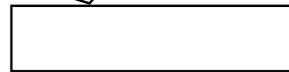
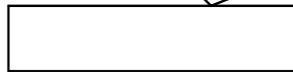
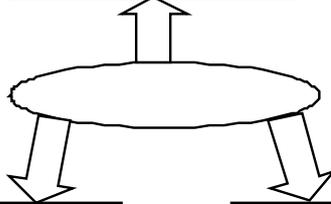
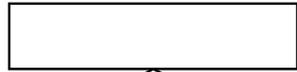
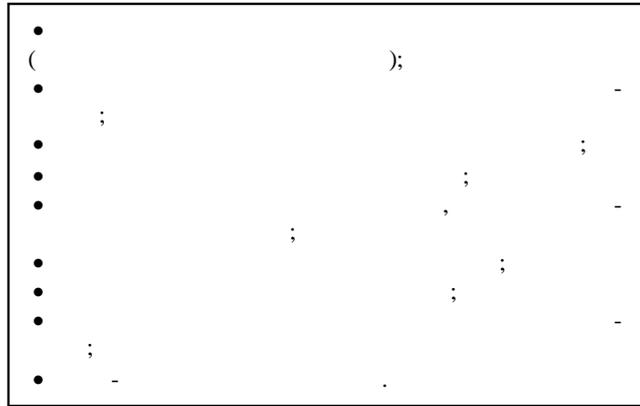
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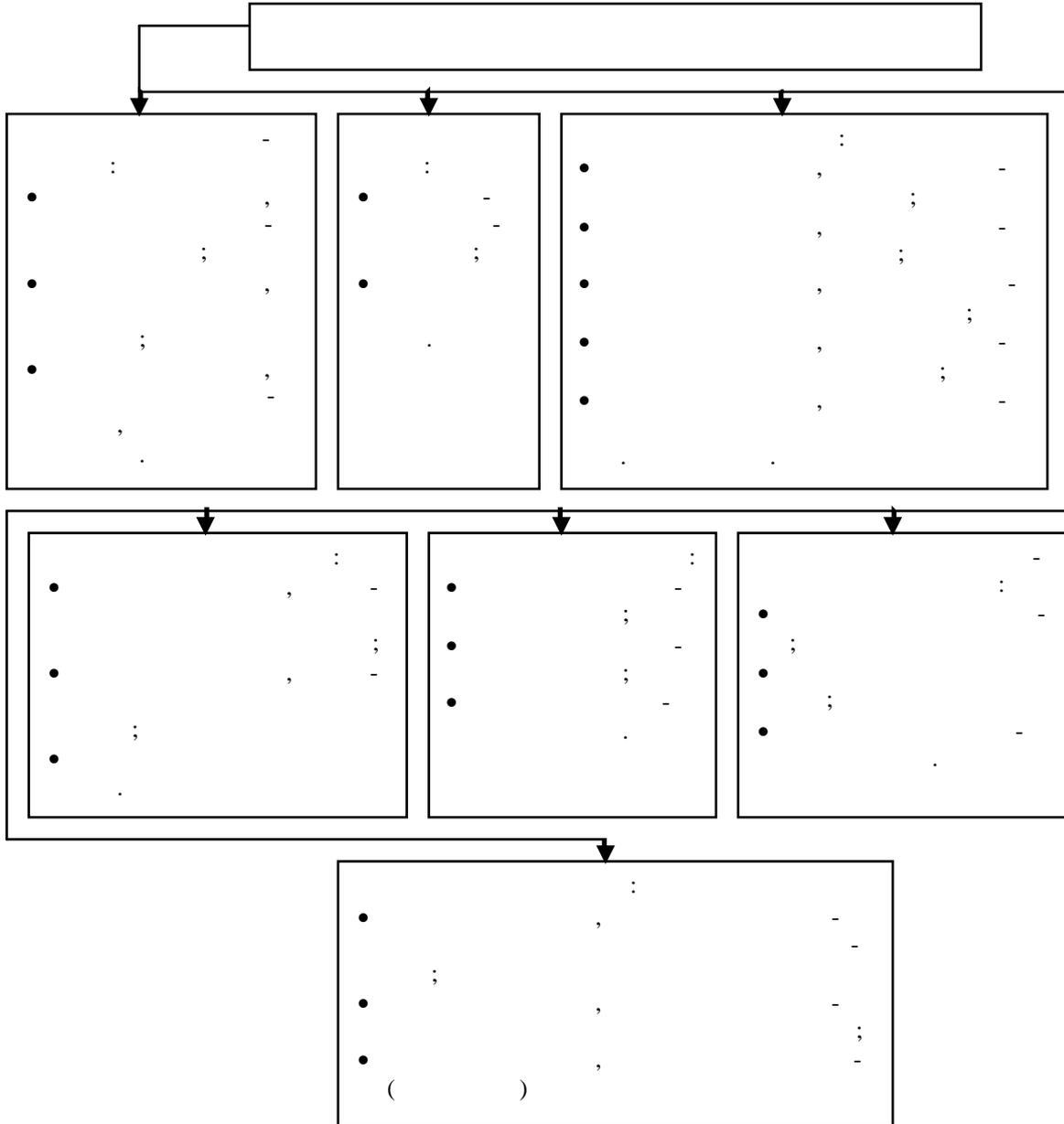


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## DEVELOPMENT TRENDS OF THE PATENT TAX SYSTEM ON THE EXAMPLE OF URBAN DISTRICTS OF THE REPUBLIC OF CRIMEA

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The development of small business is one of the foreground tasks of the modern economy of the Russian Federation. Tax preferences, particularly in the form of special tax regimes, are an effective tool for stimulating small businesses.

The article identifies the advantages and disadvantages of the special tax regime – the patent tax system for taxpayers and outlines the main terms and conditions of the patent tax system legislative regulation with a glance at the regulatory and legal changes introduced in 2020. An assessment of patent tax system income is made both in tax and non-tax revenues of the consolidated budget of the Russian Federation and local budgets of the largest urban districts of the Republic of Crimea (2017–2019). The patent tax system growth rate for the specified period is determined.

In the course of the research, the following results were obtained: the demand for the special tax regime of the patent tax system in many regions of the Russian Federation is low; the level of the patent tax system revenues in the consolidated budget of the Russian Federation is minimal; in the Republic of Crimea there is a patent tax system preferential rate, but tax revenues in the largest urban districts beginning from 2017 are being reduced, which is conditioned by the abolition of certain benefits for the use of cash registers by the patent tax system payers in 2018.

To ensure the effective functioning of the special tax regime of the patent tax system, legislative changes are necessary in several terms and conditions, such as the level of maximum permissible annual income, a list of entities applying the patent tax system, the number of employees, the rate of dues for certain areas of activity, the possibility of reducing the cost of a patent for the amount of insurance premiums paid.

*Keywords:* patent tax system, patent, single tax on imputed income, nonexpert tax system, potential annual income, special tax regime.

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	2018	2019	2020
	26545	29354	32448
	5840	6884	8426

\* [16]

[15].

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(.2). (0,03-0,04 %). , (1,481

2018 . 30.10.2017N579), 2018

( )

—4% 2021 (.61.1)

2.  
2016–2018 .\*

		( ),	%
2016	28181,5	7,6	0,03
2017	30947,9	11,2	0,04
2018	37193,6	12,5	0,03

\* [22]

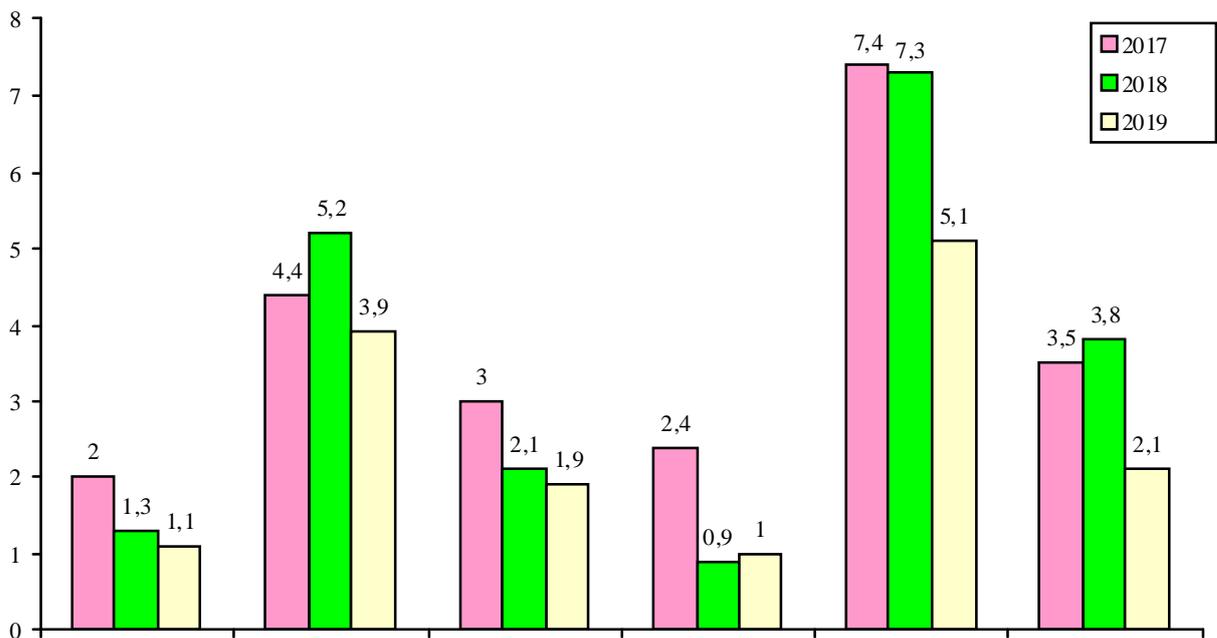
«... 2018 . 17,5 %,  
» [13, . 132].  
2017–2019 .  
.3,  
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2 % 7 % 2017, —3,8%. 2018  
0,9% 7%, 3,4%. 2019  
1 % 5 % 2,5 %.

3.  
2017–2019 .\*

				( ),			% ,		
	2017	2018	2019	2017	2018	2019	2017	2018	2019
	12994,2	14775,4	15011,2	258,0	192,4	172,0	2,0	1,3	1,1
	2749,6	2938,0	3283,4	121,0	151,9	128,0	4,4	5,2	3,9
	660,7	916,4	1121,1	20,0	19,0	21,8	3,0	2,1	1,9
	635,4	1014,8	948,7	15,0	9,0	9,2	2,4	0,9	1,0
	1344,8	1163,2	1380,5	99,5	85,0	70,0	7,4	7,3	5,1
	727,2	730,8	683,8	25,5	27,8	14,5	3,5	3,8	2,1

\* [18; 19; 20; 21; 27; 30]

2017-2019 . 6,6 % ( .1), —4,5% ( .1).  
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2017–2019 . (

[18; 19; 20; 21; 27; 30])

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2017–2019 . \*

	, %		
	2018 2017	2019 2018	2019 2017
	-25,4	-10,6	-33,3
	25,5	-15,7	5,8
	-5,0	14,7	9,0
	-40,0	2,2	-38,7
	-14,6	-17,7	-30,0
	9,0	-47,8	-43,1

\*

[18; 19; 20; 21; 27; 30]

5.

2017–2019 . \*

							%		
	2017	2018	2019	2017	2018	2019	2017	2018	2019
	12994,2	14775,4	15011,2	102,0	111,9	117,9	0,8	0,8	0,8
	2749,6	2938,0	3283,4	225,5	285,7	275,0	8,2	9,7	8,4
	660,7	916,4	1121,1	35,0	44,0	53,5	5,3	4,8	4,8
	635,4	1014,8	948,7	41,9	44,0	77,0	6,6	4,3	8,1
	1344,8	1163,2	1380,5	43,2	45,0	56,2	3,2	3,9	4,1
	727,2	730,8	683,8	28,2	43,5	37,4	3,9	6,0	5,5

\* [9]

5,

0,8 8,4 %,

2019 4,7 % 2017 , 5,2 % 2018, 5,3 % 2019.

100% ( .56 ) ( .6).  
 2017-2019 .  
 2018 2017 . 28,7%, 2019 2018 .—36,1%, 2019 2017 .—75,2%.

6. 2017-  
 2019 .\*

		( ), . . .	, %
2017	33667,2	2083,9	6,2
2018	41055,6	2682,3	6,5
2019	43079,6	3650,3	8,5

\* [10; 11; 12]

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## PROBLEM BANKS: THE ESSENCE AND REGULATION OF THEIR ACTIVITIES

The article considers the essential approaches to the content of the concepts «problem Bank» and «problem credit organization», as well as the criteria for their assessment. The main attention is focused on the increased risk of banking activities, inefficient management and non-compliance with the requirements of current legislation, which as a result leads to problems in the activities of banking institutions.

The criteria according to which banks are subject to compulsory measures to prevent bankruptcy are highlighted. Measures to resolve the problematic activities of PJSC «BINBANK» are considered. The problematic aspects of the settlement of problematic activities of banks in the Russian Federation are identified.

*Keywords:* problem Bank, anti-crisis management of the Bank, settlement of problem activities of the Bank, criteria for the Bank's problems, measures of enforcement on banks.

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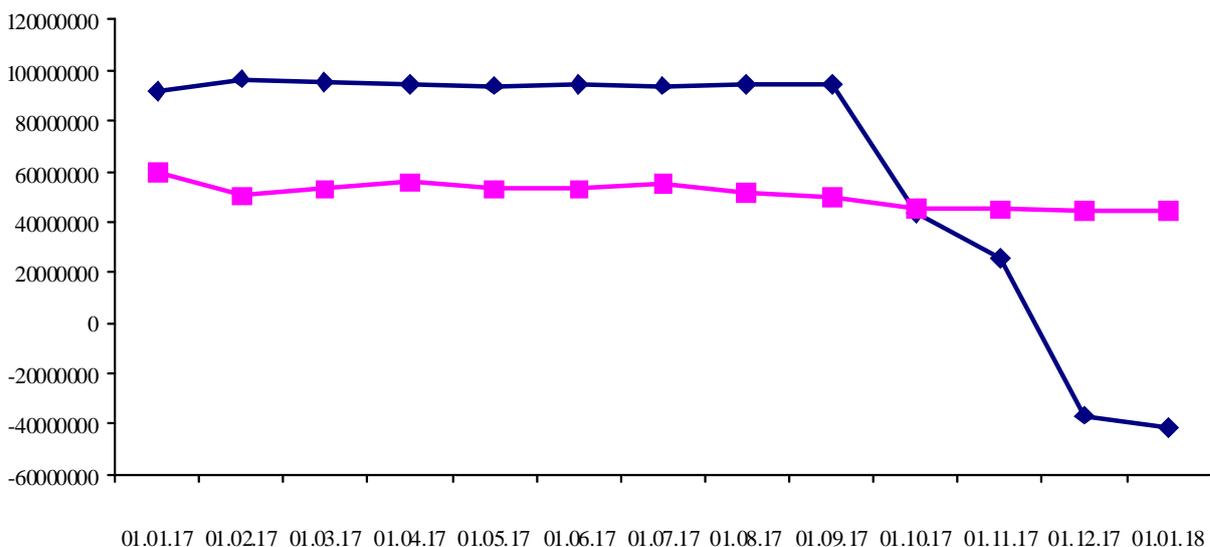
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## DIGITAL INNOVATIONS FOR CREDIT COOPERATION

FinTech- (Open API)

SWOT-

The relevance of the topic is due to the fact that for credit cooperation digital financial technologies are of interest in terms of additional opportunities for compliance with cooperative principles. The purpose of the study is to substantiate promising areas of digital innovatization of financial activities of credit cooperatives.

In order for credit cooperation to remain in the financial intermediation market and preserve the cooperative identity, it is proposed to innovate cooperative services on a high-tech basis and strengthen the specific immanent features for which shareholders choose them. Analysis of the Bank of Russia data revealed a decrease in the number of credit cooperatives, which is associated with non-compliance with cooperative principles in the current model of organization and control of cooperative activities.

The paper identifies two forms of digital innovation: organizational innovation; technological innovation. It is proposed that the credit cooperation system create its own FinTech structure for the development of elements of the digital ecosystem embedded in the ecosystem of the financial market. The paper assesses the possibility of practical application of technological innovations-distributed registries (blockchain) and open interfaces (Open API) of other financial institutions. It is proved that the distributed register in credit cooperation can be the best practical solution for strengthening the community of members, enhancing transparency, improving the efficiency of the use of funds in the common interests of members, improving the effectiveness of control and compliance with cooperative principles. It is proposed that cooperatives use open interfaces of banks and other participants of financial markets for settlement and payment, investment and other operations as part of meeting the complex financial needs of shareholders.

The SWOT analysis method was used to assess the possibilities of using distributed registry technology and open interfaces, which confirmed the possibility and necessity of using digital innovations.

*Keywords:* innovation, credit cooperation, lending, financial market, digital economy, blockchain, API

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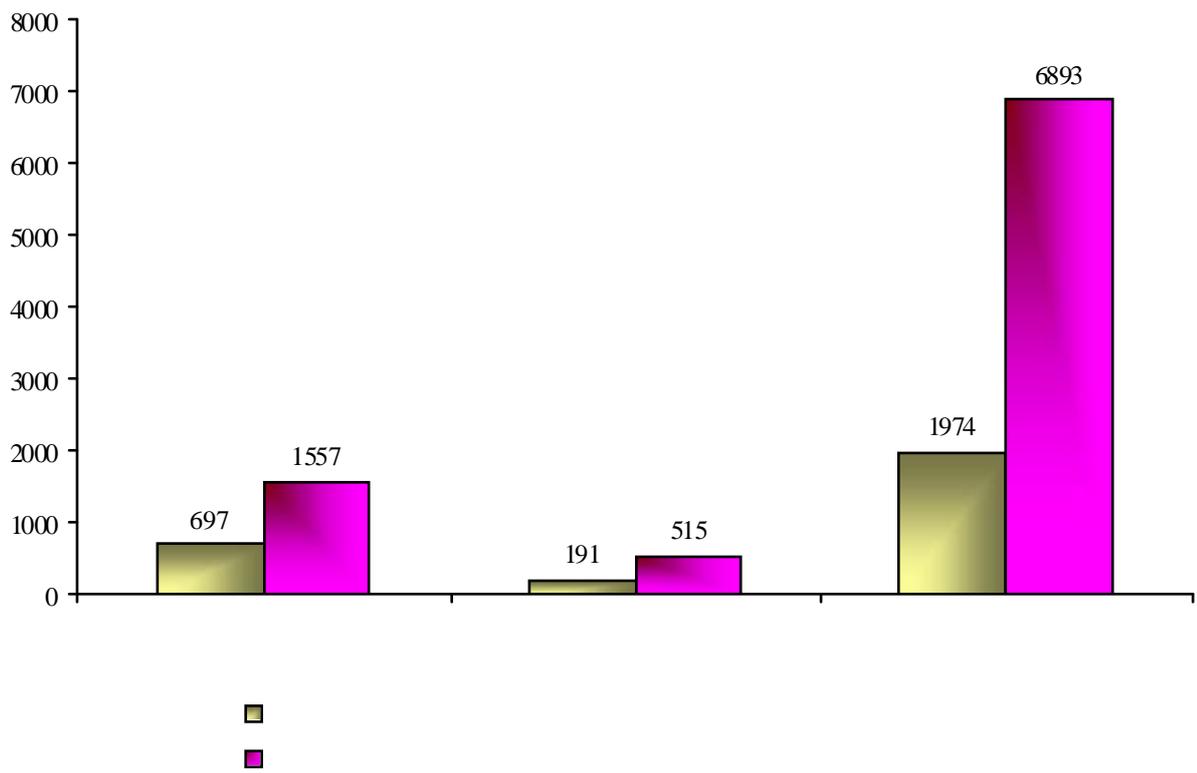
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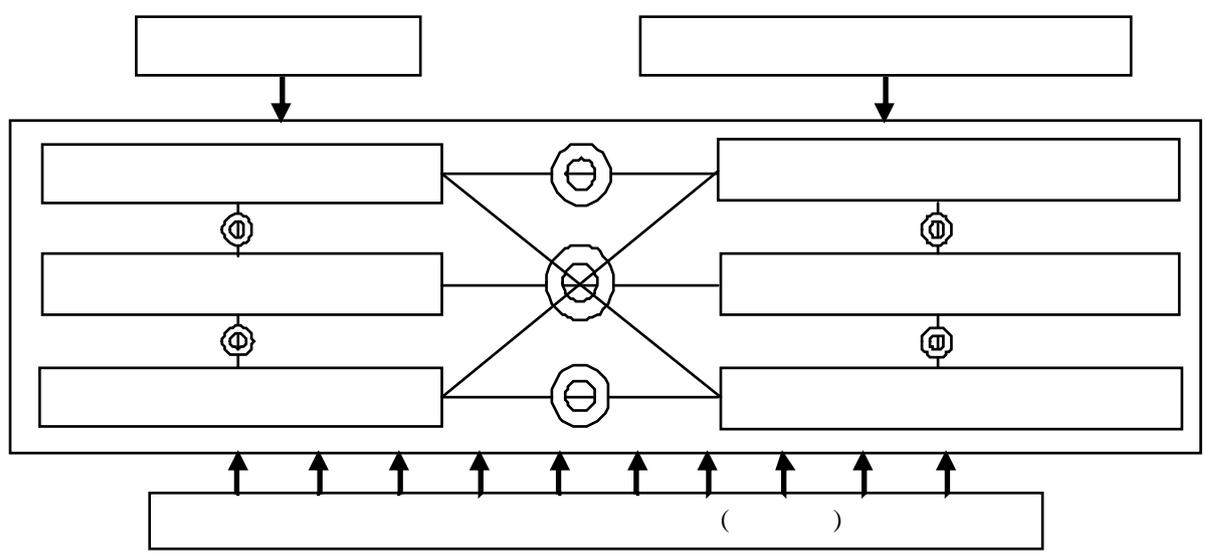
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## CURRENCY RISK MANAGEMENT SYSTEM IN A COMMERCIAL BANK

Currency risk is one of the main types of risks that a commercial bank faces in its operations. The article considers the constituent elements of currency risk, such as operational currency risk, economic (business) risk and revaluation risk (translation). For each of the presented types of risk, their characteristics and the directions of their impact on the performance of a commercial bank are considered.

Various areas of risk management in a commercial bank are considered. Consideration of these areas is necessary when implementing the process of managing currency risk, its assessment and monitoring. At the same time, the article notes the internal and external limitations of appetite and risk tolerance, which can both be taken into account when implementing the process of managing currency risk in a bank, and forcibly limit the bank's ability to take risks.

The monitoring system is considered, which occupies an important place in the process of managing currency risk and is a set of methods and techniques that provide continuous monitoring of the dynamics of changes in currency risk factors, adhering to risk limits with simultaneous systematization, processing and visualization of data for information providing management decisions by feedback mechanism.

In order to increase the efficiency of the bank's foreign currency risk management process, we are considering the question of the optimal algorithm for the bank's management in this process. In this algorithm, the primary is the strategic management of the currency risk of the bank, which determines the features of further tactical and operational management. The last two types of control have their own specifics, however, they are mainly characterized by an identical algorithm of actions.

