

## ECONOMICS AND MANAGEMENT IN BRANCHES AND SPHERES OF ACTIVITY

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**Modern features of small business development (Belgorod region as a case study).  
P. 9-21.**

**Abstract.** The purpose of the research is to study the influence of economic conditions on the development of small businesses, identify the main problems faced by entrepreneurs, and develop proposals for their solution. The study was conducted using general scientific methods and the economic-statistical method. The article considers the current state of small business in the Belgorod region. A comparison of the current situation with the development of small business in the Belgorod region with the situation in the neighbouring Voronezh region in order to objectively assess the patterns taking place in the given sector of the economy. The assessment of the main components of state support in the framework of programs implemented in the Belgorod and Voronezh regions was carried out. The conclusion is drawn that the level of development of small business in both regions is insufficient. Therefore, the creation of conditions that will ensure the sustainable development of small businesses remains an urgent task. According to the author, improving the system of supporting entrepreneurship should be aimed at solving the most acute problems: low effective demand of the population, high level of tax burden and lack of funds for development. Particular attention should be paid to the development of the production and innovation sector. When developing regional programs to support small innovative entrepreneurship, it is proposed to use more widely the developments of other regions and foreign experience, in particular, China's experience.

**Keywords:** small business, entrepreneurship, Belgorod region, state support, innovations.

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**To the development of innovation promotion tools for ensuring regional economic  
security. P. 22-36.**

**Abstract.** The state strategy of economic security of Russia is one of the basic conditions for ensuring it, which determines the innovative development of the economy and the social sphere. Realization of this condition requires a rethinking of the essence and importance of promoting innovation in the interregional socio-economic space, the development of a new instrumental support of the promotion process. The purpose of this study was to substantiate the specifics of promoting innovation in the social infrastructure complex and the development of new promotion tools that increase the economic security of the regions. The study was based on the methodology of diffusion of innovations, methods of inter-territorial dissemination of innovations, benchmarking regional experience, clustering regions, strategic and competitive analysis, organizing public-private partnerships, building communication channels to promote innovations that take into account their specificity in the social infrastructure complex. The article reveals the systemic reasons for the lagging pace of the dynamics of the innovation development of social infrastructure from the pace of development of the regional economy, which have a negative effect on regional economic security. The factors of innovation development of social infrastructure with their division into catalysts and developmental constraints are highlighted. The goal and objectives of promoting social infrastructure innovations were determined, the rationale for new promotion tools was given: innovative experiments, social entrepreneurship, competition, network channels of information and methods of communication.

**Keywords:** regional economic security, regional innovative development, socio-infrastructure innovations, promotion of innovations.

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**Design of tourism sphere economic safety system in the concept of territory's sustainable development. P. 37-47.**

**Abstract.** Currently, tourism has a serious impact on the sustainable economic development of territories. In order to ensure the effective functioning of the tourism industry organizations, it is necessary to constantly improve the provision of comprehensive security. The purpose of this study is to develop the most effective approaches and methods of management of the tourism industry from the perspective of assessing and taking into account the relationship of general, economic security, sustainable development of tourism. Methodological tools are the methods of analysis of the terminological apparatus, the method of goal-setting, logical reasoning, argumentation of the evidence base, scientific debate. The basis of the analytical work was the publications, observations and conclusions of the authors obtained in the course of the study. The article attempts to present the security system of tourism as one of the important characteristics of sustainable development of the tourist area. The authors systematized the components of security in tourism on the selected features, developed an approach to the design of the system of economic security of the tourism sector as an important component of sustainable development of the territory. The study convinces of the need to create an integrated security system in the tourism industry that can ensure the competitiveness of enterprises producing and providing services, support investment and innovation activity, sustainable development of the tourist area within the current national and state interests.

**Keywords:** tourism, tourism sphere, tourism activity, security, economic security, sustainable development.

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**System development conditions and management perspectives of business analytics. P. 48-59.**

**Abstract.** The development of business in the face of increasing competition requires that its subjects make economically sound decisions, the informational basis of which is the results of systematic analytical studies as a necessary condition for ensuring quality management. Analytics in business is characterized by its specificity, determined by the subject and object of research, the scope and scale of their use in management. The purpose of this study was to actualize the value of analytical research for business development from the standpoint of a systematic approach, structuring elements of business intelligence in the context of the substantive features of the deviation management model. The study was based on a systematic, structural and functional approach to the organization of analytical activities of business entities. We used the management methodology for deviations, the informational basis of which is the results of analytical studies. The methodological arsenal of the present study is presented by general scientific methods of cognizing the essence and content of the phenomenon under study, structuring its constituent elements and their system generalization, analyzing a causal relationship between the functionality of business analytics and information support for management decisions. Arguments that actualize the role of business analysts in the new conditions for the development of competition and economic trends from the standpoint of a systematic approach are presented. Elements and subject-functional areas of business intelligence are structured. The priority of the deviation management model for solving business development problems based on the results of system analytical studies is substantiated. The instrumental composition of the deviation management has been formed, which is adequate to the business analytics toolkit in its system representation.

