

## Economics and Management in Branches and Spheres of Activity

**Meshechkina R.P.**

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor, Dean of the Department of Customs Business and Information Technologies

**Vorona A. A.**

V.B. Bobkov St. Petersburg Affiliation of the Russian Customs Academy, Candidate in Economics, Senior Lecturer, Chair of Management, Leading Researcher, Research Department

### **Federal customs digital guidelines - automatic dispatching stage. P. 9-18.**

**Abstract.** The need to ensure a technological breakthrough in the economy and innovation sphere predetermined the intensive introduction of digital technologies in all spheres of economic activity and the business environment, including foreign trade activities, technological processes carried out in customs authorities, which are one of the structural elements of the state administration of the Russian Federation (RF). The purpose of this article is to develop directions for improving the technological processes of introducing digital technologies into the activities of customs authorities. The implementation of this goal made it necessary to assess the digital orientation of the Federal Customs Service (FCS of Russia) and its impact on the results of introducing digitalization tools into the technological processes of customs declaration of goods transported across the customs border. The study necessitated the use of methods of logical and empirical analysis, synthesis of investigated information, inductive and deductive methods in assessing the results of research of operational data of empirical and theoretical levels, which made it possible to identify problems that hinder the achievement of the results provided for by strategic documents of the federal level. The research process includes the stages of development of the FCS of Russia, reveals an algorithm for the automatic distribution of declarations for goods (DT) submitted by participants in foreign economic activity. Its result was the identification of dispatch system problems and determination of their solutions based on the introduction of elements of artificial intelligence, updated digital programs, the development of communication links between customs authorities and business representatives, the introduction of an integrated approach to the distribution of the declaration array between customs inspectors of the Electronic Declaration Centers (EDC), the transition of the EDC for round-the-clock work, regular professional development by issuing inspectors of the CED.

**Keywords:** declaration, customs administration, customs, customs information technologies, automatic dispatching, Federal Customs Service.

**Alyabieva M.V.**

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor, Professor of the Chair of Economics

**Vorobey S.V.**

Belgorod University of Cooperation, Economics and Law, Postgraduate Student

### **Methodological aspects of internal and external factors influence on enterprise's financial stability. P. 19-28.**

**Abstract.** The article deals with some methodological aspects of the influence of internal and external factors on the financial stability of the enterprise. The authors have identified the main internal and external factors of the formation of the financial stability of the enterprise. It is proved that the more attention is paid to identifying the impact of these factors on financial stability, the more likely it is to increase the overall efficiency of the enterprise. The article identifies and describes the methods that are appropriate to use when monitoring the factors of the external and internal environment of the enterprise that affect financial stability, namely: competitive analysis according to M. Porter, PEST analysis, SWOT analysis and stress testing. The authors also recommend the use of a method for determining the type of financial stability, depending on the degree of sufficiency of sources of funds for the formation of reserves. In general, the article focuses on the fact that in modern conditions it is necessary to expand the range of tools used to

identify the factors of financial stability formation. Research methods: observation, scientific measurement, analysis, synthesis, generalization, comparison, and others. Research results: expanding the methodological framework for assessing the impact of internal and external factors on the financial stability of enterprises. It is concluded that the timely assessment of the impact of factors on financial stability will avoid a negative structural transformation of the company's capital and the strengthening of various contradictions in the financing of activities.

**Keywords:** external factors, internal factors, financial stability, analysis of the impact of factors, assessment of financial stability.

***Slabinskaya I.A.***

V.G. Schukhov Belgorod State Technological University, PhD in Economics, Professor, Chair of Accounting and Auditing

***Benderskaya O.V.***

V.G. Schukhov Belgorod State Technological University, Candidate in Economics, Assistant Professor, Chair of Accounting and Auditing

**Managing the company's need in equity capital. P. 29-39.**

**Abstract.** The subject of the research in the article is the company's real need for equity capital. The purpose of the study is to develop an algorithm for managing this need to achieve a level of security that would meet the interests of both the company's creditors and its owners. Using the methods of systems analysis, the coefficient method, dynamic comparison methods and mathematical modeling, the following results were obtained. The individual dynamic standard of the autonomy ratio has been substantiated, the observance of which ensures full coverage of the company's reserves with stable working capital and its solvency for current obligations. On the basis of this standard, an agreed system of indicators for assessing the company's financial condition has been developed and their standards have been substantiated. Purposeful management of the company's need for equity capital is proposed to be carried out using an algorithm based on the observance of the condition of normal financial stability. An optimization algorithm has been developed and tested on the data of a real company, which allows the company to achieve normal capital security and a normal financial condition by adjusting the volumes of its non-current assets, reserves, long-term borrowings and equity capital itself. The algorithm allows you to calculate the impact of these adjustments on financial indicators and ensure that their standards are met at a level that is, on the one hand, safe, and on the other hand, the most beneficial for the company.

