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REVIEWS ON SCIENTIFIC AND EDUCATIONAL METHODOLOGICAL WORKS

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**THEORETICAL FOUNDATIONS OF CASH FLOW MANAGEMENT
AND METHODOLOGY FOR THEIR ASSESSMENT IN AN ORGANIZATION**

The article discusses the theoretical foundations of cash flow management. The definition of «organizational cash flows» has been studied and its essence has been clarified. The cash flow system by type of activity in the organization is presented. The importance of optimizing an enterprise's cash flows as a basic component of an organization's financial management is shown. The theoretical principles of cash flow management are supplemented with practical recommendations for improving the financial management system at enterprises of various types of activities. Particular attention was paid to cash flows from the

operating and investment activities of the organization. The tools for managing cash flows in an organization using digital technologies are considered. A cash flow management mechanism has been developed. A methodology for assessing cash flow management is proposed, including various types of cash flow analysis. on the basis of which recommendations can be developed to improve the financial management of the organization.

Keywords: cash flows, financial management, methodology for assessing the organization's cash flows, financial mechanism, types of activities.

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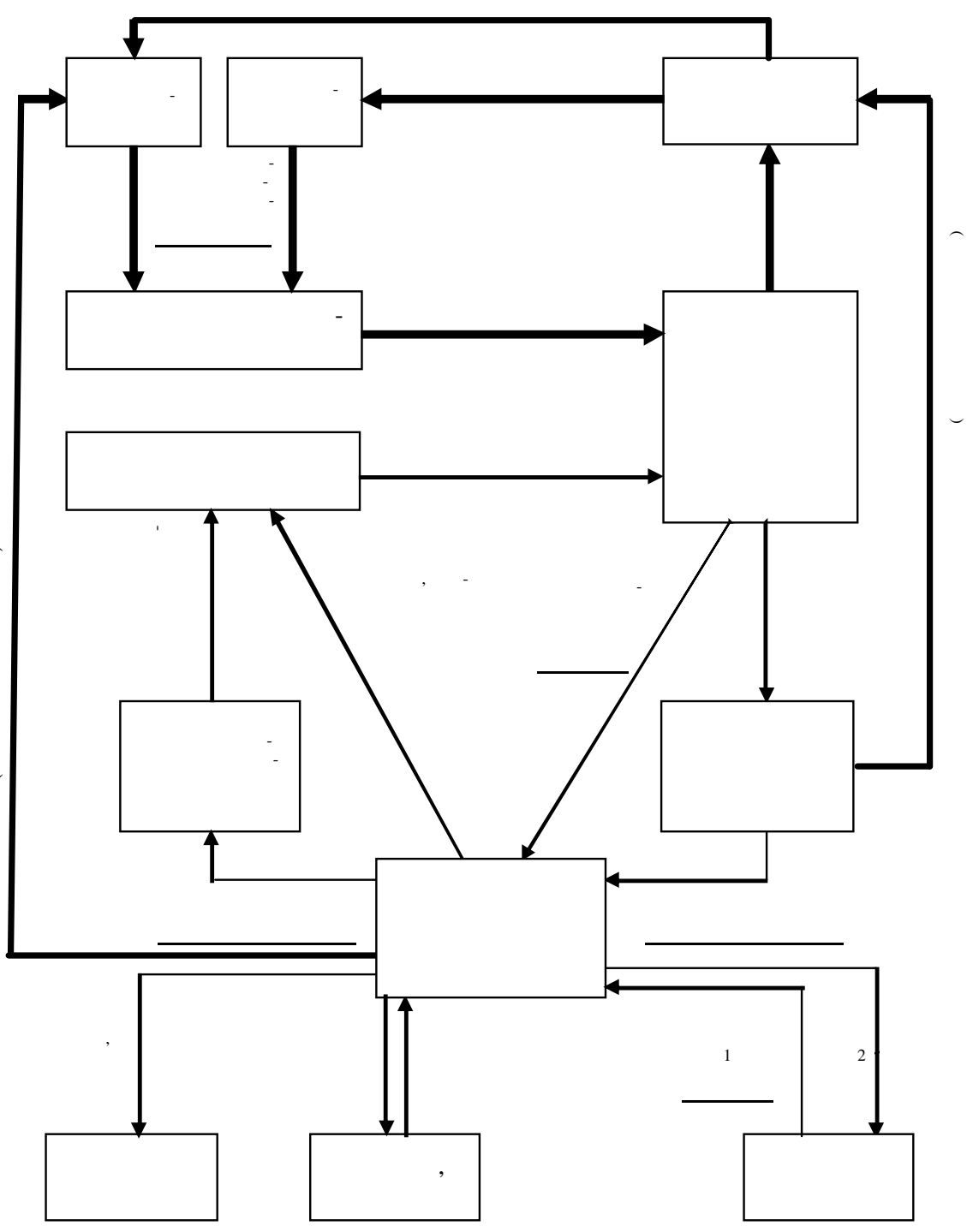
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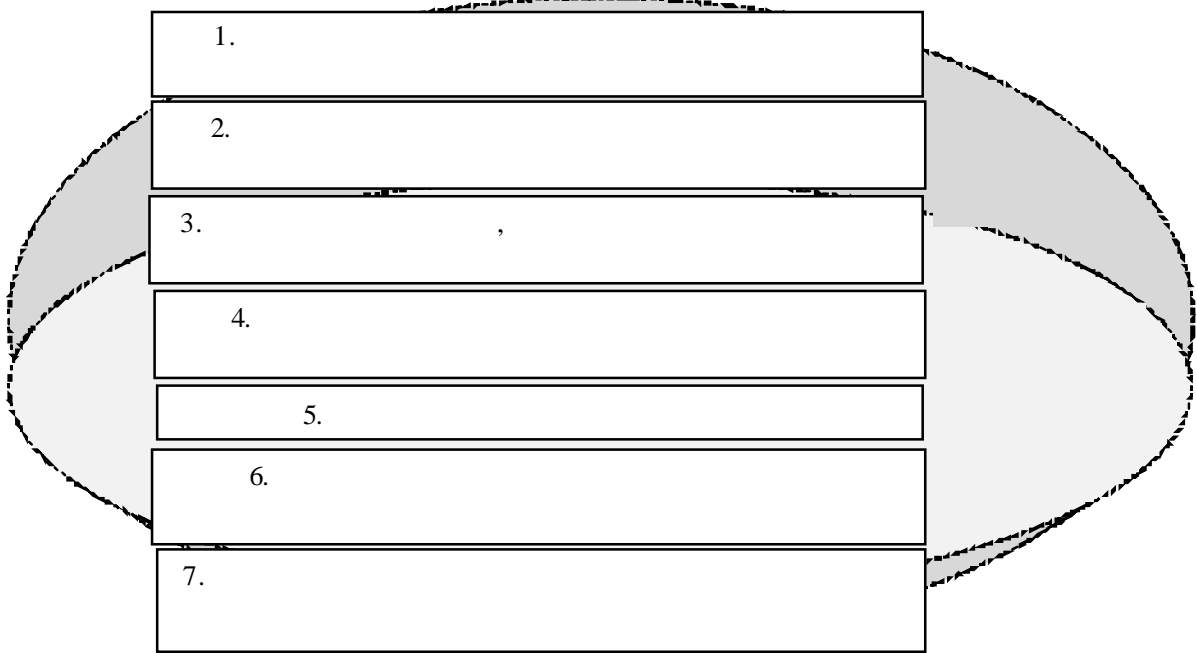
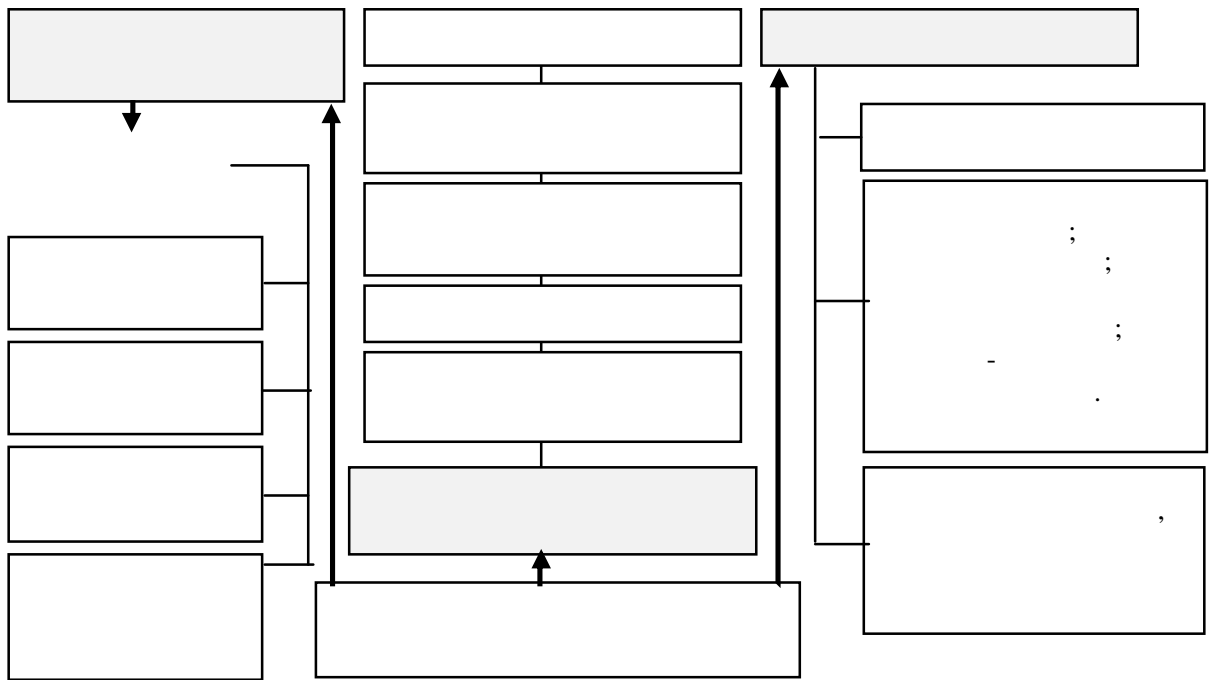
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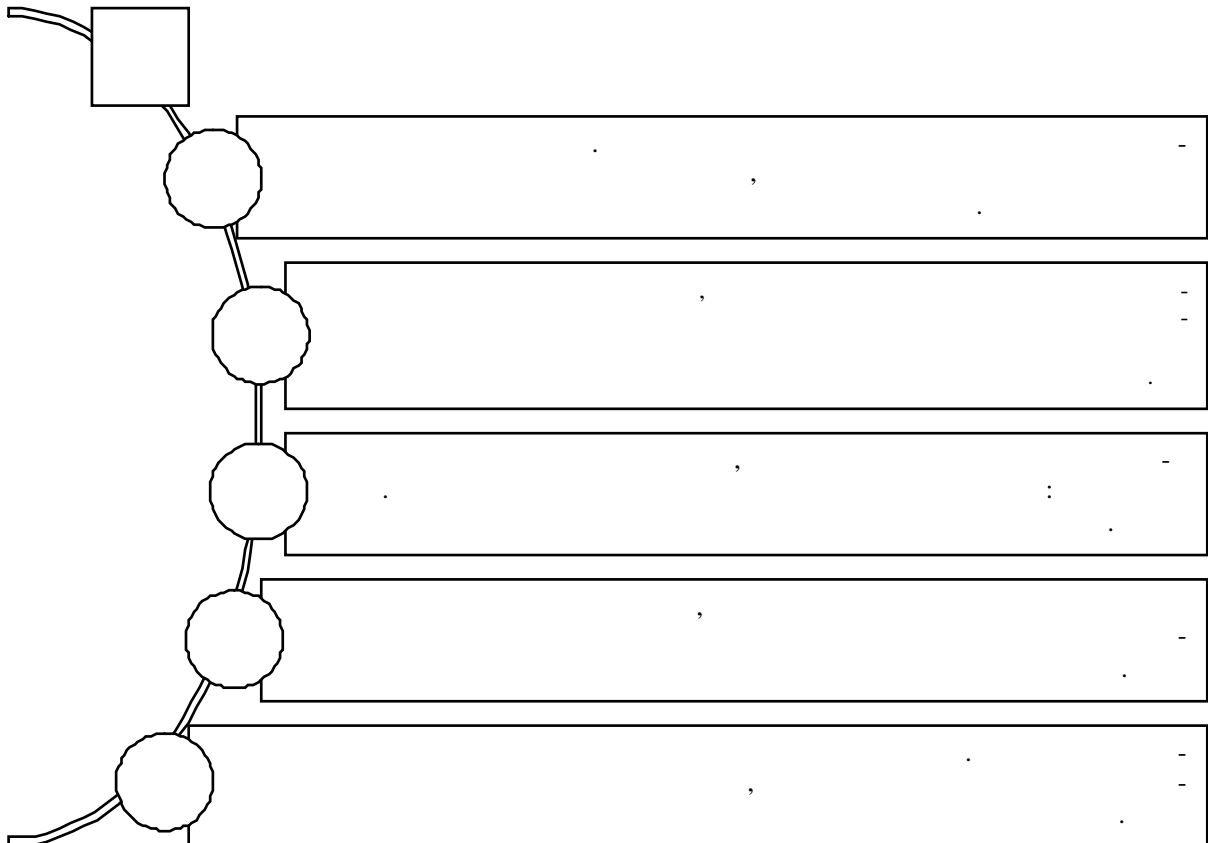
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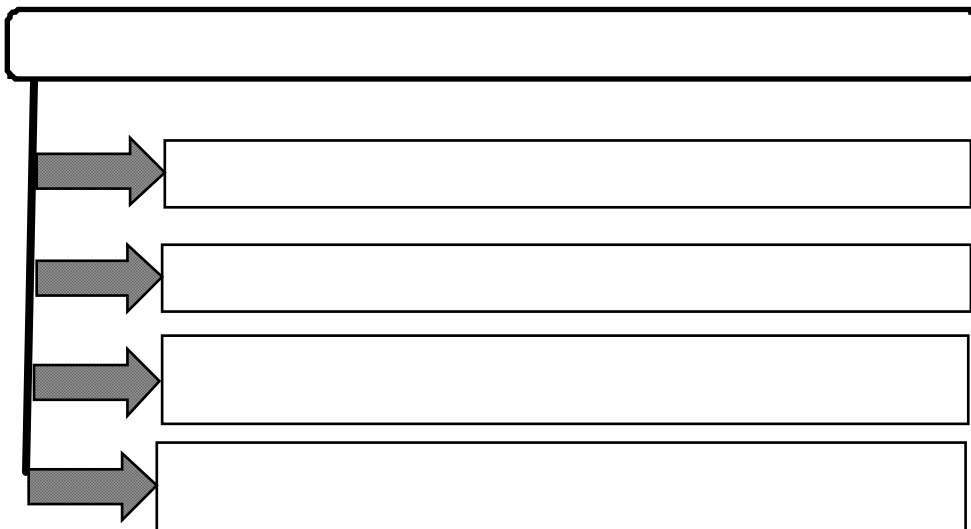
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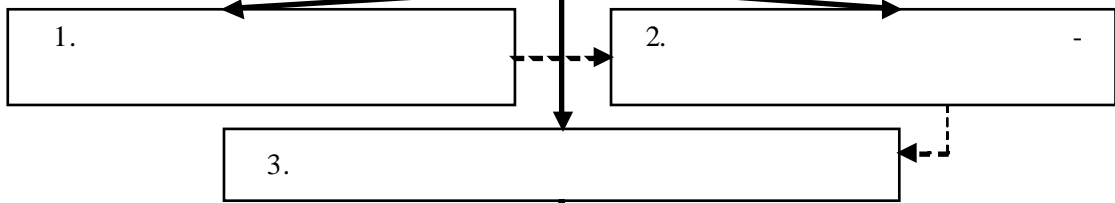
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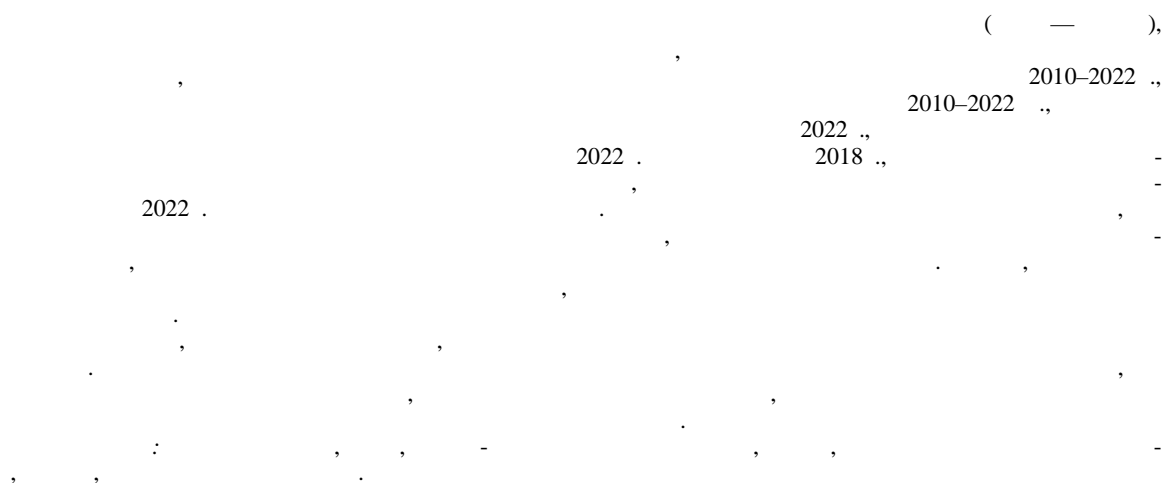
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FINANCING SCIENCE IN RUSSIA: REGIONAL ASPECT



