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# CONTENTS

<b>PUBLIC LAW (STATE LAW) SCIENCES</b>	<b>68</b>
<b>Eremina E. A.</b> Financial-legal support of state support for cinematography.....	68
<b>Vasyanina E. L.</b> Problems of implementation of control and supervisory legal relations .....	70
<b>Vasyanina E. L.</b> On the legal approach to improving the taxation mechanism .....	71
<b>REGIONAL AND SECTORAL ECONOMY</b>	<b>73</b>
<b>Krasnikov A. V., Dzhioev P. V., Dunaiskii A. V.</b> Legal Foundations of Implementing Free Competition Principles in the Russian Economy, Considering International Norms and External Sanctions.....	74
<b>Polyakov M. G., Kulagina N. A.</b> Problems and prospects for the development of the forest management system in the context of the challenges of modern times .....	76
<b>Muzaleva T. I.</b> Basic provisions for the preparation and conduct of financial control in educational institutions of higher education of the Ministry of Internal Affairs of Russia .....	78
<b>MANAGEMENT</b>	<b>80</b>
<b>Leonovich V. S.</b> Increasing the investment attractiveness of aviation enterprises .....	81
<b>Umerenkov D. I., Dmitriev A. G.</b> Practical recommendations for selecting agile methodologies for projects in instability.....	83
<b>Kryukov Ju. V.</b> Theory and methodology of project management by the example of cybersport .....	85

# PUBLIC LAW (STATE LAW) SCIENCES

## Financial-legal support of state support for cinematography

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© 2024 **Eremina Elizaveta Anatolyevna**

Candidate of Law, Associate Professor of the Department of Entrepreneurial Law of the Law Faculty, Associate Professor of the Department of Financial, Banking and Customs Law named after Professor Nina Ivanovna Khimicheva. Russian State Humanitarian University, Saratov State Law Academy, Russia, Moscow.

E-mail: [lizavetaeremina@gmail.com](mailto:lizavetaeremina@gmail.com)

In the article, for the first time, state support for cinematography in Russia is considered in the context of the institution of financial-legal support, through mechanisms of full and partial financing of film projects, including the allocation of budget subsidies from the Ministry of Culture of the Russian Federation, government contracts, support provided by the Cinema Fund under contracts at the expense of budget and own funds, the instrument of budget returns (film rebates). The main problems in the field of strategic planning for the medium and long term are highlighted, and the problems of the efficiency of spending budget funds are determined. The author comes to the conclusion about the advisability of developing a federal industry document on strategic planning in the field of cinematography and building a system for monitoring the efficiency of spending allocated budget funds of the Ministry of Culture of Russia and the Cinema Fund.

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**Keywords:** *budget subsidies; state support for cinematography; film rebates; strategic planning; financial control; financial support, Cinema Fund.*

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# Problems of implementation of control and supervisory legal relations

© 2024 **Vasyanina Elena Leonidovna**

Leading Researcher of the Administrative Law and Process Sector of the Institute of State and Law, Doctor of Law. Institute of State and Law of the Russian Academy of Sciences, Moscow, Russia.

E-mail: elenavasionina@yandex.ru

Within the framework of this article, the author explores the problems of the implementation of control and supervisory legal relations, focusing on the issues of financial control. The author comes to the conclusion that the reform of control and supervisory activities will receive a logical conclusion only as a result of work on improving the mechanism for applying sanctions for violations of current legislation by streamlining the system of measures of property liability. The effectiveness of the implementation of financial control can be achieved as a result of increased coordination of the actions of regulatory and supervisory authorities ensuring the functioning of the financial and credit mechanism through the development of a legal structure for managing the money supply aimed at synchronizing the instruments of monetary, budgetary, fiscal policy, pricing, etc.

**Keywords:** *control, supervision, financial control, control and supervisory legal relations, monetary mechanism, taxes, budget, pricing, financing.*

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## On the legal approach to improving the taxation mechanism

© 2024 **Vasyanina Elena Leonidovna**

Leading Researcher of the Administrative Law and Process Sector of the Institute of State and Law, Doctor of Law. Institute of State and Law of the Russian Academy of Sciences, Moscow, Russia.

E-mail: elenavasyanina@yandex.ru

The article examines the urgent issues of improving the mechanism of fiscal taxation. Based on the analysis of current legislation, historical experience of the development of the fiscal system of the state, as well as approaches developed in the legal doctrine, the author concludes that it is advisable to improve the legal regulation of taxation by strengthening the economic independence of organizations through the development of legal tools that ensure the creation of an autonomous regime for the development of participants in civil turnover, allowing them to independently, bypassing budgetary-a legal mechanism to increase investment activity. It is imperative to work to create conditions for the separation of the legal regime for regulating fiscal revenues, which, unlike the state's own revenues (income from commercial activities, borrowed funds), cannot be used otherwise than for the purposes of financial provision of benefits guaranteed by the Constitution of the Russian Federation.