**Keywords:** company management, equity capital, equity capital management, need for equity capital, provision of equity capital, financial condition of the company, solvency, financial stability.

***Shnorr Zh.P.***

Novosibirsk State University of Economics and Management "NINH", PhD in Economics, Associate Professor, Professor of the Chair of Business in the Sphere of Services

**Novosibirsk city agglomeration tourist cluster identification. P. 40-57.**

**Abstract.** The purpose of the article is to investigate the presence of a local tourist cluster on the territory of the Novosibirsk urban agglomeration for compliance with the characteristics of cluster formation, that is, the characteristics of the identification of a tourist cluster. The article examines the main aspects of the formation of a tourist cluster of the Novosibirsk urban agglomeration - the cluster of urban and suburban tourism "Capital of Siberia", in the context of an analytical assessment of qualitative characteristics that prove the presence of a cluster as a priority form of complex development of the territory and its corresponding features that differentiate the cluster from other forms of tourist locations ... The author clarified and supplemented the signs of identification of a tourist cluster with the sign "the presence of elements of a digital tourist environment, contributing to the strengthening of communication and economic relationships of the subjects of tourist activities of the cluster", corresponding to the conditions of digital transformation of the economy. Reflected are the main problems of the tourist cluster

"Capital of Siberia", which, according to the author, hinder the development of tourism and hospitality in the agglomeration. The prospects for the development of the tourist cluster of the agglomeration are determined, taking into account the role of clustering in the sectoral and territorial management of the Novosibirsk urban agglomeration. Particular attention is paid to the formation of a digital environment for managing the tourist cluster of the Novosibirsk agglomeration: the introduction of multimedia and interactive content into the urban tourism environment; development of online services with personalized recommendations for tourists; implementation of the digital service "Geoanalytics" and other digital solutions.

**Keywords:** tourism, cluster, territory, tourist cluster, tourist resources, Novosibirsk urban agglomeration.

***Matveyeva O.P.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Head of the Chair of Customs Operations and Customs Control

***Ledovskoy E.E.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Customs Operations and Customs Control

***Kodenko I.A.***

Belgorod University of Cooperation, Economics and Law, Senior Lecturer, Chair of Customs Operations and Customs Control

#### **Prospects for development of flavoring goods export in the Russian Federation.**

**P. 58-71.**

**Abstract.** The purpose of this study is to determine the directions of using the export potential of the domestic production of flavoring goods. The achievement of the research goal predetermined the analysis and assessment of the identified trends in the development of exports: goods of the Russian Federation as a whole, including to non-CIS countries; coffee, tea, and spices in general, including to non-CIS countries; commodity items included in the 09 commodity group of the unified commodity nomenclature of foreign economic activity of the Eurasian Economic Union (TN VED EAEU), in value and physical terms; dynamics of export prices for gustatory goods in general and non-CIS countries (DZ); the main countries-importers of flavors of the Russian Federation (RF) according to the proposed classification criteria; determination of the main directions of realization of the export potential of flavoring goods of the Russian Federation, contributing to the growth of export of the studied goods. The rate of expansion of the assortment and volume of deliveries of flavoring goods to the DZ countries, as well as the number of importers from the DZ countries, were the basis for the establishment of this geographical direction as promising in realizing the export potential of the Russian Federation, while maintaining and strengthening its positions in the market of neighboring countries. The purpose of the study of the export of flavoring goods of the Russian Federation in terms of its commodity structure and geographical focus to determine the further growth of physical and value volumes and the expansion of country focus led to the use of general scientific theoretical and empirical research methods.

**Keywords:** export, export of flavoring goods, exporters, non-CIS countries, commodity items, tea, cafes, spices.

***Kolos N.V.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Information Systems and Technologies,

***Teplova L.V.***

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor, Chair of Theory and History of Consumer Cooperation

***Ozhog S.V.***

Belgorod University of Cooperation, Economics and Law, Senior Lecturer, Chair of Information Systems and Technologies