**Keywords:** business analytics, business subjects, elements and subject-functional areas of analytical activity, analytical studies, deviation management.

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**Socio-economic and spatial development of municipal formations in the urban agglomeration. P. 60-71.**

**Abstract.** The article examines trends and factors of mutual influence of municipalities entering the zone of emerging urban agglomerations. The research is carried out on an example of a monocentric urban agglomeration, where the center is the capital of the subject of the Russian Federation - the city of a million. The hypothesis of the study is the following: the increase of the population's concentration and resources in the city and suburban municipalities within the urban agglomeration lead to significant disparities in the level of socio-economic development of its constituent territories. As a result of the research it was revealed that the active processes of suburbanization, as well as the intensification of pendulum labor migration from the suburbs, are caused by the high transport availability of settlements and the lower cost of housing on the periphery. It is established that the nearby municipalities are attractive for investment and housing construction, but there is a decline in industrial production (especially in the peripheral urban areas) and a decline in demand in the labor market. In addition, it has been established that the development of agglomeration processes in the region leads to an additional burden on the city's infrastructure (roads, social facilities, engineering and communal infrastructure, transport communication, etc.) which justifies the need to develop and implement a set of measures for the joint development of municipalities in the agglomeration. The research was conducted on the example of the Ufa agglomeration, which is being formed in the Republic of Bashkortostan.

**Keywords:** region, municipality, urban agglomeration, socio-economic development.

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**Region's personnel, scientific and educational potential development concept in the conditions of digital economy. P. 72-80.**

The study was carried out with the financial support of the RFBR and the Government of the Khanty-Mansiysk Autonomous Territory Ugra as part of a research project №18-410-860002 «Vectors of the digital economy: formation and development of human, scientific and educational potential»

**Abstract.** Transition from traditional to digital economy is accompanied by an increase in the requirements for the quality of personnel. Formation of a new technological basis for the social and economic sphere of the region will require personnel with new competencies. Digital competencies of staff are proposed to understand the knowledge and skills of developing and making decisions based on information and communication technologies. The aim of the research is to develop a concept that includes the definition and substantiation of methodological provisions, practical recommendations on the formation and development of the personnel and scientific and educational potential of the digital economy of the KMAT-Ugra. When conducting research, the following methods were used: monographic, analytical, abstract-logical, comparison, quantitative and qualitative analysis. The developed concept of the development of personnel and scientific and educational potential of the northern region is based on a resource-targeted approach in the direction of expanding the possibilities of using the resource potential in developing targets for digitalization of society. The model of conceptual substantiation of the resource-targeted approach allowed us to formulate a methodology and identify key

points of development of the digital economy. The use of a system-process approach contributed to the development of research tools for implementing socio-economic policies, the formation of a mechanism and programs for the strategic development of the region, taking into account information and communication technologies.

**Keywords:** concept, digital economy, digitalization, personnel potential, scientific and educational potential, KMAT-Ugra, methodology, algorithm, system, process and resource-target approaches.

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**Organizational and economic mechanism of ensuring competitiveness of retail trade services company. P. 81-91.**

**Abstract.** The aim of the study is to analyse the key aspects of the formation of the organizational and economic mechanism to ensure the competitiveness of enterprises in the sphere of retail trade services. This goal has predetermined the formulation of the following tasks: to determine the main stages of competitiveness, to divide the functional responsibilities between the structural units of the enterprise of retail services, to develop an organigram of the main stages of competitiveness, to consider the example of the introduction of the mechanism of competitiveness in the commercial enterprise. The article proposes the use of an integrated approach in the construction of organizational and economic mechanism to ensure the competitiveness of enterprises in the retail sector, in accordance with which the strategic objectives are converted into the final result with the most effective of all alternative options for the use of the strategic potential of the enterprise, including: financial capabilities, trading potential, competitiveness of products sold, labor potential, material and technical potential, competitiveness of reputation, brand. To achieve these strategic goals, the relevant principles and methods of achieving the goals have been formed; strategic support has been provided, including: information, methodological, regulatory and legal; organizational and economic measures have been developed to ensure competitiveness. As a result of the practical implementation of the organizational and economic mechanism to ensure the competitiveness of enterprises in the sphere of retail trade services, business stability is increased, business reputation and brand strength are strengthened.

**Keywords:** ensuring the competitiveness of enterprises in the sphere of retail trade services, organizational and economic mechanism to ensure competitiveness, improving competitiveness.

