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# **PUBLIC LAW (STATE LAW) SCIENCES**

# On the formation of a legal structure ensure the strengthening of the financial sovereignty of the state

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This article substantiates the need to form a legal structure that ensures effective interaction of monetary, budgetary and fiscal policy instruments through subordination of the Bank of Russia to the Government of the Russian Federation. According to the author, this will allow integrating the activities of the financial mega-regulator with the tasks of the Government of the Russian Federation to achieve the goal of sustainable economic development of the state.

According to the author, the legal regulation of financial relations should be based on an integrative model of the structure of law, ensuring the convergence of private law and public law methods of regulation, in which branches of law act as carriers of goal-setting as a process of choosing the goals of regulating public relations.

**Keywords:** *Financial sovereignty, national currency, monetary mechanism, legal model, branch of law, financial law, Bank of Russia, budget.*

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# Modern methods for countering computer crime

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The importance and relevance of the problem raised in this study are explained by several significant legal and social difficulties that make measures to prevent illegal actions in the digital computer environment insufficiently effective. The magnitude of the damage that this crime brings to the domestic economy is beyond understanding. The object of the study is the analysis of criminological trends associated with the emergence, development and progress of Russian crime in the digital environment, as well as the study of legal aspects related to the fight against these illegal public actions. The main goal of our study is the formation of a methodological, legal and applied base for combating illegal actions in the digital computer environment in Russia, especially given the trend of its transformation into an uncontrollable technocriminal phenomenon. The methodological basis is based on the dialectical approach and the use of a complex of general scientific and private research methods. The scientific novelty of the work lies in identifying directions and formulating specific measures to combat illegal actions in the digital environment, as well as actions to prevent, reduce and eliminate the possibility of implementing crimes in the field of information technology in Russia.

**Keywords:** *development of law, digital environment, modern computer crime, criminological trends, counteraction to computer crime.*

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# Foreign experience of the institute for the development of mediation as a mechanism for out-of-court settlement of disputes and its comparison with the experience of the Russian Federation

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This article is devoted to the institution of mediation as a mechanism for out-of-court settlement, namely, a comparison of the experience of mediation development in the Russian Federation and its comparison with the experience of foreign countries, using the example of the United States of America, the People's Republic of China and Italy. The article briefly describes the history of the development of the institute of mediation in the above countries and the main aspects that exist today. The relevance of the article lies in increasing the role of the institution of mediation in resolving legal disputes, and contributing to the growth of its popularity in the Russian Federation, by studying foreign experience and taking into account its positive and negative aspects.

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**Keywords:** *mediation, mediation agreement, mediation institute, non-judicial settlement, dispute, dispute resolution mechanism, mediator, judicial system, court proceedings, negotiations, discussion, legal psychology, USA, PRC, Italy.*

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# Medical service as an object of civil legal relations: current aspects of the mechanism for optimal implementation with the implementation of mediated conflict resolution practices

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This article is devoted to the key aspects of the category of medical service as an object of civil legal relations from the standpoint of identifying the optimal mechanisms for its implementation in practice with the possibility of using mediation techniques for resolving legal conflicts.

The topic of quality provision of medical services and the accompanying legal conflicts, caused primarily by the criteria for assessing this quality, is one of the most relevant today. After all, the scope of provision of medical services is only expanding every day, the range of these services is increasing every day in accordance with the demands and needs of the population, which, unfortunately, often negatively affects the quality characteristics in the pursuit of increasing financial profit and entails a variety of consequences. species characteristics disputes, conflicts, disagreements, clashes.

Also in this article, the emphasis is on the mediative method of resolving such conflicts, which, of course,

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is not idealized and is not considered solely as a “panacea,” but with a professional, comprehensive and systematic approach can help resolve conflicts in the provision of medical services.

