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CONTENTS

PUBLIC LAW (STATE LAW) SCIENCES

131

- Vasyanina E. L.** On legal instruments to protect the rights of the subjects of financial relations..... 131
- Gubaidullina E. Kh., Timets V. Yu., Ruzaeva E. A.** Problems of control powers of courts in proceedings on cases of administrative offenses 133
- Lang P. P.** The Right to Free Legal Aid as a Valuable Guarantee of Effective Defense..... 135
- Lang Petr P., Abramov T. V.** Analytical Philosophy of Law: Formation and Significance for Modern Legal Doctrine 137
- Yakub F. W., Ragad A.-A. M.** Legal regulation of uncertificated securities in the UK and the USA..... 139

ECONOMIC THEORY

140

- Arbuzov A. Yu.** Movement of financial capital and risks associated with it 140
- Konovalova M. E., Abuzov A. Yu.** Digital technologies in the financial capital market and their consequences 142
- Konovalova M. E., Levchenko P. V.** Intellectual capital and digitalization processes 144
- Noskov V. A., Kuchin M. P.** Methodological approaches to choosing a strategy to increase international banking competitiveness 146

REGIONAL AND SECTORAL ECONOMY

147

- Muravitskaya N. K., Lukyanenko G. I.** Innovations in accounting: documents and workflow 147
- Azieva R. H., Taymaskhanov H. E., Akhmadov M.-A. I., Khlebnikov K. V.** Risk assessment of investment projects: application practice in the oil and gas sector 149
- Antonova O. V.** Mechanisms of organizing activities in the sphere of management of solid waste 151
- Antonova O. V.** Directions for improving the management of solid municipal waste on the basis of Russian and foreign experience 152
- Gavel O. Yu.** Integrated project risk management using the critical chain method..... 153
- Korolev O. G.** Russian exports dynamics of frozen pollock products..... 155
- Krishtaleva T. I.** Problems of accounting for non-financial assets in public sector organizations..... 156

Krishtaleva T I., Kachkova O. E. Problems of accounting of fixed assets in public sector organizations	157
Melnikova L. A. Economic aspects of processing and use of solid municipal waste.....	159
Pavlova S. V. Methods for assessing domestic tourism using statistical tools for risk prediction	161
Petrov A. M. New technologies in municipal solid waste management and prospects for their application.....	163
Speshilova N. V., Girina A. S., Ulitsky A. V. Analysis of the functioning of the gas industry and its role in the economic development of the region (on the example of the Orenburg region)	165

PUBLIC LAW (STATE LAW) SCIENCES

On legal instruments to protect the rights of the subjects of financial relations

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The issues of applying legal instruments to protect the rights of subjects of financial legal relations, including the assessment of their effectiveness, are actively studied by representatives of financial and legal science in the context of the specifics of the development of the financial mechanism, which is a key regulator of the state's economy.

Taking into account the problems arising in the sphere of functioning of financial and legal institutions, the author comes to the conclusion that it is expedient to expand the list of legal instruments that allow participants in civil circulation to simultaneously protect violated rights and control the functioning of the financial mechanism of the state. In connection with the above, in addition to the right to file a complaint about overpricing and tariffs as a result of violations of antitrust laws, citizens should be given the right to challenge the costs incurred by the state. The expansion of procedural means of protecting violated rights should not contribute to the formation of parallel legal institutions for regulating financial relations that undermine the principle of legal certainty.

Keywords: *legal instruments, alternative procedures, universal legal constructions, financial obligations, court, settlement agreements, mediation procedures, tax clause, issue of money, expenses, taxes, banks.*

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Problems of control powers of courts in proceedings on cases of administrative offenses

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The article substantiates that in order to ensure law and order within society, not only fair, objective legislation is required, the norms of which are accepted and perceived by all members of society, but also an effective system of administration of justice implemented through the courts of the judicial system of the Russian Federation. At the same time, at the present time, the courts do not have the proper degree of autonomy and efficiency in resolving controversial issues, on which the effectiveness of a number of rights and freedoms of citizens of the Russian Federation depends. This is expressed in the fact that the initiation of judicial requests is possible after law enforcement practice demonstrates the ineffectiveness of the application of specific legal norms. This fact complicates the comprehensive nature of ensuring the interests of society and the state, since it is not preventive, but post-implementation. In this case, a number of legal entities exercising subjective rights and legal obligations face cases of ineffective implementation of the principles and ideological priorities underlying the normative legal acts of the Russian Federation.

