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ROLE OF MONETARY POLICY IN FINANCIAL SUPPORT OF ECONOMIC GROWTH OF THE RUSSIAN FEDERATION

The monetary policy of the Central Bank of Russia is an integral part of the economic policy of the state, that is, the Bank of Russia, together with the government, determines the main parameters of the monetary system. However, the role of monetary policy in the socio-economic development of the state has not been sufficiently disclosed. The use of methods of monetary regulation can be effective only in combination with sound economic measures implemented by the government. The relevance of this topic lies in the fact that it is necessary to determine what methods of monetary regulation can ensure sustainable economic growth, as well as how monetary policy should be combined with national economic policy. For the purpose of research, various scientific methods and approaches were used, in particular, methods of theoretical analysis, economic and statistical methods, methods of comparison, analogy, historical analysis. As a result of the research, it was found that monetary policy is not consistent with the economic policy of the state. The use of the formed budget funds is not always expedient, which leads to such negative consequences as inflation, excessive polarization of the population's income, and low rates of GDP development. The studies carried out made it possible to determine the main directions of monetary policy and a set of economic measures that can stop the fall of the national currency (devaluation), ensure financial stability and a gradual growth of GDP.

Keywords: monetary policy, interest rate, tax instruments, financial policy, devaluation, inflation targeting.

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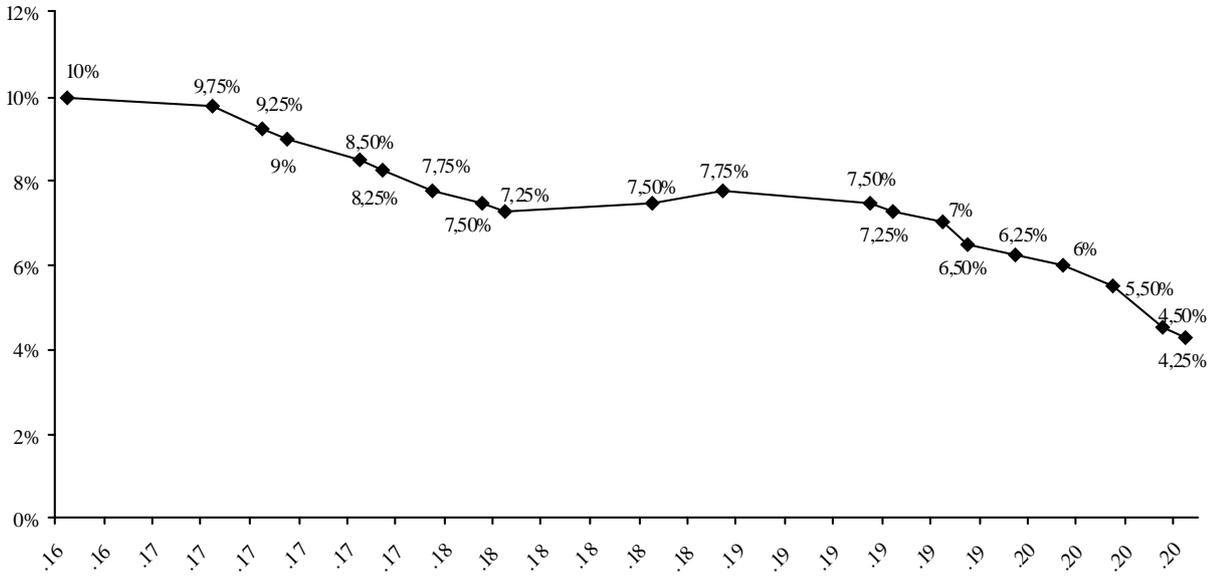
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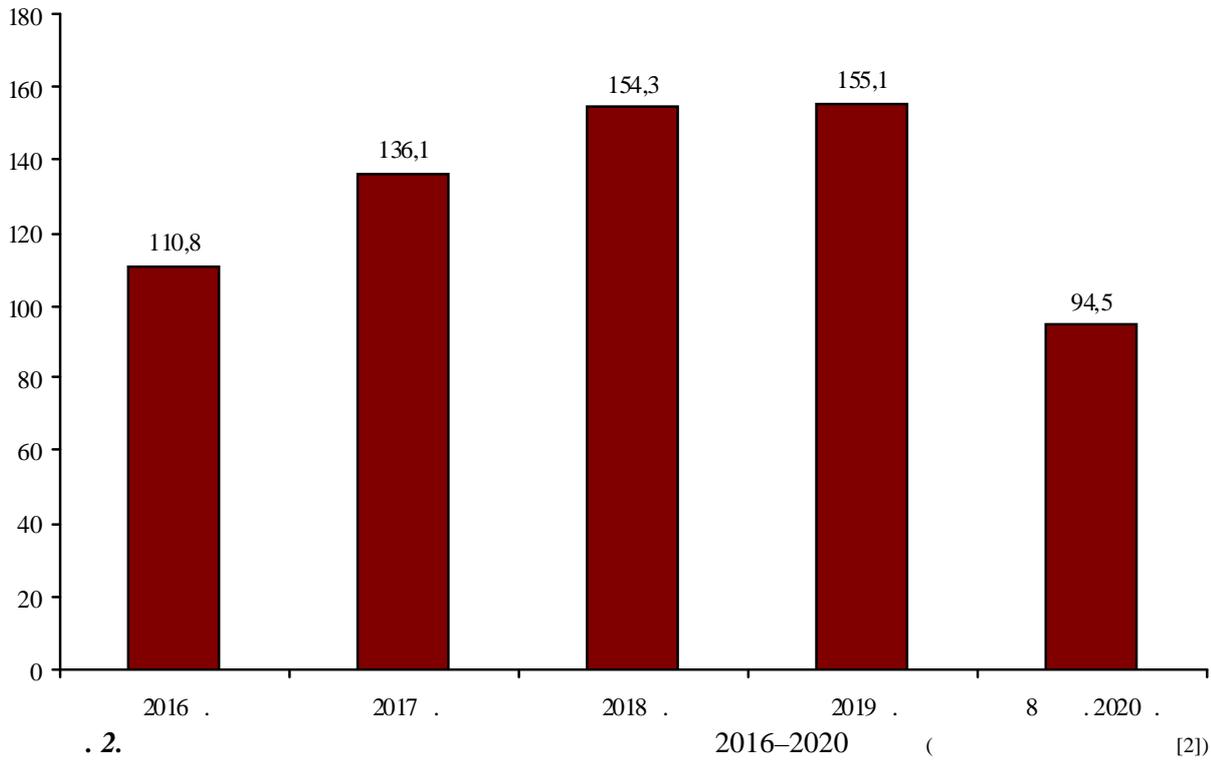
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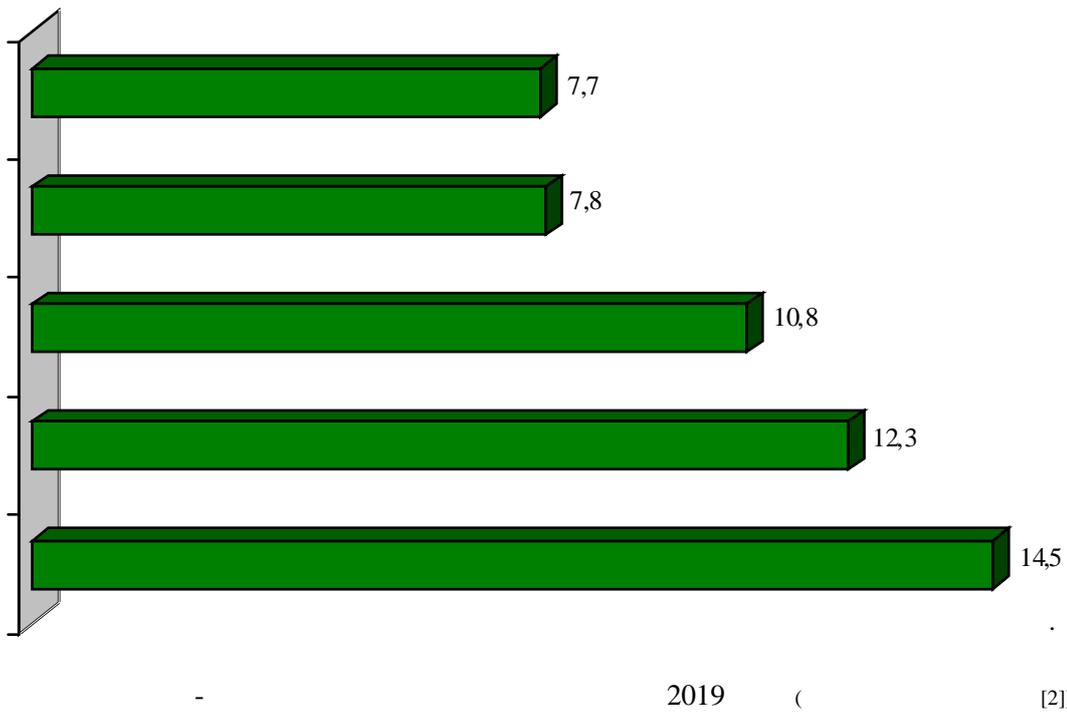
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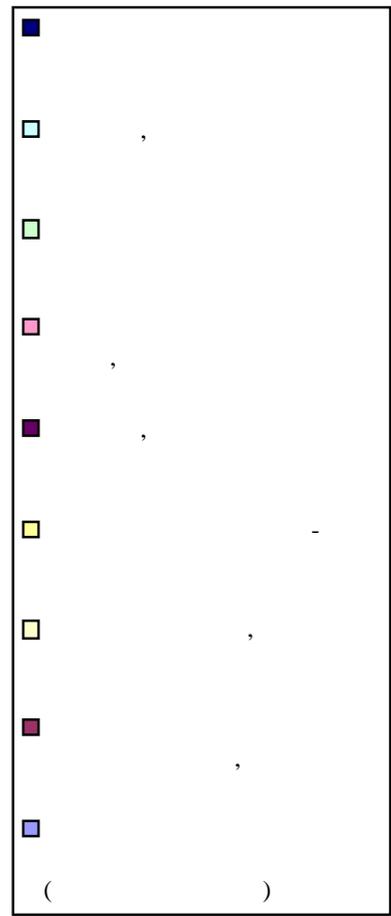
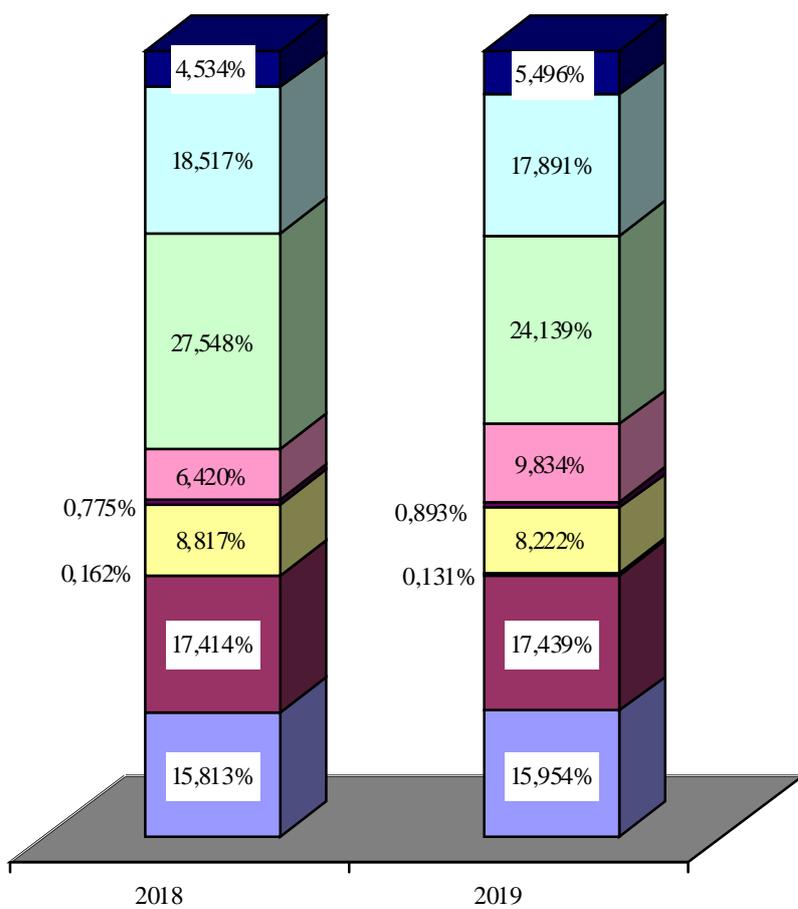
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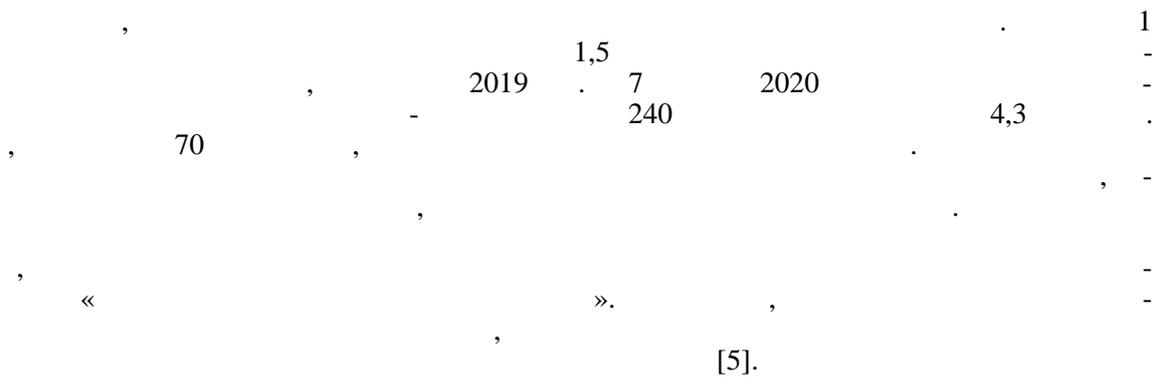
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FINANCIAL BASIS ENSURING FOR THE LOCAL SELF-GOVERNMENT IN THE RUSSIAN FEDERATION

Local budgets are an integral part of the budget system and occupy one of the main places in the economic system of any country. In the context of the economic and social development, the questions related with local budgets formation and the financial basis ensuring of local self-government acquire special relevance. The providing of local governments with stable and sufficient financial resources is a determining factor in the country's development.

The article clarifies the concept of «financial independence of local self-government». The main sources of financial resources formation of local self-government are considered. In order to assess the degree of financial independence and identify key problems in the formation of the financial basis of local self-government, an analysis of the main indicators of local budgets is carried out. It is concluded that there is a failure to comply with the principle of financial independence of local self-government institutions provided for by the Charter of Local Self-Government. Furthermore there are insufficient own revenues of local budgets, high dependence of local budgets from the inter-budgetary transfers. The outlined drawbacks of inter-budgetary relations increase the dependence of local self-government institutions and reduces it financial independence degree. It is established that in practice there are other problems that are not always subject to regulation by the rule of law. The types of risks connected with participatory budgeting are considered. In conclusion, it is noted that the system of inter-budgetary relations is being transformed, modern budgetary mechanisms are being introduced into practice.

Keywords: self-government, inter-budgetary transfers, own revenues, participatory budgeting, financial independence.

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	279,1	277,5	269,9	268,7	267,0
, %	56,6	56,6	55,6	53,7	50,6
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, %	43,4	43,4	44,4	46,3	49,4
()	2 216,2	2 309,3	2 451,5	2 737,2	3 114,7
, %	63,4	63,4	63,7	64,5	66
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FACTORS OF THE EFFICIENCY OF MANAGING PORTFOLIO PENSION RESERVES OF NON-STATE PENSION FUNDS

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28 2013–2018 .

(,) ,

The article is devoted to the consideration of approaches and assessment of the efficiency of management of investment portfolios of non-state pension funds. This article is a logical continuation of the previously conducted research on assessing the effectiveness of pension savings management and contains an analysis of the effectiveness of the second component of investment portfolios of non-state pension funds (NPF) — pension reserves. The article examines the factors influencing the efficiency of managing the portfolios of pension reserves of non-state pension funds on the basis of statistical data on 28 NPFs for 2013–2018. The factors chosen were the volumes and growth rates of the funds attracted from pension reserves, the share of pension reserves in the economies of scale of non-state pension funds, the presence of risk strategies (the share of shares and investment units), and the amount of remuneration of management companies.

The aim of the study is to assess the influence of the selected factors on the efficiency of managing the portfolio of pension reserves of NPFs based on the construction of econometric models.

The construction of one-factor and multi-factor econometric models confirms the absence of dependence of the effectiveness of portfolios of pension reserves of APFs, determined by the Sharpe ratio, on the size of attracted pension reserves per one insured person; from the share occupied by NPFs in the non-state pension market, as well as from remuneration to management companies paid by non-state pension funds. The influence of the chosen investment strategy and the growth rate of pension reserves on the efficiency of managing pension reserves of NPFs is revealed.

Keywords: non-state pension funds, pension reserves, portfolio management of pension reserves, efficiency of investment portfolio management.

2018

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2013 2019

2,6 1088 22,2 37,4

1,5 832 2788 1363

8,7 % 6,18

[2], [3], [4]

[5], [6], [7], [8].

[9], [10], [11], [12–13], [14].

Dirk W.G.A. Broeders, Arco van Oord, David R. Rijsbergen

[15].

218

[16].

Alserda, Gosse and Bikker, Jacob Antoon and van der Lecq, Fieke,

[17].

Maria T.M. Garcia

envelopment analysis (DEA-Malmquist index)

1994-2007

data [18].

28

2018

68,5 %

2013 2018

2013-2018

[19]

$$S_i = (R_i - R_m) / \Xi_i$$

(1),

[5, . 103]
(R_m)

I.

(Rm) 2013–2018 .*

	2013	2014	2015	2016	2017	2018
-	774 572	865 868	945 851	1 044 183	1 140 409	1 226 009
,	32 196,8	43 555,6	98 309,2	131 937,6	61 235,1	57 237,4
, %	4,16	5,03	10,39	12,64	5,37	4,67
	6 — 50,03 %					

*

[19]

- 1) « » 1 961,5 . . 6 « » 12,6 « ».
- 2) (). i-
- 3) [15–18]. 1 , % () — 1 /
- 4) , % () — ,
- 5) ().
- 6) (). , 2018 . 10%, 5 6 /
- 7) , % (). /
- 6 2013 2018 . 28 2,
- : (,) () ().

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	1	—	—	—	—	—	—	—
	0,044732	1	—	—	—	—	—	—
	-0,22285	0,052501	1	—	—	—	—	—
	0,051004	0,430428	0,001762	1	—	—	—	—
	-0,10046	0,263911	-0,01942	-0,07143	1	—	—	—
	-0,01772	0,226198	-0,03417	0,059273	0,545974	1	—	—
	0,09141	-0,07555	-0,04123	-0,0512	-0,03567	0,054271	1	—
	-0,31438	0,193448	-0,02467	0,105103	0,659536	0,412605	-0,08283	1

*

(0,5)

07.03.2018 49-) (0,75%

(15%)

2

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() (-0,10),

3.