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**Keywords:** *consumer protection, mediation procedure, paid medical services, health care, abuse of rights, human rights, guarantees, responsibilities, intermediary, mediator.*

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# Transformation of control and supervisory activities in relation to non-state pension funds

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The well-being of society and the stability of the state, the development of public relations and the observance of the rule of law largely depends on the effectiveness of control and supervisory activities. The improvement of this activity is associated with the rational use of resources, the elimination of excessive administrative burden on controlled persons, the inadmissibility of abuse of the right by participants in control and supervisory activities and the promotion of conscientious compliance with mandatory requirements. The article examines the features of the historical process of development of control and supervision over the functioning of non-state pension funds, identifies individual problems and outlines the directions of possible development in this area of relations that can improve the efficiency of funds and improve the quality of their services.

**Keywords:** *non-state pension funds, control, supervision, Bank of Russia, risk-based approach, motivated judgment.*

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# Service to the Fatherland is the basis for preserving the traditional values of Russia

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Within the framework of the conducted research, the idea of serving the Fatherland as one of the foundations for preserving traditional values in modern Russia is revealed. The significance of the considered value as a central category, which provides an opportunity for the development of other spiritual and moral attitudes, is determined.

The article considers the prerequisite for the formation of service to the Fatherland as a basis confirming the deep historical roots of the formation and understanding of responsibility for the fate of the peoples living in it.

**Keywords:** *spiritual and moral development, cultural sovereignty, mentality, service to the Fatherland, traditional values.*

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# Digital transformation of money: problems and prospects

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Legislative consolidation of the digital ruble in the Russian banking system has given rise to many problems. Solving them and assessing their prospects is the task facing digital money developers. At the stage of the experiment, it is necessary to rethink doctrinal theories of the origin of money, to determine the place and essence of the digital ruble in the financial system of the state.

**Keywords:** *digital ruble, object of civil rights, money, funds, digital transformation.*

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# ECONOMIC THEORY

# Current development trends and consequences of implementation of Industry 4.0.

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This article discusses the trends and achievements of Industry 4.0, such as the integration of edge computing, blockchain and 5G networks. It has been established that 5G technologies represent in modern conditions the most important component of the infrastructure of the digital economic model, which, in turn, gives the main impetus to the economic growth of developed countries that occupy the forefront in technological, scientific and technical development. The author of the article substantiates that 5G is the same equal and necessary component of Industry 4.0 as artificial intelligence, Big data technologies, cloud services, virtual space, providing between them and between all components of high-tech production reliable and fast transfer of huge amounts of information, which allows for integration all components of Industry 4.0 into a single digital “smart” system.

**Keywords:** *economic development, VI technological structure, Industry 4.0., Industry 5.0., innovative development, Digital economy.*

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# Theoretical approach to the concept “adaptation of a socio-ecological and economic system”

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Recently, the processes of adaptation have been given increased attention in the socio-economic environment, both at the level of the state and the population, as well as scientific communities. As a result of the study, it was determined that the adaptation of socio-ecological and economic systems at the regional level must be considered from the standpoint of social, environmental and economic subsystems, which, in turn, are connected by an institutional subsystem, it is necessary to take into account regional characteristics.

**Keywords:** *adaptation, socio-ecological-economic system, institutional subsystem, approach, type, classification.*

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# **REGIONAL AND SECTORAL ECONOMY**

# Audit Peculiarities of State Non-Budget Institutions Financial Statements

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The article discusses the financial statements audit features of the organizations which are defined as public sector of the economy by the International Monetary Fund in the Government Financial Statistics Manual: joint-stock companies controlled by the state, state unitary enterprises, state-owned companies and corporations. The article analyzes the national regulatory legal acts establishing special requirements for the preparation, audit and publication of the listed organizations financial statements. Also this research presented International Auditing Standards specifics of the application in the course of such reporting.

**Keywords:** *audit, international standards on auditing, state unitary enterprises financial statements audit, state-owned companies and corporations financial statements audit.*

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# Subject-oriented business performance analysis

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The article is devoted to the study of the prerequisites and practical application of the subject-oriented approach to economic analysis. The directions of adaptation of the methodology of complex economic analysis to the phenomenology of the activity of an atypical economic entity are proposed. The method of subject-oriented analysis is considered on the example of studying the subject of small and medium-sized businesses. The mechanism of communication of the parties during the subject-oriented analysis is studied. The mechanism of communication in the paradigm of standardization of analytical activity is described.