The article analyzes the indicators of science financing both in the Russian Federation as a whole and by districts in order to identify the situation in a regional context, including an assessment of internal costs for research and development, and expenses for civil science from the federal budget for 2010–2022 city, expenditures on civil science from the federal budget by type of research for 2010–2022, the structure of internal current costs for scientific research and development of the Russian Federation in 2022 is given, the rate of financing of research and development by type of work in the context of districts of the Russian Federation is given in 2022 in relation to 2018, the financing of grants from research and development support funds in the Russian Federation is considered, the average salary of scientific employees in 2022 is presented in the context of federal districts of the Russian Federation. As a result of the study, it was revealed that the Central Federal District is the center of gravity of science in the Russian Federation, accumulates internal costs for research and development, and is a recipient of grants from research and development support funds. However, despite the priority position of the Central Federal District, there is comprehensive support and funding for science in all regions of the Russian Federation. In general, during the analyzed period there was an increase in the volume of government funding for science and grant funding, and a significant increase in spending on fundamental and applied research was noticeable. The costs of scientific research and development have increased dynamically, which is associated with the influence of external environmental factors, but their volume is still insufficient, which slows down the development of the scientific field and reduces the attractiveness of the industry for young researchers.

Keywords: financing, science, scientific and technological development, districts, internal research costs, grants, salaries of scientists.