() 2013–2018 .*

			t-	P-
	0,012498	0,367566	0,034003	0,972916
	0,003105	0,00449	0,691486	0,490238
	-0,011	0,003365	-3,26917	0,001314
	1,671625	1,560862	1,070963	0,28576
	0,036114	0,023274	1,551707	0,12266
	0,000269	0,000412	0,652481	0,515004
	0,150425	0,194761	0,772358	0,441014
	-0,04509	0,009244	-4,87784	2,52E-06
R ² = 0,19298 ; Adjusted R ² =0,158537; Std.Error of estimate: 1,364587				
F=5,602489 p=8,3E-06				
— 172				

*

(R² = 0.193)

(—) (. 4).

R² 0,193, . . . 19,3,5 %

R²

F-

4.

() 2013–2018 .*

			t-	P-
	0,568569	0,126154	4,506949	1,22E-05
	-0,03078	0,006813	-4,51727	1,17E-05
	-0,01103	0,003387	-3,25651	0,001363
R ² =0,152046; Adjusted R ² =0,142011; Std.Error of estimate: 1,377922				
F=15,15158 p=8,86E-07				
— 172				

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	1	—	—	—	—	—	—	—
	0,011448	1	—	—	—	—	—	—
	-0,61104	0,05136	1	—	—	—	—	—
	0,045617	0,401176	0,148807	1	—	—	—	—
	-0,21779	0,298846	-0,06141	-0,14005	1	—	—	—
	-0,11585	0,260162	-0,05544	-0,10622	0,547464	1	—	—
	0,336042	-0,32752	-0,07343	-0,18311	-0,11824	-0,03851	1	—
	-0,57616	0,187956	0,227149	-0,02509	0,733853	0,53092	-0,24632	1

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5 : (

() (-0,611 -0,576)

() 0,218, (

1) 0,336%.

6

R²=0,0668

F-

6.

()*

			t-	P-
	0,40398	3,602036	0,112153	0,91182
	0,029912	0,047695	0,627161	0,537649
	-0,21813	0,066194	-3,29533	0,003615
	9,945385	11,29413	0,88058	0,389005
	0,160649	0,238578	0,673358	0,508427
	0,002039	0,004252	0,479592	0,63672
	1,098892	0,662004	1,659948	0,112524
	-0,27573	0,108966	-2,5304	0,019896
R ² =0,667949; Adjusted R ² =0,551731; Std.Error of estimate: 4,791402				
F=5,747394 p=0,000944				
— 28				

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7.

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2013-

2018 .*

			t-	P-
	4,213708	1,778795	2,368855	0,026621
	0,855646	0,609839	1,403069	0,173952
	-0,21006	0,064162	-3,27387	0,003333
	-0,27148	0,100227	-2,70862	0,012531
	0,207825	0,215375	0,964944	0,34461
R ² =0,626733; Adjusted R ² =0,561817; Std.Error of estimate: 4,737197				
F=9,654506 p=9,82738E-05				
— 28				

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8

0,627

F-

0,575

8.

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2013–2018 .*

			t-	P-
	6,159414	1,188715	5,181575	2,33E-05
	-0,23307	0,061629	-3,78183	0,000866
	-0,22003	0,063874	-3,44476	0,002027
R ² =0,575065; Adjusted R ² =0,541071; Std.Error of estimate: 4,848042				
F=16,9163 p=2,26E-05				
— 28				

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MODERN ASPECT OF INTERNAL CONTROL AND AUDIT IN RUSSIAN FEDERATION

The conduct of financial and economic activities of organizations, both budgetary and commercial, is associated with possible risks of non-compliance with the current legislation, making unreasonable management decisions by the top and middle management, which leads to reputational and financial losses. In order to forestall financial and reputational losses, organizations form an internal control system. In the Russian Federation, the formation of normative and legislative regulation of the organization and conduct of internal financial control and audit is taking place, both in relation to commercial organizations and organizations of the budgetary sphere. The article examines the order of organization, types, tasks of internal control and audit in various organizations.

The organization of internal control and audit is considered in the article through the prism of legal regulation of this area in the Russian Federation and international regulations. The internal audit system, as an obligatory element of the management system, has been introduced in the banking sector and for public sector organizations. For commercial organizations, this issue is left to the management of the organization and the creation of an internal audit service is optional.

The regulatory and legislative framework of the organization and methods of conducting internal control for organizations have been studied. The approaches to the organization and conduct of internal control have been investigated from the point of view of orientation towards possible risks. Based on the results of the study, the article concludes that the presence of an effectively functioning internal control system, which is based on an assessment of possible risks, contributes to an increase in the efficiency of the organization, the prevention of cases of fraud by the organization's personnel, and an increase in the reliability of accounting, tax and other types of reporting.

Keywords: internal control, internal audit, non-compliance risk, control environment, violations, control procedures, control environment, monitoring, organization's risk management system.

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[24, 25, 27, 28, 29, 30, 31, 32, 33].

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20 2020

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PERSONALIZED AND PROACTIVE ONLINE SERVICES AS A PLATFORM FOR CREATING A SYSTEM OF VOLUNTARY TAX COMPLIANCE

SWOT-

Relevance. The article reveals the actual possibilities of introducing digital technologies in the field of tax regulation, the provision of administrative services to taxpayers. The author has carried out a SWOT analysis of electronic services of the tax service in the context of digital transformation, identified the opportunities and threats to the development of digital tax administration. In the context of universal digitalization, the study of the above issues is an urgent topic.

Results. It has been established that digital transformation of taxation and tax procedures is a difficult and costly task for personalized online services, therefore it has the same advantages and disadvantages. Weaknesses in the implementation of online services in the field of taxation are identified: data security problems; lack of public presentation and ignorance of taxpayers; a certain part of the population lacks access to the global network, IT infrastructure and electronic services; too slow development of e-business and government; an acute shortage of regulatory framework and information in the IT sector.

Conclusions. The FTS as a service department should provide inexpensive and high-quality services. In this regard, FTS specialists must quickly respond to any facts of improper provision of services, since the high quality of tax services and the maximum number of electronic services is an indicator of effective work with taxpayers.

Keywords: tax policy, tax instruments, digitalization, tax online services, compliance with tax laws, tax administration.

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IMPACT OF THE CORONAVIRUS PANDEMIC ON THE RUSSIAN BANKING SYSTEM

The article deals with the current topic of the development of the Russian banking system in the context of the coronavirus pandemic. The current state of the banking sector and the activities of individual credit institutions are analyzed. The threat of a pandemic impact on the state's banking sector is being studied. Taking into account the current situation, problems arise in the activity of banks, including the lack of full communication between credit institutions and customers— one of the most important factors in the development of banking business. It is quite difficult to operate remotely — most businesses are based on personal communication between employees and customers. The main problem and difference between the current situation and past crises is not the economic nature of the current crisis. Therefore, it is quite difficult to assess its progress and the consequences of the pandemic. The situation will depend on how widespread the COVID-19 pandemic is and how the authorities will respond to it. The consequences of a pandemic are unpredictable in their duration and impact. It is obvious that the country is waiting for

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APPLICATION OF THE INTEGRAL METHOD IN THE BANK'S FINANCIAL SECURITY SYSTEM

The essential approaches to the content of the financial security of the bank are considered and it was noted that the determination of the essence of the financial security of the bank can be carried out in the following logical sequence: bank security; economic security of the bank; financial security of the bank.

Important attention is focused on the elements of the bank's financial security system. It was noted that the system for ensuring the financial security of a credit institution is a combination of elements that allow a bank to be a reliable, competitive participant in the banking services market.

The methodological aspects of using the integral method in the system of ensuring the financial security of a bank are presented. The assessment of the financial security of JSC «JSB» RUSSIA» was carried out on the basis of the integral method.

As a result, it was revealed that the financial security of JSC «JSB» RUSSIA» is at a satisfactory level, which allows the bank and its clients to look confidently into the future, but the management of the credit institution must constantly pay attention to controlling emerging risks and conduct more efficient work in the competitive struggle in the market banking services in the Russian Federation.

The problematic aspects of ensuring the financial security of the bank were identified. The proposed integral indicator makes it possible to obtain a comprehensive assessment of the financial security of a bank, which will increase the efficiency of financial security management of banking institutions.

Keywords: banking security, economic security of the bank, financial security of the bank, system of ensuring the financial security of the bank, integral method.

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	2017	2018	2019
« « »	8,0	-1,7	-14,6
	0,1	9,3	6,9
« « »	21,6	20,5	-12,0
	6,4	10,4	2,7
« « »	0,4	0,3	0,7
	1,9	2,1	2,2
« « »	7,2	6,8	15
	17,4	18,8	19,7

* [12-13]

2017-2019 , « « » (-1,7 % -14,6 %), « « », 2017-2019 (6,4 %, 10,4 % 2,7 %) « « » 2017-2018 (21,6 % 20,5 %), 2019 — (-12,0 %) « « ». , 2019 « « » 2019 , « « » 2017-2019 , « « » , (. 2). , « « » 2017

2. « » *

	2017	2018	2019
	80	-0,1828	-2,1159
	3,3750	1,9712	-4,4444
	0,2105	0,1429	0,3182
	0,4138	0,3617	0,7614
	20,9998	0,5732	-1,3702

*

« » 8,0 % 0,1 % -

3.

3. « » , % *

	2017	2018	2019	
(.1)	12,02	12,14	12,76	8
(.1.1)	7,73	7,8	7,84	4
(.1.1)	8,42	8,57	9,64	6
(2)	55,1	68,2	33,9	15
(3)	117,4	75	55,9	50
	40,4	36,3	41,4	120
(6)	22,1	23,7	23,9	25

*

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(.1)	1,5025	1,5175	1,5950
(.1.1)	1,9325	1,9500	1,9600
(.1.1)	1,4033	1,4283	1,6067
(2)	3,6733	4,5467	2,2600
(3)	2,3480	1,5000	1,1180
	2,9703	3,3058	2,8986
(6)	1,1312	1,0549	1,0460
	2,1373	2,1862	1,7835

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0,25.

$$2017 = 20,9998 \mid 0,75 + 2,1373 \mid 0,25 = 16,2842.$$

$$2018 = 0,5732 \mid 0,75 + 2,1862 \mid 0,25 = 0,9765.$$

$$2019 = -1,3702 \mid 0,75 + 1,7835 \mid 0,25 = -0,5818.$$

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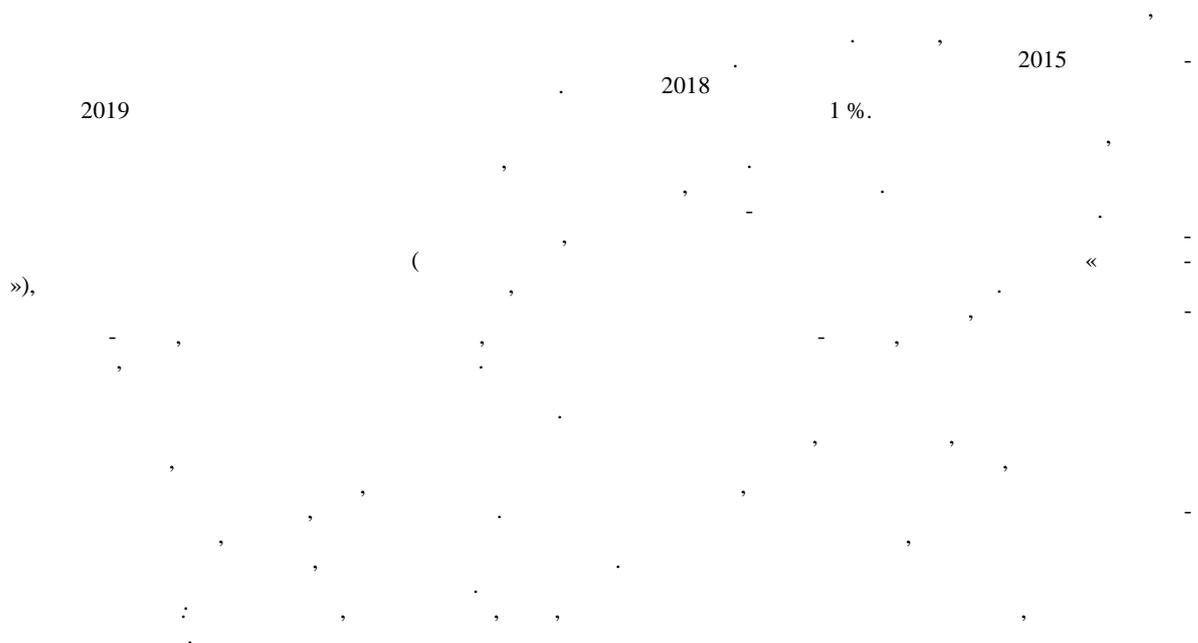
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PROBLEMS OF DEVELOPMENT OF SMALL BUSINESSES LENDING IN RUSSIAN FEDERATION



The development of small business in the Russian Federation is a very important urgent problem, as it will make it possible to solve many important social programs in the country. However, in terms of the scale of development of this sector, Russia lags far behind the leading foreign countries. In the Russian Federation, since 2015, there has been a negative trend in the volume of lending to SMEs. Only in 2018, the volume of loans to SMEs stabilized, and at the beginning of 2019, an increase in the volume of the loan portfolio of SMEs by 1 % is already noted.

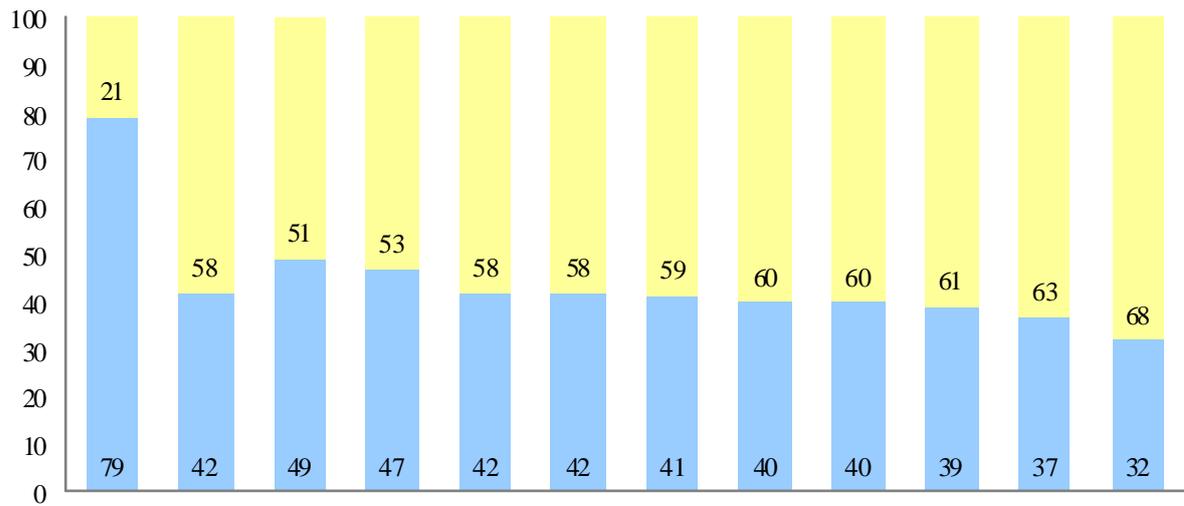
In modern economic conditions, the main source of financial resources for small businesses, from the point of view of their availability and opportunities for obtaining, is lending. The article examines the development trends of lending to such an important segment of economic activity as small business. Supporting small businesses in the Russian Federation is one of the priority tasks of the country's socio-economic development. In all regions of the country, a network of government agencies has been created that provide information support to existing and emerging entrepreneurs (Entrepreneurship Support Centers based on the My Business platform), many seminars and forums dedicated to the development of entrepreneurship are held. Within the framework of this interaction, entrepreneurs can receive free of charge not only consulting services, but also assistance in developing a business plan, creating a corporate identity, developing and modernizing websites, conducting marketing research, and drawing up statutory documents. The activities within the framework of state support for small businesses in accordance

with the State Program are highlighted and the importance of effective implementation of these activities for the development of small business lending is analyzed.

The problems of lending to small businesses in the Russian Federation, obstacles that arise both from banks when they either cannot offer attractive lending programs, or refuse borrowers to provide a loan, and from entrepreneurs who refuse such a source of financing for small businesses, are considered. like lending. Measures are proposed to create favorable conditions for lending to small businesses, which are focused on supporting specific borrowers and those that are focused on supporting commercial banks and the banking system as a whole. The strategic guidelines of a commercial bank for the development of small business lending have been determined.

: small business, lending, bank, state support for small business, strategic development guidelines.