**Keywords:** *economic analysis, analysis of the activities of economic entities, standardization, subject-oriented economic analysis, small and medium-sized business entity, communication mechanism.*

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# Selection and justification of the goals of sustainable development of educational institutions

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The article describes ways to implement the SDGs by educational institutions. The analysis of the integration of SDGs in educational institutions of the Russian Federation is carried out. The conclusion is made about the need for educational institutions to participate in achieving the Sustainable Development Goals.

**Keywords:** *sustainable development goals, educational institution, education, curriculum, environment, scientific and pedagogical staff.*

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# Regulatory regulation of parallel imports and the possibility of its implementation by Russian organizations under sanctions

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**The task.** The article presents the results of a study of Russian legislation regulating import operations and the sale of products. In accordance with the purpose of the study, the essence of parallel imports is revealed as goods whose copyright holders have banned the supply of their products to Russia. However, such goods and products enter the territory of the country. At the same time, there is a need to regulate these processes at the legislative level, to identify the consequences that Russian economic entities have already faced and may face in the future. **Conclusions.** In order to take effective actions regarding an organization, a country or a specific individual, there is a need to study the processes taking place in a rapidly and unpredictably changing political and economic situation both in our country and around the world as a whole. The economic turmoil of 2022 led to changes in tax and accounting records, customs legislation. **Practical application.** The obtained research results can be used by economic entities in the organization of various forms of imports and their impact on the efficiency of the economic entity itself.

**Keywords:** *parallel import, gray import, currency control, tax control.*

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# Problems of diagnosis of risk when designing oil Fields development

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To determine the problems of risk assessment when designing the development of oil fields, calculations were carried out using the main traditionally used methods. Certain shortcomings of the methods have been identified, which indicates the need to improve the risk assessment tools.

**Keywords:** *investments, risk assessment, sensitivity analysis, project efficiency, oil field development.*

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# Features of the construction of accounting in agricultural enterprises and organizations

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The article reveals the main factors influencing the organization of accounting in agriculture. The specificity of the agricultural industry considered in the article is reflected in the formation of the Chart of Accounts and the accounting policy of agricultural producers.

**Keywords:** *land – as a means of production, biological assets, technological cycle, chart of accounts.*

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# Specifics of the organization of cost accounting in plant production

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The article reveals the features of the construction of accounting costs and calculation of crop production. The analysis of the dynamics of the structure of production and the profitability of agricultural products by subsectors is given. The options for determining the objects of cost accounting and calculation objects in crop production, the specifics of the formation of the nomenclature of cost items both in crop production and in animal husbandry are considered. The application of certain systems and methods of cost accounting depending on the goal is considered.

**Keywords:** *methods of cost accounting and calculation of production costs, nomenclature of cost items, crop production, animal husbandry, prime cost.*

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## Accounting as an area of coordination of interests of the state and business

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Accounting is aimed at collecting, analyzing, and consolidating information that relates to the financial side of the organization's activities. In the modern world, where information is the main resource, the effectiveness of accounting largely determines the effectiveness of the organization, and as a consequence, the entire economy as a whole. But the peculiarity of accounting is that it is largely regulated by the state, that is, the effectiveness of an organization's accounting depends both on the organization and on the state, which largely forms the characteristics and rules for the implementation of accounting. In other words, to achieve maximum quality of accounting, a system is needed that harmoniously combines the interests of the state and the organization to maximize economic results.

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**Keywords:** *accounting, business, government.*

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# Integral assessment of the quality of economic growth of regions

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The article examines the features of the integral assessment of the quality of economic growth of regions. The implementation of national projects in the Russian Federation requires the full readiness of all subjects to raise the level of the economy, whereas in practice the results show unsatisfactory results. The study presents both theoretical and methodological aspects of the integrated assessment of the socio-economic situation of the regions, as well as practical results of the level of their innovative and technological existence. The rating integral assessment of the position of the subjects of Russia in the economic and social system is made.