The article presents a model for implementing a risk management system that allows you to determine the sequence of actions aimed at creating a risk management system taking into account the main stages of risk management. The information reflecting the relationship between the developed organizational structure of risk management and the model for implementing the risk management system in the bank is also systematized.

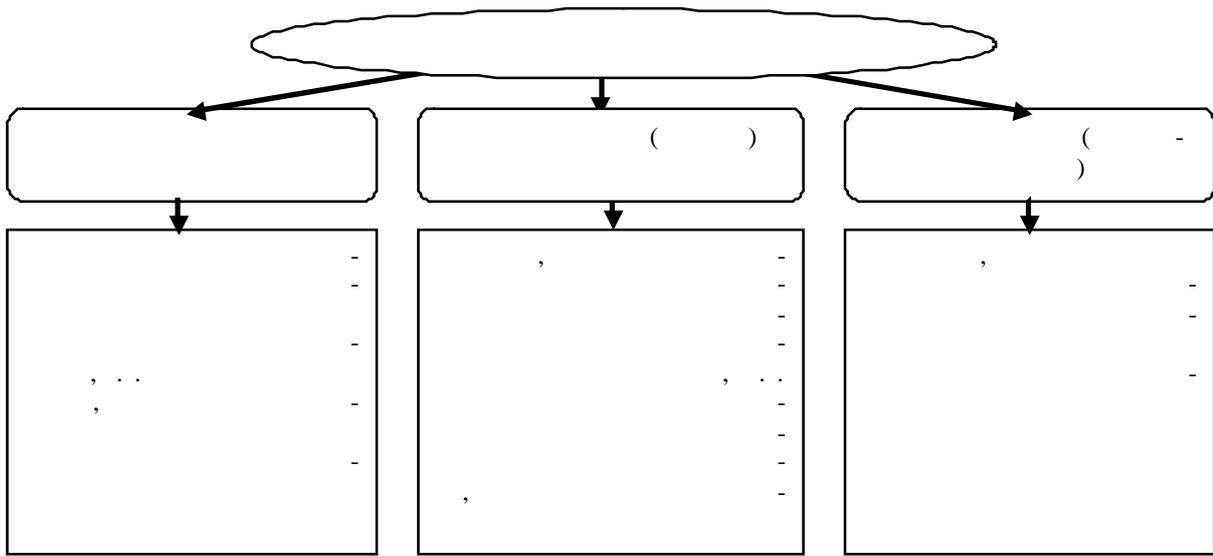
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*Keywords:* commercial bank, currency risk, risk management in a commercial bank, monitoring, risk management system of a commercial bank.

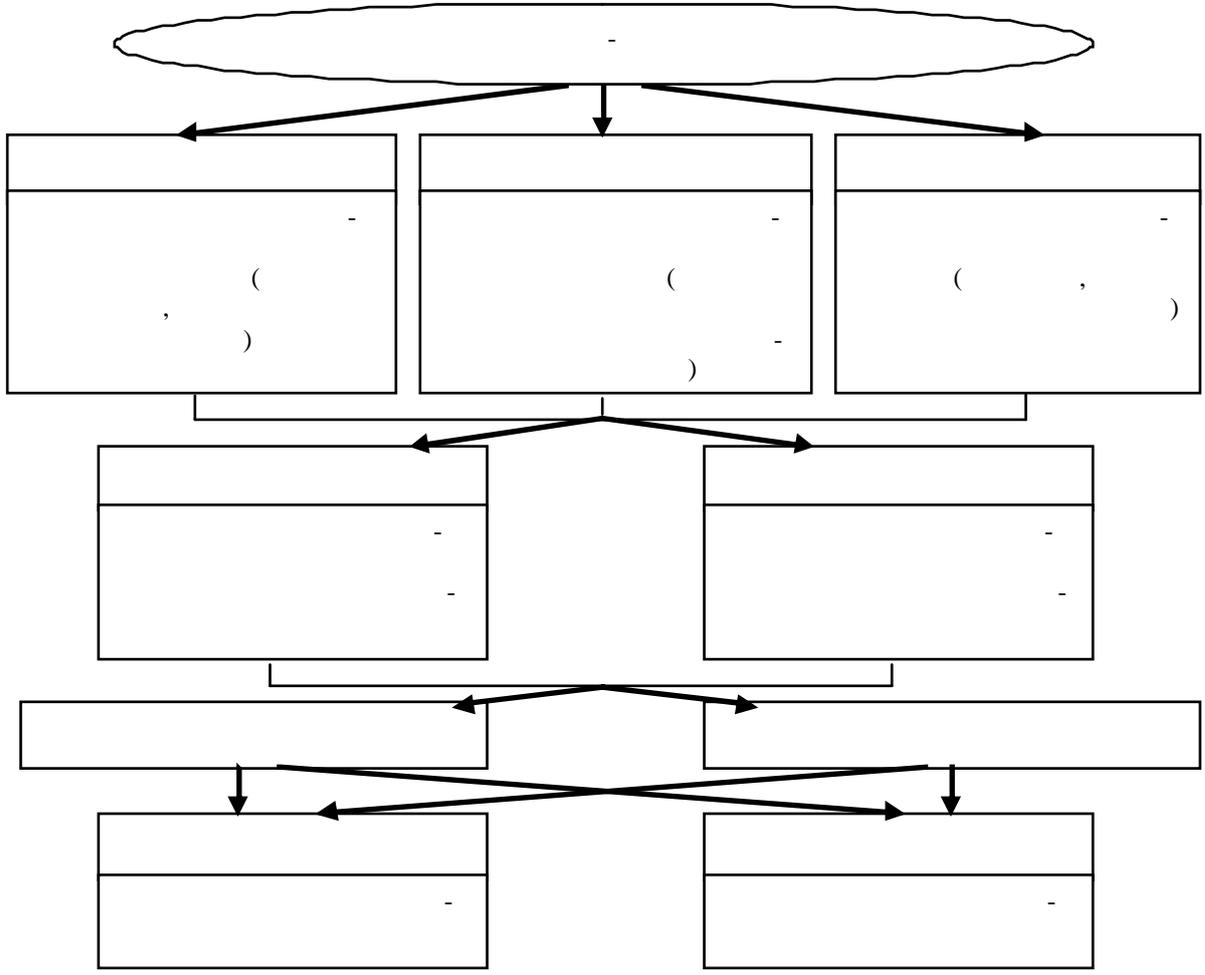
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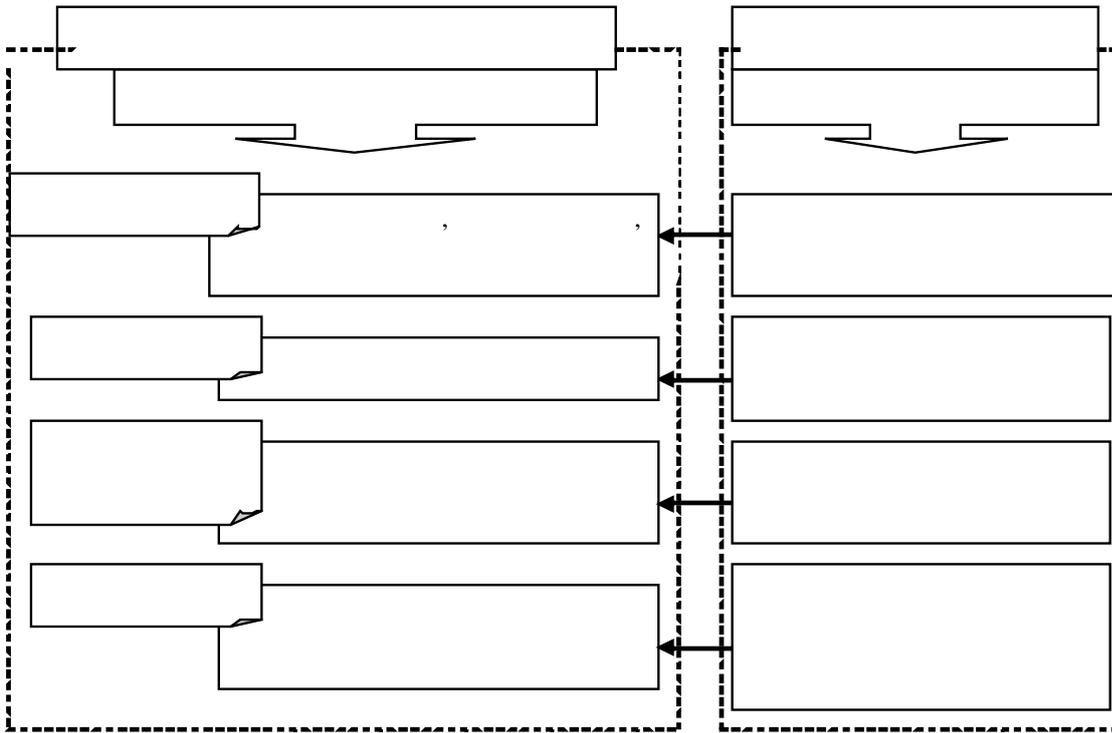
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**INFORMATION AND ANALYTICAL EVALUATION OF THE MECHANISM  
OF INVESTMENT SECURITY MANAGEMENT  
IN THE ASPECT OF RISK REDUCTION**

The article is devoted to the study of information-analytical assessment of the investment security management mechanism, based on the evolution of macroeconomic theory in economic development, which goes beyond the known principles. The purpose of this study is to consider investment security as an integral result and a risk management mechanism for investment and innovation activity. The author's definition of investment security is given, an assessment of the mechanism for ensuring investment security at the level of districts and regions is conducted. Based on a system analysis and a statistical method, conceptual, integrated approaches have been formed that reflect the development of financial, social, state institutions and institutional foundations. Investments in innovations reveal the essence of innovation in relation to socio-economic, scientific and technological development, as a feedback system, reaching a new level of development of high technology.

*Keywords:* region, investment security, investment attractiveness, investment, investment climate, investment security factors.

«...»

«...»

(...).

2030

«...»

» [1, 29].

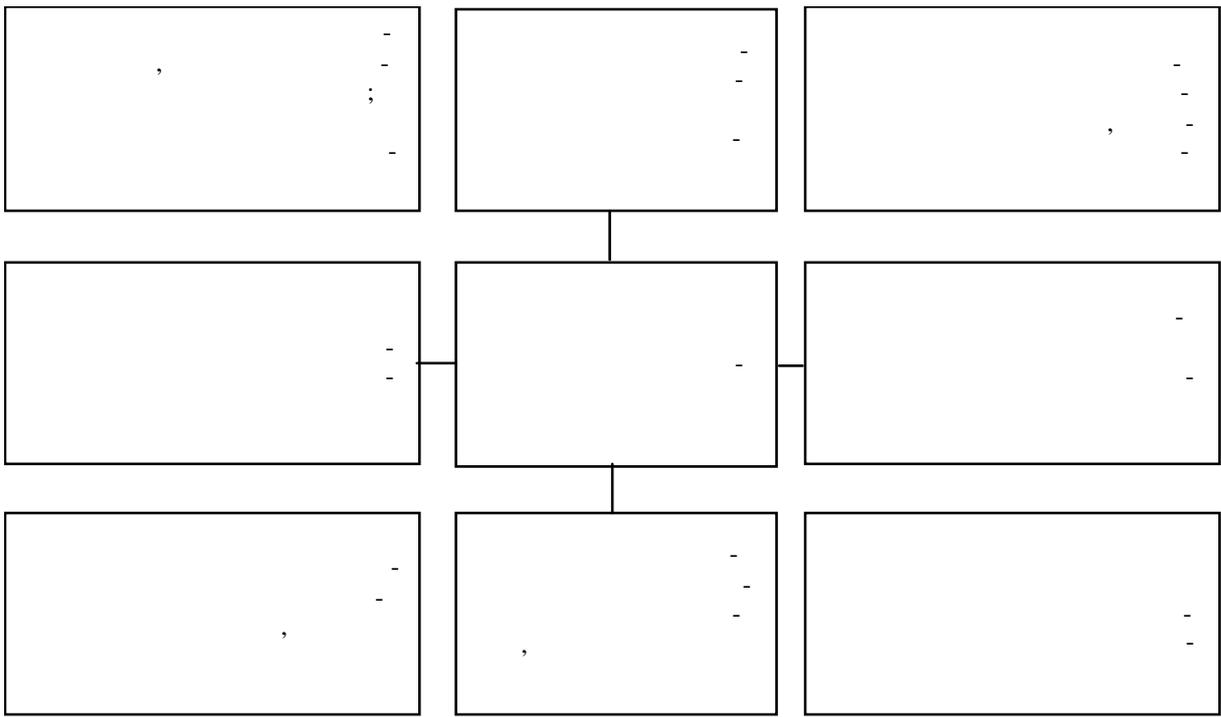
[1].

[6, 8].

[9].

[3, 18].





.1. ( )

2,6% 3,5 %, ( .2).

2. , \*

		01.01.2018 ..
	7,8	453376
	74,7	275413
	26,1	1913731
	75,5	5603420
	49,0	1017514
	112,9	2521276
	101,0	4220452
	0,9	436670

\* [26, 27, 28]

01.01.2019 16 441 852 -  
 447,9  
 « 3,2 %, 5,3 % »  
 6,7 %, — 4,9 %  
 2018 . 4,5 %, —4,3 %  
 7,8 % 31.12.2018 . (0,7 %),  
 55,2 (0,9 %) [26, 27, 28].  
 2017 104,5 %, 3.  
 10,8 % 10,5  
 2018 . 12,7  
 6,6 %  
 85

3.

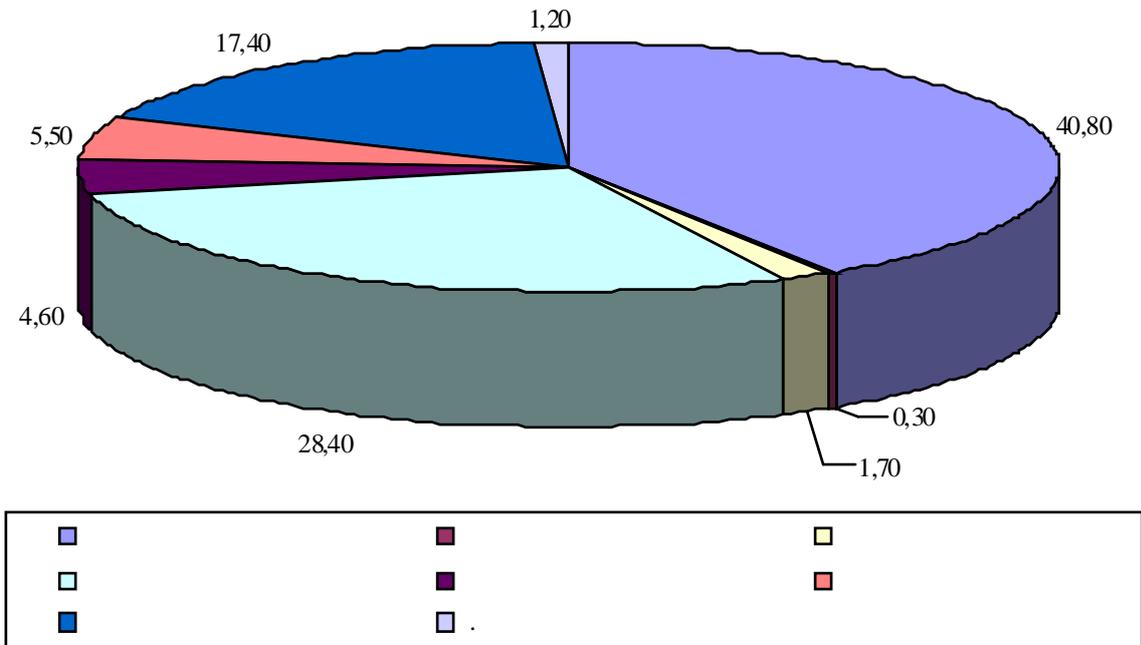
2017–2018 .\*

	2018 .	% 2017 .
		105,7
		94,6
« »,	712,5	96,8
	8975,5	93,3
	3288,9	103,5
	1052,7	100,5
, %		104,5
	26311	99,5
, %		102,0
	30849	109,8

\* [28]

2.

31.12.2018



. 2.

[28]

31.12.2018

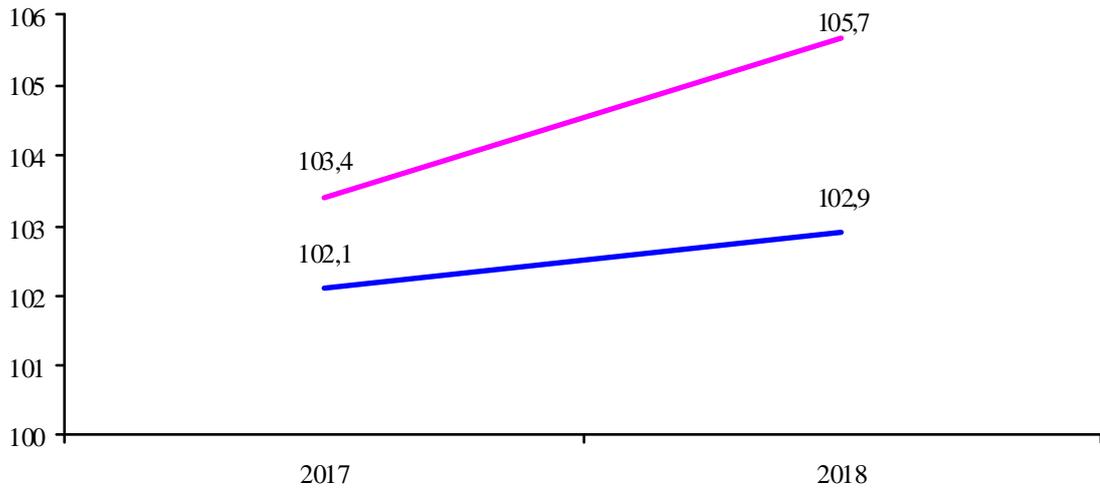
5,7 %

64 %.

75 %

( .3),

86



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[28])

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( -

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2017 . (116,4 %).

4,

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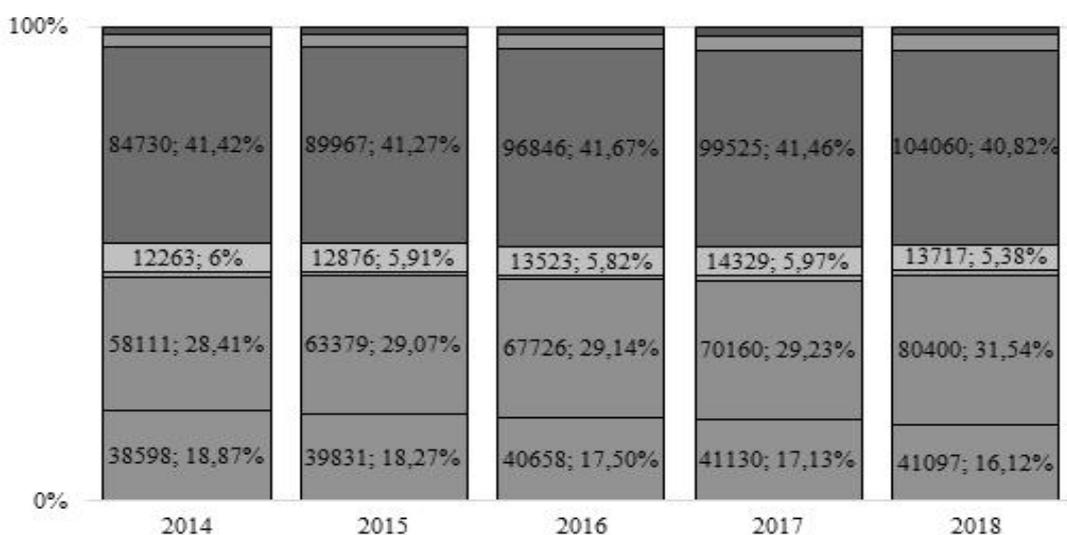
326244,5

2017 .

( )

[14, 24].

( .5).



- интегрированное управление и контроль
- производственная информационная система
- связь и управление
- аппаратура автоматизированного наблюдения и (или) контроля
- автоматизированная транспортировка материалов и деталей, а также осуществление автоматизированных погрузочно-разгрузочных операций
- производство, обработка и сборка
- проектирование и инжиниринг

4. ( [16, 17, 24] , %

4. \*

									%			
	2014	2015	2016	2017	2014	2015	2016	2017	2014	2015	2016	2017
	255076,2	283856,1	304869,8	326244,5	85123	79359	70302	85020	88,3	85,6	84,9	116,4
	168880,1	187211,1	199777,9	219259,4	38310	34988	42292	50419	87,9	87,5	109,1	107,4
	165949,9	185798,9	220662,8	240454,4	80376	59380	32842	37770	140,5	64,2	48,3	100,1
	100526,4	139873,3	171623,8	187726,0	14034	25023	39167	102134	...	134,3	136,3	2,3
P <sub>p</sub>	328771,2	352601,2	374677,7	398397,2	138196	107029	78503	86646	78,9	73,6	71,7	106,1
P	290822,2	315996,9	340398,3	413440,6	114688	110955	115828	141519	83,7	90,3	103,5	117,5
P	279101,4	290186,0	293947,7	305129,9	71315	78455	72284	75456	125,4	99,1	88,8	105,0
	237465,8	280522,0	303222,9	318782,2	62249	72997	69557	75555	102,1	104,3	89,9	106,2
	78009,3	119384,5	155887,6	164978,4	8758	16088	43897	70213	...	141,5	2,5	165,0

\* [28]

[23, 28].

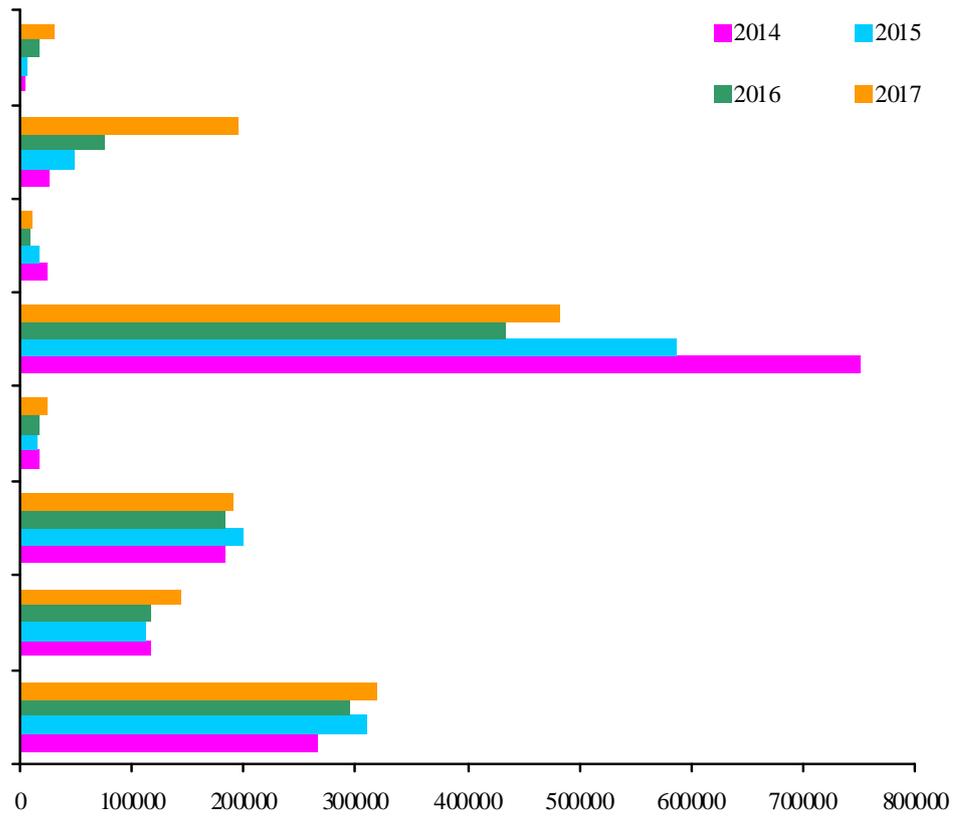
( .5). 5

5.

