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

# Legal issues of modernization of the fiscal system of the Russian Federation

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The issues of modernizing the state's tax system and a more equitable distribution of the tax burden cannot be solved without changing the mechanism of interaction between the state and business in the fiscal sphere and without tools that ensure the proportionality of the fiscal burden to the volume of benefits and advantages guaranteed by the state.

Based on the analysis of Russian and foreign sources, the author comes to the conclusion that it is advisable to improve the mechanism of interaction between the state and business in the fiscal sphere by: 1) introducing an insurance mechanism for the formation of public funds; 2) creating legal conditions for expanding the process of converting fiscal payments into instruments through which financing of public expenditures can be carried out, bypassing budgetary- the legal mechanism. Further search for tools that ensure the ratio of the volume of the fiscal burden and the services provided by the state will require studying the problem of converting taxes into rental payments levied from legal entities using natural resources as natural wealth of national importance in production.

**Keywords:** *taxes, fees, tax system, tax burden, rent payments, state, insurance mechanism, tax law, algorithmization of law.*

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# On the issue of protection of the weak subject in international private law

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In this article, the author examines the characteristics of the protection of a weak subject in private international law. To do this, the author, first of all, considers the essence and features of a weak subject as such in national law, according to the civil legislation of the Russian Federation. The author briefly analyzes the reasons for the emergence of weakness of the subject, explores the experience of using weak subjects in private law using specific practical examples. At the conclusion of the study, the author provides his own recommendations for reforming legislation in the presented area. The object of this scientific research is the protection of the weak subject of legal relations in private international law. The purpose of this study is to analyze the current state, problems, and prospects for the development of a weak subject in private international law. The methods of the presented research: these are normative legal analysis, comparative legal analysis, formal legal method, generalization, systematization, deduction, and other methods of the theoretical level of scientific knowledge. The scientific novelty of this scientific research lies in the development of original recommendations on the features of the current state of protection of a weak subject in private international law, problems and development prospects. This scientific research will be useful for practicing lawyers, economists, procurement specialists, students and teachers, and a wide range of readers interested in the current development of the modern Russian procurement system for state and municipal needs.

**Keywords:** *weak subject, legal regulation, civil turnover, civil law relations, private international law, foreign element, protection.*

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# On the forms of preliminary investigation in the criminal proceedings of Russia

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The article reflects the main ideas, approaches and results of the research conducted on the forms of preliminary investigation in the criminal proceedings of Russia. The author of the article examines various forms of preliminary investigation, their structure, procedures and features of use in criminal proceedings.

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**Keywords:** *preliminary investigation, preliminary investigation, inquiry, abbreviated inquiry, investigator, inquirer.*

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# On the question of the timing and place of the preliminary investigation

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The author of the article analyzes the legislation regulating the timing and location of the preliminary investigation. He draws attention to the fact that the terms of the preliminary investigation should be reasonable and should not exceed reasonable limits in order to ensure the legality and fairness of the process. The author also considers the possibility of changing or extending the terms of the preliminary investigation, as well as the possibility of holding it in a place other than the place where the crime was committed.

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**Keywords:** *preliminary investigation, preliminary investigation, investigator, inquirer.*

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# The use of public lands or land plots for the placement of non-station retail facilities

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Development in the field of non-stationary trade and regulation of the use of public lands for the purpose of placing non-stationary retail facilities on them has been a subject of discussion among legislators for a long time. In this regard, an addition was made to the Land Code. The legislator created a structure for the non-title use of public land plots. However, this addition has a number of shortcomings that need to be investigated in order to find solutions.

**Keywords:** *titles use of lands and land plots; non-stationary trade object; contract for the placement of a non-stationary trade object; pavilion; lease of land.*

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# Problems of implementing a testamentary refusal

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In the proposed article, in accordance with modern Russian civil law, the actual problems of the implementation of a testamentary refusal are considered. The author of the article tried to show how the term “testamentary refusal” is defined in law, to derive a more precise concept of testamentary refusal, and to explain the procedure for execution in practice. The author has examined court cases related to the execution of a will and the problems that arise in this case.

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**Keywords:** *testament, testator, testamentary dispositions, testamentary refusal, heir, beneficiary.*

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# Three aspects of the impact of the pre-trial procedure for the settlement of a tax dispute on the rights of a taxpayer

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The mandatory pre-trial dispute settlement procedure defined by the Tax Code of the Russian Federation makes it virtually impossible for a taxpayer to obtain judicial protection of his rights before contacting the tax authority. However, within the meaning of current legislation, not all disputes and claims related to tax authorities are subject to pre-trial review. In this paper, it is determined which disputes are not subject to mandatory pre-trial settlement, how following this procedure affects the duration of the time limit for going to court, as well as what consequences are provided in case of violation of the pre-trial procedure by the tax authority.