**Keywords:** *potential, attractiveness, investment, index, economy.*

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# Analysis of the implementation of import substitution plans carried out through the technological development agency

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In this study, the author conducted an analysis of the implementation of plans for import substitution of engineering documentation development for components included in the list of critically important items, implemented through the Technological Development Agency. Specifically: – Identified the most significant groups of projects by OKPD-2 codes (level 1 and 2) of priority components included in the list of products eligible for subsidies within the Program;

– Conducted an analysis of the plan's execution for import substitution in terms of grouping by OKPD-2 codes (level 1);

– A selective assessment of the implementation of plans for the “Machinery and equipment not included in other groupings” category was also made, as it was deemed most significant. Based on the results of the analysis, the author concluded that, over 18 months of the program's operation, it has only been implemented by 12% and there is a need to intensify business support measures and accelerate the pace of implementing import substitution plans.

**Keywords:** *analysis, subsidies, Technological Development Agency, projects, import substitution, plans, OKPD-2 codes, components.*

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## Economic and legal mechanisms in solving the institutional problem of the effectiveness of tariff legislation

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Currently, the tariff regulation of the activities of electric grid monopolies is a subject of dispute for the professional community, however, without exception, everyone notes the need to solve the institutional problem of the effectiveness of tariff legislation. The article analyzes the changes in the tariff legislation over the past 20 years, noted the need to comply with the principle of stability of legislation. In order to maintain a balance of interests of the parties and business, a process approach is proposed for the purpose of a comprehensive assessment of the consequences of such changes.

**Keywords:** *tariff regulation, power grid monopolies, stability of legislation, cross-subsidization, benchmark regulation.*

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# Cryptoassets as a new type of payments: prospects and threats

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The article defines the essence of crypto-assets as a new type of payments. The history of transformation and expansion of the essence content of the term "crypto-asset" was studied, taking into account the history of the emergence of new digital instruments of moving value, making payments and accumulation of wealth. The threats generated by cryptoassets to the national economy, financial market, and macroeconomic stability are highlighted. The likelihood of reduced tax revenues to the state treasury is highlighted, as well as risks specific to households and businesses. On the other hand, the key prospects for further use of crypto-assets in the Russian Federation are highlighted, including the list of attractive areas of application of such instrument for solving financial problems of individuals and legal entities.

**Keywords:** *cryptoassets, bitcoin, volatility, fiscal potential, corruption, foreign economic activity, smart contracts, Ethereum, utilitarian tokens, macroeconomic risks, altcoin, stabelcoin.*

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# The digital ruble as a new form of russian national currency

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The article defines the essence of the digital ruble, and also discusses the features of this form of the national currency. The experience of other states, including central banks, in the direction of development, research, control of a pilot project or a thorough launch of their own digital currencies is considered. The key problems that do not allow for the sustainable development of digital currencies of central banks, including the digital ruble, are identified. Attention is drawn to the need for a significant transformation of national legislation to ensure maximum liberalization of cash flow using the digital ruble. The problem of the discrepancy between the digital ruble and the positive qualities that are characteristic of crypto assets is also highlighted. Positive examples of the use of such a tool to increase the value and gain meaning of the digital ruble are highlighted.

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**Keywords:** *digital ruble, digital currency, crypto assets, pilot project, smart contracts, digitalization, tokens, central bank, international trade facilitation.*

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# Organizational foundations of regional industry management in the context of solving tasks of strengthening Russia's defense capability

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**Purpose.** The purpose of the article is to study the problems associated with organizing the management of regional industry in the context of the tasks of strengthening Russia's defense capability,

**Methods.** To achieve this goal, a set of general scientific research methods was used (analysis, generalization, classification), as well as special methods for presenting the research material (tabular method), and a planning method in solving strategic problems at the stage of developing a variable approach to solving the identified problem.

**Results.** As a result of the study, it was established that regional and national policy represents a special segment of innovation activity, in which the regional foundations of innovation management are concentrated. The main goal of the regional innovation policy in the defense sector is to create a favorable innovation environment in the region for the successful implementation of the process of obtaining, accumulating, enriching scientific knowledge and resources, their effective transformation into military technology and military products, the introduction of these products into the field of combat use and ultimately providing the RF Armed Forces with the necessary weapons.