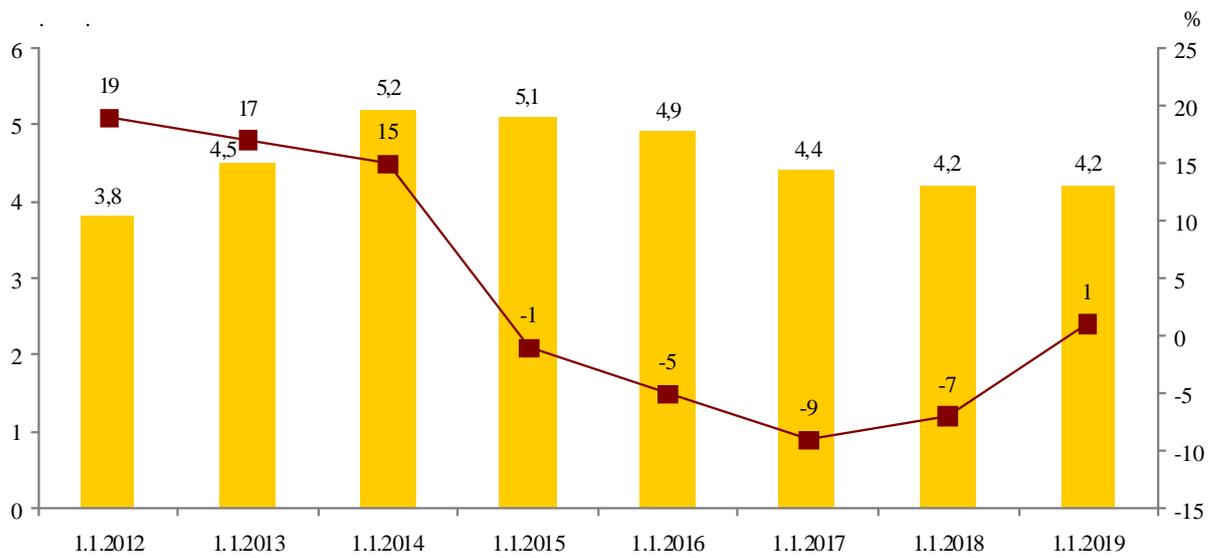
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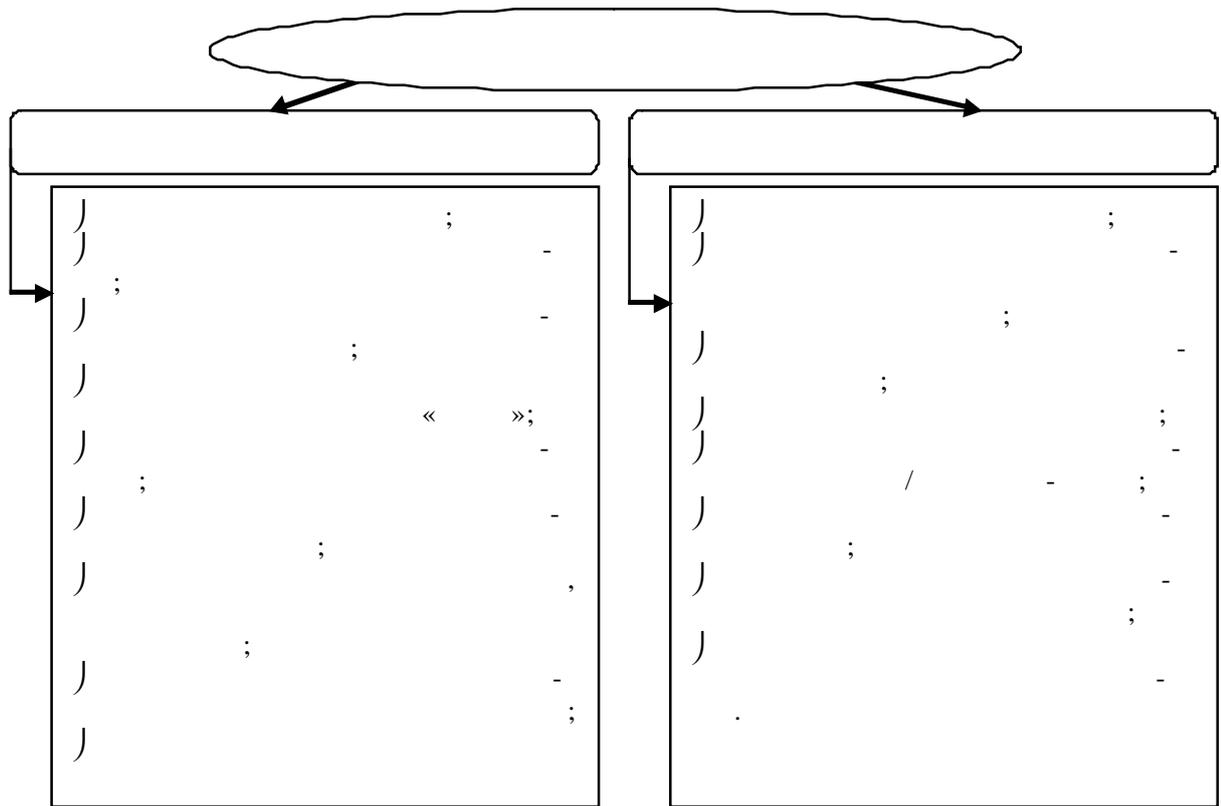
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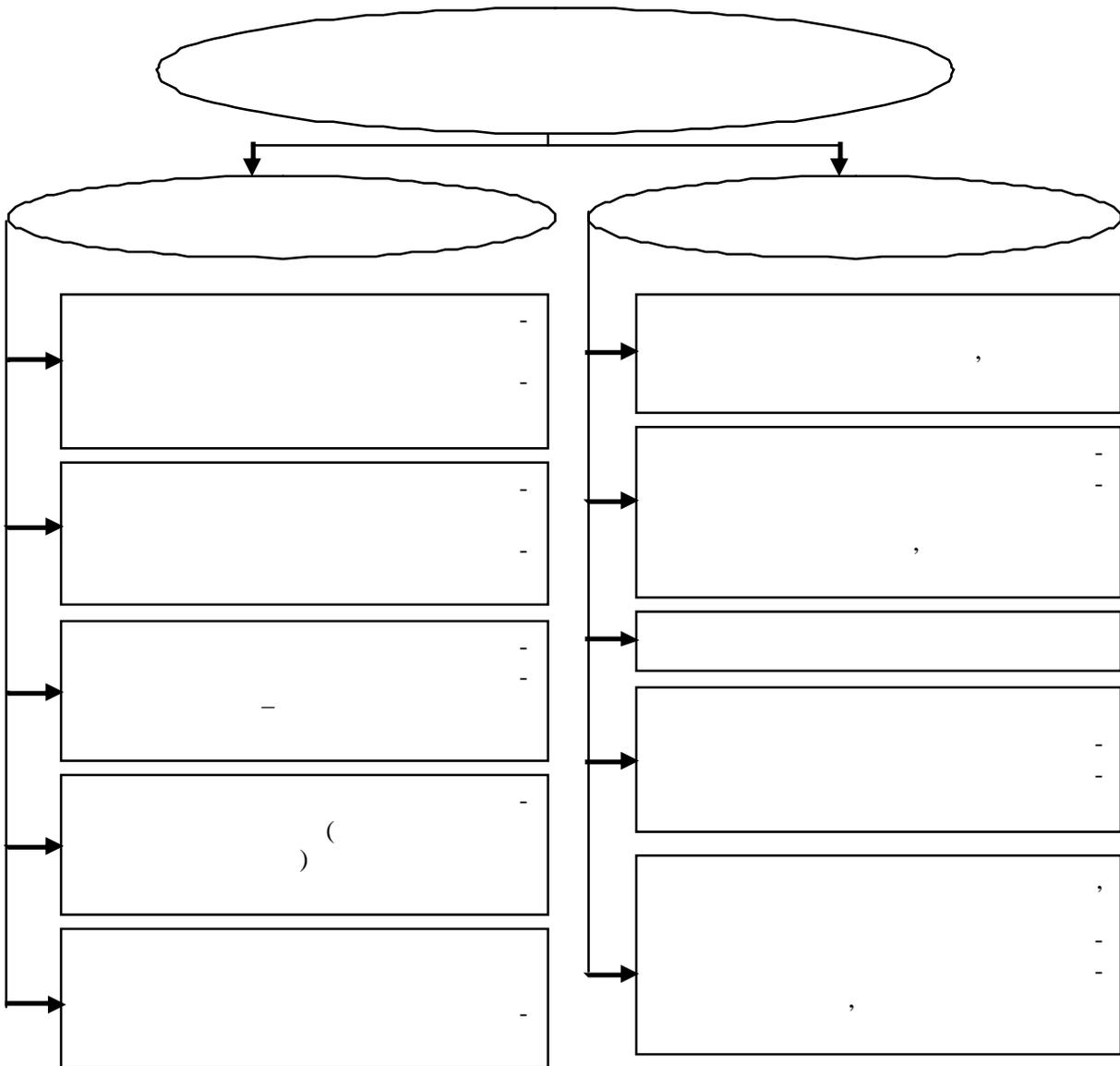
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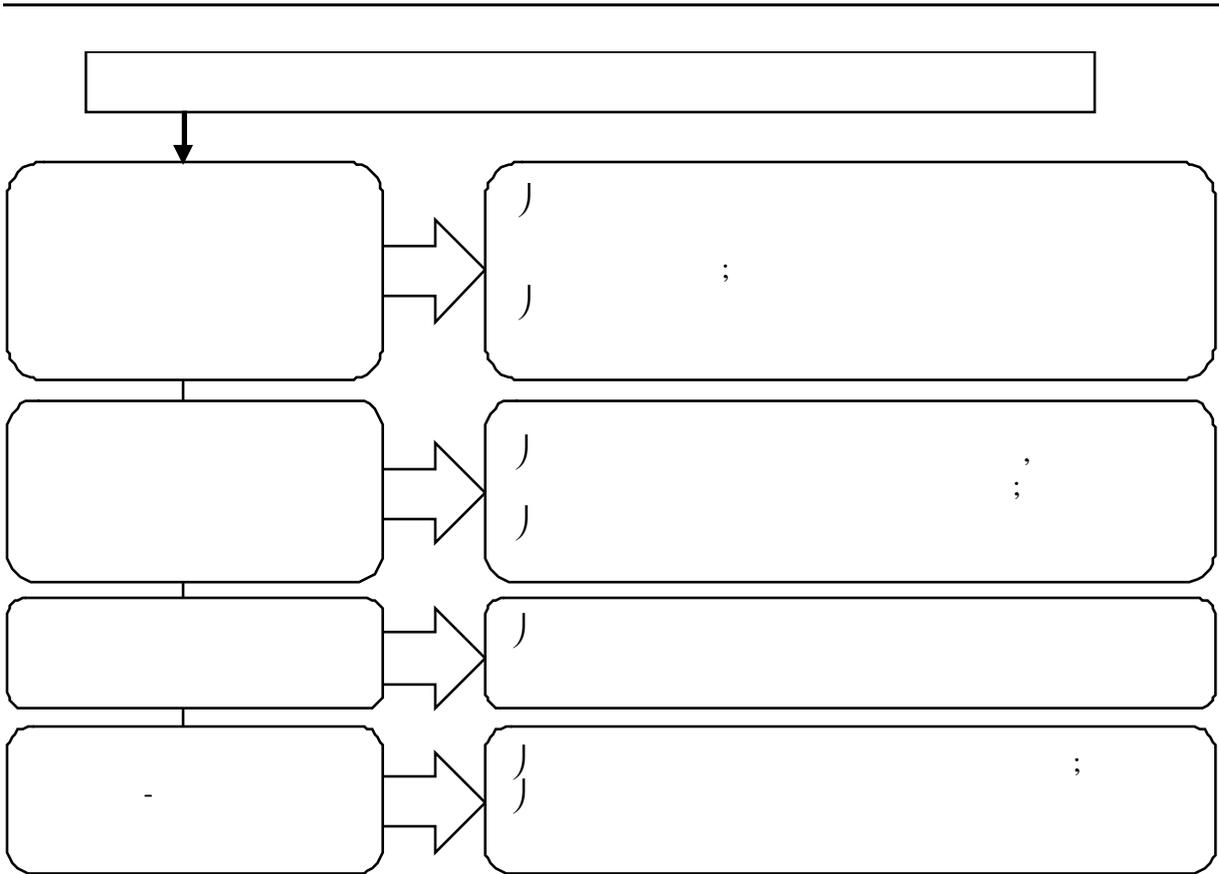
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TECHNOLOGY OF INNOVATIVE ACTIVITIES: FORMATION OF A NEW PARADIGM

The article is devoted to the study of the topical scientific and practical problem of the macroeconomic theory of innovation, which has a significant impact on technological development and the formation of a new paradigm, ensuring the stability of the development of high-tech industries. The purpose of this article is to determine the technology of innovation and the formation of a new technological paradigm.

To achieve this goal, the following tasks were completed: scientific approaches to the development of innovation technologies and the formation of a new technological paradigm were analyzed, the role of investments in innovative activities was determined. The scientific discussion is assessed in accordance with the state policy of innovative development, the fundamental differences in the theoretical argumentation of the supporters of neoliberalism, liberalism and classicism are revealed. The position of economists who support the monetarist theory and evaluate it from the point of view of an effective regulator is analyzed. Innovative technological development is determined by qualitative changes in the institutional framework and timely, high-quality transformation processes in the public administration system; depends on the chosen vector of economic theory based on knowledge and practical experience. The definition of the technological paradigm as the foundation of evolutionary transformations based on methodology, methodology, technologies, general strategy of socio-economic development and formed approaches is given. The state policy of innovative and technological development is a methodological basis for economic development using various theories of attracting investment in innovation. The effectiveness of innovation in technological development has been proven throughout the entire historical development of the Russian economy and directly depends on the fundamental prerequisites for the effective use of new knowledge.

Keywords: technological innovation, technological paradigm, resource potential mobilization, approaches, knowledge economy.

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2015	359	323	36	145	—
2016	402	352	50	149	+11,96
2017	417	358	59	163	+3,7
2015	548	471	77	247	—
2016	509	449	60	171	-7,1
2017	485	417	68	185	-4,7
2015	12	10	2	6	—
2016	34	29	5	9	+1,83
2017	34	27	7	14	—
2015	117	82	35	53	—
2016	160	111	49	76	+36,7
2017	134	107	27	44	-12,25
2015	232	218	14	92	—
2016	285	264	21	81	+22,8
2017	218	194	24	45	-33,5
2015	84	78	6	33	—
2016	83	80	3	29	-1,2
2017	44	44	-	11	-47
2015	46	41	5	13	—
2016	61	57	4	12	+32,6
2017	70	65	5	23	+14,8
2015	1398	1223	175	589	—
2016	1534	1342	192	527	+10,2
2017	1402	1212	190	485	-34,6

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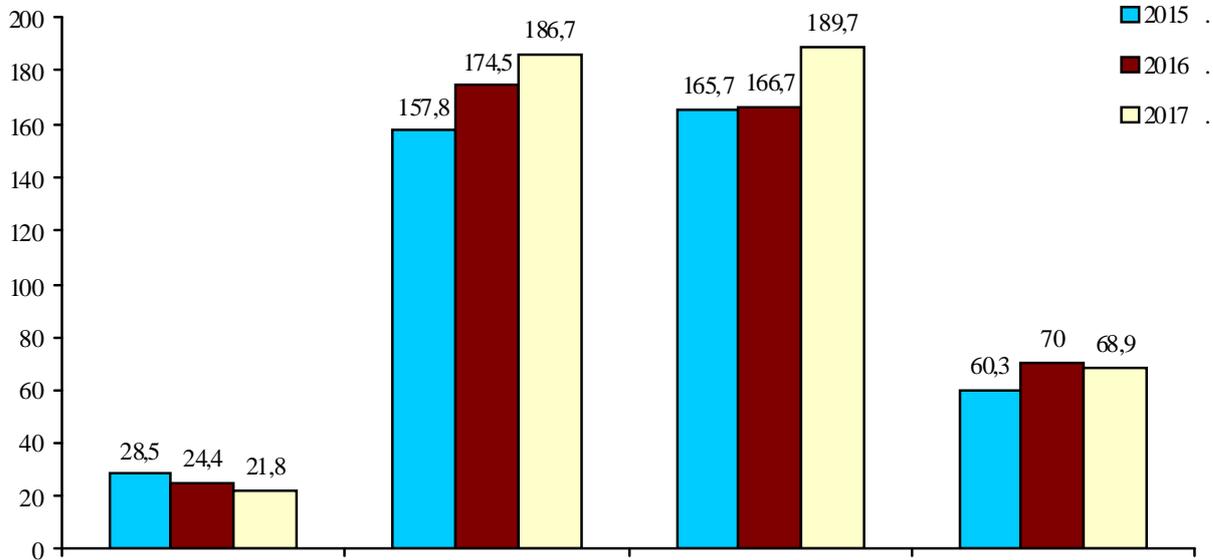
2015 12,3 %, 2016 36,7 %, 2017 2016 22,3 %, 2017 33,5 %.

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	2010	2015	2016	2017
	523,4	914,7	943,8	1019,2 (+1,1 %)
	183,1	335,5	356,7	406,0 (+14 %)
J	12,1	20,5	19,8	22,2 (+12,1 %)
J	19,2	28,2	28,0	29,8 (+6,4 %)
J	126,1	247,2	267,2	310,8 (+16,4 %)
J	5,5	4,1	4,5	4,5
J	12,7	28,9	28,9	29,0 (+0,1 %)
J	6,7	5,1	6,8	8,3 (+18,5 %)
J	0,4	0,7	0,8	0,6 (-24 %)
J	0,6	0,7	0,7	0,7
	25,0	47,5	53,1	51,1 (-3,8 %)
J	6,0	7,7	7,0	6,2 (-1,4 %)
J	144	27,8	33,6	30,5 (-8,2 %)
J	4,6	12,0	12,6	14,3 (+13,5 %)
	104,3	145,2	139,6	140,0 (+0,3 %)
	19,8	43,2	35,3	41,0 (+16,1 %)
	27,5	57,4	46,4	41,3 (-10 %)
	163,7	285,8	312,8	339,9 (+8,7 %)

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2015	132,1	75,1	20,6	9,9	8,1	9,2	9,3
2016	132,6	75,6	20,0	10,0	8,1	9,5	9,4
2017	141,3	77,4	23,8	11,4	8,2	11,0	9,5
	406,0	228,1	64,4	31,3	24,4	29,7	28,2
2015	169,7	43,5	90,4	16,6	3,7	12,2	3,2
2016	181,2	42,2	99,0	20,8	4,0	12,6	2,5
2017	172,5	40,1	91,7	20,6	4,4	13,0	2,8
	530,1	125,8	281,1	58,0	12,1	37,8	8,5
2015	552,6	30,4	513,2	3,3	1,9	2,6	1,1
2016	560,1	32,2	520,4	3,2	1,8	1,7	0,7
2017	636,4	37,7	591,0	3,8	1,5	1,7	0,6
	1749,1	100,3	1724,9	10,3	5,2	6,0	2,4
-	2685,2	454,2	2070,4	99,6	41,7	73,5	39,1

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FORMATION OF THE ORGANIZATIONAL AND ECONOMIC MECHANISM OF INCREASING THE LABOR PRODUCTIVITY OF EMPLOYEES IN BUSINESS ORGANIZATIONS

Increasing labor productivity is one of the priority tasks of the modern economy. Its level is largely determined by the rate of economic growth, the welfare of society, the availability of goods and services.

The article discusses the organizational and economic mechanism for increasing the productivity of hired workers in entrepreneurial organizations and the algorithm for its development. The organizational mechanism is presented as a set of methods and institutional means aimed at eliminating restrictions on achieving target values of labor productivity. The necessity of developing a methodological basis for the formation of an organizational and economic mechanism for managing labor productivity of hired workers in entrepreneurial organizations has been substantiated. The analysis of scientific approaches to the definition of economic categories «management mechanism» and «labor productivity management mechanism». The main directions of development of the mechanism for managing labor productivity in modern production conditions are revealed. The author's definition of the concept of «organizational and economic mechanism of labor productivity management» as an economic category is given. A model of the organizational and economic mechanism for managing labor productivity as a system consisting of interconnected control elements has been developed.

Keywords: professional productivity, labor productivity, personnel management, a mechanism for increasing professional productivity.