2018 .\*

	IC6 ( — )	
	IC9 ( — )	
	IC8 ( — )	
p p p	IC3 ( — )	
p	IC6 ( — )	
p	IC6 ( — )	
	IC4 ( — )	
	IC8 ( — )	

\* [28]



	-	-	-	-	-	-	-	-
2014	264173	116856	182798	17155	750236	22609	26447	3385
2015	309436	113169	200191	15756	586903	16605	47582	6558
2016	294481	117999	183642	19134	435095	9139	74795	18547
2017	319287	144093	190770	22858	484105	10448	195377	30382

. 5. [28])

(

2017 .,

5-

( .6).

6.

\*

	2015			2016			2017		
-	373	2458	2085	-146	2101	2247	360	2443	2083
	2	4	2	105	107	2	3	46	42
	-1	1	2	0	0	0	0	0	0
	-3	13	16	-9	11	20	-60	18	78
-	139	1519	1380	-170	1339	1509	685	1809	1124
	-13	79	92	110	251	141	11	24	13
	288	598	310	-160	198	358	-2	345	347
	-42	257	299	-24	192	216	-278	198	476
.	4	5	1	2	3	1	0	3	3

\*

[28]

6

[8].

76,39%. , 2017 , 2015-2017 .

2016 , 4,16 ,

( .7).

7.

2015–2017 .\*

	2015	2016	2017	-		,%	
				2016– 2015	2017– 2016	(2016– 2015) / 2015	(2017– 2016) / 2016
	26,3	45,9	109,3	19,6	63,4	74,525	138,126
	215,574	174,525	238,126	-41,049	63,601	-19,042	36,442
1	25023,5	39167,3	102133,8	14143,8	62966,5	56,522	160,763

\* [16, 17]

2015 41,05 %, 2017 2016 —  
63,6 % . 22,5 % .  
2015–2017 . 120 % ,

2016 , 4 81,66 % . , 2015–2017 . 2017 —  
102133,8 .

( .8).

2016 2015 , . —  
95 % . , 2015–2017 . 4 , .

2017 15,5 .

95 % . , 2015–2017 . 2016 4 2015 , . —

2015–2017 . 6,38 . , 2017 —  
2016 , 80 % .

2015 0,2 , 2017 2016 —  
0,5 . 2016 —

2015 0,5 , 2017 2015–2017 . 2016 —  
0,5 .

2015–2017 . 7,91 . —  
80,96 % . 2017 2016 , .

17,74 . 2015–2017 . —  
84,81 % . 2017 2016 , .

8.  
2015–2017 .. \*

	2015	2016	2017			,%	
				2016 – 2015	2017 – 2016	(2016 – 2015) / 2015	(2017 – 2016) / 2016
—	26,3	45,9	109,3	19,6	63,4	74,686	138,178
-							
:							
	11,6	15,3	15,5	3,8	0,2	32,727	1,174
	14,7	30,6	93,8	15,8	63,2	107,609	206,904
:							
	0,7	0,8	0,3	0,2	-0,5	23,529	-61,905
-	0,9	0,4	0,9	-0,5	0,5	-54,023	125,000
	11,4	26,4	90,2	15,0	63,8	131,634	242,147
:							
	4,6	16,3	81,6	11,7	65,3	253,030	400,245
	5,9	8,1	7,0	2,2	-1,0	37,075	-12,903
	0,9	2,0	1,6	1,1	-0,4	126,136	-20,101
	0,4	0,8	0,3	0,4	-0,5	102,703	-58,667
, -	0,6	1,3	1,1	0,7	-0,2	107,813	-16,541
	0,8	0,9	1,0	0,1	0,1	10,127	10,345

\* [16, 17]

2016 — 2015 2,2 .. 2017  
2016 — 1 2015-2017 1,2  
2015 0,4 2016 1,1 .. 2017  
2015-2017 0,6  
2015 0,4 .. 2017 2016 2016 —  
2017 0,5 0,1 2015-  
2016 — 0,2 2015 0,7 .. 2017 0,5  
2017 2016 0,1 2015  
2016 — 0,1 2015  
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. . . . // .—2015.— 3.— .16–21.
9. . . . /  
// .—2019.—  
13.— .4–8.
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11. . . . / . . . , . . .  
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12. . . . : ;  
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13. . . . — / . . . -  
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**INNOVATION IN PUBLISHING: DIFFICULTIES, MICROPAYMENTS,  
BLOCKCHAIN**

Innovation classifications take into account sources of innovation from past years or try to determine where to look for new innovations in the future. The variety of types of innovation shows that the benefits of innovation are not limited to the development of new products.

The aim of the work is the definition and use of innovation in publishing. The article discusses the classification models used to discuss types of innovations, business solutions as an innovative basis, the main functions of a publisher taking into account changes in the information environment, the choice of a text editor for an innovative project, innovations in working with authors and readership, micropayments in publishing (on the example of news publications), the difficulties faced by the publishing business in introducing innovations, blockchain technology in publishing.

*Keywords:* innovation, innovation, innovation, publishing, advertising, micropayments, blockchain, investments.

Value-; Line-  
( Monitor Group)  
? ( ) ?

[1]. [2-14].

[1].

1. 2. 3 « » « .1)[2].



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2.

[2].

( )—

3. [3, 4, 9, 14].

[15].

: Microsoft Word, Google  
, LibreOffice Writer, iA Writer, Notebooks, Focus Writer, Final Draft, Scrivener, Adobe PageMaker, Visual Studio  
Code, MicroCap, Sublime Text, Notepad++, Vim, Emacs, Atom, Gedit, Kate, Howl, Spacemacs, Geany, Kakoune [15, 16].

4.  
4.1.

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[18–23]

Facebook

Google  
80%

[21].

WNIP,

— «Spotify for news» —

Agate

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3.

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5.

DRM. DRM-

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IP.

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7.

:«...»

8.

? ( Google, Facebook, Amazon Apple, txtr)

9.

Amazon».

10.

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[23] ?

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9. // V « », 2019 . — : , , 2019.
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## G20

### PROTECTIONISM IN THE FIELD OF REGULATION OF DIRECT FOREIGN INVESTMENT COUNTRIES G20

« », G20, G20. G20.

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: foreign direct investment, multinational companies, mechanisms of state regulation of international investment activity, investment protectionism, G20.

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... [2], ... [3], ... [4], ... [5] ... [1],

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G20 G20

1930- 1980-

[6]. 1980-

[7].

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Exxon Mobil 2017 .

116,11<sup>2,8</sup> 16,7%.

« ».

2012 . [12, .92].

[1].

## 1. , 2017 .\*

	/	2017 .,	, % 2016 .	,	1
1		23 159,00	8,7	806 700,00	28,71
2		18 624,48	1,5	160 400,00	116,11
3		8 700,62	7,1	521 900,00	16,67
4		5 359,59	1	67 770,00	79,08
5		4 030,40	1,9	45 900,00	87,81
33		492,5	2	3 668,00	134,27
34	<i>Walmart</i>	485,87	0,8	2 300,00	211,25
47	<i>Royal Dutch Shell</i>	240,03	-11,8	89,00	2 697,00
50	<i>Apple</i>	215,64	-7,7	116,00	1 858,96
53	<i>Exxon Mobil</i>	205,00	-16,7	72,70	2 819,86
78		171,66	-2,6	4 381,00	39,18
93	<i>Daimler</i>	169,48	2,2	282,49	599,97
95	<i>General Motors</i>	166,38	9,2	225,00	739,47
120	<i>Amazon</i>	135,99	27,1	341,40	398,32

\* [9, 10, 11]

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); / ( -  
, 2017 .  
(2008–2018 .) 2016 . -

[13].

2.

## 2. , 2003–2017 .\*

	2003	2005	2007	2008	2009	2012	2013	2014	2015	2016	2017
,	59	77	49	40	46	57	60	41	49	59	65
	125	144	79	68	89	92	87	74	100	125	126
	113	118	58	51	61	65	63	52	75	84	93
	12	25	19	15	24	21	21	12	14	22	18
	—	1	2	2	4	6	3	10	11	19	15

\* [10, 13]

2017 ., ,65 126 , 126 ,93  
, 18  
74%, 15 7% 2016 .

(49). (31), (15) (12), -  
 2017 .. [13]. -  
 XXI .. -  
 XXI .. -  
 G20. -  
 Global Trade Alert. 2018 . -  
 G20, -  
 11782 75 % (9041) -  
 G20 10 , 2741 G20 -  
 2008 . 32 G20 .) [14]. -  
 G20 3.

3.

G20, 2008–2018 .\*

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
	6	50	69	105	66	68	53	57	47	38	49	608
	4	10	13	19	21	44	17	37	29	58	44	296
	1	45	43	72	58	85	123	71	43	44	38	623
	2	18	16	14	16	26	15	29	28	32	31	227
	6	48	35	61	41	28	42	33	47	65	49	455
	8	36	34	37	33	34	39	32	41	34	32	360
	33	175	129	123	129	159	132	107	102	54	105	1248
	11	89	96	59	91	125	97	98	66	90	91	913
	4	31	28	24	53	31	41	54	34	42	25	367
	4	33	36	38	34	34	48	34	48	50	37	396
	1	26	41	43	83	77	60	58	40	40	30	499
	2	11	12	16	20	11	17	29	16	13	8	155
	1	69	54	40	56	92	93	110	110	46	10	681
	1	32	25	32	52	38	22	33	25	13	4	277
	1	13	11	23	32	24	26	32	27	22	17	228
	—	19	19	20	30	26	20	18	14	11	7	184
	8	26	28	22	21	28	17	29	24	19	10	232
	6	43	38	44	33	37	45	50	68	50	51	465
	7	131	176	188	225	168	197	137	121	152	148	1650
	106	905	903	980	1094	1135	1104	1048	930	873	786	9864

\* [14]

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2008 . 2018 .

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2008-2018 .  
 2008 . G20 600 700 . , , ,  
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 500 G20 (156) [14; 15].  
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 ( 70 % 2018 .),  
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 G20 ( .4).  
 G-20 ( G20 2008 . ) 2298  
 4.  
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/	-	-	-	-	-	-	-
	430	272	244	109	189	162	91
	189	112	81	53	101	75	58
	329	340	220	127	241	131	86
	194	154	117	79	151	83	63
	282	293	169	200	272	158	113
	248	172	140	99	139	130	96
	460	400	322	176	441	200	104
	598	441	279	399	311	243	263
	287	211	127	96	183	157	95
	258	196	150	104	143	149	75
	195	187	124	84	142	111	94
	104	71	63	29	76	41	27
	489	516	327	208	339	286	223
	152	168	55	148	123	98	40
	181	112	77	50	78	91	47
	101	60	53	50	62	57	41
	198	103	47	71	53	98	35
	247	161	106	93	152	115	91
	1205	948	880	715	1205	765	656
	6147	4917	3581	2890	4401	3150	2298

\* [14]

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170 10 , G20 300  
2–3 [1]. G20  
70 %

1. [ // 3: . — 2014. — 3. — : cyberleninka.ru/article/n/liberalizatsiya-i-investitsionnyy-protseksionizm-v-stranah-briks ( : 11–15.11.2019).
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## COMPANY INVESTMENT ATTRACTIVITY MONITORING

The article discusses relevant theoretical and practical issues of monitoring the investment attractiveness of a company. The relevance of the study is due to the fact that the analysis of scientific works, publications, educational literature, practical experience on this issue shows that at present there are a large number of different approaches to assessing the investment attractiveness of a business. It does not take into account that in a market economy, it is possible to qualitatively and reliably assess the investment attractiveness of an economic entity using not only the results of a comprehensive analysis of the financial condition of the organization, based on financial and statistical reporting data, but the influence of external factors on business development. It is also advisable to take into account the location of the enterprise, its production and economic potential, the management system and its effectiveness, the level of social and economic development, market stability of the business, and the investment development program. The article presents theoretical questions that reveal the importance of key indicators for assessing the investment attractiveness of a company, reflects their interconnection and interdependence, discloses the possibilities of using these tools in the practical activities of the enterprise.

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The proposed methodology for monitoring the investment attractiveness of a business is quite effective, because it allows both internal and external users to get an assessment of the investment attractiveness of a business that takes into account all internal and external aspects of the enterprise's functioning and can be used to find all possible ways of highly efficient investment of own funds and attracting investors with a fairly low level of risk. The practical significance of the article lies in the fact that it discloses the practical aspects of determining the integrated assessment of the investment attractiveness of a business for effective operational and strategic planning of economic activities of enterprises, taking into account certain conditions of their work.

*Keywords:* business, monitoring, criteria, investments, finance, economic potential, business activity, rating.

[4], [5] : [1], [2], [3], [3, . 324–326]. « ...; « ...» [6, . 29–40]. « ...» [7, . 82–93]. (ROE: Return On Equity1), » [8, . 33–45].

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## **PRINCIPLES OF FORMATION OF ORGANIZATIONAL-ECONOMIC MECHANISM OF MANAGEMENT INNOVATIVE ACTIVITY OF THE ENTERPRISES**

In the article the basic principles of formation of the organizational and economic mechanism of management of innovative activity of the enterprises are investigated. Their characteristics and analysis are given. Management of innovative development is based on the following basic principles: the concept of innovation as a competitive advantage; susceptibility to innovation of society and individual enterprises; use of the model of innovative self-development of the enterprise; organization of innovative development on the basis of innovative target programs. The success of innovation development at the enterprise largely depends on the principles of innovation management, so their study is an important task of a modern enterprise.

Virtual entrepreneurship is an integral and evolving scope of today's digital economy, is a significant part of the information flow of business entities worldwide.

The study used scientific methods of research, synthesis, analysis, comparison and synthesis.

**Keywords:** innovations, innovative activity, mechanism of management of innovative activity, innovative processes, innovative development, digital economy.

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## EVALUATION THE WORKING ENVIRONMENT QUALITY IN A SERVICE ORGANIZATION

The transformation of the current way of managing towards digitalization of socio-economic relations is especially acute in the functioning of service sector organizations. This is due to the dual nature of the workspace of such

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organizations, which at the same time serves as the basis for customers to receive services and the basis for the employee to perform his labor functions.

The aim of the study is to develop an algorithm for assessing the quality of the working environment of the organization of the service sector.

In the study, the algorithm for assessing the quality of the working environment in the organization of the service sector is formed on the basis of a grouping of factors affecting the quality of the workspace. These factors can be both external and internal to the work environment. External factors reflect the costs that the employer incurs in connection with the provision of all necessary means of the working environment for his subordinates. Internal factors imply the benefits to the employee that he receives as a result of the proper performance of his labor duties. The algorithm for assessing the quality of the working environment in the organization of the service sector allows you to establish relationships between the stages of evaluation, excluding repetitions and duplication, and the sequence itself — to achieve the ultimate goal of the study.

*Key words:* quality of the working environment, service organization, analytic hierarchy process.

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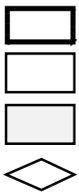
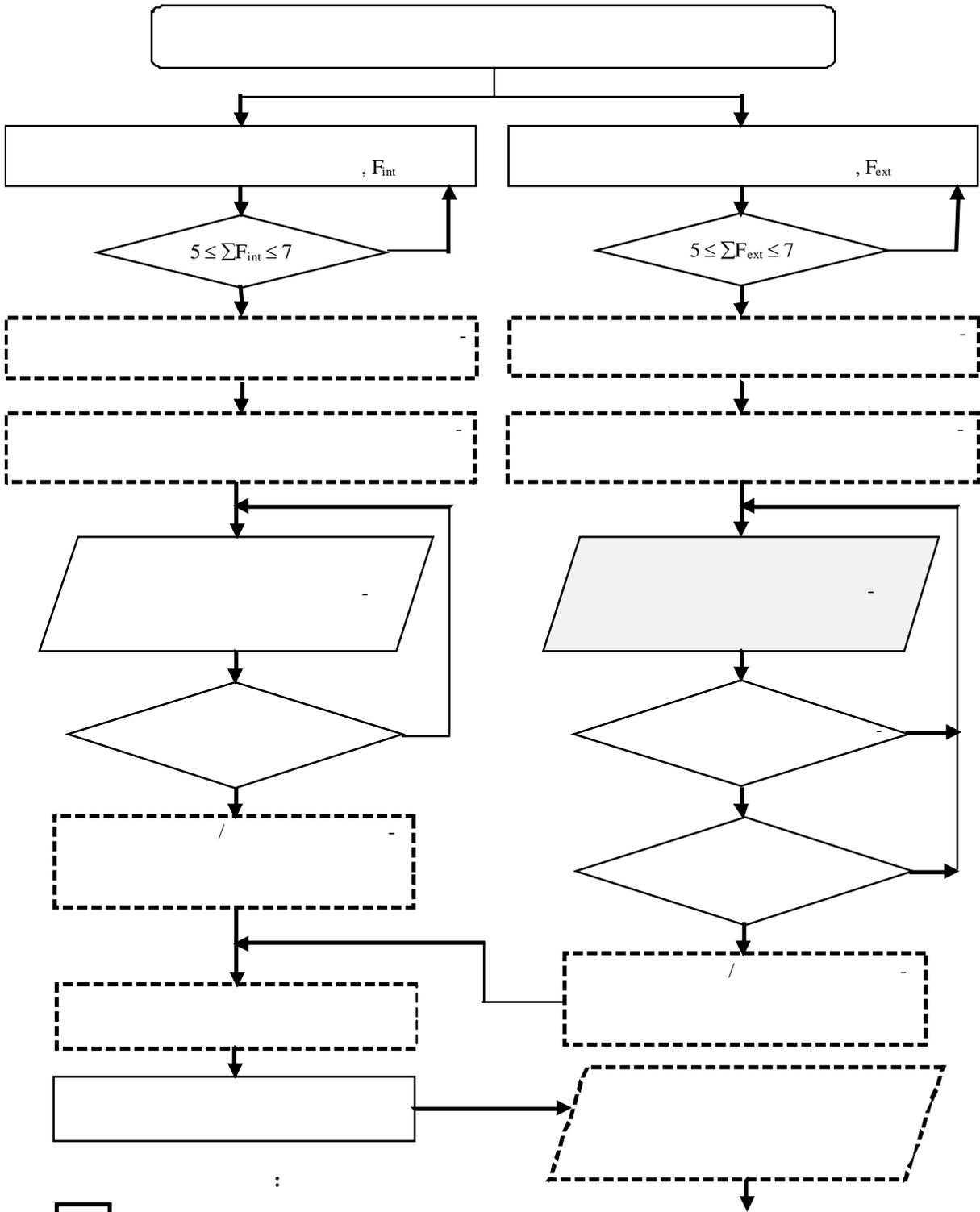
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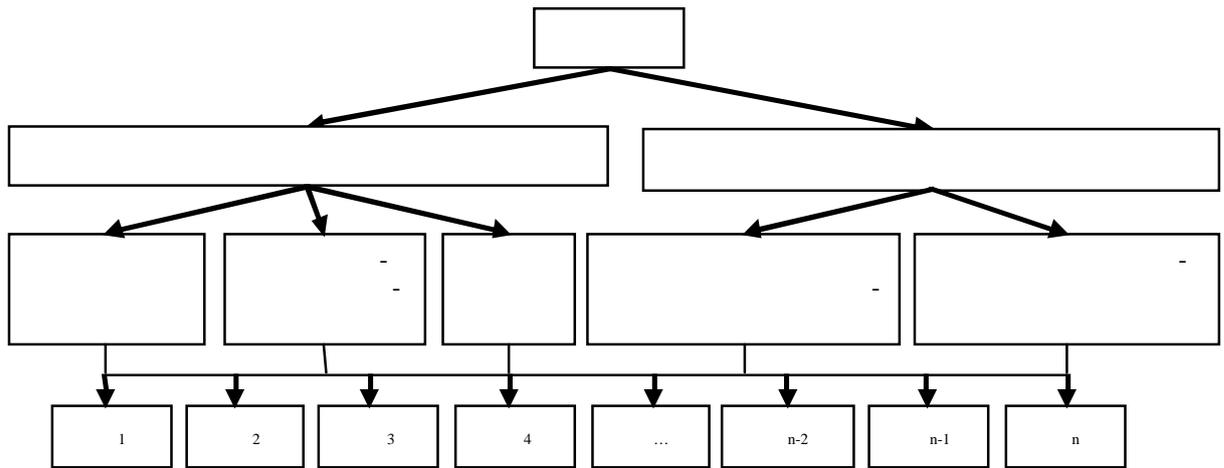
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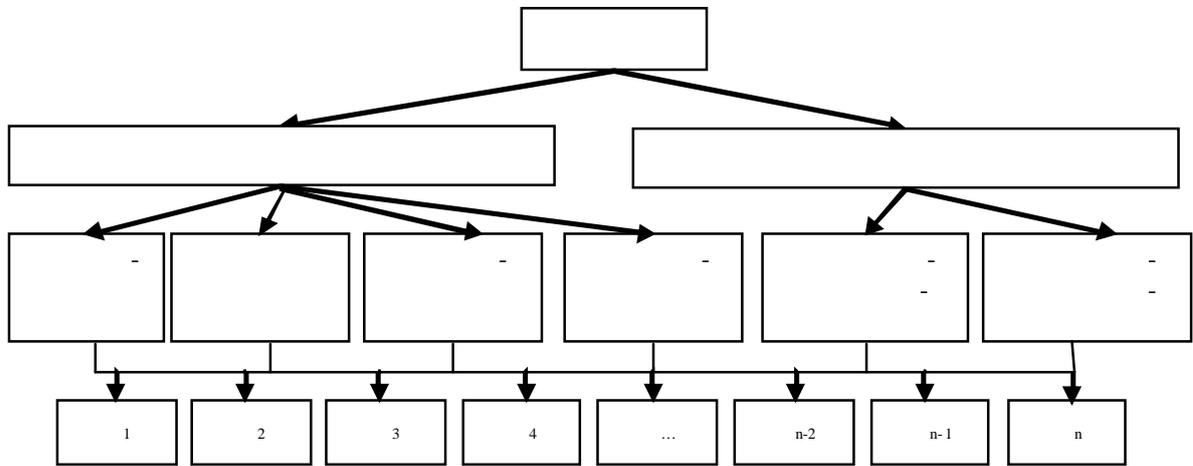
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$c_2, \dots, c_n$  [18].

