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PUBLIC LAW (STATE LAW) SCIENCES

Prosecutor as a subject of protection of public interests in civil and arbitration proceedings

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The article examines the role of the prosecutor in the civil process in the system of procedural forms of protection, analyzes the use by the prosecutor of the procedural form of protection of public interests in Russian law on the example of civil, arbitration proceedings, justifies the need for the participation of the prosecutor in cases of protection of a group of persons as a universal subject of protection of public interests.

Keywords: *public interest, interest of an indefinite circle of persons, state interest, public interest, procedural forms of protection, prosecutor.*

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Current issues of liability for abuse of procedural rights in the arbitration process

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The article deals with the issue related to the low effectiveness of tools aimed at combating abuse of procedural rights, as well as the introduction of new ways to combat this type of violations – the imposition of judicial fines. The author analyzes the validity of the introduction of court fines as a way of regulating the actions of the parties. In addition, the study compares two ways of obtaining evidence by the court, the failure of which may entail serious consequences for the parties. Also, the scientific research examines the issue of comparing two similar categories: the legal position and evidence in the case, the explanation of which contributes to the adoption of the right decision by the court when considering the issue of sanctions for late submission of documents.

Keywords: *abuse of procedural rights, procedural responsibility, arbitration process, court fine, evidence, legal position, additional evidence, document reclamation.*

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Theoretical construction of the process of legal education

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In this study, an attempt is made to make a general theoretical understanding of the process of legal education as a type of legal activity. Legal education is a generic concept for many other forms of legal education: lawmaking and lawmaking. Legal education is a legal activity carried out in various procedural forms, depending on the level of legal force of the source of law that arises as a result. In accordance with the theory of the so-called "broad" legal process, the formation in procedural and procedural forms of an act providing for certain rules of conduct for persons is a type of legal education process, the presence of a state-power entity in the participants is not a mandatory criterion. The general theoretical construction of legal education allows us to decompose it into stages and consider the features of each.

Keywords: *legal education, lawmaking, lawmaking, legal process, legal activity, law enforcement, regulations, laws, local regulations, rule of conduct.*

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Prosecutor as a subject of protection of public interests in civil and arbitration proceedings

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The article examines the role of the prosecutor in the civil process in the system of procedural forms of protection, analyzes the use by the prosecutor of the procedural form of protection of public interests in Russian law on the example of civil, arbitration proceedings, justifies the need for the participation of the prosecutor in cases of protection of a group of persons as a universal subject of protection of public interests.

Keywords: *public interest, interest of an indefinite circle of persons, state interest, public interest, procedural forms of protection, prosecutor.*

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Problems of strategic planning as an instrument of financial and legal regulation: on the example of the sphere of culture.

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In the last decade, the Russian state has been paying more and more attention to the state policy for the preservation and strengthening of traditional Russian spiritual and moral values, which is also embodied in strategic planning documents. Due to the fact that in the annual messages the President of the Russian Federation regularly points out the importance of the cultural sphere, the Government of the Russian Federation, as well as the authorized executive bodies of the constituent entities of the Russian Federation, constantly develop and approve strategic planning documents in the field of culture, including state programs and development strategies. Since 2018, Russia has also been implementing such socio-economic development tools as National Projects, which have many features of strategic planning documents, but are not included in this system. And undoubtedly, in the process of implementing all these planning measures, it is the norms of financial law that have been assigned a priority role. Considering the problems of implementing strategic planning documents, the author comes to the conclusion that it is expedient to develop a methodology for monitoring the implementation of strategic planning documents with the involvement of state financial control bodies, as well as measures aimed at ensuring the execution of approved strategic planning documents.