**Digital transformation: problems and prospects. P. 72-80.**

**Abstract.** In the context of the development of digitalization processes in the modern world, each company is one way or another undergoing digital transformation. At the same time, the levels of preparedness for digital transformation are different for everyone. During the transition to a digital environment, it is necessary to provide for possible changes in both the internal processes of the company and the processes of interaction with all participants in business relations. Digital transformation can not only drive business growth, but it can also lead to failure. Therefore, the transition to a digital form of doing business requires the competent application of modern information and communication technologies, which can have a targeted transformative impact on business development. The purpose of this study is to theoretically substantiate the need for digital transformation of business in the context of digitalization of the economy and develop recommendations for implementing the process of digital transformation of business structures from the perspective of goal-setting, as well as based on the accumulated experience and existing obstacles to the implementation of this process. In the course of the implementation of this goal, a theoretical substantiation of the importance of digital transformation in the process of adapting business structures to the external conditions of competitive struggle and its role in increasing the efficiency of business management is given. In the context of the strategic directions of digitalization of the economy, a set of competencies has been identified that must be possessed in the selected areas, including technological, informational, managerial, economic, marketing, project management and risk management, organizational and process design. The empirical experience of research in the field of digital transformation of business is generalized from the standpoint of the gradation of goals, the dependence of the financial results of the activities of business structures on the use of new technologies and management methods, different levels of digital maturity, errors and failures of digital transformation, as well as obstacles in the implementation of this process. As the methods used in the study, it should be noted the use of such methods as: generalization, observation, comparison, grouping, ranking and others.

**Keywords:** digitalization, digital technologies, digital transformation.

***Gatilova I.N.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Information Systems and Technologies

***Koptelova L.V.***

Belgorod University of Cooperation, Economics and Law, Senior Lecturer, Chair of Information Systems and Technologies

**Improvement of information technologies as a factor of increasing a business entity competitiveness. P. 81-95.**

**Abstract.** In modern realities, information technology is a key factor in effective communication between an enterprise, industry and government agencies, which gives the management a complete and modern management tool. Automation expands scalability and improves speed and efficiency without increasing headcount, regardless of the nature of business operations - be it lending, healthcare, regulatory compliance, or customer service. According to the global PEX Networ community, 73% of process improvement and business transformation professionals surveyed say the COVID-19 pandemic has changed the way organizations think about process management. First of all, it has accelerated technological transformation, increasing competition in this area. The flexibility of the financial strategy has come to the fore, which has presented tough new requirements for the heads of enterprises. Acting in the face of uncertainty is becoming the new normality. The trend towards shrinking the supply chain is strengthening, including for the sake of maintaining an acceptable price level, which is the main factor in price competition. The research is based on general scientific information obtained through observation;

induction / generalization, based on experience data and deduction / logical-methodological procedures, for the transition from the general to the particular in the process of reasoning; as well as by analyzing and synthesizing processes at all stages of the study. The results of the research that made it possible to systematize the material through the generalization of theory and facts turned out to be very useful to us. The theoretical basis of the research was the results of a fundamental applied experiment, which found their application during the development of the topic. Also, the authors studied the legislative and regulatory documents of the Russian Federation and statistical data. The purpose of this study is to study the indicators of digitalization of the sectors of the Russian economy, to develop the main provisions of its formation, and also to assess the prospects for further development. Priority for solving the tasks set in the study is given to the following questions: what is the digital economy; why Russia has a digital economy; how digitalization helps to increase the competitiveness of the enterprise; how digital technologies will change the overall economy; the relationship between economic growth and digitalization of the economy; the role of the state and allocated resources to support the formation of the digital national economy.

**Keywords:** informatization, information and communication products and services, competitiveness, digitalization of the economy.

***Shulga N.N.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Accounting, Analysis and Statistics

***Zhukovina O.A.***

Belgorod University of Cooperation, Economics and Law, Senior Lecturer, Chair of Accounting, Analysis and Statistics

**Development of proposals on priority areas for modification of internal control of commercial organizations. P. 96-104.**

**Abstract.** The variety of factors of the external environment of internal control is not only one of the main sources of important information for the organization, but also largely determines the directions of the formation of the structure of the internal control system and the dynamics of its subsequent transformation. The willingness of businesses to invest in the creation of internal control systems was studied, since they are convinced of the effectiveness of such systems for the successful conduct of their business. The indisputable fact is that changes in business conditions are constantly taking place. This, according to the authors, requires changes in internal control, which can be defined as a modification. The prerequisites for modifying internal control by its components can be carried out within the control environment, risk assessment, internal control procedures, information and communication, and internal control assessment. One of the possible consequences of changes in the IT environment may be the need to provide remote access to more users. The increase in the volume of transactions can lead to simplification of processes or other changes in internal policies and procedures. The assessment of internal control should take into account potential distractions of force majeure, do not forget about the control procedures that should be performed as usual, reorganize to more flexible ways of assessing the effectiveness of internal control, automation of monitoring control procedures. The article summarizes the theoretical foundations of internal control, as well as developed practical recommendations for economic entities that can be used when modifying it, taking into account these changes.