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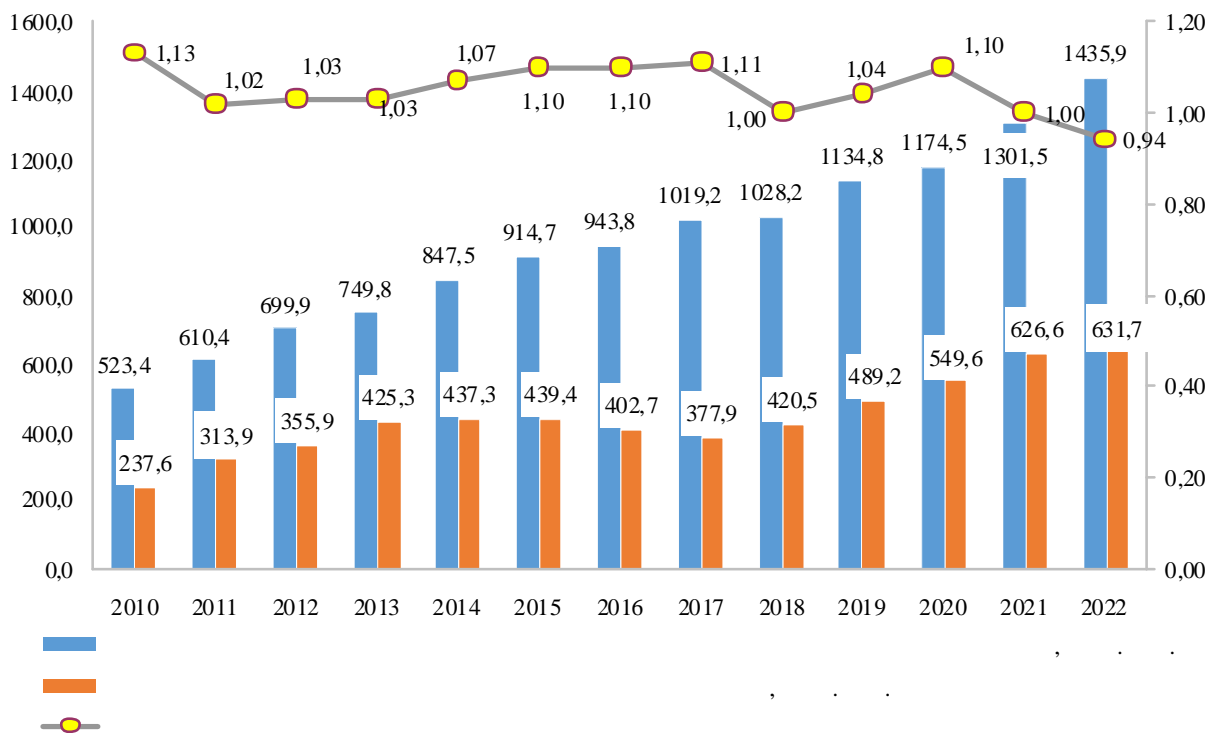
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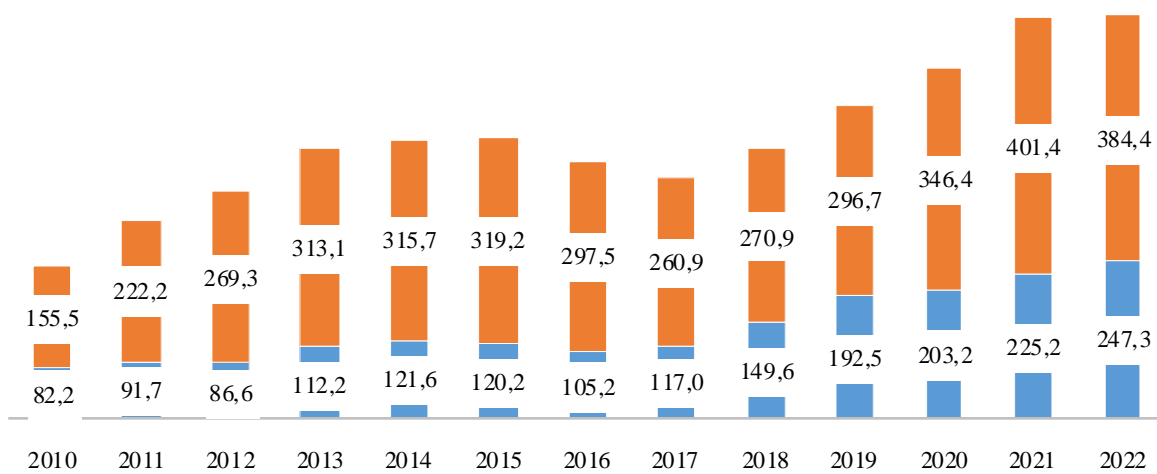
31

-2023- 4



.1.

([8, 17])



.2.

([8, 17])

« - » -
-
-
[11].

2023 .
2013 . [21].

705,9 .

3,11 %

[20].

		2024 .		490 .		2025 .	
473 .							
1,1 .		[3].		« - »			
1-1,1 %							
[4].							
		2021 .		0,32 %		2010 .	
1,07 ()				2020 .		2010 .	
				2021 . (.3).		0,18 %	
2010 .3.				, % (		[8,17])	
(1,28 %)				(1,61 %)			
-		(1,04 %)					
		(0,24 %)		(0,29 %)		(0,43 %)	
1 2.							
		(758 030,4 .)		,52,8 %			
		(13,0 %)		(15,9 %)		228 246,3	
		-		187 174,6 .)			
(1,6 %		22 394,3 .)		(0,5 %		7 174,1 .)	
				(2,3 %		33 496,8 .)	
30,9 %				2018 .		44,5	
				38,5 %, 36,7 % —			
				2022 . 1,2 %.			
		2022				(70 %)	
(23 %).		16				7 %.	
		34					
		-2023-		4			

1.

2018–2022 .*

	2018	2019	2020	2021	2022
-	143 018,4	165 168,3	155 772,7	171 940,9	187 174,6
,	135 614,5	156 665,7	147 062,7	161 518,9	171 747,3
:	17 870,1	21 552,9	23 084,4	26 949,0	30 105,6
,	22 468,6	29 368,6	28 814,9	38 440,3	33 452,5
-	95 275,8	105 744,3	95 163,4	96 129,6	108 189,2
,	4 918,2	5 829,8	5 755,4	6 117,9	6 908,8
-	79 474,3	85 186,4	89 104,7	100 189,7	114 570,8

*

[8, 17]

2.

2018–

2022 .*

	2022/ 2021	2022/ 2018	2022/ 2021	2022/ 2018
-	15233,7	44156,2	8,9	30,9
,	10228,4	36132,8	6,3	26,6
:	3156,6	12235,5	11,7	68,5
,	-4987,8	10983,9	-13,0	48,9
,	12059,6	12913,4	12,5	13,6
,	790,9	1990,6	12,9	40,5
-	14381,1	35096,5	14,4	44,2

*

[8, 17]

44,1%

(100 649,4 .), 12,2% 10%

(27 806,8 . 22 751,0 .

4 (22 174,7 .), 2021 .

2

26 008,6 .

3. 2018–2022 .. *

	2018	2019	2020	2021	2022
	524 452,2	576 559,4	621 858,4	671 959,5	758 030,4
	143 018,4	165 168,3	155 772,7	171 940,9	187 174,6
	25 983,2	29 163,0	29 806,4	33 898,1	33 496,8
	5 246,4	5 291,1	5 786,9	6 479,6	7 174,1
	164 835,6	186 252,8	180 922,0	215 211,5	228 246,3
	69 032,4	68 613,7	74 508,9	85 419,9	91 654,5
	77 118,2	85 924,2	86 460,7	95 293,0	107 743,3
	18 561,1	17 814,2	19 418,4	21 288,4	22 394,3
	1 028 247,6	1 134 786,7	1 174 534,3	1 301 490,9	1 435 914,3

* [8, 17]

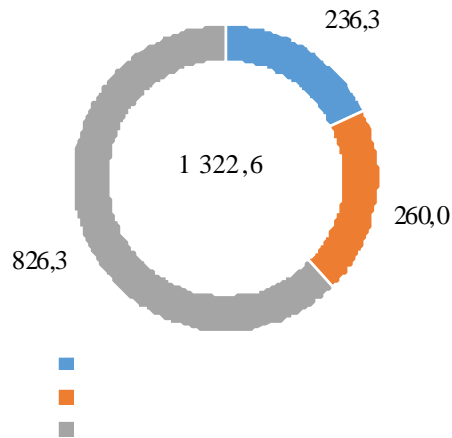
4. 2018–2022 .. *

	2022/ 2021	2022/ 2018	2022/ 2021	2022/ 2018
	86 070,90	233 578,20	12,8	44,5
	15 233,70	44 156,20	8,9	30,9
	-401,30	7 513,60	-1,2	28,9
	694,50	1 927,70	10,7	36,7
	13 034,80	63 410,70	6,1	38,5
	6 234,60	22 622,10	7,3	32,8
	12 450,30	30 625,10	13,1	39,7
	1 105,90	3 833,20	5,2	20,7
	134 423,40	407 666,70	10,3	39,6

* [8, 17]

86,8 % 162 431,6
 10 035,8 7,9 % 5,4
 2022 .. 39,7 % 4 , 2018 . 7,5 % 107 743,3
 (61,4 %) (57 %). 103,8 % 21,3 %
 2018 .. 6,9 %
 2021 .. 5
 6,4 %
 (42,0 % 38 524,2), (29,3 %
 26 897,4), (23,9 % 21 861,4). 6
 % 60 % 2022 . 2018 .
 8,7 % 2021 .
 (60,8 %), (37,9 %)
 - (34,8 %).
 6 33 496,8 2,3 %
 36

