5

HERALD

BELGOROD UNIVERSITY OF COOPERATION, ECONOMICS AND LAW

INTERNATIONAL RESEARCH AND THEORETICAL JOURNAL. PUBLISHED SINCE 2002

Issue 5(114) 2025

The journal is registered with the Federal Service for Supervision in the Sphere of Communications, Information Technologies and Mass Communications. Certificate on the registration of the Media PI No. FS77-63329 of October 9, 2015.

The publication is included in the List of peer-reviewed scientific publications in which the main results of dissertations for the scientific degree of a candidate of sciences and a doctor of sciences must be published.

The journal is included in the Russian Scientific Citation Index (RINC). Free access to the full text of the articles is provided on the technical platform of the Scientific Electronic Library on the Internet at elibrary.ru.

The articles published in the journal «Herald of the Belgorod University of Cooperation, Economics and Law» are assigned the digital identifier of the object - DOI, fixed in the standard ISO 26324: 2012 «Information and Documentation. System of digital identifiers of objects».

The founder of the journal is the Autonomous Non-profit Organization of Higher Education «Belgorod University of Cooperation, Economics and Law».

Address of the editorial office, publisher, printing house: 116a Sadovaya str. Belgorod, 308023

Free price
Distributed by subscription
The periodicity of publication is six times a year.
The journal is included in the United Catalogue «Press of Russia» index 18037
Online subscription: https://www.pressa-rf.ru/cat/1/edition/t18037/;
https://www.akc.ru/itm/vestnik-belgorodskogo-universiteta-kooperat_sii-y_ekonomiki-i-prava/

Chief Editor

Teplov V.I.

Ph.D. in Economics, Professor, Merited Employee of Higher School of the Russian Federation, Member of Russian Academy of Natural Sciences, President, Belgorod University of Cooperation, Economics and Law

Science Editor

Tarasova E.E.

Ph.D. in Economics, Professor, Merited Employee of Higher School of the Russian Federation, Member of Russian Academy of Natural Sciences, Academician of the Russian Ecological Academy, First Vice-Rector for Research, Belgorod University of Cooperation, Economics and Law

Editorial Board:

Aimagambetov E.B., Ph.D. in Economics, Professor, Corresponding Member of the International Academy of Higher School, Academician of the International Academy of Economics «Eurasia», Rector, Karaganda University

(Kazpotrebsoyuz), Republic of Kazakhstan

Alifanova E.N., Ph.D. in Economics, Professor, Professor of the Chair of Financial Monitoring and Financial Markets, Rostov State University of Economics (RINH)

Althonayan Abraham , Ph.D., Member of the Advisory Board, King Khalid University, Saudi Arabia

Bragin L.A., Ph.D. in Economics, Professor, Professor of the Base Chair of Trade Policy, G.V. Plekhanov Russian University of Economics Bychkova S.M., Gatchina State University, Doctor of Economics, Professor, Honored Worker of the Higher School of the Russian Federation, Professor of the Department of Accounting and Statistics

Doroshenko Yu.A., Ph.D. in Economics, Professor, Corresponding Member of the Russian Academy of Natural Sciences, Director of the Institute of Economics and Management. Head of the Chair of Strategic

Management, V.G. Shukhov Belgorod State Technological University

Zimakova L.A., Ph.D. in Economics, Associate Professor, Professor, Chair of Innovative Economics and Finance,

Belgorod State National Research University

Ivanchenko I.S., Ph.D. in Economics, Associate Professor, Professor of the Chair of Financial Monitoring and Financial Markets, Rostov State University of Economics (RINH)

Isaenko E.V., Ph.D. in Economics, Professor, Member of Russian Academy of Natural Sciences, Academician of the Russian Ecological Academy, Rector, Belgorod University of Cooperation, Economics and Law

Klimenko O.I., PhD in Economics, Professor, Full Member of the Russian Academy of Natural Sciences, Head of the Distance Learning Center, Belgorod University of Cooperation, Economics and Law

Kononenko R.V., Candidate in Economics, Associate Professor, Head of the Chair of Economics,

Belgorod University of Cooperation, Economics and Law

Lebedeva S.N., Ph.D. in Economics, Professor; Rector, Belarussian Trade and Economics University of Consumer Cooperatives, Republic of Belarus
Makrinova E.I., Ph.D. in Economics, Professor, Member of the Russian Academy of Natural Sciences, Academician of the Russian Academy of Natural Science,
Head of the Chair of Hotel and Tourism Services, Commerce and Advertising, Belgorod University of Cooperation, Economics and Law
Matures of R. Belgorod University of Cooperation, Economics and Law Cooperation, Economics and Law

Matveyeva O.P., Belgorod University of Cooperation, Economics and Law, Candidate in Economics, Associate Professor, Associate Professor of the Chair of Customs Operations and Customs Control

Prizhigalinskaya T.N., Ph.D. in Economics, Professor, Corresponding Member of Russian Academy of Natural Sciences, Dean of the Faculty of Correspondence