It has been determined that the preferred option for the development of the regional military-industrial complex is clustering. Since Russia is a country with an uneven distribution of production forces and an uneven distribution of military-industrial complex enterprises, the article proposes five possible clustering models.

**Conclusion.** Based on clustering, opportunities for regional development are formed in the region since, as a rule, the presence of military-industrial complex enterprises in the regions stimulates economic development, reduces unemployment, solves social problems of the regions, etc.

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**Keywords:** *defense, military-industrial complex, region, industry, organization, management, innovation, policy, cluster.*

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# MANAGEMENT

## Features of building communication links in entrepreneurship

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The key aspects of communication psychology in terms of achieving success in entrepreneurship are considered. The ways of building connections in the business environment to improve interaction with stakeholders in order to increase profits are identified, special attention is paid to the importance of network connections in the business environment. Effective creation of network connections in the process of communication with stakeholders determines the possibility of achieving success in entrepreneurship. Practical recommendations on the formation of effective communication to stimulate business are given.

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**Keywords:** *psychology of communication, entrepreneurship, success, communication in business, network connections, business environment.*

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# Features of determining entrepreneurial abilities

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The article discusses the theoretical and practical aspects of determining entrepreneurial abilities. The characteristics of the key nuances and skills that are required to ensure the success of an entrepreneurial business are given. The features of identifying and developing entrepreneurial abilities are determined.

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**Keywords:** *entrepreneurship, skills and abilities, success, entrepreneur strategy, opportunities, business goals.*

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# From employee to entrepreneur: social and psychological aspects of transition

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The article focuses on the consideration of the social and psychological aspects of the implementation of the transition from an employee to an entrepreneur. The characteristic problems and potential opportunities of such social transformation are revealed. Certain nuances of the implementation of the transition from an employee to an entrepreneur and recommendations are given on the implementation of this transition so that it is as successful as possible.

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**Keywords:** *entrepreneurship, social aspect, psychological aspect, employee, social transformation.*

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# The role and importance of motivation in supporting and developing entrepreneurial success

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The article discusses the concepts of “entrepreneurial success” and “entrepreneur motivation”. The factors and conditions influencing the level of motivation of an entrepreneur are determined. The main emphasis is placed on identifying the role and importance of motivation in providing support in the development of entrepreneurship. The characteristic of the ways of maintaining the motivation of an entrepreneur over time is given.

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**Keywords:** *motivation, support of entrepreneurs, factors of entrepreneurship, entrepreneurial success, the role and importance of motivation, ways to maintain motivation.*

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# Formation of a positive image of an entrepreneur and identification of entrepreneurial abilities

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The article deals with the formation of a positive image of an entrepreneur and the peculiarities of identifying entrepreneurial abilities. Modern conditions of the economic existence of the state determine the relevance of the development of small and medium-sized businesses. The activities of these enterprises are aimed at regional development, meeting the needs of the population, and also ensures the growth of socio-economic well-being. And it is the image of the company's managers and the ability to competently build a business that is the basis for its successful functioning for many years.

**Keywords:** *entrepreneurship, ability, business, education, image, economy.*

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# Entrepreneurial potential: problems of assessment and development methodology, the impact of business education on the success of entrepreneurship

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The article examines the issues of assessment and development of entrepreneurial potential, the formation of the image of the company and the head, as well as the peculiarities of the influence of business education on the success of entrepreneurs.

**Keywords:** *assessment, factor, education, business, small and medium enterprises.*

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# Psychology of entrepreneurial success and building a positive self-esteem

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The key aspects of the influence of self-esteem on the formation of a positive image of an entrepreneur, ensuring the motivation of an entrepreneur in conditions of high competition are considered. It is defined as self-esteem has an impact on success in entrepreneurship. The article discusses various strategies for the formation of positive self-esteem in the framework of the development of entrepreneurship.

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**Keywords:** *entrepreneurship, self-esteem, motivation, competition, positive image of an entrepreneur, entrepreneurial success.*

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