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**Problems and prospects of using a design approach in solving strategic tasks of Russian economy development. P. 92-102.**

**Abstract.** The purpose of the article is to formulate directions for adapting the existing methodological tools of project management based on the analysis of best practices and problem situations for its subsequent and effective use in the field of public administration at the regional level. The article is devoted to the analysis of the problems and conditions of the use of the normative and methodological tools of project management developed and tested in practice in the corporate sector in the practice of government bodies of the federal and regional levels. The introduction of the system of

national standards GOST R Project Management is designed to create a regulatory framework to improve the efficiency of project activities in various organizations. The research methods are analysis and synthesis, with the help of which, the concepts of government bodies and project activities are distinguished and systematized, the most effective mechanisms for its implementation are determined and criteria for assessing the quality of projects are highlighted. The article analyzes the experience of implementing the goals and objectives of socio-economic development with the use of project methods and reveals the main problems of implementing a project approach to the activities of government bodies. The possibilities and directions of adaptation of the existing methodological tools of project management for their use in the field of public administration at the regional level are explored.

**Keywords:** project management, project approach, project activities, public administration, project management standard, national project, state program, regional program, project Committee.

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**Theoretical and methodological aspects of innovations and scientific achievements in agriculture realization system formation. P. 103-114.**

The reported study was funded by the Russian Foundation for Basic Research according to the research project № 18-010-01129

**Abstract:** Development of theoretical provisions, guidelines and practical proposals for the management of innovative development of regional agriculture in the framework of the author's concept of innovation. The paper investigates foreign and domestic approaches to the promotion of innovative development, the methodological provisions for the evaluation of innovative development of economic systems. The author's concept of the system of innovation and scientific achievements in agriculture is based on the concept of NIS, the theory of systems and the development of the triple helix theory. The analysis and assessment of dynamics of innovative development of agro-industrial complex for 2005-2016 is carried out. Analysis of innovation activity of agro-industrial enterprises shows that it remains low, while between individual sectors of agriculture there are significant disparities, despite the increase in the cost of technological innovation. Theoretical provisions and methodological tools for assessing the system of innovation and scientific achievements in agriculture are developed, the algorithm for constructing regional integrated indicators of its constituent elements is justified. The paper proposes a methodological approach to the formation of the mechanism of management of innovative development of regional agriculture, the concept of "integration interaction of subjects in the system of innovation and scientific achievements in agriculture." The expediency of creation of a new institutional form of integration interaction-regional agricultural scientific and industrial unit-is proved. It will allow to optimize limited financial resources, focusing them on priority areas of innovation in agriculture. On the basis of the development of theoretical provisions of innovative development of agriculture, the concept of NIS, systems theory, triple helix theory developed the author's system of innovation and scientific achievements in agriculture. Methodological approaches to the assessment of regional systems development are developed, which will allow to predict the degree of stability of socio-economic development of the agricultural economy of the Russian regions. Strategies for improving the competitiveness of enterprises, agricultural industries and regions, depending on the level of development of the system of innovation in the region are suggested.

**Keywords:** innovation implementation system, agro-industrial complex, NIS concept, triple helix theory, systems theory, integration interaction, evaluation, competitiveness.

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**Analysis of equity capital in agricultural organizations of the Belgorod region. P. 115-124.**

**Abstract.** Currently, agricultural enterprises operate in difficult economic conditions, almost all of them are forced to resort to external sources of financing for their activities. The size, composition and

structure of the company's capital, including its own, are the basis for assessing its financial position and investment attractiveness for potential investors. The value of equity is one of the most important indicators of financial stability and sustainability of the enterprise. Due to the fact that the level of equity capital is an indicator of assessing the investment attractiveness of enterprises, the problem of equity management is now becoming fundamental. Each commercial enterprise strives to maximize the amount of its own capital, as well as its more efficient use. The purpose of this article is to develop measures for effective management of equity of agricultural organizations. In the process of research the following methods were used: theoretical, methods of statistics and graphical representation of the results. The article presents the results of the analysis of the equity capital of agricultural organizations of the Belgorod region, including the capital structure of agricultural organizations of the region. Indicators of efficiency of use of own capital are analyzed, and also the main directions of management of own capital are defined. In the process of research the following methods were used: theoretical, methods of statistics and graphical representation of the results.

**Key words:** agricultural organizations, capital, equity, authorized capital, borrowed capital, reserves, profit, liabilities.