**Key words:** internal control, modification, components of internal control.

***Tsvettsykh A.V.***

Academician M.F. Reshetnev Siberian State University of Science and Technology (Krasnoyarsk), Candidate in Economics, Associate Professor, Associate Professor of the Chair of Economics

***Shevtsova N.V.***

Academician M.F. Reshetnev Siberian State University of Science and Technology (Krasnoyarsk), Candidate in Economics, Associate Professor, Associate Professor of the Chair of Economics

**Features of the Krasnoyarsk Territory western macro-district agro-industrial complex spatial development. P. 105-114.**

**Abstract.** Socio-economic development of modern Russian society is objectively changing the production, technical, labor, and demographic prerequisites for the growth of the agro-industrial complex. The ongoing changes make it necessary to improve the territorial organization of agricultural productive forces in the interests of ensuring food security in the region. Improving the territorial organization of the agro-industrial complex on the basis of taking into account the peculiarities of the labor, natural and climatic potential of municipal districts is an important factor in increasing the sustainability of rural development. During the study, the system and factor approaches, the cartographic method, the methods of physical-geographical and economic-geographical zoning were used. The main purpose of the presented research was to determine the conceptual representation of the prospects for the spatial development of the agro-industrial complex of the Western macro-district of the Krasnoyarsk Territory. In the present article, a study of the social, natural-climatic and economic-geographical prerequisites for the specialization of the agro-industrial complex of the Western macro-district was conducted. The results of the study were the definition of the concept of spatial development of the agro-industrial complex, based on the formation and development of specialized agricultural zones in the Western macro-district of the Krasnoyarsk Territory. It was proved that in the conditions of a market economy, the need for scientifically based specialization of rural areas, the development of inter-district economic relations, the creation of combined industries that provide deep processing of agricultural raw materials becomes particularly relevant.

**Keywords:** location, inter-district economic relations, spatial development of agriculture, Western macro-district, region, agro-industrial complex, zoning.

*Emirova I.U.*

Belgorod University of Cooperation, Economics and Law, Senior Lecturer, Chair of Economics

*Bezuglova Yu.V.*

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Economics

*Igolkina T.N.*

Belgorod University of Cooperation, Economics and Law. Candidate in Economics, Associate Professor, Chair of Economics

**Information economy: essence, genesis, main characteristics. P. 115-125.**

**Abstract.** The purpose of this article is to determine the essence of the information economy as a result of the next stage of human development, to reveal its characteristic features and constituent elements. The formation and development of the information economy is associated with the role of information as the most significant resource of the world economy, as well as the availability of information and communication technologies and the Internet. The conducted research has shown that the origin of the information economy can be traced in the works of such famous thinkers as M. Castels, E. Toffler, D. Bell, V. L. Inozemtsev, et al. Studies have shown that the information economy is based on the foundations associated with information and its production, while it has its own characteristics and characteristics, which are discussed in sufficient detail in this article. Special attention is paid to ensure that the information economy is characterized by the dominance of information technology in my life and the increasing share of infrastructure in the system of social production, supported by a legal framework that promotes the development and adoption of laws and regulations governing the rights of access to information resources, technology, telecommunications and intellectual property protection and information security. To understand the nature of the information economy, it is also necessary to characterize its main categories: information, information product, information capital, information exchange and information space. Separately, the article provides an example of assessing the level of development of the information economy in the context of a number of countries by indicators that characterize it: the network readiness index, the knowledge economy index and the innovation

development index. Despite the research carried out in the article, the category of "information economy" still requires further research, and its impact on the development of society requires additional analysis.

**Keywords:** information economy, information, information resources, information product, information capital, information exchange, information space, indicators of the development of the information economy.

***Dadalova M.V.***

V.G. Shukhov Belgorod State Technological University, Candidate in Economics, Associate Professor Chair of Marketing

***Dubrovina T.A.***

V.G. Shukhov Belgorod State Technological University, Senior Lecturer Chair of Management and Foreign Economic Activity

**Investments in implementation of the Belgorod region agro-industrial complex import substitution program. P. 126-134.**

**Abstract.** The authors consider the development of the agro-industrial complex of the Belgorod region in the framework of the implementation of the import substitution policy. When studying the import substitution program, the degree of study of the topic and its relevance was revealed. Based on statistical data and mathematical methods of analysis, the authors reflect the dependence of agricultural production on the investment component and existing programs for the development of the agro-industrial complex of the Belgorod region. The research results are based on the data provided from the Belgorod statistics website and regulations, passports and reports on the implementation of the state program "Development of Agriculture and Fisheries in the Belgorod Region". Based on the study of the volumes and indices of production of rural products in the Belgorod region, the main provisions and conclusions are drawn up. When studying the investment component, the relationship between the development of the industry and the state program for the development of the agro-industrial complex of the Belgorod region was carried out. Based on the information provided by the Department of Agro-Industrial Complex and Environmental Reproduction of the Belgorod Region on the implementation of the state program "Development of Agriculture and Fisheries in the Belgorod Region" at the first stage for 2014-2020. the authors identified priority development subprograms based on the amount of funding for each subprogram.