$1, 2, \dots, n$

$b_1, b_2, \dots, b_n$   $(b_i)$

$$E_i = b_i - c_i$$

$i$

$b_i$

( 8 9):

(1)

$; i = 1, \dots, n.$

« »  
:1)

;2)

[19].

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**THEORETICAL APPROACHES TO TYPING COMPETITIVE STRATEGIES OF  
ENTERPRISES OPERATING ON THE COMMODITY MARKET**

The issues of studying the substantive part of the concept of «competitive strategy» of an enterprise, determining the main types of competitive strategies of enterprises have been raised repeatedly in modern scientific works. Foreign and Russian authors have given many options for typing competitive strategies of enterprises, based on one or another criterion for their determination, to some extent duplicating each other. The current situation in theoretical terms necessitates a thorough analysis of the presented modern author's approaches to the typing of competitive strategies of enterprises with a view to their subsequent systematization.

The methodological basis of the research is the general theoretical research methods: methods of analysis and synthesis, methods of generalization and systematization, high-quality content analysis, graphic technique.

The article reveals a modern understanding of the concept of "competitive strategy" of an enterprise, operating in the market, establishes the relationship of this concept with the term "marketing strategy" of an enterprise. Different types of competitive strategies of enterprises operating in the product market are considered. Theoretical approaches to typing competitive strategies of enterprises operating in the product market are determined. Types of competitive strategies related to managerial (behavioural), biological (structural-production), evolutionary (innovative) approaches are established.

In the final part of the work, the author's vision for systematizing the typing of competitive strategies of enterprises operating in the commodity market is noted.

*Keywords:* enterprise competitive strategy, typing of competitive strategies, product market, competition, competitive advantage, enterprise competitiveness, marketing.

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 [9, . 137],  
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. 1. [11, . 46]

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.2. ( [16, .49-63]).

(TQM),

»[19, .3-15].

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[6, .24].

[21, .1191-1192].

[7, .231; 20, .1187-1189].

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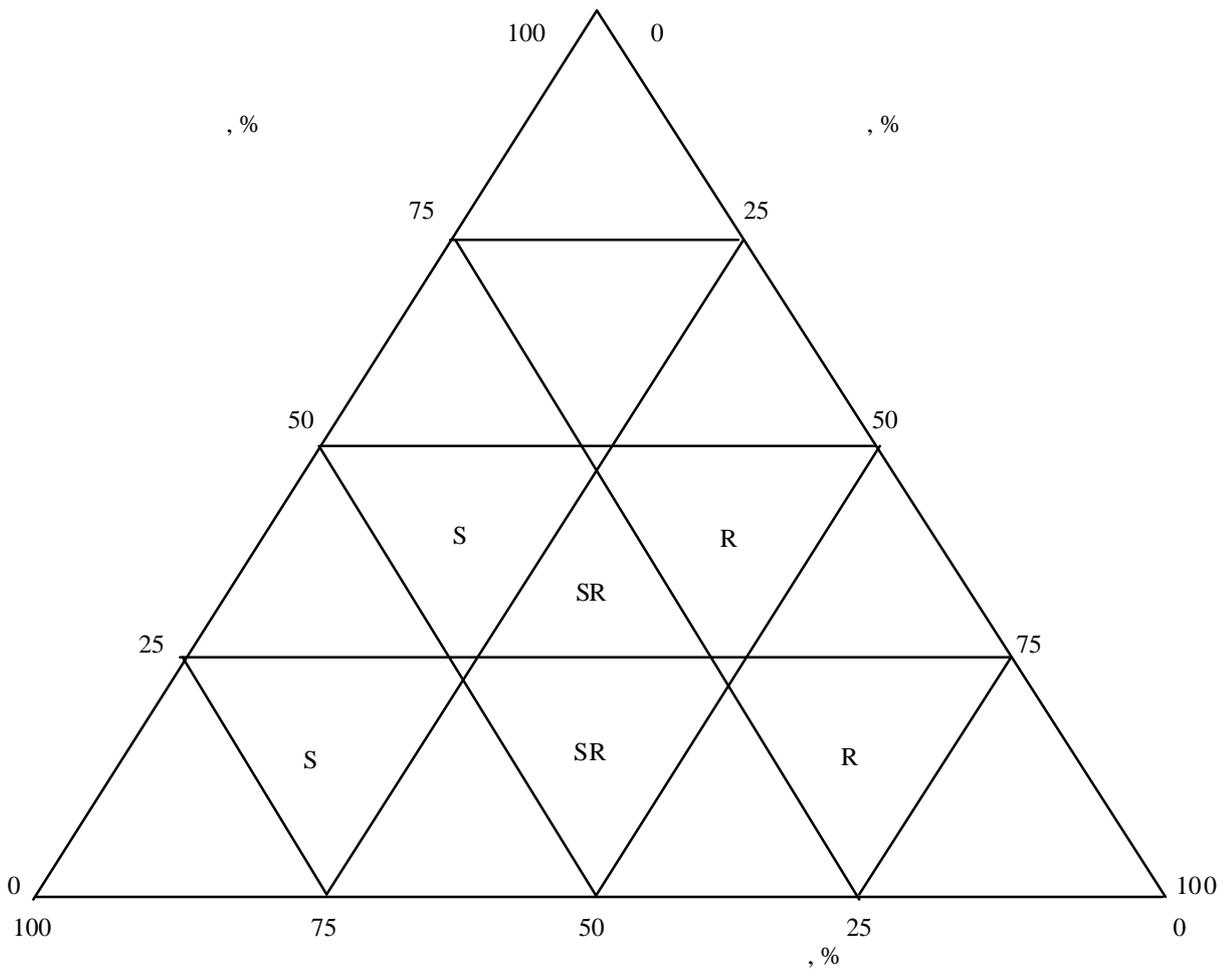
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C, R, S — ;  
 CR, CS, RS, CRS — ( )  
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[10, . 140-141]	[10, . 140]. [10, . 141].
[4]	• ; • ; • ;
[7, . 231]	( ) ( ) ( ) ( )
[5, . 84-87]	( ) ( , ) : « » [5, . 84].

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[6, . 24-25]	( . . . - . . . ) [6, . 24]. ( . . . ) [6, . 24-25].
[20, . 1187-1189; 21, . 1191-1192]	) [20, . 1187-1189]. ( ) [20, . 1187-1189]. ( / ) [20, . 1187-1189]. ( ) [20, . 1187-1189]. ( ) [21, . 1191-1192]. ( ) [20, . 1187-1189].
[12, . 146-152]	( . . . ) [12, . 146-152]. (SCM, Strategic Cost Management) ( . . . , . . . ). « ( ) » [12, . 153-156]. : • . . . ; [12, . 157-158]. : [12, . 159-163].

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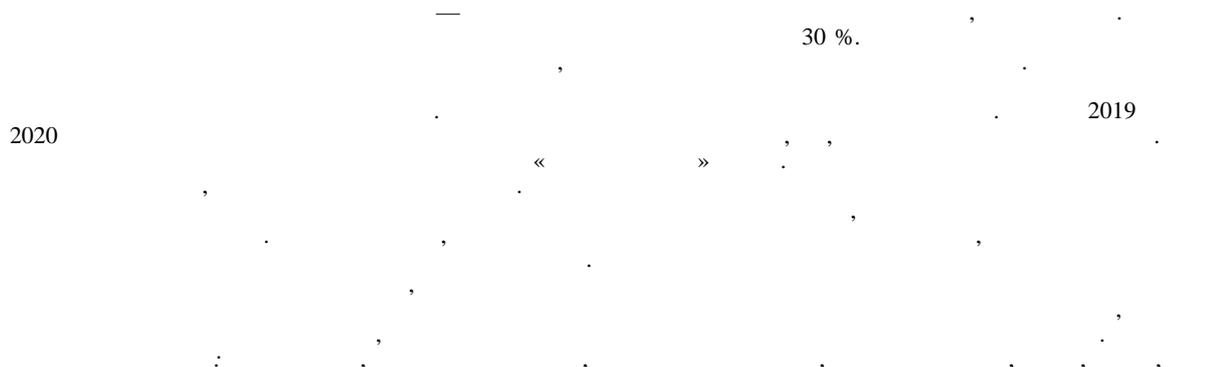
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## INFLUENCE OF LABOR PAYMENT FORMS AND AVAILABILITY OF THE SOCIAL PACKAGE ON THE EMPLOYEE'S LABOR PRODUCTIVITY



Over the past two years, a new uptrend has developed in Russia. Organizations often make staff changes.

This is due to the professional qualifications of the hired personnel. Highly qualified personnel can increase labor productivity and reduce costs and expenses for manufactured goods and services, but at the same time receive high wages and a guaranteed social package.

Highly qualified staff — mainly currently in demand as a category. Over the previous and beginning of this year, the number of vacancies for them increased by 30 %. Qualified personnel in various industries today offer high income, comparable to the wages of white pelerines. And qualified personnel with a professional level and extensive experience working on modern equipment receives more than many middle managers. This situation in the labor market did not arise by chance. At the end of 2019 and the beginning of 2020, the difference in the incomes of blue and white pelerines became more noticeable, as the shortage of personnel became more acute.

For a long time, young people reluctantly went to «non-prestigious» work. As a result, experienced professionals retire with age, and there are not enough new ones in their place.

The increase in demand for highly qualified personnel is also associated with the fact that the technological complexity of production is increasing.

The increase in demand for highly qualified personnel is also associated with the fact that the technological complexity of production is increasing. This happens because innovative technologies, the latest modern equipment and industrial production lines have appeared. The growing demand for highly qualified personnel — wages are growing and the formation of the social package is changing.

In the framework of this article, the main practical systems and forms of remuneration are considered, each of which is used in those cases in which their advantageous advantages are most appropriate.

*Keywords:* remuneration of labor, form of remuneration of labor, system of remuneration of labor, salary, salary, tariff, social package.





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## DEVELOPMENT OF A METHODOLOGICAL APPROACH TO ASSESSING THE SUSTAINABLE DEVELOPMENT OF INTEGRATED BUSINESS STRUCTURES

An integrated business structure is a set of legal entities of various industries and sectors of the economy, which, due to the established relations between them, regularly act as a single economic agent in certain important aspects of their activities. The formation of development directions for any enterprise, including such a complex management object as an integrated business structure, is carried out in the planning process, depending on the goals of its development, the current and projected market situation, the stage of the life cycle, and many other external and internal factors. Determining the direction of development should be based on the results of an assessment of the level of development achieved. In the article, the development of an integrated business structure is considered from the standpoint of the concept of sustainable development, which combines three aspects of activity: economic, social and environmental. To assess the level of sustainable development of integrated business structure, whose activity is commercial in nature, it is proposed to use an integral indicator, which will allow us to evaluate the achieved level of development, and also to trace the dynamics of the development trend of the object. The integrated indicator of sustainable development of an integrated business structure is built by combining aggregated indicators that reflect economic,

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social and environmental development, which in turn are built by folding private evaluation indicators. Using the developed system of indicators in assessing the level of sustainable development of the integrated business structure will allow us to develop a scenario for its further development, as well as identify problems in its economic activities and respond to them in a timely manner by developing and implementing appropriate measures

*Keywords:* integrated business structure, sustainable development, indicator system.

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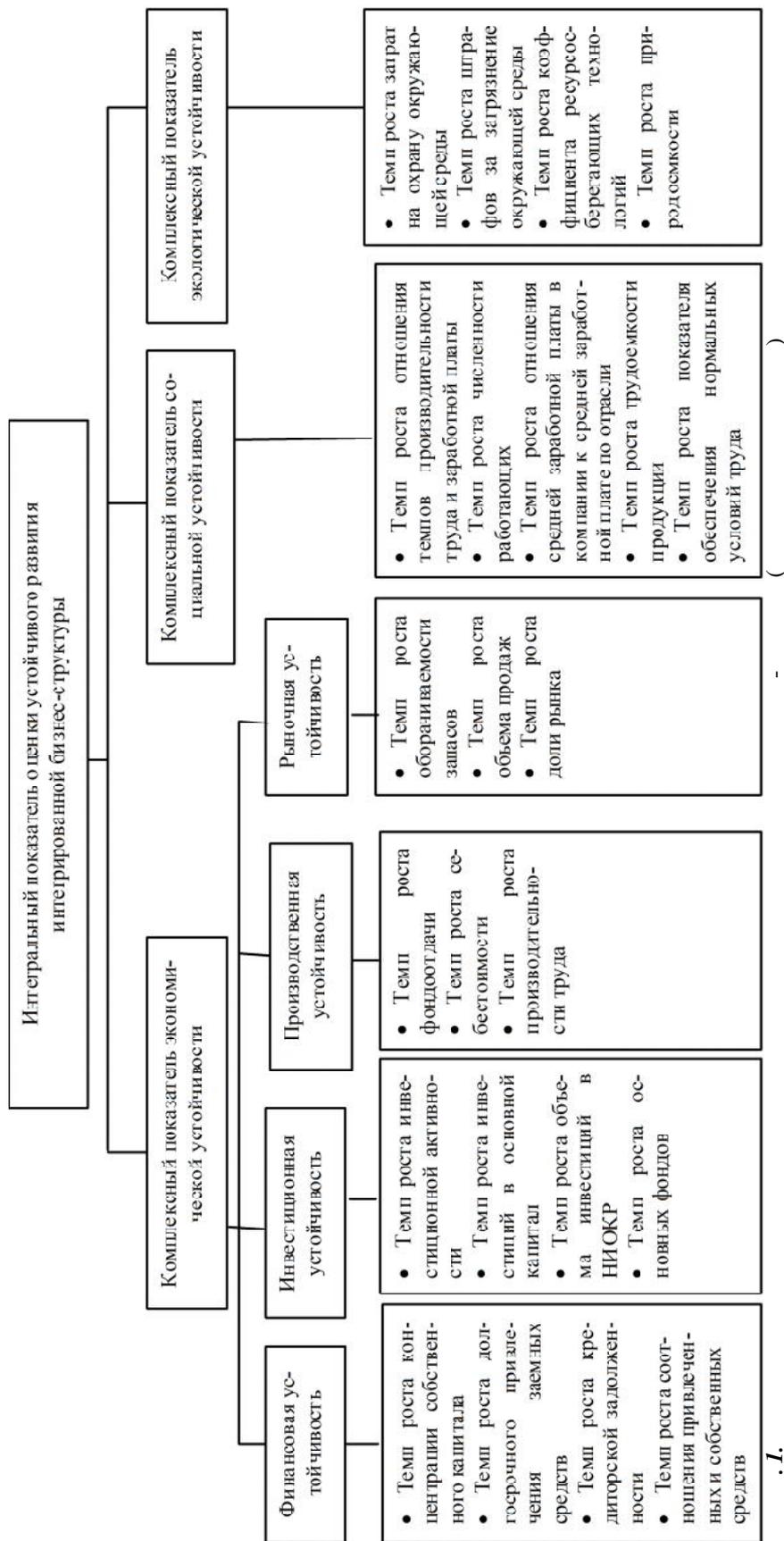
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## ACCOUNTING AND ANALYTICAL SUPPORT OF PERENNIAL PLANTS REPRODUCTION MANAGEMENT: SOURCES OF FINANCE

Financial sources of agricultural organizations activities are essential for the managing process of perennial plants reproduction. The purpose of the article is to improve the accounting and analytical support for the managing process of perennial plants reproduction by identifying financing sources for restoration of plantations at the stages of formation and using: owned sources, borrowed costs, purpose income, attraction funds.

The result of study for the managing process of perennial plants reproduction was generalization and allocation of the most priority sources of financing: depreciation allowance, retained earnings and government's subsidies support.

However, the existing methodology for accounting of perennial plants depreciation allows to track the amount of accruals only and does not provide an opportunity to obtain information about its use as a source of plants reproduction financing.

The analysis of the earnings formation and using mechanism revealed the problems of the formation sources of perennial plants reproduction financing at the earnings expense due to methodological and standard abeyant issues.

An subsidies provided from the budget of the Republic of Crimea are important source of financing the perennial plants reproduction. Reimbursed funds, which actually spent by the agricultural organization for the perennial plants reproduction, but in accordance with the established standards of costs compensation for planting vineyards and caring its to bearing, excluding preparation project and trickle irrigation.

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The conclusion, based on the results of the development, is necessary to create a system of information and analytical support for the perennial plants reproduction management, aimed at: ensuring the optimal level of financial resources; implementation of the agricultural organizations strategy; the rational use of certain financing sources and the efficiency of plants reproduction.

*Keywords:* accounting and analytical support, reproduction management, perennial plants, sources of financing, depreciation allowance, earnings, subsidies.

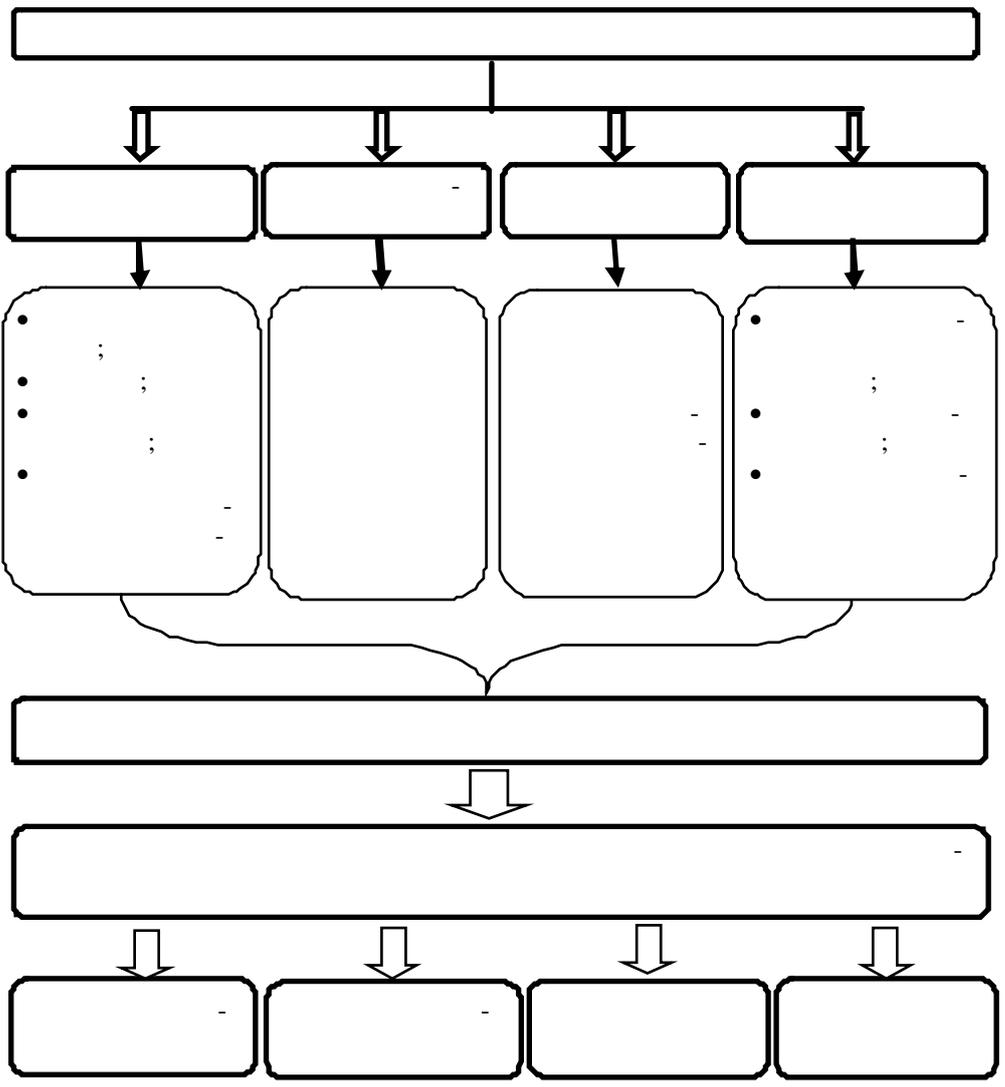
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### ANALYSIS OF STATE AND EFFICIENCY USE OF TURNOVER ASSETS AT THE ENTERPRISES OF THE ENERGY INDUSTRY

The article describes the sources of analysis of current assets. The possibilities of individual reporting forms for the analysis of current assets of the enterprise are disclosed. A brief description of the energy industry enterprises of the State Unitary Enterprise RK Krymenergo and IDGC of the North-West is given, on the basis of which a comparative analysis of current assets is carried out. The structure of current assets, indicators of efficiency of use, sources of financing, liquidity indicators are analyzed, and a comparative assessment of the results is given. A factor analysis of earnings per share. Weaknesses and strengths in the formation and efficiency of the use of current assets are identified. The optimal structure of current assets is proposed in order to ensure the solvency of enterprises.

*Keywords:* analysis, current assets, financial statements, profitability, turnover, sources of formation, stock.

2012–2017 . . . . . 103,2 . . . . . 2012 . . . . . 100 . . . . .  
 . . . . . 2017 . . . . . 110,5 . . . . . [3].

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\* [7, .195].

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\* [7, . 199].

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« »



/	« »			« - »		
	2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	12762763	13848075	20833972	42432513	44307449	61123120
2	225095	528984	379662	744957	-2832576	1066646
3	1,76	3,82	1,82	1,76	-6,39	1,75

\* [5, 6].

4

2018 .

5.

5.

2018 ., % \*

/	« »			« - »		
	2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	10,0	7,2	8,8	5,2	8,6	9,7
2	0,05	1,8	2,7	1,7	3,1	2,6
3	55,95	45,7	42,7	86,5	78,5	77,9
4	29,0	40,9	40,4	2,8	0,7	1,5
5	5,1	4,4	5,4	3,8	9,1	8,3
6	100	100	100	100,0	100,0	100,0

\* [5, 6].

2018 .

«

15,6 %,

10,7 %,

9,5 %,

11,6 %.

, 2018 .  
-9,5 %.

13,2 %,

+50,4 %,

« », . . .

(42,7 %)

(40,4 %).

8,8 %  
(12,3 %).

(39,9 %),

(23,9 %),

2017 . 30336 . . .

102 %,

1,0 %,

0,01 %.

2017 .

-41,2 %  
(-19,8 %),

2016 . 2018 .

-3,2 %.

(-4,0 %),

(-11,6 %).

9,2 %

72273 . . .

— 109,2 %.

77,9 % 2018 .

—8,3 %,

—9,7 %.

1,5 %.

«

-

»

6,4 %

51553 . . .

:

100 %

— 353 . . .

2017 .

— 32

2,0 . . . . . , -  
 » 2016–2018 . 6. « » « -

6. « » « - »  
 2016–2018 ., % \*

/		« »			« - »		
		2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	,	0,8	0,9	4,5	0,80	0,1	0,09
2	,	91,2	91,1	95,5	91,8	99,9	99,91
		100	100	100	100,0	100,0	100,0

\* [5, 6].