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**Development of inter-municipal cooperation as a form of cost reduction and consolidation of economic resources of municipalities. P. 125-137.**

The study was carried out with the financial support of the RFBR in the framework of the scientific project No. 17-32-01142 "Evaluation of the organizational and economic consequences of the territorial transformation of municipalities in the region (the Republic of Bashkortostan as a case study)"

**Abstract.** The aim of the work is to analyze the experience of the development of inter-municipal cooperation as a form of cost reduction and consolidation of economic resources without administrative transformation of the territorial foundations of local self-government. The work was based on the methodology of a systematic approach, statistical methods (collection, synthesis, systematization of data, retrospective analysis, classification and grouping). The article analyzes the laws of the organization of inter-municipal interaction, and formulated the basic principles of inter-municipal interaction, the main forms of inter-municipal interaction. The author studied the national experience of the inter-municipal cooperation, as a whole in the Russian Federation and the Republic of Bashkortostan. The author suggests an algorithm of actions for the effective organization of inter-municipal interaction as an effective tool for solving local issues. The paper assesses the opportunities and prospects for the organization of inter-municipal cooperation to optimize the use of resources on the example of rural settlements of the Republic of Bashkortostan.

**Keywords:** inter-municipal cooperation, municipality, rural settlements, local authorities.

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**State and private partnership for solving the problem of providing the population with available housing. P. 138-147.**

**Abstract.** At present, one of the most urgent problems of Russia's socio-economic policy is the provision of citizens with available housing. To date, the existing and most common mechanisms for soft-term mortgage lending for certain categories of citizens and subsidies from the federal, regional and local budgets for improving living conditions do not give the intended effect. There is a resonance both in the interaction of state institutions with citizens, and in the relationship with the developer organizations. The prerequisites for the development of a model of the effective interaction between public and private institutions are the shortcomings of projects or programs that are being implemented or already implemented, and that aimed at ensuring the availability of housing. The article presents the model as one of the variants of public and private partnership for solving the problem of providing the population with available housing, the implementation of which will allow to solve a number of socio-economic tasks, including improving the living standards of citizens. As a theoretical and methodological basis, the orders

and resolutions of the Government of the Russian Federation, as well as regional regulations and laws were used. A comprehensive analysis of statistical data on selected and related issues and existing models was carried out. In the end of the research, two mechanisms of providing population with available housing were developed and the brief conclusions of performed work were presented. Besides, the article considers the possibility of using housing saving cooperative as a tool for implementing the proposed model.

**Keywords:** available housing, federal and regional programs, real estate privileges.

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**Regional trends of investment activities at the post-crisis stage of Russian economy development. P. 148-163.**

**Abstract.** The aim of the article purpose is to analyse a tendency of development of investment activities in Russia at the national and regional levels in the light of the last years. The questions concerning capital investments at all stages of development of the national economy are in the center of attention of economic science and practice. In modern conditions the investments are considered as the tool capable to provide an exit of the country, branch, economic entity from an economic crisis, to create the "correct" structural shifts to economy, to raise quality indicators of economic activity on micro and macro levels that causes relevance of comprehensive study of investment activities. The author has considered territorial placement of investments for 2015-2017 in a section of the Federal districts of the Russian Federation. It is defined that at the current stage in minority of territorial subjects of the Russian Federation the bulk of investments accumulates and there is the main investment turn. The territories having natural resource base and Moscow as the center of financial and administrative competences are attractive to investors. The tendency to investment recession and to serious outflow of financial resources is traced in industrial, underdeveloped and depressive regions. The analysis of sources of financing of investment projects has shown what raises the level of self-financing of the enterprises, and investments from means of the federal budget and off-budget funds decrease. Structural results of activity of the investment sphere are designated. The conclusion is drawn that sources of the reasons causing the unbalanced growth of investment activity in the Russian economy are put in features of the state regulation having many imperfections. Also other reasons interfering activation of investment activities are allocated. In end the further scenario of placement of investment streams in the territory of the Russian Federation is submitted. Some actions from the state are designated and other actors of investment process for elimination of negative effects and acceleration of processes of investment development in Russia.

**Keywords:** investments, investment activities, investment activity, investment potential, leading regions, regions outsiders, financing of investments.

## **ECONOMY OF LABOR AND LABOR RELATIONS**

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**Human capital formation peculiarities in agrarian sector. P. 164-175.**

**Abstract.** The authors consider the factors that in modern conditions affect the formation of the human capital of the agricultural sector. The purpose of scientific research is to identify trends that form the human capital of the agricultural sector in the conditions of scientific and technological progress. The authors used analytical, monographic methods, system analysis, table and graphical data representation. The article proposes new interpretations of the concepts of human capital of the agrarian sector, human capital of the agro-industrial complex, urbanization of the agrarian sector. The authors showed that when changing technological structures, there is a significant change in the ratio of human capital in rural areas, human capital in the agro-industrial complex and human capital in the agrarian sector. It has been

hypothesized that differences in the concepts of human capital in rural areas and human capital in cities, human capital in the agrarian and other sectors will disappear in the future due to their mutual absorption. The growth of the world's population, in particular, the urban, scientific and technological development of the agricultural sector and the implementation of the concept of sustainable development, urbanization of production, digitalization of the economy and increased population mobility are the main factors that change the formation of the human capital of the agricultural sector. The agricultural sector needs specialists with new specialties and competencies. Creation of conditions for their attraction should be included in the implementation of state programs, in the strategy of development of agricultural producers and consumer cooperation.