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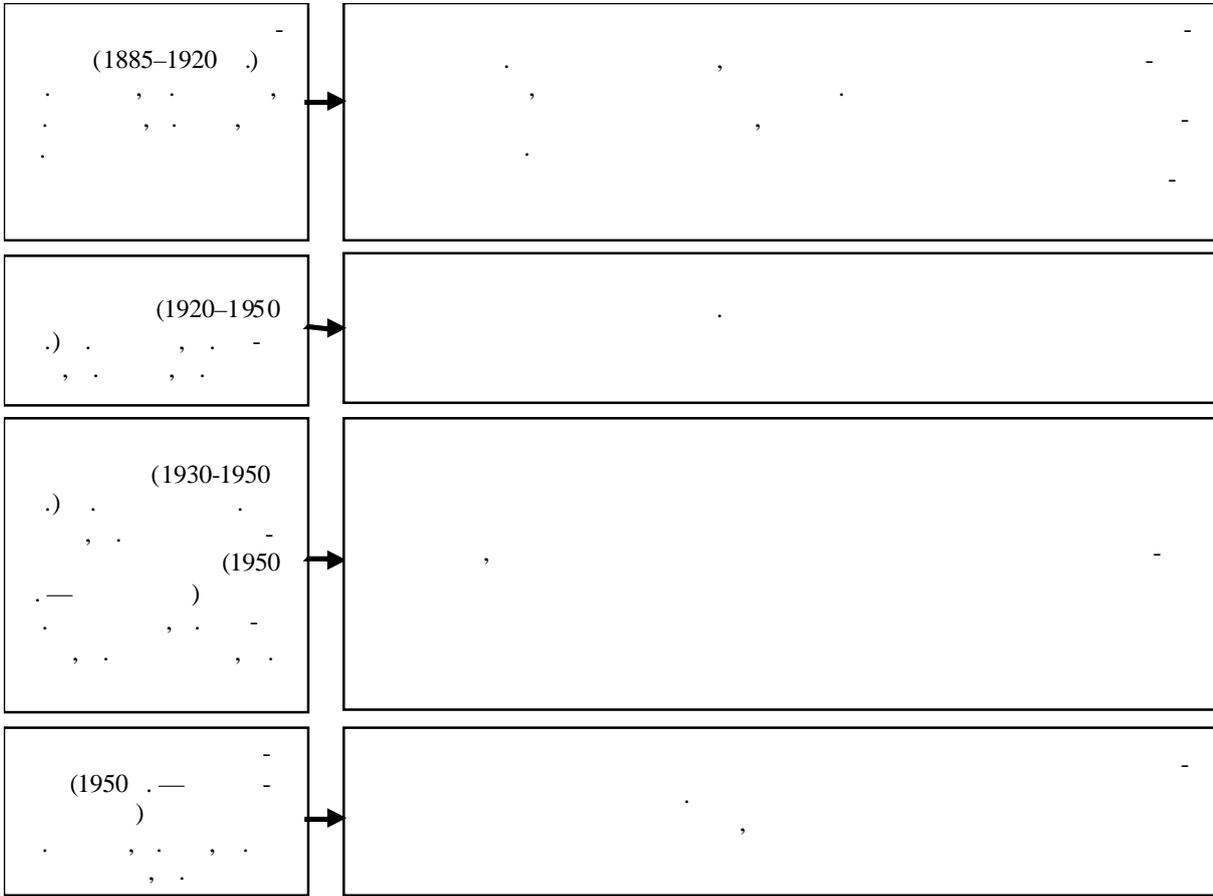
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CLASSIFICATION OF RISKS OF PERSONNEL SAFETY OF THE ENTERPRISE

Modern managers consider human resources as one of the main assets of the enterprise, the quality of which depends on the success of the enterprise. And it is the management of the organization that forms a set of conditions that allow employees to perform their professional duties efficiently, to maximize their innovative potential. The issues of maintaining a balance of interests (organization and personnel), in which the organization achieves its goals, and the employee fulfills his obligations to it as well as possible due to satisfaction with working conditions, are considered within the framework of ensuring personnel security. In turn, the central problem of personnel security is the identification and analysis of the personnel risks of the enterprise.

The paper analyzes approaches to defining the essence of the category «security», the concepts of «economic security of an enterprise» and «personnel security of an enterprise». Due to the revealed ambiguity of their interpretation, the author's definition of the term «personnel security of an enterprise» is presented. The most common classifications of personnel risks are analyzed. A classification of personnel risks is proposed, which is based on two classification features: by the source of occurrence and depending on the business process inherent in the personnel service. This classification can become the basis for the formation of a system of indicators for assessing the level of personnel security.

Keywords: economic security, personnel security, threats to personnel security, classification of personnel security risks.

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COVID-19

TRENDS IN THE DEVELOPMENT OF A HUMAN RESOURCE MANAGEMENT SYSTEM FOR A LARGE INDUSTRIAL COMPANY IN THE CONTEXT OF THE DIGITAL ECONOMY AND THE BIG CHALLENGES OF THE COVID-19 CORONAVIRUS PANDEMIC

COVID-19, HR- COVID-19 HR- COVID-19. HR- HR. , HR-digital, 4.0, COVID-19.

Relevance. The author in the article examines the current trends in the development of the human resource management system of a large industrial company in the digital economy and the big challenges of the COVID-19 coronavirus infection pandemic, and also examines aspects of HR management transformation in the system of urgent challenges and problems of the functioning of large industrial enterprises.

Results. The article reveals aspects of the impact of the COVID-19 pandemic on organizational and managerial relations in the use and development of human resources. The issues of transformation of HR-management at large industrial enterprises are considered. Digitization has been investigated as a source of adaptive development of human resource management systems for large industrial enterprises in the context of the COVID-19 pandemic.

Conclusions. It has been substantiated that despite numerous risks, digital technologies are able to solve the problem of adaptive human resource management in non-standard situations, including those of a long-term nature. To successfully implement adaptive transformations, it is necessary to formulate contingency plans and ensure continuous improvement of digital HR management technologies under normal conditions. The use of digital human resource management tools requires increased attention to the identification and prevention of risks, both technological and HR. In the context of the release of personnel due to the performance of functions by cyber-physical systems, it is recommended to expand the number of employees trained as operators and controllers of digital systems and platforms, including to ensure uninterrupted highly qualified management of digital equipment in such frequent crisis situations of an unforeseen nature.

Keywords: digital technologies, human resource management, HR-digital, digitalization, Industry 4.0, large companies, the COVID-19 coronavirus infection pandemic.

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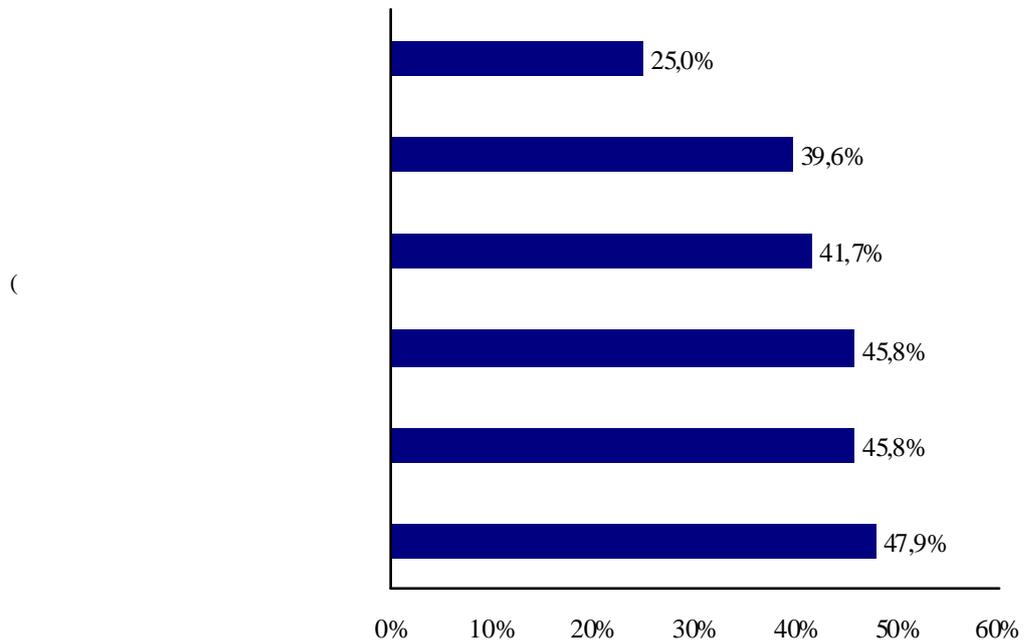
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ECONOMIC CRIME: SOCIO-ECONOMIC CONDITIONS

Of course, in any country, including Russia, the relevance of research to prevent an increase in the level of economic crime is important. Moreover, its level is an indicator of the country's economic security. Accordingly, in the conditions of restrictions, the consequences of the pandemic associated with an increase in unemployment, a decrease in the income of the population, the factors affecting an increase in this indicator — the level of crime in the economic sphere — are increasing.

The article provides a forecast of socio-economic indicators: the development of the social sphere, the level and quality of life. The decomposition of institutionalization of preventive measures aimed at counteracting the commission of economic crime is built. A portrait of a criminal in cybercrime conditions is highlighted and the dynamics of registered crimes is considered.

At the same time, in the institutional structure of the decomposition of preventive measures aimed at counteracting the commission of economic crime, a component of socio-economic conditions is highlighted, contributing to the increase in the commission or reduction of this type of economic crime.

Keywords: economic crimes, economic security, socio-economic conditions, public administration, cultural politics, art, personality of the criminal.

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	12,3	12,1	11,8
	41,3	41,3	41,3
	15,4	14,5	14,3
	26 %	25,2 %	24,7 %
1	26,3	26,8	27,3
	0,41	0,41	0,42
	3,262	3,298	3,336
	95,03	95,12	95,22
	4,60	4,58	4,42
	21,3	20,8	20,9

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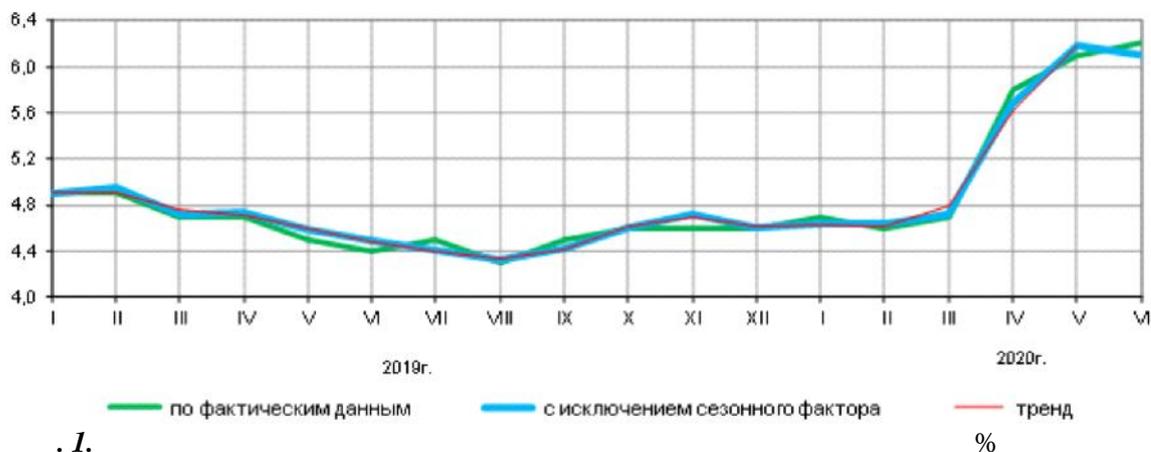
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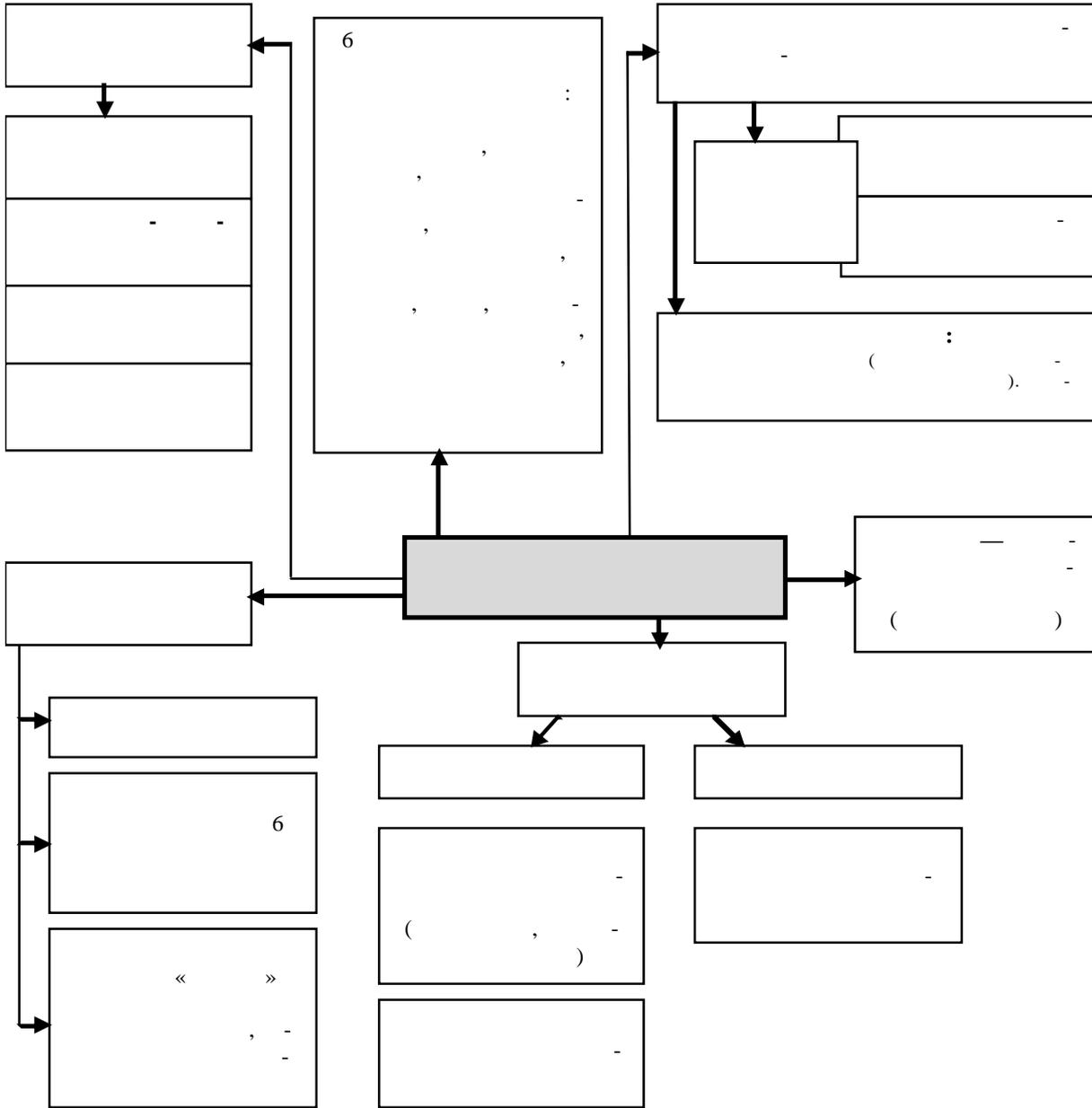
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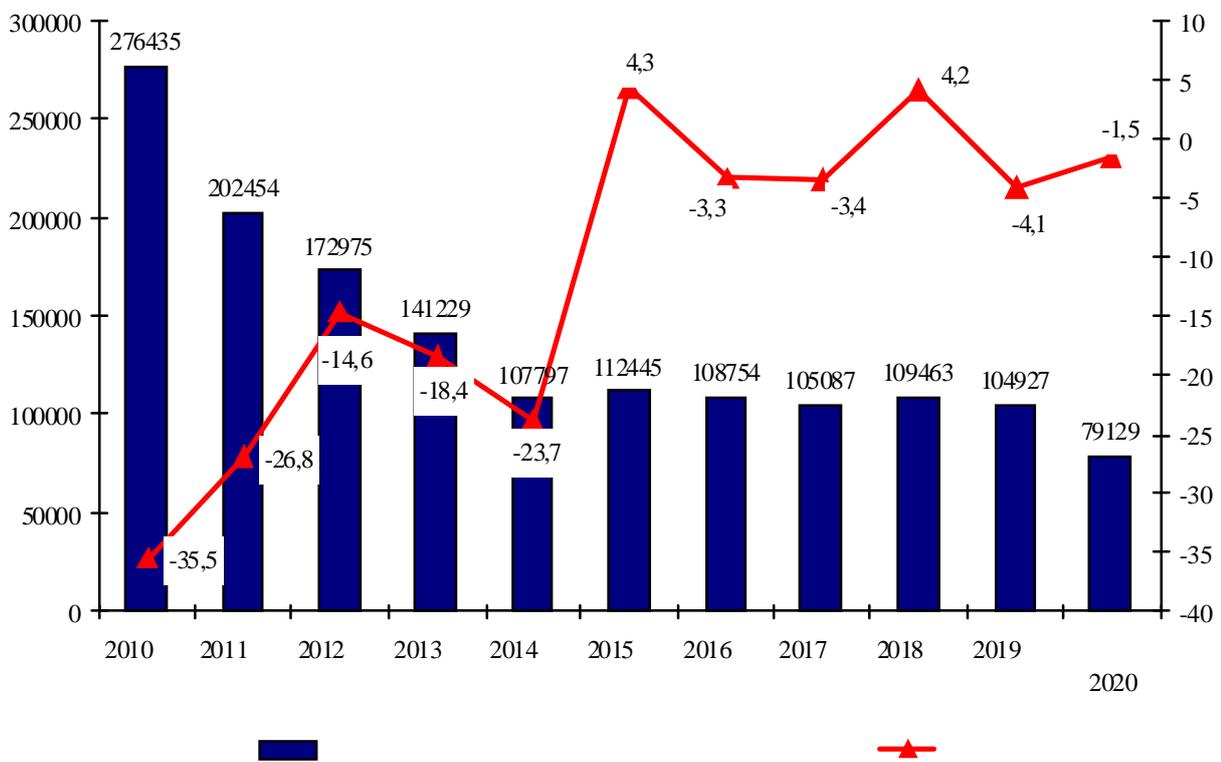


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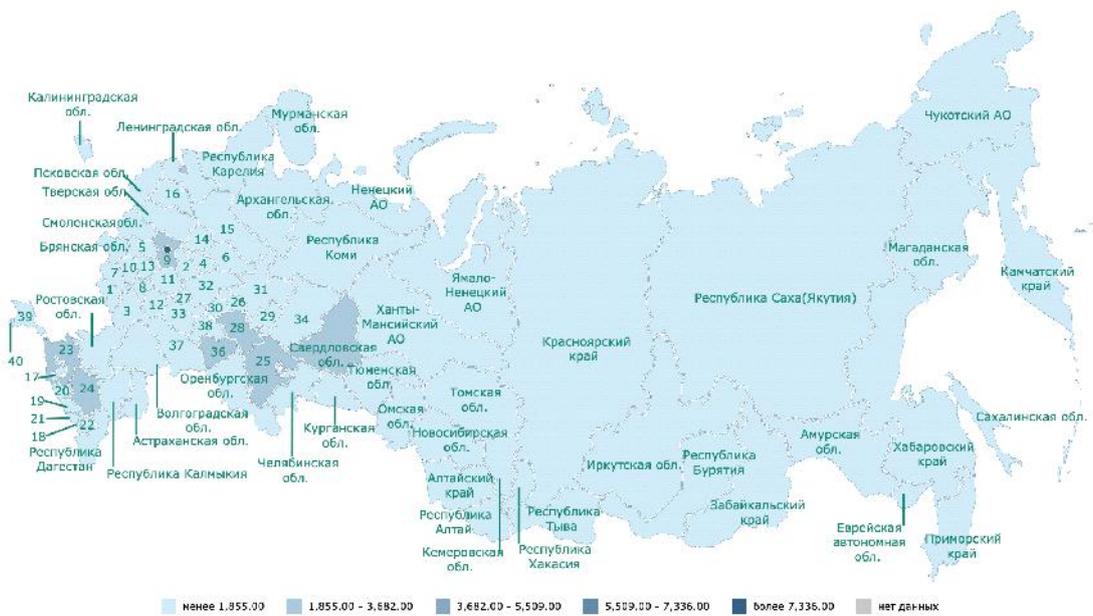
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FACTORS OF FORMATION AND DEVELOPMENT TRENDS OF THE LOCAL RUSSIAN MARKET OF ELECTRICAL PRODUCTS

The purpose of the research is to systematize the factors of formation of one of the directions of the market of industrial goods, namely, the market of electrical goods. Many works by both domestic and foreign authors, who present different points of view and approaches to the study of this phenomenon, are devoted to the functioning of local markets. The market of industrial goods and its component — the market of electrical goods—occupies its place among the local markets of the Russian Federation.

