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**IMPLEMENTATION OF NATIONAL PROJECTS ENSURING ECONOMIC GROWTH
IN THE RUSSIAN FEDERATION**

Ensuring economic growth in the state is a paramount task for both the government of the Russian Federation and its citizens. The creation of an innovative type of national economy, the fulfillment by the state of social obligations, the development of effective digitalization, the development and use of new technologies are possible only in the conditions of a rationally organized system of financing the socio-economic development of the state.

In the course of the study, national projects that ensure economic growth in the Russian Federation were considered. To analyze literary sources, digital material, substantiate the results obtained, various general scientific and special methods and techniques were used, in particular, economic and statistical methods.

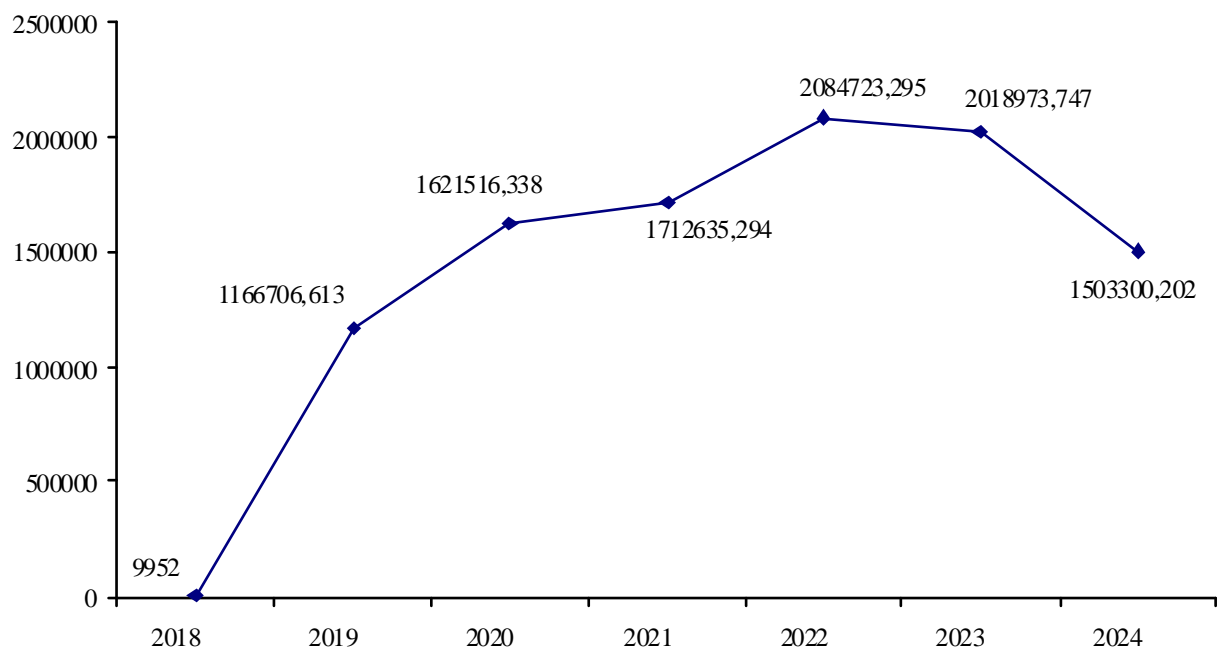
As a result of the research, it was found that the project organization of financing the Russian economy is more effective in modern conditions than financing in a program-targeted way. However, in the implementation of various national projects, it is necessary to take into account the negative impact of external factors on the domestic economy and social environment, as well as the influence of internal factors, which is more manageable, and to develop, using a systematic approach, measures not only to reduce possible risks, but also to contribute to a more complete use of potential of our country. On the basis of the conducted studies, the reasons for the insufficient effectiveness of the implementation of national projects that ensure economic growth were identified, and recommendations were developed for their elimination.

The article focuses on the peculiarities of financing the national projects «Productivity and Employment Support», «Science», «Digital Economy», «Small and Medium Enterprises and Support for Individual Entrepreneurial Initiative», «International Cooperation and Export», «Comprehensive Plan for Modernization and Expansion backbone infrastructure».

Keywords: economic growth, national projects, labor productivity, digital economy, science, small and medium business, international cooperation, backbone infrastructure.

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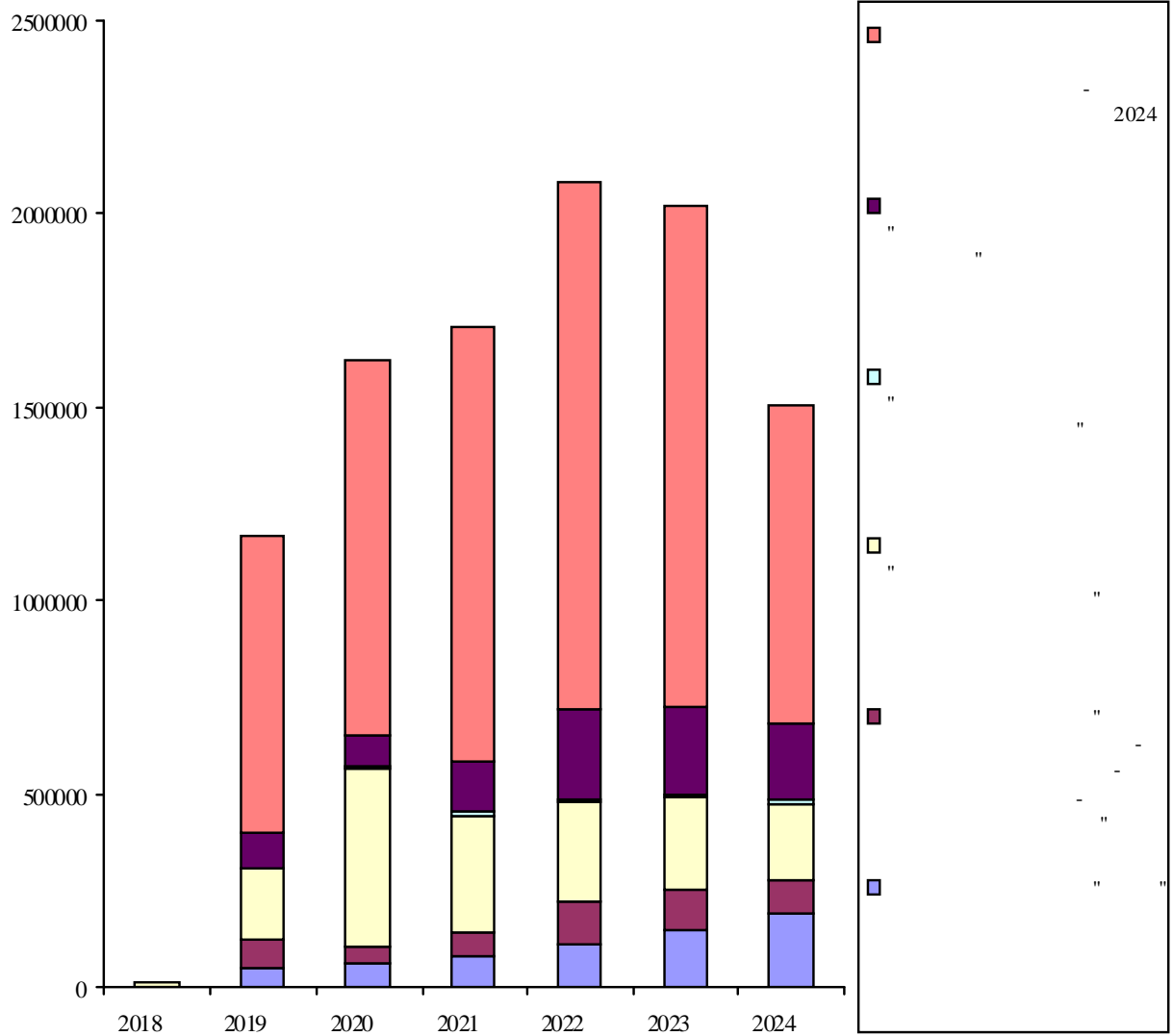
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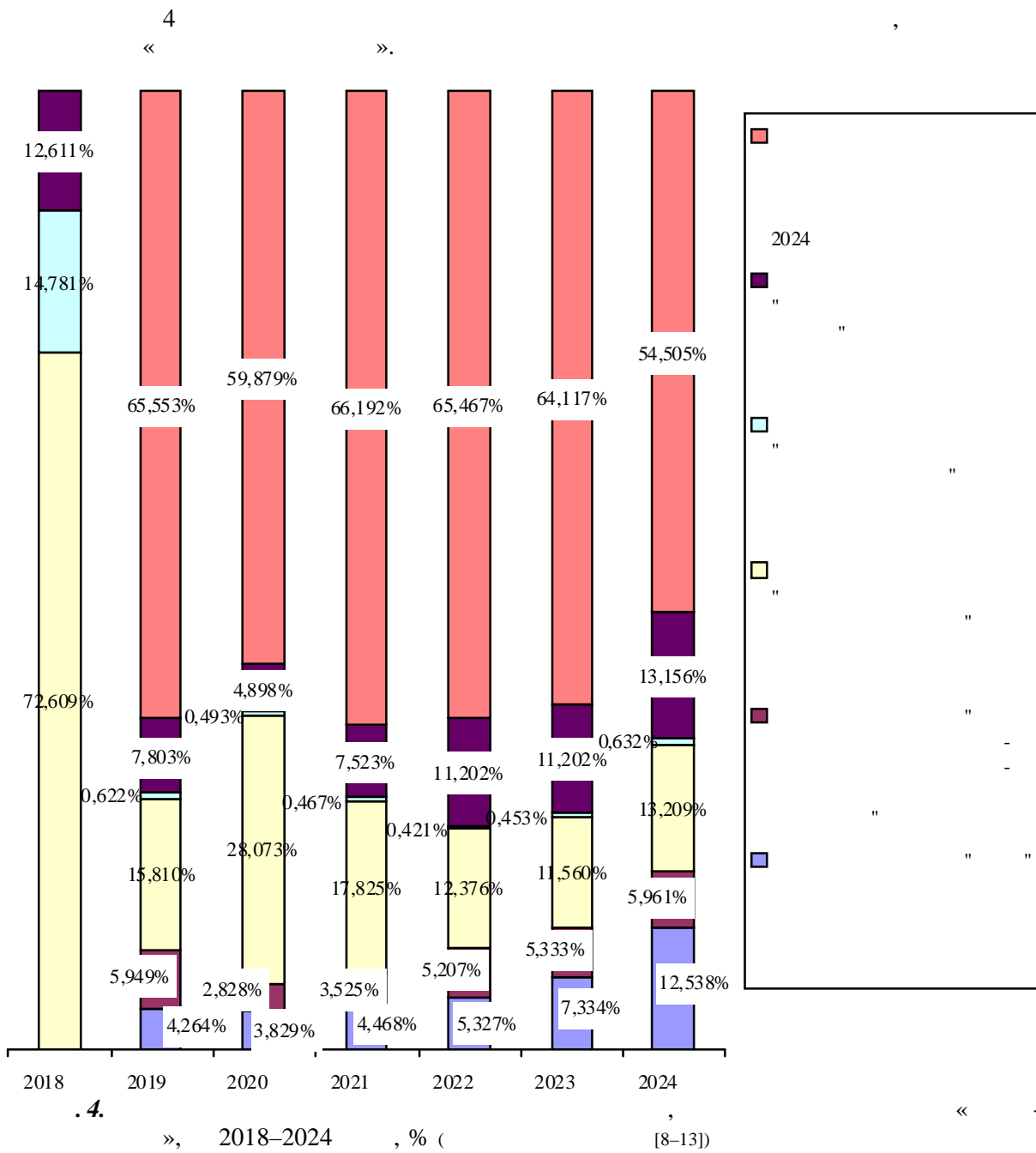
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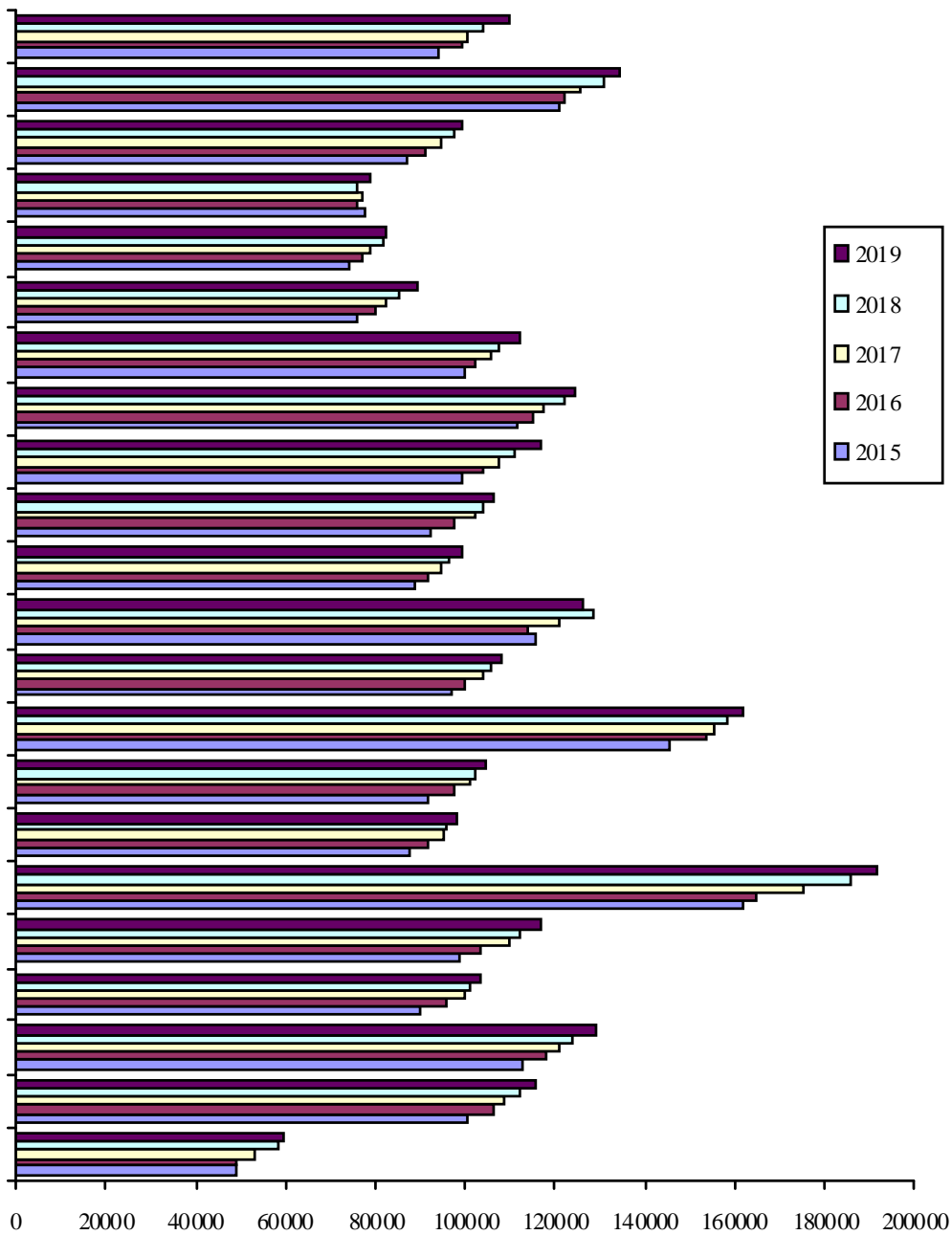
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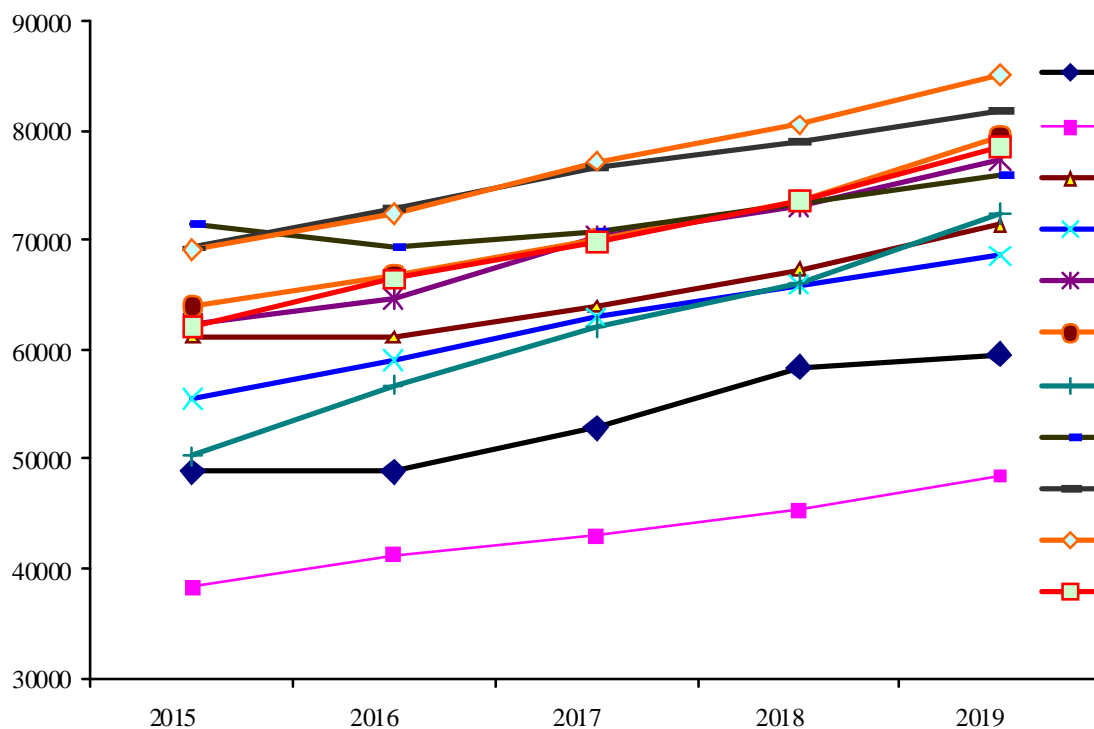
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FEATURES OF CORPORATE FINANCE MANAGEMENT

The article shows that corporate finance is a tool for ensuring well-structured financial planning and management of the organization's financial flows. Their significance is largely in the creation of the main gross domestic product, on the one hand, and on the other hand, in the formation of the main sources of budget financing. Like any management apparatus, corporate finance aims to provide the greatest economic benefits from its own circulation. The theory of corporate finance is one of the most practical branches of economics. A feature of corporate finance is the presence of production assets, the functioning of which is determined by the peculiarities of those arising in financial relations. Corporate management methods are special tools for organizing the production activities of a corporation. They are clearly regulated by regulatory documents and enshrined in the

statuses of the corporation. R&D can be considered a topical method for managing corporate finance. Organizations that enter the corporate environment gain a competitive advantage. Integrated companies increase production volumes, stabilize the financial and economic situation, strengthen existing competitive advantages through the consolidation of financial resources, get better opportunities for research and development and extensive marketing research of competitors' markets. At the same time, the category of corporate finance appears, which accelerates the integration process and increases its return through systematization.

Keywords: monetary relations, competitive advantages, corporate finance, financial flows, financial resources.