		2018 .	28,9 %,	2021 .
	1,2 %	2022 .		
(105 %),		(62,8 %)	(52,4 %).	
2018 .				2021 .
(18,2 %),		(11,4 %),	(2,8 %).	
			41,5 %	13 899,9
5 397,8	— 27,4 %	9 166,9	85,0 %	— 16,1 %
				-
			(72,9 %),	(46,7 %)
(6,2 %	(38,7 %).	2018 .	11,4 % — 2021 .)	(1,2 %).
(18,0 %, 4 031,8	.)		(42,8 %, 9 582,0	.),
68,2 %			(7,4 %, 1 661,2	.),
				-
	8		0,5 %	
			36,7 %	2018 . 10,7 %
(81,0 %),	2021 .	—	(67,6 %)	(52,1 %).
2018 .			2021	(13,7 %
(0,6 %		2018 .	4,4 % — 2021 .).	5,4 %)
				-
			37,7 %	2018 .
2018 .,	2022 .			
44,4 %		2018 .	(39,2 %)	(36,1 %).
				4,
2022 .				62,5 %.
		2022 .	17,9 %	
			19,6 %.	
105,6	(85,0 %	18 619,4	.),	(68,5 %
	.)	(65,9 %	9 878,7	.)
119 235,5	).			(50,5 %
				-
(65,5 %),	-	(48,9 %),	(31,3 %)	
445,7	.),		(12,9 %	33 452,5
(10,7 %	27 779,5	).	5	.)
				14,3 %
			37 296,8	
39,0 %		2018 .		
		(89,9 %),	(55,7 %)	(43,2 %)
				3,8 %



4. 2022 . . ([8, 17])

5. , 2022 . 2018 . , % *

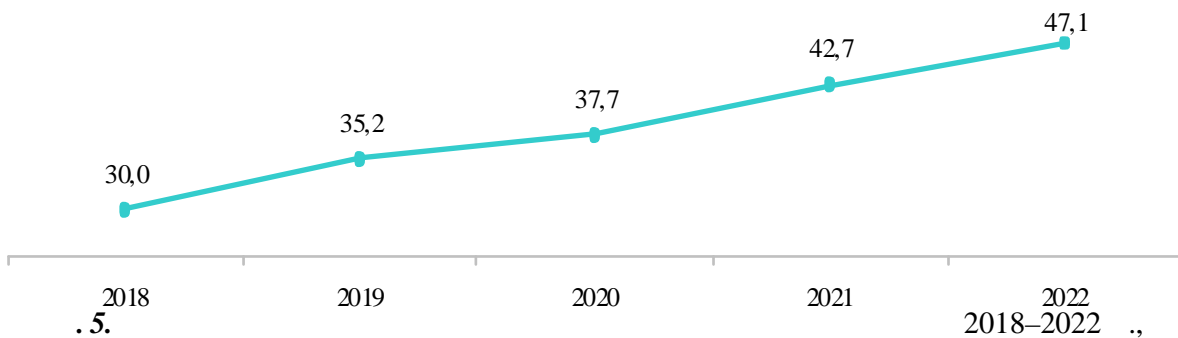
	128,0	131,3	155,7
	168,5	148,9	113,6
	165,9	133,0	96,2
	146,9	94,5	189,9
	185,0	129,3	126,5
	169,5	165,6	133,8
	135,4	115,0	143,2
	128,6	102,4	76,3
	139,7	131,8	139,0

* [8, 17]

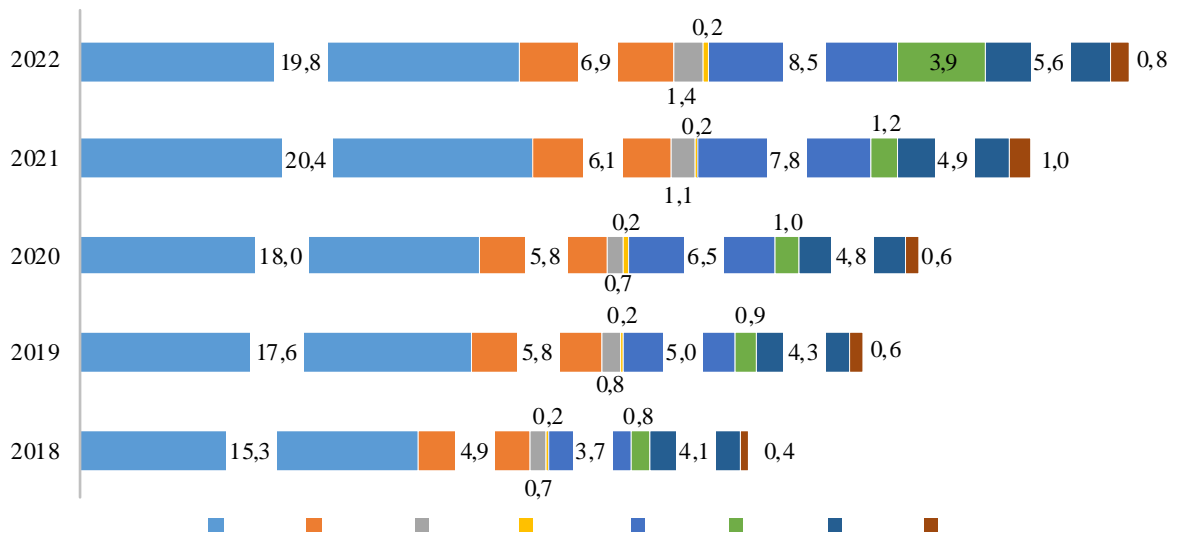
2018 . 13,7% 2021 . 148
 859,0 .) (52,0% 429 664,3 .), (18,0%
 (13,1% 108 189,2 .)

[2].

5 6.



5. ([8, 17]) 2018-2022 . ,



.6. ([8, 17]) 2022 ..

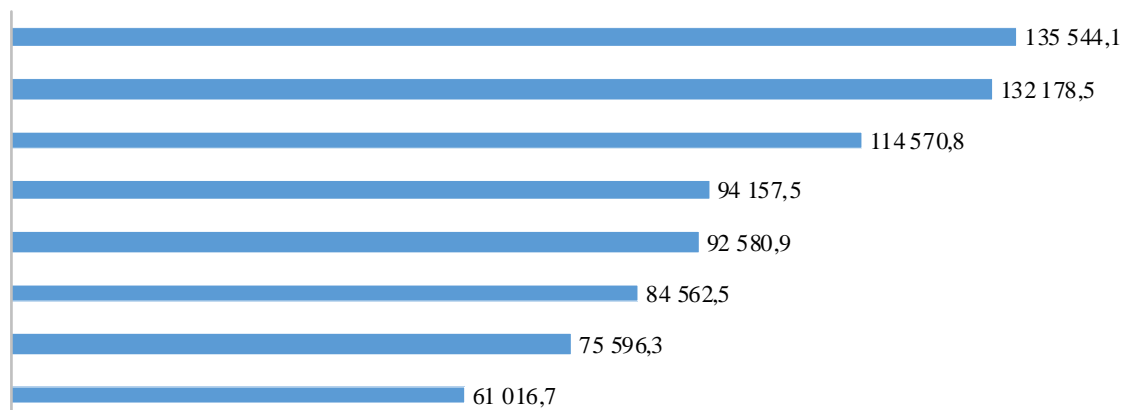
2018 . 57%.

409% 2018 . 222,9% (131,3%) 2021 . (130,4%)

(42,0% 19 798,8 .), (18,0% 8 505,4 .)

(14,7% 6 908,8 .), 74,7%

(.7).



.7. ([8, 17]) 2022 .

44,2% 79 474,3 . . 114 570,8 . . 37,3% 55 070,2 . .

75 596,3 . . 36,1% 68 004,7 . . 92 580,9 . .

2018 . 37,5% 2018 . 6,3% 2021

	-				14,4 %	-
	2021 .	-		2021 .		-
	13,2 %			5,9 %, 4,8 %, 8,2 %, 11,8 %		-
			200 %	'	[16].	27
2022 .			200 %	.		-
	2018 .	26,8 %.	-	'	46,1 %	-
	(111 802,6 .)	41,3 %		'	(97 885,4 .).	-
2021 .	2018 .	0,8 %	80 446,8	8,7 %,		-
			200 %	,		-
		283,9 %			597 7	2012
		-				204,2 %
		239 139,4				-
			192 901,4	..	188,3 %	-
	(190,6 % — 162 105,3 .).				(196,5 % — 163 694,5 .),	-
			(44,7 %, 109 929,4 .),			(39,7 %, 101
282,7 .)			(37,9 %, 104 018,4 .).	2022 .	2018 .	-
	5			—	101,8 % (74 572,5 . 150	-
521,4 .),				(141 111,8 . 2022 .).		(74 902,1
	2	5	37,1 %.			-
					200 %	-
					(140 818,1 .)	-
	1,9					-
			(124 247,3 .),			-
	(119 190,2 .)		(101 508,1 .).			-
75 . .						-
(93 985,8 .),				47,9 %		-
2018 .,			2021 .		14,0 %.	-
40,7 %				(74 790,0 .),	38,4	-
% —		(124 247,3 .).				-
	2018 .	36,9 %,		2021 .	0,1 %,	-
			(119 190,2 .),			2018 .
	25,4 %.		2021	16,7 %,		-

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2. .—2022.— 6(88).— .75–81. : -
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11 2023

14 2023

033;338

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Simferopol, Russian Federation.

INSTITUTIONAL REGULATION OF DIGITAL ASSETS IN RUSSIA: ANALYZING TRENDS, RISKS AND PROSPECTS

384598-8 «

)»,

, NiceHash, Mine Exchange, FCA,

The article examines the development of digital assets in Russia in the context of new legislation, including the prospects for the digital ruble. The relevance of the topic is emphasized by strategic changes in legislation, in particular, by bill No. 384598-8

«On amendments to parts one and two of the Tax Code of the Russian Federation and certain legislative acts of the Russian Federation on taxes and fees (on integration into the legislation on taxes and fees of the Russian Federation provisions on the digital ruble)», indicating Russia's desire to actively participate in global economic processes.