External and internal factors of this market formation are considered, and dominant factors are highlighted. External, uncontrolled factors have a significant impact on the formation and implementation of the strategy of enterprises participating in the local

market. Internal, controlled factors, in turn, are divided into stable and changing. Internal factors allow local market participants to respond to external factors in a timely and adequate manner and minimize their negative impact.

The current state of the Russian local market of electrical goods is characterized by the import dependence of some Russian manufacturers of electrical goods on separate product groups. The market is also characterized by growth, which is due to the strategic importance of this product for other sectors of the economy.

Modern trends in the development of the market of electrical goods are identified and analyzed, including the analysis of the structure and volume of production of electrical products in the context of domestic production and import revenues for selected groups of goods. The structure and dynamics of export deliveries of electrical goods are also analyzed in the context of the selected groups of goods and recipient countries.

Keywords: local market, electrical goods, demand, supply, import, export.

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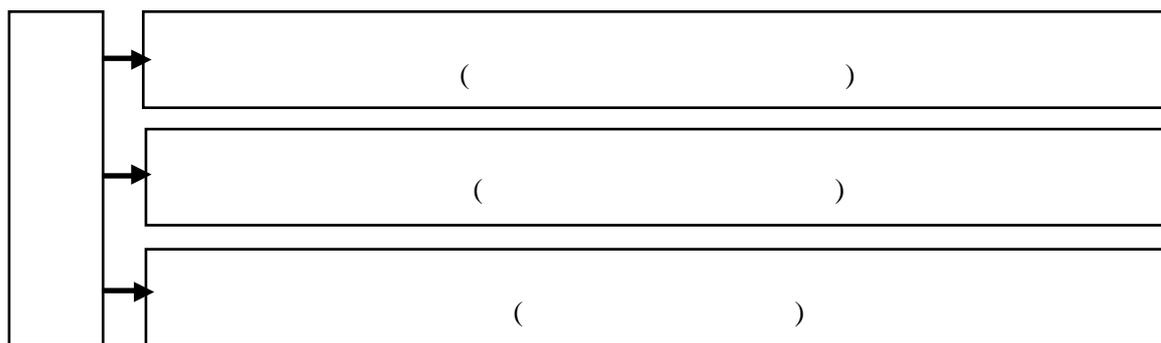
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9,3 %, 2019 — 2016 — 6,5 %,

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I.

2017–2019 ., % *

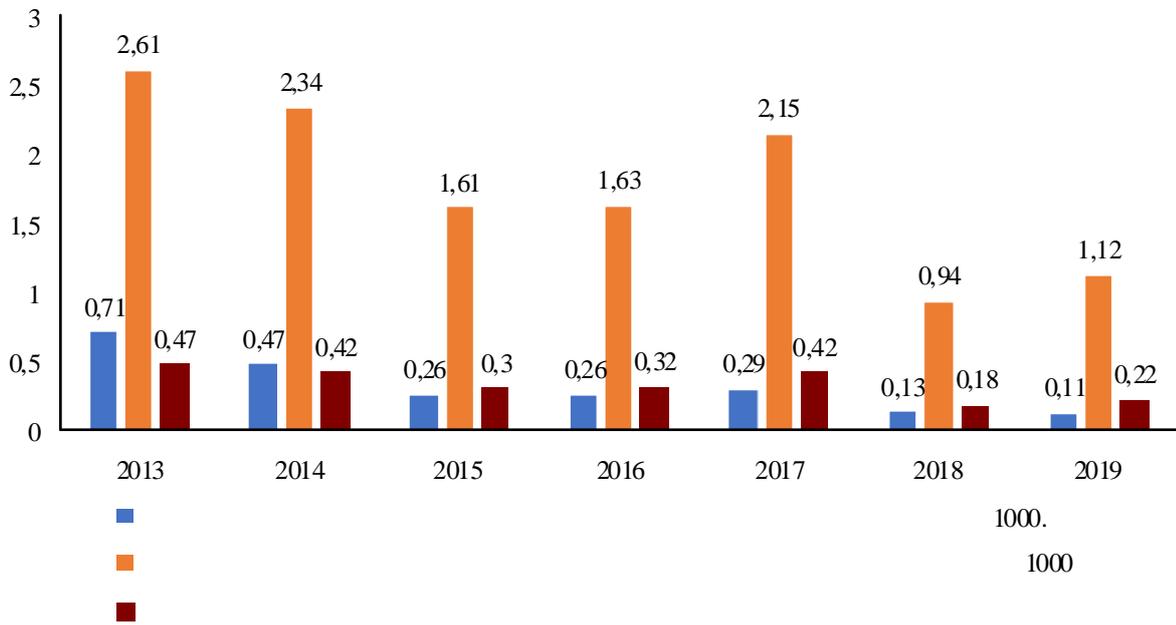
	2017	2018	2019			%	
				2018-2017	2019-2018	2018-2017	2019-2018
1	2	3	4	5	6	7	8
	96,6	101,1	102,9	4,5	1,8	4,66	1,78
	94,6	100,1	104,7	5,5	4,6	5,81	4,6
:	88,9	103,8	90,2	14,9	-13,6	16,76	-13,1
,	92,1	99,0	89,3	6,9	-9,7	7,49	-9,8
	91,5	97,0	129,4	5,5	32,4	6	33,4

* [13]

2017–2019 . 2019 1,8 %, 4,6 %. 2019 -9,7 %.

« » [14]. 750–110 (20 %). (80%),

2013–2019 . (.2).



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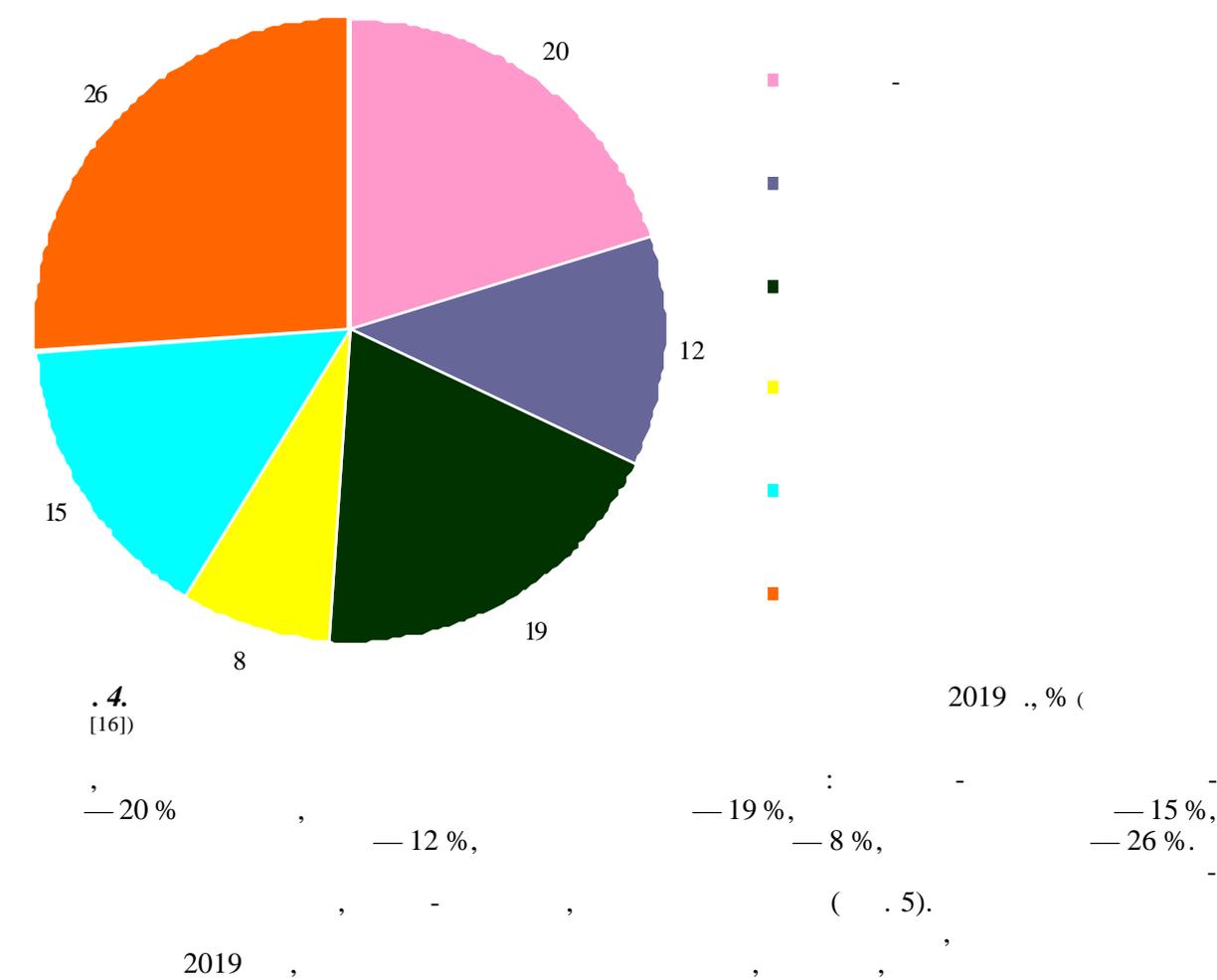
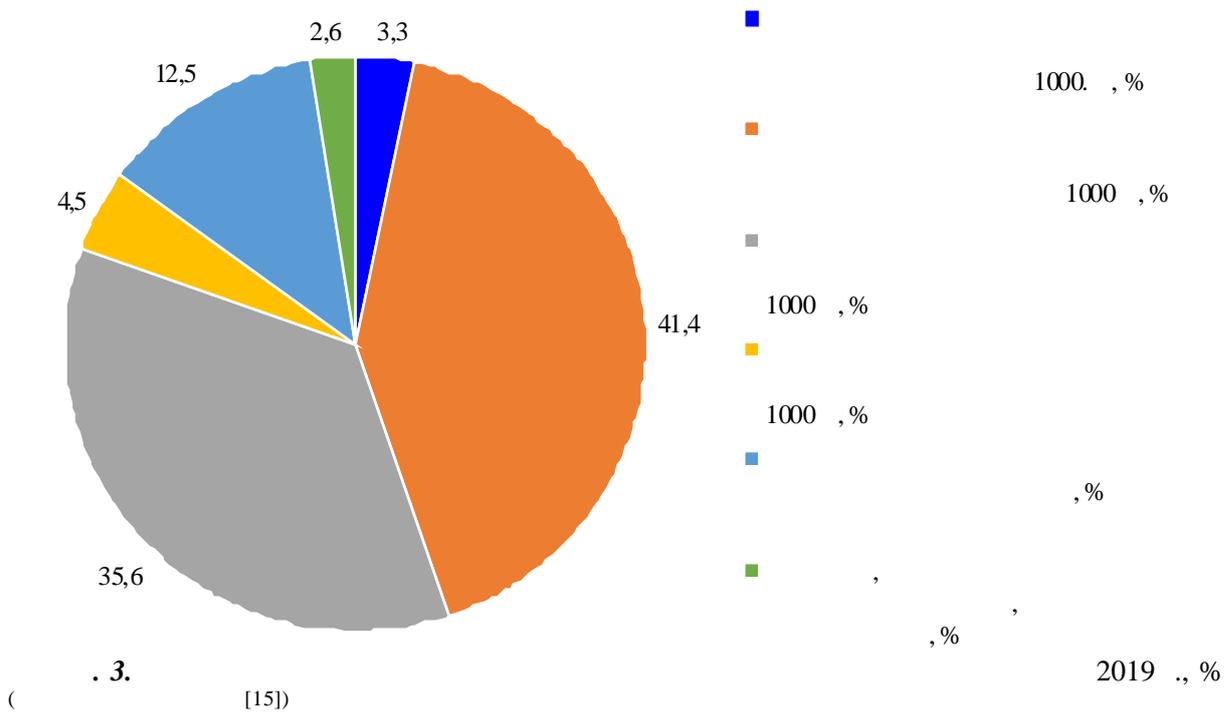
1000. , 2017 29,1 % 2016 2,86 16,5 %.

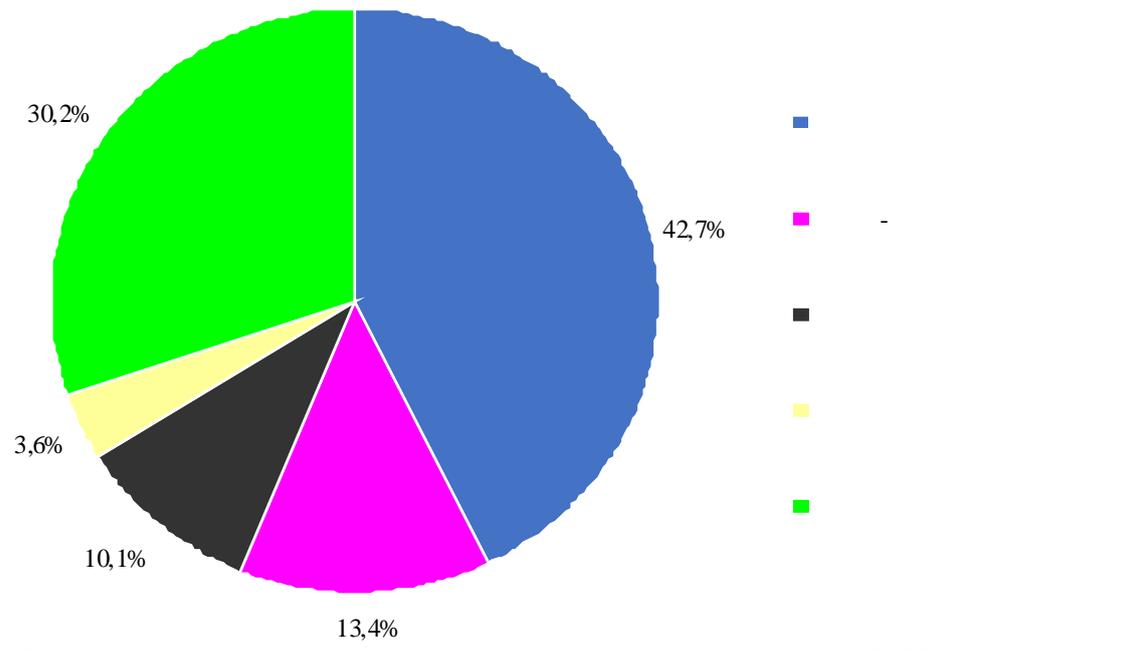
0,18 — 2018 , 0,22 — 2019 ., 0,4 .

2019 , 2019 , « 2019 1000 » — 77 % (.3).

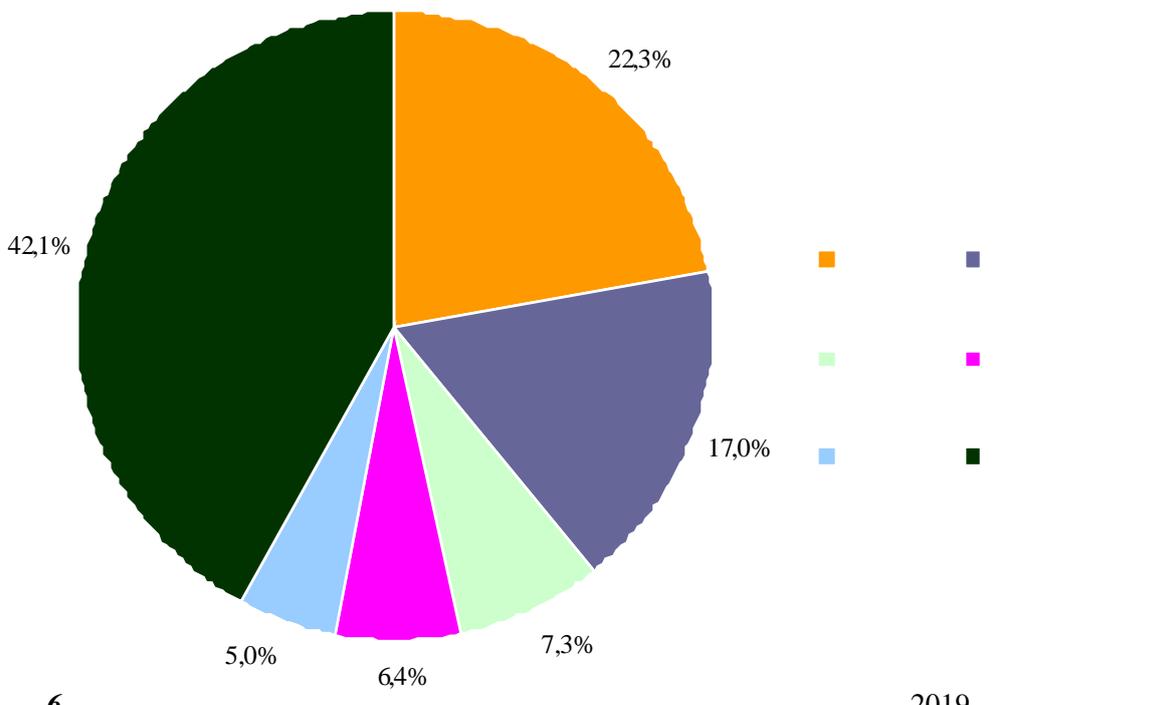
1,7–2,2 % [16]. 16 %.

(.4).