Keywords: *strategic planning, strategic planning documents, government programs, national projects, cultural funding, sources of financial law, creative industries.*

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Bankruptcy of individuals: about some problems of modern judicial practice and debt collection work

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In the article, based on the current legislation of the Russian Federation, the features of the institution of bankruptcy of individuals are considered. It is noted that in retrospect, the first aspects related to the recognition of a citizen as an insolvent person were spelled out in the Russian Truth of Yaroslav the Wise. Subsequently, Chapter X, introduced into the structure of Law No. 127-FZ on the bankruptcy of an individual, fixed not only the provisions on initiating a case for declaring a citizen bankrupt and the procedure for appointing a financial manager in such a case, but also fixed specific criteria and requirements for a person to restructure debt and ensure further financial viability following the bankruptcy procedure. It can be said that at the present time, the institution of bankruptcy is in demand among the population of the Russian Federation, because due to the unstable geopolitical and economic environment, falling incomes of the population, the demand for credit products, the creditworthiness of the population is growing and, on the contrary, the level of financial security is decreasing. This has led to an increase in the number of applications for declaring a citizen bankrupt and an increase in the burden on the courts considering this type of dispute between the debtor and the creditor. At the same time, it is highlighted that modern judicial and law enforcement practice faces a number of problems that reduce the effectiveness of the institution of bankruptcy and complicate the process of considering cases in court. It is advisable to attribute to such problems the dishonesty of the debtor, knowingly withdrawing assets from the control of the authorized bodies or initiating a state of deliberate bankruptcy. It is also possible to attribute the legal incompetence of citizens, due to their weak legal literacy, making ill-considered steps within the framework of the financial legal relations with the creditor, which leads both to complication of the procedure for its subsequent bankruptcy, and to an increase in the number of disputes resolved by the courts. False provision of information and abuse of the right to bankruptcy are also noted among the existing problems. Thus, in order to solve these difficulties, it is necessary to tighten pre-trial and judicial control in the context of establishing

and ensuring the criteria of the debtor's integrity. It seems reasonable to preserve the fulfillment of the debtor's obligations to creditors, regardless of the part in which the manifestations of his bad faith were recorded. The prohibition on termination of employment without justified reasons, obtaining transparent information about the financial condition of the debtor, as well as ensuring control over the actions of an individual after the completion of the bankruptcy procedure are also seen as effective measures to resolve the noted problems.

Keywords: *bankruptcy of an individual, financial manager, case review, criteria of integrity of a person, unscrupulous debtor, transparent financial reporting, credit institution.*

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Conciliation procedures in civil proceedings and the problem of their implementation

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The article reveals the essence of such conciliation procedures existing in the domestic legal space as negotiations, mediation, including mediation and judicial reconciliation. The author substantiates the importance of the institute of reconciliation, which is able to ensure the interests of the parties, bring them to a single agreed opinion on the subject of the dispute, optimize the timing of the consideration of cases, as well as reduce the burden on the justice authorities. It is proved that conciliation procedures, acting in their content as non-judicial ways of protecting disputed rights and freedoms, are relevant and effective on a par with judicial protection tools. At the same time, there are a number of problems inherent in the institution of reconciliation in law enforcement practice: insufficient information coverage of the advantages of dispute settlement in mediation without direct appeal to the court, weak incentives for mediators and judicial conciliators, lack of a system of guarantees ensuring the fulfillment of obligations, etc. In this case, in order to solve these problems, further clarification of the current legislation is required in terms of the introduction of tools for material and reputational incentives for participants in the application process, the introduction of tax deductions for citizens who have concluded a settlement agreement, preliminary pre-trial consultation of the parties in the context of the convenience of resolving the case using reconciliation tools, etc.

Keywords: *mediation, mediation, negotiations, settlement agreement, civil case, conciliation procedures, parties, civil procedure, federal legislation, rules of judicial reconciliation.*

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The principle of the general obligation and irrefutability of a court decision

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The article is devoted to the study of the implementation of the principles of civil procedure on the basis of Russian legislation. Various points of view on this issue show the influence of the principle of general obligation on the judicial system, how the concept and meaning of the validity of a judicial act characterizes, and also some legal foundations in the field of civil procedural law are touched upon.

Keywords: *civil procedure, law, general obligation, irrefutability, judicial decision, legal force.*

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Digitalization of the civil process

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In this article, the authors analyze the issue of digitalization of civil procedural relations arising between various subjects of civil law. The researchers conduct a comparative legal analysis of information technologies that have been adapted into the civil justice system, trying to identify their advantages and disadvantages. An important feature of the study is also that it examined the experience of foreign countries in terms of the informatization of the judicial system, namely, civil procedure.