The article presents counter-versions on the legal status of cryptocurrencies and uncertainty in the regulation of Internet exchanges in Russia. A comparison with the UK highlights the differences in approach and ongoing uncertainty in Russia regarding the regulation of cryptocurrencies.

The result of the study emphasises the importance of developing clear rules for digital assets. The key conclusion of the article is the need to take into account both formal and informal rules of the game to ensure the effective functioning of the digital asset system in Russia. Recommendations based on global practices complement the study by providing practical guidance for improving institutional regulation in this area.

Keywords: digital assets, legislation, institutional regulation, digital rouble, cryptocurrencies, security, draft law, internet exchanges, NiceHash, Mine Exchange, FCA, UK, Russia, investors, controversy, risks, recommendations.

2014
2023 — 340- [2], [1], —
[3, .143]
2014
2023
13 13,7 14

384598-8 [4],

2023

384598-8,

(—).

2023

, 2023

bestchange.ru [5],

bestchange.ru,

bestchange.ru,

bestchange.ru,

«Mine Exchange» [6]

«Mine Exchange»

mine.exchange

Perfect Money [7],

«Mine Exchange»

«Mine Exchange»

FCA

FCA [9, .198]

». FCA

« ».

NiceHash [10]

(FCA) 27

10 2023

ip- VPN- NiceHash

NiceHash 1.

← Мои запросы поддержки

Помечен как UK из-за VPN

ID запроса: 23127181 Создано: 2023-11-08 Обновлено: 2023-11-08 Статус: SOLVED

Дополнительные данные

Вы
2023-11-08 13:15

TransactionType: Deposit

External: false

Я извиняюсь, случайно зашел с другого браузера, где было активно VPN-расширение, теперь на меня наложили ограничения. К, снимите их, пожалуйста

Команда поддержки

2023-11-08 23:35

Здравствуйте,

Пожалуйста, попробуйте выйти из своего аккаунта и войти в него заново

Если проблема останется, прикрепите скриншот, на котором будет видно, что на ваш аккаунт наложены ограничения.

. I. NiceHash (

[10])

NiceHash

PayPal [11], ByBit [12], Luno [13],

FCA Binance [14]

NiceHash

FCA,

FCA

« »

2014

[15, .957],

2021

[16] (Banco Central de Reserva de El Salvador).

Chivo [17]

Chivo,

Chivo

\$30

KYC-

Chivo,

KYC

KYC-

Chivo

Chivo

Chivo

KYC- , -
, KYC Chivo, Chivo -
Chivo , -
Chivo, KYC -
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30 2023

14 2023

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ANALYSIS OF THE DEVELOPMENT OF MORTGAGE LENDING PROGRAMS IN COMMERCIAL BANKS IN MODERN CONDITIONS

The study examines mortgage lending programs, which are important in the economic development of the modern market. For borrowers, obtaining a mortgage provides the opportunity to receive large sums of money for use over a long period of time in order to help them solve their housing problems. Mortgage lending programs provide credit institutions with the opportunity to ensure stable operations, stable income and a guarantee of repayment of borrowed funds. For the economy as a whole, mortgage loans are a constant source of funds for the housing sector, which contributes to the development of the construction industry and the solution of social tasks, as well as the establishment of market relations in industries related to the above.

Keywords: banking sector, key rate, monetary policy, deposit, loan, mortgage housing loan, housing stock.

2021 ..	2020 ..	6,00 %,	4,50 %
	2022 .	9,50 %.	

8, 11, 12, 14, 15, 19–26].

[2–

«...», 2020 . ;

2020 . ;

2022 . , -10 , 2021 .

1 4,5 . (-14%), 1,2 , 29% , -10 2021 .

1 (.2).



Льготная ипотека

Государственная программа льготного ипотечного кредитования на приобретение жилья у застройщиков, строительство индивидуального жилого дома.

8%

максимальная ставка

30%

минимальный первоначальный взнос

6 млн Р

максимальная сумма кредита



Семейная ипотека

Государственная программа льготного ипотечного кредитования для семей, в которых с 01.01 2018 родился первый или последующие дети и семей, в которых воспитываются два несовершеннолетних ребенка либо дети с ограниченными возможностями.

6%

максимальная ставка

20%

минимальный первоначальный взнос

12 млн Р

максимальная сумма кредита



Государственная ипотека для IT-специалистов

Программа льготного ипотечного кредитования для IT-специалистов на приобретение жилья у застройщиков, строительство индивидуального жилого дома.

5%

максимальная ставка

20%

минимальный первоначальный взнос

18 млн Р

максимальная сумма кредита



Дальневосточная и Арктическая ипотека

Государственная программа льготного кредитования на приобретение или строительство жилья на территории регионов Дальнего федерального округа и сухопутных территориях Арктической зоны Российской Федерации.

2%

максимальная ставка

20%

минимальный первоначальный взнос

9 млн Р

максимальная сумма кредита

.1.

(

[16])

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2.	()	36.		
3.	« () »	37.	-	()
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6.	()	40.	« » ()	
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10.	« »	44.	« »	
11.	« »	45.	« » ()	
12.	« »	46.	« »	»
13.	« « - »	47.	« »	
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15.	« »	49.	« »	
16.	()	50.	« - »	
17.	« »	51.	« »	
18.	« »	52.	« »	
19.	« « »	53.	« »	
20.	« »	54.	- ()	
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22.	« - »	56.	« - »	
23.	« »	57.		
24.		58.		
25.	« »	59.	« »	
26.	« »	60.	« - » ()	
27.	« - »	61.	« »	
28.	« »	62.	« »	
29.	« - »	63.	« »	
30.	« »	64.	« » ()	
31.		65.	« »	
32.	« »	66.	« »	
33.	« »	67.	« » ()	
34.	« » ()			

*

[13]

2.

2019–2022 .*

	01.01.19 .	01.01.20 .	01.01.21 .	01.01.22 .	01.12.22 .
1.	151765	157590	156859	211835	157820
2.	290854	341265	370046	560683	510760
3.	187,4	200,0	215,0	225,0	254,1
4.	9,8	9,66	9,05	7,36	7,59

* [1]

1 2019 .

(.3).

3.

2020 .*

2020 .	)	6 %.	2,3 %.	9 %
2020 .	) 14	20 2020 .	6 %.	1 — 14,58 %, — 5,27 %, — 8,73 %, — 8,87 %.
2020 .	) 1	) 6	100 . ,	— 250 . , — 600 . , 1,5
	) 23			

*

36 %

60

4 « »

4. « »*

	15 %	8 % 6,7 %	0,3 12
	10 %	10,4 13,2 %	0,3 100
	15 %	6 % 5,3 %	0,3 12
IT			
	15 %	5 % 4,7 %	0,3 18
	15 %	3 % 1,7 %	0,3 6
	30 %	10,2 %	3
	30 %	9,8 %	
	20 %	11,7 %	0,3 100

* [10]

()— « ».
5 « »— « ».,
1993 ., 2022 .

6 « — »—

2022 .
7 « — »
2022 .

5. « »*

	15 %	7 % 6,7 %	0,3 12
	15 %	10,4 12,2 %	0,5 60
	10 %	6 % 5,3 %	0,5 60
	15 %	5 % 4,7 %	0,5 30
IT	15 %	5 % 4,7 %	0,3 18
	15 %	1,7 2 % 0,1 % 3	6
	15 %	8,6 %	0,3 3,2

* [18]

6. « . »*

	15 %	7 % 6,7 %	0,5 30
	10 %	10,4 12,2 %	0,5 55
	20 %	6 % 5,3 %	0,5 60
	10 %	5 % 4,7 %	0,5 30
	15 %	5 % 4,7 %	0,5 30
IT	15 %	1,7 2 %	0,5 18
	15 %	8,6 %	6

* [13]

7. « — »*

	15 %	6 6,7 %	0,6 12
	15 %	11,49 % 8,4 %	0,5 70
/	15 %	11,49 % 8,4 %	0,6 70
	15 %	5 % 5 %	0,6 12
IT	15 %	4 4,7 %	0,5 18

* [17]

« » 1990 ., « », 5 61 ., 8 « », 7 .

8. « — »*

	15 %	6,2 8 %	0,1 15
	15 %	10,5 13,5 %	0,1 60
	15 %	10,3 13,5 %	0,1 60
	15 %	5,3 11 %	0,1 15
IT	15 %	4 4,7 %	0,5 18
	15 %	1,1 1,6 %	0,1 6
	20 %	11 %	3,05

* [9]

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, 1 2018 . 31 2022 .
6 %

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FEATURES OF UGANDA'S PUBLIC INVESTMENT MANAGEMENT SYSTEM

Currently, transformational processes are taking place in the Russian Federation related to the intensification of cooperation with the countries of the African region carried out by the President and the Government of the Russian Federation in terms of launching a Russian industrial zone for export to the whole of Africa in the Suez Canal area; proposals to create joint commissions and trade missions with the Russian Federation; transition to national currencies in settlements with Africa. In this regard, the issues of capital investment in this region are becoming relevant, which is impossible without studying the features of the public investment management system of the Republic of Uganda, its structure and methodology for evaluating the implementation of national projects.

The research methodology of the article involves a critical analysis of regulatory and legal acts regulating the constitutional and legal status of participants in the public investment management system of Uganda. The article examines the structure of the public investment management system; the roles and responsibilities of key stakeholders in the implementation of national investment programs; institutional mechanisms, concepts and principles underlying the preparation and evaluation of investment projects; The analysis of the methodology for evaluating the implementation of national projects at the stage of their preparation has been studied.