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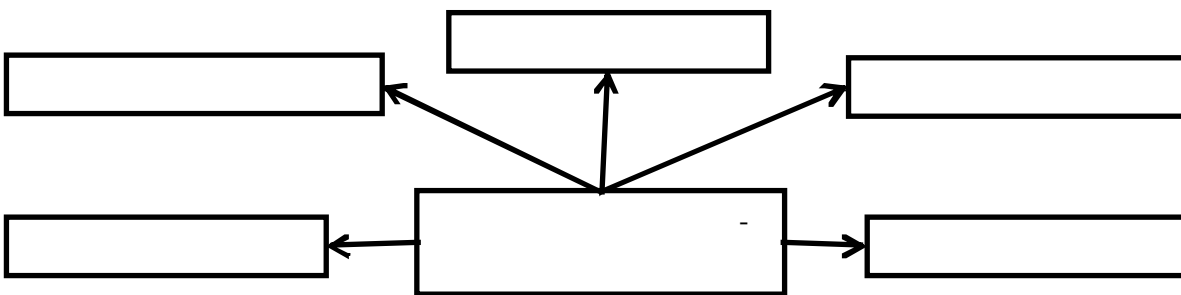
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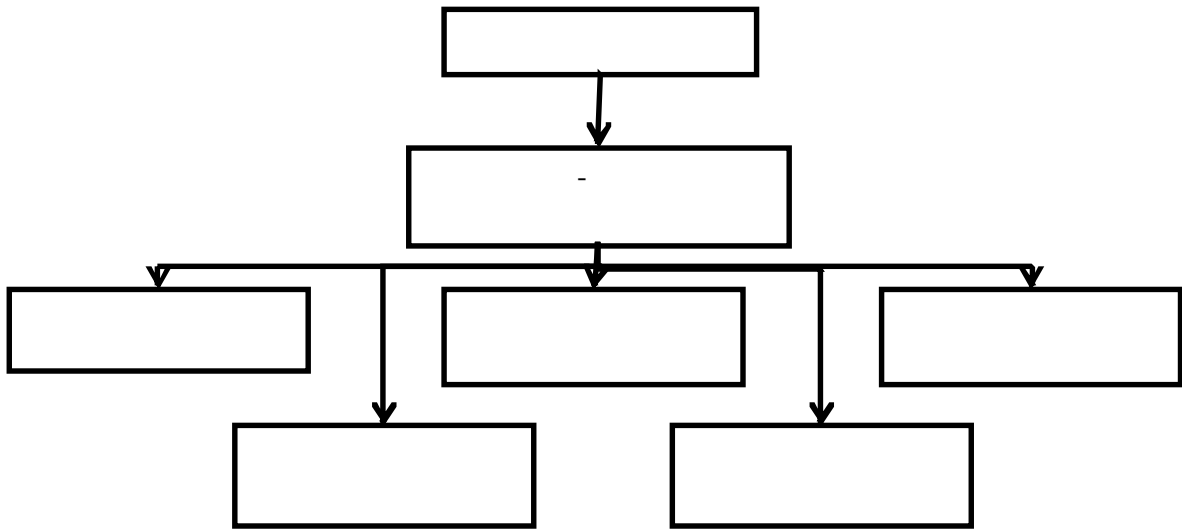
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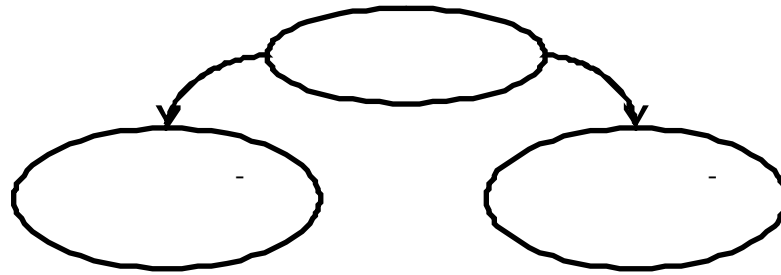
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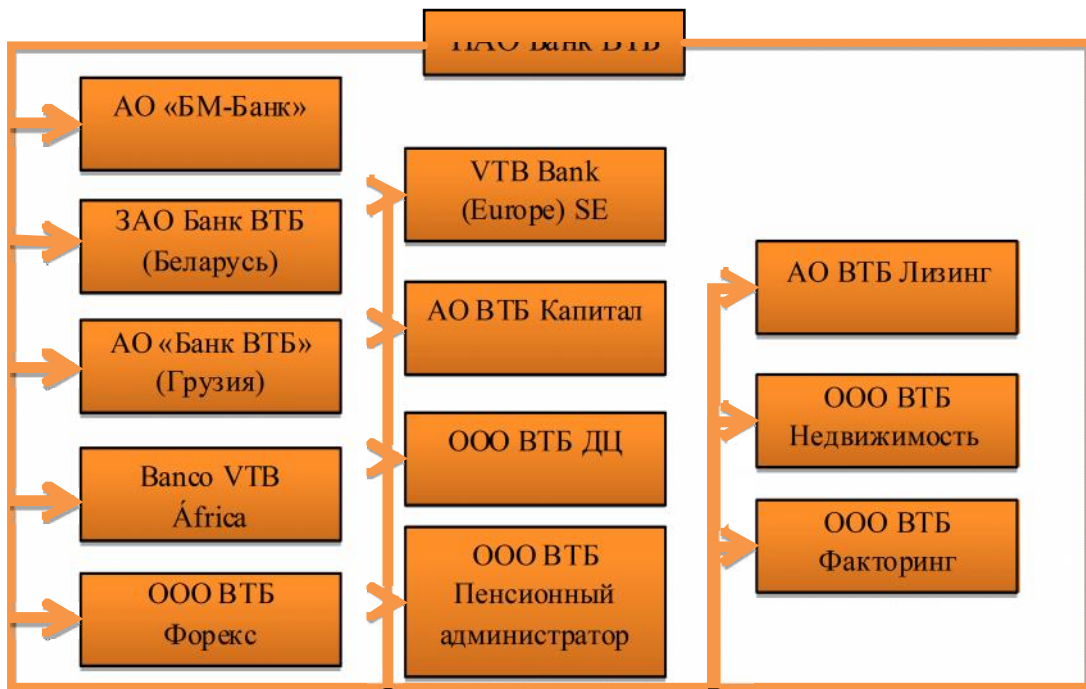
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**PROBLEMS OF FORMATION OF FEE OF NON-STATE PENSION FUNDS AND
MANAGEMENT COMPANIES IN INVESTING PENSION SAVINGS**

22 2019-2020

The article is a continuation of an earlier study devoted to considering approaches and assessing the effectiveness of managing investment portfolios of non-state pension funds when placing pension savings. The article examines the factors that make it possible to assess the influence of the amount of remuneration (variable and constant parts) of non-state pension funds and management companies on the return on investment of pension savings. The analysis was carried out on the basis of statistical data for 22 NPFs for 2019-2020. The factors were the volume of the fund's pension savings per insured person, the ratio of the remuneration of pension funds and management companies to the size of the pension savings of this fund, the ratio of the constant and variable parts of the remuneration of the fund and management companies and pension savings, the share of pension savings in the total the volume of pension savings, the share of the variable part in the remuneration of NPFs and management companies.

The construction of multifactorial linear econometric models confirms the absence of dependence of the remuneration system of APFs and AMs on the amount of remuneration received, does not stimulate these institutions to increase the profitability of investing pension savings. Only two factors lead to an increase in the gross profitability of NPFs — the volume of attracted pension savings per one insured person and the ratio of the fund's full remuneration to the amount of pension savings of this fund. The rest of the factors have the opposite effect on gross profitability.

The analysis made it possible to formulate a number of practical recommendations. The mega-regulator needs to stimulate the development of small private pension funds, develop and apply methods of proportional regulation. Remove restrictions related to the investment of pension savings through the management company. It is necessary to develop an adequate mechanism to stimulate an increase in the effectiveness of the management company. Only the remuneration of the NPF itself is subject to regulation, and then only in relation to mandatory pension provision.

Keywords: pension savings, pension savings market, state regulation, non-state pension funds, management companies

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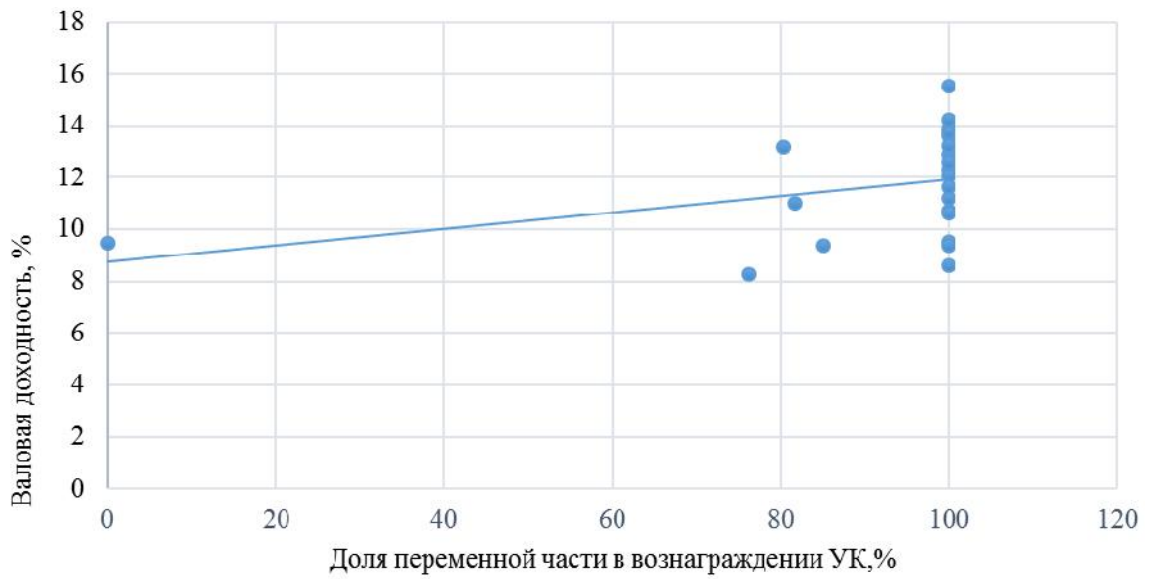
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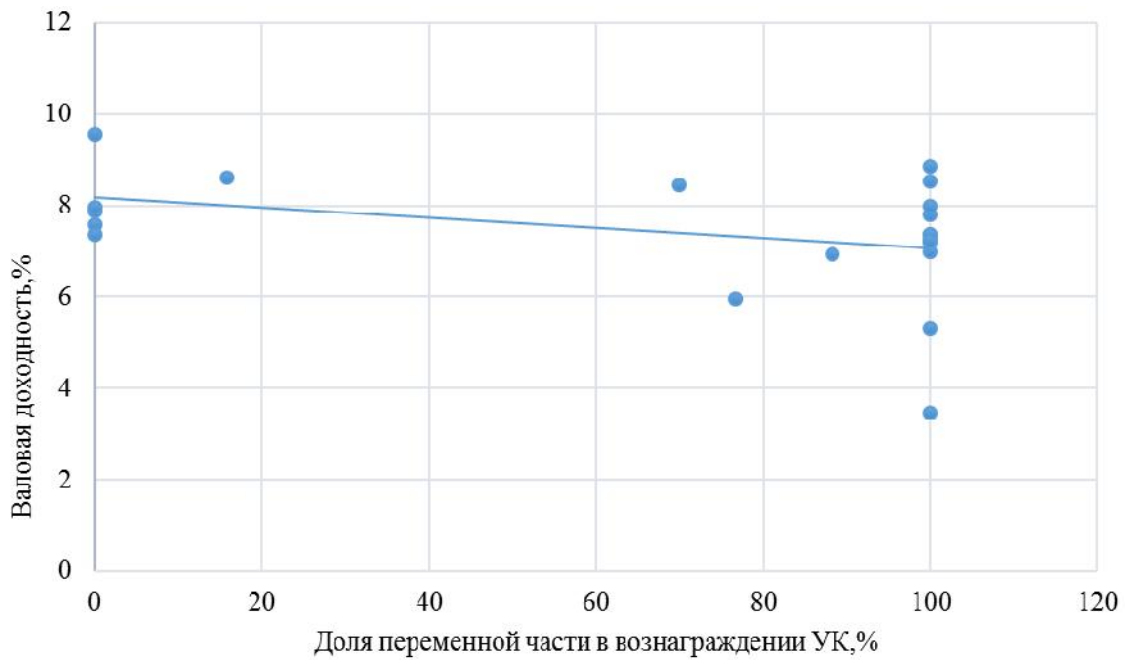
	2019	2020
-	270 057 856,3	179 627 146,8
-	28 308 623,85	28 670 299,3
-	31 328 405,90	26 282 073,6
-	59 637 029,75	54 952 372,9
-	1 522 366,28	5 238 397,2
-	8 460 064,28	2 860 104,3
-	9 982 431	8 098 502
-	10,7 %	7,2 %

* [17]

2020 . 30 2, 2019 .
 ()
 16
 1 2 22
 2019 2020 .
 2020 .
 3 4
 2019
 2020 .



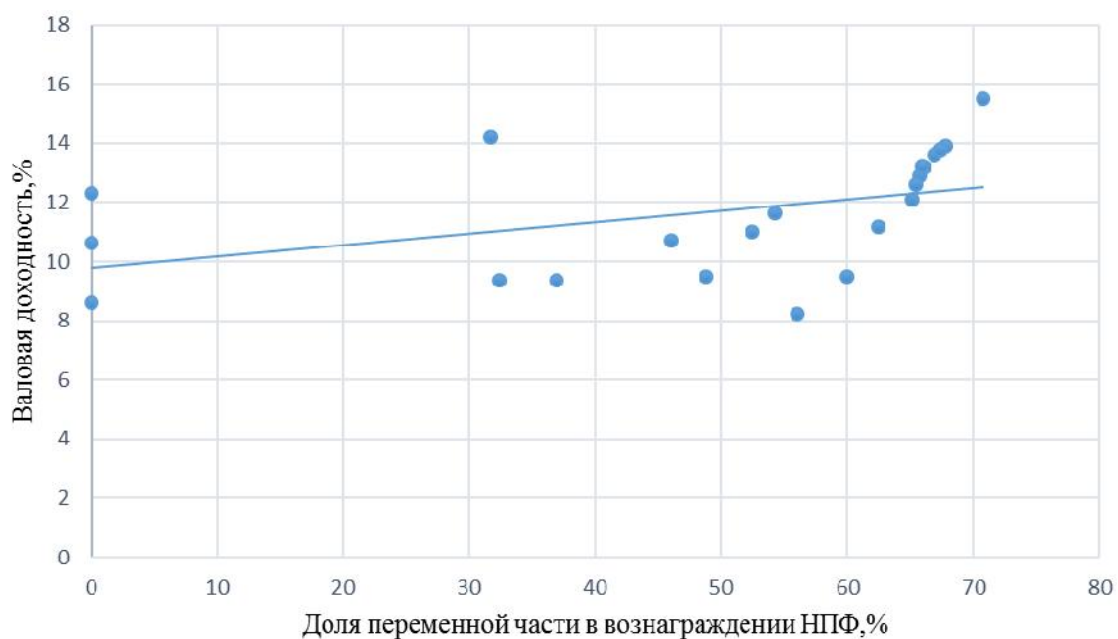
1. , 2019 . ([16])



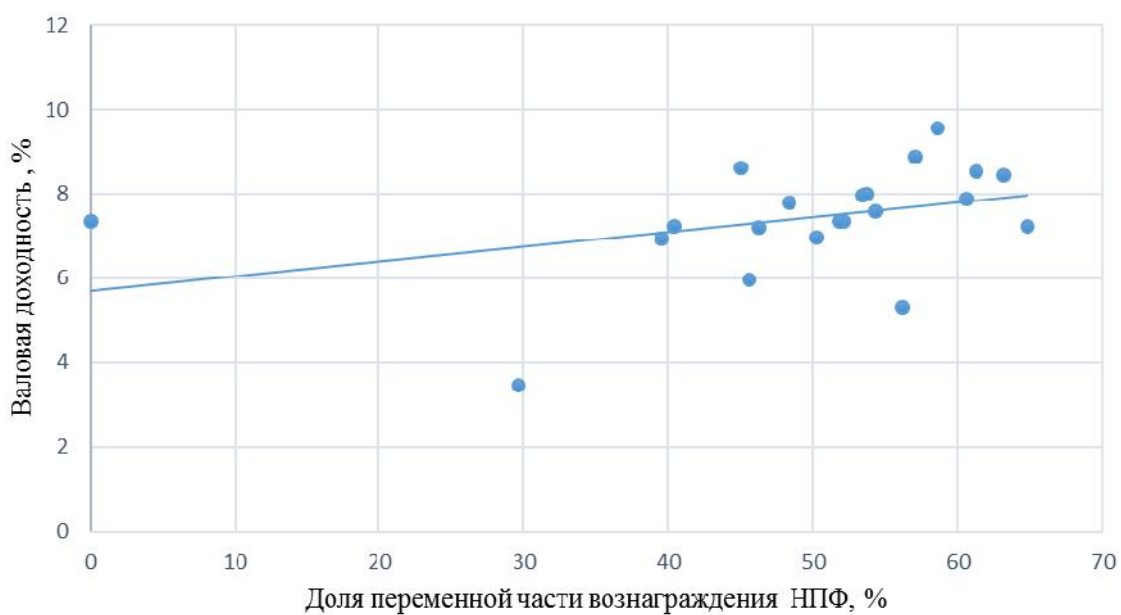
2. , 2020 . ([16])

(TR).
 1. :
 «
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2019



3. , 2019 . ([16])



4. , 2020 . ([16])

2.

1) V1 —

63,6 « 1 283,6 « 2020 ».

V2 – V4, V7 – V9

- 2) V2 — i-
- 3) V3 — i-
- 4) V4 — i-
- 5) V5 — i-
- 6) V6 — i- « »

[11; 12; 15].

- 7) V7 — i-
- 8) V8 — i-
- 9) V9 — i-

36.23 07.05.1998 N 75- « ».

TR

(. 3).
-32,7 % 33,4 % V4 V5,

3. TR *

	V1	V2	V3	V4	V5	V6	V7	V8	V9	TR
V1	1,000									
V2	-0,191	1,000								
V3	-0,210	0,419	1,000							
V4	-0,131	0,639	0,080	1,000						
V5	0,190	0,163	-0,017	0,186	1,000					
V6	-0,344	0,067	0,306	-0,043	-0,353	1,000				
V7	-0,039	0,512	-0,073	0,619	0,011	-0,054	1,000			
V8	0,200	-0,033	-0,046	-0,019	0,611	-0,242	-0,122	1,000		
V9	0,507	-0,131	-0,074	-0,116	0,250	-0,340	-0,155	0,085	1,000	
TR	0,065	0,398	-0,101	0,475	0,453	-0,164	0,262	0,228	0,029	1,000

*

4
9 R²=0,59 F-

4
V4, V5, V6, V8, V9

4 5.

F-
t-

4.

*

			t-	P-
	12,7512	2,3048	5,5324	3,49E-06
V1	0,0124	0,0070	1,7792	0,084151267
V2	9,8897	1,9512	5,0684	1,40E-05
V3	-14,3502	3,0666	-4,6796	4,45E-05
V4	-0,0100	0,0500	-0,2005	0,84228338
V5	1,4959	1,6590	0,9017	0,938082
V6	-0,0003	0,0513	-0,0060	0,99522399
V7	-0,2170	0,0523	-4,1524	0,000208793
V8	-0,0046	0,0110	-0,4130	0,682189185
V9	-0,4450	0,3590	-1,2394	0,223696885
R = 0,768452; R ² = 0,590518; Adjusted R ² = 0,464757; Std. error of estimate: 1,952574				
F = 6,128963626 p = 0,0000485855				
— 44				

*

5.

(,4)*

			t-	P-
	12,9104	2,0057	6,4369	1,43506E-07
V1	0,0092	0,0055	1,6943	0,098388902
V2	10,2724	1,5787	6,5070	1,15105E-07
V3	-14,8618	2,6289	-5,6533	1,70201E-06
V7	-0,2220	0,0428	-5,1899	7,32611E-06
R = 0,7512; R ² = 0,5642; Adjusted R ² = 0,5184; Std. error of estimate: 1,9053				
F = 12,3010 p = 1,64E-06				
— 44				

*

— V1 () V2 ().

1. TR. V3 ()

2. V7 —

3. V9 —

[www.acra-ratings.ru/research/38].

1. — 2020. — 36. — 3. — 483–513. //
2. // : , , . — 2018. — 4 (45). — 5–16.
3. // : , , . — 2019. — 3 (48). — 13–22.
4. — 2018. — 1 (42). — 48–56. //
5. // . — 2019. — 3. — 356–364.
6. // . — 2017. — 2. — 293–298.
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8. // : ? / . . — 2017. — 1 (35). — 91–101.
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6 2021

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 V.I. Vernadsky Crimean Federal University,
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IT-

DEVELOPMENT OF THE FINANCIAL MARKETS OF THE EAEU COUNTRIES USING IT TECHNOLOGIES

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The article is devoted to the study of an urgent scientific and practical problem on the development of financial markets of the member countries of the Eurasian Economic Union on the basis of IT technologies, as well as the formation of approaches, creating a common spatial development.

The direction of the conceptual integrated development of the Eurasian Economic Union is based on the integration of processes and technologies, forming a common financial space, creating new products and types of services based on institutional

and integrated approaches. The purpose of the study is to apply an integrated approach to the formation of the common financial market of the EAEU based on IT technologies that are changing on the basis of new technological solutions, creating a new management system and effective institutional support tools. Under the influence of technological solutions in financial markets, it is necessary to systematically approach the study of this problem, develop a practical and theoretical component, and identify the impact of technology on the activities of the participating countries. The evolutionary natural process of development of financial markets, which all over the world determine the vector of the formation of the institutional social structure, has been determined.

Keywords: integrated approaches, assets, the EAEU financial market, integration, IT technologies, commodity markets, trade turnover, budgeting.

SWIFT

2019 . 72,4 %, (,) , 4,4

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43 %.

2018 . XIII

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SWIFT

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[9].

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2021 I. * () 1 -

1	2		3		4		5		6		7	
	·	%	·	%	·	%	·	%	·	%	·	%
	362,1	28,2	15,0	41,3	2901,1	18,4	48,1	40,6	9984,9	37,3		
	356,9	27,8	15,8	43,6	3831,4	24,3	44,6	37,7	8491,7	31,7		
-	55,8	4,3	0,6	1,8	184,5	1,2	5,4	4,6	716,5	2,7		
) (-	-50,6	-3,9	-1,5	-4,1	-1114,8	-7,1	-1,9	-1,6	776,7	2,9		
	349,3	27,2	6,6	18,2	1430,9	9,1	33,3	28,1	5266,2	19,7		
	355,8	27,7	8,1	22,4	3024,7	19,1	33,2	28,0	4352,7	16,3		
:												
	147,3	11,5	0,4	1,2	929,5	5,9	2,6	2,2	227,2	0,8		
:												
	89,3	7,0	0,0	...	700,5	4,4	0,0	0,0	199,9	0,7		
-	49,1	3,8	0,3	0,7	76,2	0,5	5,1	4,3	578,0	2,2		
) (-	-55,6	-4,3	-1,8	-4,8	-1670,0	-10,6	-4,9	-4,2	335,6	1,3		
	—	—	—	—	—	—	—	—	3021,8	11,3		
	—	—	—	—	—	—	—	—	2653,5	9,9		
-	—	—	—	—	—	—	—	—	116,6	0,4		
) (-	—	—	—	—	—	—	—	—	251,7	0,9		
	35,5	2,8	5,3	14,7	1668,5	10,6	5,7	4,8	1002,2	3,7		
	23,8	1,9	4,8	13,3	1169,0	7,4	3,8	3,2	920,0	3,4		
-	6,7	0,5	0,4	1,0	108,3	0,7	0,3	0,3	21,9	0,1		
) (-	5,0	0,4	0,2	0,4	391,2	2,5	1,7	1,4	60,3	0,2		
	—	—	4,8	13,3	774,1	4,9	18,8	15,9	3731,4	13,9		
:												
) (-	—	—	4,1	11,2	0,0	...	0,0	0,0	1947,4	7,3		

1	2	3	4	5	6	7	8	9	10	11
	—	—	4,7	13,0	610,2	3,9	17,5	14,8	3602,2	13,5
:										
	—	—	4,7	12,9	0,0	...	13,4	11,3	2946,8	11,0
:										
	—	—	0,0	...	0,0	...	0,9	0,8	1820,7	6,8
-	—	—	0,0	0,0	0,0	...	0,0	0,0	0,1	0,0
) (-	—	—	0,1	0,2	163,9	1,0	1,3	1,1	129,1	0,5
() 3										
-	—	—	—	—	28213,5	39,5	—	—	13545,7	12,4
	—	—	—	—	272,2	0,4	—	—	0,0	0,0
	—	—	—	—	1078,4	1,5	—	—	11,1	0,0
-	—	—	—	—	27407,4	38,4	—	—	13802,1	12,7

1 — ; 2 — ; 3 — ;

2 ; — ;

3 . 1 2018 , — -

* [11]

(.): — 50,6 — 3,9 % 1 ; — 1,5 — 4,1 % ;
 — 1,114 — 7,1 % ; — 1,9 — 1,6 % ; —
 776,7 2,9 % .
 (.), — 1,8 4,8 % ; — 1,670 10,6 % ; 55,6
 4,3 % ; 4,9 4,2 % ; —
 335,6 1,3 % . 251,7 0,9 % .