6 « » 4,5 %  
 95,5 % . 2077760 .  
 . 2016 . 2056653 . . 2018 . 2017 . « » 15,6 % . -  
 — 69,6 % . -  
 1271392 . . . . . -  
 1448735 . . . . . 2017 . 3,6 % . -  
 2018 . 390 565 . . 17,5 % -  
 , , -  
 — 1 578 737 . . -  
 2018 . 22,6 % . -  
 « », 697 040 . . 26,6 % -  
 . 2017 . 18028 -  
 , 2018 . — 1746 . . -  
 2017 . 29393 . . 2018 . 12 009 . . -  
 « - » , « », -  
 . 2018 , -  
 6 671,8 . , 5 581,1 . 2018 83,6 % . -  
 98,9 % . 31.12.2019 -  
 « - » 2018 . 601572 . . -

7 « » « - »  
 - » 2016–2018 ., % \*

/		« »			« - »		
		2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1		10,4	7,6	7,3	6,9	6,4	5,1
2		58,6	63,4	35,5	114,2	58,4	40,6
3		30,4	56,6	33,5	2,9	0,5	0,8
4		5,3	6,1	4,5	5,1	6,8	4,4
5		104,7	138,2	83,2	132,1	74,4	52,2

\* [5, 6].

-17361,6  
 2018.—52,2 2017.  
 2018. 22,2  
 2018.  
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 +0,3  
 -1,3  
 -2,4 -407476  
 +509358  
 8

8.

« » 2016–2018 .\*

/	« »			« - »		
	2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	0,291	0,384	0,231	0,367	0,207	0,145
2	0,029	0,021	0,02	0,019	0,018	0,014
3 %,	6,06	9,95	0,51	4,8	- 3,09	12,0

\* [5, 6].

0,231 « » 2017.—0,384  
 2018. 0,02 0,021 2017. 0,029 2016.  
 2018. 0,51% 9,95% 2017.  
 6,06% 2016.  
 0,51% 100  
 2018. 0,145 0,207 « » 2017. 0,367  
 2016. 0,018  
 2016. -0,001 2017. 0,018  
 0,014 -0,004  
 2018. 12,0 -3,09 2017  
 4,8 2016.

« - » 121,1 45,7 69 2016. 42,8 2018.

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 9  
 : 82,5%, 77,6% 2016.  
 9017148 22 772 444 152,5%  
 172

9.  
» 2016–2018 .. . \*

/	« »			« - »		
	2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	77,6	84,3	82,5	47,4	46,5	45,6
2	22,4	15,7	17,5	52,6	53,5	54,4
3	0,2	0,23	0,43	32,8	22,4	21,8
4	22,2	15,47	17,07	19,8	31,1	56,4
5	100,0	100,0	100,0	100,0	100,0	100,0

\* [5, 6].

— « ».

22,4 % 17,5 % 2018 .

— 17,07 %,

230545 . — 178260 . .. 2017 .

« » « » 2018

(1,5 )

31.12.2018 .

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27656147 . . 25 703 951 . .. 47,4 % 2016 . 45,6 % 2018

2017 .

54,4 % 52,6 % 2016 . « - »

— 688233 . — 96,2 %,

2016 . 68,88 %.

« - ».

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( .10). 95 785 923 138 « - » 9 578 592 313 80

10( ) [8, .63–65].

2016 . 2018 ., 2017 .

2018 . 0,00396 . 0,00236 . 2016 .

68 %.

0,00396–0,00236=+0,0016 .

10.

« - »\*

	2016 .	2018 .	
	$225\,095 : 3\,094\,962 = 0,0727$	$379\,662 : 4\,427\,204 = 0,0855$	1,176
-	$3\,094\,962 : 12\,762\,763 = 0,2425$	$4\,427\,204 : 20\,833\,972 = 0,2125$	0,876
-	$12\,762\,763 : 58\,292\,339 = 0,2189$	$20\,833\,972 : 56\,417\,500 = 0,3693$	1,687
-	$58\,292\,339 : 9\,578\,592 = 6,086$	$56\,417\,500 : 9\,578\,592 = 5,89$	0,968
, .	$9\,578\,592 : 95\,785\,920 = 0,10$	$9\,578\,592 : 95\,785\,920 = 0,10$	1,0
' , .	0,00236	0,00396	1,68

\* [6]

1.  $(1,176 - 1) \times (0,00396 : 1,176) = +0,0006$  .
  2.  $(0,876 - 1) \times 0,00396 : (1,176 \times 0,876) = -0,0005$  .;
  - 3)  $(1,687 - 1) \times 0,00396 : (1,176 \times 0,876 \times 1,687) = +0,0016$  .;
  - 4)  $(0,962 - 1) \times 0,00396 : (1,176 \times 0,876 \times 1,687 \times 0,962) = -0,0001$  .
  - 5)  $(1 - 1) \times 0,00396 : (1,176 \times 0,876 \times 1,687 \times 0,962 \times 1) = 0$  .
- $= 0,00396 - 0,00236 = +0,0016$  .
- $: +0,0016 + 0,0006 - 0,0005 - 0,0001 = +0,016$  .
- $: = 1,176 \times 0,876 \times 1,687 \times 0,968 \times 1 = 1,68$  .

[3].

11

11.

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II.  
» 2016–2018 .\*

/	« »			« - »		
	2016 .	2017 .	2018 .	2016 .	2017 .	2018 .
1	0,42	0,53	0,41	0,016	0,002	0,001
2	1,24	1,12	0,85	0,51	0,30	0,28
3	1,46	1,29	1,02	0,56	0,35	0,34
4	0,14	0,02	0,09	0,029	0,03	0,03
5	0,68	0,6	0,44	0,21	0,12	0,17

\* [5, 6].

12.

« » « - »*			
« »		« - »	
« »	« » -	« »	« » -
1. ,	1. - ( 77 %)	1.	1. -
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: : = 0,4 : 0,35 : 0,25 / / = 1,6 / 1,4 / 1.  
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— 6613643 . . 1889612 . . ,  
— 2125814 . . — 1653411 . . 4251628 . . — 2598217 . .  
1181008 . . — 2362016 . .  
1771512 . .

13.

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2016	365901	0,14	2077760	0,82	1078455	0,42	2545021
2017	373758	0,09	2437619	0,59	2177174	0,53	4120461
2018	423034	0,09	2056653	0,44	1943712	0,41	4724031
	1889612	0,4	1653411	0,35	1181008	0,25	
	6613643	1,4	2598217	0,55	2362016	0,5	
	(0,4 : 1,4) ×		(0,35 : 0,55) ×		(0,25 : 0,5) ×		
	4251628		2125814		1771512		

\*

[5]

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14.

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2016	808615	0,07	13459391	1,17	337296	0,03	11514564
2017	788016	0,05	7182030	0,43	61594	0,004	16750738
2018	860168	0,05	6895321	0,37	128835	0,007	18441388
	7376555	0,4	6454486	0,35	4610347	0,25	
	25817943	1,4	10142763	0,55	9220694	0,5	
	(0,4 : 1,4) ×		(0,35 : 0,55) ×		(0,25 : 0,5) ×		
	16597249		8998625		6915521		

\*

[6]

—25817943

16597249

7376555

6454486

—10142763

8998625

4610347

—9220694

6915521

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2016—

2018  
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**THE ENVIRONMENTAL MANAGEMENT SYSTEM OF INDUSTRIAL  
ENTERPRISE: CONCEPT, STANDARDS AND IMPLEMENTATION STAGES**

In modern conditions, the solution of environmental problems of economic development of an individual economic entity, the state, and the world community as a whole is possible only on the basis of an integrated approach, through the use of both state and economic levers for regulating production and economic activities. In this regard, the need to find new ways and approaches to solving environmental problems of industrial production is becoming increasingly obvious. Environmental management is generally recognized as the main way in the world. The article examines the essence of the company's environmental management system as an important tool for environmental quality management. Approaches to the interpretation of this concept are analyzed and its own definition is proposed. The advantages of implementing an environmental management system for an enterprise are identified. The main standards in the field of environmental management are studied and their comparative analysis is carried out. The stages of implementation of the environmental management system at an industrial enterprise are considered, and their minimum and average duration are determined.

*Keywords:* industrial enterprise, environmental management system, standards in the field of environmental management, stages of implementation of the environmental management system.

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(CSA) (1994 .), (EMAS) (1993 .) (ISI) (1994 .),

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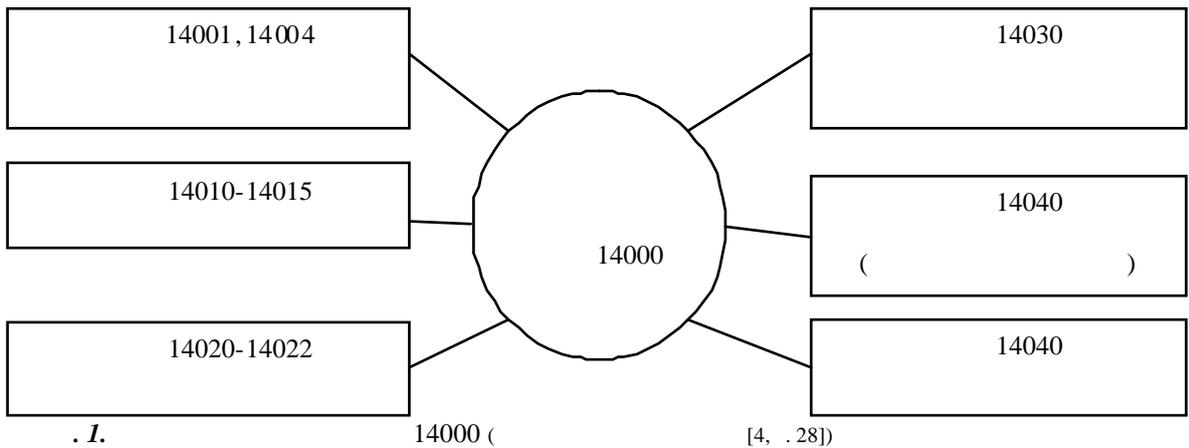
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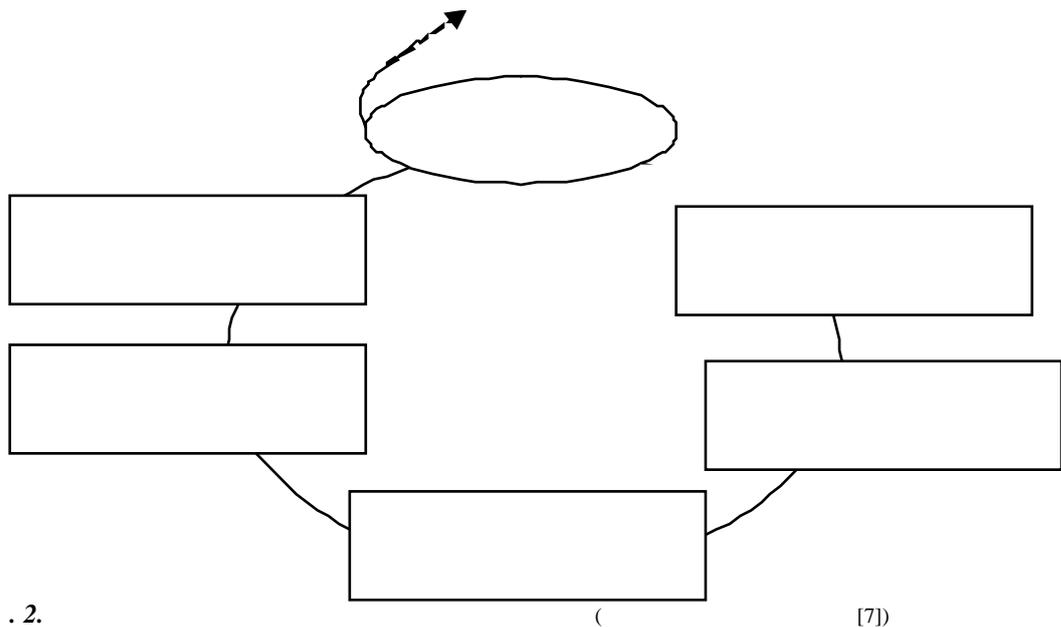


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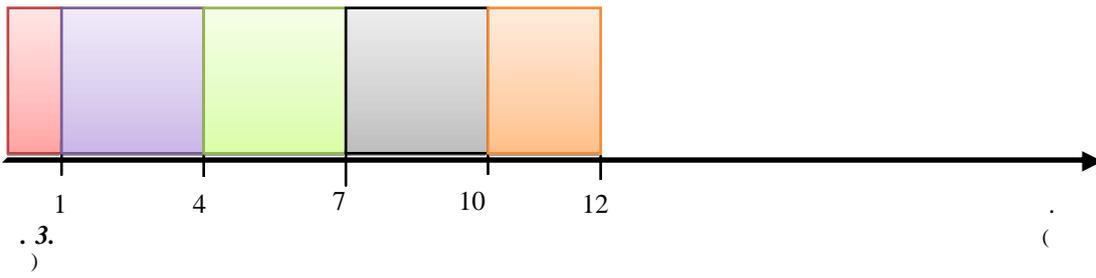
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**CONSERVATION OF ECONOMIC ATTRACTIVENESS OF THE COMPANY —  
A REGIONAL OPERATOR UNDER THE CONDITIONS OF REFORMING THE  
SECTOR OF THE HANDLING OF SOLID MUNICIPAL WASTE**

The article discusses current issues of forming the economies of organizations related to the solid municipal waste management industry. Given the complexity of the transition to a new system of solid municipal waste management, in the context of dynamically changing legislation of the Russian Federation, the aim of the study was to identify and describe the main factors affecting the formation and preservation of the economic attractiveness of the organization. In the research process, general scientific methods and statistical analysis methods were used. In the course of the study, an analysis was made of the current legislation of the Russian Federation in the field of waste management, the main factors affecting the economic and financial indicators of organizations — regional operators for the treatment of municipal solid waste were determined. As a result of the study, measures were proposed that can be used to formulate the economic strategy of organizations in this industry and make management decisions by management in order to preserve the business and increase its economic attractiveness.

*Keywords:* regional operator, municipal solid waste management, economic attractiveness of the company, standards for accumulating municipal solid waste, territorial scheme of waste management.

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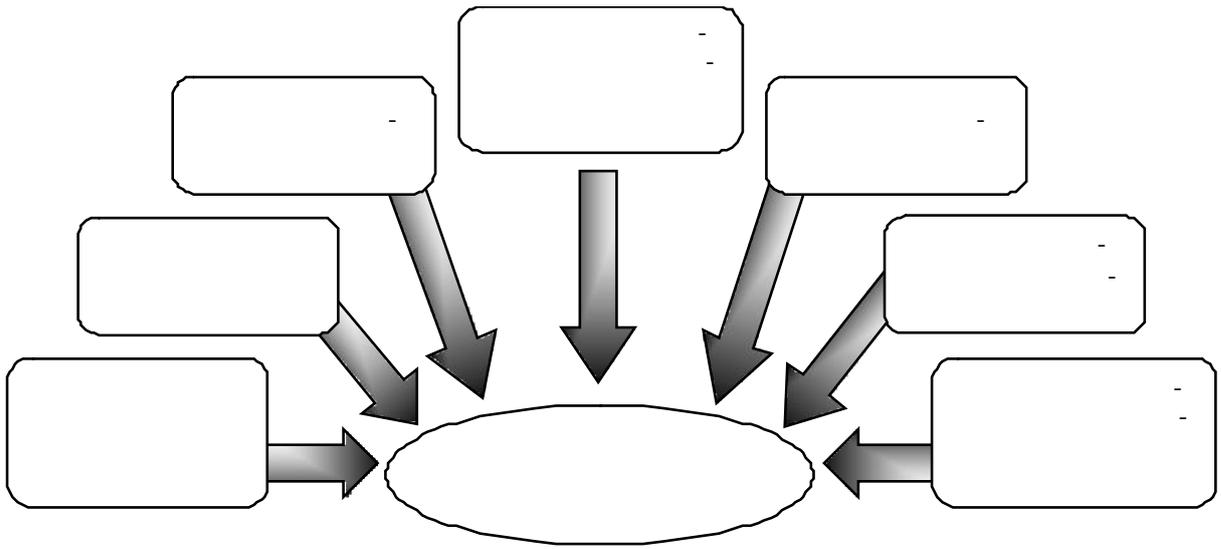
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	890,42
( )	875,93
	874,75
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( )	796,54
( )	787,24
( 1)	778,39
( 3)	766,28
( 2)	756,4
(2)	747,62
	746,9
( )	739,67
(2)	705,66
( )	697,51
(1)	695,23
( )	692,28
( )	683,56
	674,33
( )	665,59
	645,08
( )	640,01
	637,02
(4)	633,43
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( 4)	629,2
( 4+)	625,64
(1)	621,9
( 3)	619,8
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	1
( 2)	610,38
	606,55
( 1)	605,62
(4)	601,36
	598,16
	575,83
( 9)	573,31
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( 7)	563,87
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	557,86
( 2)	557,76
( )	548,66
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( 2)	488,55
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( 1)	487,26
	485,62
	475,29
( 3)	475,28
(3)	474,37
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	458,42
	456,82
(2)	451,76
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( 1)	445,86
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(3)	444,02
(3)	440,78
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(2)	437,8
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( 2)	408,6
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( 3)	387,18
(1)	382,73
(1)	378,35
	370,98
(4)	349,38
( )	344,95
(5)	325,95
( 2)	312,07
	305,62
( 1)	295,93
( 3)	273,74
(2)	266,67
(1)	250,0

\* [7]

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	1,43	1,64
	1,99	2,27
	2,2	3,0
	1,92	1,95
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	1,85 —	, 1,92 —
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	2,5	2,7
	2,02	2,02
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38.06.01 «Economics»,  
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**HR****INNOVATION IN HR MANAGEMENT IN THE HEALTH INDUSTRY**

SWOT-

, HRM.

For the dynamic growth of society, one of the main conditions for improving public health is the development of medical science and the introduction of innovations in healthcare organizations. In these conditions, the innovation-oriented development of the national healthcare system at all its levels, the development of approaches to stimulate innovation in medical organizations, taking into account the characteristics of their activities and the needs of the population, become an urgent task. To increase innovation activity, special attention should be paid not only to improving the regulatory framework aimed at accelerating the implementation of technologies in practice, but also to deepening ties between developers and users of technology, as well as creating and supporting auxiliary systems and infrastructures for technology transfer and diffusion. Improving the mechanisms for transferring innovative technologies in the field of healthcare in the Russian Federation should be based on increasing the efficiency of the procedures for searching, selecting and evaluating medical technologies, and reducing the time needed to introduce new medical technologies in healthcare organizations. All this determines the need to increase the level and effectiveness of the implementation of scientific developments and innovations in practical healthcare organizations of the Russian Federation. The article analyzes the management of human resources in the healthcare industry. The problems in HRM in the healthcare industry, personnel issues in the healthcare innovation program are considered. The view of foreign researchers on the problems of human resources in the healthcare industry is analyzed, as well as a survey of employees is carried out and a SWOT analysis is made.

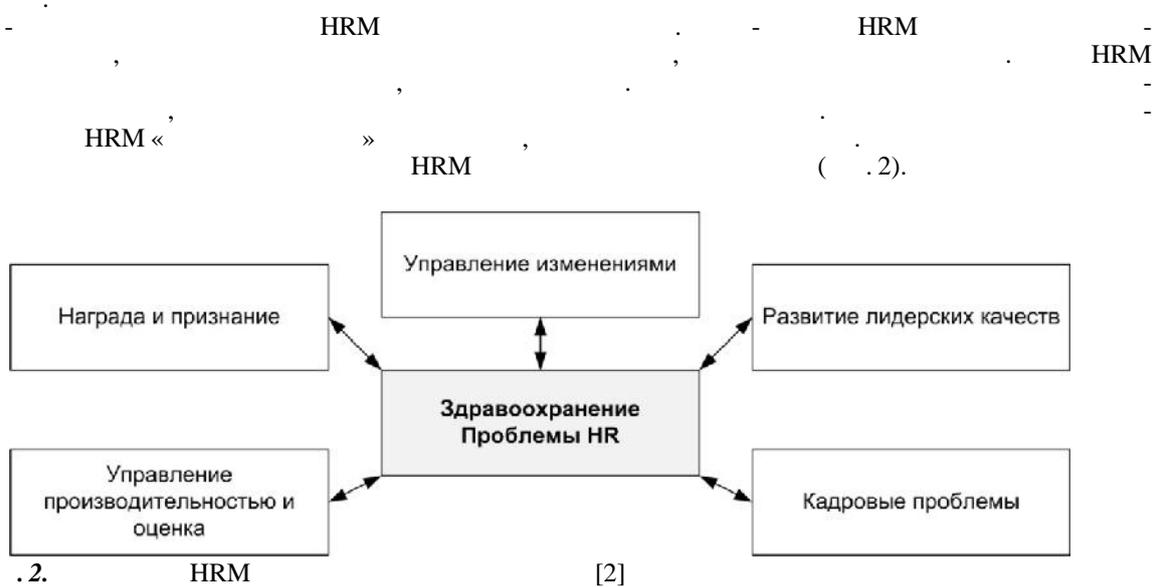
*Keywords:* human resources, healthcare, HRM.



