

**ECONOMIC SCIENCES****V. I. Malyuk, A. A. Danilov****ACCOUNTING THE QUALITY OF LABOR RESOURCES IN MODELING THE PROCESSES OF ORGANIZATIONAL DEVELOPMENT**

*The tasks of strategic management of any enterprise related to the choice of the area of economic activity, the definition of strategic development goals, the development of a strategy for achieving them, relationships with resource suppliers and the promotion of goods on the market, etc., are usually implemented in conditions of significant uncertainty. These tasks are solved today mainly on the basis of the experience and qualifications of experts, the existing analogies for solving such problems at operating enterprises of the industry (or the economy as a whole), and for this reason the decisions are subjective. More objective approaches to solving such problems, most likely, can be formed on the basis of the widespread use of various models that adequately describe the processes taking place in the organization. In conditions of limited resources available in the organization, the problems of their rational use, most likely, also cannot be solved without the involvement of modeling. One of the most important types of organizational resources is reasonably considered labor resources, the basis of which is a person with his qualifications, general education, outlook, understanding of the development goals of the organization, etc.*

**Keywords:** economic and mathematical modeling, enterprise development, rational investment, return on capital, quality of labor resources, capital-labor ratio

**Tsatsulin A.N., Kuprin A.A., Danilova T.V., Soshnikov A.V.****POTENTIAL FOR MODERNIZATION OF PUBLIC ADMINISTRATION IN THE ERA OF DIGITALIZATION OF THE ECONOMY**

*The article is devoted to the issue of digital technologies for the development of electronic services and platform solutions in the areas of public administration. The basic concepts and features of the digital economy, as well as current trends in its development, aimed at increasing the efficiency of the functioning and competitiveness of the domestic economy, are considered.*

**Keywords:** digital technologies, blockchain, digital government, digital economy, high-tech startup

**Zhikina O.V., Khapirashvili L.A.****DEVELOPMENT OF A RATING MODEL IN THE PRACTICE OF FORECASTING THE PROBABILITY OF BANKRUPTCY OF A COMMERCIAL ORGANIZATION**

*The article provides an overview of domestic rating models for predicting the likelihood of bankruptcy of commercial organizations. An approach and methodology for constructing a rating model "tuned" for a specific organization are proposed. An assessment of the probability of bankruptcy was made according to the proposed model, and recommendations for its use were given.*

**Keywords:** rating, rating model, rating score, probability of bankruptcy, financial condition, financial ratios

**Petrova I.E., Chigirinova M.V.****IMPROVEMENT OF THE BUSINESS PROCESS OF PERSONNEL EFFICIENCY MANAGEMENT**

*The article discusses an example of building a model for optimizing the personnel management process through its conceptual modeling based on the description of business processes. The implementation of the model leads to an increase in the efficiency of the considered business process of personnel management and allows specialists of the enterprise, based on the use of BPMN notation, to determine the directions for increasing the efficiency of using the company's human resources.*

**Keywords:** management, personnel, activity, construction, efficiency, system, business process, modeling, project

**Fradina T.I., Shegal S.E.**

**RECOGNITION OF REVENUE IN ACCORDANCE WITH IFRS AND RAP IN COMMERCIAL BANKS**

*The article discusses the issues of revenue recognition in accordance with Russian and international standards, similarities and differences in the recognition principles. On the example of a commercial bank, the factors that influence the assessment of interest income and other banking operations are identified.*

**Keywords:** international accounting and financial reporting standards, revenue, commercial bank, interest income, recognition

**Vinogradova E.Yu., Galimova A.I.**

**PRINCIPLES FOR DEVELOPING THE CORPORATE INFORMATION SYSTEM OF ENTERPRISES IN THE PRODUCTION OF HIGH-TECHNOLOGY PRODUCTS**

*The paper deals with the problem of the lack of consideration of the specifics of production and the assessment of the cost of high-tech products in the development and implementation of a corporate information system. The creation of complex technical products based on the use of unique production processes requires a special approach to assessing their value, which makes it impossible to directly transfer existing models into the practice of their activities. The authors propose special principles for creating a corporate information system in the production of high-tech products, taking into account its features. This approach will allow for the most accurate forecasting of the cost of products at the planning stage,*

**Keywords:** high-tech products, cost estimation, in-house planning, R&D, specificity of high-tech products

**Treiman M.G.**

**RESEARCH OF PECULIARITIES OF ENVIRONMENTAL INNOVATION MANAGEMENT IN VARIOUS FIELDS OF ACTIVITY**

*The article provides theoretical and practical aspects of the use of innovative activities of various organizations in modern reality: the features of activities in the field of environmental innovations are considered, the most promising and priority trends for enterprises and companies are identified. Domestic and foreign experience in introducing advanced technologies with the use of various types of environmental innovations is considered, as well as priority areas of innovative development typical for resource-supplying enterprises are identified, actual examples of effective implementation of innovations in the structural units of enterprises are given.*