The conducted research indicates that the basis of control in the Ugandan public investment management system consists of effective evaluation processes at the project selection stage, which are a key prerequisite for ensuring a positive contribution of public investment to the economic and social development of the country.

Keywords: investments, state, management system, structure, public administration apparatus.

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IMPROVING THE METHODOLOGY FOR CALCULATING BASIC EARNINGS PER SHARE

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The article examines the economic essence of the indicator of profit (loss) per common share as a constituent element of the organization's financial performance report, stipulates the need and methodology for calculating the indicators of basic and diluted profit (loss) per common share, used in Russia. We also identified shortcomings in the regulatory accounting documents

that regulate the procedure for calculating this indicator by comparing the Russian regulatory framework with the corresponding international accounting standard. This made it possible to determine the correct methodology for calculating these indicators to implement such a qualitative characteristic of financial reporting as the reliability of its data. To do this, the reasons for the problematic nature of the issue under study were identified through the prism of basic accounting principles: «the priority of the content of business transactions over their legal form» and «prudence.» The emphasis is placed on financial instruments that are potentially ordinary shares: their different impact on earnings (loss) per share, which can be dilutive and anti-dilutive. Specific examples are used to examine the nature of the influence of potentially common shares on the calculation of profit (loss) per common share.

Keywords: accounting principles, basic earnings (loss) per share, potential common share, dilutive share, anti-dilution share, weighted average number of common shares.

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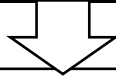
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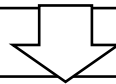
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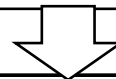
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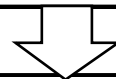
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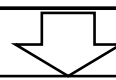
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**INCREASING THE EFFICIENCY OF MANAGEMENT OF BUSINESS
ORGANIZATIONS AND ENSURING INCREASED LABOR PRODUCTIVITY
OF THEIR EMPLOYEES IN THE CONDITIONS OF CHANGES
IN THE COMPETITIVE ENVIRONMENT IN THE ECONOMY**

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, Nexus- SCAMPER,

For small and medium-sized businesses, the problem of reducing labor productivity is very acute, since labor productivity is simultaneously a criterion for the effectiveness of entrepreneurial activity, and a source of formation of competitive advantages, and a way to maximize the economic benefits received. The article has developed a socio-economic mechanism for strategic planning of the development of business organizations, which has the necessary efficiency and feasibility of implementation in the management system of business entities, including the production and industrial sector. It should be noted that:

1) firstly, the developed socio-economic mechanism allows us to simultaneously identify problems in the functioning of business entities and eliminate them within the framework of long-term planning through the use of a set of measures of a production, financial, personnel, operational and innovative nature;

2) secondly, the developed socio-economic mechanism makes it possible to optimize and minimize the level of internal risk. Due to this, the ability of business entities for sustainable and competitive development increases, the level of external threats is leveled by the accumulation of strategic potential, the accumulation of qualification, motivational and competence potential of employees. Considering that the developed socio-economic mechanism is a comprehensive toolkit of an analytical and synthetic nature to increase the productivity of workers in small and medium-sized business organizations.

Keywords: labor productivity, employees of small and medium-sized business organizations, socio-economic mechanism, scenario planning quadrant, Nexus methodologies, SCAMPER tool, «sifting funnel of management decisions' tool».

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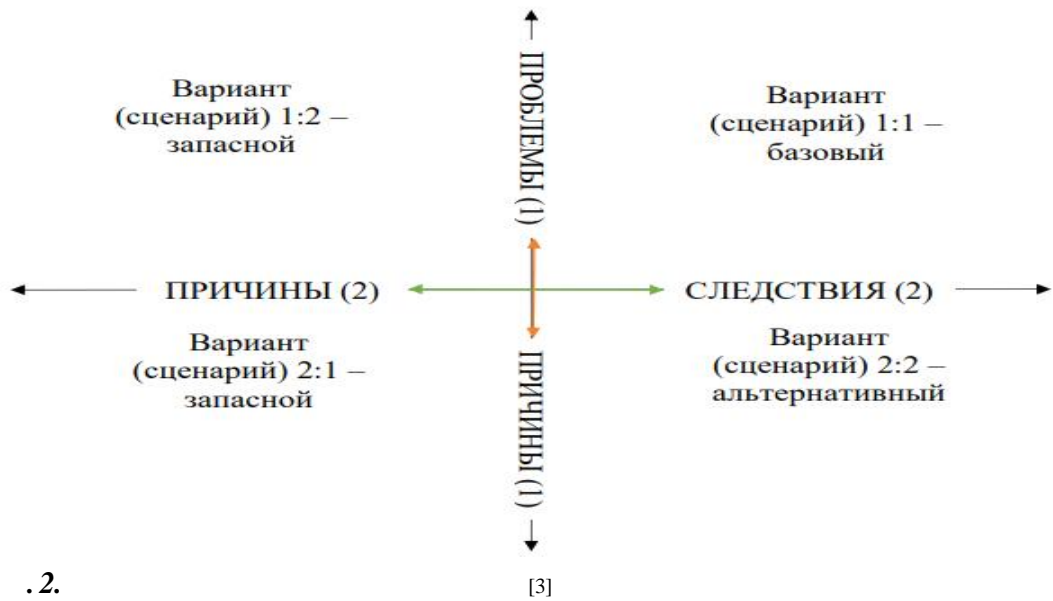
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$M[X] = \sum_{i=1}^n x_i \cdot p_i$ (pi) (i);

$p(a) = \sum_{i=1}^n p(a, i)$;

$p(a|b) = \frac{p(a, b)}{p(b)}$;
 $p(b|a) = \frac{p(a, b)}{p(a)}$;
 $p(b) = \sum_{i=1}^n p(a, i)$.

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C (Combine)		« » « »
A (Adapt)		, , -
M (Magnify, Modify)		-
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E (Eliminate)		, -
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**A SYSTEM OF ACCOUNTING SUPPORT FOR SMALL ENTERPRISES IN THE
FIELD OF CREATIVE INDUSTRIES FORMATION**

The scientific and methodological foundations for the formation of a system of accounting support for small enterprises of creative industries have been developed in the work. This study confirmed that the vast majority of the subjects of the creative industries belong to micro or small businesses. The development of this type of business requires funds from external sources in the form of attracting financing from private investors, banks and special funds, which are directly proportional to the investment attractiveness of the organization. The formation of an accounting system for small enterprises in the field of creative industries is the basis for increasing investment attractiveness and simplifying accounting by an organization.

The article develops the definition of «small enterprises in the field of creative industries». The assessment of the current simplified accounting methods is given, problems in their management are identified and recommendations on the use of creative industries by small enterprises are given. The necessity of reviewing existing and developing new simplified accounting methods, which will become the basis for accounting for small enterprises of creative industries to increase their investment attractiveness, is substantiated.

The purpose of the study is to develop scientific and methodological foundations for the formation of a system of accounting support for small enterprises of creative industries. To achieve this goal, the following tasks are formulated: to study the existing definitions of small enterprises and introduce the definition of «small enterprise in the field of creative industries», identify the problems of the accounting system at small enterprises in the field of creative industries and propose ways to solve them.

Keywords: simplified accounting system, small businesses, small business, micro-enterprise, creative industries.