**Keywords:** *taxation mechanism, taxes, profit, fiscal burden. The tax authority, the Tax Code of the Russian Federation.*

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# **REGIONAL AND SECTORAL ECONOMY**

# Legal Foundations of Implementing Free Competition Principles in the Russian Economy, Considering International Norms and External Sanctions

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© 2024 **Krasnikov Alexander Vyacheslavovich**

Ph.D in Economics, Associate Professor of North Caucasus Federal University, North Caucasus Federal University, Stavropol, Russia.

E-mail: krasnikov-av@yandex.ru

© 2024 **Dzhioev Pavel Vyacheslavovich**

PhD student, North Caucasus Federal University, Stavropol, Russia.

E-mail: dzhiouy15r@yandex.ru

© 2024 **Dunaiskii Anatolii Vladislavovich**

Student, North Caucasus Federal University, Stavropol, Russia.

E-mail: tolyan13092004@gmail.com

The article analyzes economic freedom in the Russian Federation, taking into account its legal and economic aspects. The authors examine the constitutional foundations of economic freedom, including the right to property, freedom of enterprise, and freedom of contract. Special attention is paid to the role of the state in regulating economic freedom, including the protection of public interests, environmental protection, and ensuring social equality. The article also analyzes the problems associated with market monopolization and unfair competition, and emphasizes the importance of creating conditions for a free market and fair competition. The authors conclude that economic freedom is a key factor in the development of a market economy and ensuring economic growth and prosperity for the population.

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**Keywords:** *economic freedom, constitutional foundations, property rights, freedom of contract, competition, monopolization, state regulation.*

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# Problems and prospects for the development of the forest management system in the context of the challenges of modern times

© 2024 **Polyakov Mikhail Gennadievich**

Graduate student. Bryansk State Engineering and Technology University, Bryansk.

E-mail: polyakov7070@bk.ru

© 2024 **Kulagina Natalia Alexandrovna**

Doctor of Economics, Professor. Bryansk State University of Engineering and Technology, Bryansk.

E-mail: polyakov7070@bk.ru

The fundamental purpose of forest management is to structure the economic processes in forests. This goal is closely intertwined with aspects of forest economics and forest resource management, which must be taken into account when analyzing and solving specific issues related to establishing effective forestry and maintaining the principles of sustainable forest use. In the history of Russia, forest management has experienced both periods of recession and moments of recovery in the field of forestry. In particular, after the collapse of the Soviet Union, the forestry sector, including aspects of forest management, faced serious difficulties. For the restoration and development of forestry, it is critically important to conduct an objective assessment of the market characteristics of forest resources from the point of view of ecology and economics, which will be possible thanks to the newly organized forest management system. Its role is to create the basis for economically sound forest management and use. This approach is a central element in both strategic and current planning for the use of woodlands.

**Keywords:** *forest resources, management, forestry, past tense, new time.*

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# Basic provisions for the preparation and conduct of financial control in educational institutions of higher education of the Ministry of Internal Affairs of Russia

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© 2024 **Muzaleva Tatyana Ivanovna**

Candidate of Economic Sciences, Associate Professor, Department of Organization of Financial, Economic, Material, Technical and Medical Support. Academy of Management of the Ministry of Internal Affairs of Russia, Moscow, Russia.

E-mail: tmuzaleva@mail.ru

The article examines the basics of the organization and implementation of financial control in educational institutions of higher education of the Ministry of Internal Affairs of Russia. Departmental educational institutions of higher education, unlike educational organizations of the Russian Federation, have some features of financial support of a specific nature, which impose a certain imprint on the implementation of financial and economic activities and financial control. At the same time, when conducting departmental control of the financial and economic activities of educational institutions of higher education of the Ministry of Internal Affairs of Russia, violations are constantly revealed, indicating low control by the management of educational organizations of internal affairs bodies. Preparation for audits will allow timely identification and elimination of possible violations, as well as increase the level of transparency and efficiency of the use of budgetary funds. The article discusses the main tasks and forms of control, as well as the directions of financial and economic activity in the system of the Ministry of Internal Affairs of Russia, which include: budget planning and execution, accounting (budget) accounting and financial reporting, state property management and public procurement, allowing to identify deviations of a financial nature.