Among other things, aspects of administrative legislation are considered and its tasks are given in the context of the importance of ensuring public order, the quality of state functions and a favorable sanitary and epidemiological situation, public morality, aimed collectively at achieving law and order and legality in society. The article reveals trends aimed at improving administrative legislation, expressed in expanding the list of administrative offenses, tightening administrative sanctions and their correlation with criminal coercive measures, increasing the burden on the courts in terms of the administration of justice in cases of administrative offenses, etc. Based on this, the importance of the control and discretion function of courts endowed with a certain autonomy in terms of the application and clarification of administrative legislation when involving persons whose actions (inaction) or decisions hinder the effective application of administrative legislation is justified. In the light of the above, the problems that accompany the implementation of the control powers of the courts in the proceedings on administrative offenses are highlighted.

Keywords: *proceedings on cases of administrative offenses, tightening of administrative sanctions, administrative offenses, judicial inquiry, institutions of public authority.*

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The Right to Free Legal Aid as a Valuable Guarantee of Effective Defense

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The right to receive legal assistance to everyone who needs it is enshrined in the Constitution of the Russian Federation. The basic law of the state provides that the protection provided within the framework of the provision of such assistance must be qualified, and in cases provided for by law, free of charge. The article attempts to define the conditions under which the right to free legal aid will fully serve as a guarantee of effective protection.

Keywords: *free legal aid, legal value, the right to defense, guarantee of efficiency, assistance as intended.*

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Analytical Philosophy of Law: Formation and Significance for Modern Legal Doctrine

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The article highlights the issues of the origin and formation of the ideas of the analytical philosophy of law in the scientific field, and also shows the importance of the analytical philosophy of law for the evolutionary and epistemological processes of modern legal doctrine. Having analyzed the theoretical and methodological foundations of the analytical philosophy of law in the article, the author concludes that the precise definition of all legal concepts used and their correlation with empirically observed phenomena contribute to clarifying the language of law and a new interpretation of philosophical and legal problems.

Keywords: *analytical philosophy of law, analytical jurisprudence, legal positivism, conceptual analysis, G. Kelsen, G. Hart.*

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Legal regulation of uncertificated securities in the UK and the USA

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Currently, almost all securities are issued in non-documentary (electronic) form, which erodes the generally accepted approaches to their legal regulation. New uniform rules that take into account the changed realities have not yet developed.

However, most countries have developed their own legal regulation. This article is devoted to the rules of Anglo-American law on uncertificated securities in Great Britain and the USA.

Keywords: *Anglo-American law, uncertificated securities, bona fide purchaser, nominal holder.*

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ECONOMIC THEORY

Movement of financial capital and risks associated with it

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The movement of financial capital is an important factor in the development of the economy and companies. It promotes the creation of new jobs, innovation and the growth of economic activity. However, there are also a number of risks associated with investing financial capital, such as financial crises, risks of non-return on investments, currency fluctuations and others. To reduce these risks, it is important to properly manage the investment portfolio, diversify risks and monitor the economic situation in the world.

The article identifies the stages and risks of the movement of financial capital, and provides practical recommendations for managing risks associated with investing financial capital.

Keywords: *financial capital, financial capital movement, financial risks.*

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Digital technologies in the financial capital market and their consequences

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Digital technologies are increasingly being integrated into the modern economy, including in the financial capital market. Innovations in the field of fintech, such as blockchain, cryptocurrencies, robotic processes and artificial intelligence, lead to the reorganization of business processes and the creation of new forms of financial services. The development of digital technologies in the financial sector significantly affects competition, reduces transaction costs and improves risk management. However, like any innovation, the introduction of digital technologies into the financial sector is also accompanied by risks and causes worries about data protection and cybersecurity. The article is of a review and analytical nature. The paper considers the consequences and prospects for the development of digital technologies in the financial capital market.