Keywords: *civil procedure, digitalization, subject of civil law, informatization, judicial power, protection of rights, justice.*

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Topical issues of protection of the rights and legitimate interests of taxpayers

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The paper considers the current problems of protecting the rights and legitimate interests of taxpayers related to the practice of introducing pre-verification analysis into the activities of tax authorities, as well as the regulation of the timing of an on-site tax audit aimed at achieving a balance of interests of participants in tax legal relations, due to the fact that excessive or unlimited in duration application of tax control measures is unacceptable.

Attention is drawn to the fact that in judicial practice, the position that the terms of the on-site tax audit are not of a preventive nature is becoming more and more clearly manifested, and their violation does not entail violation of the rights and legitimate interests of the taxpayer. In this regard, the practice of taxpayers applying to the court with an application for declaring illegal decisions on extending the terms of the GNP to 4 and 6 months, appealing against the illegal extension of the terms of consideration of tax audit materials.

Keywords: *on-site tax audit, pre-verification analysis, extension of the period of on-site tax audit, extension of the period of consideration of tax audit materials, taxpayer self-defense, illegal inaction of the tax authority, taxes, challenging decisions of tax authorities, rights and legitimate interests of taxpayers.*

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Antimonopoly law in the digital economy

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The subject of this article is the need to change or improve the antimonopoly law, which is directly related to the digitalization processes that have engulfed the entire economic system.

Keywords: *information society, digitalization, digital economy, monopoly, antimonopoly law.*

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Legal regulation of budgetary relations arising in the process of functioning of the government procurement system

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The article presents an analysis of the legal regulation of budgetary relations that arise in the process of functioning of the government procurement system, with consideration of the main thesis of the Budget Code of the Russian Federation, which directly regulate budgetary relations in this area of law.

Keywords: *economics, government procurement system, procurement, budgetary relations, Budget Code of the Russian Federation.*

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The onset of legal liability in the commission of offenses on transport

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The article analyzes the federal and regional legislation of the Far Eastern Federal District, which establishes administrative responsibility in transport. The authors identify the main problems associated with the establishment of legal liability in this area. In the process of work, the author uses the following methods: analysis, comparison.

Keywords: *administrative responsibility, stowaway, baggage/hand luggage, administrative fine, administrative offense case, subjects of the Russian Federation.*

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The impact of the import substitution process on the scope of regional investment projects (issues of financial and legal regulation).

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Currently, the state is pursuing a policy to implement import substitution in various areas to stabilize the economic development of the country, regardless of imports from foreign countries. Purpose: determining the role of import substitution in the field of regional investment projects in the constituent entities of the Russian Federation in stabilizing economic resources and identifying problematic aspects in the legal regulation of this process. The methodological basis: method of analysis that allows characterizing the process of import substitution in the field of regional investment projects. The deduction method was used in the analysis of the effectiveness of the import substitution sphere of regional investment projects. Results: a reasoned author's position regarding the implementation of methods of financial and legal stimulation of investment activity for enterprises implementing the process of import substitution in the constituent entities of the Russian Federation and the development of additional legal regulation measures aimed at supporting and developing investment investments. Conclusions: at the federal level, there are no regulatory legal acts aimed at legal regulation of import substitution in the field of regional investment projects, meanwhile, at the regional level, such regulatory regulation is actively developing, which is very important for stabilizing the economic situation in the regions during the period of sanctions.

Keywords: *import substitution, regional investment projects, legal regulation, tax incentives, regional investment standard.*

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Luxury tax and its prospects

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This article analyzes the possibility of introducing a luxury tax. The terminological content of this tax is considered. Causes and consequences of different understanding (interpretation) of luxury. The experience of foreign countries on the collection of luxury tax and various forms of its taxation is being studied. The main Russian concepts of luxury taxation are considered, and a reasonable conclusion is made about the relevance of the introduction of a luxury tax.