**Keywords:** *tax dispute; pre-trial procedure; complaint; terms of appeal.*

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# Determinants of crimes against intellectual property in the Russian Federation

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Modernization of the intellectual asset management system is one of the central elements of improving the legal field of Russia, since it determines its positioning globally. Progress in this area directly affects innovation and development, which indirectly contributes to the growth of the national economy and the development of society. Currently in Russia, special attention is paid to creating sustainable mechanisms for protecting intellectual results. At the same time, the main task is the development of methods to prevent violations in this area. Protection of rights is ensured by interstate agreements and national regulations, taking into account regular adjustments to the Civil Code. Despite this, many problems and gaps remain in the field of protection of intellectual property rights, which makes it relevant to characterize the determinants of crimes in this area. The object of the study is crimes against intellectual property. The purpose of the study is to characterize the most significant determinants of crimes against intellectual property in the conditions of the Russian Federation. Research methods: study of the current legislation of the Russian Federation in the field of protection of intellectual property rights, general scientific methods and specialized methods (formal legal, comparative legal, etc.). The scientific novelty of the study: a generalization of the most significant determinants of crimes against intellectual property creates the basis for combating this type of illegal activity.

**Keywords:** *improvement of legislation, crimes against intellectual property, causes and conditions of crime, copyright holder, copyright infringement, copyright protection.*

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# REGIONAL AND SECTORAL ECONOMY

## Analysis of the problems of modern volunteer organizations in Russian Federation

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In this scientific article, the author provides an analysis of the problems of organization and functioning of modern Russian volunteer organizations. To do this, first of all, the author briefly characterizes the features of the current state of volunteer activity in Russia. Next, the author proceeds to analyze some of the most pressing problems and puts forward his recommendations for eliminating the shortcomings identified in the work. The author also briefly lists other problems relevant to modern volunteer organizations. At the end of the study, a conclusion was drawn about the prospects for further improvement of the current system of domestic volunteer activities in general. The object of this scientific research is the system of volunteer activities in modern Russia. The purpose of this study is a systematic analysis of the problems of modern volunteer organizations in the Russian Federation. The methods of the presented research: these are normative legal analysis, comparative legal analysis, formal legal method, generalization, systematization, deduction, statistical and mathematical methods, and other methods of the theoretical level of scientific knowledge. The scientific novelty of this scientific research lies, in particular, in the development of original recommendations for improving the currently available mechanism for organizing and supporting volunteer organizations in modern Russia. This scientific research will be useful for practitioners, students and teachers, as well as a wide range of readers interested in the theoretical and practical aspects of the implementation of volunteer activities in modern Russia.

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**Keywords:** *volunteering, charity, volunteer, volunteer organizations, social sphere, legal regulation, problems.*

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# A role of entrepreneurship in the development of innovative potential of region (example, the Central Federal District)

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An effective production cycle of strategically important types of products, works, and services have to be established in the country for successful functioning of a state, for full implementation of social functions, goals and objectives for local population. It is necessary to ensure of population employment and production, which need to state for stable activity. Entrepreneurship ensure this process in the market economy, which includes the commercial sector of economic entities, producing and performing works and services, which provide a country gross domestic product and other macroeconomic indicators. Entrepreneurship get into all spheres of economy, strengthening the country's industrial potential and increasing the state's competitiveness on the world stage. At the same time, entrepreneurship include not only small and medium-sized enterprises, but also large businesses, which act as the basis for the formation of the country's tax revenues and a factor in the development of the economy and the innovative potential of the state.

The article provides analytical data on the impact of entrepreneurship on the innovation potential of the region, using the example of the Central Federal District.

**Keywords:** *entrepreneurship, region, development, innovative potential.*

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# Current issues of smart contract

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The topic of smart contracts does not lose its relevance. It is of interest not only within scientific disciplines, but also for use in professional activities. A detailed study of this topic revealed both the advantages and disadvantages of smart contracts. This article is about possible options for eliminating the imperfections of this type of contract. It briefly outlines the history of the emergence and development of a smart contract. Attempts at legal regulation of smart contracts in the Russian Federation are analyzed.

**Keywords:** *smart contract, agreement, legal settlement, cryptocurrency, bitcoin, Ethereum, mining.*

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# The development concept of the Russian power industry based on the theory of business cycle

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This article considers the features of N. D. Kondratiev's wave theory as applied to the evolutionary development of the energy industry, reveals the regularities of transition from one technological mode to another, identifies the economic features of transformation at each stage, proposes a new concept of "energy paradigm", and makes assumptions about the transition of the energy industry to a new energy paradigm based on the use of artificial intelligence and end-to-end digital technologies.