**Keywords:** agrarian sector, human capital, agro-industrial complex, rural areas, scientific and technological development, urbanization.

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**Ensuring labor safety as a factor of reducing economic damage of businesses in different fields of activity. P. 176-185.**

**Abstract.** The article contains proposals aimed at preventing the occurrence of micro-traumas in employees in the performance of their duties in the course of labour activity. The processing of theoretical material was carried out using general scientific methods, such as synthesis, induction, deduction and also methods of logical analysis, as well as the basic normative legal act – the Labour Code of the Russian Federation, regulating the employment relationship of both employers and employees in labour agreements with the employer. The Labour Code defines the basic rights and obligations of the employee, the main duties of the employer (administration) to ensure safety, special requirements for different categories of employees, investigation and recording of accidents, injuries and occupational diseases. However, the legislation and scientific literature of domestic authors do not focus on micro-trauma that may occur in workers in the performance of their duties and that do not entail loss of temporary capacity for work, but may be the main cause of any inflammatory and other complications. In legislative documents in the sphere of labour protection there is no concept of "micro-trauma", but in medical terminology it is used and disclosed in sufficient detail. The consequences of micro-traumas and the causes of their occurrence indicate the relevance of this problem, for which an investigation is necessary to determine the cause and take measures to eliminate them. At the same time, their accounting plays an important role, which will serve as the basis for preventive measures to prevent risks, which are the basis for the occurrence of trauma dangerous situations. Compliance with labour legislation serves as the basis for the safety of the labour process, workers' health preservation, labour productivity improvement, accidents prevention and economic losses reduction, financial losses of business structures and budget organizations.

**Keywords:** economic losses, labor results, material losses, labor protection, professional risk, labor activity.

## **MARKETING, COMMERCE AND LOGISTICS**

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**Relationship of marketing and innovation in the implementation of organization's market orientation. P. 186-203.**

**Abstract.** The article analyzes the consequences of the market orientation concept implementation in Russian market of passenger electric vehicles and determines the impact of marketing on its development. To assess the prospects for changing the situation, the main driving forces that determine the state of the car market, the model of competitive forces of M. Porter and R. Grant was used. In the course of the study it was revealed that the automaker's market orientation should be built on a balance between innovative and marketing competencies. The experience of European countries shows that environmental innovations in the automotive industry allow automakers to form a new market, which is entering a growth phase. Further expansion of the market depends largely on marketing tools. Marketing competencies reinforce the success of technological advances, creating value for the consumer in the area of intangible assets – reputation, positive image, popularity of the electric vehicle model. The electric car should become a fashionable city car. It was determined that the prospects for electric vehicles in the Russian market strongly depend on the factors of the macro environment, the main ones of which are legislative, economic and cultural. At the same time, cultural factors characterize the imbalance of values and opportunities of consumers in the Russian car market. Environmental protection has not yet become a significant mission for Russian consumers. The cost savings of refueling the car attracts those consumers who cannot afford to buy a new premium car. The ELLADA electric car has a chance to fit into a difficult market situation due to its attractive technical and economic characteristics. As the main research method, the article used the method of analyzing and comparing data from statistical reports and analytical articles characterizing the state of the electric and hybrid car markets in hotel countries and the world as a whole, as well as previous studies by the authors. The novelty of the research lies in the approach to assessing the success of carmakers' market orientation in the field of marketing competencies based on criteria: informational support, level of service and infrastructure development, manufacturer's reputation, model's popularity level using the method of calculating unit and integral indicators of competitiveness.

**Keywords:** environmental marketing, environmental innovation, electric vehicle market, Russian automotive industry, concept of market orientation, value of innovation, competitiveness indicators, key market characteristics, balance of competencies. ELLADA.

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**Mass media evolution in the aspect of marketing. P. 204-216.**

**Abstract.** In the era of new information technologies, mass media, having a significant impact on the consciousness of society, stimulating consumption, contribute to the development of production and trade and, accordingly, the economy as a whole. The purpose of the study is to systematize the stages of media evolution in conjunction with the transformation of the concept of marketing, historically caused by global changes occurring the stage of development of society. The author used general scientific methods: analysis, synthesis, systematization, formalization. The statistical data of Roskomnadzor and the results of research conducted by the international consulting company PricewaterhouseCoopers, the Association of Communicative Agencies of Russia, the All-Russian Center for the Study of Public Opinion, and the regulatory and program documents of the Russian Federation were used. The article analyzes the theoretical information on the development of the mass media in conjunction with marketing. The main trends in the media industry, characteristic of the modern period of their development, are revealed: the complication of the economic situation in the industry due to the negative influence of macro-environment factors; redistribution of advertising media budgets and audience size in favor of the Internet and digital media, etc. The use of modern marketing methods is one of the ways to ensure the competitiveness of both individual business entities and the industry as a whole.