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**Keywords:** *financial control, educational organizations of higher education of the Ministry of Internal Affairs of Russia, financial and economic activities, law enforcement agencies.*

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# MANAGEMENT



# Increasing the investment attractiveness of aviation enterprises

© 2024 **Leonovich Vadim Sergeevich**

Master's student. Financial University under the Government of the Russian Federation, Moscow.

E-mail: Leonovich.vadim@mail.ru

In this scientific work, the author briefly analyzes the features of increasing the investment attractiveness of domestic aviation enterprises. The author considers statistical indicators regarding the development of the Russian aviation industry, pays attention to modern directions for development. Then the author moves on to the study of problematic aspects of increasing investment attractiveness, gives specific examples, and also considers the most promising areas for improving this institution, pays attention to the active actions currently being taken. In conclusion of the study, the author notes that in the future, the accents outlined in this article will remain and will continue to multiply - for this today there are all the necessary prerequisites. The object of the study is the features of increasing the investment attractiveness of domestic aviation enterprises. The purpose of the study is a comprehensive, consistent analysis of the features of increasing the investment attractiveness of domestic aviation enterprises. Research methods: formal-legal, comparative, comparative analysis, dialectical, statistical, mathematical, generalization, specification, systematization, deduction, and other methods of theoretical and practical levels of scientific knowledge. The scientific novelty of the study lies in the preparation of a comprehensive study, the formation of the author's conclusions regarding the features of increasing the investment attractiveness of domestic aviation enterprises. This scientific article will be useful to theorists, practitioners, students and faculty of humanitarian and other areas of training, as well as a wide range of readers interested in issues of increasing the investment attractiveness of domestic aviation enterprises in general.

**Keywords:** *investment activity, investment relations, aviation enterprises, investment attractiveness, aviation complex.*

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# Practical recommendations for selecting agile methodologies for projects in instability

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© 2024 **Umerenkov Daniil Igorevich**

Graduate student. Synergy University, Moscow.

E-mail: umerenkov.daniil@gmail.com

© 2024 **Dmitriev Anton Gennadievich**

Candidate of Economic Sciences, Associate Professor of the Department of Organizational Management. Synergy University, Moscow.

E-mail: agdmitriev@gmail.com

The modern business environment is characterized by rapidly changing market conditions, increasing uncertainty, fierce competition and other instability factors. In such conditions, the effectiveness of traditional project management approaches is sharply reduced in favor of flexible (Agile) methodologies. However, choosing the optimal Agile methodology in unstable conditions is also a non-trivial task that requires taking into account many criteria. It is important to note that in modern scientific and practical literature, the features of choosing Agile methodologies taking into account the instability of the business environment have not been sufficiently developed. This fact creates a knowledge gap and limits the ability of organizations and project managers to achieve sustainable success. Thus, the study of this problem fills the existing methodological shortcomings, helps to increase the efficiency of project management, reduce risks and improve the quality of the final results. The object of the study is flexible project management methodologies. The purpose of the study is to develop a set of relevant measures to justify the use of specific Agile methodologies in the context of project management, taking into account the instability of the business environment and the specifics of the projects. Research methods: analysis, synthesis, deduction, induction, systems approach and modeling. Scientific novelty of the study: for the first time, a comprehensive approach has been formulated that allows adapting flexible project management methodologies in conditions of high uncertainty and the dynamics of external changes. The presented conclusions and recommendations are intended for project managers, project team members, as well as researchers interested in project management issues and the adaptation of flexible approaches in a volatile business environment.

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**Keywords:** *economic development, project management, Agile methodology, unstable conditions.*

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# Theory and methodology of project management by the example of cybersport

© 2024 **Kryukov Julian Valentinovich**

Student, graduate student. Synergy Moscow University of Finance and Industry, Moscow. COLISEUM LLC, a Colizeum network of esports clubs and arenas. The main organizer of the tournaments is Moscow.

E-mail: [yulian.kryukov@mail.ru](mailto:yulian.kryukov@mail.ru)

The article reveals the key features of the theoretical and methodological foundations of project management in the sphere of cybersport. The definition of project management is disclosed, the significance of project management in the sphere of cybersport is presented. The development of cybersport is illustrated by examples of international and domestic sports events, cybersport competitions of various levels. The article presents the stages of project management methodology in the sphere of cybersports. Considerable attention is paid to the implementation of the principles of project management in the sphere of cybersport and the degree of effectiveness of their implementation. Various effects of various cyber sports events on both participants and other stakeholders are considered. The article identifies the prospects for improving the theoretical and methodological aspects of management in the sphere of cybersports. The system of objectives of project management in the sphere of cybersports was compiled on the basis of the research.

**Keywords:** *Project management, cybersport, economicdevelopment, competitions, management.*

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