**Keywords:** implementation of the state policy of import substitution, agro-industrial complex of the Belgorod region, investments.

***Laipanov A.I.***

Belgorod University of Cooperation, Economics and Law, Postgraduate Student

**Innovative industry technologization: analytical aspect. P. 135-145.**

**Abstract.** Recent economic realities have intensified the innovative development of domestic industry, its modernization on a new technological basis. In the industrial sector of the economy, the process of innovative technologization is being scaled up in all industries and types of activity, the functional of which is the production of a material product. The purpose of this study was to identify and analytically confirm industry development trends that characterize the effectiveness of its innovative technologization in the mid-term retrospective, covering the prerequisites for the formation of the economic crisis in 2014 and the consequences of its manifestation. The study was based on the provisions of a systematic approach, which allows identifying economic phenomena and processes that are essential for the subject under study in their interconnection and interdependence. During the study, methods of collecting and processing primary statistical data, economic and statistical analysis, building time series, grouping, structuring data, and graphical visualization of statistical information were used. The subject areas of the research identified the identification of trends in the use of innovative production technologies in the economy, the assessment of their innovative renewability with the registration

of titles of protection, the analysis of costs for the development and implementation of technological innovations. Based on the results of the study, generalizing trends are identified that reflect the results of the development of innovative technologization of the domestic industry.

**Keywords:** technologization of industry, technological and innovative development of industry, innovative production technologies.

*Zhdanova A.V.*

V.G. Shukhov Belgorod State Technological University, Postgraduate Student

**Parameters of region's economic development assessment from the position of a complex investment and innovation system formation. P. 146-154**

**Abstract.** Economic development of the regions largely determines the rate of economic growth of the state, since territories with different potential and resources contribute to the development of many industrial sectors, minimizing the import of products. Innovation activity is a key driver for regional development, for this reason, the parameters for assessing economic development will take into account the level of innovative development and the volume of internal and external investment of innovations. The investment and innovation system is an improved system that accumulates investment flows aimed at financing innovation. The purpose of this study is to expand the methodological tools for assessing the economic development of regions in the process of forming an integrated investment and innovation system. The developed system of parameters for assessing the economic development of regions also takes into account the difference in the current development of regions - it is applicable both for developed territories that implement innovations, and for those regions that have just embarked on an innovative path. The parameters for assessing economic development also imply the creation of a classification of regions by the level of development. This article provides an enlarged classification, suggesting the distribution of regions into three groups, but the study showed that due to the large number of variations in economic indicators and methods for assessing the effectiveness of economic systems, this classification can be refined.

**Keywords:** innovation, investment, region, economic development of the region, assessment parameters, investment and innovation system.

### **Economy of Labor and Labor Relations**

*Vistorobskaya E.N.*

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Marketing and Management

*Emelyanova M.V.*

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Accounting, Analysis and Statistics

**Updating the use of personnel audit in the personnel management system of the organization. P. 155-165.**

**Abstract.** The ongoing changes in the economy dictate the need to find new approaches to managing the organization's personnel. In this connection, the study of issues of organizing and conducting a personnel audit in order to improve the personnel management system is becoming relevant. Despite the existing practical significance, the problems of organizing personnel audit have not been sufficiently studied. If an economic entity determines the possibility of conducting a personnel audit by creating an internal personnel audit department, then there is a need to define a system of internal organizational regulations and working documents that create a legal, organizational and methodological basis for this structure in the personnel management system. In this regard, the purpose of this study was to update the methodological approaches to the use of personnel audit in the organization's personnel management system. The article provides the author's interpretation of the concept of personnel audit, investigates the main directions of its

implementation in the personnel management system, considers from a critical point of view methods of conducting a personnel audit, and taking into account the limited possibilities of conducting a personnel audit by audit firms, substantiates the need for systematic internal personnel audits by organizing a department HR audit. The organization of this subdivision in the personnel management system will require the solution of a number of organizational, legal and methodological issues, therefore, in the course of the study, the place of internal personnel audit in the organization's management structure was substantiated, a system of documentation support and working documentation for internal personnel audit was proposed. The results of the study made it possible to propose a system of documentation and working documentation for internal personnel audit, providing a legal, organizational and methodological basis for the creation of an internal personnel audit department. The study is based on a systematic approach, which led to the use of general scientific methods (dialectics, deduction and induction, analysis and synthesis).