Keywords: *luxury, overconsumption, luxury tax, taxation, progressive scale of taxation, the concept of introducing a luxury tax, legal aspects of a luxury tax.*

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Current issues of transport tax

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In modern times, the transport tax is of great importance for the state and society. However, problems related to the calculation and payment of transport tax in Russia reduce the collection of taxes and cause conflicting opinions. In this article, the author examines topical issues related to the transport tax in the Russian Federation.

Keywords: *transport tax, tax, taxation, taxpayer, vehicle.*

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ECONOMIC THEORY

Distinctive features of the investment process in the conditions of information transformation of the Russian economy

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In modern conditions of the formation of the information paradigm of socio-economic development, there is an increase in interest in the implementation of the investment process, which is due, on the one hand, to the transition of all technological systems and complexes from the analog to the digital sphere, and on the other, the need to stimulate investment investments of business entities in order to creating the basis for sustainable economic growth. The introduction of digital technologies in the process of developing the information stage of social reproduction causes the transformation of traditional ways of coordinating economic entities, changes their motivation and types of economic activity. To a large extent, such changes affect the investment process, in which there is a rapid growth of alternative investment instruments based on a decentralized method of coordinating economic agents, there is a revolutionary transformation not only of individual elements of investment, but also of production systems, markets, which allows us to speak about the formation of a fundamentally new investment ecosystems. The introduction of various types of platform solutions, the large-scale use of distributed ledger technologies, the use of advanced analytics and robotic systems are changing the architectonics of the investment process, contributing to the expansion of investment opportunities for business entities. The implementation of the investment process using digital platforms such as crowdinvesting, crowdlending, royalty financing, p2p lending contributes, firstly, to an increase in the number of potential participants in the investment process, secondly, to expanding the range of investment instruments, and thirdly, to diversifying investment objects and forms of income. The use of digital platforms opens up new horizons for small and medium-sized businesses that can take advantage of public lending, avoiding the services of traditional financial intermediaries. The use of the digital ecosystem in investment decisions increases the reliability of transactions, reduces transaction costs and increases the overall level of impersonal trust.

Keywords: *investments, investment opportunities, investment attractiveness, digital platforms, institutional environment.*

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Article title: Features of the formation and development of the Russian sector of innovation and investment

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Financing innovative companies in the exchange capital markets seems, at first glance, an indisputable and most important task for the development of the economy. Through this direction of financing, many tasks are solved, including the development of exchanges and infrastructure institutions, the formation of an investment culture, the implementation of fiscal and other tasks. The world practice is actively developing in this direction, and, moreover, the growth of the capital markets of innovative companies corresponds to the global securitization trend in its broadest sense. In Russia, a similar market segment - the innovation and investment market (hereinafter referred to as RII) of the Moscow Exchange - appeared relatively recently and, for a number of reasons, does not play an active role

To date, the problem of placing capital in investments is particularly relevant. Investment attractiveness largely determines its future performance: payback period, implementation period, possible costs. The investor's decisions regarding the financing of innovations are determined by the results of the assessment of the current, risks, taking into account external and internal factors.

Investment projects, on the one hand, are a key concept of the investment policy of a business entity and the success of a company in the industry depends on the effectiveness of their implementation, on the other hand, economic science has not developed a consensus on assessing the investment attractiveness of a project.

Keywords: *investment, innovation, investment opportunities, investment and innovation sector, shares, dividends.*

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Comparative analysis of cost accounting in the national systems of Russia, Germany, Turkey, India

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Within the framework of the study, the national features of cost accounting in countries with different accounting models are revealed. The article provides a comparative description of the identified similarities and differences in the national accounting systems of Russia, India, Germany and Turkey, and substantiates the reasons for the gradual unification of national standards.

Keywords: *national accounting model, IFRS, globalization, accounting, costs.*

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REGIONAL AND SECTORAL ECONOMY

Prospects for the development of special economic zones in the Russian Federation

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This article analyzes the process of formation of special economic zones in the world, the conditional division of the entire process into four components is carried out, which together allow us to form an idea of the conditions under which the development of the SEZ was carried out, and the problems faced by the institute of special economic zones as it was transformed. The implementation and legal regulation of special economic zones in the Russian Federation and its predecessors are considered, as well as the current state of the SEZ of the Russian Federation and their further vector of movement are investigated.