**Keywords:** innovation, "green" technologies, investment in innovation, environmental innovation, process and product innovation

**Pinkovetskaya Yu.S.**

**MODELING THE ACTIVITY OF SMALL ENTERPRISES IN RUSSIA ACCORDING TO THE DATA FOR 2017**

*The aim of the study was to assess the two-factor production function that describes the relationship between the turnover of the aggregates of small enterprises (excluding microenterprises) and the wages of their employees and investments in fixed assets. A production function similar to the Cobb-Douglas function was estimated. The study was based on empirical spatial data characterizing the activities of small businesses, according to official statistical information for 82 regions of Russia for 2017. The study made it possible to prove the high quality of approximation of the initial data and to show that the economy of the regions of Russia has not reached saturation with small enterprises. The developed production function represents effective management tools that allow assessing the level of use of financial and labor resources,*

**Keywords:** production function, small enterprises, investment in fixed assets, wages, regions of Russia

**Ivanova Yu.I., Kasatkin B.P.**

**ANALYSIS OF COMPETITIVENESS FACTORS IN THE PROCESS OF ORGANIZING FREIGHT TRANSPORTATION**

*The article is devoted to the issues of managing the competitiveness of the processes of organizing domestic freight road transport. The article identifies subjects that are independently able to assess*

*the competitiveness of freight traffic. The authors disclosed the criteria that contribute to increasing the competitiveness of the processes of organizing domestic freight road transport. It has been determined that one of the components of a high-quality provision of services for the transportation of goods is the competent security of the transported goods.*

**Keywords:** *road transport, competitiveness, competitiveness management, road freight transport, transport services market, methods of increasing competitiveness*

**Shapovalova E.B.**

#### **INTELLECTUAL CAPITAL IN THE SYSTEM OF PRODUCTION FACTORS AND PECULIARITIES OF ITS RESEARCH**

*The purpose of the article is to study the factors of production, the process of their formation, improvement in the time perspective, the allocation of new factors of production, among which such a factor of production as intellectual capital occupies an important place. A significant part of the article is devoted to the study of intellectual capital as a factor of production. According to the author, in modern economic conditions, intellectual capital is one of the most important factors of production, the growth of which allows an organization to acquire huge competitive advantages, therefore, the study of its features, structure and research methodology is relevant in a tough competition.*

**Keywords:** *production, factors of production, economic system, efficiency, expediency, intellectual capital, competitive advantages*

**Luzhenkova D.A.**

#### **BUDGETING PERSONNEL COSTS FOR DIFFERENT STAGES OF THE ORGANIZATION'S LIFE CYCLE**

*The article examines the features of budgetary planning of personnel costs depending on the life cycle of the organization's development, as well as their relationship with the strategic priorities of the organization.*

**Keywords:** *personnel costs, organization life cycle, budgeting personnel costs*

### **PHILOSOPHICAL SCIENCES**

**Prozersky V.V.**

#### **PERFORMANCE AS AESTHETIC CATEGORY**

*The article suggests that the real creator of a work of art is not the author, but the performer. The author fixes his idea in a symbolic text. The performer realizes this text in the material (medium) of the work. This algorithm is common to all arts, but in different types of arts there is a specificity of ways of its actualization. Since performance is inherent in all arts, it must be considered a general aesthetic category.*

**Keywords:** *performer, creator, art, structure, space, time, signs*

**Sukhovsky A.V.**

#### **THE PHILOSOPHY OF ADVERTISING IN THE DISCOURSE OF HUMAN SCIENCES**

*The article is devoted to the consideration of the philosophical discourse about advertising in the XX-XXI centuries. Particular attention is paid to postmodern criticism of the consumer society. The main topics characteristic of the modern philosophy of advertising (transformation of desires, objectification of the body, quasi-religiosity) are systematized. In the final part of the article, the limited ways of understanding the advertising phenomenon associated with the postmodern paradigm are indicated, and a more balanced approach is proposed.*

**Keywords:** *advertising, philosophy, consumer society, postmodernism, social criticism*

**Bespalov M.V., Kuzmin A.V., Trifonov Yu.N.**

#### **SPIRITUAL AND MORAL COMPONENT OF RUSSIAN SOCIETY: STATE AND PROSPECTS**

*The article analyzes the state of the spiritual and moral sphere of Russian society. The importance of philosophical culture in relation to everyday practical activities is emphasized. The risks of spiritual and moral degradation of the Russian society, especially of the younger generations, are noted. The role of morality as the foundation of spiritual culture. The authors declare about the special importance of the state and civil society in the processes of restoring a full-fledged spiritual*

life.