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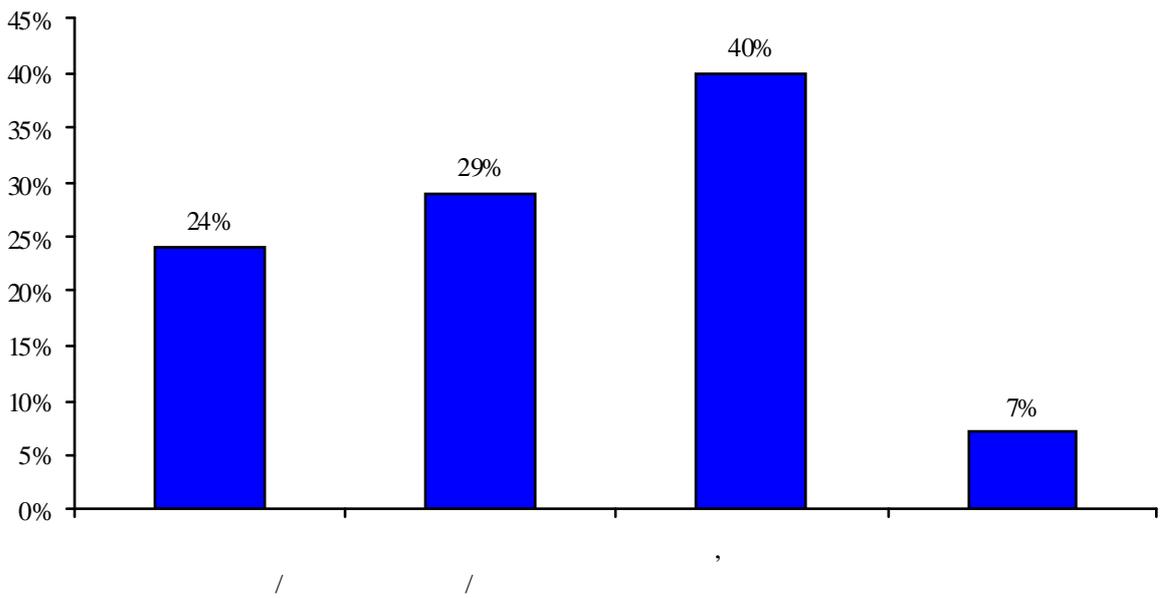
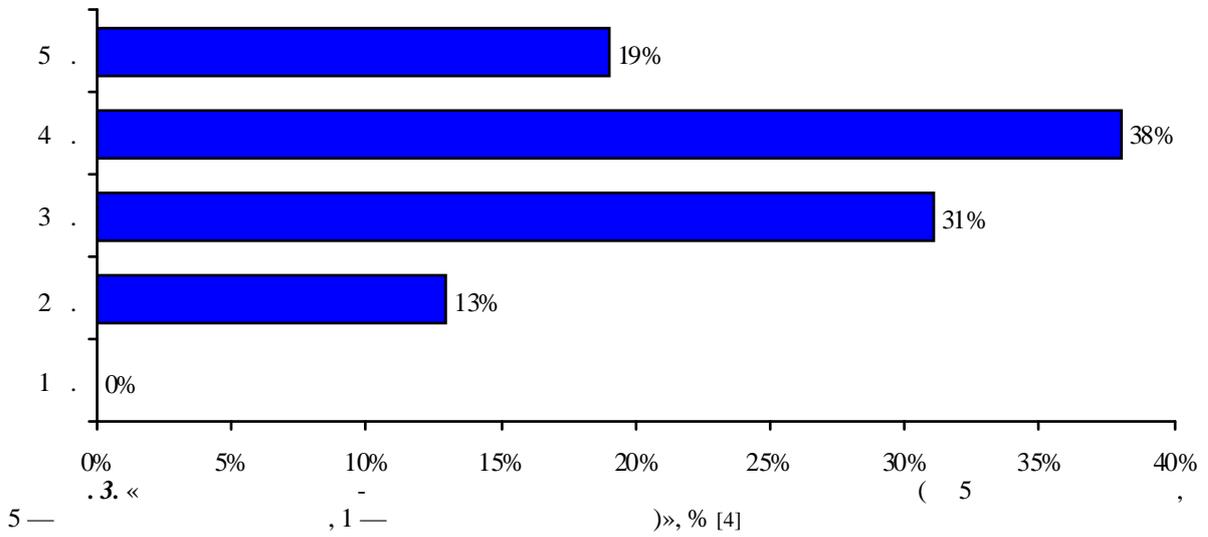
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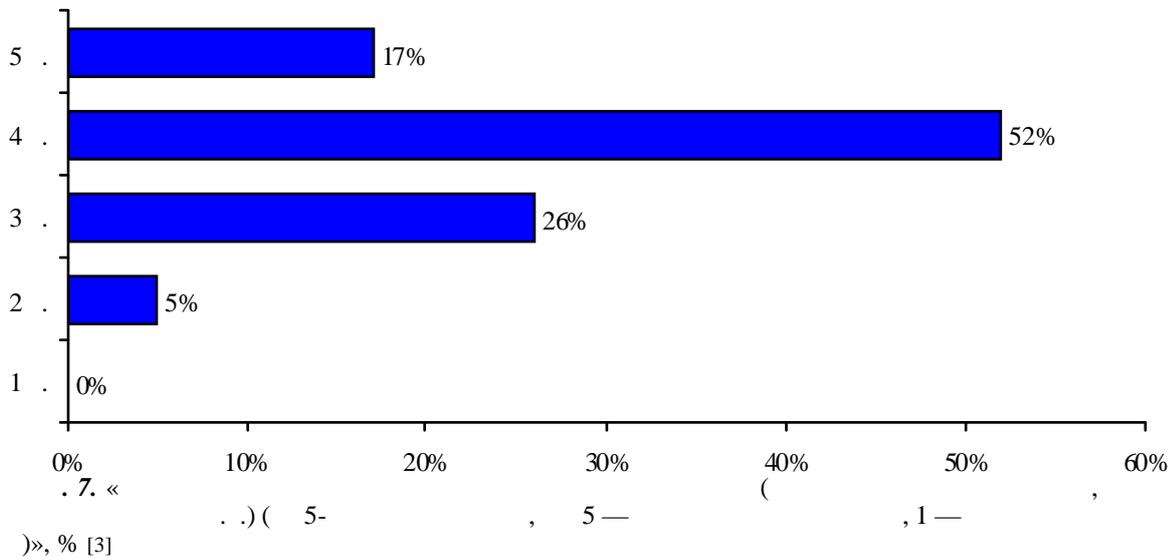
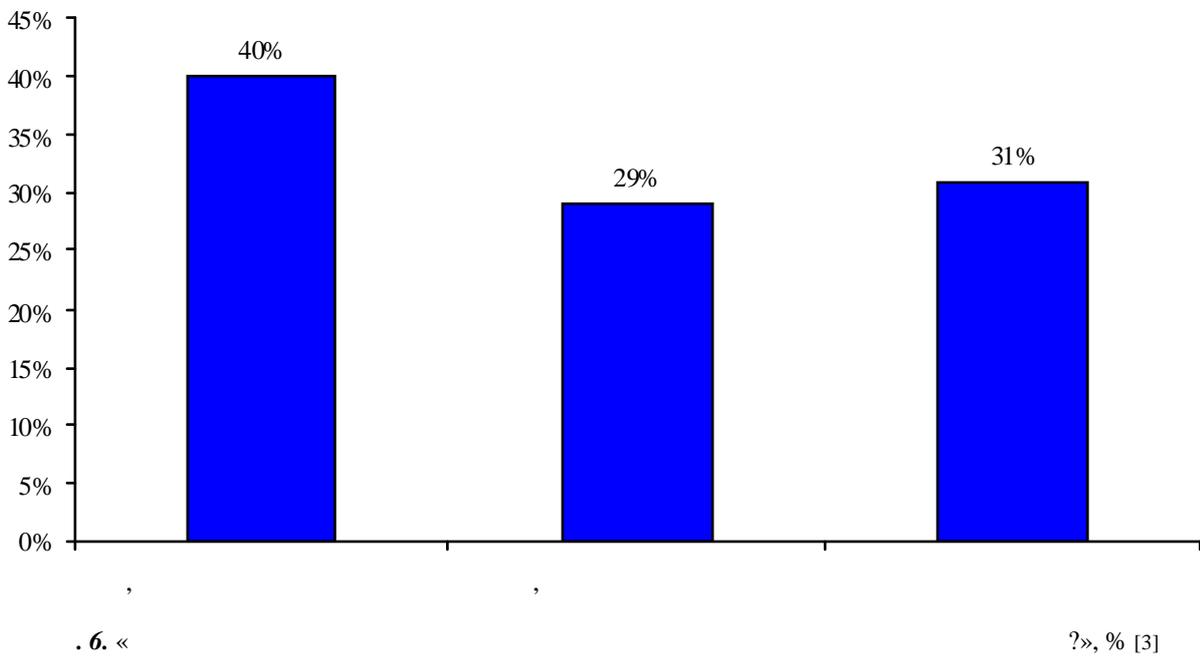
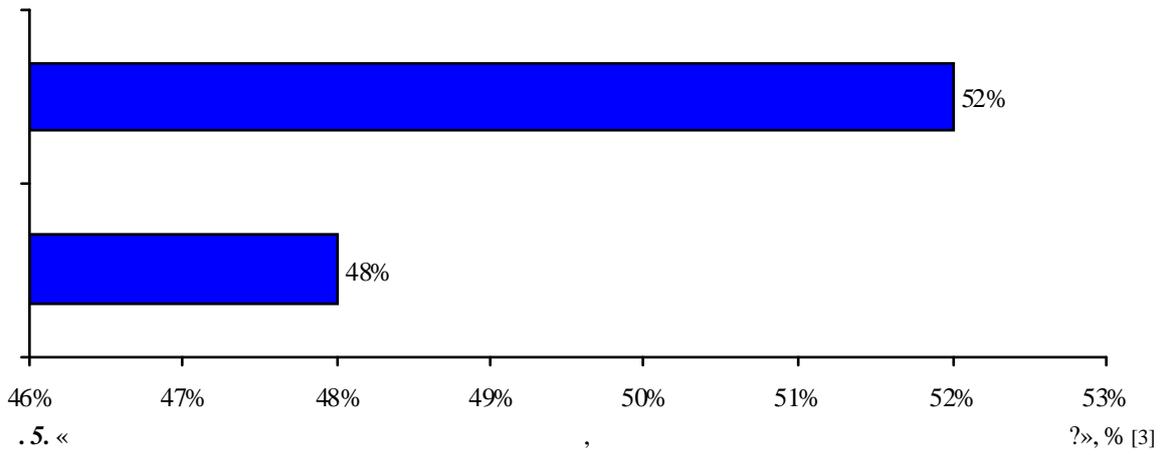
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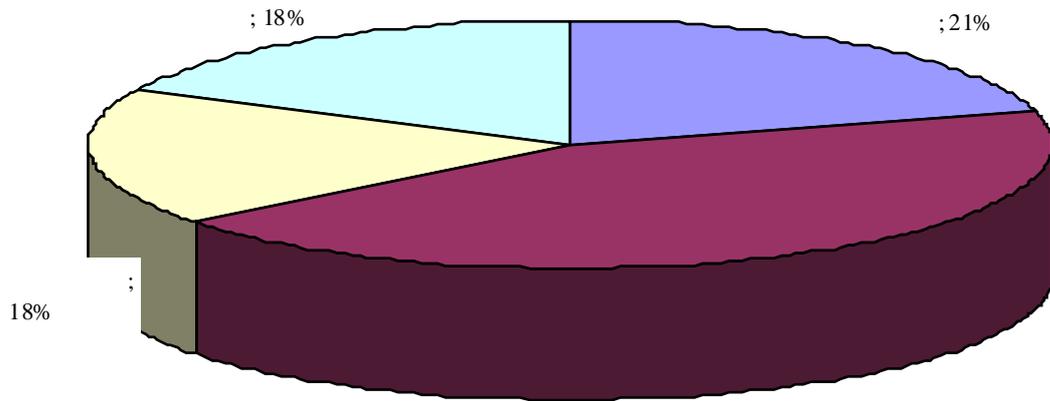
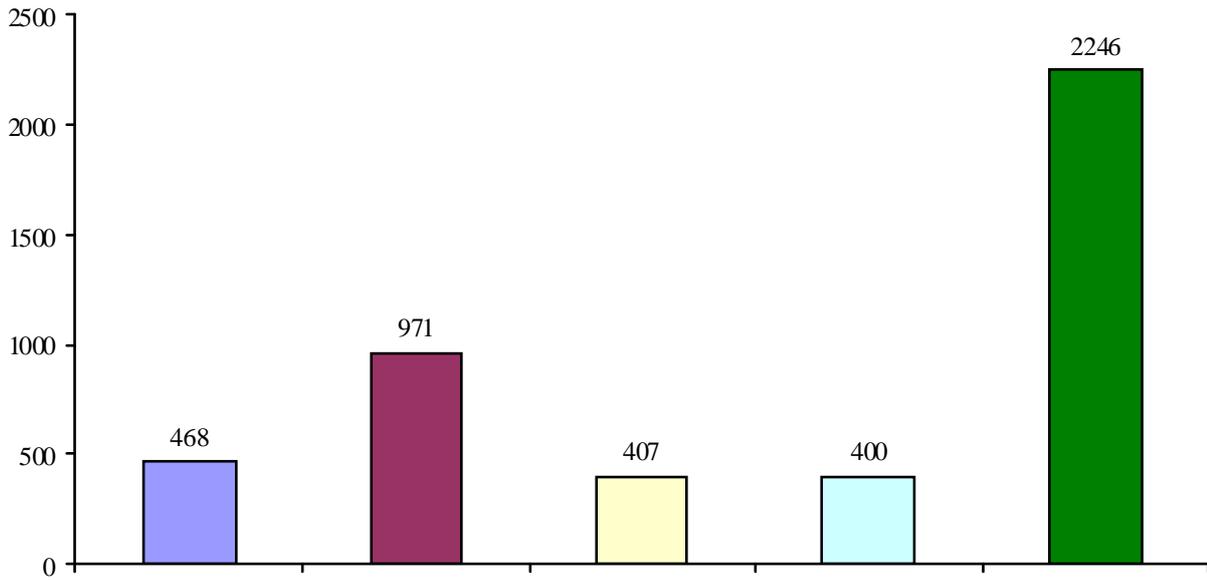
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8. HR- / . — 2013. — 422 .
9. — 2011. — 317 .
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## SOCIAL ASPECTS OF THE DIGITAL ECONOMY

«...»

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«...»

With the rapid development of the digital economy, people's life orientations and values, their social roles and statuses, as well as activities and behaviors, are undergoing significant changes. In this regard, one of the most important tasks of modern society is the adaptation of people to a new modernity, the formation of a new worldview in the conditions of rapid development

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of technology. This article explores the social aspects of the digital economy. The content of the concept of the digital economy is revealed, the place of the digital and human component in its structure is shown. The place of a person in a post-industrial society is considered. The influence of digital technologies on changing values and approaches to the life of a modern person is shown. Hartner's «hype cycles» illustrate the possible impact of technology on a person's choice of place in society.

One of the tasks of the digital society is the search for tools, methods for involving its members in active work to create new products, ideas, technologies, in contrast to the all-consuming consumer society.

*Keywords:* Digital economy, digital society, virtual space, technology, mass culture, consumer society, simulacrum, anomie, Gartner «hype cycles», artificial intelligence

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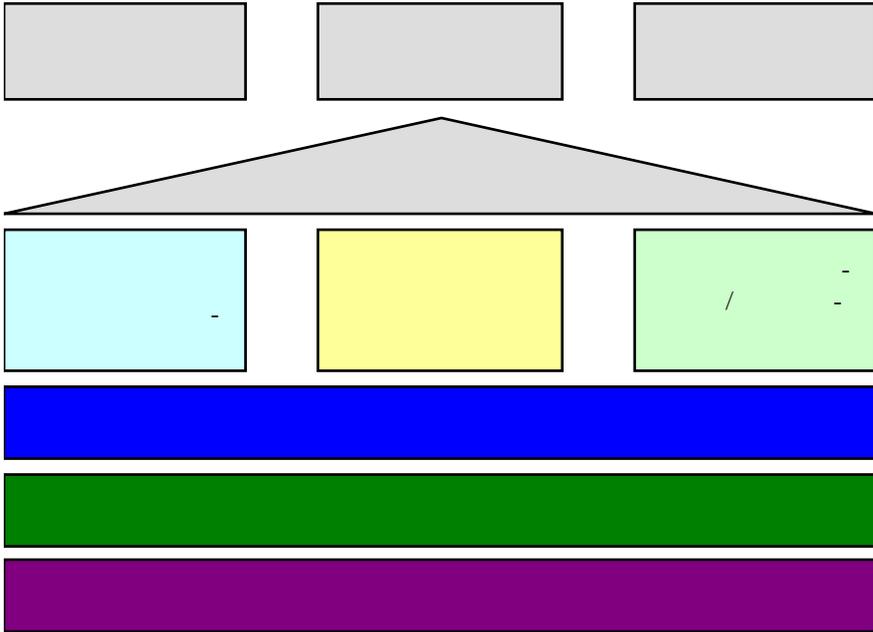
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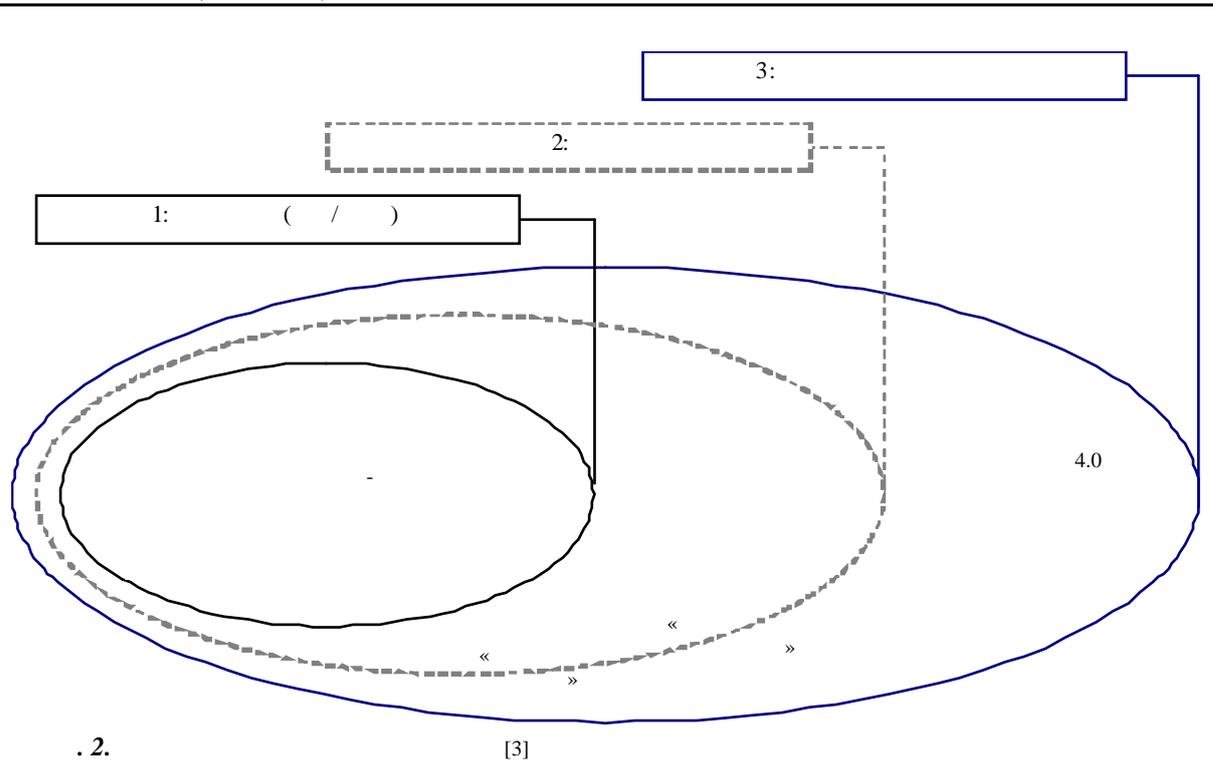


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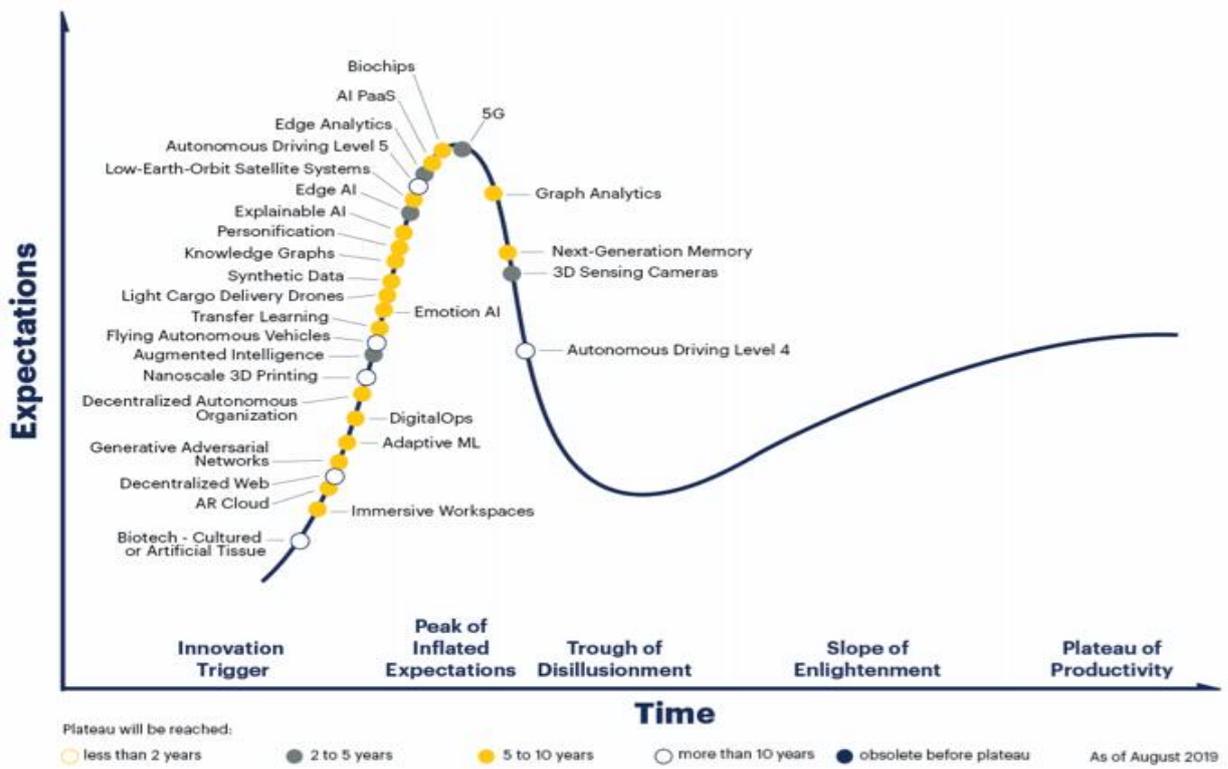
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I	technology trigger		
II	Peak of Inflated Expectation	( )	
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IV	Slope of Enlightenment	( - )	
V	Plateau of Productivity	-	

\* [21]

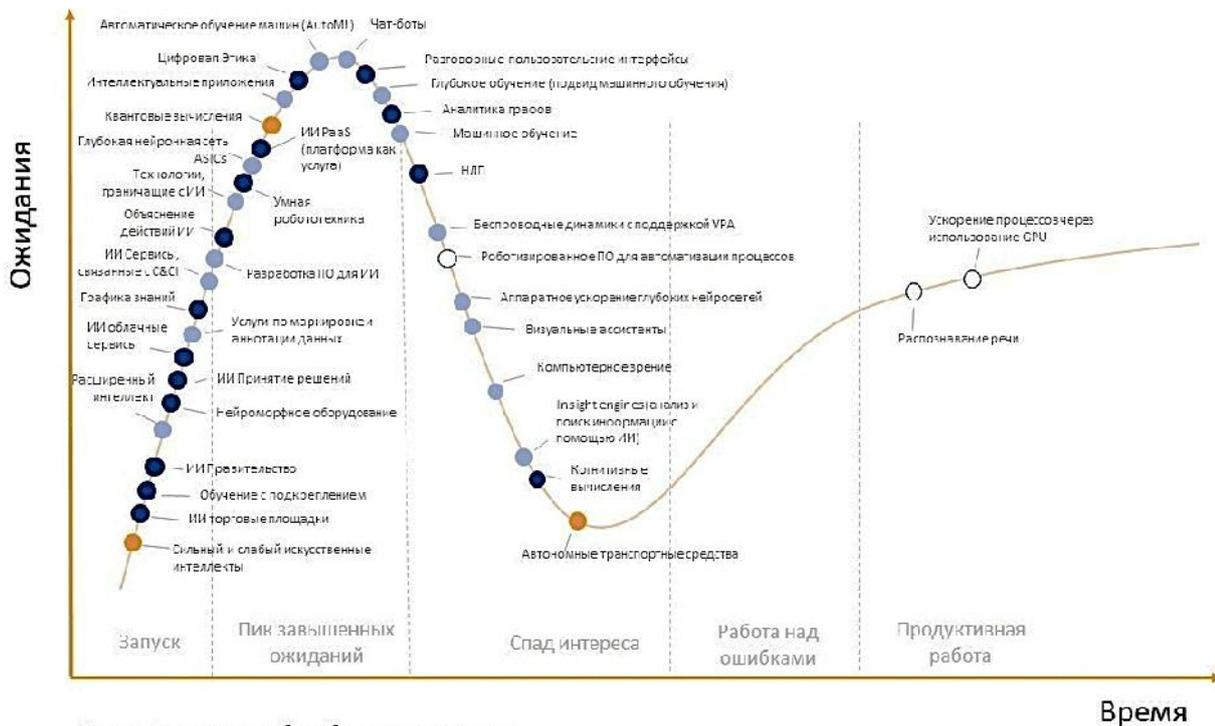
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Hype Cycle 2019 —

Hardware (Generative Adversarial Networks), (Synthetic Data), (AR Cloud), (2019, Nanoscale 3D Printing, 3D Sensing Cameras). GPU, 10



Стадия «Продуктивная работа» будет достигнута через:

- Менее, чем через 2 года
- От 2х до 5и лет
- От 5и до 10и лет
- Боле 10 лет

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16 2020

23 2020

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## METHODOLOGICAL APPROACHES TO ASSESSING THE QUALITY OF LIFE OF STUDENTS

The relevance of the topic is due to the fact that students of modern Universities are subject to emotional experiences, and, in the course of higher education, go through the process of psychological and physiological formation, adapt to the factors of society. Young people are exposed to a high social risk in the area of realizing their own ambitions. Based on this, the article emphasizes the need to determine the main aspects that characterize the quality of life and the level of happiness of modern students. The authors consider the essence of the quality of life and present the views of scientists on this topic, as well as the content of the «level of happiness», which is the basis of the study. For example, one of the departments analyzed the parameters that characterize the specificity of the formation of human culture collective, the results of its activities. The course of training of specialists is studied, the criteria for evaluating their potential are identified. The quality of educational services provided is determined. Indicators of satisfaction with the quality of life of teachers and students are correlated. The main indicators of the happiness index are indicated. The factors influencing the positive attitude of students to life are considered. The study demonstrates a number of methods for determining the level of happiness and quality of life of students. It is revealed that the quality of life of students is determined by a number of socio-psychological factors. The influence of these factors on the level of student satisfaction with life is substantiated. The author determined that the level of happiness of students is assessed using a comprehensive approach, which involves assessing a number of factors that affect the quality of life (quality and prestige of education, standard of living, social activity and interaction with the environment) and, accordingly, satisfaction with the standard of living in general.