[7].

XXI

« ».

[6, 8, 11].

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[15].

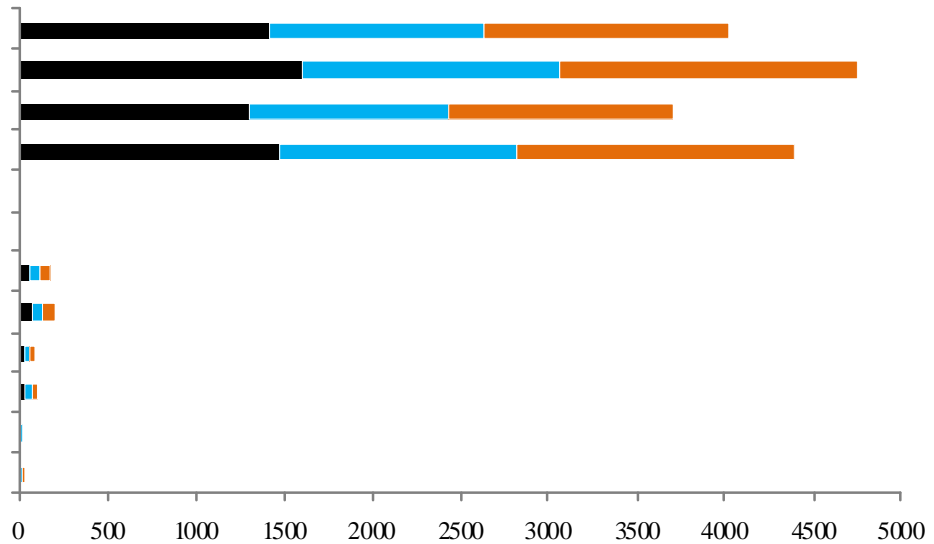
[4, 16, 17].

2017

- « : — 17, — 10, -
 - 551, — 3;
 - : — 24, — 4; — 14, — 17,
 - : — 27, — 4; — 13, — 301,
 - : — 24, — 4; — 11, — 323,
 - : — 442, — 74, — 623
 - (: — 534, — 122, — 1815» [13].
- 2015

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(. 1).



■ 2019	12,2	10,4	38,6	33	70,3	60,8	3,6	3	1560,1	1278,6	1684,7	1385,8
■ 2018	10	8,8	35,2	30,3	66,4	58,4	3,2	2,7	1354,3	1111,5	1469,3	1211,7
■ 2017	9	7,6	34,8	29,9	72,9	63,8	2,9	2,4	1479	1315,9	1598,6	1419,6

■ 2017 ■ 2018 ■ 2019

. I.

[1])

2017–2019 .,

[17].

- () :
2017 . 165 ; 2018 . 169 ;
2019 . 23 % 2018 . 129 - -
: 2017 . — 17; 2018 . — 23; 2019 . — 24.
- () :
2018 . — 6372; 2019 . — 9643. 2017 . 4103;
2018 . — 8124; 2019 . — 8192. 2017 . 8865;
: 2017 . — 1683; 2018 . — 2106; 2019 . — 2186.
- () :
: 2017 . — 607092; 2018 . — 650300; 2019 . — 628205. -
2017 . 12608977; 2018 . — 11393125; 2019 . — 10571732.
2017 . 1448509; 2018 . —
1427259; 2019 . — 1272567.
: 2017 . — 15269; 2018 . — 17210; 2019 . — 15934.
- (S ,) :
2017 . — 236840; 2018 . — 362138; 2019 . — 347668. -
: 2017 . — 227607; 2018 . — 136664; 2019 . — 104941.
2017 . 68 .
() :
2017 . 716; 2018 . — 1335; 2019 . — 511.
- : 2017 . — 67; 2018 . —
58; 2019 . — 87. - 2017 . — 1309; 2018 . — 1716; 2019 . —
1455.

IT-

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3. / . . // .—2020.— .10. 4.— .87–98.
4. / . . , . . // .—2017.— 7. 4.— .299–306. -
5. . . . —2017.— 4 (17).— .196–206. / . . //
6. . . : / . . //
7. . . . —2020.— .78–81. vs / . . // -
8. . . : —2018.— .19. 3.— .42–55. / . . , . . //
9. . . . — [,2021.— .73–78.].—2020.— .15. 3.— : VI -
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MANAGEMENT OF ADAPTABILITY IN THE CONTEXT OF ENTERPRISE ACTIVITIES IN THE CONDITIONS OF DIGITALIZATION

The article is devoted to the study of the essence and features of managing the adaptability of an enterprise's activities and substantiating the role of adaptability for the development of an enterprise's activities in the context of digitalization.

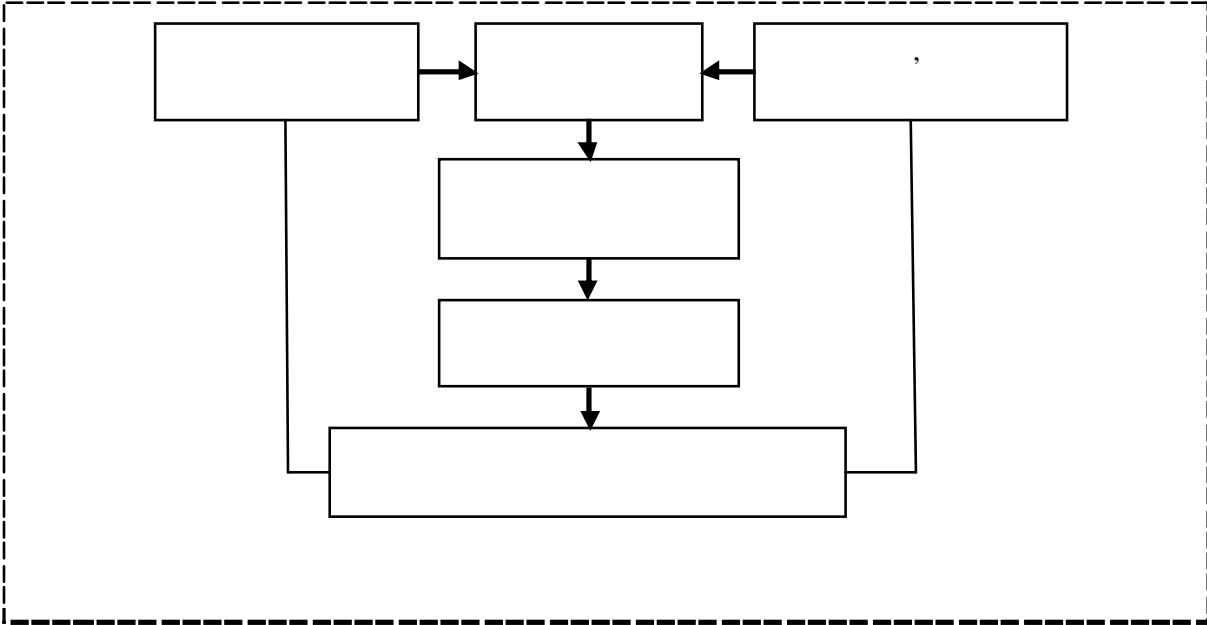
Digitalization is a global and irreversible trend in global socio-economic development. The perceived importance of supporting digital transformations at the state level is confirmed by the approval of the National Program «Digital Economy of the Russian Federation», the implementation of digital development projects in the Russian Federation and assistance in shaping the interaction between government-business-society for the implementation of these projects. Given the positive impact of «digital processes» on the activities of enterprises, it is relevant to study the essence and features of managing the adaptability of an enterprise's activities, as a characteristic that reflects the readiness of an enterprise for digital transformations.

A list of manifestations of the influence of digital technologies on the activities of enterprises has been compiled, reflecting the comprehensive and complex nature of the impact of digitalization on all processes in the activities of enterprises. The scale of the impact of digitalization confirms the need to change the concept of enterprise management. A grouping of ISO management standards is presented, which can be used as basic in managing the activities of enterprises in the digital economy.

The role of adaptability for the development of enterprises in the context of digitalization is substantiated as a characteristic that reflects the readiness of an enterprise for digital transformations. It is proved that the system management of adaptability in terms of its formation, forecasting and support is the basis for ensuring the optimal level of competitiveness of the enterprise and its sustainable position in the market. The determining role of the human factor in the effective management of the adaptability of the enterprise's activity is substantiated.

Keywords: adaptability, enterprise activity, management, digital economy, management standards.

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 (ISO 9000, 9001, 9002, 9004, 10032, 16175, 17826, 18598, 19731, 20000-1, 22301, 26324).
 - 2. (ISO 19731, 21500, 29161).
 - 3. (ISO 8571, 9000, 9004, 16175).
 - 4. (ISO 7498, 9000, 9001, 9002, 9004, 10032, 16175, 17826, 18598, 19731, 20000-1, 22301; ISO 9000, 9001, 9002, 9004, 22301, 28000, 37500).
 - 5. (ISO 9000, 9001, 9002, 9004, 20000-1, 22301, 28000).



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CLASSIFICATION OF TYPES OF ASSETS OF THE ORGANIZATION: THE SYNERGY OF THE TRADITIONAL AND ALTERNATIVE VIEW

Many interpretations of the concept of «assets» of an organization, the lack of common points of view on it in Russian and foreign financial literature necessitates systematization, generalization, which is provided on the basis of a scientifically grounded classification of assets. A correctly constructed classification of the organization's assets should take into account changes in the achievements of progress, scientific thought, constantly improve in the face of dynamic changes in the external environment, which justifies the relevance and timeliness of the study. It is necessary that each classification of the organization's assets has a scientific and practical value, since it is embedded in the process of assessing and financial management of assets, which forms the problematic aspect of the problem in the Russian conditions of financial instability.

With the help of general scientific and special methods: inductive, deductive, analysis, synthesis, grouping, systems thinking, comparative, the traditional classification of the organization's assets is studied, implementing the criterion of materiality, the preference for classifying assets by the degree of liquidity in conditions of financial instability is substantiated, an alternative direction of classification of the organization's assets is proposed.

In the field of research: in the process of classification, assets — a set of property values of an organization; the rules for the classification of assets have been formulated; the criteria are highlighted and the assets are characterized according to the traditional generalized classification; developing alternative directions of asset classification, it is recommended to distinguish between profitable and non-profitable assets based on the level of profitability, taking into account the strategic focus — strategic and non-strategic assets; by phases of the economic cycle — working (not working); formulated the principles that should form the basis of the classification of assets to achieve effective management of them. As a result, it was determined that, taking into

account the criterion of materiality in conditions of financial instability, it is preferable to classify the organization's assets by the phases of the economic cycle and the degree of liquidity.

Keywords: assets, classification, highly liquid, illiquid, profitable, non-profitable, strategic, non-strategic, financial digital, working, non-working, synergy.

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METHODS OF PRODUCTION RISK MANAGEMENT AT THE ENTERPRISE

Any entrepreneurial activity in one way or another is associated with the concept of risk. The successful operation of an enterprise in a market economy environment directly depends on the final effectiveness of the management decisions taken, their validity and the level of risk. Correct and timely assessment of the level of risk, as well as the search for ways to manage risk and reduce it become priority areas for increasing the efficiency of economic activities and the competitiveness of the enterprise as a whole.

The relevance of the research topic is determined by the presence of a set of negative factors of the external and internal environment that affect the production system of the enterprise and its economic efficiency. The higher the probability of their occurrence and the degree of influence, the stronger the manifestation of risk situations and the more it is advisable for an enterprise to build an adaptive risk management system for effective functioning. The risk management system in its work relies on high-quality tools, the basis of which is a methodological base that allows you to identify risks (assessment methods) and manage them (management methods).

Methods for assessing industrial risks are divided into quantitative, expert and regulatory. The quantitative assessment methods include the mathematical expectation, analytical covariance method and Monte Carlo modeling; to expert — the Delphi method, scenarios and brainstorming; to the normative introduction of basic values and the calculation of deviations from the norm. Among the methods of managing industrial risks, the article singled out active, adaptive, conservative, integrated approaches or risk limitation.

The article provides a brief description of the risks arising from the production process, gives approaches to assessing such risks and approaches to managing production risks.

The main approaches and methods of industrial risk management are highlighted, which make it possible to create an effective risk management system in an enterprise as a result of the study.

Keywords: production risks, risk management methods.

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THE ROLE OF PERSONAL SUBSIDIARY FARMS IN THE DEVELOPMENT OF FOOD SECURITY IN RUSSIA AND RURAL AREAS

Today, the role of personal subsidiary farms in ensuring food security in Russia is devalued, and the ruling elite of our country does not see their further contribution to the development of rural areas. The production volumes of personal subsidiary plots continue to decline constantly, both in absolute volumes and in comparison with other types of farms. This situation arises for a number of obvious reasons: due to the lack of interest on the part of the state in these categories of farms and, accordingly, the lack of financial support for these farms; the inability to compete with agricultural holdings and large farms in terms of market penetration, product quality and product range; these categories of farms contradict the strategy of consolidating agricultural production and monopolizing the activities of the largest agricultural holdings; not meeting the public interest as a food exporter.

Today it is impossible to build a strategy for the development of rural areas without including in this strategy such small forms of farming as personal subsidiary plots, since only thanks to their close relationship is it still possible to revive the Russian village. A systematic, rational and consistent state policy in relation to personal subsidiary plots in Russia will help stop the process of rural extinction.

Keywords: personal subsidiary plots, rural areas, food security of Russia, agro-industrial complex of the country, development of rural areas, strategy for the development of rural areas.

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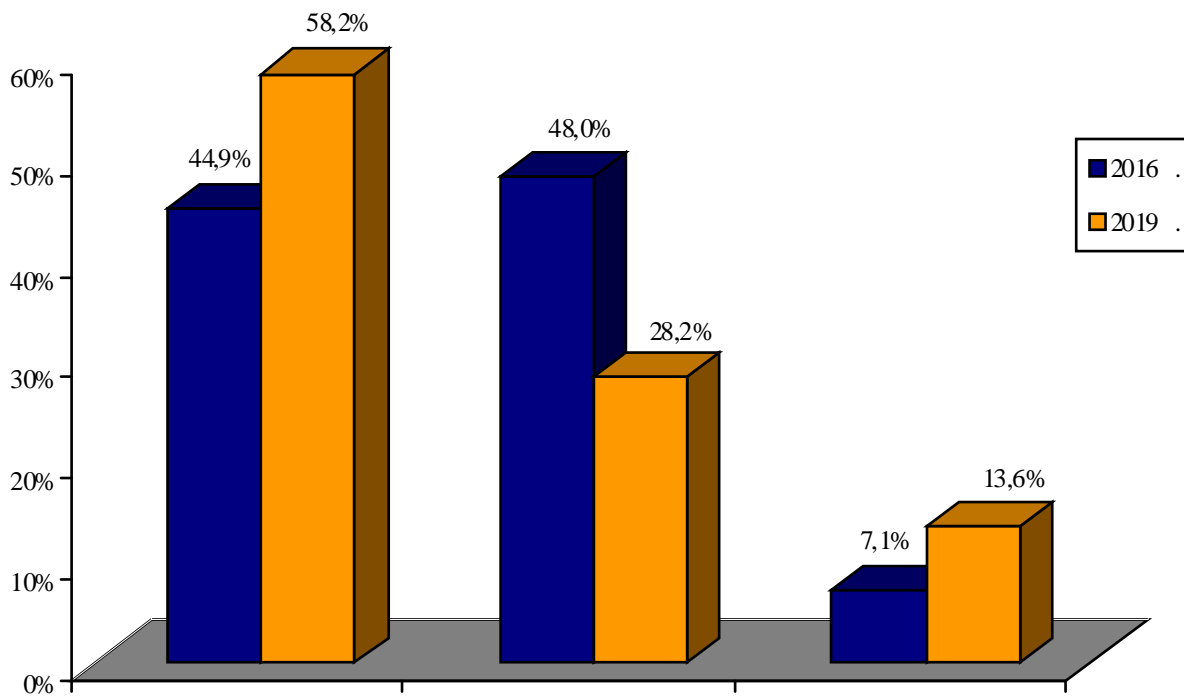
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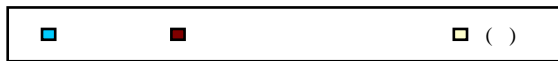
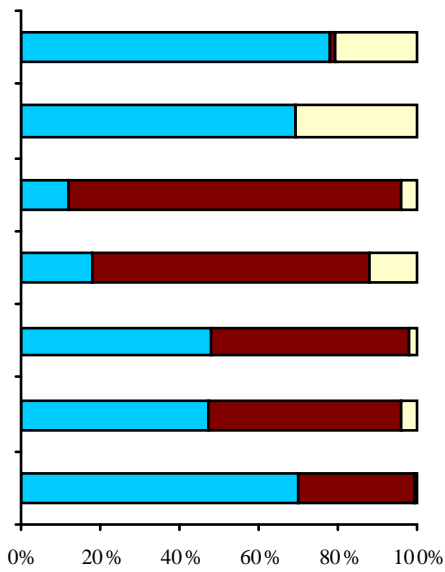
, ,

(.4).

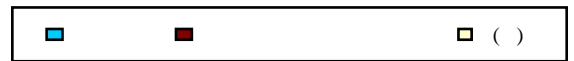
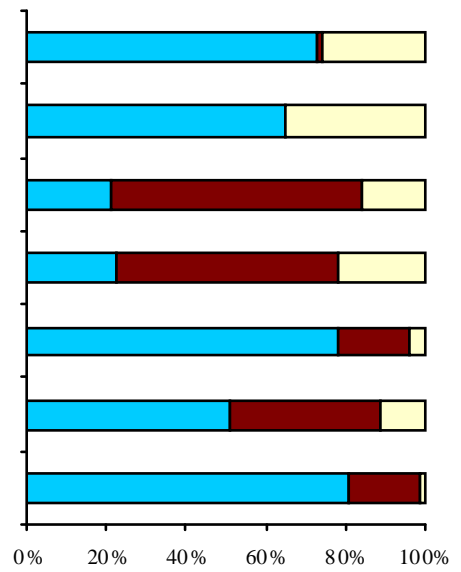
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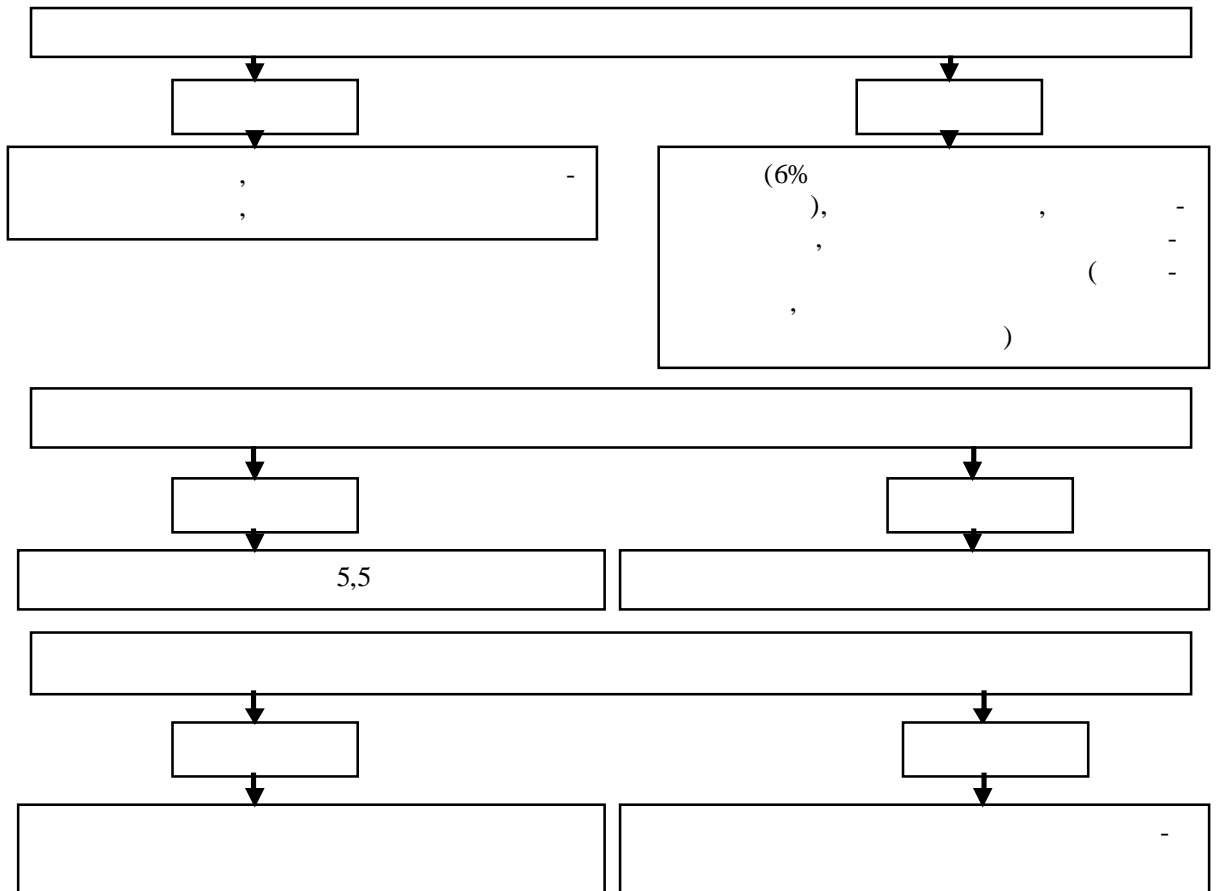


2016



2019

. 3.
2016 . 2019 . , % [12]



. 4.

