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PUBLIC LAW (STATE LAW) SCIENCES

Mechanism for regulating money circulation (legal issues)

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Due to the increasing importance of the problems of managing the monetary mechanism, there is a need to develop legal tools that ensure the management of the money supply, contribute to maintaining price stability, control over the movement of capital and the turnover of cryptocurrencies, etc.

Defining the elements of the mechanism of legal regulation of monetary circulation, the author focuses on the problem of weak coordination of actions of the Bank of Russia and the Government of the Russian Federation in the financial sphere. Concludes that in order to balance the resources of the Bank of Russia and the budget, which play a key role in the development of the monetary circulation mechanism, it is possible to ensure the integration of the actions of the financial mega-regulator with the tasks of the Government of the Russian Federation through the formation and application of the legal structure of a financial obligation, the conditions of occurrence and fulfillment of which should set parameters for a balanced application of the underlying principles of creating the solvency of participants civil turnover of credit and budgetary mechanisms.

Keywords: *monetary mechanism, money issue, Bank of Russia, budget, monetary policy, budget policy, money, monetary law, financial obligation, administrative reform.*

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Some trends in current legal science: economic law

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The article examines the systemic relationship between economics and law as special fields of public knowledge, which was studied by academic economists (institutionalism and neo-institutionalism) at the turn of the 19th and 20th centuries. Russian legal science turned to this phenomenon only at the turn of the XX-XXI centuries. Different schools have emerged, as scientists who previously specialized in various specialties of legal science have come to the general conclusion that it is necessary to search for a holistic legal framework for regulating economic relations. Today, when a qualitative change in the productive forces of modern society (digitalization) entails the renewal of industrial social relations, the problem of finding a new paradigm of the Russian legal system becomes especially acute. The analysis led to an understanding of the need for doctrinal recognition of the concept of economic law as a mega-branch of Russian law.

Keywords: *Economic law. The digital economy. The legal system. Principles of law. Institutionalism.*

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Features of determining the amount of compensation when implementing decisions on the seizure of state or municipal needs of land plots and real estate objects on them

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The article analyzes the approaches to the mechanism of legal regulation of the procedure for the seizure of land plots for state or municipal needs in the aspect of compensation for losses to the copyright holders of the seized land plots. The author comes to the conclusion that at the moment the provisions of the legislation that create the basis for establishing the amount of compensation for seized property equal to the market value make it possible to assess the value of seized property in accordance with the legislation on valuation activities and ensure the determination of the value of property when it is current the moment of seizure is in technical condition and minimizing the risks of real estate market volatility, which, thereby, allows us to speak about a sufficient level of ensuring the property rights of the copyright holder of the seized property. At the same time, it was established that there are no features provided for in the norms of the Land Code of the Russian Federation, the Civil Code of the Russian Federation, in the legislation regulating valuation activities that must be taken into account when determining the market value of real rights, other than the right of ownership, to real estate objects located on seized Land plots. Taking this into account, a proposal is formulated to supplement the provisions of the current legislation regarding the specifics of determining the market value of real rights other than the right of ownership of real estate objects located on those seized for state or municipal needs.

Keywords: *market value, valuation activities, compensation for losses, compensation, seizure of land, state (municipal) needs, land legal relations.*

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The role of the territorial institutions of the Bank of Russia in the implementation of the monetary policy of the state: history of development and modern significance

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The article examines the process of changing the functions of the territorial divisions of the main bank of the country from the moment of its creation to the present. The main emphasis is placed on the role of the territorial institutions of the Bank of Russia in the implementation of the monetary policy of the state, which is relevant in the context of the implementation of tasks to improve the efficiency of the Bank of Russia. The influence of digital technologies on the reduction of functional activities of the territorial institutions of the Bank of Russia is noted.