**Keywords:** marketing concept, mass media, information society, media market, media industry, digital economy.

## ACCOUNTING, FINANCE AND STATISTICS

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**Approach to the assessment of cross-countries investment flows and its testing on data of China and Russia. P. 217-228.**

**Abstract.** Globalization dictates that deep investment cooperation between countries is one of the sources of their competitiveness. Analysis of the cross-countries investment flows can be used as a tool of measuring of this cooperation. Research of issues concerning cross-countries investment revealed that definite definitions of “cross-countries” and “mutual investment” do not exist in modern literature, these terms are used as synonyms; there is no approach to the assessment of cross-countries investment flows; there is no common statistical database for cross-countries investment flows. All above-mentioned issues and current accent on economic cooperation between Russia and China defined logics and structure of the present article. The article reveals and makes the distinction between the original definitions of “cross-countries” and “mutual foreign investment”; defines the benchmark of mutual foreign investment; reviews the approach to assessment of mutual investment of the CIS and Georgia implemented by EDB Centre for Integration Studies in partnership with the Institute of World Economy and International Relations of RAS (IMEMO RAN), discusses the possibility of its usage towards the assessment of cross-countries investment; reveals original approach to the assessment of cross-countries investment flows; assesses cross-countries investment flows between Russia and China on base of the above-mentioned original approach; launches original definitions of external and internal investment attractiveness of the country, characterizes external and internal investment attractiveness of Russia and China and defines the problems of cross-countries investment data shortage and incomparability. The conclusion is made on base of the assessment of cross-countries investment flows between Russia and China that these flows are not mutual and that it is necessary to increase the investment cooperation between these countries.

**Key words:** cross-countries investment, mutual investment, foreign direct investment, external investment attractiveness of the country, internal investment attractiveness of the country, approach.

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**Prospects for the development of personnel accounting through the transfer of labor books into the area of electronic personnel document turnover. P. 229-238.**

**Abstract.** The importance of researching issues related to electronic workbooks and digitizing personnel document turnover is due to the fact that any organization is committed to reducing the costs associated with maintaining personnel records. The purpose of this article is to study the order of transition to electronic personnel document turnover. As part of the study, such methods as observation, grouping and comparison, detailing and generalization, logical, integrated and systemic approaches, balance method, classification, etc. were used. The informational basis was provided by the legislative

and regulatory materials governing the organization of personnel and personalized records, data research of domestic scientists. The study found that the full transition to digital workbooks was determined at the federal level. In this regard, the expert community is actively discussing the details of the planned transition to electronic workbooks. During the study, the article paid attention to controversial issues on the single-step transition to electronic personnel document turnover, the benefits of maintaining electronic workbooks, the need for making labor legislation and subordinate acts of relevant amendments relating to labor relations information provided to the Russian Pension Fund. As a result of the study, it was concluded that it would be expedient to abandon paper workbooks and switch to electronic personnel document turnover, and also proposed measures that allow employers to reduce personnel costs and increase the efficiency of digitizing personnel document turnover.

**Keywords:** employment record, electronic personnel document turnover.

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**Models of evaluation of enterprise's long-term financial stability and solvency. P. 239-247.**

**Abstract.** In the context of the manifestation of crisis phenomena in the economy, there is a need to assess the long-term financial stability and solvency of enterprises, especially in industries with a long operating cycle. In modern analytical practice, the focus is on assessing the liquidity of the enterprise in the short term. But investors, lenders, contractors are more interested in the possibility of the enterprise in the future not only making payments, but also generating profit as a source of covering long-term liabilities with account of interest on them. The process of assessing long-term solvency and financial stability is significantly different from the process of assessing short-term liquidity and involves taking into account such factors as the capital structure of an enterprise, the risk level of assets, profit and profitability. Since the financial stability of an enterprise is closely related to the capital structure, in assessing long-term financial stability and solvency, an analysis of the capital structure of the enterprise and the corresponding ratios becomes of particular importance. The article considers the approaches used in assessing long-term financial stability and solvency, both in international practice and in Russian practice of financial analysis. The interrelation of individual indicators of the assessment of financial stability with the assessment of solvency, profit and profitability of the enterprise has been considered. The considered models for assessing long-term financial stability and solvency allow us to assess the financial condition of the company for the future and form various scenarios for the long-term financial stability of the enterprise, which gives the company management the opportunity to choose one or another scenario of financially sustainable development of the enterprise in the future.