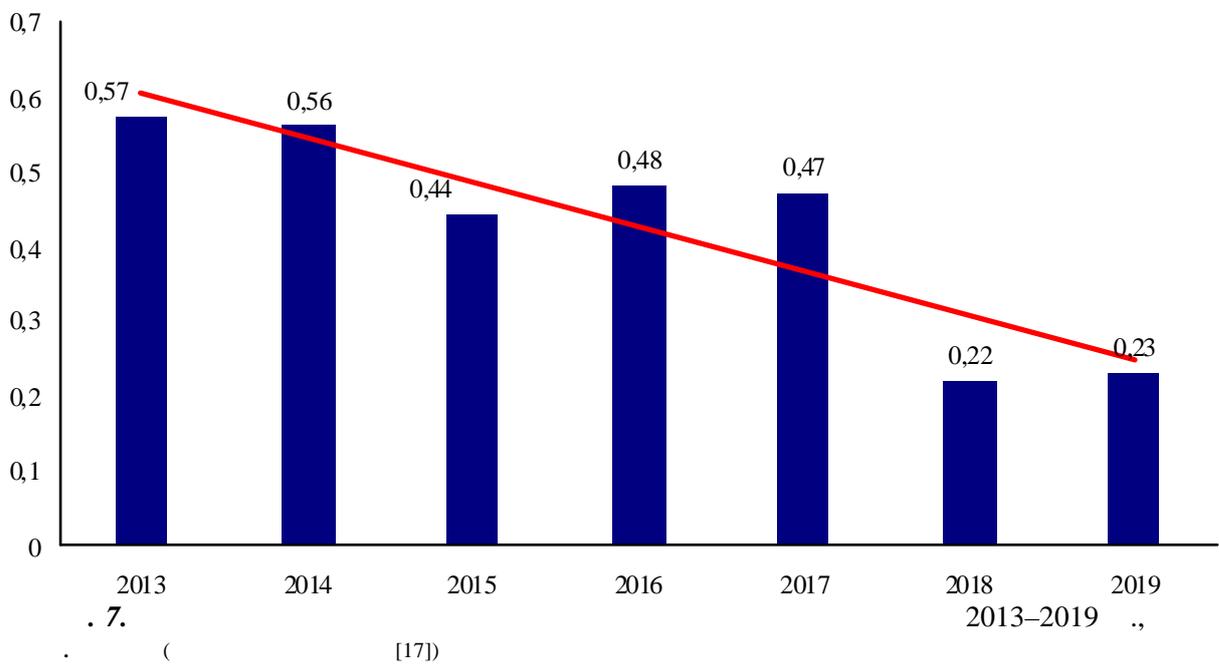


5. , % ([16] 2019 . -
 , % ([16] 2019 . (%) , -
 1000 . 6 2019 . (%) , -
 22,3 %, — 17 %, — 7,3 %, — 6,4 %, — 5 %, — 42,1 % .
 2018 . , 66,1 % 2018 . , 58 % 2019 . ,



6. , % ([16] 2019 . -

Schneider Electric, ABB, Legrand, IEK, EKF, TDM. Siemens [16],
 13 19 %
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 (.) . 2019 ,
 1000 496 [17]. 2013–2019 .,
 (. 7).



7, , 2017 0,47 , 1,6 %
 2016 ., 2018 . 2,1 % ,
 4 % (3,7 %).
 1000 , (33,5 %)
 1000 , (37 %),
 70,5 % (. 8).
 (8,2 %). 2019 (23,3 %) , (22 %)
 (. 9).

2018–2019 . ,
 , 2019
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2018 18 %, 36–45 %.

2017–2019 ..

-9,7 %.

1000 , 1,7–2,2 %, .

— 19 %, — 8 %, — 15 %, — 20 % , — 12 %, — 26 %

2019 . — 22,3 %, — 17 %, — 7,3 %, — 6,4 %, — 5 %, — 42,1 %.

58 %.

66,1 % 2018 .. 58 % 2019 ..

2018 ..

: Schneider Electric, ABB, Legrand, IEK, EKF, TDM,

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: (23,3 %) , (22 %) (8,2 %).

2018–2019 .

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14 2020

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IMPROVEMENT OF THE ACTIVITY OF THE GOVERNMENT AUTHORITY OF THE STATE AUTHORITY ON THE EXAMPLE OF THE COMMITTEE ON NATURE USE, ENVIRONMENTAL PROTECTION AND ENVIRONMENTAL SAFETY OF ST. PETERSBURG

2013 2019

« 2030 ».

The article examines the problems of the state administration apparatus, using the example of the Committee on Environmental Management, Environmental Protection and Environmental Safety of St. Petersburg. The subject of the study is the activities of the Committee on Natural Use, Environmental Protection and Environmental Safety in St. Petersburg. The Committee on Environmental Management, Environmental Protection and Environmental Safety of St. Petersburg Office of The Environment, Use, Conservation and Reproduction of Natural Resources. The Committee's tools include: legislative activities, organizing events, ensuring the organization of monitoring, organization and control, informing the population, legal entities in the field of environmental protection. The Committee's main activity is to implement the «Environmental Policy of St. Petersburg for the period up to 2030.» From 2013 to 2019, measures to reduce negative impacts and pollution in the environment, air and water resources have been implemented. Despite the large number of activities implemented, achieving the Committee's objectives and environmental policies presents a number of challenges. This article aims to develop proposals to improve the stimulation of the population and business community, to ensure a favorable state of the environment, as well as to preserve natural ecological systems and natural resources to meet the needs of future generations, to realize the right of every person to a favorable environment and to ensure the environmental safety of St. Petersburg.

Keywords: public authorities, public administration, public service, nature management committee, environmental policy; environmental safety; environmental protection; nature management.

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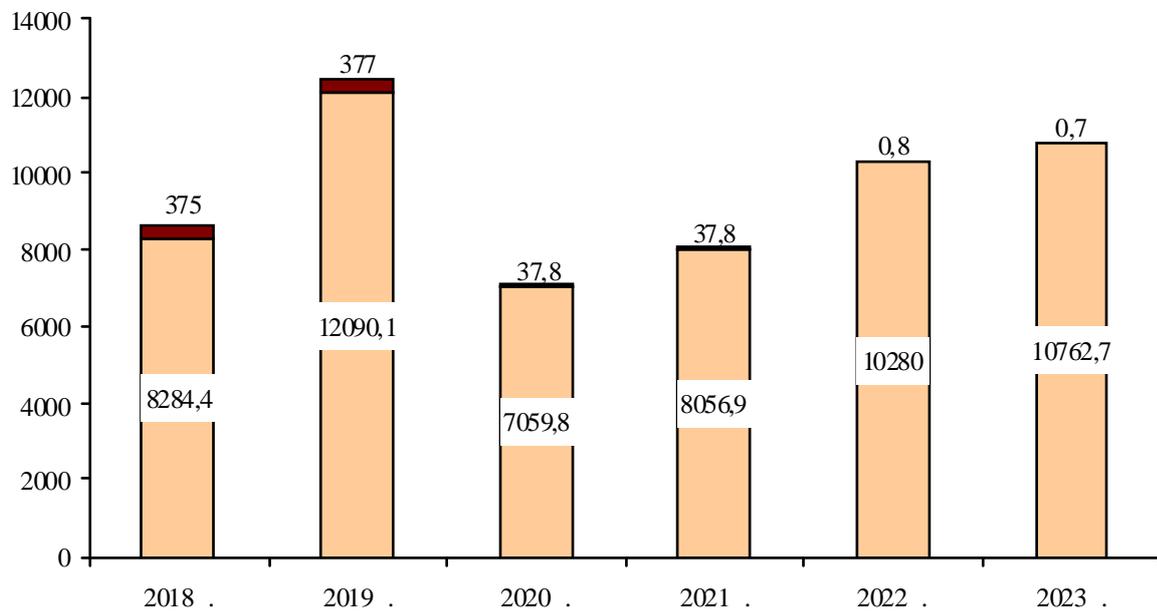
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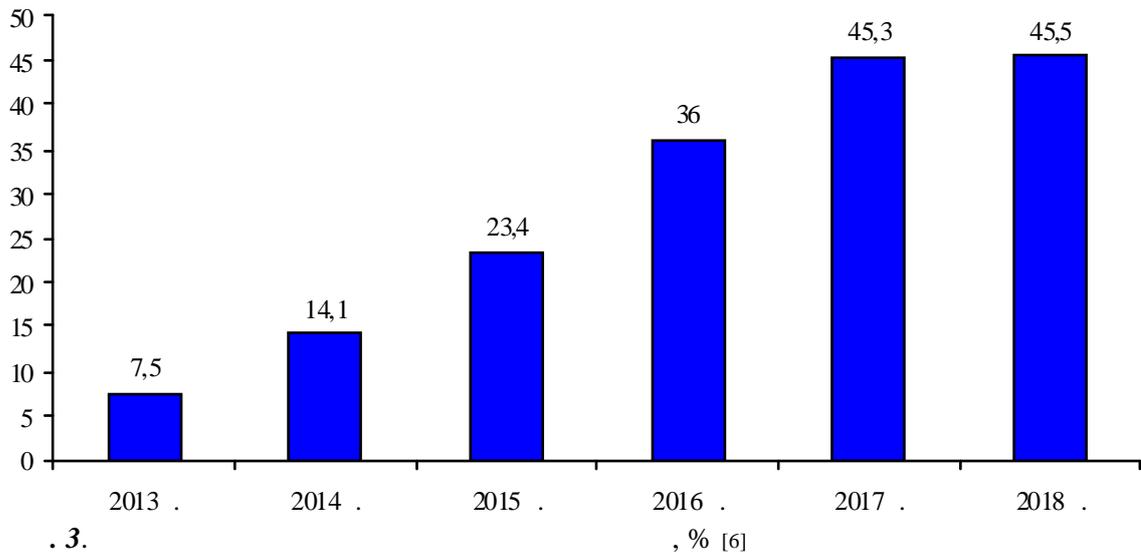


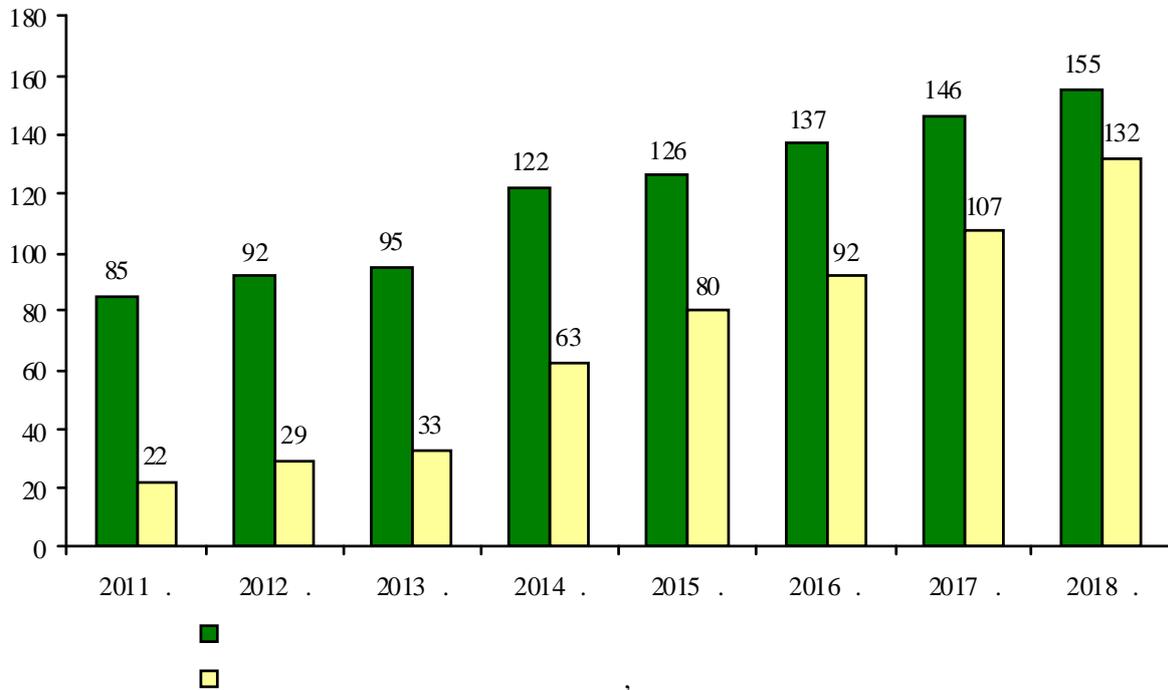
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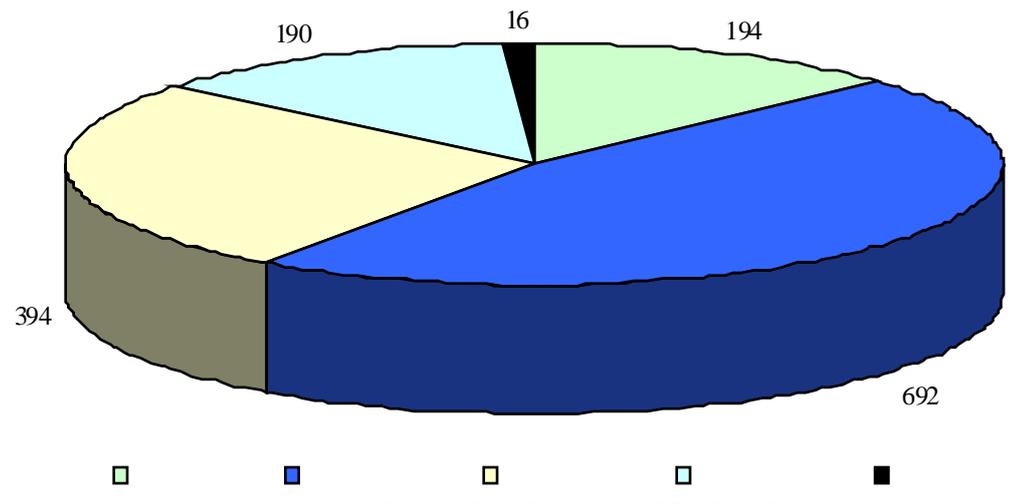
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PhD in Economics, Associate Professor,

Associate Professor of the Department of Marketing, Trade and Customs Affairs,
Institute of Economics and Management (structural subdivision),V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.**CONSUMER PREFERENCES AS A BASIS FOR CREATING
A BRAND POSITION FOR WINE PRODUCTS**

The relevance of the article lies in focusing on the positioning factors when creating an attractive wine brand for the target audience. In other words, the creation of a more advantageous brand position of a product and / or product line in comparison with competitors' products based on research on consumer preferences, perceptions and cultural and behavioral characteristics.

To achieve the goal of the article, the genesis of the terms was revealed — brand, branding and positioning; the concept of «brand position» was proposed for use in marketing of consumer goods, the needs for wine-making products at all levels of the pyramid of A. Maslou are considered; a marketing research of consumer preferences of the target audience was carried out.

The study revealed that in the global competitive market for mass production, communications and distribution, the brand of a product becomes a powerful tool that creates additional value and stability for products and firms.

Keywords: brand, branding, positioning, target audience, brand position, mass market, wine consumers.

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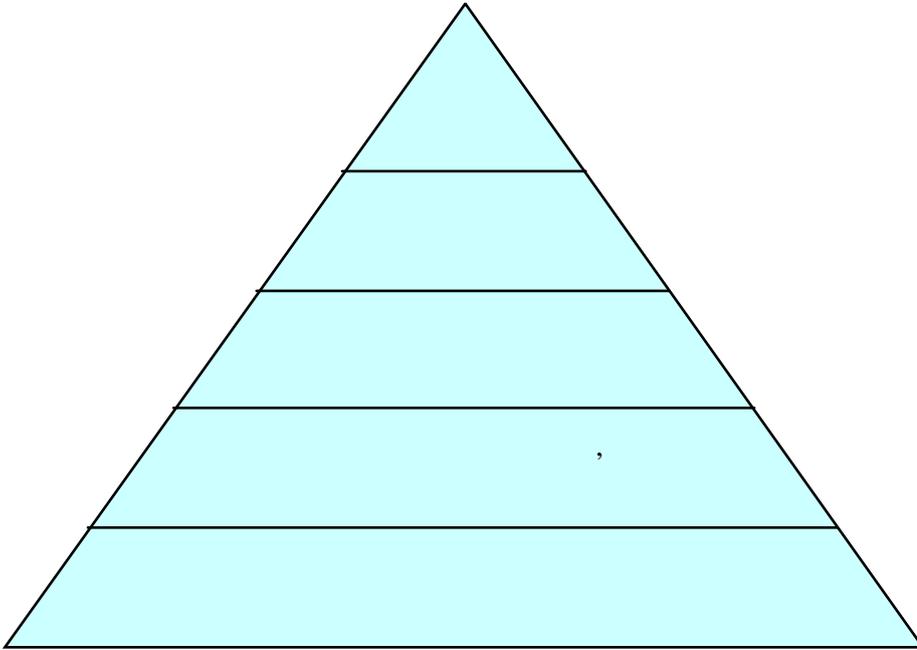
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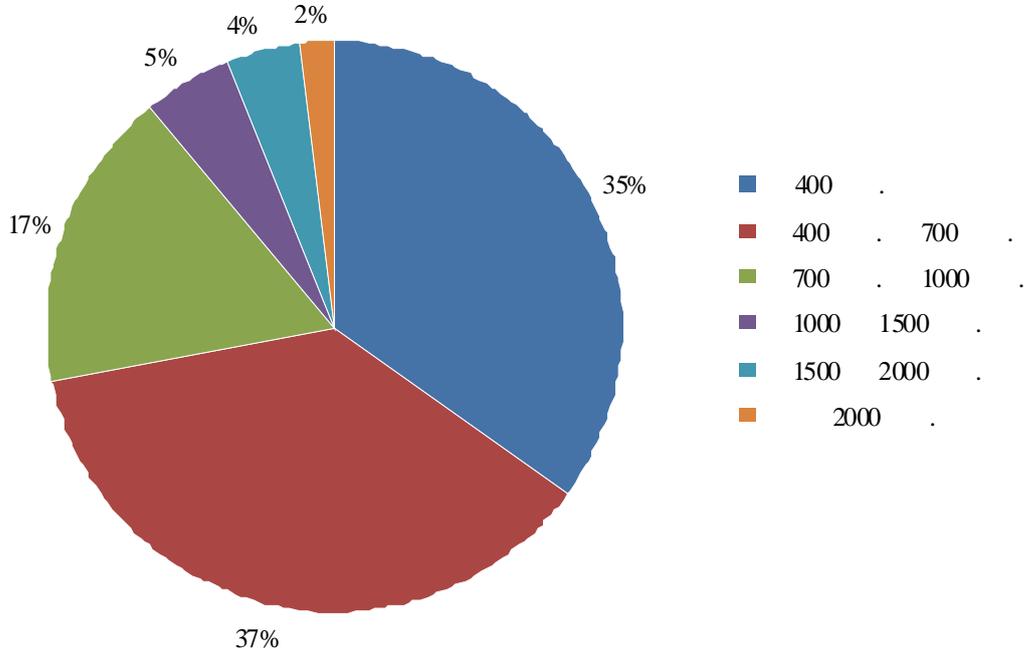
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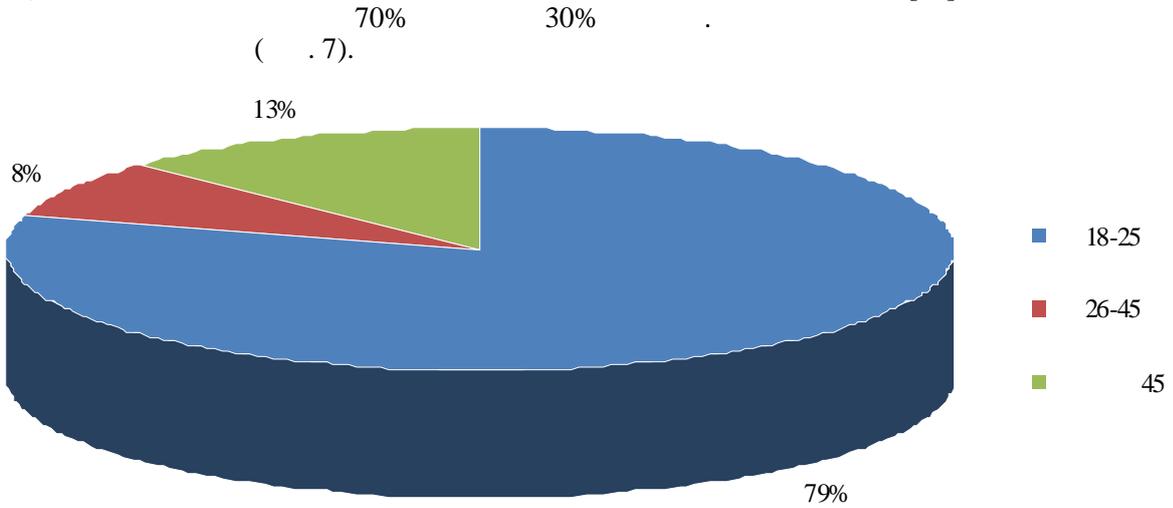
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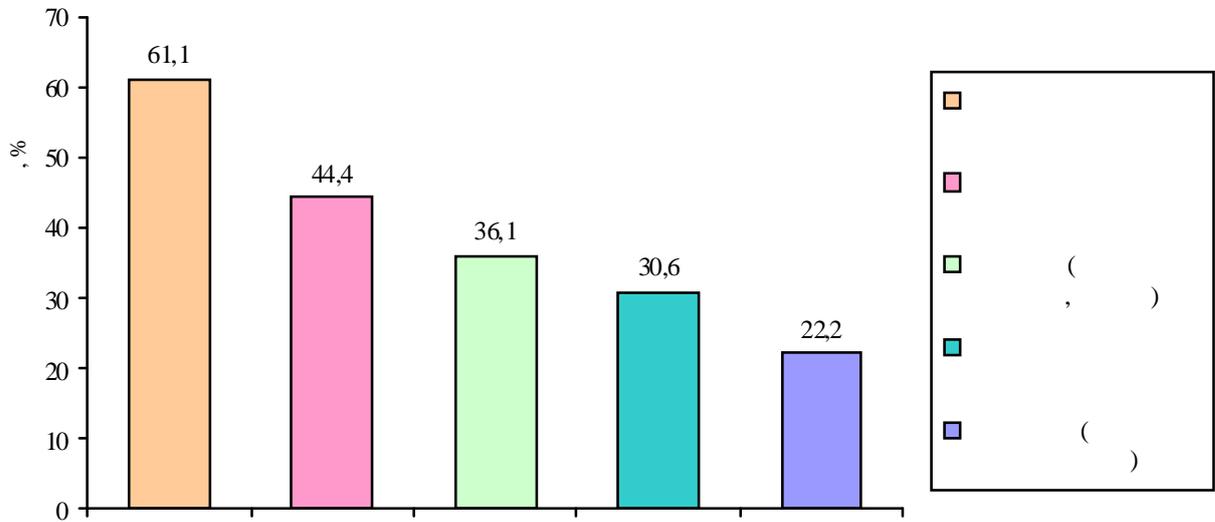