Keywords: *fintech, financial technologies, digital technologies in the financial market, financial capital market.*

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Intellectual capital and digitalization processes

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The paper examines the key milestones of the modern trend of digitalization of the Samara region at the present time. Actual examples of the development of this trend in the Samara region are given. Conclusions are drawn about the leading role of the region in the modern development of digitalization.

Keywords: *intellectual capital, intellectual potential, IT technologies, import substitution, import independence, digital twin, accelerator, digital transformation, software.*

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Methodological approaches to choosing a strategy to increase international banking competitiveness

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This article presents the content of the types of competitive strategies that contribute to improving international banking competitiveness, and concludes that the fundamental characteristics of the competitive strategies presented in various research papers are consistent with the concept of M. Porter, which allows in-depth study of the five competitive forces.

Keywords: *competitive strategy, international banking competitiveness, banking products and services, leadership in material costs, globalization processes, banking industry, competitive forces, differentiation of banking services.*

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REGIONAL AND SECTORAL ECONOMY

Innovations in accounting: documents and workflow

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The article considers the main requirements for information generated in accounting from the standpoint of documentary registration and workflow.

Keywords: *document, classification of primary documents, accounting registers, unity and differences in interpretations, concepts of the regulatory framework governing accounting, legal force of the document, mandatory details of the document, corrections in documents, storage of documents.*

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Risk assessment of investment projects: application practice in the oil and gas sector

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The article deals with the problem of distribution of investment risks in the oil and gas sector on the example of the construction of a gas pipeline. It is shown that at present the problems of identification and quantitative risk assessment of investment projects in the oil and gas sector have been solved largely due to the development of digital technologies that allow processing and interpreting large amounts of data. However, as the analysis showed, the risk management tools used are still insufficiently adapted to modern conditions, since they do not provide for an even distribution of risks between participants in business relations. The authors propose a classification of risks of investment projects in the oil and gas industry with respect to the degree of their impact on the implementation of the project. Resource (engineering), political and economic investment risks are highlighted. It is shown that foreign investors are most exposed to political risks, all participants in economic relations arising during the project implementation are exposed to economic risks, and it is the initiator of the project who is exposed to resource risks. The analysis showed that the mechanisms of distribution of political and economic risks are well-established and functioning. However, resource risks (engineering risks) are practically not distributed, they are shifted to the initiator of the investment project, which is a significant deterrent to the development of the oil and gas sector of the economy. Since engineering risks have an impact on the profitability and cash flow of projects, it is necessary to develop effective mechanisms for its distribution for the development of the oil and gas sector of the Russian economy.

Keywords: *oil and gas sector; investment projects; construction of gas pipelines; distribution of investment risks.*

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Mechanisms of organizing activities in the sphere of management of solid waste

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The article explores topical issues of improving the mechanism of municipal solid waste management in the direction of increasing the efficiency of waste processing, ensuring the responsibility of producers in the field of MSW management based on the adaptation of foreign experience in this matter. The main principles that should form the basis of an improved waste management mechanism are highlighted.

Keywords: *municipal solid waste, MSW management mechanism, waste processing, extended producer responsibility, recycling.*

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Directions for improving the management of solid municipal waste on the basis of Russian and foreign experience

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The article explores the main directions of development of the municipal solid waste management system in foreign countries and the state of this issue in Russia. It is substantiated that waste can be not only a source of environmental problems and costs for the enterprise, but also, with the right approach, a means for solving issues of providing raw materials and energy.

Keywords: *municipal solid waste, recycling, reuse, ecology.*

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Integrated project risk management using the critical chain method

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The implementation of projects is associated with a number of significant constraints, determined by both the interests of key stakeholders and the state of the economic environment, which carry significant risk potential. Deviations from the time and resource constraints previously defined at the pre-project analysis stage and changes in other critical conditions of project implementation can lead to negative consequences for the organization. It includes not only the violation of project timelines and exceeding the budget parameters of costs, but also, as a consequence, a decrease in the value of the project and its results for the company's business. Comprehensive risk assessment proposed in the article, including the method of critical chain, allows you to identify and analyze the likely risks of the project at different stages of its life cycle. The main analytical tool in this case is the analysis of the types and consequences of failures, an additional assessment of the consequences of risks for each type of activity.