Keywords: *special/special/free economic zone, entrepreneurial activity, tax and customs preferences.*

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Analysis of the characteristics of social stratification in the Russian Federation

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Reducing the level of socio-economic inequality is a key goal of the strategic development of the state, reflected in the Strategy for Spatial Development of the Russian Federation for the period up to 2025.

Territorial inequality is today an objective reality, and social polarization is the main trend in the development of the country, forming in fact “social spaces” with different in size and direction of determining features, such as the level of income, consumption, education and, ultimately, with a different standard of living, thereby determining the heterogeneity of the population by dividing it into groups occupying different levels in the social stratification of society. Social stratification helps to trace and evaluate the transformational processes in society, as it is considered in terms of the development of social and economic relations.

The development of effective methods and tools of state policy to reduce social differentiation is the most important task in leveling the development of the regions of the Russian Federation, defining the special role of statistical tools that allow you to objectively identify and evaluate this phenomenon based on the formed system of indicators for making sound management decisions

The main method of analysis used in the work is the method of multivariate classification – cluster analysis. On the basis of a system of indicators reflecting various aspects of the standard of living of the population, a multidimensional grouping of subjects of the Russian Federation was carried out, according to the results of which, a significant regional differentiation of social and stratification inequality was revealed.

Keywords: *social stratification, inequality, inter-territorial disproportions, multidimensional classification, cluster analysis.*

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Labor organization of Document management service specialist

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The article considers the managerial component of the activities of specialists of the Management Documentation Support Service, defines the main characteristics of the Management Documentation Support Service; the requirements set by professional standards for the specialists of the Management Documentation Support Service, as well as the main difficulties in assessing the activities of the Management Documentation Support Service.

Keywords: *professional standards, management documentation service, professional standards, competencies, labor organization.*

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The role and importance of financial management tools in companies' innovative activity

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The article discusses the role and importance of financial management tools in the innovative activities of companies. The tools of financial management, the concepts of innovation and their interaction in promoting corporate innovation are described. Practical examples, problems and opportunities in their implementation are presented, as well as Russian practice is considered in detail in comparison with international standards. It is concluded that, despite the problems, the effective use of these tools can increase the innovative potential of the company and contribute to a sustainable competitive advantage.

Keywords: *financial management tools, innovations, risk management, strategic decision making, competitive advantage, implementation problems, implementation opportunities, Russian practice.*

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Brand Development Strategies in Outerwear Retail

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This article explores the importance of brand development strategies in the outerwear retail industry. It discusses the relevance of market analysis and research in developing effective brand strategies, as well as key branding and marketing initiatives. The article also covers strategies for implementing and executing brand development initiatives and provides examples of successful implementation. Overall, the article emphasizes the importance of developing targeted and innovative brand development initiatives to differentiate from competitors and drive growth and profitability in this dynamic and challenging industry.

Keywords: *Brand development, outerwear retail, market analysis, customer behaviour, digital marketing, strategic partnerships.*

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Product promotion strategy using event marketing

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The article examines the essence of the concept of event marketing at the present stage, its tools and technologies. The current trends of event marketing in relation to product promotion are considered. Event marketing is focused on building a stable emotional connection between the brand and the audience. As the practice of domestic and foreign companies has shown, event marketing is in demand in the promotion of branded goods. Despite the decline in the market of special events caused by the pandemic, special events are becoming more diverse in form (a hybrid format of a special event has been developed) and more original in content. The scientific novelty lies in the development of the author's product promotion strategy using event marketing tools. Conclusion: the developed strategy provides for several criteria, the evaluation of which determines the effectiveness of event marketing: financial indicators, the number of participants, lead generation, general awareness, a survey after the event – all this is relative to the general business objectives of the company.