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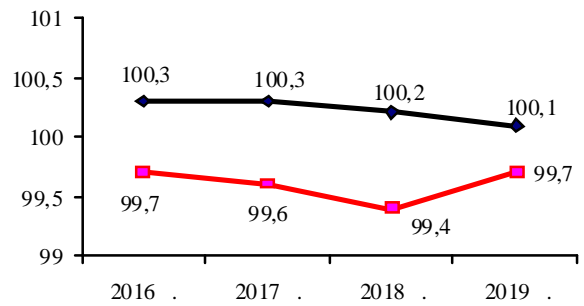
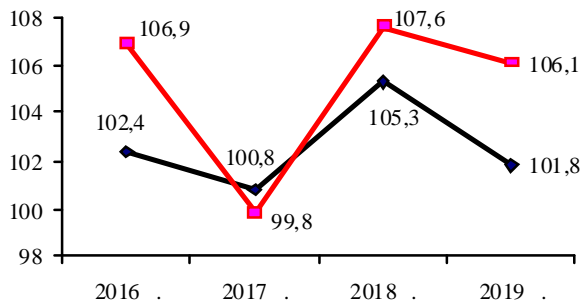
(,), -
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:« , ?», «
« » ?», « (, ,
), , ?». -
« » : -
« » : -
1990–2018 .(.1).

I. 1990 2018 .*

		1990	2018
		1.	38,9
		10,6	1,75
2.		152922	154122
•		9307	30500
• 10		21463	34100
• 11–50		44674	26200
• 51–100		18094	11500
3.		213,7	142,2
•		131,8	94,6
•		117,7	79,6
•		1,8	0,7
•		20,0	10,3
•		60,1	26,5
•		-0,0	10,1
4.		116,7	113,3
5.			
•		57,0	18,1
•		38,3	23,7
•		58,2	22,9
6.	(.)	20,2	14,9
7.		55,7	30,6
8.		47,5	44,9
9.	(.)	12070,0	6078,0

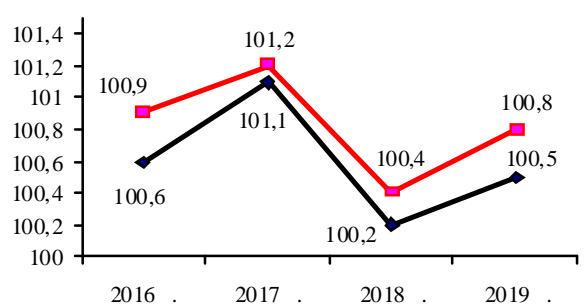
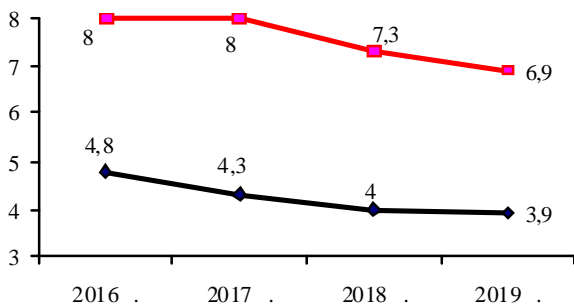
* [3]

1 « » . 28 -
, , -
2016–2019 . 5.
60 % , 1990
— 95,5 %.



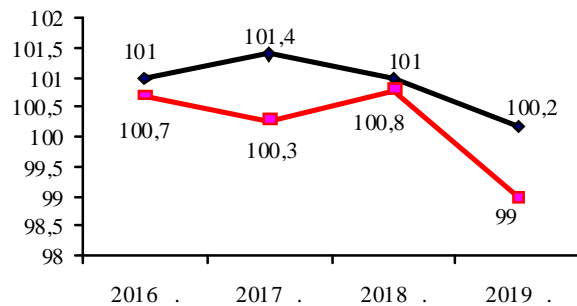
(, %)

(, %)



, %

(, %)



(, %)

. 5. 2016–2019 . [11]

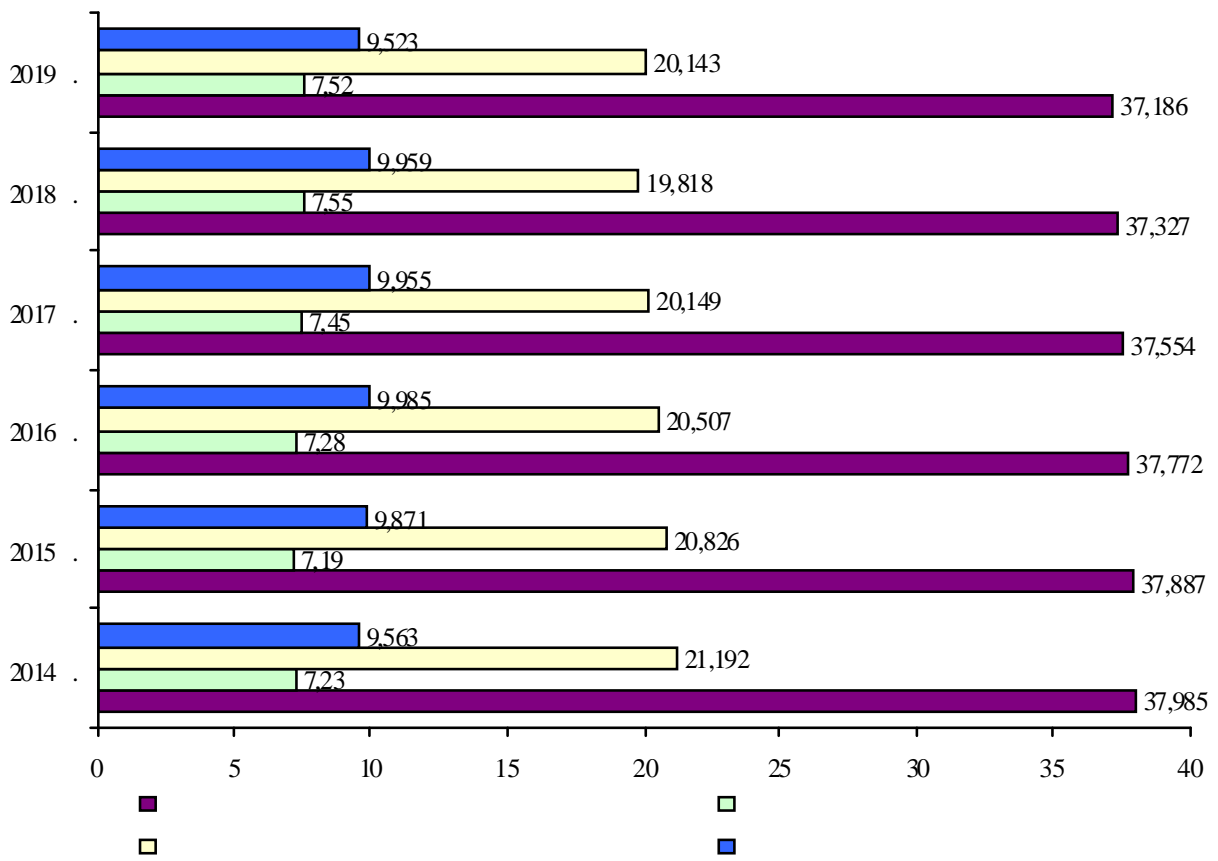
(22% 7,1 %).

2015 2020 . — 1 . 26,0 2,1 %.

25,4 % (.6).

2036

4,6 .



6.
() [11]

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» [1].

[16], «

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(. 7).

1. Между мелким и крупным производством в любой экономике складывается естественное разделение труда. Новые возможности для личных подсобных хозяйств открываются в связи с ростом спроса на высококачественное продовольствие, произведенное без использования химикатов.

2. Развитие высокотоварных личных подсобных хозяйств с постепенным превращением их в фермерские хозяйства становится условием развития крупного бизнеса на селе. С одной стороны, такие хозяйства выступают формой самозанятости работников, а другой - крупные сельскохозяйственные компании могут увеличить свой выпуск за счет договоров с личными подсобными хозяйствами.

3. Личные подсобные хозяйства, составляя основу сельского населения, обеспечивают ряд важнейших социальных благ: социальный контроль над территорией, воспроизводство традиционной культуры и традиционного культурного ландшафта, что содействует социальному здоровью общества, социализация личности и уход за старшим поколением, удовлетворение рекреационных потребностей городского населения.

. 7.

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7

(. 8).

1. После Второй мировой войны Сталин разрушил систему ЛПХ, введя в 1948 году для сельских домохозяйств налог в натуральной форме и проведя коллективизацию в районах, оккупированных в годы войны.

2. В послевоенный период владельцы ЛПХ должны были осуществлять обязательные поставки по установленным государством ценам, которые превратили доходы домохозяйств в доходы государства, и только в 1958 году обязательные поставки ЛПХ были отменены.

3. Во второй половине срока Хрущева государственная политика стала более жесткой и ограничительной, поскольку он считал ЛПХ «пережитком прошлого», а любой труд в ЛПХ - изъятым из коллективных хозяйств.

4. В 1965-1980 годы Брежнев осуществлял финансовые вливания в коллективные сельхозпредприятия, чтобы увеличить уровень их механизации и модернизировать производство, тем самым сократив потребность в продукции домохозяйств. В этот период размеры ЛПХ и поголовье их скота контролировались так же жестко, как и при Хрущеве.

. 8.

() ; ; « » ; [4]: « ») 1937 , — 52,1 %, — 56,6 %, — 71,4 %, — 70,9 %,

1. Личные подсобные хозяйства остаются квазикапиталистическими, доля коммерческих предприятий среди них незначительна, большинство их либо полу-коммерциализированы, либо заняты самообеспечением.

2. Современные личные подсобные хозяйства функционируют в рамках продовольственной системы, где земля, капитал, технологии и производство сконцентрированы в руках небольшого числа агрохолдингов.

3. Государство поддерживает мегакапиталистические сельскохозяйственные предприятия в той мере, в какой они способствуют обретению Россией статуса великой державы.

4. Агрохолдинги политически связаны с региональными элитами и пользуются преференциями при распределении кредитов и субсидий, в чем ограничены личные подсобные хозяйства.

9.

[17]

— 70,4 %.

» [6].

» [4].

» [15].

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4.0» (Agriculture 4.0) « » (

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1990- «

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1990- «

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[7], :«

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2. // . —2019.— 4. 4.— .22–49.
3. : : — :
4. ,2019.— 60 .
- 2003.— .3.— .152.
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14. ().— .17. .2. .655. .4–11,49–51.
15. ().— .477. On. 1. .4. .33–34.
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26 2021

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AN EMPIRICAL STUDY OF THE RELATIONSHIP BETWEEN CAPITAL STRUCTURE AND MARKET COMPETITIVENESS

In the paper, an empirical study is conducted to verify the existence of a causal relationship between product competitiveness in the market and a firm's capital structure.

Cluster analysis was used to investigate the competitive state of the market in each industry in Russia according to the principles of the BCG Matrix model. Empirical analysis was conducted by establishing a joint equation model between product market competitiveness and firm capital structure using the ordinary least squares method.

In the course of the study, it was obtained that State-owned companies have higher product competitiveness in the market than private companies; although there is a positive correlation between the capital structure of the firm and product competitiveness in the market, but the degree of mutual influence is different, increasing product competitiveness in the market has a clear impact on increasing the level of indebtedness.

Keywords: capital structure of the firm; product competitiveness in the market; correlation; joint equation model.

[1, .758].

[2].

»

[3, .1643].

[4, .174].

.29].

[5,

[6, .769];

[7, .915].

[8, .75].

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conomy.ru,

Excel EViews.

45 %

[9].

95

www.investing.com.

[10, .126].

(
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.. [11].

1.

30

2.

[12, .345].

()—
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(MS)

(SG)

(MCI)

X_{ij}

j

n

i

m

($i = 1, 2, 3, \dots, n; j = 1, 2,$

$3, \dots, m$).

$$MCI = 0,379p_{iMS} + 0,621p_{iSG},$$

$$MCI = \alpha_0 + \alpha_1 MS + \alpha_2 INVE + \alpha_3 ROE + \alpha_4 UNIQ + \alpha_5 ITR + \varepsilon_1$$

(1)

I. *

	(MCI)		
	(DAR)		
	(INVE)		MCI
	(ROE)		MCI
	(UNIQ)		MCI
	(ITR)		MCI
	(SIZE)	ln	DAR
	(TANG)		DAR
	(NDTS)		DAR

* [13, c. 5-135]

$$\begin{cases} MCI_t = \alpha_0 + \alpha_1 DAR_t + \alpha_2 INVE_t + \alpha_3 ROE_t + \alpha_4 UNIQ_t + \alpha_5 ITR_t + \varepsilon_1 & (1) \\ DAR_t = \beta_0 + \beta_1 MCI_t + \beta_2 SIZE_t + \beta_3 ROE_t + \beta_4 TANG_t + \beta_5 NDTS_t + \varepsilon_2 & (2) \end{cases}$$

$$\alpha_0, \beta_0, \alpha_1, \alpha_2, \alpha_3, \alpha_4, \alpha_5, \beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \varepsilon_1, \varepsilon_2$$

$$(1) \quad R(0,0) < G - 1,$$

$$(2) \quad R(0,0) = G - 1,$$

$$(1) \quad K - k_i \geq g_i - 1,$$

2.

*

G		2
K		7
g_i	i	2/2
k_i	i	4/4
m_i	i	3/3

*

$$(2) \quad K + G - k_i - g_i = m_i \geq G - 1, \quad i$$

$$\begin{bmatrix} 1 & -\alpha_1 & -\alpha_0 & -\alpha_2 & -\alpha_3 & -\alpha_4 & -\alpha_5 & 0 & 0 & 0 \\ -\beta_1 & 1 & -\beta_0 & 0 & -\beta_3 & 0 & 0 & -\beta_2 & -\beta_4 & -\beta_5 \end{bmatrix}$$

(1)

$$[\quad 0 \quad 0] = [-\beta_2 \quad -\beta_4 \quad -\beta_5], \quad R(\quad 0 \quad 0) = 1 = G - 1.$$

$$K - k_i = > g_i - 1 = 1 \quad m_i = > G - 1 = 1.$$

(2)

$$[\quad 0 \quad 0] = [-\alpha_2 \quad -\alpha_4 \quad -\alpha_5], \quad R(\quad 0 \quad 0) = 1 = G - 1.$$

$$m_i = > G - 1 = 1. \quad : K - k_i = > g_i - 1 = 1$$

(OLS) [14, .345].

0,8

(.3).

3

0,8,

3.

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	MCI	DAR	INVE	ROA	UNIQ	ITR	SIZE	TANG	NDTS
MCI	1,000								
DAR	0,071	1,000							
INVE	0,948	0,062	1,000						
ROA	0,009	-0,356	0,004	1,000					
UNIQ	-0,016	-0,061	-0,006	-0,321	1,000				
ITR	-0,046	0,149	-0,027	-0,064	-0,014	1,000			
SIZE	0,159	-0,104	0,079	0,199	-0,144	-0,297	1,000		
TANG	0,006	-0,189	0,027	0,188	-0,042	0,054	0,106	1,000	
NDTS	0,014	0,008	-0,019	-0,007	-0,057	-0,248	0,202	0,098	1,000

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. DAR MCI.
: INVE, ROA
MCI; UNIQ, ITR MCI; NDTS -
DAR; ROA, SIZE, TANG MCI. -

(. 4).

4.

*

	R-	R-	DW
-	0,899	0,896	1.780
	0,150	0,122	1.989

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4,

$R^2 = 0,896,$

$R^2 = 0,122,$

DW

1,5 2,5,

(. 5).

5.

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			-	P-
α_0	0,003	0,001	3,291	0,001
DAR	0,001	0,001	0,649	0,517
INVE	0,005	0,000	3,651	0,000 ³
ROE	0,001	0,004	0,298	0,766
UNIQ	-9,06E-06	3,89E-05	-0,233	0,815
ITR	-7.86E-06	8,63E-06	-0,911	0,363
β_0	1.577	0,497	3,175	0,002
MCI	1.981	1,838	1,078	0,282
SIZE	-0.009	0,0158	-0,559	0,576
ROA	-1,208	0,291	-4,153	0,000 ³
TANG	-0,819	0,499	-1,639	0,102
DNTS	0,035	0,103	0,343	0,732

:¹

10 %

,²

5 %

³

1 %

*

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5

0,001,

1,981,

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DEVELOPING SCIENTIFIC APPROACH TO RESEARCH CREATIVE INDUSTRIES IN MODERN CONTEXT

Interest to creative industries, determined by the development of information and communication technologies and the growth of the economic contribution from the cultural industries integrated with them to the development of countries due to the growth in demand for cultural products, as well as investment attractiveness and image, in addition to the growth of scientific research and publications acquired a global scale in the late 90s, as evidenced by the attention paid to them by the UN, UNESCO and other international organizations. It was the period of introduction and formulation of such concepts as creative industry, creative economy, and creative cities. In Russia, with its significant creative potential and one of the best cultural industries, the government attention to creative industries with the potential for economic growth of both the country and individual territories, as well as for the human capital development, was insignificant. In the early 2020s, when the coronavirus pandemic intensified the economic crisis and led to serious social consequences, culminating in the development of a complex crisis, defined by the authors of the article as a «synergistic crisis», most developed countries strengthened their state support, recognizing a significant potential for economic development in creative industries. Realizing the global trend, in 2021 the Russian government prepared the Concept for the Development of Creative Industries and tools for their state support. An analysis of its content demonstrates inevitable challenges in implementing the targeted prospects for the industries development and efficiency of their state support, which stimulated the authors to write a paper indicating the necessity and directions for scientific substantiation of the essence of creative industries and their role in the social and economic development of the country.

Keywords: creative industries, creative cities, creative economy, creative industries research areas.

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ACTUALIZATION OF THE TRAINING OF CREATIVE-ORIENTED ENGINEERS IN THE TASKS OF TECHNOLOGICAL BREAKTHROUGH

The article discusses the problems and solutions of engineering personnel training based on the activation of innovative processes of creative personality formation, without which it is impossible to achieve breakthrough successes in the development of the country's economy. There was a break in the links between science, education and production. The existing shortcomings and miscalculations together become systemic and actualize the tasks of research on the development of training of engineering specialists capable of giving impetus to breakthrough development. The main goals of engineering activity are based on the design, development and development of innovations based on creativity, as well as testing, maintenance and modernization of equipment, technology and production facilities in specific sectors of the economy and business facilities. The formation of the potential of an engineer's personality should be realized on the basis of modernization of engineering education and the quality of acquisition of professional subject knowledge, creative thinking and new ideas, as well as practices that allow developing and applying unique solutions in complex dynamic conditions. The developed materials, including the identified problems and a structural model of creative thinking of a person based on consciousness, reveal an algorithm for constructing a methodology for acquiring knowledge and developing creativity, which achieves effectiveness with its reliable justification and implementation in professional activities capable of advancing breakthrough development.

The creative potential of an engineer's personality is formed on the basis of social partnership between the university and the employer, the formation of professionally subject knowledge and the development of creative thinking.

Keywords: training of engineers, acquisition of knowledge, creative thinking, models, formation of creativity, modernization of education, development, technological breakthrough.

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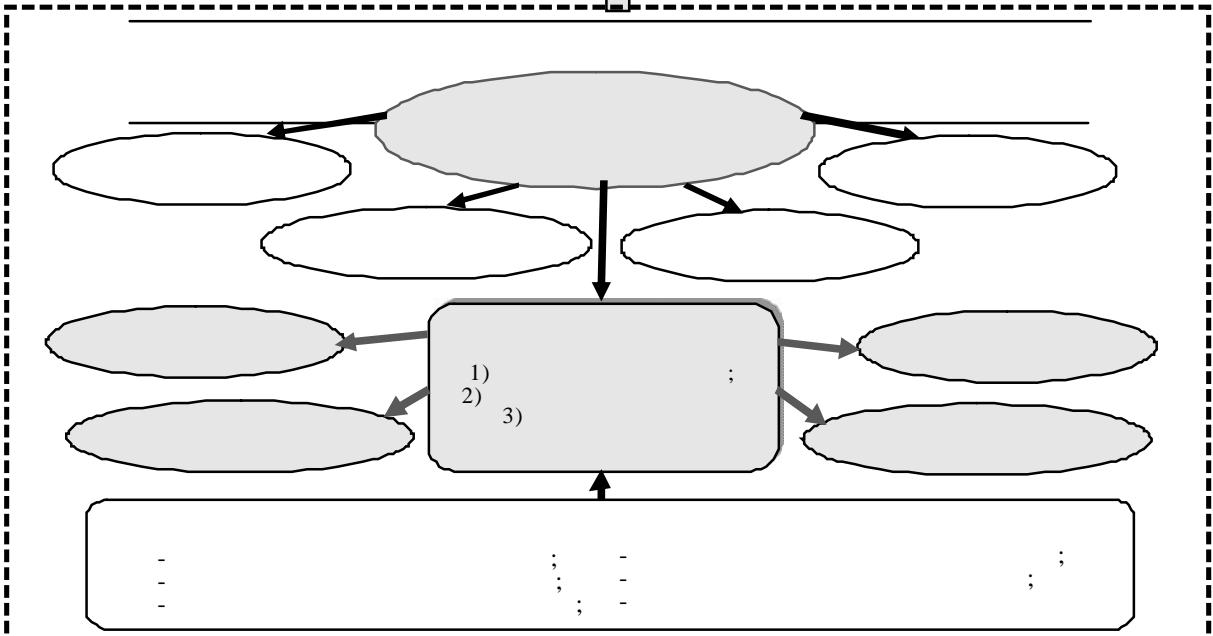
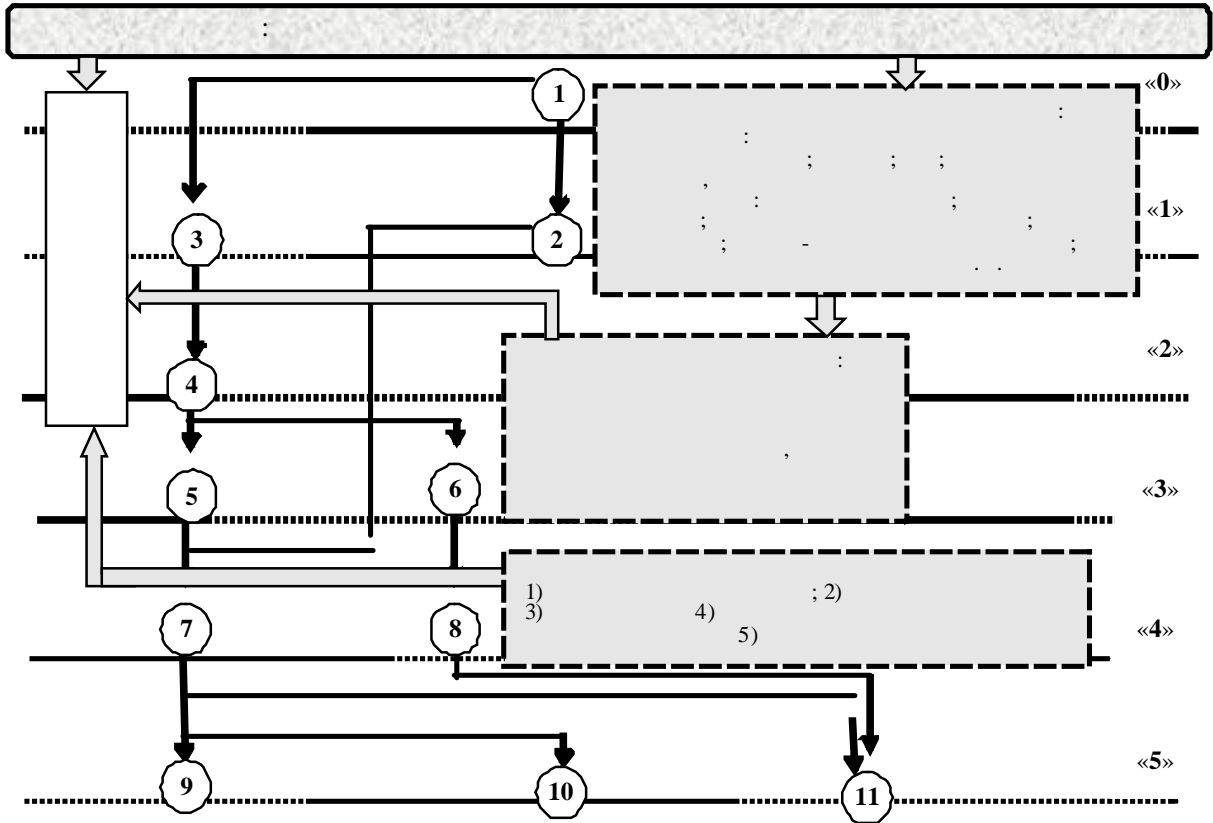
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THE THEORETICAL BASIS FOR THE DEVELOPMENT OF THE CONCEPT OF INTELLECTUAL RESOURCES IN THE NATIONAL INNOVATION-ORIENTED ECONOMIC SYSTEM