**Keywords:** personnel audit, personnel management, areas of personnel audit, internal regulations of personnel audit.

***Skripchenko T.L.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Marketing and Management

***Yakovleva Ya.R.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Marketing and Management

***Nemykin D.N.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Marketing and Management

**Organization of personnel training in municipal organs of power: urgent problems and ways to solve them. P. 166-177.**

**Abstract.** The article presents the features of the organization of personnel training in municipal authorities, defines the areas of personnel training, and considers the systematization of approaches to assessing the need for personnel training at the municipal level. The relevance of the research topic lies in the fact that in modern conditions the problem of personnel professionalism in municipal authorities is one of the most significant. The need for highly qualified personnel is caused by the annual increase in requirements for the level of professional knowledge and skills, for the quality of their performance of their duties, in connection with which it is necessary to regularly train personnel. The purpose of the study was to identify the main problems of organizing personnel training in municipal authorities. The main content of the study is made up of general scientific methods within the framework of comparative, logical analysis and observation, as well as descriptive methods, including observation, interpretation, and generalization. In this article, much attention is paid to the characteristics of the system of professional training, retraining, advanced training, and internship. This article also discusses a model of technology for assessing the quality of distance learning. In order to form and maintain a qualified staff of personnel, the principles of forming a system of continuous training have been determined and a process for developing a training program for personnel in municipal authorities has been proposed. On the basis of the study, some difficulties were identified that arise in the process of organizing training for municipal government personnel, and recommendations for improving this process were developed.

**Keywords:** municipal authority, training, personnel, distance learning, training, retraining, advanced training.

***Emelianova M.B.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Accounting, Analysis and Statistics

**Zalevaskaya N.A.**

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Chair of Accounting, Analysis and Statistics

**Labor remuneration as a basis of motivative incentives in modern economy.**

**P. 178-190.**

**Abstract.** At all times, the issue of incentivizing employees in the form of wages has always been relevant. This process necessitated the organization of a system for monitoring, collecting, registering, measuring, receiving and processing information about the labor of personnel and the cost of paying it. Based on the data obtained as a result of observations and measurements, control over the calculation and payment of wages, deduction of contributions to extra-budgetary funds, as well as the level of these costs is carried out. Despite the existing practical significance, the problems of wages have not been sufficiently studied. This is due to significant changes in the regulatory framework that occur annually in the field of remuneration. The use of specific forms and systems of remuneration at the enterprise is determined by the specifics of the economic conditions, for example, such as the nature of the work functions performed, the technical equipment of the personnel, as well as their ability to influence the results of production activities, which ultimately determines the system of organization of remuneration of a particular business owner. subject. In this regard, the purpose of this study was to update the methodological approaches to the organization of remuneration as the basis of motivational incentives. In the article, in the context of the modern definition, the concept of remuneration (wages) is disclosed, the composition of the wage fund and the wage fund is investigated in a comparative assessment, the main elements of the organization of remuneration are considered from a critical point of view, the necessity of functions assigned to the organization of remuneration is substantiated. Particular attention in the article is paid to the social insurance system in the Russian Federation and its legal regulation, as well as the relationship between labor costs and the calculation of contributions to social insurance bodies. The study is based on a systematic approach, which led to the use of general scientific methods (dialectics, deduction and induction, analysis and synthesis).

**Key words:** organization of labor remuneration, wages, payroll, insurance premiums.

**Yakunina R.P.**

Kazan National Research Technological University, Scientific Degree Applicant, Chair of Logistics and Management

**Shinkevich A.I.**

Kazan National Research Technological University, PhD in Economics, Professor, Head of the Chair of Logistics and Management

**The factors of the occurrence and human capital inflation levels taking into account industrial production specificity. P. 191-203.**

**Abstract.** The purpose of this article is to determine the factors of inflation of human capital at the enterprise level, taking into account the specifics of industrial production. The methodological basis of the study was general scientific approaches to the study of the concept of human capital at the organizational level, methods of cause-and-effect relationships, the method of description, analysis and synthesis, the method of comparison, and methods of system analysis were applied. Within the framework of this article, the author's definition of the category "human capital inflation" is proposed, by which we mean the dynamic process of reducing the level of human capital of the organization's personnel. The levels of inflation of human capital are presented: macro-, meso- and microlevels. An explanation of the levels of inflation of human capital is proposed. As a result of this goal, the main factors of the occurrence of human capital inflation at the macrolevel and at the level of the organization were identified and analyzed, taking into account the specifics of industrial production. The educational level of qualified workers in industrial production for 2019 was analyzed, as well as the number of workers in the industrial sector who underwent advanced training, vocational training and received additional vocational

education. It is concluded that the process of human capital inflation has a number of certain consequences at the micro level, for which a set of measures is required to solve this problem.