**Keywords:** financial stability, solvency.

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**Leasing in Russia as a form of financing: actual problems and development prospects. P. 248-255.**

**Abstract.** An integral part of the effective functioning of the market economic system, both in Russia and abroad, is currently the development of the production sector of the economy, which largely depends on the development of the entire economic system. Leasing is an effective tool of expanded reproduction for economic entities, a very convenient and affordable way to finance capital investments. In turn, leasing has a complex effect on the socio-economic life of society. Consequently, it is obvious the

great importance of leasing for the Russian economy as a whole. In this regard, the purpose of the article is to examine current problems and prospects for the development of leasing in Russia at the present stage. In the process of research, general scientific methods were used such as consistency, complexity, analysis and synthesis, abstraction, and logical methods. Currently in Russia there is an increase in interest in the leasing form of financing, which is manifested in the growing number of leasing companies, the volume of agreements they make, the quality of leasing services provided, and the gradual adaptation of the regulatory framework to the needs of leasing. However, currently there are a number of constraints on the development of leasing. The article discusses the main problems and trends in the development of leasing in Russia, as well as identifies factors for maintaining the demand for leasing in the conditions of stagnation of the Russian economy for the next period.

**Keywords:** financing, financial leasing, operational leasing.

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**Management accounting organization peculiarities in pig breeding industry. P. 256-264.**

**Abstract.** The purpose of the presented research was to determine the directions for improving the approaches to organizing cost accounting for the production of pig-breeding products, taking into account the specifics of this sub-sector of agriculture. To conduct a study, it is advisable to use the generally accepted principles of cost accounting and calculating the cost of production, as well as a comparison method for drawing conclusions on the results obtained. The value of the optimal and rational organization of the accounting process in terms of cost accounting and calculating the cost of production is constantly growing, which is associated primarily with the increasing need for relevant information. In the course of the study, it was determined that the cost information, formed in the necessary cuts, is the basis for the analysis, control, forecasting and making optimal management decisions. In the interests of the possibility of evaluating various options for management decisions, the study presented an approach to the formation of information on costs by place of their occurrence with regard to age and gender groups, as well as the calculation of the cost of various types of products of the pig industry. The analysis made it possible to conclude that the calculation of the cost of various types of products of the pig industry, taking into account the formation of costs not only for the company as a whole, but also in terms of cost, allows you to evaluate the performance of each unit and determine its "weak" sides.

**Keywords:** cost, production of pigs, costs, cost center, accounting group of animals.

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**Improving the accounting of own capital in agricultural organizations. 265-274.**

**Abstract.** The purpose of the article was to study the formation and accounting of equity and offer recommendations for its improvement. The foundation of stable development and financial stability of business units is their own capital. However, as part of the reform of the Russian economy, the expedient management of its own involves continuous improvement of its accounting system. In order to conduct business in a favorable and safe manner, it is important to have knowledge in the field of legal issues and reliably reflect the facts of economic life in the formation of elements of the economic entities' equity. In the interests of the study, the aim was to offer recommendations for improving the accounting of the main elements of equity. To achieve the goal set in the study, special methods were used, including elements of the accounting method (documentation, accounting and double entry, balance generalization, reporting) and general scientific methods (observation, analysis, synthesis, comparison), which allowed to ensure the reasonableness and reliability of the conclusions. In the framework of the study, the essence and value of equity were studied. On the basis of statistical data, an assessment of the activities of

agricultural organizations of the Belgorod region was carried out. The paper disclosed accounting of an authorized, a reserve, additional paid-in capital, and profit. Recommendations for improving their accounting are suggested.

**Keywords:** equity, additional capital, authorized capital, reserve capital, profit, accounting, agricultural organizations.

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**Grain crops production cost calculation peculiarities. P. 275-282.**

**Abstract.** The purpose of the study is to analyze the applicability of various methods for determining the cost of production of grain crops. The choice of the optimal method of cost accounting and calculation of the cost of production has an impact on the price of implementation and the resulting financial results, as well as the level of product profitability. In conducting the study were used monographic, analytical, logical methods, as well as the method of comparison. Determining the cost of production is the final stage of production accounting at the enterprise. As a result of the study, it was taken into account that when calculating the cost of production of grain crops, it is necessary to take into account the fact that in the production process the main products (grain), associated products (grain waste) and by-products (straw) are obtained. When choosing a method for calculating the cost of production of grain crops, it is necessary to take into account, for example, the fact that some enterprises do not take into account by-products, others do not reflect information about related products, which distorts information about unit costs and does not give a real idea of efficiency production. Based on the study, it was concluded that by studying possible options for determining the cost of cereal products, it is possible to determine the impact of the results on the assessment of the efficiency of production of grain products, which indicates the importance of the calculation process both from the standpoint of the formation of relevant information and from the standpoint of cost control and financial the results of the enterprise as a whole.