The article substantiates the need to clarify the content of intellectual resources, which is associated with the increasing role of intellectual activity in the national innovation-oriented economic system on the way to the 6th technological order and the increasing negative global trends. The development of intellectual resources is based on the production of new knowledge and

information that is formed at all stages of the innovation process, the specifics of which are determined by the national model of the innovative economic system. The authors conducted a scientific review of models of national innovation systems with the allocation of key criteria, highlighted the features of the main models of the innovation process. On this basis, the provisions defining the content and significance of intellectual resources are consistently disclosed. The nature of intellectual resources is revealed, reflected in the properties of polymorphism and consolidation, the structure of intellectual resources, including the forms: physical resource, mental resource, social resource, emotional resource, spiritual resource, deep resource. The specificity of intellectual resources in the ability to develop from basic forms to higher ones is shown, the step-by-step process of using intellectual resources in the production of an innovative product is shown, which determines the possibility of their effective management. The authors characterize the types of reproduction of intellectual resources that are possible in the modern national innovation system: narrowed, intensive, extensive, integral. The article emphasizes the investment nature of the reproduction of intellectual resources as their economic content and the possibility of transforming intellectual resources into intellectual capital while preserving the previously identified structure.

Keywords: intellectual resources, innovations, national innovation system, innovation process, innovation model.

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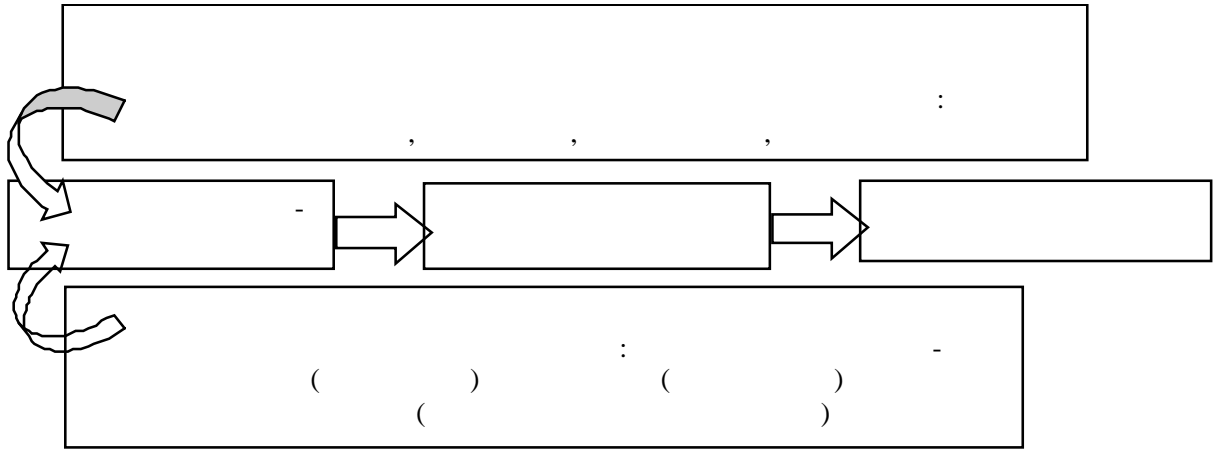
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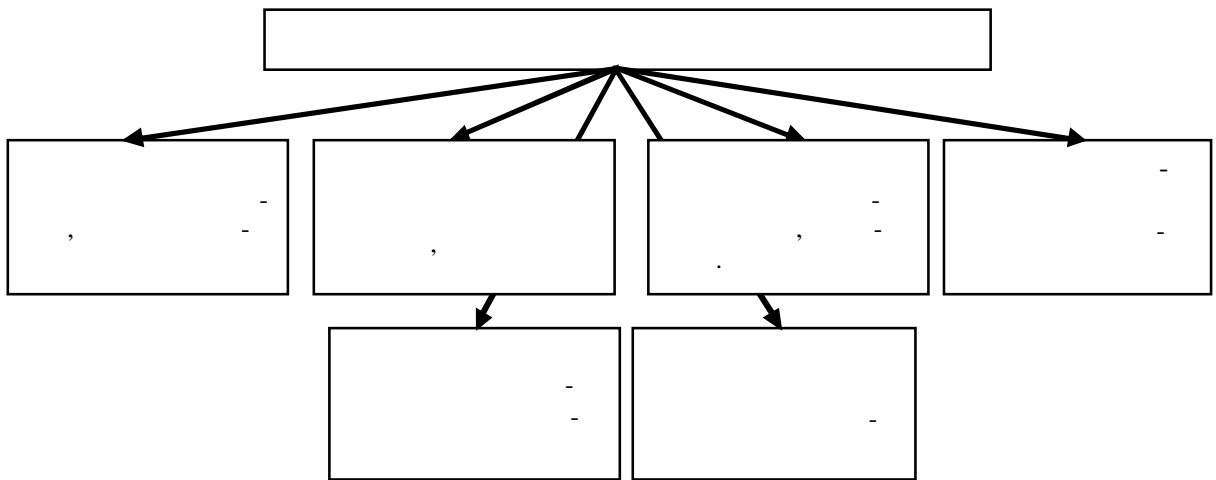


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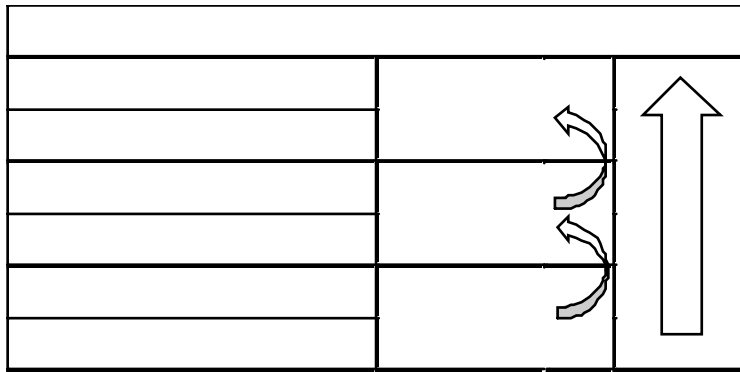
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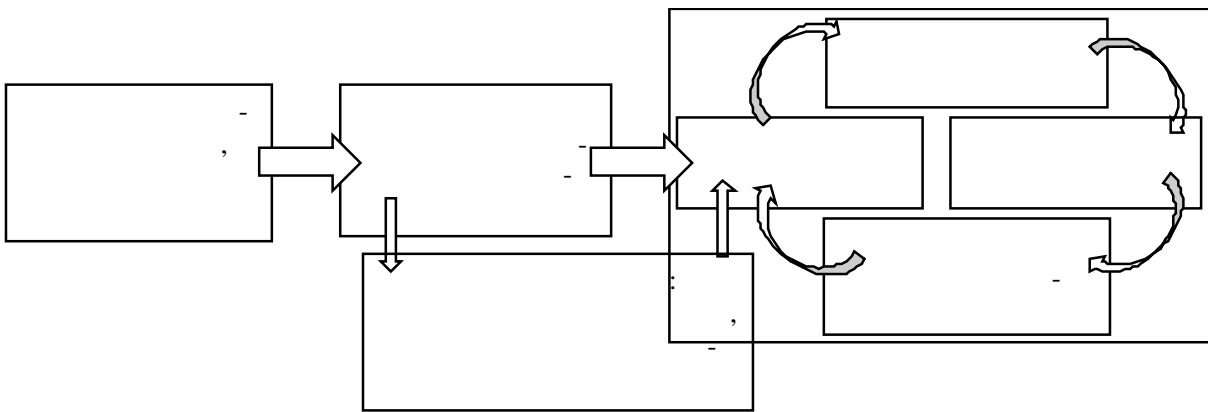
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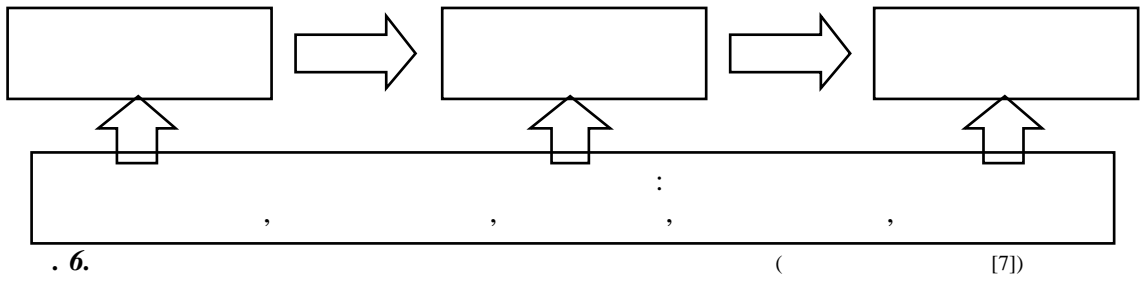
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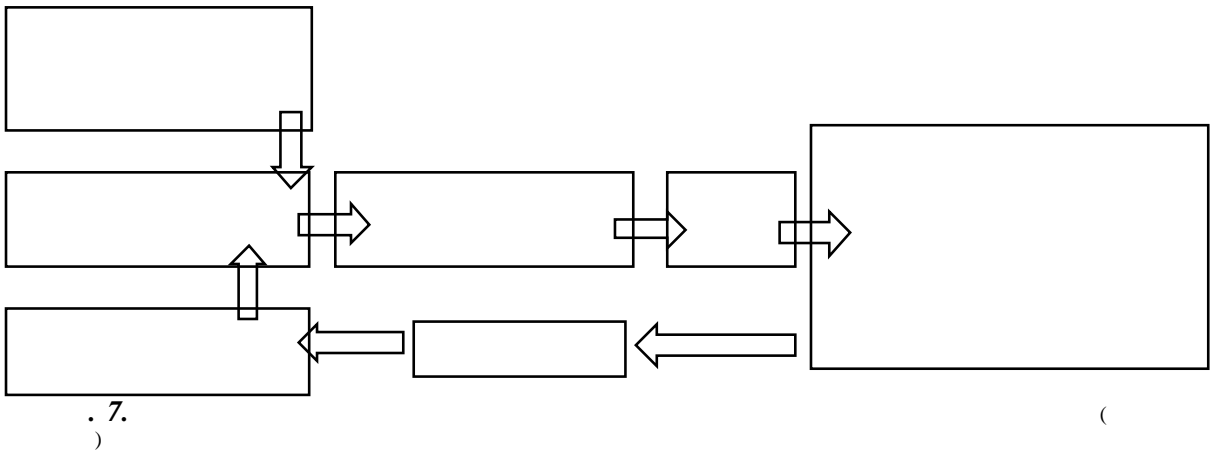
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COVID-19

**CONTEMPORARY WORLD ECONOMY DIGITALIZATION TRENDS IN TERMS
OF GREEN ECONOMY DEVELOPMENT IN THE CONDITIONS
OF THE COVID-19 PANDEMIC**

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Deloitte., KPMG;

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Massive and accelerated economy digitalization took place in early 2020 as a consequence of the coronavirus pandemic due to the job distancing of the majority of the world’s population. However, at the same time, one cannot fail to mention such a trend in the world economy as the development of a «green» economy, since the aforementioned seems to be one of the key conditions for preserving the environment. Consideration of these two trends in interrelation will help to solve the problems that the modern world economy is facing at the moment, since they lead to large-scale changes in all spheres of society.

The article is written on the basis of: OECD documents, the UN Report «On Global Trends 2030», the UN Conference on Climate Change, etc.; analytical studies on digitalization and the «green» economy, carried out by Deloitte., KPMG; factual data given in periodicals in terms of the research topic. The work used empirical research methods: observation and comparison; theoretical: analysis and synthesis, formal-logical — induction.

The study deals with the main vectors for the development of digitalization of the economy, trends in the «green» economy, presents the structure of companies by industry sector that introduced modern digital technologies into their work before the COVID-19 pandemic. A list of questions has been formulated for companies in a situation of introducing digital technologies, as well as transforming existing business models in this regard to maintain competitiveness and investment attractiveness in the long term. Particular emphasis is placed on the fact that the «green» economy is an alternative to the relatively dominant economic model today. Conclusions are made on the formulated tasks and objectives of the study.

Keywords: digitalization of the economy, coronacrisis, green economy, global economic activity, COVID-19 pandemic

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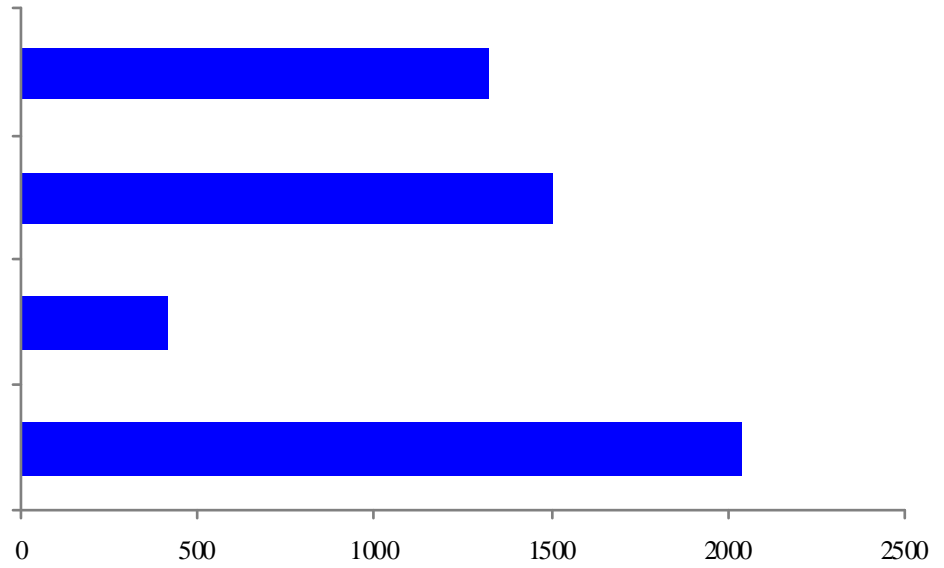
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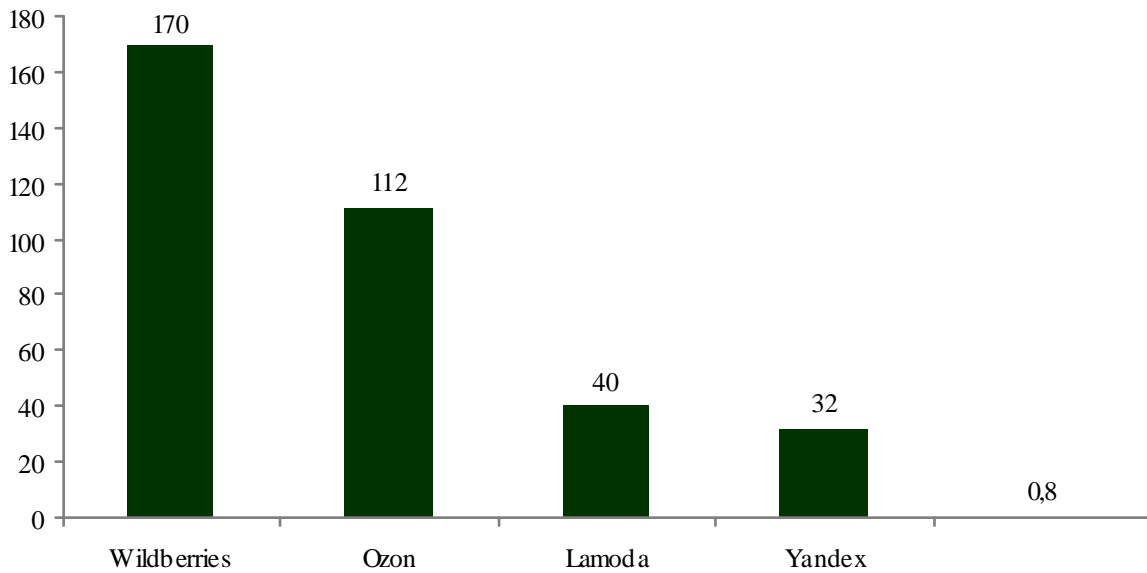
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WORLD TRENDS IN THE SPHERE OF TOURISM AS A FACTOR IN THE FORMATION OF MARKET CAPITAL OF ENTREPRENEURIAL NETWORKS

(COVID-19),

2020 ..
 2020 .

2023 .

2019 .

The article presents the identified trends in the development of tourism inherent in it at the global level in the context of the coronavirus pandemic (COVID-19), the main of which are the growth of domestic tourism, increased requirements for the safety of tourism services, the use of modern information technologies in the provision of tourism services. The tourism sector has become one of the most affected sectors of the economy in 2020, new forms of travel have emerged. Analyzed the income of countries from the tourism sector. It was determined that in 2020, incomes decreased due to the pandemic. It was revealed that it is worth giving priority to the development of domestic tourism based on perfect infrastructure and affordable tourism products. By 2023, it is possible to return the indicators of the tourism sector to the level of 2019.

Tour operators will have to get creative and creative by designing itineraries that avoid public transportation and crowded tourist areas as their customers expect a more thoughtful approach to travel planning.

Keywords: entrepreneurial networks, tourism, coronavirus, pandemic, restrictions, trends, crisis, tourists, travel, international tourism, domestic tourism, industrial tourism, eco-tourism, digitalization.

COVID-19

The article presents the identified trends in the development of tourism inherent in it at the global level in the context of the coronavirus pandemic (COVID-19), the main of which are the growth of domestic tourism, increased requirements for the safety of tourism services, the use of modern information technologies in the provision of tourism services. The tourism sector has become one of the most affected sectors of the economy in 2020, new forms of travel have emerged. Analyzed the income of countries from the tourism sector. It was determined that in 2020, incomes decreased due to the pandemic. It was revealed that it is worth giving priority to the development of domestic tourism based on perfect infrastructure and affordable tourism products. By 2023, it is possible to return the indicators of the tourism sector to the level of 2019.

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Keywords: entrepreneurial networks, tourism, coronavirus, pandemic, restrictions, trends, crisis, tourists, travel, international tourism, domestic tourism, industrial tourism, eco-tourism, digitalization.

84 %, 300 , 75 %.

70 %, 500 69 % [14]. 2021

(45%) 2021 -

, 25% , 30% -

» [14]. « -

2023 . , 43 % 2023 ., 41 % « »

2019 . 2024 . 2021-2024 . ,

2019 . COVID-19 -

[14]. 4 % 2021 ., 72 % « »

2021 . 4 %: 2020 ., -

() 15 72 % « »

2019 . 73 % 2020 ., -

- COVID-19. 62 %

2021 ., 2019 .

-

2021 . 19 % 17 %

2020 .: 62 % 63 % 2019 . 2021 . -

12 % 2020 ., 74 % 2019 .

2019 . 24 % 2020 . 79 % 65 %

2020 . 94 % . -

63 % 2020 ., 37 % , 2019 ., -

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1,9 2021 ., 1,6 2020 .,)

« » 3,5 . -

, 61 % (64 %) ,

2022 ., 2021 .