Keywords: *territorial institutions, the Bank of Russia, monetary policy.*

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Offset contracts: the effect of legislative changes in 2022

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Due to the amendments to 44-FL, more offset contracts were concluded in 2023 alone than in 5 years before. The article presents the Russian practice of using the offset contract mechanism, examines the amendments to 44-FL in 2022, as well as its impact on the development of the offset contract mechanism as an instrument of import substitution and investment attraction.

Keywords: *offset contracts, contracts with counter investment obligations, public procurement, import substitution, investments, support measures, localization, 44-FL.*

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Problems supervision over the conduct of inquiry in abbreviated form

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The conducted research also has practical value in the development of appropriate organizational recommendations, and the analysis of empirical material allows us to identify existing problems and shortcomings in the process of conducting an inquiry in the country. Based on the aggregated data, some conclusions can be drawn about ineffective practices, legal problems or shortcomings in the organization of the inquiry.

Keywords: *Inquiry in an abbreviated form, prosecutorial supervision, head of the inquiry body, procedural terms of inquiry, investigator, prosecutor.*

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“Soft law” in the system of regulation of international tax relations

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There is a scientific discussion regarding the recognition of acts of “soft law” as sources of tax law. At the same time, the acts of “soft law” were the basis for a number of legal positions formulated by domestic higher courts. Acts of “soft law” also form the basis of amendments to the legislation on taxes and fees and objectively entail the emergence, modification and termination of relations regulated by the legislation on taxes and fees.

Keywords: *state sovereignty, tax sovereignty, imperative norms, dispositive norms, “soft law”, unification of tax legislation, harmonization of tax legislation, sources of tax law.*

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Mechanisms of state support of investment projects (financial and legal aspects)

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This article is devoted to the study of the institution of measures of state support for investment projects, taking into account theoretical and legal analysis. The types of projects are considered taking into account the priority of the country's economic development. The article analyzes the development trends of the institute, new mechanisms of government support, financial instruments and how beneficial they are to private investors.

Keywords: *investment project, infrastructure menu, guarantee, public-private partnership, subsidy, agreement on the protection and promotion of investments, preferential lending.*

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REGIONAL AND SECTORAL ECONOMY

Application of intelligent solutions in the management of production assets of instrument manufacturing enterprises

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The paper discusses the features of the use of complex intelligent solutions in the management of production assets of instrument manufacturing enterprises. Key technologies such as big data analytics, artificial intelligence, Internet of Things and digital twins are systematized. The key elements of intelligent control are identified at various levels: physical, network, application level, as well as in the context of consoles and control panels, the Internet, analytics and data storage. The problems faced by instrument manufacturing enterprises in creating and supporting such technologies are studied, including the departure of Western software suppliers, limited access to necessary Western products, a decrease in the number of software developers in the Russian Federation, increased risks of cyber-attacks and reduced investment in the development of new technologies.

Keywords: *intelligent technologies, production asset management, instrumentation, digital twins, risk of cyber-attacks, structure of complex intelligent technologies.*

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Smart contracts: Basic principles and their role in the modern construction industry

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Smart contracts are an innovative technology based on blockchain technology, which has found wide application in various industries, including the construction industry. This article discusses the basic principles of smart contracts and their importance in the modern construction industry. We will look at how smart contracts manage and automate key processes in construction, providing more efficient project management, reducing risks, and increasing transparency. The article also discusses the role of smart contracts in reducing government spending and improving the quality of public procurement in construction.

Keywords: *smart contracts, blockchain, construction industry, public procurement, digitalization, sustainable construction.*

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Smart contracts in the management of public procurement for construction

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The article explores in detail the features and problems associated with public procurement for construction, the role of customers and performers, as well as an overview of regulations governing procurement procedures in this industry. The main part of the work is devoted to the practical application of smart contracts in public procurement for construction, including the analysis of real examples in Russia and abroad. The article also examines the role of the banking community and government regulation in the process of implementing smart contracts and assesses their effectiveness.