*Keywords:* happiness, quality of life, student youth, assessment methodology, components of happiness, happiness index, journal of happiness time.

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1	36	21	19	10
	66	60	76	70
	21	2	19	5
	3.93	3.77	4.04	3.87
	12	14	15	8
	29	18	19	10
	4.1	3.93	4.23	4.16
	6	3	3	1
3.5	5	4	5	1
	14	11	19	10
..	7	4	9	4

0.53( .3).

\* [3, . 101]

3. \*

1.	0.65	0.85
2.	0.76	0.25
3.	0.35	0.40
4.	0.44	0.65
5.	0.53	0.85
6.	0.15	0.50
7.	0.71	1.0
	0.51	0.64

\* [3, . 107]

( .4).

4. \*


\* [3, . 32]

«Z» —

( . 6)

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(-1,5),

6.

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1		3.9
2		4.0
3		3.8
4		4.2
5		3.6
6		3.0
7		2.0
8		3.6
9		2.0
10		3.2
11		2.0
12		3.8
		3.3

\* [3, . 49]

( . 7).

7.

\*

	0.70	0.65
	0.78	0.68
	0.66	0.75
	0.75	0.82
	0.72	0.70
	0.65	0.65
	0.69	0.48
	0.77	0.56
	0.73	0.62
	0.59	0.50
	0.70	0.64

\* [3, . 108]

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17 2020

23 2020

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## **INTERNATIONAL EXPERIENCE OF STIMULATION OF TRANSFORMATION SHEARS IN THE STRUCTURE OF NATIONAL ECONOMIES**

The aim of the study is to analyze and generalize the most effective world practices regarding the implementation of the state policy of structural transformations of national economic systems.

The methods of retrospective analysis are used in the work (when summarizing the regulatory tools of structural policy in various countries; statistical analysis (when substantiating the effectiveness of the policy of structural and sectoral transformations under consideration), as well as methods of analysis, synthesis, classification, grouping, and graphic representation results.

The article examines the international experience in the formation and implementation of economic policies focused on optimizing the structure of national economies. The main directions of state regulation of the economy, which showed the greatest effectiveness in achieving the goals of accelerated development through structural and sectoral changes, are identified, among which the key ones are: providing financial support for structural changes; support for production and demand for priority types of economic activity; promoting innovative activities of enterprises, as well as the development of infrastructure and a competitive environment in the domestic market. The directions and tools of structural policy in the countries of the world are systematized in accordance with the level of development of their productive forces. The dynamics of structural transformations of the economies of the newly industrialized countries of East and Southeast Asia is analyzed.

*Keywords:* structural policy, directions of the structural policy of foreign countries, mechanisms of state policy of structural transformation.





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«...»  
1 6 %  
«...»  
[10, . 116-117].  
( ).  
[11, . 136].  
1960-  
% 17,5 % 1995 . 4,2  
[12, . 16-17].  
2011 . 11,9%,  
6 % [13; 14].  
1970 . «Airbus»,  
«Airbus».  
«Airbus»  
[15, c. 351].

2000-

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1970-

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2005 .

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[17].

«greenfield»,  
( «brownfield» )

[18, .61].

( )

[19, c. 311].

1995

1965-

1970-

1980-

1990-

[20, . 215].

( .1).

I.

1965–2017 .\*

	1965	1975	1985	1995	2005	2015	2017
, %	41,1	26,9	12,9	5,9	3,1	2,3	2,2
, %	25,4	29,1	36,8	39,5	37,3	38,5	39,6
, %	33,5	44,0	50,3	54,6	59,6	59,2	58,2
%	—	—	—	36,9	44,0	39,0	43,5
, %	—	—	—	2,26	2,63	4,22	4,24
2010 .	1169,9	2661,4	5405,4	12055,2	18568,4	24870,8	26152,0
, %	39,4	33,5	29,3	20,5	12,2	9,3	8,3
, %	36,8	47,5	44,8	49,0	49,3	42,9	42,4
, %	23,8	19,0	25,9	30,5	38,5	47,8	49,3
%	—	—	—	20,1	38,5	36,7	37,0
, %	—	—	—	0,56	1,31	2,06	2,11
2010 .	187,3	271,6	538,7	1227,6	2738,2	6496,6	7329,1
, %	31,5	31,2	20,6	13,1	8,4	8,6	8,9
, %	30,1	36,7	39,8	42,0	46,6	39,6	39,3
, %	38,4	32,1	39,6	44,9	45,0	51,8	51,8
%	—	—	—	51,9	52,6	42,8	44,6
, %	—	—	—	0,22	0,61	1,30	—
2010 .	1616,5	2498,4	3767,5	6275,2	7984,0	10751,5	11528,3

\* [21–24]

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1965–2017 .

22,4 , — 39,1, — 7,1 .

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The article considers theoretical aspects of state role in the economy; based on fundamental and modern science, defined the state of the economy as a system of socio-economic relations in the process of harmonization of interests of subjects of national economy, as well as a set of forms and methods of support, compensating and regulating activities of the state directed on the stabilization and adaptation of economic systems to changing conditions; the author highlights the features of state regulation of the economy in modern conditions, namely: a more flexible system of correlation of state regulation with market self-regulation, monopoly influence, and global external factors; setting new goals and using better methods of regulation; wide involvement of state bodies at various levels of management in regulation; changing priorities of economic development; orientation to new economic potential; stressed the necessity of transition to the new endogenous paradigm of state regulation, which is based on the following theoretical and analytical postulates: complete failure the concept of market fundamentalism with the economic crises; the smallest losses from crises were observed in those countries in which there is a significant proportion of the public sector; the effectiveness of crisis management depends on the ability of governments to carry out appropriate as its economy effective socio-economic policy; sufficient financial support for the expanded reproduction of economic potential is possible only through the mobilization and effective use of internal resources by increasing self-organization and changing the priorities of the distribution of economic resources, without which it is impossible to overcome the turbulence and unpredictable modern challenges.

*Keywords:* state, paradigm, state regulation, institutions, models.

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## ANALYSIS OF THE MARKET OF COSMETIC PRODUCTS IN THE REPUBLIC OF CRIMEA

Perfume and cosmetic products are in stable consumer demand and at the present stage are demonstrating trends towards its further growth. The unstable economic situation in the region has repeatedly made adjustments to the efficiency of the cosmetics industry. In the 90s there was a stagnation of industry, and in some cases its decline. After this period, the Crimean cosmetic industry began to actively develop, gaining momentum in the production of quality, environmentally friendly and safe products. After joining the Russian Federation in 2014, the general development trends of the Crimean economy demonstrate an annual increase in the main socially significant indicators. In order to analyze the market of cosmetics in the Republic of Crimea, its capacity in the region was calculated, the dynamics of retail trade turnover was estimated, manufacturers of the cosmetics industry, represented on the regional market, were studied, pricing studies were carried out in the context of assortment groups, a rating of regions was developed according to the level of promoting competition on the peninsula, the dynamics of exports of the Republic of Crimea were revealed, the commodity structure of the region's exports was examined, export volumes were calculated by countries — the main trade partners, a comparison was made of the commodity structure of exports of the Republic of Crimea to non-CIS countries and the CIS, the dynamics of import of the region was presented, a comparison of the commodity

structure of imports of the Republic of Crimea from non-CIS countries and the CIS was calculated, and the final indicators of foreign trade development were calculated.

*Keywords:* cosmetic industry, export, import, trade, commodity circulation, market, Republic of Crimea, region.

Research and Markets

2020 675

6,4 %

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[2], [1].

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2014 [3],

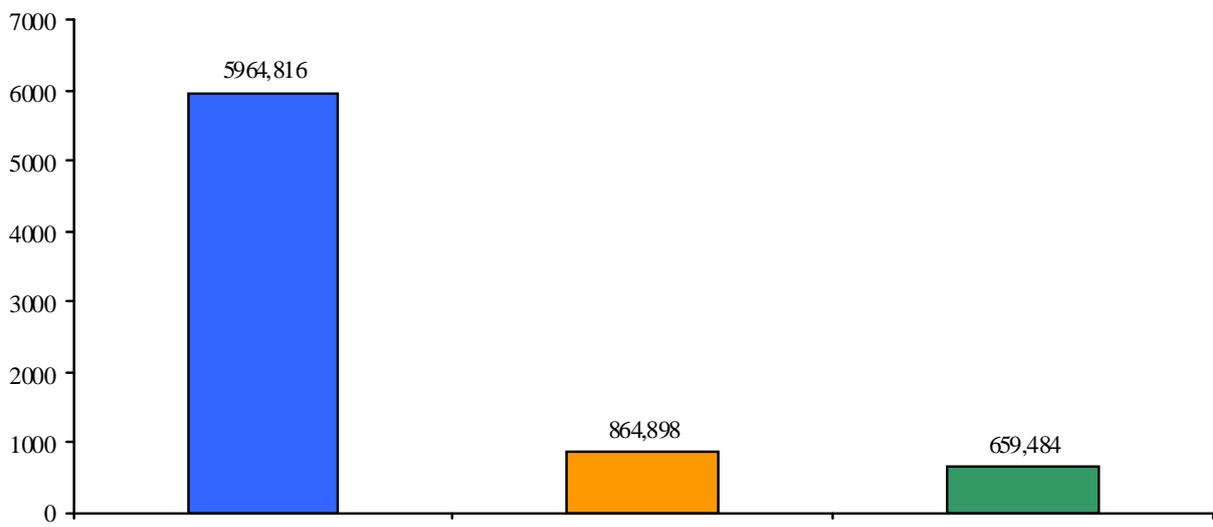
2018 . 0,8 %, 49,1 %, 3,6 %, 41,9 %, 35,1 % . 2014 . 2018 .

91,1 %, 1.

1. 2014 2018 .\*

	2014	2015	2016	2017	2018
(	1895,9	1907,1	1912,2	1913,7	1911,8
, %	104,3	127,2	125,0	104,5	108,2
,	10769	15658	18071	20128	21170
,	148891,6	214710,2	219861,4	229892,5	256198,0
,	26446,8	47582,3	74795,3	196193,0	296018,7
, (	142,5	127,6	107,2	101,4	105,5

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2017 . . ,

— 28463,6 . . .

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2018 . 3,7% .

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1. « « », -	krimroza.com/	« »
2. « « », .	zarstvo.su/	« »
3. « », .	www.domprirody.com/	« - »
4. « - », .	aemsz.ru/	« »
5. . . . , -	crimea-nature.com/	« - »
6. « « », .	pantika.biz/	« »
7. « », .	www.eco-skifia.ru/	« »
8. « », .	eco-tavrida.com/	«ECO TAVRIDA»
9. « - », .	sadnikitskiy.ru/	« »
10. « - », .	fiolet.com.ru/	«FIOLET»
11. « « », .	lechebnye-gryazi.ru/	« »
12. « », .	sakilake.com/	« - »
13. « », .	aromaway.ru/	«AROMAWEY»
14. « - », .	poliada-crimea.ru/	« - »
15. « », .	doctor-crimea.com/	« »
16. « », .	xn--80atmjdg7e.xn--p1acf/	« »
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18. . . .	line.crimea.ua/	« »
19. « », .	teara.me/	«teaRa»
20. «LavenderFamily», .	- .	«LavenderFamily»
21. . . .	lekkos-crimea.ru/	« »
22. . . .	flora-cosmetic.com/	« » (nature cosmetic)

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140 . 390 .  
 21 . . . . 3250 . . . .  
 400 . . . . , 100 %  
 , 86 %  
 20 39 . . . . 57,5 % ( .5).

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		-	-	-
1.	,	54,00	2299,00	280,00
2.	,	54,00	820,00	240,00
3.	,	130,00	550,00	180,00
4.	,	134,00	1596,00	330,00
5.	,	98,00	2700,00	310,00
6.	,	130,00	500,00	290,00
7.	,	130,00	260,00	180,00
8.	,	21,00	3250,00	140,00
9.	,	124,00	570,00	390,00

\*

5.

-

\*

	19	20 29	30 39	40 49	50	
:	48	168	99	16	13	344
•	48	154	76	10	9	297
•	—	14	23	6	4	47
:	18	38	—	—	—	56
•	15	28	—	—	—	43
•	3	10	—	—	—	13
	66	206	99	16	13	400

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[5],

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2030 .,

» [5]. 2015 .,

( .6),

2017 .

14

[6].

6.

2015-

2017 .\*

	( )								
		( .)	(%)		(%)		(%)		
2015	79-82	79-82	0,00	0,00	28-82	0,00	79-82	0,00	
2016	70	41	41,50	65,05	71-85	—	70 (79-82)	32,52	
2017	14	24	48,45	75,94	9	98,27	↑ 14 (70)	87,11	

\*

[6]

6

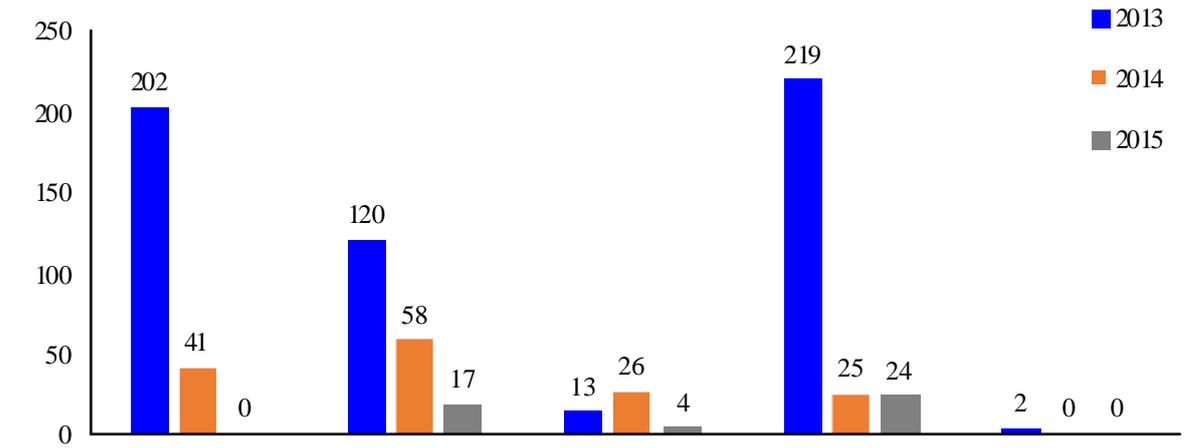
2015 2017 .

2017 .

56

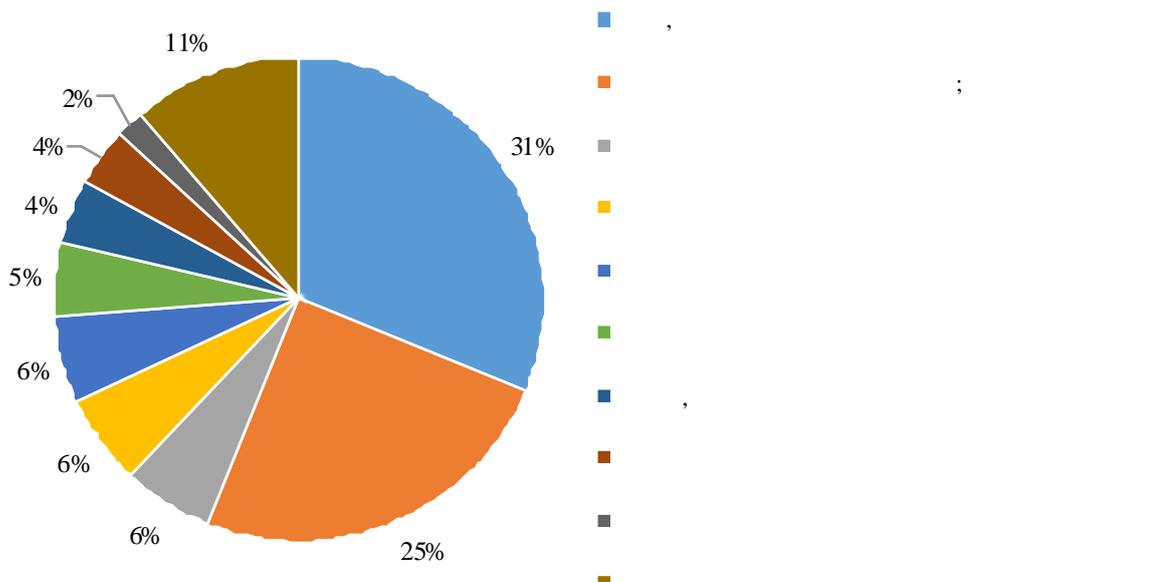
244

2014 ., -  
 2013 . 2015 . -  
 2015 . -



.2. 2013 2015 .[4]

2017 . 56 % 29821,1 . . , 2015 . 79,3  
 2016 . (47758,54 . 2017 . 38 % 26 ,  
 23 .) IV 2017 . 15 ( 2016 .—  
 2016 .— 17 .) ( 2016 .—26484,62 . . ), —16069,9 . . (2016 .  
 13751,2 . . ( 2016 .—26484,62 . . ), —16069,9 . . (2016 .  
 —21273,92 . . ) [8].