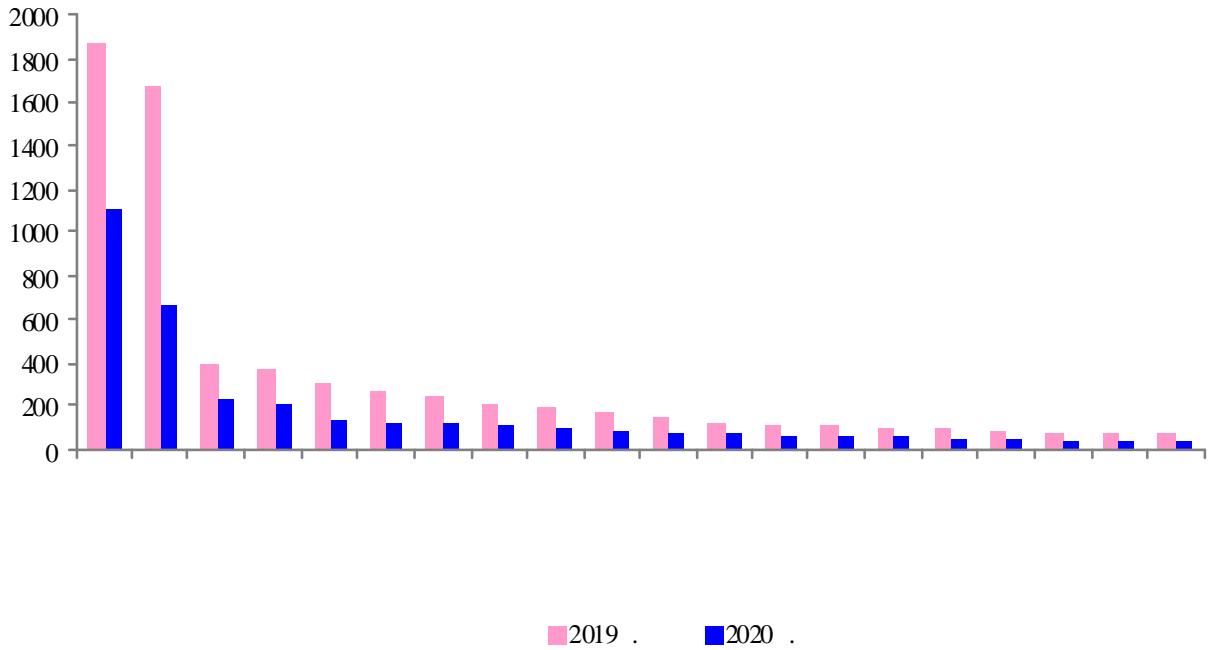
COVID-19 2019 . 2024 .

2022 . Omicron -

2022 . 30–78 % 50–63 %

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 2021 . 94 (~13,5)
 71 2019 . 2022 .
 [15].



. I. (2020 .), 2019–2020 .,
 [16]
 2020 .
 (2020 . 1103,7 . . . — (2020 . 667,2 . . . 40,1) . . . 2020 .
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 1, — 2020 .
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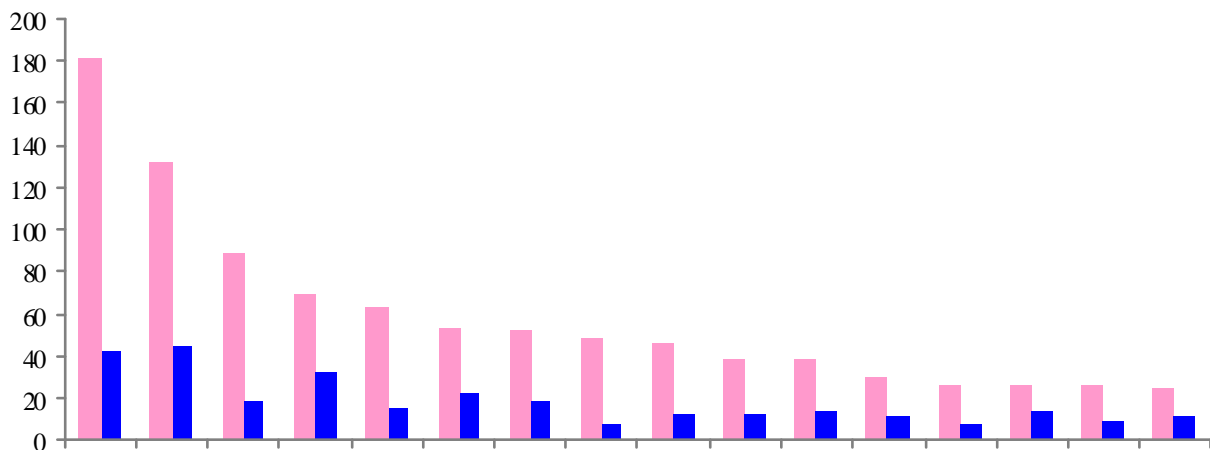
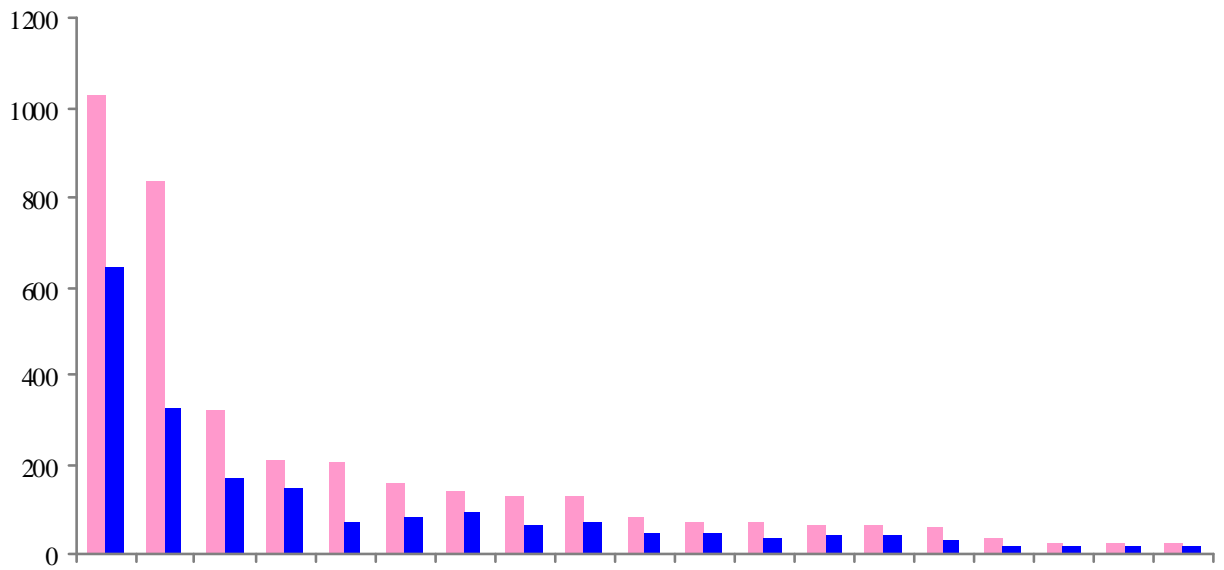


Рис. 2. Сравнение показателей за 2019 и 2020 гг. (по данным [16])



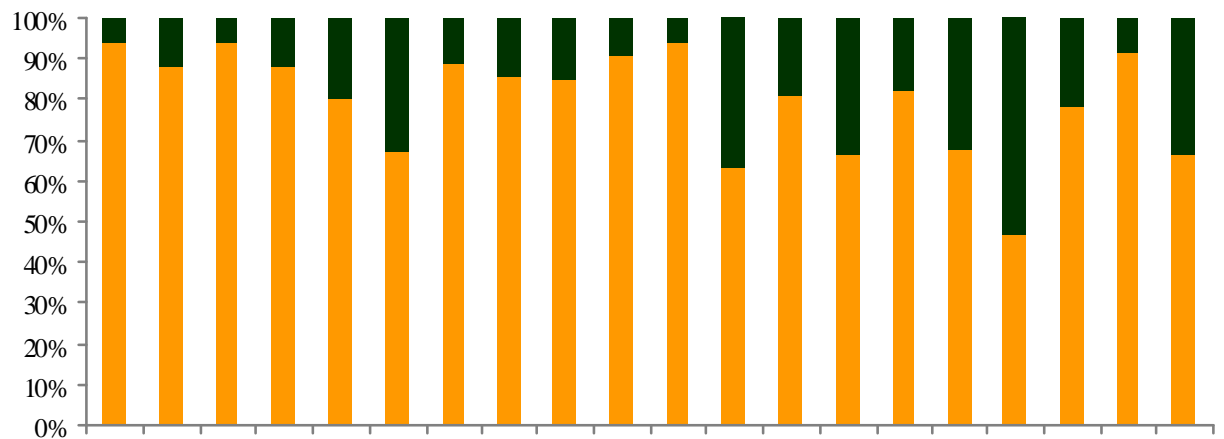
Рис. 3. Структура затрат и эффектов туристической индустрии (по данным [16])



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COVID-19 [16].

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COVID-19,

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2019 . (2023 .) .

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2. / . . . // : . . . —2021.— 2(55).— .150-158.
3. : . . . , . . . —2013.— 6(25).— .94-99. / . . . //
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17 2021

23 2021

« . . . »,

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THE CURRENT STATE OF THE ECONOMIES OF THE TWO COUNTRIES AS A CONDITION FOR RAPPROCHEMENT AND COOPERATION OF THE RUSSIAN FEDERATION AND CHINA

COVID-19;

2020

The relevance of the topic is due to the active development of foreign trade cooperation between Russia and China, as well as the deepening of their economic interaction. Trade and economic cooperation between countries is due to their geographical proximity, the complementarity of their economic models, as well as a number of other factors. Bilateral relations between the Russian Federation and the People's Republic of China every year, gaining momentum, enter a higher level, concluding more and more significant projects for both states. Nevertheless, despite the high rates of development of Russian-Chinese relations, the potential of economic cooperation between the two countries is not fully used. The analysis carried out within the framework of this study will help to consider the existing problems and prospects for the development of cooperation between the two countries in the field of foreign trade, as well as the mutually beneficial interests of the parties in various areas of the economy.

An analysis of the current state of the economies of the two countries showed that the crisis phenomena of recent years have noticeably influenced the economy and social sphere of Russia and China. They led to a significant deterioration in the current state of the economies of the two countries. There are objective reasons for this: quarantine restrictions caused by the spread of coronavirus infection COVID-19; geopolitical tensions in the world as a whole; falling world prices for goods that are the main export for our country, namely energy carriers and raw materials; weakening of the Russian currency; slowdown in the rates of economic growth in both countries.

It should be noted that the Russian economy is less stable in crisis conditions than the Chinese economy. In 2020, China became the only major economy in the world to avoid a recession due to the coronavirus pandemic.

Keywords: Russian Federation, China, cooperation, economy, interests, pandemic, country, indicator, crisis.

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2020
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: 2019 2020 71,94 64,73
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3. , 2020 32,5 45,9 % 89,4

(21,5 % 329,5 +.) (5,7 % 240,1) [5].

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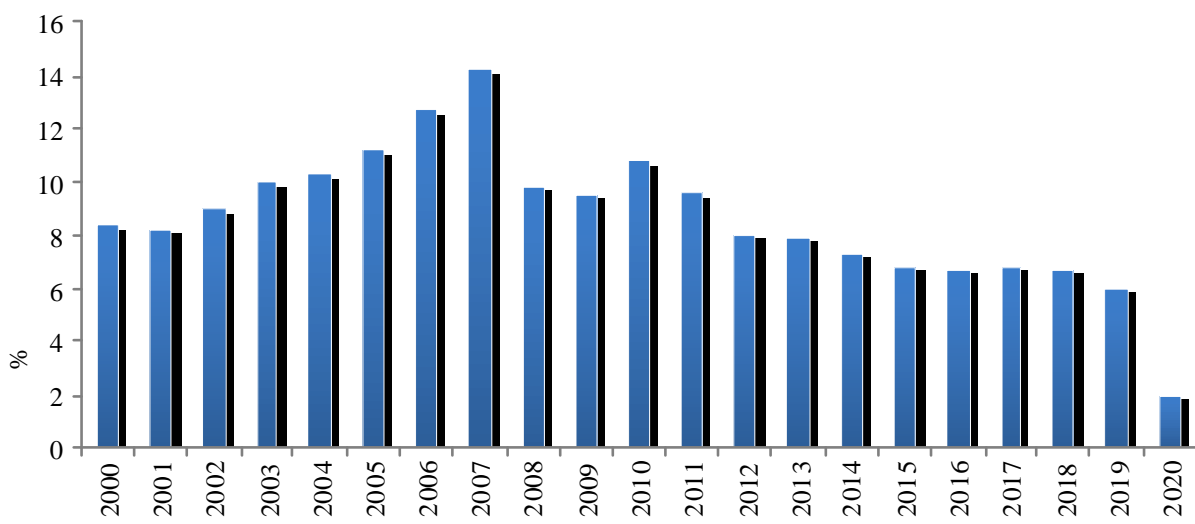
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COVID-19,

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1990 .

1464,08	2020	238,42	2019	11601
9972	2020		2020	1629
				10839
			2020	336,39
			2020	231,43
— 1878,87				2540,93
			1,9 %	15222,16
2020	238,42		2019	1464,08
			2020	336,39
			2020	231,43
— 1878,87				2540,93

COVID-19;

1. // —2018.—
- 2(8).— .82–92.
2. COVID 19 []/ . . . ; []// .—2020.— 59.— .7–14.
3. []: . / . . . (. . .), . . . (. . .); . . . - « .— . . . ».— . . . ,2020.— 112 . []/
4. []/ .—2014.— 12.— .74–76.
5. I 2020 []/ : .— : www.economy.gov.ru/ (: 16.11–18.11.2021).
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www.stats.gov.cn/ (: 16.11–18.11.2021).
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23 2021

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DIGITALIZATION OF EDUCATION AS A DRIVER FOR ECONOMIC DEVELOPMENT

(COVID-19)

Stimulating and coordinating the development of education is a priority for the state, and the formation of a high-quality system for the provision of educational services is one of the priority areas of public administration. There is a need for integration with the global information open educational space, which requires the digital transformation of educational institutions, the study of achievements and prospects. Currently, as a result of the coronavirus (COVID-19) pandemic, the development of distance education and its increase in accessibility are of particular importance. The article presents an analysis of the problems of ensuring the digitalization of education in the Russian Federation. It is summarized that the current trends in the development of education in Russia are lifelong learning, mobility and the development of internationalization, the flexibility of curricula, digitalization, an increase in the share of distance learning, creative learning, e-science, etc. The article also revealed that business digitalization is a key point for ensuring the company's competitiveness.

Keywords: education, digitalization, business digitalization index, technology, digital competencies, education digitalization, internet, education quality, digitalization index.

COVID-19,

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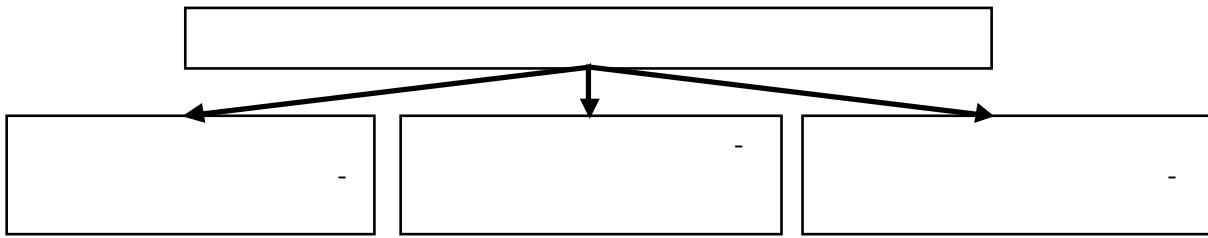
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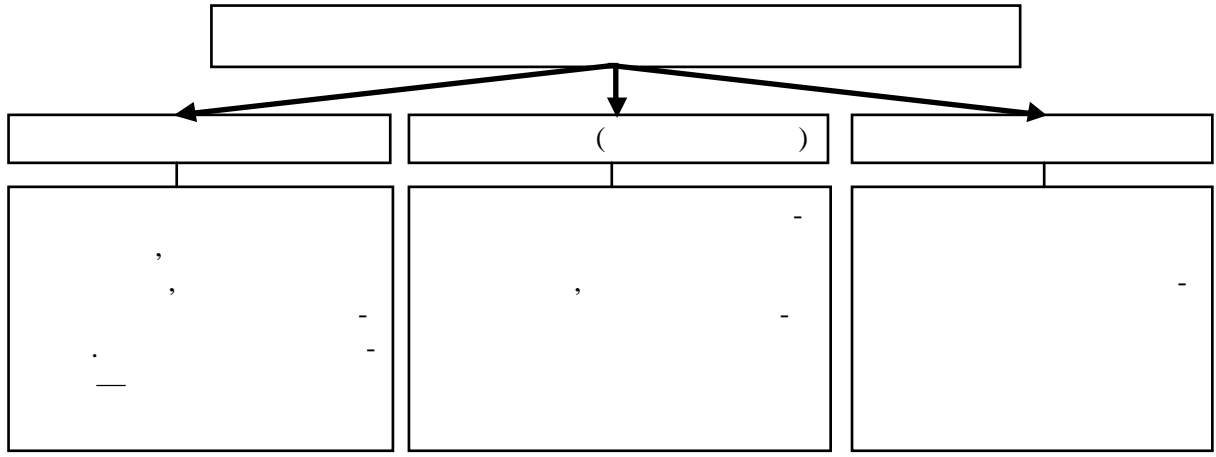
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07 2018 . 204 « 2024 .»

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2030 .

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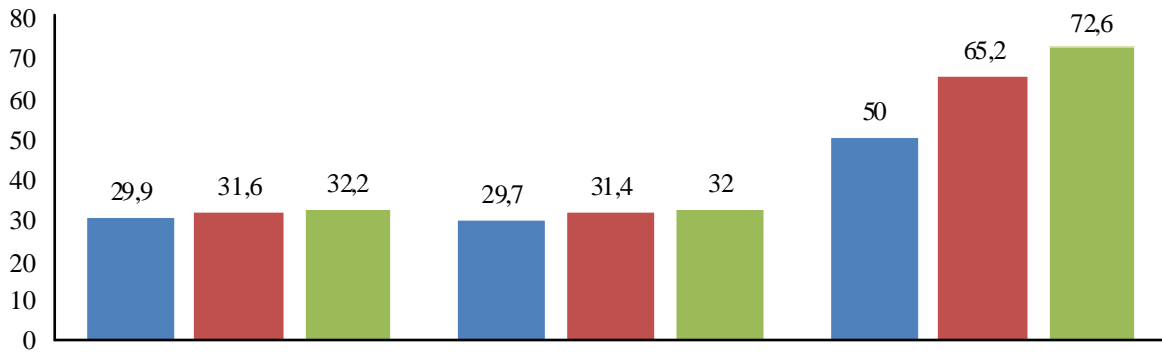
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- 2017 .— 170,3 . . ;
- 2018 .— 209,0 . . ;
- 2019 .— 248,6 . .

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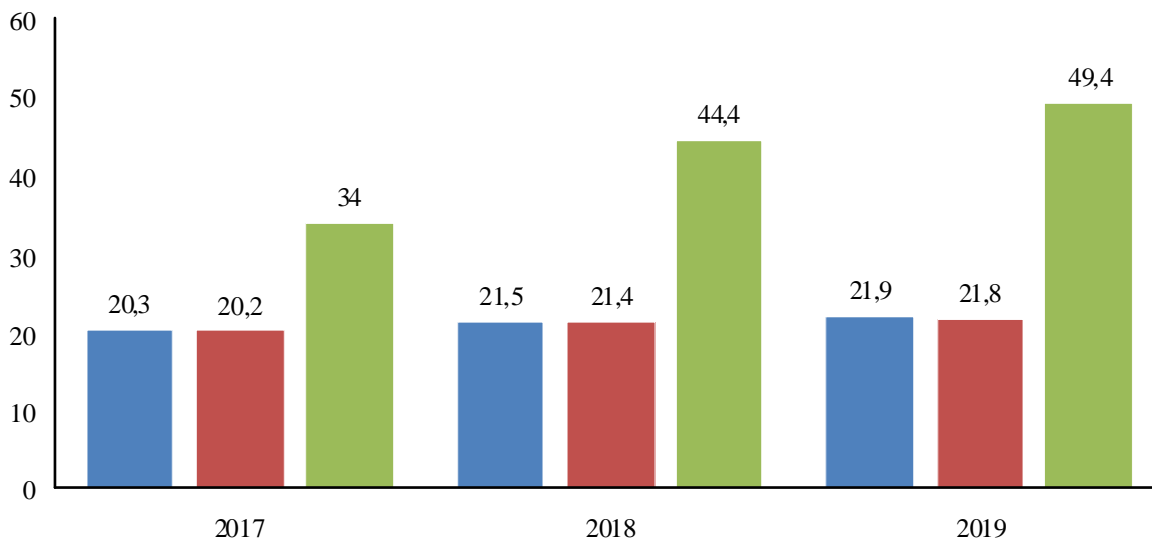
49,4 %).

165



■ 2017 ■ 2018 ■ 2019

. 3. , 2017–
2019 ., . [7]

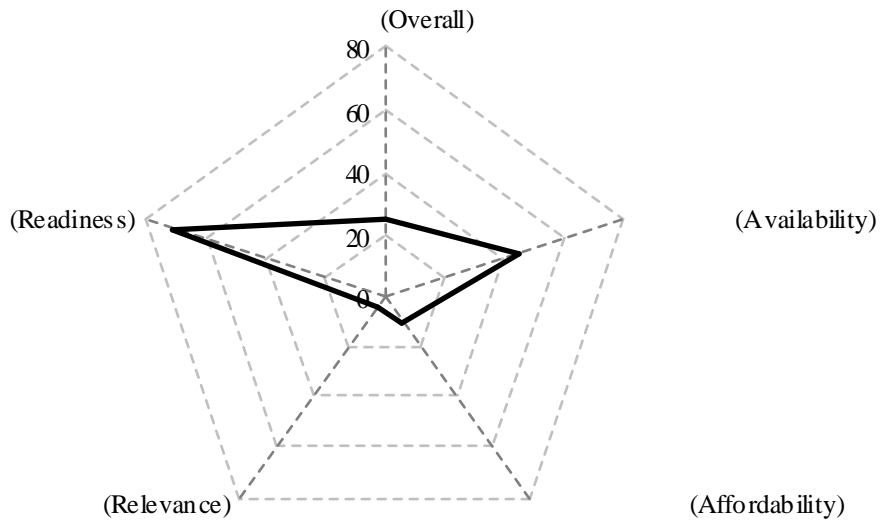


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■

. 4. , 2017–
2019 ., % [8]

- 2017 . — 0,1 %;
- 2018 . — 0,1 %;
- 2019 . — 0,2 %.