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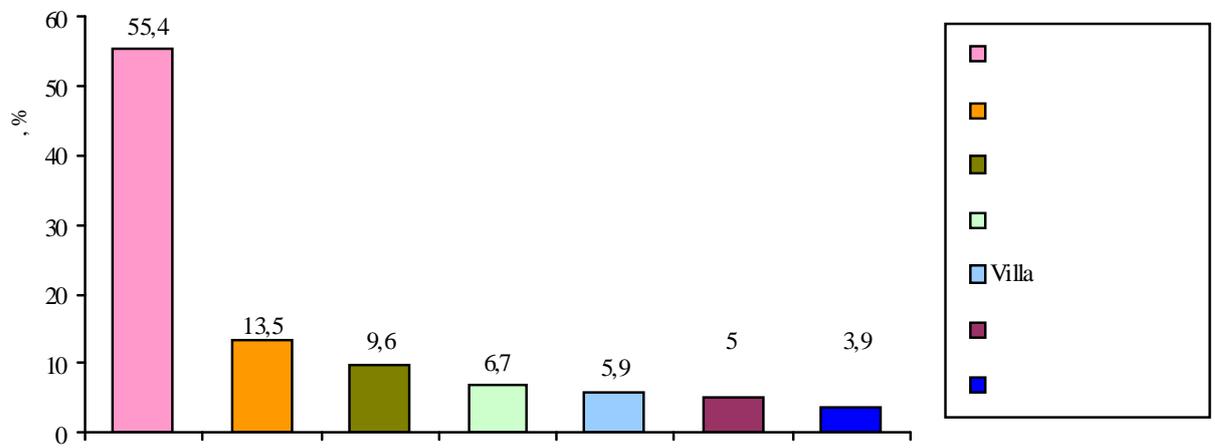
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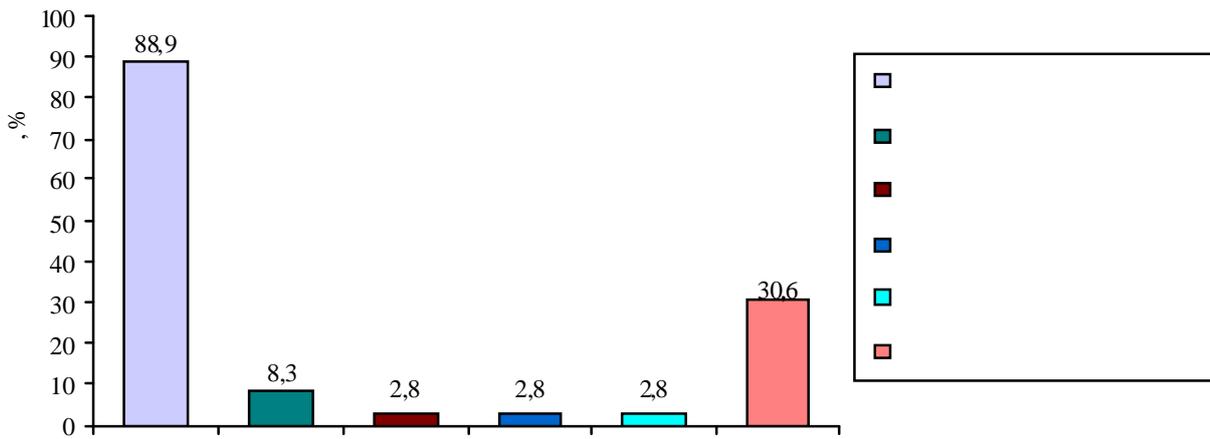
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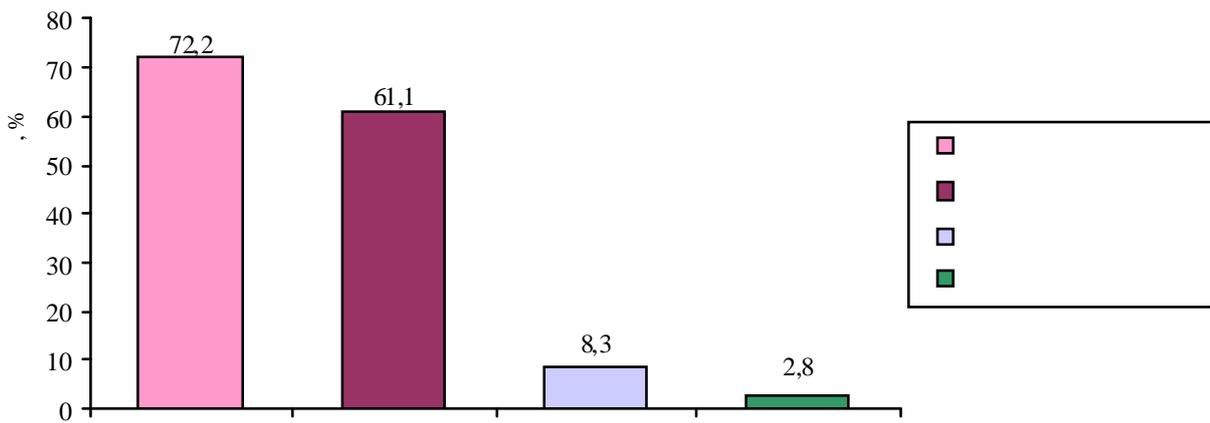
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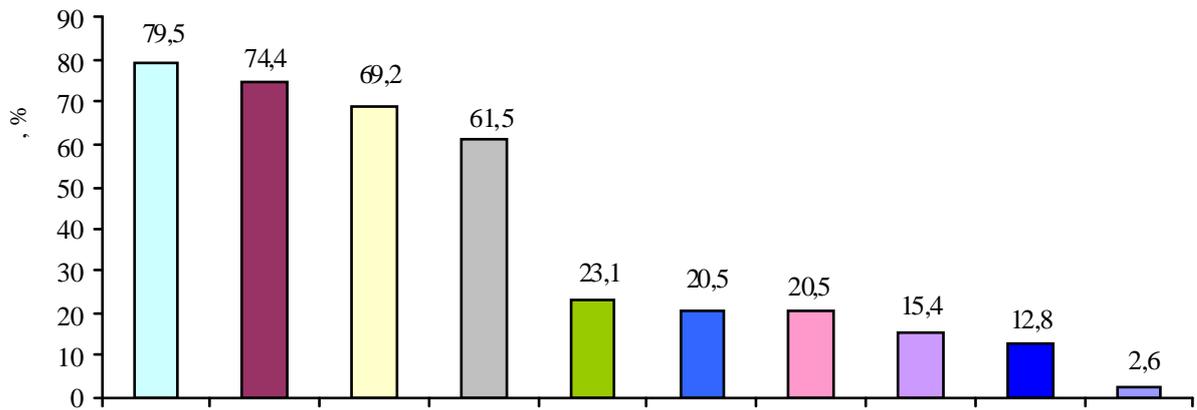


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CREATING AN ENVIRONMENT FOR THE DEVELOPMENT OF A REGIONAL CLUSTER OF SOCIAL INNOVATIONS: A MARKETING APPROACH

Today, the cluster approach is one of the most effective models for developing territories. A cluster of social innovations requires the formation of a specific environment that ensures both the sustainable development of the cluster construct itself and the emergence of specific social innovations.

The aim of the research is to determine a set of tools based on the marketing approach for creating a unique environment that ensures the development of a regional cluster of social innovations.

The diagnostic approach allowed us to define the main archetype of social innovation as consumer. Factor analysis allowed us to assess the impact of a set of supply and demand factors on the success of social innovations. Factors of internal and external demand, infrastructure and cultural factors are identified as the main factors of the environment for the development of social innovations. Combining two groups of factors (ensuring the success of social innovations and the success of cluster development) in the absence of their superposition properties allowed us to determine the main tools for creating an environment for the development of a regional cluster of social innovations on the basis of a predictive approach. The specifics of the identified success factors of the regional cluster of social innovations formed the basis for choosing a marketing approach to the formation of the environment.

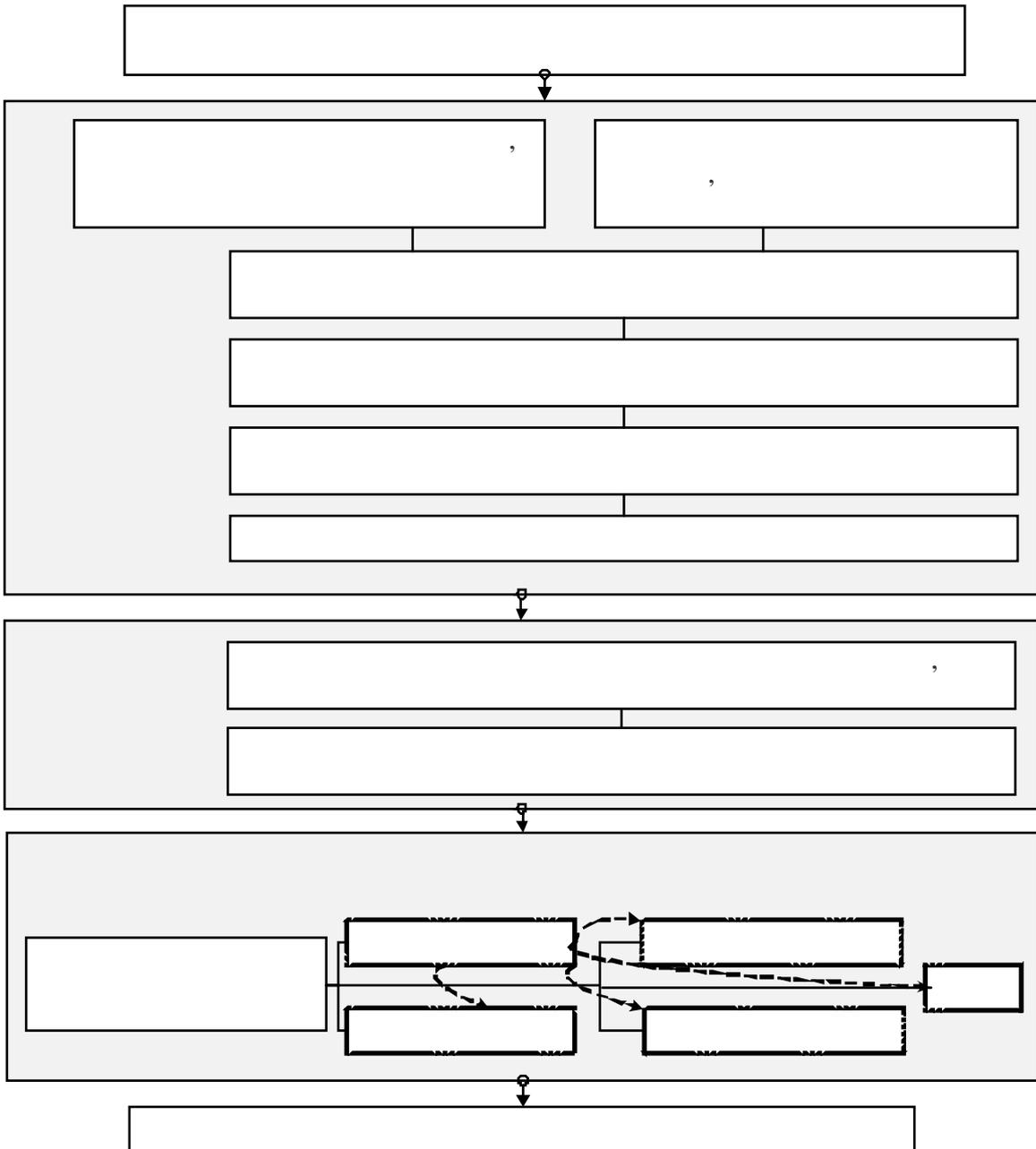
The formed environment of the regional cluster of social innovations should: ensure the growth of interest of all its potential cluster participants; demonstrate the availability of social initiatives; provoke successful innovations; form an effective system of information support for real and potential cluster participants; contribute to the integration of cluster management processes.

Keywords: regional cluster environment, social innovations, marketing approach.

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ECONOMY OF JOINT CONSUMPTION: FEATURES, STRUCTURE AND DEVELOPMENT TRENDS

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The article is devoted to the study of the features, structure and development trends of the joint consumption economy. The relevance of the study is determined by a combination of factors, including the development of information and communication technologies, the digitalization of the economy, the growth of information accessibility and increasing the effectiveness of information interaction. The relative novelty of the processes of joint consumption for the economy and the huge potential for its development determine the actual directions for the study of the economy of joint consumption.

The structure of the economy of joint consumption is characterized using the following components: basic functioning conditions (accessibility of the market space through online information platforms; common interests and values of participants; availability of free assets); conditions for sustainable development (high level of trust and reputation; critical mass of users; approval by the authorities; optimal level of transaction costs); principles and factors of functioning and development. The features of the economy of joint consumption are formulated: preference for leasing assets over their ownership; desire to save money; equality of participants; interaction based on communication technologies; joint responsibility for asset storage; lower barriers to participation compared to the traditional market; target orientation of a predominantly non-profit nature; social and environmental motives of participants; development based on online information platforms; short-term nature of the interaction; high availability of assets; the presence of internal competition; the possibility of development in the future, subject to a positive reputation and a high level of trust between the participants and confidence in the online information platform.

The findings summarize the results of the study, presents the main stimulating factors for the development of the economy of joint consumption and the main obstacles in its development. The positive and negative consequences of the development and spread of the joint consumption economy for national and global economies as a whole are also disclosed.

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: Zipcar, BlaBlaCar, Uber, Lyft, Ola Cabs, Grabtaxi, Gett, Velib, Bird, Spin, Lime, AirBnb, Hera Hub, Paragraf, iHub, SnapGoods.

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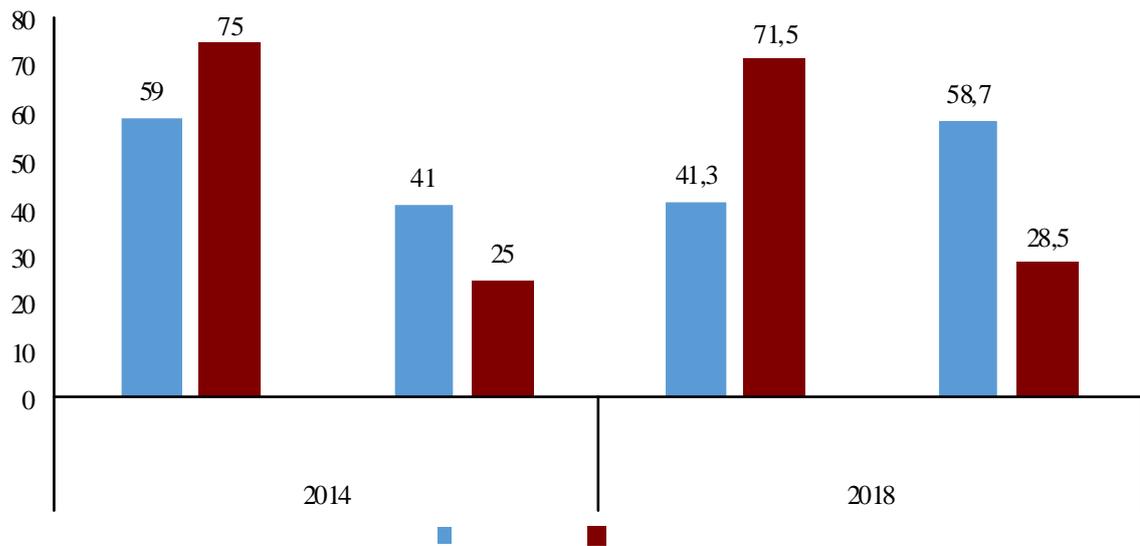
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PROBLEMS AND PROSPECTS OF IMPORT SUBSTITUTION IN THE PHARMACEUTICAL INDUSTRY OF THE REGION

The relevance and necessity of a comprehensive study of the strategic management system of the domestic pharmaceutical industry, first of all, is explained by the fact that the pharmaceutical industry is the most important component of the national and political security strategy of the state due to the high social significance of this area and the current geopolitical situation. In addition, the pharmaceutical industry is one of the highly profitable and fast-growing segments of the global and domestic economy and industry.