**Keywords:** human capital, human capital inflation, levels of human capital inflation, reduction of human capital, professional degradation, vocational education, industrial enterprises.

## **Marketing, Commerce and Logistics**

***Snitko L.T.***

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor, Chair of Economics

***Patulov V.S.***

Belgorod University of Cooperation, Economics and Law, Postgraduate Student, Chair of Economics

**Basic provisions of the process of formation, selection and implementation of enterprise's competitive strategy. P. 204-219.**

**Abstract.** Volatility of the business environment, intensification of competition in the markets of consumer goods and services, and the rise in value expectations of buyers are placing new demands on domestic enterprises for the level of validity of their strategic decisions. The purpose of the article is to deepen the theoretical foundations and develop methodological approaches to the formation and selection of a competitive enterprise strategy in the context of its multivariance. In the process of research, methods of comparison, systematization, classification and typology, abstraction, analogy, analysis, synthesis and systems approach, as well as an abstract – logical method were used. The article defines the sequence and formulates the main provisions of the process of formation, selection and implementation of the competitive strategy of the enterprise, which provides for the relationship of a number of sub-processes: clarification of general strategic goals; diagnostics of the external environment; diagnostics of the internal environment; setting goals for competitive strategy; determination of criteria for choosing the optimal variant of a competitive strategy; determination of restrictions on the choice of a competitive strategy; development of competitive strategy options and determination of possible results of their implementation; selection of the optimal variant of a competitive strategy according to certain criteria; detailing the content and configuration of the selected competitive strategy; interconnection of functional strategies with competitive ones; preparation for the implementation of the chosen competitive strategy; its implementation; evaluation of the results of the implementation of the competitive strategy of the enterprise. For each subprocess, a methodological toolkit for its implementation has been determined. It has been substantiated that the most important factors influencing the choice of a competitive strategy of an enterprise are: the level of price elasticity of purchases of products by counterparties, the intensity of competition in the market for main products and its capacity, the level of production capacities and their workload, the potential for the introduction of differentiated innovative products.

**Keywords:** strategic management, strategy, competitive strategy, multivariance, hybrid strategy, strategy performance indicators.

***Chub V.A.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Associate Professor of the Chair of Finance and Customs Revenues

***Prizhigalinskaya T.N.***

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor, Chair of Accounting, Economics and Statistics

***Matveyeva O.P.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Head of the Chair of Customs Operations and Customs Control

**Ensuring conditions for effective functioning of a single market for goods in the member countries of the Eurasian Economic Union on the example of tobacco and alcoholic beverages. P. 220-232.**

**Abstract.** The purpose of this study is to theoretically substantiate and develop recommendations for ensuring conditions for the effective functioning of the market for goods of the member states of the Eurasian Economic Union (EAEU) by harmonizing the types and most sensitive rates of excisable goods. As a theoretical substantiation of the importance of the stated problem, a conceptual model of providing conditions for the functioning of the market of excisable goods within the EAEU is presented. The empirical evidence base for the need to converge sensitive rates of excisable goods is formed by a superscript matrix model of the relationship between import growth rates and the share of tax revenues in GDP for EAEU member states, the dynamics of unified currency cigarette excise rates in EAEU member states and comparable excise rates on alcoholic beverages with volumetric the share of ethyl alcohol is more than 9%. The directions for solving the problems of convergence of rates are presented in the format of the development of the developed, but not validated, order of the Eurasian Economic Commission dated November 28, 2018 No. 184 in terms of the methodological substantiation of the directions for convergence of types and rates of excisable goods, as well as a set of measures for their implementation. General scientific methods, as well as methods of comparative analysis, relative values, index, graphical and matrix methods were used as the theoretical and methodological basis for this study.

**Keywords:** integration, world market, market conditions, goods market, excisable goods, types and rates of excisable goods.