Keywords: *event marketing, special event, performance evaluation, target audience, event marketing, special event, product promotion, marketing.*

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Features of cost management at public catering enterprises in the region in terms of franchising

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Cost management is a key element of the successful operation of any enterprise, including catering. In the conditions of franchising, when cafes and restaurants operate under the franchisor's brand and follow the standards set by him, effective cost management becomes even more important. The article analyzes the dynamics of the number of public catering enterprises in Russia for 2017-2021, examines their turnover in the context of federal districts and the Volga Federal District in more detail. The emphasis is placed on the main indicators of the development of the public catering market of the Orenburg region and the structure of organizations in this area is presented. The approaches to the definition of franchising are given, the advantages and disadvantages of franchise work are highlighted, the main aspects of cost management at catering establishments in franchising conditions are considered. It is noted that cafes with Japanese cuisine are popular in the city of Orenburg. Using the example of one of them, an ABC analysis was carried out, cost management directions were proposed (including optimization of inventories and losses, electricity costs), independent of the strict conditions of the franchisor and contributing to improving the efficiency of the enterprise in the regional market.

Keywords: *catering enterprises, region, franchising, cost management, ABC analysis, food-cost,*

efficiency improvement.

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A multidisciplinary approach to assessing the activities of a medical organization

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The article analyzes two modern directions of improving the quality of medical care to the population of our country: the use of patient-oriented and client-oriented management models of management of medical organizations. An attempt is made to assess the quality of medical care in both cases from the perspective of patients. At the same time, the principles of the positions of medicine, economic theory and management were used to form a general indicator of the quality of medical care. Indicators of the quality of medical care for patients are represented by all possible levels of management, namely: the management of an individual (nanoeconomics), the management of a family (supereconomics), the management of an enterprise (microeconomics), the management of a country (macroeconomics) and global management.

Keywords: *medical care, medical organization, patient-oriented and client-oriented management.*

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Development of a system of indicators for monitoring the development of the instrument industry

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The article presents the current sets of indicators used to track the intensity of digitalization, regional development or growth of individual sectors of the economy. Both Russian and foreign experience of using indicators to ensure effective management of economic development based on planning, monitoring the implementation of a system of support measures has been studied. The characteristics of linguistic-combinatorial modeling for solving practical problems are briefly presented. Groups of indicators are proposed for the customer of the process of stimulating the development of the instrument industry in the North-Western Federal District, as well as for the interregional commission for the management of the development of the instrument industry. Specific indicators for the customer are proposed, including those reflecting the general conditions for the development of the instrument industry, indicating the direct dynamics of the growth of the instrument industry, the intensity of digitalization in the region, the quality of the customer's own work, the potential for the development of innovations and software to increase the value of products in the field of instrumentation, as well as the risks that may face enterprises in the field of instrumentation. It is advisable to use a set of indicators to monitor the progress of the implementation of state measures to ensure the growth and development of the instrument industry in the North-Western Federal District.

Keywords: *linguistic-combinatorial modeling, indicator system, indicator system, monitoring, tracking, control, instrumentation, scientific potential, digitalization.*

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Current problems and prospects of the Russian stock market

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his article analyzes the current state of the Russian stock market and its current problems, mainly related to geopolitical factors. The key problem is defined by low market capitalization. Taking into account the analysis obtained, the article outlines a number of prospects for further development of the sector, taking into account sanctions.

Keywords: *stock market, securities, issuer, capitalization, investments, clearing, sanctions, dividends.*

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MANAGEMENT

Determination of strategic factors for the development of small and medium-sized businesses in modern conditions

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At the present stage, small and medium-sized businesses are the driver of the development of the modern economy, while they are significantly influenced by external factors, and therefore small and medium-sized businesses are experiencing a number of difficulties in attracting financial, investment, and highly qualified human resources.

The imposed sanctions restrictions, following significant quarantine restrictive measures, had a significant impact on the activities of SMEs, including due to price increases, supply logistics disruptions, severance of ties with counterparties. Enterprises faced the need to search for alternative development options taking into account the new economic and geopolitical conditions.

As a result of the study, it was revealed that the strategic factors of business development formed during the development of the theoretical provisions of the company's development at various stages of socio-economic development can be used to form hypotheses and conclusions about the key success factors that need to be taken into account in the context of SME development.

Structuring the strategic factors of the company's success, based on qualitative research, allowed us to identify key factors within the presented groups of strategic factors, as well as formulate hypotheses of their impact on business development.

Keywords: *strategic factors of development, small and medium-sized businesses, resources, dynamic abilities.*

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