« » 2024 . 97 % .
(NRI — Networked Readiness Index)



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[10])

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[12]. (92,1), -

(92) . (7,8 10,6

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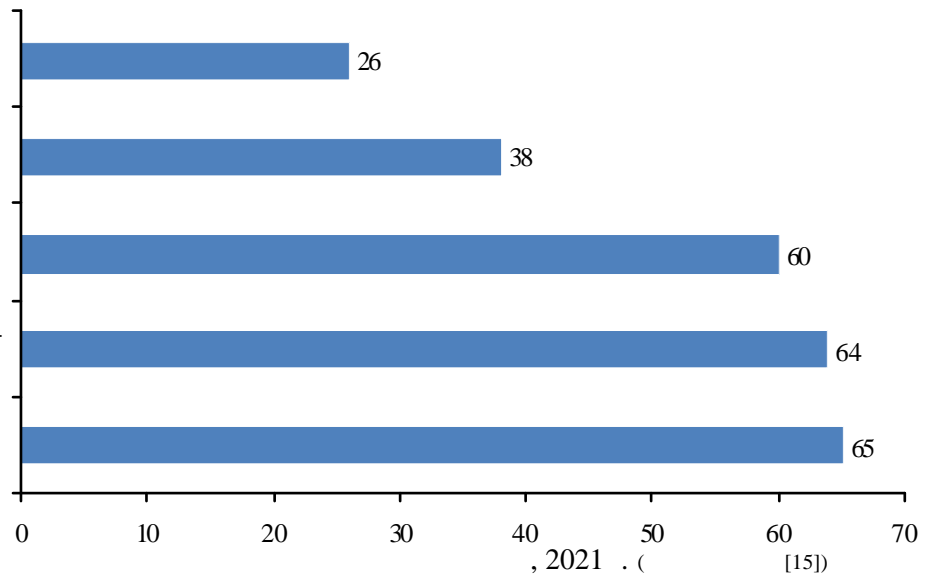
(M2M),

[14].

(BDI, Business Digitalization Index)

« » 5 . 2021 .

51 (.7).



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26) . « »

169 ,

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[16].

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**ANALYSIS OF THE SOCIO-ECONOMIC DEVELOPMENT OF THE REPUBLIC
OF CRIMEA — THE BASIS FOR THE FORMATION AND DEVELOPMENT
OF BUSINESS NETWORKS**

The domestic economy has now undergone significant changes, including entrepreneurial activity. In the process of entrepreneurship development, a new form of inter-company influence and business partnership of companies has emerged — an entrepreneurial network. To solve the problem, it is necessary to reveal the essence of this definition.

The article analyzes the socio-economic development of the Republic of Crimea: the dynamics of the gross regional product, the consumer price index, the number of resident population, the average per capita income of the population, the subsistence level of the able-bodied population, investment in fixed assets, as well as indicators of agricultural development. Based on the studied information, it was determined that the Republic of Crimea is a favorable region for the formation and development of business networks.

Keywords: Republic of Crimea, business networks, regional development, socio-economic development, cluster, associations, market, small business, algorithm.

[1–15].

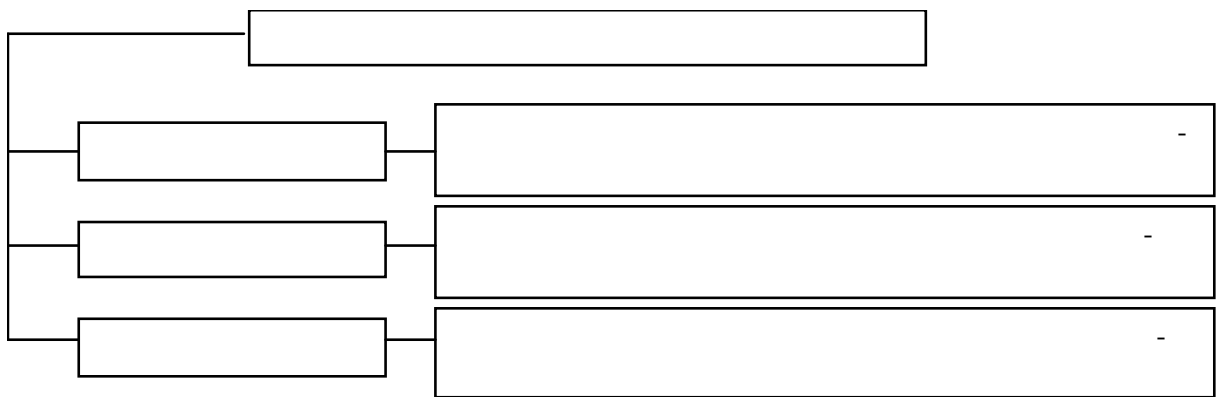
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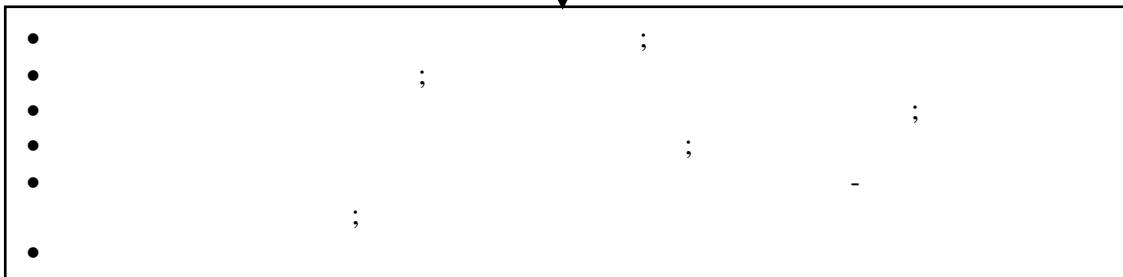
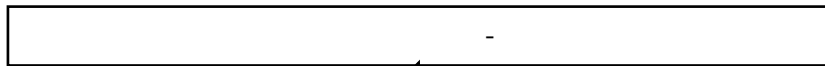
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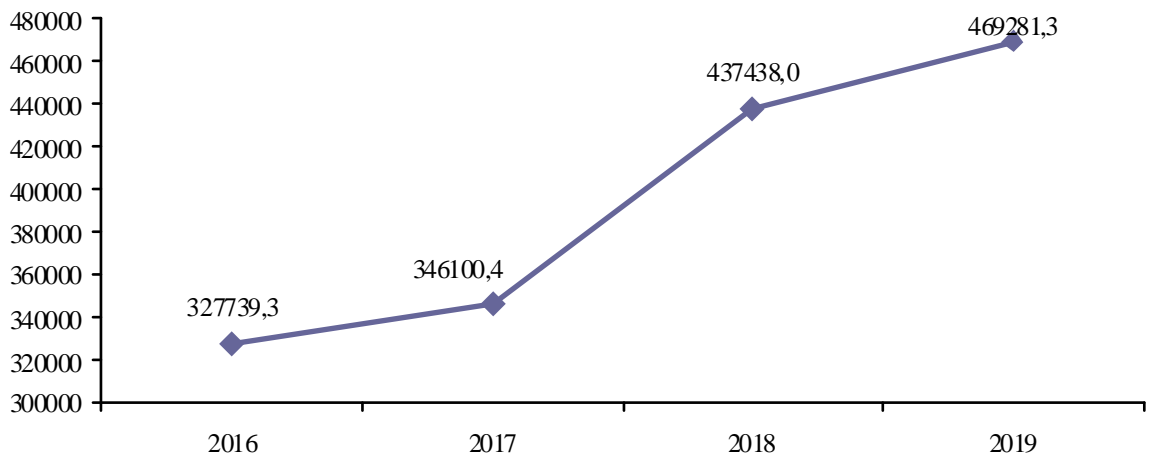
3.

141,5

2016 . 2019 .

43,2 %

176



3. ([21]) , 2016–2019 .

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• .

« » 2016 . -

100 % .

2016 . -

42 % .

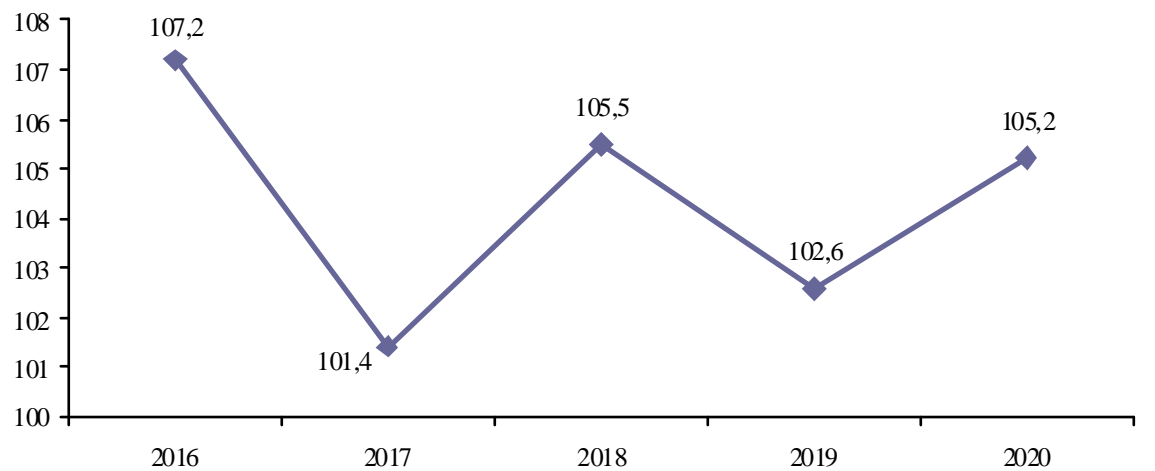
2019 .

(COVID-19) 20 % [21].

2020 . -

2021 . 40 % .

2016 . (.4). 2 . .

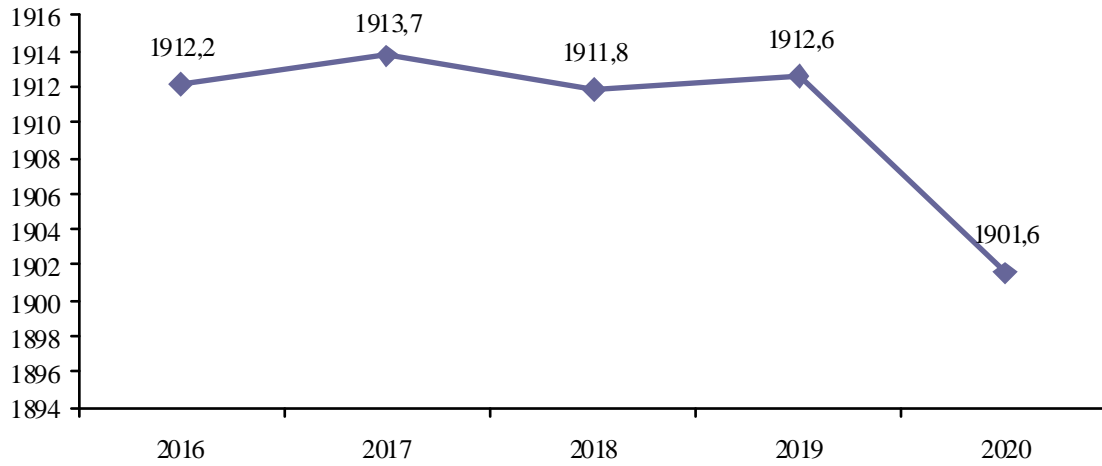


4. , 2016–2020 ., % ([22])

2020 .

[22].

(.5).



.5.

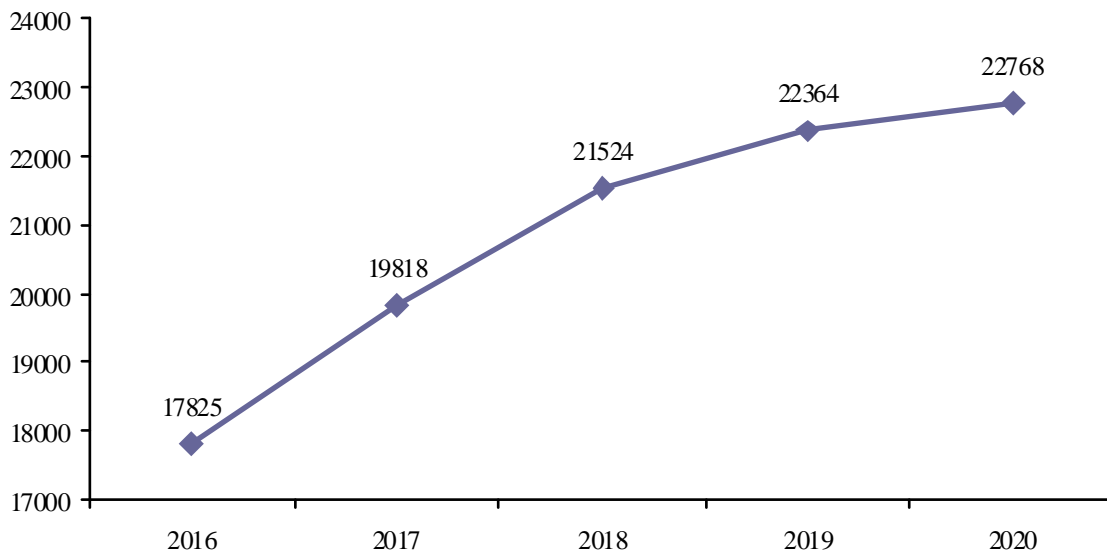
, 2016–2020 ..

([22])

2016 . 2019 .

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6.



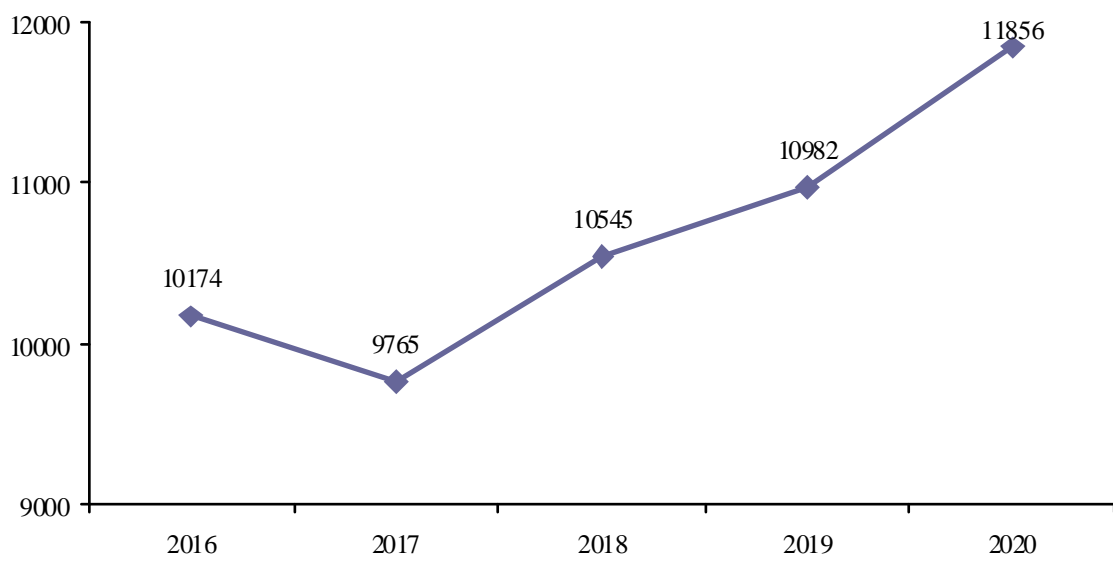
.6.

, 2016–2020 .. .(

[22])

27 %.

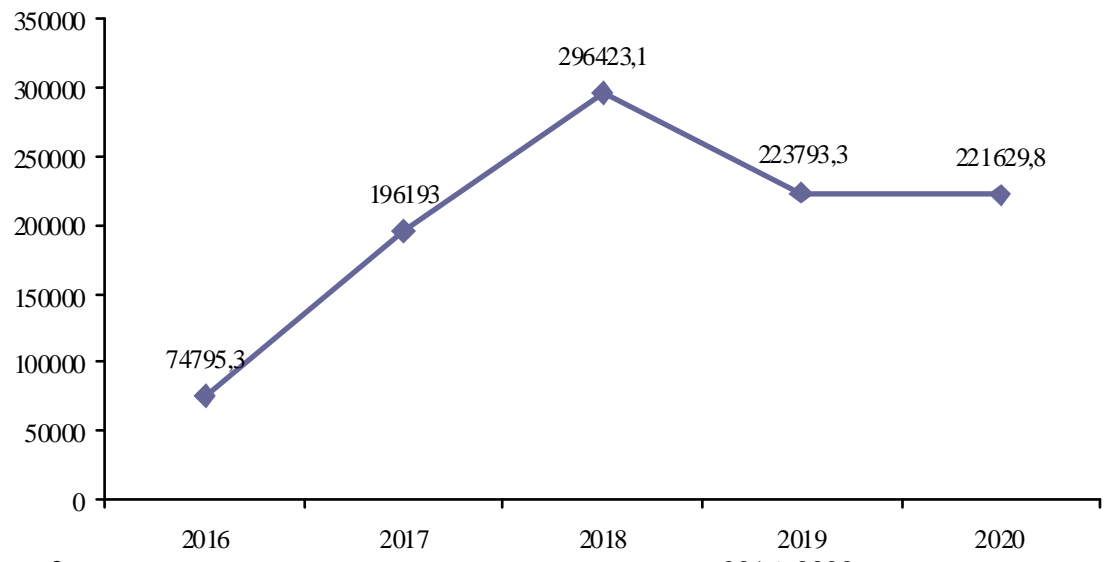
(.7).



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2016–2020 ., . ([22])

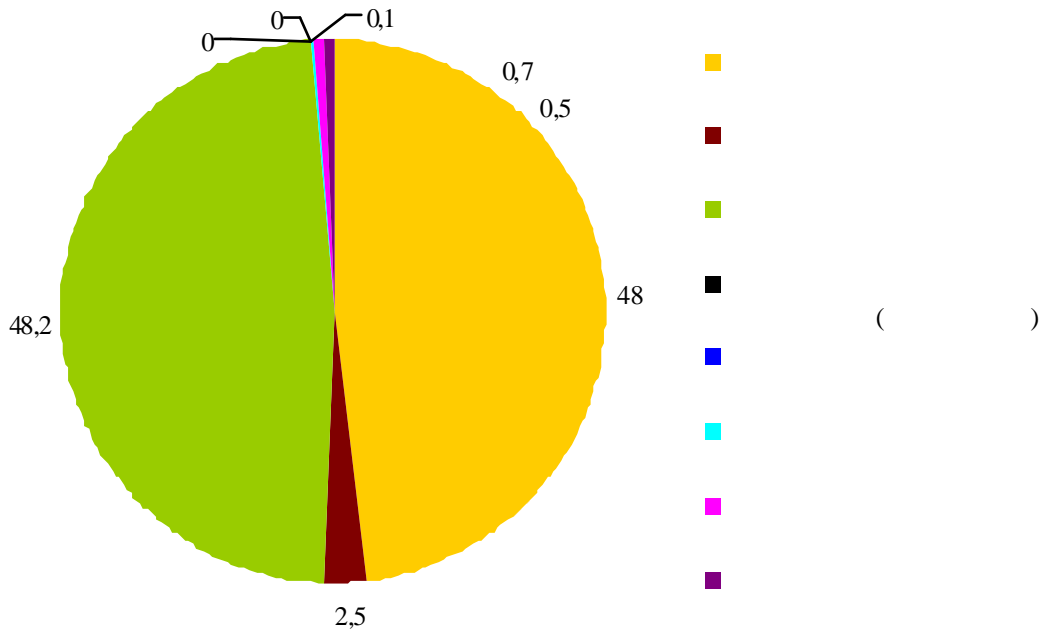
2016 . 2020 . 16,5 %.

(. 8).



. 8.
[22]) , 2016–2020 ., . (

2016 . 2018 . — 146,8
296,3 % . , 2020 .
221,6 . .
« — — » (



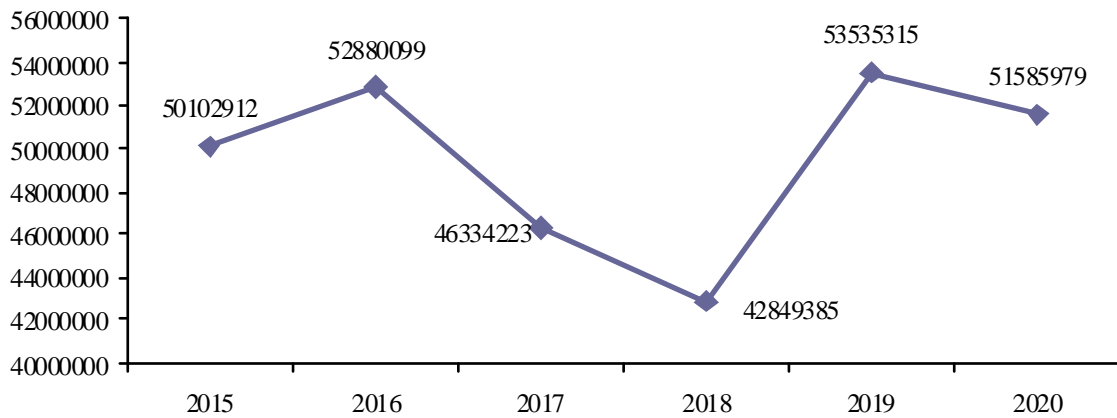
9. 2020 ., ([22]) (48,2 %)

(48 %)

2020 .