Keywords: *project analysis, risk assessment, analysis of failure types and consequences, critical chain method.*

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Russian exports dynamics of frozen pollock products

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The article presents a description of Frozen pollock exports, one of the mass objects of Russian marine fishing, which ensures the interests of the Russian Federation at the international level. The most significant types of Russian export products are Frozen Headed and Gutted Pollock and Frozen Pollock Fillet. The analytical description of the export of pollock fish products dynamics by value and volume in 2018–2021 is given. Conclusions and proposals to justify the development of exports of products of the fisheries industry were made and were given.

Keywords: *Dynamics of Fish Products Export, Frozen Headed and Gutted Pollock, Frozen Pollock Fillet.*

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Problems of accounting for non-financial assets in public sector organizations

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The article discusses the main problems of qualification and classification, accounting and valuation of non-financial assets, identified as a result of studying federal accounting standards for public sector organizations for accounting of non-financial assets.

Keywords: *non-financial assets, qualification, classification, initial cost, impairment, fixed assets, biological assets, reserves.*

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Problems of accounting of fixed assets in public sector organizations

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The article discusses the procedure for recognizing fixed assets, their evaluation, documenting the receipt of electronic documents, compliance of fixed asset accounting accounts with OKOF codes, accounting for the creation of fixed assets from two sources, receiving property free of charge and decoupling fixed assets.

Keywords: *fixed assets, recognition criteria, decision on recognition of objects of non-financial assets, OKOF, KFO, depreciation, disassembly.*

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Economic aspects of processing and use of solid municipal waste

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The article examines the economic aspects of improving the mechanism for working with MSW and the possibility of obtaining additional benefits on this basis for large enterprises and the region in the form of energy sources and / or raw materials for production activities.

Keywords: *economic efficiency, municipal solid waste, recycling, energy.*

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Methods for assessing domestic tourism using statistical tools for risk prediction

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The assessment of domestic tourism is an important tool for understanding and analyzing the tourism industry, as its development contributes to economic growth, job creation, increased consumption of goods and services, and increased tax revenues to the budget. Domestic tourism increases the social well-being of the country, as by developing infrastructure, it increases awareness of cultural heritage, increases national self-awareness and is a tool in promoting and popularizing the country's tourist destinations. In general, the assessment of domestic tourism is relevant, as it helps to understand how tourism affects the economy and the social sphere. And also what measures can be taken to improve the tourism industry within the country, in order to mitigate the risks that hinder the development of the tourism industry.

Keywords: *domestic tourism, statistical assessment, analysis of indicators, differentiation, methods of statistical assessment.*

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New technologies in municipal solid waste management and prospects for their application

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The article discusses the issues of increasing the efficiency of processing municipal solid waste and the use of new technologies in reducing the anthropogenic load on the environment while ensuring economic benefits for society and large manufacturing companies.

Keywords: *waste processing, biogas, economic efficiency.*

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Analysis of the functioning of the gas industry and its role in the economic development of the region (on the example of the Orenburg region)

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In this study, the red line is the issues of the importance and necessity of the development of the gas industry in the modern economy of the Russian Federation. Based on data from official sources, an economic and statistical analysis of the dynamics of such indicators as: the volume of gas production and the growth rate of industrial sectors of the Russian economy, the structure of mining and the index of their industrial production in the Orenburg region, etc. The key aspect is the study of positive and negative factors in the development of the gas industry, taking into account the specifics in the Russian Federation and the region, in particular. Promising directions for improving the activities of industry enterprises are identified, tasks requiring prompt solutions are formulated in an unstable geopolitical situation, as well as taking into account the emerging trends in the digitalization of the economy. It was noted that the prospects for the development of the gas industry in the Orenburg region will contribute to the economic development of the region.

Keywords: *gas industry, natural gas, production, industry, enterprise, Russian federation, Orenburg region, region, dynamics, economic development.*

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