**Keywords:** cost price, production of grain crops, expenses, cost calculation methods.

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**Improvement of accounting capital recording in agricultural organizations. P. 283-290.**

**Annotation.** Study of accounting for authorized capital, as well as the development of measures to improve it is the purpose of this article. There is no doubt that the main economic problem of the national economy is the growth of the welfare of the entire people through structural production changes, the identification of priority sectors of the region and the strengthening of conditions for the stable development of the economy in the future. For a dynamic business it is necessary to have certain knowledge, first of all, on the legislative basis in the field of regulating leading activities, and secondly, by investing, the owner needs to know from which sources the organization's assets will be formed. Interest about the capital of an enterprise is the initial stage and the final result of each organization. After all, the reflection of the fact of economic life at the announcement of the authorized capital is first in the account, and in the case of termination of activity - is the final. We used certain research methods, namely, design-and-design, in assessing the financial condition of enterprises, accounting in terms of documentation, accounts and double-entry, balance summaries, and reporting, which made it possible to draw reasoned conclusions. In the process of research, on the basis of information sources (consolidated financial statements), accounting of capital was studied, directions for improving accounting were developed.

**Keywords:** authorized capital, accounting, balance sheet, statement of changes in capital, agricultural organizations.

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**A project of culture satellite account of Russian Federation: from foreign experience to realization. P. 291-299.**

**Abstract.** In this article the culture satellite account is considered as an auxiliary part of the national accounts system. The construction of integrated data base, which structure is related to the authoritative economic conceptions, should become important means for decision-making management in the sphere of culture in situation of the systematic disintegration of statistical data of culture. The aim of research is a composition of recommendations for the culture satellite account building for Russia to take into consideration of present statistical base (culture statistics) and methodological diversity which relates to that fact the culture statistics is collected by the other government ministries and departments. The methods of this research are generalization of statistical practice of statistical offices and corresponding departments in foreign countries and analysis of modern system of statistical reporting on the base of form of federal statistical observation. The result of research is a list of recommendations for building of Russian culture satellite account. These recommendations represent the ways of culture satellite account construction and the ways of culture statistics development. These ways concern to the object of culture satellite account and its structure.

**Keywords:** national accounts, culture statistics, satellite accounts, culture satellite account.

## **COOPERATION AND ENTREPRENEURSHIP**

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**Promotion in social networks: features and efficiency. P. 300-311.**

**Abstract.** The audience of social networks is constantly increasing, both quantitatively and qualitatively. They are used daily by both young people and adults with different levels of wealth. In conditions of close competition, such a business that follows the latest trends in the field of advertising will be successful, especially if it is focused on young people. That is why advertising in social networks is becoming increasingly popular. Social networks cause a person more confidence than just the Internet. Here, you can directly contact the seller or read reviews from other people, from which benefit both manufacturers and customers. A company that keeps up with the times and uses social networks and SMM is more open to its customers and causes more trust. The purpose of the scientific article is to analyze modern approaches to the promotion of goods and services in social networks and systematize the performance indicators of SMM advertising. The authors analyzed the format of the presence of advertising in social networks at the present time, considered in detail the stages of creating a community, with particular attention paid to the types of content. The authors analyzed the types of advertising used in social networks and systematized the main indicators of its effectiveness. The validity and reliability of the research results are based on the use of general scientific methods (dialectics, analysis, synthesis, systematicity, complexity). The working hypothesis of the study is that the use of advertising in social networks is an effective means of promotion, because of targeting effect on the audience, taking into account cost minimization.

**Keywords:** SMM, promotion, social networks, promotion efficiency, targeting, look-alike, commercials, call tracking.

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**Modeling of the services sector development factors in the national economy.  
P. 312-321.**

**Abstract.** The article presents a simulation of the development factors of the service sector in the national economy. The relevance of the article is due to the fact that the issues of development of the service industry have not yet been fully resolved and require additional study and systematization of their determining factors, which is especially important in the conditions of the development and development of the service economy in Russia. The purpose of the article is to systematize the factors of development of the services sector in the position of cluster development of territories and assessment of entrepreneurial potential in this area. The main methods of research in the article are the methods of description, comparison, synthesis, analysis and synthesis, descriptive and cluster analysis. Based on cluster analysis on indicators, the volume of paid services per capita, real money incomes of the population, average per capita money incomes of the population, profitability of sold goods of the industrial sector, innovative activity of organizations, the regions of Russia were clustered in five groups with similar socio-economic characteristics. The article systematizes the data of business activity of organizations of the service sector, identifies key drivers and inhibitors of entrepreneurial confidence of business entities in the service sector of the economy.

**Key words:** services, modeling, business activity of service organizations, development trends, region, economic and mathematical analysis.