Keywords: *Smart contracts, public procurement, construction, innovation, management, efficiency, technology, regulation, transparency, optimization.*

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Audit of consolidated financial statements

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In the process of writing the article, the specifics of conducting an audit of the consolidated financial statements were considered. In the course of studying the material, an analysis was made of the historical stages of development and the emergence of the consolidated financial statements audit both in Europe and in Russia. The essence of the appearance of such reports and their further transformation are considered. The planning and program of the audit strategy is prescribed with a description of the characteristic features of the modern holdings market. The overall audit strategy is outlined. In detailed stages of the audit procedure, problem areas are studied and identified. As part of the research, a variant of the methodological stages of conducting an audit of consolidated statements was proposed, taking into account the recommendations. Specific identification of this scheme will simplify the auditor's understanding of the component when checking sections of the organization's accounting. The article outlines the fundamental goal - an analysis of the theoretical and practical components of the audit of the consolidated financial statements Group and a description of methods for improving future audits based on key audit issues. Certain patterns in the methodological stages of conducting consolidated financial statements have been identified.

Keywords: *consolidated financial statements, IFRS, IAS, audit methodology.*

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Problems of the existence of organizations created without the intention of conducting real economic activity, from the standpoint of financial and economic security of the state

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Fictitious entrepreneurial activity is part of the shadow economy and aims to cover under formal legal activities the deception of state bodies and the implementation of covert operations aimed at obtaining benefits. They can contribute to the legalization of illegally obtained funds and property, withdrawal of assets to foreign countries, tax evasion and fees. The paper considers possible signs of firms imitating real economic activity, the goals of their creation, as well as the threats they pose by their actions to the economic and financial system of the state, and methods of identifying and combating them aimed at reducing the spread of such schemes.

Keywords: *fictitious companies, technical firms, “shell companies”, shadow economy, legal entity, law, liability, tax evasion, violation, money laundering, legalization of criminally obtained property, inspections, tax authority, law enforcement agency, economic security, state budget, Unified State Register of Legal Entities.*

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Cyber security in management information systems: challenges and solutions

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With the development of technology and the increasing dependence of business, government agencies and society as a whole on information systems, the complexity of tasks associated with ensuring their security also increases. Management information systems, being a key element in the structure of any organization, face the threat of external cyber attacks, internal system vulnerabilities and other risks. On the one hand, information systems increase the efficiency of organizations by providing operational resource management, quick decision-making and data exchange. On the other hand, they become targets for cybercriminals seeking to gain access to confidential information, disrupt systems, or even cause damage on a national level. Thus, cybersecurity issues in management information systems acquire strategic importance and require an integrated approach to solution. The subject of the study is management information systems in various organizational contexts, as well as the cybersecurity aspects associated with these systems. The purpose of the study is to analyze the cybersecurity risks faced by management information systems and characterize solutions to counter these threats. Research methods – research of scientific works on the research topic, general scientific methods (analysis, synthesis, generalization). Scientific novelty of the research: the research takes into account the latest advances in the field of information technology and their application in the field of cybersecurity. The research is aimed at identifying existing and potential vulnerabilities in systems, assessing the effectiveness of current security measures and applying new approaches and technologies to improve the level of protection of management information systems.

Keywords: *management information systems, security of information systems, threat of external cyber attacks, internal system vulnerabilities, cybercriminals, access to confidential information, cybersecurity.*

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Mechanism for monitoring the quality of services provided by customs authorities

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This article analyzes the theoretical provisions of the monitoring of customs services. The author of the article has developed a mechanism for monitoring the quality of services provided by the customs authorities. As part of the monitoring mechanism, a query in the SQL programming language was developed to calculate the quality indicators of customs services. A research was conducted to test the developed mechanism. The research consisted of questioning participants in foreign economic activity as external clients and customs officials as internal clients. The author assessed the effects achieved as a result of the implementation of the developed mechanism for monitoring the quality of customs services.

Keywords: *Service quality monitoring, monitoring mechanism, service quality assessment, client-centric approach, customs services, customs administration.*

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