.3. 2015 . [8]

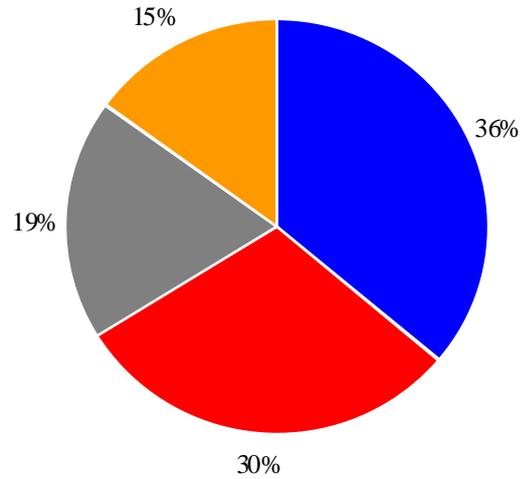
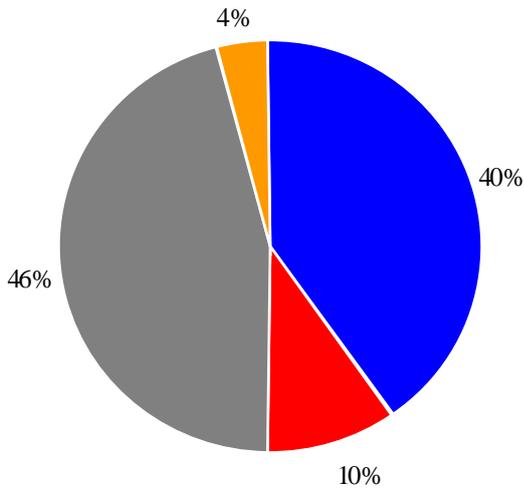
245

2017 . \* 7. — 2016-

	2016 .		2017 .	
	.,	, %	.,	, %
	13 904,90	29,1	9 606,51	32,2
	4 116,95	8,6	4 956,07	16,6
	17 621,83	36,9	4 184,09	14,0
	1 513,34	3,2	3 305,70	11,1
	4 428,89	9,3	2 920,05	9,8
	6 172,63	12,9	4 848,68	16,3

\* [8]

2017 .  
 40 % ( 2016 . — 33 %),  
 5 %).  
 — 36 % ( 2016 . — 22 %),  
 2016 . — 42 %),  
 46 % ( 2016 . — 28 %),  
 — 10 % ( 2016 . —  
 — 19 % ( 2016 . — 21 %)( .4).  
 — 30 % (



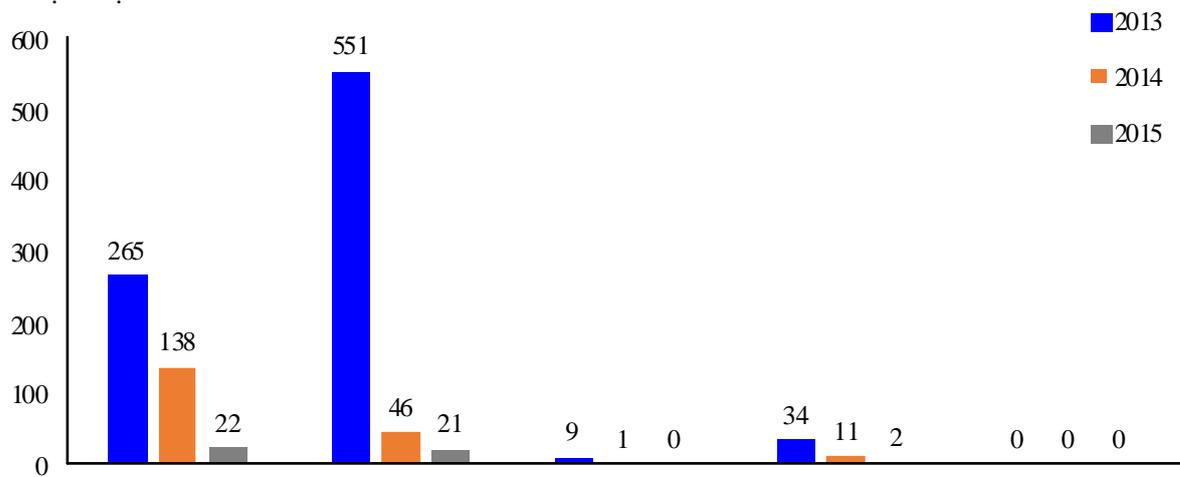
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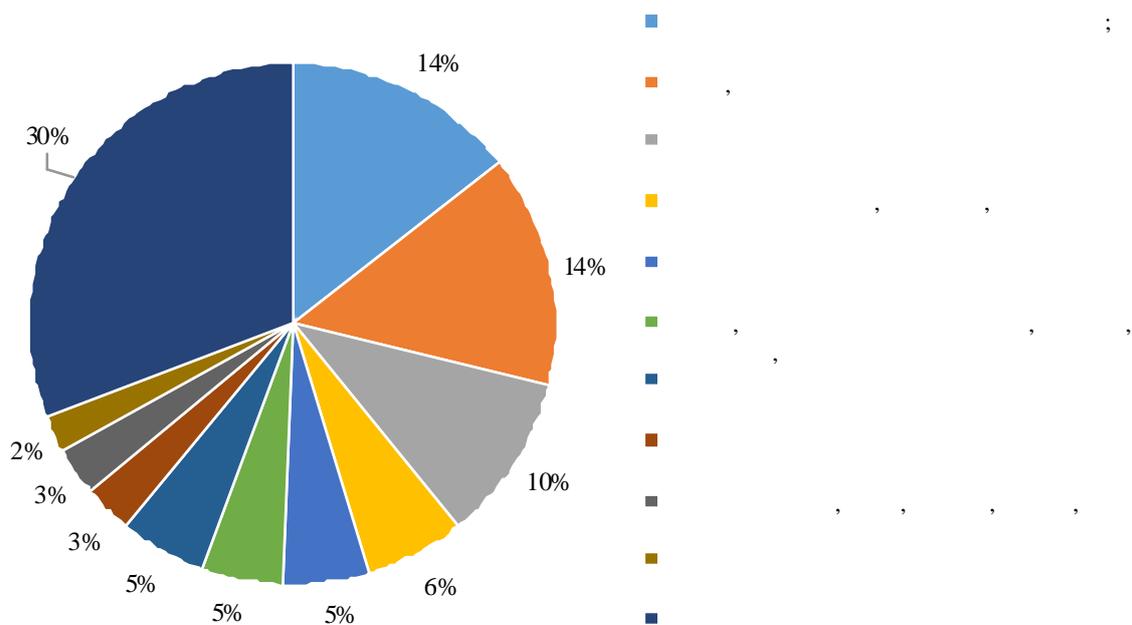
2017 . ( [8])

9,1 . ( .5) 2013 . 2015 .

6.



. 5. 2013 . 2015 . [4]



. 6. 2015 . [4]

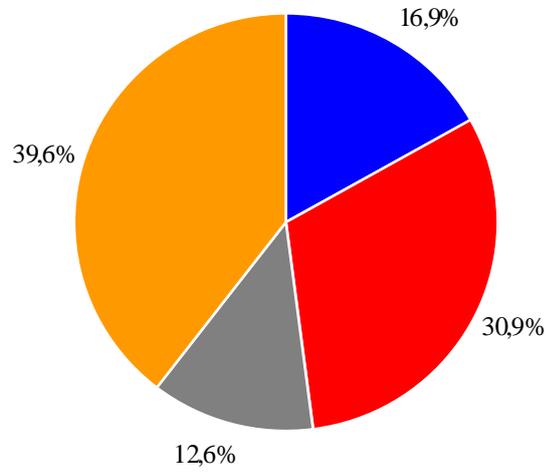
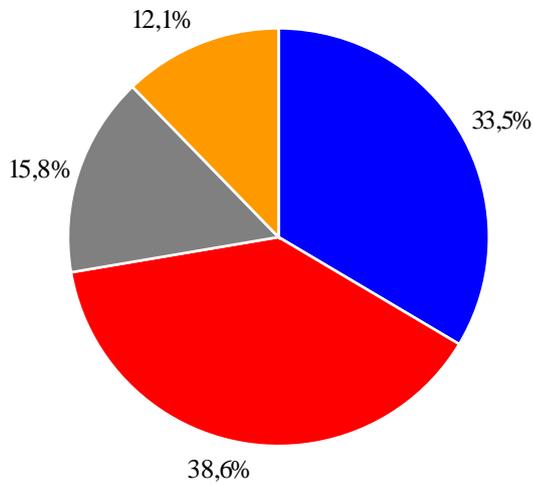
2017 . 63407,23 . . . 2017 .  
 52 ( 2016 .— 49 ).  
 - 2017 . 35189,96 . . . ( 2016 .—43041,43 . . . ),  
 —28217,27 . . . ( 2016 .— 23993,71 . . . ).  
 8.

2017 . -  
 38,6 % ( 2016 .— 36,4 %),  
 -  
 33,5 % ( 2016 .— 46,8 %) — 15,8 %  
 ( 2016 .— 5,8 %). 2017 .  
 — 16,9 % ( 2016 .— 13,4 %), — 30,9 % ( 2016 .— 58,6 %), -  
 ( 2016 .— 4 %) ( . 7). — 13,6 % ( 2016 .— 8,5 %), — 12,6 %

2017 .\*

	2016 .		2017 .	
	’	%	’	%
	12 536,60	18,7	17 328,58	27,3
	5 312,73	7,9	11 115,85	17,5
	9 043,63	13,5	9 188,54	14,5
	2 552,77	3,8	5 122,70	8,1
	4 670,74	7,0	3 609,10	5,7
	32 918,68	49,1	17 042,44	26,9

\* [7]



.7.  
2017 . (

[7])

2017 . 19% 2016 . 2017 . 93228,33 .  
 19276,6 . . 2016 .—  
 57). ( 52%,  
 —48%. : (21,7%), (16,4%), (15,8%), (10,3%), (5,5  
 %). 2017 . 69,7%  
 2018 . — 23836,00 . . , — 56483,58 . . , —  
 80319,58 . . ( .9).  
 2015 . 2018 . (« .10). »

9.			
	2016 .	2017 .	2018 .*
	( . . . )	( . . . )	( . . . )
	114 793,69	93 228,33	80319,58
	47 758,54	29 821,1	23836,00
	67 035,14	63 407,23	56483,58

\* [7]

10.							
	2015 .	2018 .*					
		( . . . )			( . . . )		
	2015	110,06	0	110,06	1359,8	1041,7	318,1
	2016	237,39	3,95	233,45	424,76	399,45	25,31
	2017	486,38	0	486,38	181,95	134,7	47,26
	2018	870,5	0,02	870,48	55,28	49,52	5,76

\* [7]

96 %, 2015 . 2018 ., 87 %, -

1. . . . / . . . // . — 2017. — 5 (243). — 3–14.
2. . . . / . . . // . — 2016. — 4 (70). — 268–273.
3. — 21 2014 . N 6- [ . . . ] // : base.garant.ru/70618342/#ixzz5qfH3KKd ( : 24.02.2020).
4. 352- /2017: 28 2016 .: 09 2017 . [ ] // : crimea.gov.ru/textdoc/ru/7/act/352z.pdf ( 07.03.2020).
5. — 29.12.2017 1581- . [ ] // : ckr82.ru/wp-content/uploads/2018/08/strategija-agroklaster-rsm-rk-ot-29.12.2017-1581- r.pdf ( 07.03.2020).
6. — [ ] // : ac.gov.ru/files/attachment/9435.pdf ( 07.03.2020).
7. 2018: . . . / . — , 2019. — 205 .
8. ] . — : crimea.customs.ru/ ( 07.03.2020).
9. . . . / . . . , . . . // . — 2015. — 2. — 71–74.

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12 2020

23 2020

336.1

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## MONITORING THE IMPLEMENTATION OF THE NATIONAL PROJECT «EDUCATION» IN THE REPUBLIC OF CRIMEA

The current financial policy of Russia is aimed at social support of all regions of the country, and support is funded mainly from the federal budget. A number of national projects have been adopted, within the framework of which federal and regional projects have been adopted.

One of the main areas is educational projects. The regional project "Education" in the subjects contains a number of activities that take into account the particular needs of the region. In particular, in the Republic of Crimea there is a need to increase the number of educational institutions for preschoolers and schoolchildren, in connection with this, new school places are being organized, including in rural areas, schools and kindergartens are being leased.

Despite some difficulties, the municipal and regional authorities of the Republic are assimilating the allocated funds almost in full on time, and public observers are monitoring the implementation of regional projects.

*Keywords:* regional projects, national projects, budget funds, education, regional development, budget.

XXI

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2012 , 2020 .

2016

2018 . 2025 . 11

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- 5)
- 6)
- 7)
- 8)
- 9)
- 10)
- 11)

« 1 2016 . »

2018

2024



13 158,2	ФЕДЕРАЛЬНЫЙ БЮДЖЕТ	7515,3	ВНЕБЮДЖЕТНЫЕ ИСТОЧНИКИ
4903,9	БЮДЖЕТЫ СУБЪЕКТОВ РФ	147,8	ГОСУДАРСТВЕННЫЕ ВНЕБЮДЖЕТНЫЕ ФОНДЫ

.1. 2024 [5]

« .1).

НАЦИОНАЛЬНЫЕ ПРОЕКТЫ	ФЕДЕРАЛЬНЫЕ ПРОЕКТЫ	БЮДЖЕТ, МЛРД РУБ.
Здравоохранение	8	1725,8
Образование	10	784,5
Демография	5	3105,2
Культура	3	113,5
Безопасные и качественные автомобильные дороги	4	4779,7
Жилье и городская среда	4	1066,2
Экология	11	4041,0
Наука	3	636,0
Малое и среднее предпринимательство и поддержка индивидуальной предпринимательской инициативы	5	481,5
Цифровая экономика	6	1634,9*
Производительность труда и поддержка занятости	3	52,1
Международная кооперация и экспорт	5	956,8
Комплексный план модернизации и расширения магистральной инфраструктуры	11	6348,1**

1.

« »\*

Год	1	2	3	4
2019	110069,69	100968,26	6876,43	2225,01
2020	131518,97	121562,18	7476,77	2480,02
2021	141813,82	131685,46	7537,97	2590,39
2022	120275,12	110235,46	7364,27	2675,39
2023	119765,32	109735,46	7354,47	2675,39
2024	124169,52	113995,46	7418,67	2755,39
Итого	747612,43	688182,27	44028,56	15401,59

\*

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100%

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675 « » 1 224 « » 2019 —  
 . , » 2022 . 2022

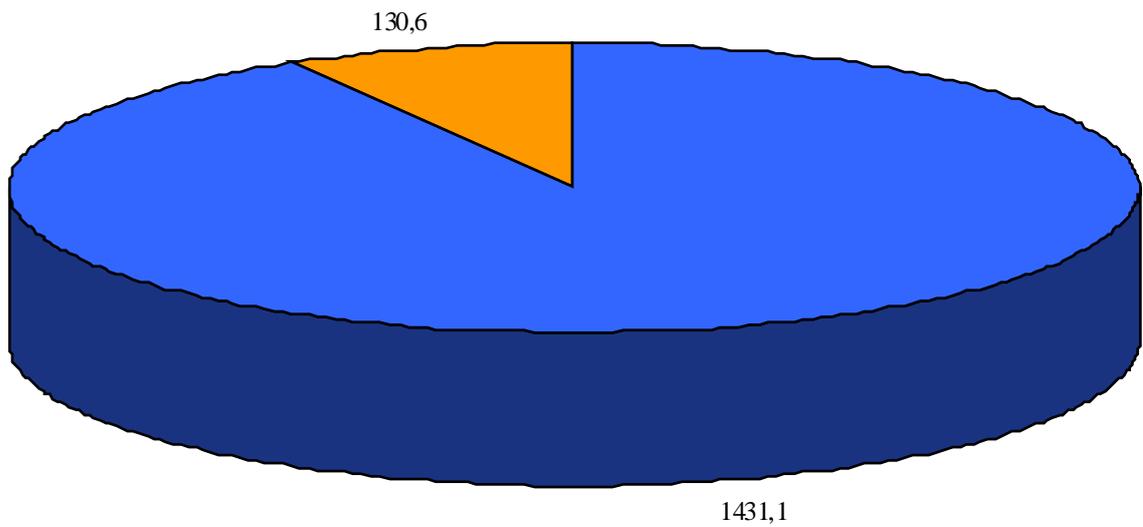
122 — 20 . . , —  
 . 2019 « —  
 » 1100 .

250 , 704  
 2020 .  
 2020 « » .  
 , 2024 , « » 12 2 .

— 2024 . 70 % , —  
 , 2024 . 70% , —  
 , 2024 .

2020 11 « » —  
 . 2020–2022

1561,7 8 ,  
 . ( .2).



. 2. ■ « ■ » 2024 [4]

12 —  
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 », « 2019 » « , —  
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 , . —  
 , . —  
 , . —

255



	11	2024	2019
	11 604 242 332,45	10 565 371 924,89	10 127 123 203,11

1. — 2019. « » — 9 [ : gaidarforum.ru/about/history/2019/#themes ( : 21.01.2020).
  2. [ ]. — : tass.ru/info/6101471 ( :
  3. : : tass.ru/nacionalnye-proekty/6302903 ( : 21.01.2020). [ ]. —
  4. : 21.01.2020). [ ]. — :
  5. : [ ]. — :
  6. [ ]. — : fcp.economy.gov.ru/cgi-bin/cis/fcp.cgi/Fcp/FcpList/Full/2020 ( : 21.01.2020).
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- « » « » 4 2019 374 [ « »: : rk.gov.ru/ru/document/show/17297 ( : 21.01.2020).

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10 2020

23 2020

65.012.26

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**IDEF0**

**IMPLEMENTATION OF THE CARGO TRANSPORTATION BUSINESS PROCESS  
 MODEL USING IDEF0 NOTATION**

IDEF0.

Today the main goal of transport logistics consists in delivery of the necessary quantity of a load to the specific place in a definite time with the minimum expenses. The transport logistics carries out not only one task — transportation of a load, but also the following interconnected functions: rules of loading unloading of a load, the rule of storage of loads during run, their protection in the course of delivery, documentary maintenance, etc. If the enterprise manages to reveal the basic functions proceeding in its activity and to define costs of their execution, then it is possible to speak about optimization of activity in the field of transport logistics.

Application of process approach in the field of optimization of business processes is one of modern tools. Today a large number of the enterprises use this method in analytical activity. Implementation of this method in practice consists of the following stages: search and the description of the main business processes at the enterprise; representation of interaction between these business processes in a system and with the external environment, definition of factors of assessment of results of these business processes; creation of business process models in the form of charts by means of the special software; analysis of models; formulation of outputs.

If the manual wants to achieve significant changes in work, then it is possible to consider business process reengineering. It means creation of advanced new model of work of the organization; at the same time the method of process approach is used.



[3, .7–9].

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1,  
[2, .13].



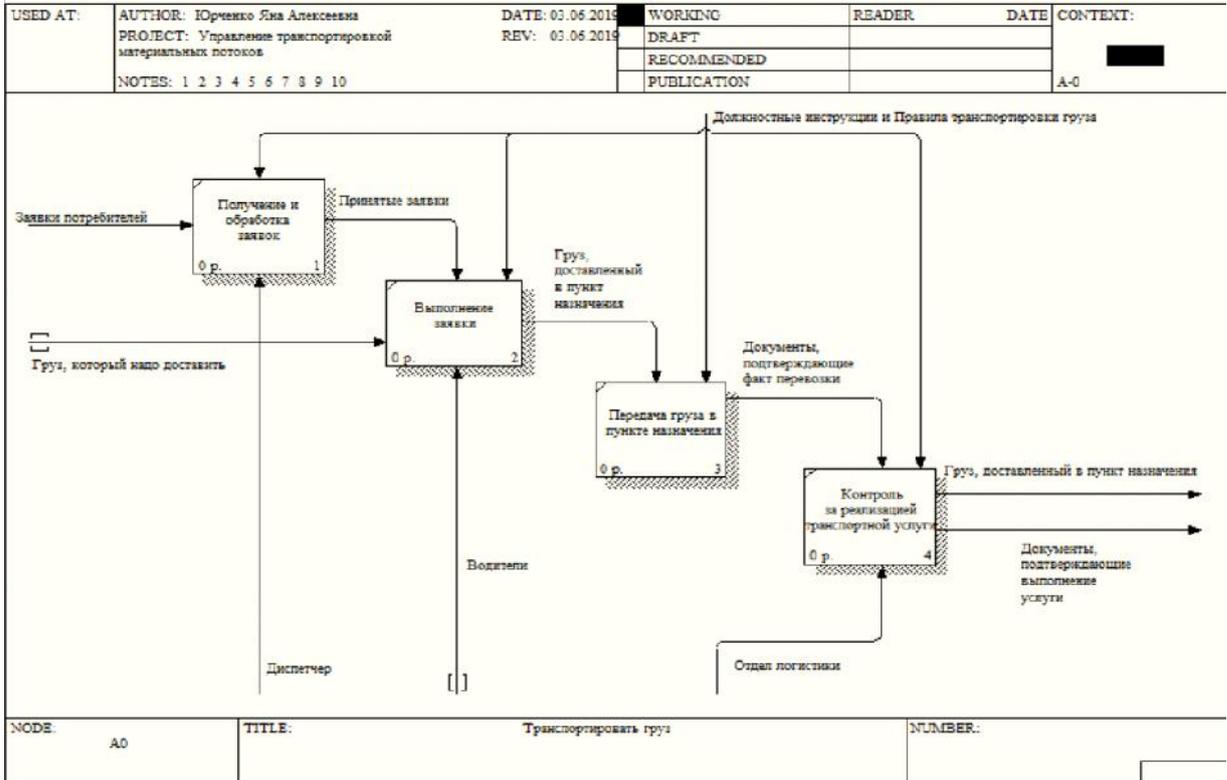
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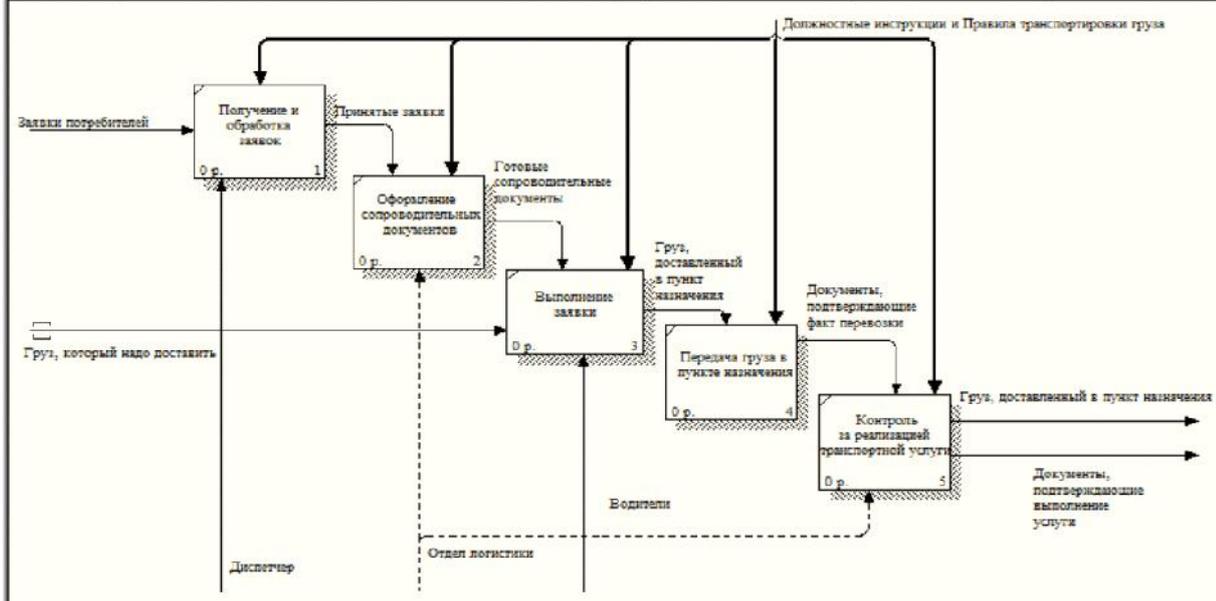


. 2.

4

3.

USED AT:	AUTHOR: Юрченко Яна Алексеевна	DATE: 03.06.2019	WORKING	READER:	DATE:	CONTENT:
	PROJECT: Управление транспортной материальной потоков	REV: 03.06.2019	DRAFT			
	NOTES: 1 2 3 4 5 6 7 8 9 10		RECOMMENDED			
			PUBLICATION			A-0



NODE:	AD	TITLE:	Транспортировка груза	NUMBER:	
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				1		
	-	-	100	-	1	1
2	122000	2063,5	42	20	500	37

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				1	
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	866,67	1000		32066,79	33066,79

\*

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		1			
	29280	2000		32066,79	63346,79

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122000  
58653,21  
= 63346,79  
280 — 30

08.11.2007 N 259- ( 30.10.2018) «  
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- 5%, 15 000  
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4. 1 \*

				1	
		1			
	15000	1000		32066,79	48066,79

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7 2019

23 2020

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## ACCOUNTING REPORTING OF ENTREPRENEURIAL STRUCTURES AND ITS ROLE IN THE MARKET ECONOMY

Accounting statements of business structures are a kind of information segment that allows you to associate an enterprise with the company as a whole, as well as with business participants and competitors. Business participants analyzing financial statements have different goals, because financial statements reflect various aspects and allow us to draw conclusions and make plans for the future.

Owners analyze statements to increase capital income and stabilize the position of business structures in the market and understand their development horizon in the future. But investors or lenders, in turn, analyze the accounting reports in order to reduce their own risks on a loan or deposit.

Based on financial statements, they can determine: whether to cooperate with the company, whether it can make a profit or return loans. Without certain knowledge in the field of accounting, all the above tasks cannot be performed, or they will be performed incorrectly. In general, it can be argued that without information on the financial statements, such an analytical work would not have been possible at all.

Within this article, answers are given to questions about different reporting classifications, such as annual or quarterly (they are used most often in many organizations), as well as about a certain information segment that allows you to link the company with the society as a whole with business partners, and sometimes competitors.

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*Keywords:* financial statements, classification by purpose, source of information, responsibility, financial reporting, analytical work, reporting analysis, information base, market economy, business structures.

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

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