**Keywords:** *business cycles, Kondratiev's waves, digital economy, digitalization, intellectualization, electric power industry, energy paradigm.*

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## Scientific basis for the formation of “ethnoeconomy” as a branch of economic theory and practice of regional economic development

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The purpose of this article is to clarify the scientific foundations for the formation of “ethnoeconomics” as a branch of economic theory and practice of regional economic development. The relevance of the topic is determined by the importance of the regional factor in the development of the national economy.

As a result, a definition has been proposed according to which ethnoeconomics is a scientific direction based on the study of the objective laws of the development of human civilization in terms of establishing the relationship between the economic activities of individual population groups united by ethnicity and the results of economic activity, which is a consequence of the productive economic activities of these ethnic groups within the regional economy.

It is concluded that ethno-economics is a separate specific segment of the regional economy, requiring special approaches to the management of subjects of ethno-economic activity. In this regard, the most important aspect of further study of this issue is the study of issues related to the development of ethnically oriented management.

**Keywords:** *ethnoeconomics, economic theory, regional economics, ethnic group, economic activity, management.*

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# Directions for improving environmental supervision at the regional and municipal levels (using the example of the Rostov region)

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The article examines the legislative and regulatory framework for organizing environmental supervision in the Russian Federation, examines the indicators of atmospheric pollution in the Rostov region by municipalities in 2022, and the dynamics of financial indicators of environmental supervision in the region for the period 2020–2022. Proposals aimed at increasing the efficiency of environmental supervision at the regional and municipal levels are substantiated. The results of the study can be used by state authorities of the constituent entities of the Russian Federation and local self-government when organizing monitoring of the state of the environment and developing the main directions of environmental policy.

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**Keywords:** *region, Rostov region, state supervision, ecology, environmental management, dynamics, mechanism.*

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# Systematization of the principles of strategic planning of the company

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The purpose of this study is to systematize the principles of strategic planning of a company based on the use of the Graph Tree method. To assess the mutual influence of the principles, the method of Graph Tree – principles was used, where the root of the tree corresponds to the general principle, and its child nodes correspond to more specific principles. These principles are the basis for an effective and systematic approach to strategic planning in enterprises.

Using the Graph Tree method, the article analyzes the relationships between the principles to understand the structure and significance of each of them. The results show a direct relationship between the principles of unity and integrity, balance, transparency and responsibility, and it was determined which principles relate to each of these main nodes of the graph. The implementation of a strategic planning system based on these principles of strategic planning will allow the company to become more effective and efficient in its future activities. Achieving set goals and objectives, taking into account changing circumstances and risk factors, while understanding the responsibility of each manager and stakeholder, will lead to balanced activities and an integral system of the company.

**Keywords:** *strategic planning, principles, balance, graph tree method.*

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# Product customer value management

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The article reveals the essence and structure of consumer value. The author analyzes product value at four different levels and pays special attention to the features of customer value management in sales.

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**Keywords:** *customer value, cost management.*

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# Small and medium-sized businesses in the socio-economic development of the region (on the example of the Karachay-Cherkess Republic)

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The article examines the role and influence of small and medium-sized businesses on the development of the regional economy and the social sphere. The authors explore the main aspects of the activities of small and medium-sized enterprises, their contribution to job creation, increasing tax revenues and stimulating innovation. The article also analyzes the problems faced by entrepreneurs in this segment, such as access to finance, bureaucratic barriers and insufficient development of support infrastructure. Based on the analysis, it is concluded that the development of small and medium-sized businesses is important for the sustainable and inclusive development of the region, and recommendations are offered to improve its functioning conditions.

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**Keywords:** *small business, medium business, regional development, socio-economic development, entrepreneurship, innovation, jobs, tax revenues, support infrastructure.*

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# MANAGEMENT

# Formation, problems and prospects of management accounting in Russia

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In the context of numerous domestic and global crises, it is vital for Russian companies to introduce effective management practices. Modernization of accounting systems, application of advanced analytical methods and development of anti-crisis strategies are critical. Management accounting plays a key role in improving the competitiveness and sustainability of organizations. It allows you to assess the financial position of the company, identify problem areas and take timely measures. In addition, management accounting helps optimize business processes, plan and forecast the development of the company. Despite the fact that management accounting is still developing in Russia, its implementation and improvement have enormous potential for improving management efficiency and ensuring the sustainability of enterprises in times of crisis. In this article we will analyze the problems, prerequisites for the formation and prospects for the development of management accounting in Russia.

**Keywords:** *management accounting, strategy, controlling, management, cost accounting methods, operational management system, information flow.*

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## Personnel policy and the mechanism for its implementation in government bodies

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The article is devoted to topical issues of studying the mechanism for implementing personnel policy for government bodies. Personnel policy in government bodies is defined as a system of procedures and activities. Key steps are proposed for building an effective mechanism for forming personnel policy. It is recommended to use metrics that will ensure the effectiveness of the processes of measuring and controlling key aspects of personnel management.

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**Keywords:** *personnel policy; mechanism; government; efficiency; HR metrics.*

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