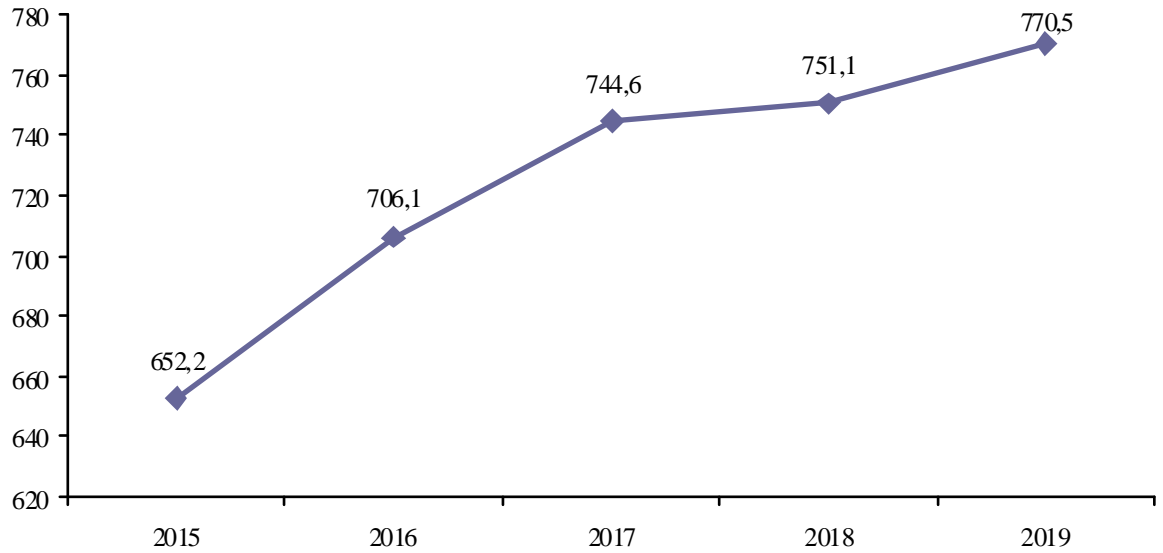
([23]).

10.



10. ([22]) , 2015–2020 ., . ([22])

2018 . 14,48 %, 3 %.



. II. ([22])

), 2015–2019 ., 118,3 18 %.

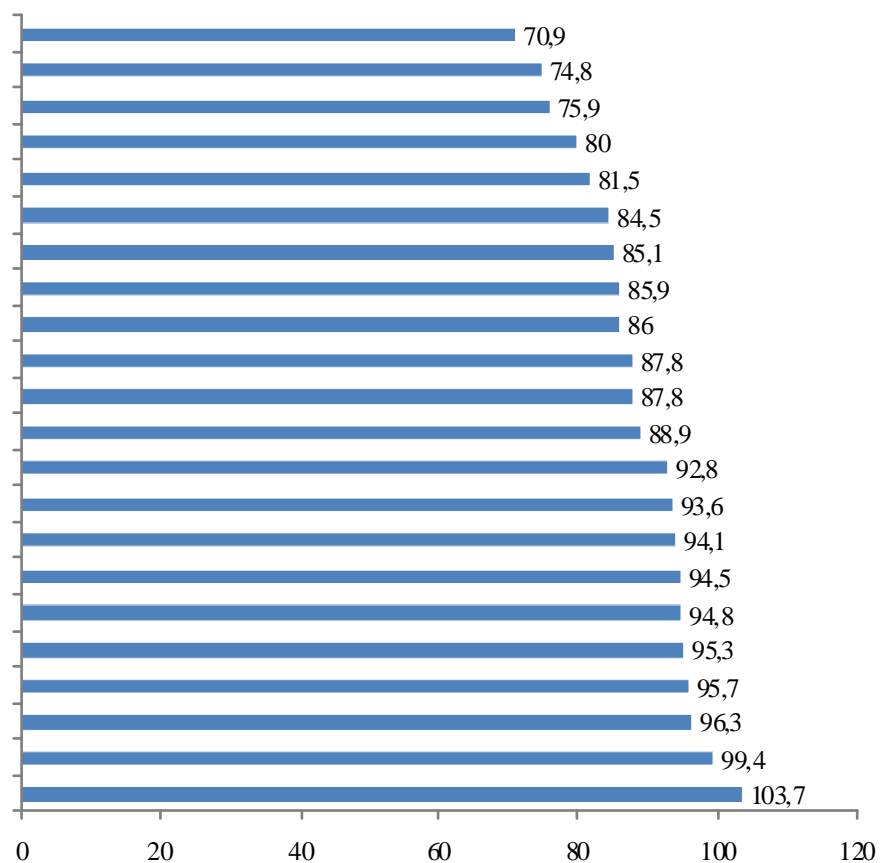
2021 . 2,3 386 11 12

103,7 % . 70,9 %.

2030 .» [24].

• ; [24].

[24]. 13.



. 12.

, 2020 ..

([22])



. 13.

([16])

- 2030 .
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17 2021

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INNOVATIVE DEVELOPMENT FACTOR IN REGIONAL COMPETITIVENESS MANAGEMENT

2017–2021 ..
100 %
(),
: WILDBERRIES, OZON, , Delivery Club,
Aviasels, ()

The article discusses the main directions of development of transport systems in the Russian Federation and their impact on the formation of the country's sustainability. Since the expansion of transport routes and corridors will improve the socio-economic development of Russia, strengthening its competitiveness, the conclusion is made about the relevance of the development of transport business in the country. The transport business on the world market is constantly improving, therefore, Russia is recommended to monitor the pace of development of transport systems and introduce information technologies into the activities of transport companies, that is, to implement a strategy of digitalization of transport systems. Investments in the development of information technologies in the field of logistics will allow Russia to expand the horizons of its influence, conclude new world deals, contracts and thereby strengthen its socio-economic position.

The transport system of the Russian Federation has been developing over the period 2017–2021, innovations are being introduced into the transport business, the share of Internet promotion of transport services is increasing, but Russia is not yet 100 % ready to digitalize the business processes of transport companies compared to competing countries. In the Russian Federation, there is a small stratum of logistics organizations (firms) that implement large-scale digital models of doing their business, such firms mostly include: WILDBERRIES, OZON, Yandex, Delivery Club, Aviasels, PEC. For the development of the transport (logistics) sector of the economy in Russia, transport companies with a low level of use of innovative technologies are recommended to adopt the experience of these companies.

Keywords: sustainability of regional development, transport systems, transport corridor, digitalization of business processes, logistics companies, competitiveness, cargo transportation.

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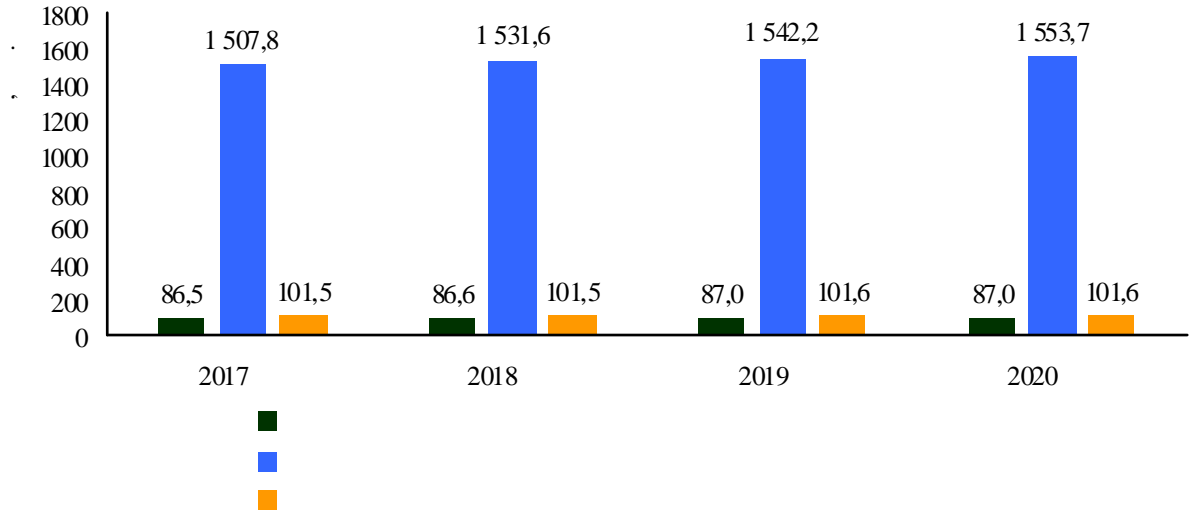
2020 . * 1. 2017-

	2017	2018	2019	2020	2020-2017
-	91 843,2	103 861,7	109 241,5	106 967,5	15 124,3
, %	102,1	103,1	102,6	99,6	-2,5
-	4167,0	4516,3	4863,4	5189,0	1 022,0

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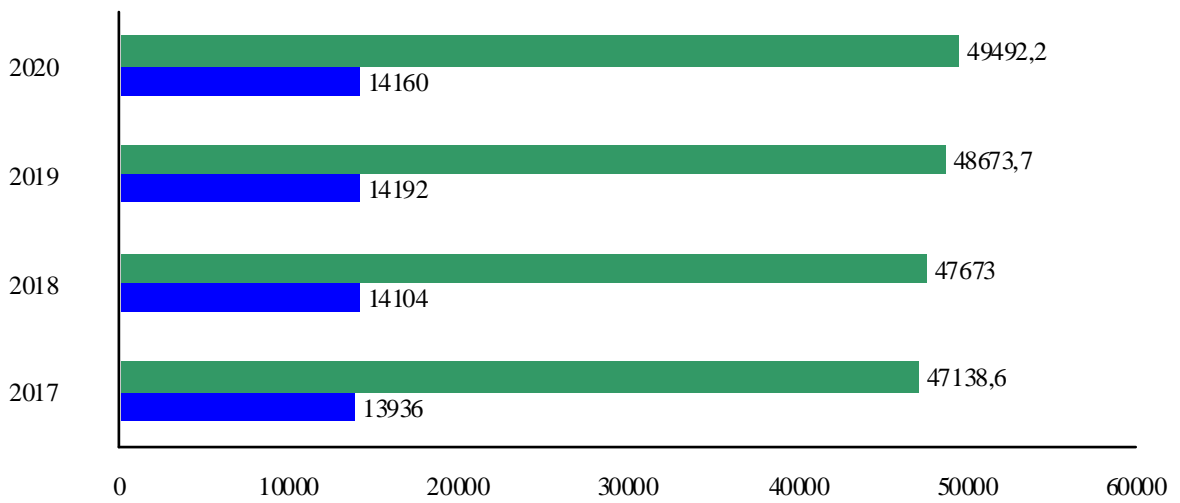
2017–2020 . (-

0,1 %, 2017–2020 . 0,5 . 0,58 %, 0,1 . 45,9 . 3,04 %, 2017–2020 .

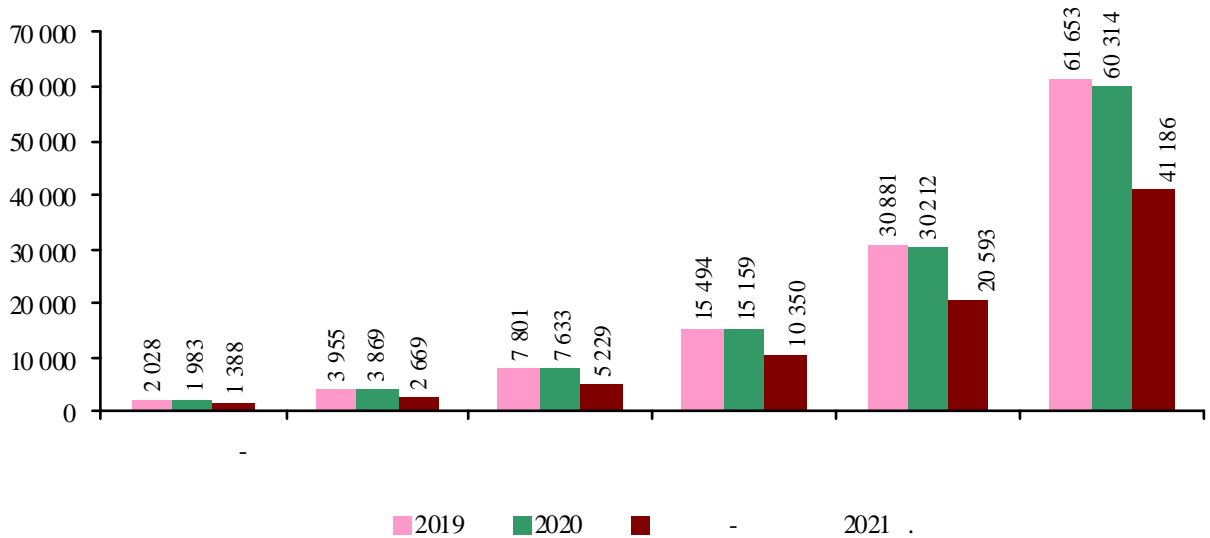
(. 2).

2020 . 224 . 1,61 %, 2354 . 4,99 %.

2021 , 20593 , 3,6 % — 25,29 %, 1- 2020 . — 12,71 %, 2021 10350 , 2,4 % 1- 2020 . — 3,3 % — 1,7 %. 2021 , 2021 6044 , 12,1 % 1- 2020 . — 11,4 %, 188

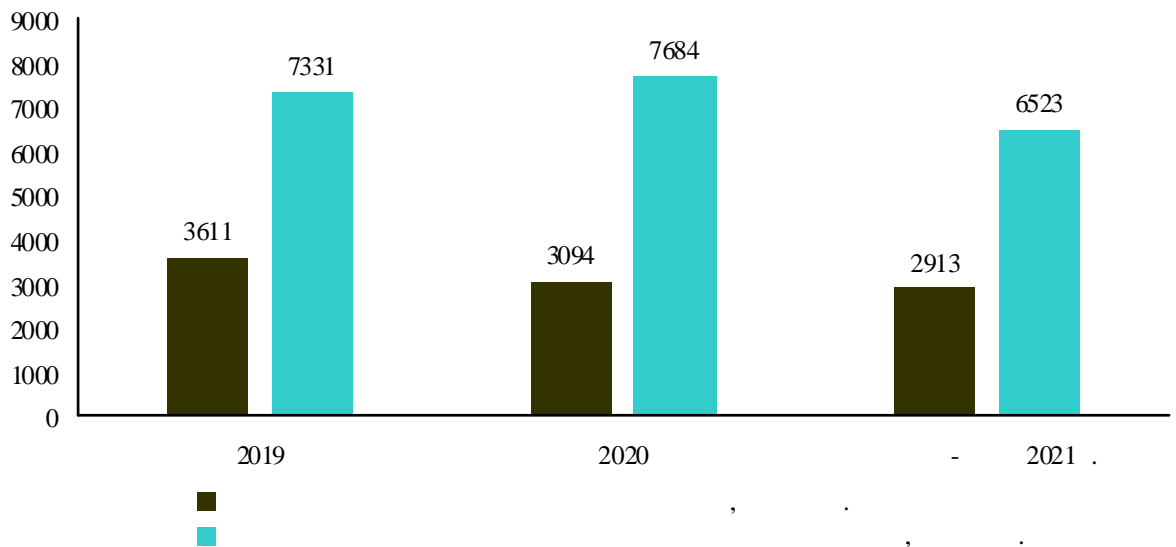


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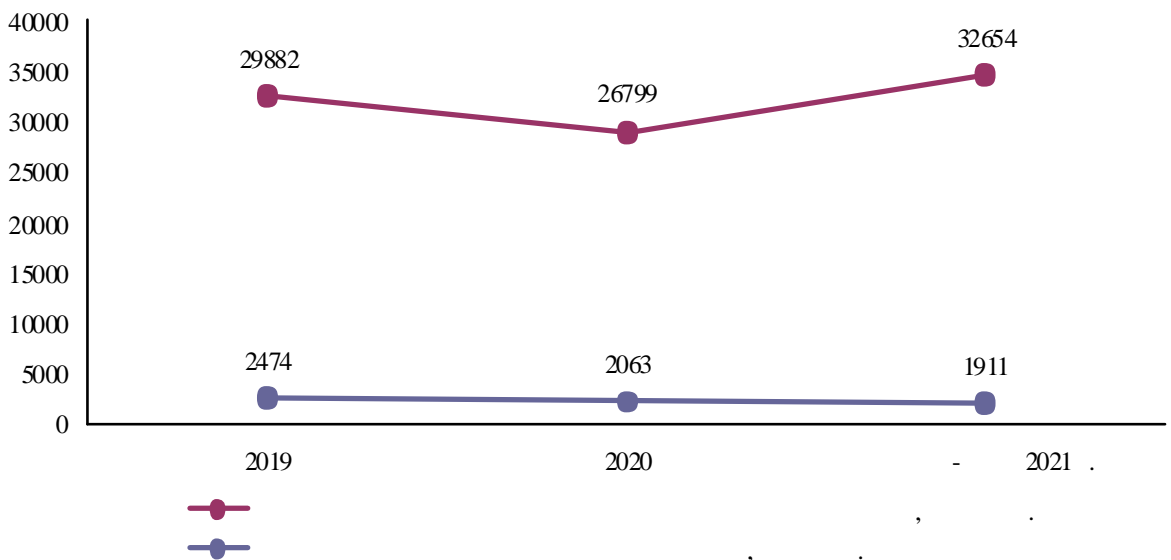


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 12,2 % , 2021 , 2020
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2017–2020

2020 . * 4. 2017–

	2017	2018	2019	2020	2020–2017
, %	21,8	21,3	21,8	23,4	1,6
, %	1,11	1,0	1,04	1,14	0,04
, %	10,6	12,8	9,1	10,8	0,2
(,)	1,55	1,70	1,59	1,63	0,1
, %	83,2	86,5	86,6	88,9	5,7

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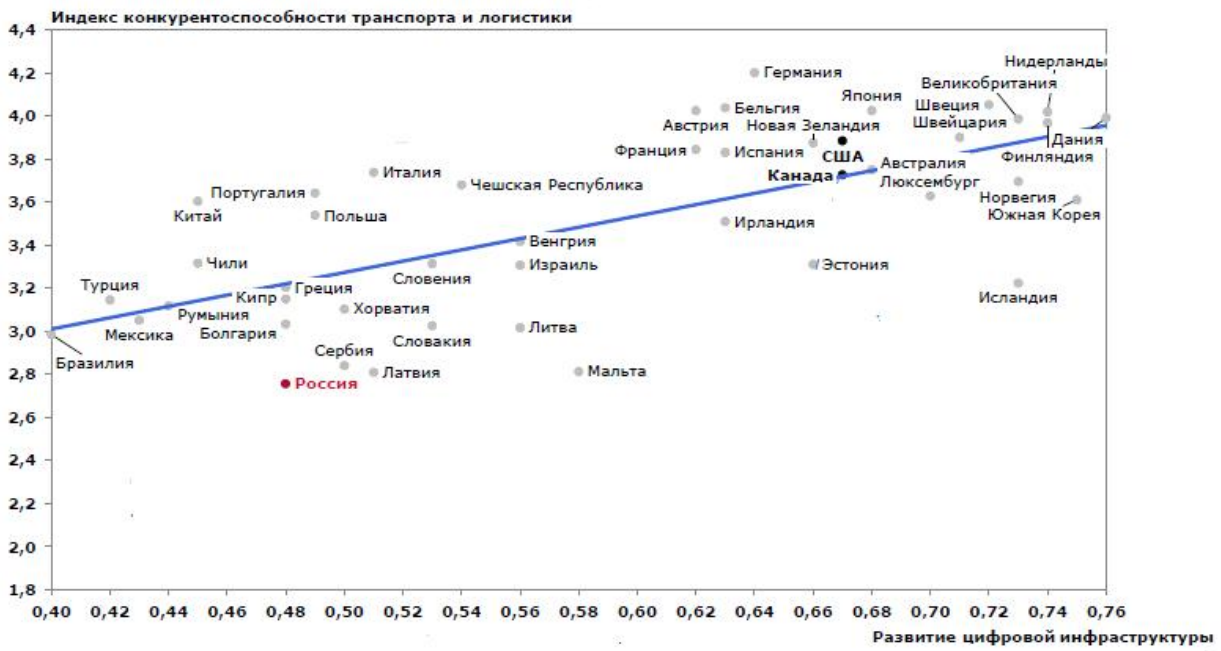
2017–2020 1,6 %, 0,04 %, 0,2 %, 0,1 %.

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2017–2020

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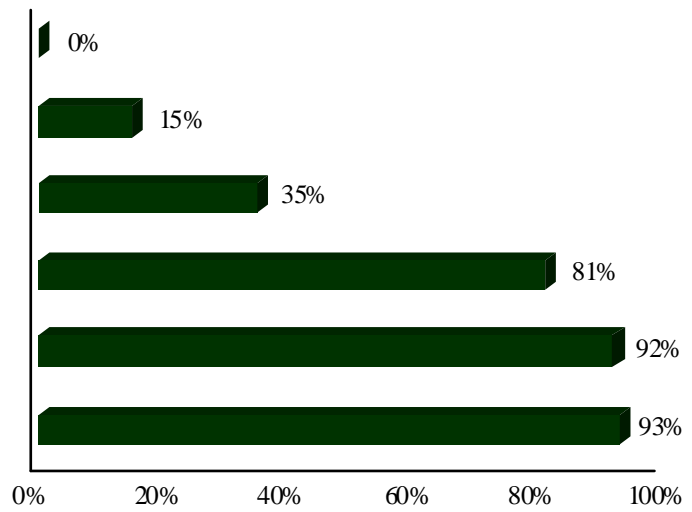
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 , Strategi Partners,
 , 55 %
 — 31 %,
 (),
 : WILDBERRIES, OZON, , Delivery Club,
 Aviasels,
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5.

, % *

	2016	2017	2018	2019	2020	2016–2020 „ %
	10,3	18,5	16,2	10,8	12,5	2,2
-	8,3	15,9	15,9	10,1	10,8	2,5
	7,1	11,9	9,5	7,5	8,0	0,9
-	2,9	7,5	4,4	1,7	3,5	0,6
	9,4	14,3	13,3	11,6	15,5	6,1
	8,2	15,7	14,9	9,3	10,2	2,0
	7,0	12,3	9,9	7,5	9,8	2,8
	6,2	10,5	8,9	6,0	6,9	0,7

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26/2020

NEW PROCEDURE FOR ACCOUNTING FOR CAPITAL INVESTMENTS FAS 26/2020

» : www.nalog.ru,

In the modern world of widespread development of globalization for organizations of various forms of ownership, an important resource that ensures the efficiency of functioning is high-quality information. Of particular importance in making managerial decisions is accounting information, which today must be understandable, complete, reliable, substantial, neutral, comparable and correctly formatted in accordance with the normative legal base. This article has been prepared to familiarize yourself with the changes in accounting «Capital investments in accounting» in accordance with the entry into force of the new Federal Accounting Standards. The material was prepared using the website of the Federal Tax Service of Russia: www.nalog.ru, the Garant system, Consultant plus, BSS Glavbuh, the Vremya Accountant magazine and the Russian tax courier of the Ministry of Finance.

Keywords: accounting, capital investments, standard, small businesses, investment asset, materials for capital investments.

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

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