Studies, Professor of the Chair of Accounting, Analysis and Statistics, Belgorod University of Cooperation, Economics and Law Rozdolskaya I.V., Ph.D. in Economics, Professor, Honored Worker of the Higher School of the Russian Federation, Member of Russian Academy of Natural Sciences, Academician of the Russian Academy of Natural Science, Head of the Chair of Marketing and Management, Belgorod University of Cooperation, Economics and Law

Semenyuta O.G., Ph.D. in Economics, Professor, Head of the Chair of Banking, Rostov State University of Economics (RINH) Snitko L.T., Ph.D. in Economics, Professor, Corresponding Member of Russian Academy of Natural Sciences,

Professor, Chair of Economics, Belgorod University of Cooperation, Economics and Law
Ternovsky D.S., Doctor of Economics, Associate Professor, Leading Researcher at the Center for Agricultural Policy of the Institute of Applied
Economic Research RANEPA

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

Khairullina M.V., Doctor of Economics, Professor, Acting Director of the Institute of Management,
Director of the Directorate «Project Office of the Rector» RANEPA

Tretiakova L.A., PhD in Economics, Professor, Corresponding Member of Russian Academy of Natural Sciences, Academician of the Russian Academy of Natural Science, Professor, Chair of Management and Marketing, Belgorod State National Research University

Khodyrevskaya V.N., Ph.D. in Economics, Professor, Professor of the Chair of Management, Marketing and Personnel Management, Kursk State University

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

Proofreaders: N.V. Sergejeva, T.E. Pelyushenko Computer typesetting and layout A.V. Matyshechkina

Release date 19.09.2025. Format 60x84 1/8. Offset paper. Conditional printed page 33,48 Circulation 1,000 copies. Order 6442

CONTENTS

Economics and Management in Branches and Spheres of Activity

Teplova L.V., Kolos N.V., Nechiporenko G.G. Management of educational activities of a	
university in the logic of business processes of reengineering	9
Snitko L.T., Prizhigalinskaya T.N, Dotsenko A.N. Management of current assets of enterprises	
within the framework of the balanced scorecard system	20
Nyurenberger L.B., Arkhipov A.E., Petrenko N.E. Public-private partnership as a key	
mechanism for the development of tourism and hospitality	34
Shnorr Zh. P. Immersiveness in tourism and hospitality: formats, technologies, industry	
· · · · · · · · · · · · · · · · · · ·	43
Arkhipov A.E., Bitter N.V., Sewruikov I.Yu. Development of human resources potential of	
enterprises in the sphere of tourism and recreation services (Altai Krai as a case	
	57
Vistorobskaya E.N., Ledovskaya M.E., Solomonov A.A. Managerial rearrangements of	31
	66
Zolotareva E.O., Pereverzeva E.S., Tsukanov D.I. Problems of development and mechanisms	00
<u>.</u>	
of ensuring economic sustainability of the tourism sphere in the new	70
J	78
Ledovskaya I.I., Eroshenko D.A. Organizational aspects and features of developing a	07
	87
Gomonko E.A. Analysis of the socio-cultural and resource potential of the education system	0.6
J	96
Shalygina N.P., Selyukov M.V. Development of information technologies in the customs	
sphere within the framework of the «Single window» mechanism: problems and	
1 1	116
Ledovskaya I.I., Skripchenko T.L., Shevlyakov N.D. Features of the influence of	
organizational culture as management ideology on the efficiency of an enterprise	129
Jamaludinova M.Yu. Sectoral professionalization of civil servants in conditions of	
competition and increased uncertainty	140
Salnikov I.I., Koptelova L.V. Use of the ontological approach in service enterprises	
automation activities of	149
Kachan N.A., Tresnitsky A.B., Samoylov A.A. Improvement of the procedure for forming	
accounting information on income in accordance with FASB 9/2025 «Income»	160
Popadyuk A.Yu., Malysheva T.V. A new approach to the economic assessment of expenditures	
on ensuring data quality in transportation process based on A. Feigenbaum's cost of	
quality method	170
Volchenko T.A., Khairullina E.G. Sports industry impact on regional tourism development	180
Chernukha E.S. Methodological bases of comprehensive assessment of agricultural	
enterprises' functioning efficiency	196
Shcherbakova E.S. Modular system of success indicators for innovative projects using	
	205
Zorov M.D. Relationship between cluster and ecosystem approach in the development of	
	218
Balinov L.N. Digital ecosystem for crisis management: architecture, digital twin, and	_10
	229
Peshkov M.M. Directions of organizational and management model of structural changes	
	237
impromonation in the mentillent-making mousily	<u> </u>

Marketing, Commerce and Logistics

Starikova M.S., Smirnov E.Yu. Assessment of competitors in the FMCG market taking into	
account modern trends in the marketing activities development	249
Borovskikh N.V. Digital tools of marketing communications in the bread and bakery products	
market	260
Suvorova T.V., Voinov A.V. Adaptation of methods for evaluating the effectiveness of	
influencer marketing to Russian conditions	272
Правила направления и опубликования научных статей в журнале «Вестник	
Белгородского университета кооперации, экономики и права»	282