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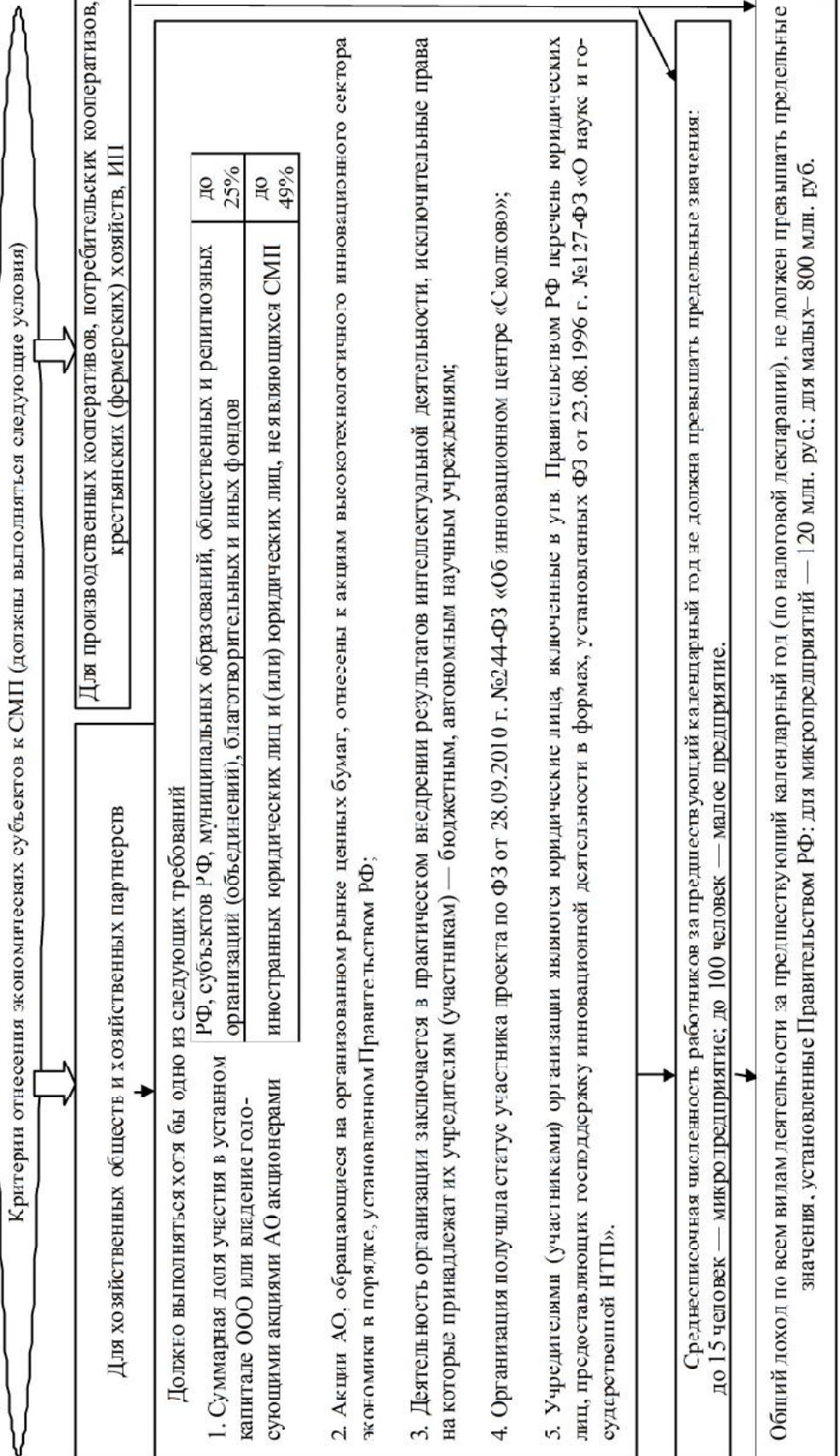
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1. Суммарная доля участия в уставном капитале ООО или владение голо-
сущими акциями АО акционерами
2. Акции АО, обращающиеся на организованном рынке ценных бумаг, отнесены к акциям высокотехнологичного инновационного сектора экономики в порядке, установленном Правительством РФ;
3. Деятельность организации заключается в практическом внедрении результатов интеллектуальной деятельности, исключительные права на которые принадлежат их учредителям (участникам) — бюджетным, автономным научным учреждениям;
4. Организация получила статус участника проекта по ФЗ от 28.09.2010 г. №244-ФЗ «Об инновационном центре «Сколково»;
5. Учредителями (участниками) организации являются юридические лица, включенные в утв. Правительством РФ перечень юридических лиц, предоставляющих господдержку инновационной деятельности в формах, установленных ФЗ от 23.08.1996 г. №127-ФЗ «О науке и го-
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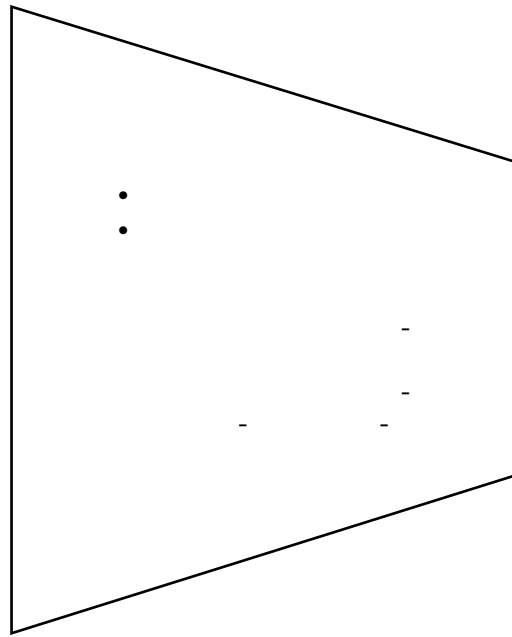
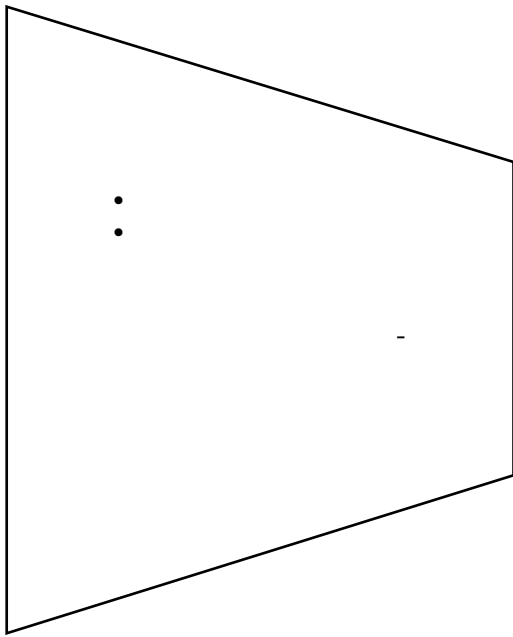
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**GLOBAL DIGITALIZATION OF THE RUSSIAN ECONOMY: PROSPECTS,
OBSTACLES AND IMPLEMENTATION MEASURES**

2022–2023

The article examines the current trends and processes of global digitalization of the Russian economy. The dynamics of the introduction of high-tech innovations into the real sector of the economy at the macro, micro and meso levels is analyzed. The modern processes of digital transformation of the economy in Russia and around the world are comprehensively considered. The analysis of the actual features of the transformation of the digital economy, problems and obstacles to implementation is also carried out. An up-to-date picture of the state of the digital economy of Russia is given, the active role of regulation by the state is noted. The active participation of the state is a direct consequence of the fact that in the modern world digital transformation penetrates into many economic entities and social spheres, as well as technologically modernizes traditional production. The transfer of the economy to a new qualitative level of development occupies one of the main places in the development of a non-raw material growth model, which emphasizes the relevance of the study of the prerequisites and stability of the formation of the digital economy and the development of innovative orientation of all business entities. The actual measures of improvement and development of digitalization contributing to the technological breakthrough of Russia are formulated. The analysis of the implementation of the fundamental document defining the development of digitalization in Russia — the program «Digital Economy» in the period 2022–2023. Based on the fact that in the future, states and companies with a high level of digitalization will have a competitive advantage, this area of research is relevant. Thus, the process of global digitalization of the economy is a modern trend of the world economic community, which contributes to the further development of high-tech business, improvement of public administration, and improvement of people's quality of life.

Keywords: digital economy, innovation, economic growth, global information space, investment, government support, investment climate.