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(— PAPI, SPSS Statistics), ((Eye-tracker) VT 3 mini EventID OGAMA.

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

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

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

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

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

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ANALYSIS OF SOCIO-ECONOMIC DEVELOPMENT OF THE REPUBLIC OF CRIMEA

In conditions of instability and inconsistency of socio-economic processes of territorial development, the main task of scientific research and practical actions is to form the financial security of regions. Each territory must adapt to the complex conditions of political and socio-economic instability and solve complex problems that pose threats to their development. Indicators of socio-economic development of each region are characterized by the quality of life of the population, the level of satisfaction of needs and conditions for the development of human potential. Currently, it is important to analyze and evaluate indicators that characterize social and economic well-being in the Republic of Crimea, as well as their comparison with indicators of other subjects of the Russian Federation. The paper assesses the level of socio-economic development of the Republic of Crimea, taking into account financial security. The main indicators, the rating of the socio-economic situation and the rating on the quality of life of the southern Federal district, as well as the share of subjects in the total turnover of organizations and the volume of investment in fixed assets by regions of the southern Federal district are presented. The indicators of socio-economic

development of the Republic of Crimea that ensure the financial security of the region are determined. The article analyzes the macroeconomic trends of the Republic of Crimea. It is determined that in order to improve the socio-economic development and financial security of the Republic of Crimea, it is necessary to develop effective investment programs that will attract additional capital to meet the needs of the region in its social and economic development.

Keywords: region, social-economic development.

2030 », «... » [1, . 346].

28 2016 . [2]. « » 375 1.

I.

*

		01.01.2019 ., .
	7,8	463672
	74,7	285982
	26,1	1983928
	75,5	5663421
	49,0	1127749
	112,9	2721741
	101,0	4320603

* [3]

2.

*

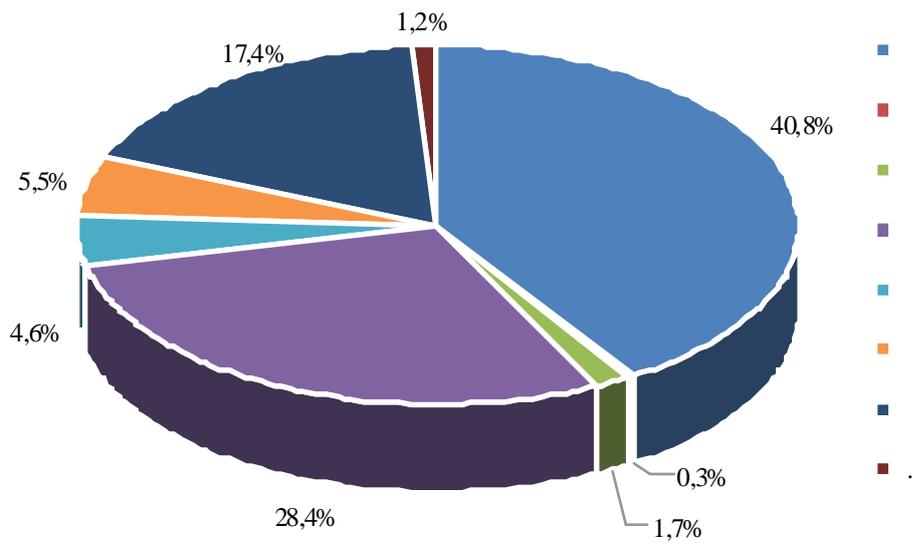
	2018 .	% 2017 .
		106
		95
«	713	97
»	8976	93
	3289	104
	1053	101
, %		105
	26311	99
, %		102
	30849	110

* [3]

(, ,) .

2018 .

1.

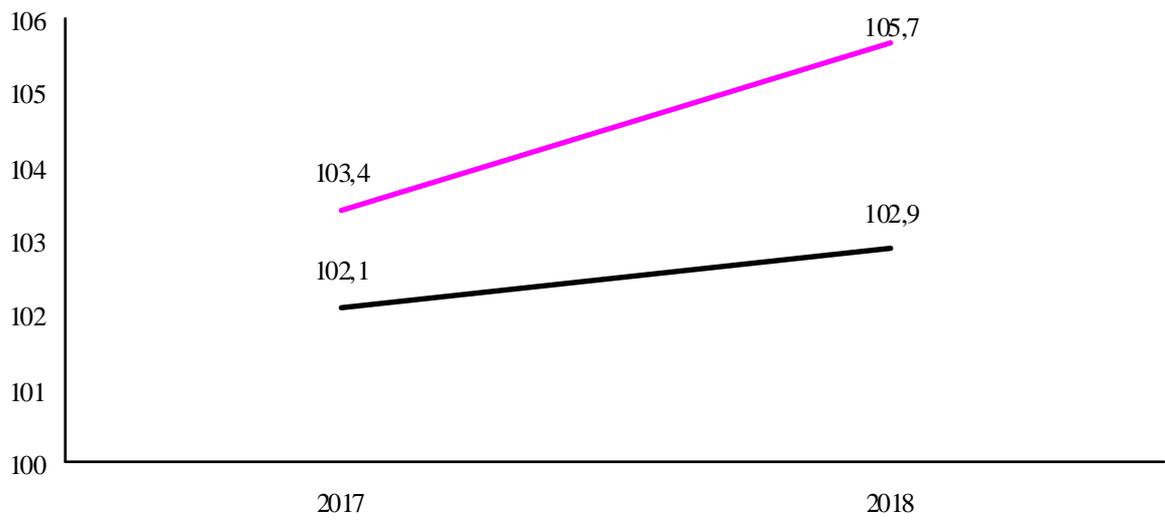


. I.
2018 . ([3])

01.01.2019 . 5,7 %

(.2),

- 1.
- 2.
- 3.
- 4.



.2. ([3]). , % -

« » , « » . -

1. « — 4 : -

» [4]. , -

2. « — -

» [4]. -

3. « — » [4]. -

» [4]. -

4. « — » [4]. -

» [4]. -

(.3). 3 -

76 39 85 -

4 , 2017 . -

» « -

3.

*

	2019 .	2018 .	2019 ..	2018 ..
	8	9	67,971	64,066
	15	13	59,038	59,238
	29	27	47,738	47,180
	39	39	42,892	42,184
	47	50	39,147	36,866
	64	63	29,874	29,476
	69	67	28,068	26,991
	80	79	17,361	18,162

* [4]

70

11 :«

» [5].

(. 4).

4.

*

	2019 .	2018 .	2019 .	2018 .
	6	6	63,067	63,973
	17	20	55,355	53,527
	19	19	54,415	54,124
	27	31	50,133	47,973
	42	37	46,204	47,307
	47	52	45,460	43,803
	54	56	42,495	41,725
	78	81	31,498	28,757

* [5]

4

2019 . 47

2018 .

6
2

«

» [6, . 280].

210

«...

» [7, .1700].

(.5).

5.

2018 .*

1.		1,583	45
2.	(), %	-1,3	-
3.	, . 10000	95,8	7
4.	, . .	31966	67
5.	,	17,2	79
6.	, 1000	528	82
7.	,	204,57	39
8.	-	13,4	58
9.	-	77,54	72
10.	-	29,39	40
11.	, . .	142,10	71
12.	,	32,5	79
13.	, . .	79,8	80

*

[8]

5

6

85

» [7, .1702].

(.6).

6

2019 .

9,4 % —

211

6.

*

	/ %			
	2016	2017	2018	2019
	113,2	104,0	105,1	109,4
	101,2	104,5	109,5	117,4
	100,3	96,4	88,9	118,7
	178,7	566,0	241,4	78,5
	94,9	101,9	109,5	101,9
	136,3	235,7	134,4	73,1
	106,5	102,4	105,3	107,6
	101,0	108,3	105,9	104,2
	127,6	107,2	101,4	102,6
	94,4	95,6	92,3	106,2

* [3, 8]

2016 .
2019 .

17,4 %.
2016–2018 .
2019 .

18,7%.

2017 . 2019 .

21,5 %.

2019 . 27 %.

6,2 %.

7.

7.

*

	2015	2016	2017	2018	2018/ 2015, %
	79,5	47,7	30,0	23,8	29,9
	46,0	26,5	13,8	10,0	21,7
	35,5	21,3	16,3	13,8	38,8
	100,1	67,0	63,7	56,5	56,4
	49,5	43,0	35,2	18,8	38,0
	50,7	24,0	28,5	37,7	74,4
()	-20,6	-19,3	-33,7	-32,7	-26,5
	0,79	0,70	0,47	0,42	0,38

* [8]

7

2015 . 80,3 . 2018 . 179,6 . 44,71 %.

2017 . 55,7 . . 70 %.

43,6 . . 43,56 %.

2015 2018 . 2016 .

— 62 %.

2015 .

25,6 %

(. 8).

8.

*

	2015	2016	2017	2018
	23,8	25,2	26,3	28,1
() , %	110	106	104	107
, %	28	12	11	9
, %	-18	-6	-6	-3

* [8]

8 ,

2015 .

(. 9).

«...»

» [9, . 92].

9.

*

	2015	2016	2017	2018
() , %	-21	-26	-24	-23
	1896	1907	1914	1921
	537,18	564,51	537,79	533,62
, %	28	30	28	29
, %	1,3	1,3	0,95	1,1

* [8]

(. 10).

«

10.

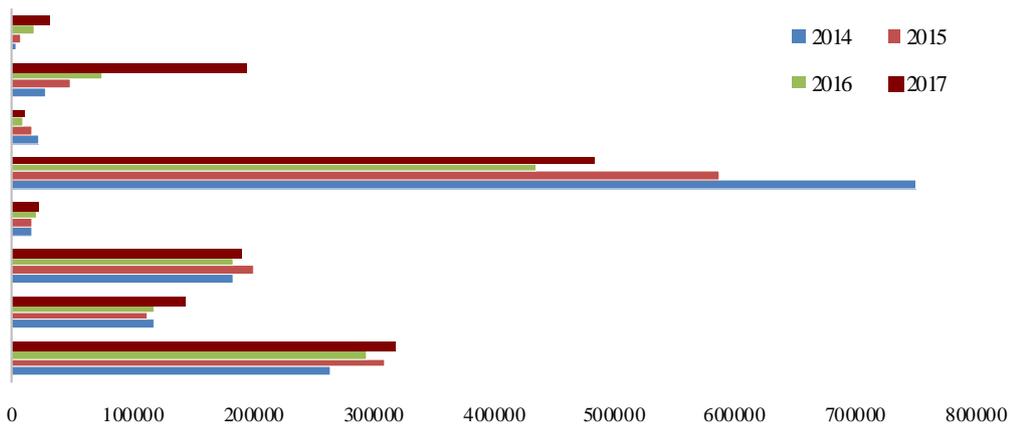
*

									, %			
	2015	2016	2017	2018	2015	2016	2017	2018	2015	2016	2017	2018
	255,1	283,9	304,9	326,2	85,1	79,3	70,3	85,0	88,3	85,6	84,9	116,4
	100,5	139,9	171,6	187,7	14,0	25,0	39,2	102,1	...	134,3	136,3	2,3

* [8]

» [10].

(.3).



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

.3.

[8)

2018 .

[11].

1. . . . ; — : / , 2019. — 362 .
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MANAGEMENT AUDIT OF THE PROCUREMENT PROCESS

Optimizing the logistics systems of an organization is a rather difficult task, since the logistics and management processes are closely interrelated. The success of an organization depends more on the effectiveness of the interaction of its units with each other than on the activities of each unit separately. Therefore, it is necessary to integrate and bring into a single center management decisions on the selection of suppliers, the organization of the procurement process, the formation of stocks, the organization of the warehouse operations and transportation. This is precisely what the goal is set for when conducting a management audit of an organization's procurement system.

The aim of the study is to form a methodology for management audit of a logistics system as a basis for managing the effectiveness of the organization's procurement process.

In the course of the research, the essence and necessity of a management audit of the procurement process were revealed. The audit methodology was formed, the positive initiatives of the organization were reflected during the management audit of the procurement process. It was established that the management audit of procurement continues to develop and strengthen, since it contributes to the formation of coordinating, supervisory and control measures of the procurement process, building a model of financial and personnel support for procurement in accordance with industry standards, optimizing the supplier management system and forming criteria for determining competition, organizing the process of documenting the procurement process, the formation of rules and delegation of authority in accordance with the evolving business model and strategic goals of the organization.

Keywords: management audit, procurement process, logistics system, audit methodology, documenting of procurement process, contract management.

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IMPROVING THE ACCOUNTING OF ADMINISTRATIVE EXPENSES OF COMPANIES ENGAGED IN MULTIPLE ACTIVITIES

Production costs and costs of selling products (works, services) are the main objects of on-farm control. Any change in them when a company conducts several activities leads to an incorrect determination of profit for each of the activities. Thus, the risk of material misstatement of production costs and sales costs increases, and hence the adoption on their basis of incorrect decisions on the future economic activities of the company. Organizationally and methodically correctly organized accounting of general business costs makes it possible to provide reliable information on the formation of the actual cost of finished products and goods. The paper analyzes unified approaches to the application of the Chart of Accounts for the financial and economic activities of organizations and the reflection of the facts of economic activity on the accounts of accounting, enshrined in the instructions for using the chart of accounts for the financial and economic activities of organizations. The analysis made it possible to identify a methodological error in the accounting of administrative and managerial expenses that arises when combining types of production activities with types of trading activities. An assessment of the information that the instructions on the use of the chart of accounts of the financial and economic activities of organizations on account 26 «General business expenses» and the actual data of the current accounting of a number of organizations that simultaneously carry out production and trade types of activities are recommended to summarize. The obtained result confirmed the overestimation of general business expenses while underestimating the costs of selling such economic entities. We see the prospect of further investigation of the problem in the elimination of the identified methodological error in accounting for administrative and management expenses with the introduction of adjustments to the instructions for using the chart of accounts of financial and economic activities of organizations.

Keywords: general expenses, selling expenses, administrative expenses, sales expenses.

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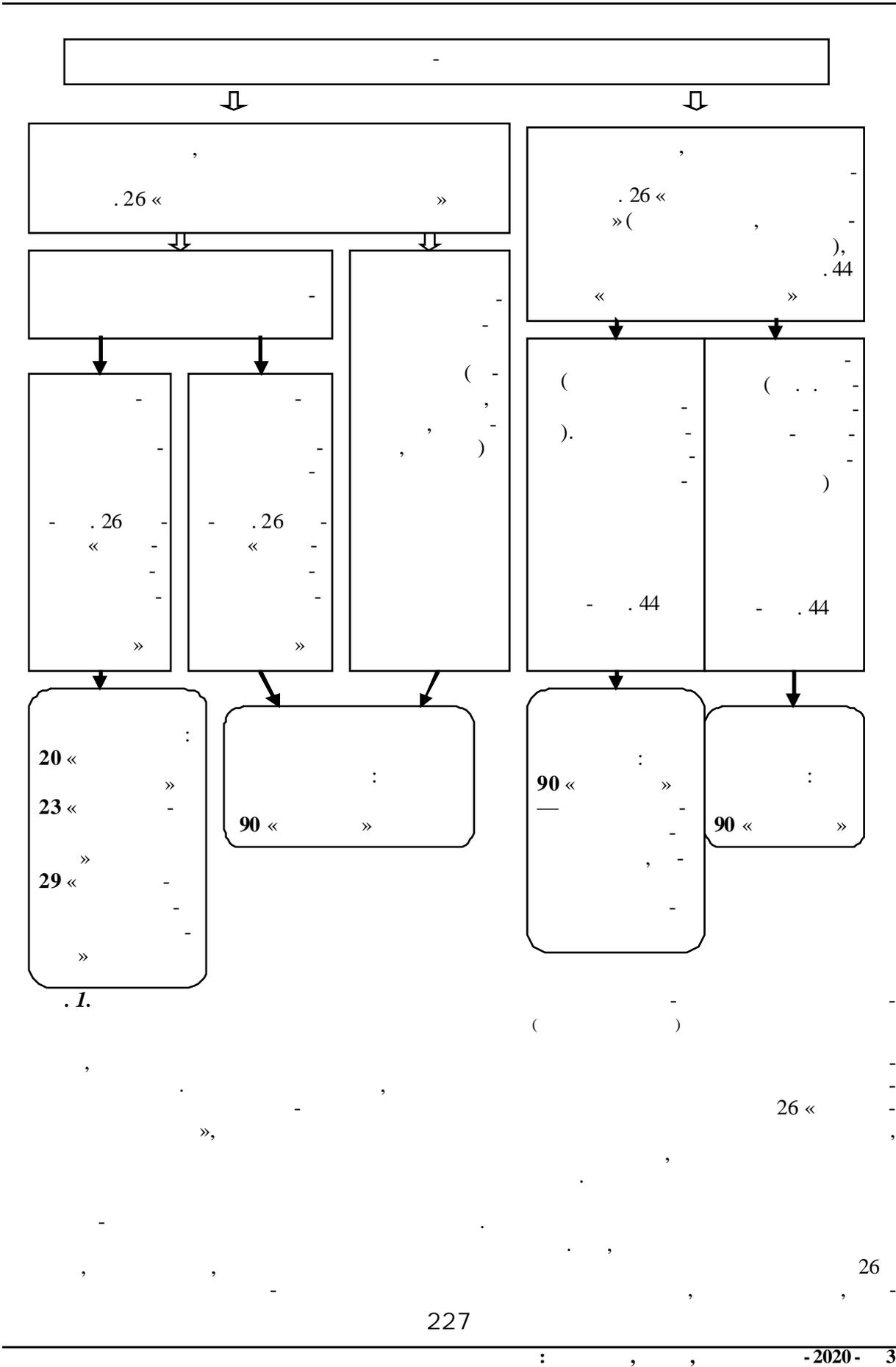
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**FINANCIAL PROVISION OF THE INNOVATIVE ENERGY DEVELOPMENT
IN THE REPUBLIC OF CRIMEA**

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