***Baurina S.B***

G.V. Plekhanov Russian University of Economics, Candidate in Economics, Associate Professor, Associate Professor of the Chair of Industrial Economics

***Nazarova E.V.***

Moscow University of Finance and Industry "Sinergia", Associate Professor, Associate Professor of the Chair of Economic Theory and World Economy

**Positioning as a brand promotion tool. P. 233-240.**

**Abstract.** With the growth and progress of the market economy, it became easier for entrepreneurs to enter even the most monopolistic areas of business. The number of brands is increasing, and the number of goods and services is growing so that customers no longer find any differences between them. This leads to strong competition: companies are starting to improve quality, reduce costs, launch larger promotions, and use more and more ways to stimulate sales. However, when other competitors do the same, branding comes to the rescue. When choosing, the buyer will rely not only on real consumer properties, but also on his presentation. A special image of a product is assembled from pieces of its components - name, type of packaging, advertising, price and many other factors. All this forms a certain idea in the mind of the consumer, being formed not only from practical, tangible characteristics, but also symbolic, intangible ones. Merging all these attributes into one specific image is called a brand. Purpose of the article: formation of brand positioning technology. The main functions of the brand are specified, such as identification, differentiation and influence on consumer behavior. The types of research required for building positioning tactics have been determined. The stages of brand positioning are presented. The essence of the brand's mission, vision and values is revealed. In addition, the benefits of branding for various target groups are identified. The scientific novelty of the article lies in the definition of marketing approaches and tools that are acceptable for brand positioning, which significantly enriches the existing ideas about theoretical and methodological approaches to the formation and positioning of a brand in the face of uncertainty in the business environment.

**Keywords:** product, consumer, brand, branding, value, trademark, branding, marketing, positioning, market, tactics, mission, vision, attributes.

***Izvarin I.A.***

Moscow State Institute of International Relations (University) Ministry of Foreign Affairs of the Russian Federation

***Sabirzyanova I.R.***

Moscow State Institute of International Relations (University) Ministry of Foreign Affairs of the Russian Federation

**Essence, factors and key trends of space services global market development.**

**P. 241-251.**

**Abstract.** Today the space industry is one of the most promising and rapidly developing industries in the world. The growth of total government spending on the development of space activities, an increase in investment, an increase in the number of both countries and private companies involved in this area, as well as forecasts of international organizations and institutions about a further increase in all these indicators - all this indicates that space the market is becoming more and more attractive. The purpose of this article is to analyze the global space services market, study its essence, identify factors and key development trends. The validity and reliability of the research results are based on the use of general scientific methods and the presented amount of statistical information. The article identifies the reasons for the development of the space services market at present, analyzes the volume of the space services market in some foreign countries. On the basis of the study, key trends in the development of the space services market were formulated, the volume of attracting private investment in the development of the space sector was estimated, and, in particular, the role of space startups - small enterprises with venture funding - in ensuring rapid growth and high capitalization of the space sector of the economy was shown.

**Keywords:** commercialization of the space industry, space powers, investments, space activities, space services market, startups.

## **Cooperation and Entrepreneurship**

***Teplova L.E.***

Belgorod University of Cooperation, Economics and Law, PhD in Economics, Professor of the Chair of Theory and History of Cooperative Movement

***Afanasyeva L.V.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor of the Chair of Theory and History of Cooperative Movement

***Chuikova V.M.***

Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor of the Chair of Theory and History of Cooperative Movement

**Role of the Committee for the Promotion and Advancement of Cooperatives in the development of the international cooperative movement. P. 252-261.**

**Abstract.** The purpose of the study was to explore the experience of one of the oldest organizations of the International Cooperative Alliance, the Committee for the Promotion and Advancement of Cooperatives, to identify the directions of its activities, and to determine the degree of the Committee's participation in the implementation of the UN Sustainable Development Goals. The methodological basis of our research was formed by general scientific methods of cognition, including observation, analysis and synthesis, dialectical, abstract-logical, systems analysis. The historical research method made it possible to analyze the main trends in the development of the international cooperative movement, the history of the creation of the Committee for the Promotion and Support of Cooperatives. The paper analyzes data on the implementation of the project "Cooperatives for 2030: Movement for achieving sustainable development for all". The method of systems analysis made it possible to study the activities of international organizations in ensuring the sustainable development of modern society, in the process of studying the interaction of cooperatives at the international level, in identifying trends

and problems in the development of economic sectors in which cooperatives are involved. A sociological study of the participation of cooperatives in the implementation of the UN Sustainable Development Goals made it possible to determine the recognition of the need to develop and support cooperatives as a condition for ensuring employment of the population of the countries of the world, including in rural areas, solving gender inequality problems, improving the material well-being of their members and employees, in order , democratic business.

**Keywords:** sustainable development, Sustainable Development Goals, International Cooperative Alliance, Committee for the Promotion and Advancement of Cooperatives, UN.