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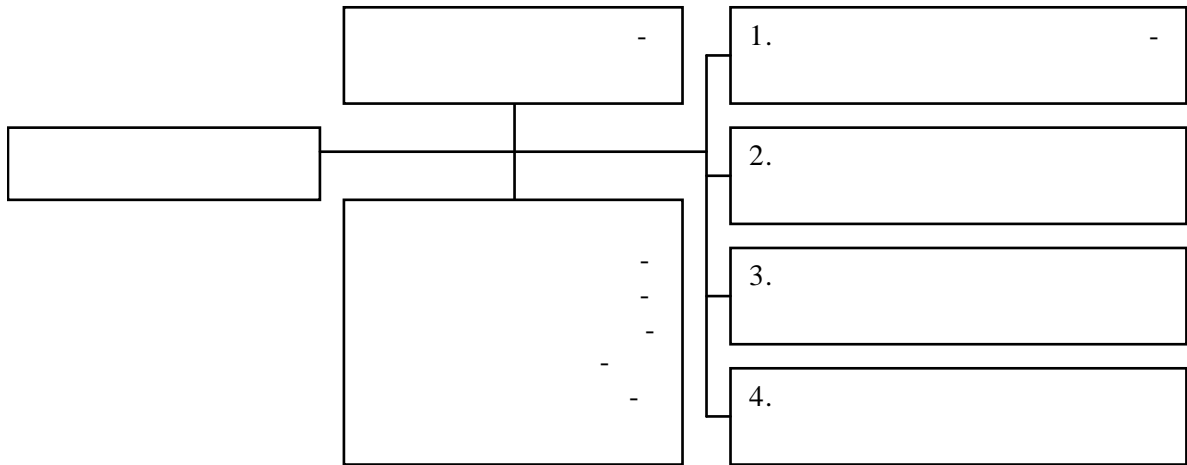
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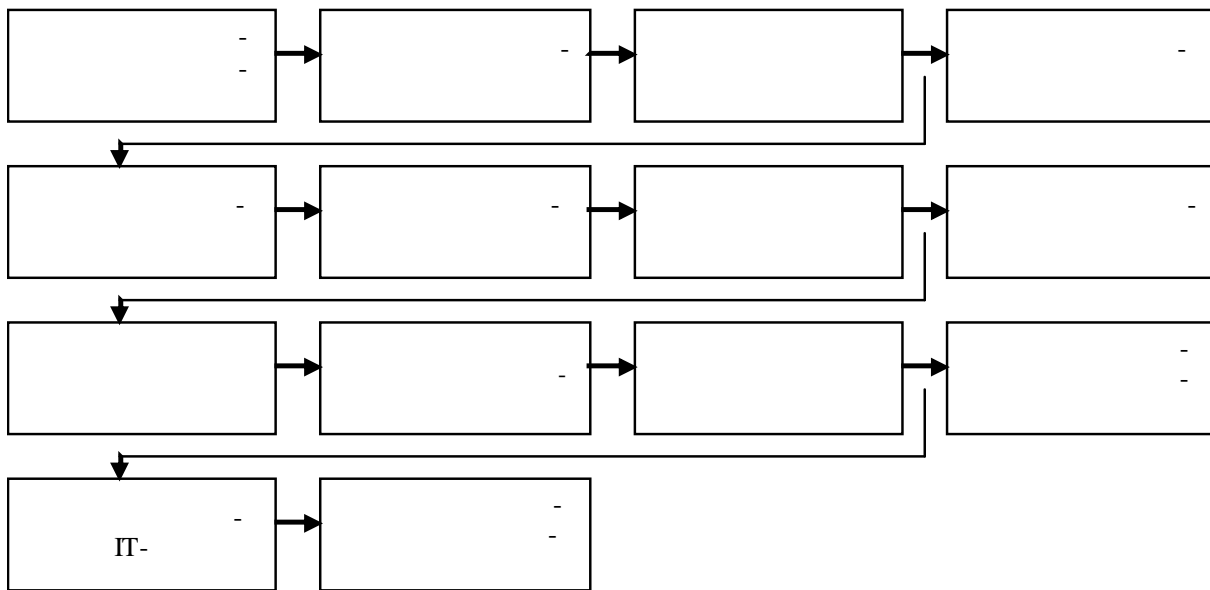
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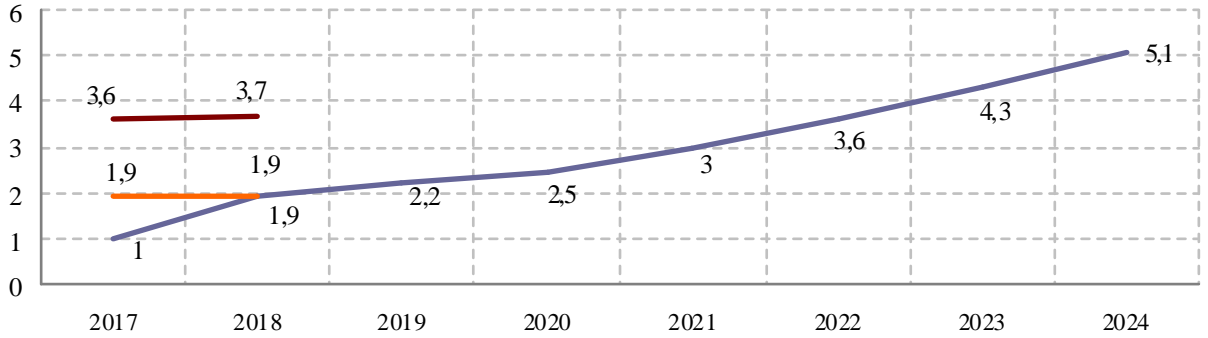
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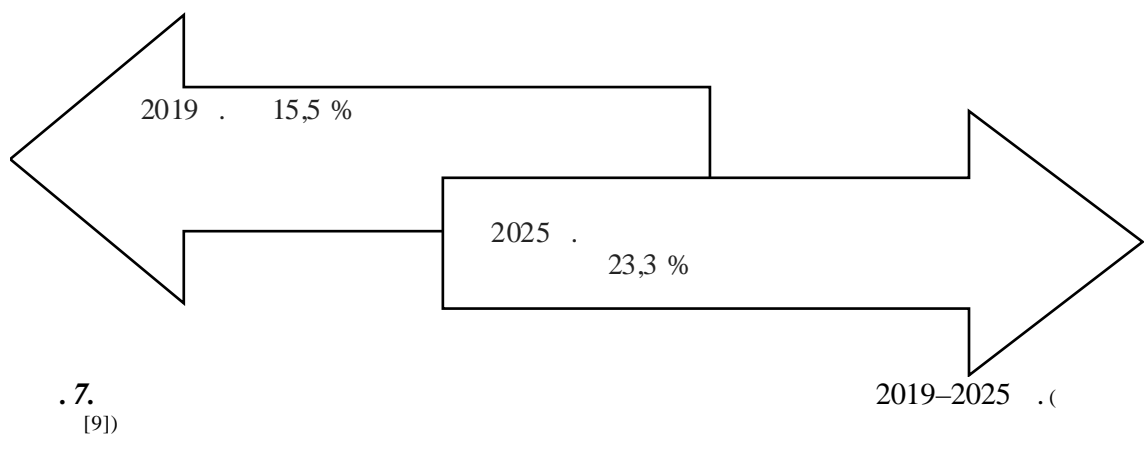
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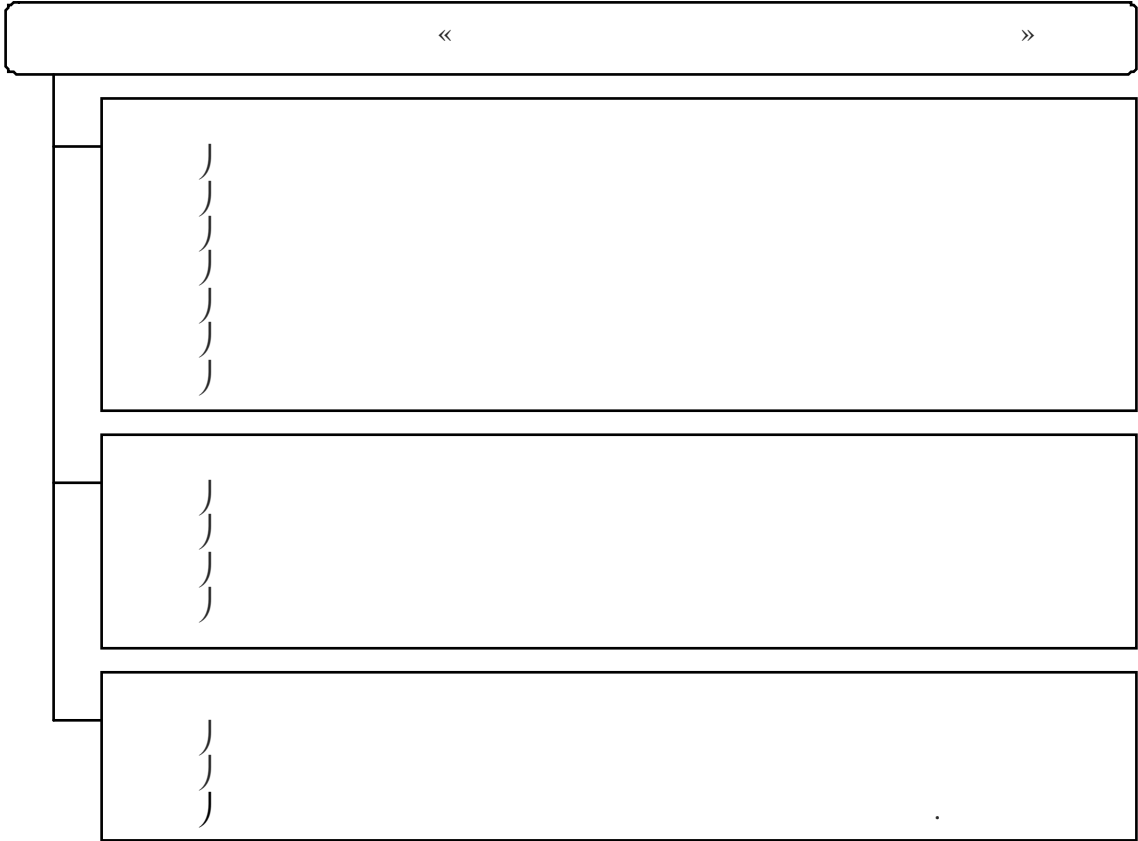
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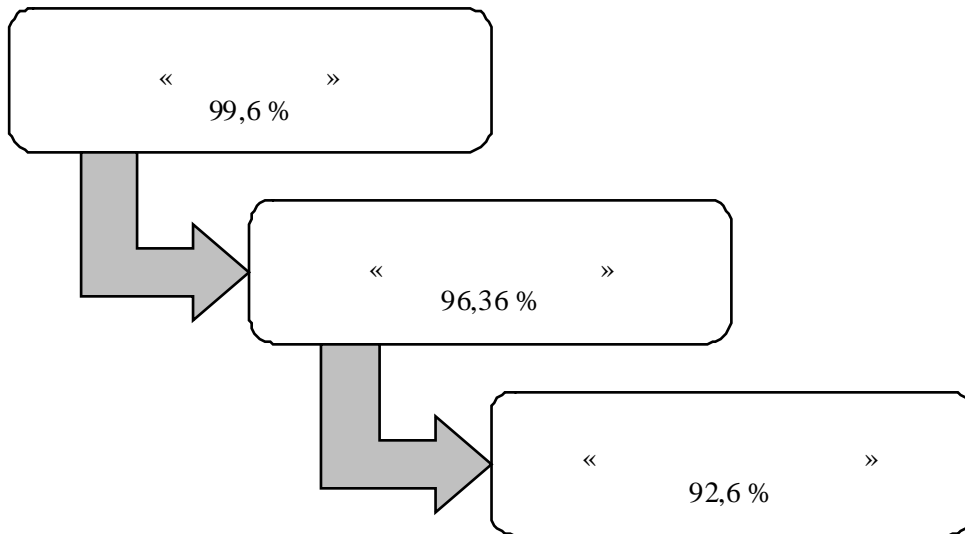
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MODERN ASPECTS OF DIGITAL ECONOMY DEVELOPMENT IN RUSSIA

The formation of a digital economy is a difficult, complex process, which is accompanied by the solution of complex issues and serious problems. In modern economic relations, not enough information is provided about the problems and prospects for the development of various areas of business in the context of digitalization of space, and this, in turn, requires special attention. The authors identified the main features of the modern digital economy: the digital economy serves as a platform for economic activity; through this platform, the manufacturer and consumer can interact directly; influencing the widespread adoption of the sharing economy. The digitalization process is currently large-scale, which indicates the need to measure information shifts and apply information and communication technologies to economic development.

For the stable functioning of the modern digital economy, it is necessary to create suitable conditions for the relevant processes. The main condition, according to the authors of the article, is the formation of a modern infrastructure configured

specifically for these processes. Thus, the key to the successful functioning of the digital economy at present is a synchronized digital infrastructure: modern electronic business; modern society, with a high level of digital literacy; data center systems; telecommunications/networks; e-commerce.

Keywords: digital economy, industrial revolution, national project, national program, digital society, digital technologies.

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

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