**Keywords:** *spiritual culture, spiritual factor, worldview, morality, moral norms, pseudo-spirituality, atomization*

## **PEDAGOGICAL SCIENCES**

**Rogozina L.D., Punantsev A.A.**

### **DIAGNOSTIC TECHNIQUE OF ORGANIZATIONAL STRUCTURES OF REGIONAL EDUCATION GOVERNANCE**

*The article is devoted to the problem of improving the organizational structures of state bodies that manage education at the regional level. This problem is the main consequence of the contradictions associated with the inconsistency of the characteristics of the existing organizational structures of these institutions with unstable and increasingly less predictable environmental conditions surrounding a particular management system. The methodology for diagnosing the structures of regional education authorities presented by the authors allows us to draw well-grounded conclusions about the priority areas for improving the organizational structures of these bodies.*

**Keywords:** *organizational structures of management, regional educational authorities, diagnostics of organizational structures, quality of management*

**Ershtein L.B.**

### **THE PERSONALITY OF THE TEACHER AS A FACTOR OF THE USE OF DISTANCE EDUCATION IN HIGHER SCHOOL**

*The article deals with the problem of using distance education in higher education. It is argued that in the modern world there is a consistent depersonalization of education. Distance education is proven to be one of the forms of this depersonalization. At the same time, the boundaries between distance education and the use of information technologies in education are drawn. It is shown that the use of distance education contradicts some principles of didactics and makes it impossible to convey the characteristics of the teacher's personality. It is argued that the personality of the teacher is one of the most important factors in the implementation of higher education. The features of the teacher's personality influencing the learning process in higher education are revealed. However, it is argued that the use of information technologies in education complements modern higher education and makes it possible to transfer the teacher's activities to solving problems other than before. It is proved that the factor of influence of the teacher's personality significantly complicates the transition of higher education to distance learning. It is proved that the transition to distance learning will lead to a serious decrease in the quality of education.*

**Keywords:** *distance education, teacher personality, higher education, personal experience, forms of education*

**Rychkova N.A., Pastushkova M.A.**

### **PEDAGOGICAL SUPPORT OF CHILDREN FROM UNFAVORABLE FAMILIES DURING SCHOOL ADAPTATION**

*The article shows possible difficulties in cognitive, psychoemotional, speech development and in the behavior of children from disadvantaged families. The necessity of intervention at earlier age stages and pedagogical support during the beginning of schooling has been proved.*

**Keywords:** *pedagogical support, adaptation, academic failure, behavioral disorders, specific mistakes in writing, dysfunctional family*

**Manko Yu.V.**

### **DIGITAL HAPPINESS OF YOUTH OF THE 21ST CENTURY**

*The article discusses the problem of digitalization of the social life of youth in the 21st century, its impact on behavior, value system, spiritual components.*

**Keywords:** *digitalization, youth, moral principles, value system of modern youth*

**Gavrilova I.M., Nikolaev S.N.**

### **RESEARCH OF FACTORS INFLUENCING THE PROCESS OF UPBRINGING A CHILD**

*The article examines the factors that determine the upbringing of a child, the formation of his character and life position, the acquisition of new knowledge and the development of creative abilities. Particular attention is paid to the influence of factors such as family, school, street on these features of personality formation.*

**Keywords:** *education, family, school, creativity, knowledge, character formation, life position*

**Sukhanov M.B., Marnitsyna E.S.**

**HUMAN TEACHER AND COMPUTER PROGRAMS IN LEARNING FOREIGN LANGUAGES**

*The possibilities, advantages and disadvantages of the ABBYY Lingvo Tutor x6 program for learning English, ways to eliminate the identified shortcomings, the differences between a human teacher and a computer program teaching a foreign language are considered. Recommendations are formulated for changing the interface of the training program for its use by color blind people.*

**Keywords:** *English, linguistics, artificial intelligence, computer-assisted language learning, graphical interface, human-computer interaction, teaching people with disabilities, color blindness*

## **ANNIVERSARIES**

**TO THE 75TH ANNIVERSARY OF THE ACADEMICIAN OF THE RAS, HEAD OF THE CENTER OF REGIONAL PROBLEMS OF THE ECONOMY OF QUALITY OF THE IPRE RAS, THE CO-CHAIRMAN OF THE ECONOMIC COUNCIL FOR THE GOVERNOR OF ST. PETERSBURG, THE SCIENTIFIC HEAD OF SABATHETURNOGUE**

*All professional, scientific and social activities of Academician V.V. Okrepilov are associated with Leningrad - St. Petersburg. Here he reached professional heights in many areas, becoming the founder of a new scientific field - the economy of quality, the developer of a national quality management system that has no analogues in the world.*