

ECONOMIC SCIENCES

Yu.A. Antokhina, A. M. Kolesnikov, T. A. Kokodey

DEVELOPMENT OF AN ALGORITHM FOR SELECTING A METHOD FOR PURCHASING SOFTWARE

The study is devoted to the development of an algorithm for choosing a method for purchasing software. The publication examines the assessment of the cost-effectiveness of two alternative methods of acquiring software: buying a licensed version and leasing software based on SaaS technology. The algorithm allows comparing alternatives taking into account the availability of information and the level of information content of the methods. The algorithm can be successfully applied in enterprises planning IT investments.

Keywords: *algorithm, software, saas, it efficiency assessment*

Vlasova V.M., Krylov E.I., Vorobieva L.S.

ON THE IMPORTANCE OF MARGINAL ANALYSIS IN STRATEGIC FINANCIAL PLANNING

The article deals with the issues of financial planning in the organization. The relationship and stages of development of strategic, tactical and operational plans are shown. An example of a step-by-step analysis of break-even and dynamism of projects to take into account risks in the framework of strategic financial planning is considered.

Keywords: *strategic plan, tactical plan, operational plan, investment plan, project, investment project, margin analysis*

Maletskaya I.P., Zhulega I.A.

INTERNAL CONTROL AS A TOOL FOR INCREASING THE EFFICIENCY AND PERFORMANCE OF THE ORGANIZATION

The article examines various forms of control over the activities of business entities, analyzes the stages of development of internal control, as well as the requirements for the organization and implementation of internal control in Russia. Describes the control environment that reflects the culture of enterprise management, which is the basis of the entire internal control system. The need to improve and increase the efficiency of the internal control system as a tool for increasing the efficiency and effectiveness of the organization's activities is emphasized.

Keywords: *internal control, enterprise management, control environment, risk assessment*

Mozhaeva S.V., Nikitina L.N.

THE ECONOMIC POWER OF RUSSIA DETERMINES THE LEVEL OF HUMAN POTENTIAL

The article analyzes the relationship between the economic power of Russia and the level of the human development index (HDI). The necessity of training highly qualified personnel capable of developing and implementing digital technologies in all spheres of economic activity in Russia and ensuring economic progress and technological security of the country, the impact on the value of the HDI of changes in the methods for calculating the HDI, which were used until 2011 and since 2011, has been substantiated.

Keywords: *human resources, index, interconnection, human potential, digital economy*

Arkhipov A.V., Soshnikov A.V.

FORMATION OF RATIONAL CALENDAR WORK PLANS TAKING INTO ACCOUNT SEVERAL CRITERIA

The paper considers the task of planning the load of industrial complexes consisting of a group of interchangeable machines, equivalent in performance, if it is necessary to perform their changeover operations when changing the work performed. The amount of resources, in particular, the time spent during changeovers, are assumed to depend on the type of work replacing each other. The problem is widespread in serial production, and its rational solution is important for the efficiency of equipment use. In the development of traditional approaches to solving such problems, a multicriteria model is proposed, focused on finding a variant of the

distribution of work by machines and the order of their execution, at which an approximation to the optimal values of such indicators as the total time of work, scope of changeover work with their even distribution over the machines. A general scheme and specific algorithms for choosing a compromise solution based on identifying in a pre-formed set of admissible options and then comparing Pareto-optimal solutions are proposed.

Keywords: *interchangeable machines, job distribution, changeovers, multi-criteria selection model, generation of variants, Pareto-optimal solutions*

Shiltsova A.V., Generalova A.V., Druzhinina I.A.

THEORETICAL APPROACHES TO ASSESSMENT OF THE ECONOMIC EFFICIENCY OF THE STRATEGIC ALLIANCE IN LIGHT INDUSTRY AT THE DESIGN STAGE

The article discusses theoretical approaches to assessing the effectiveness of creating a strategic alliance by light industry enterprises, based on the application of the hierarchy analysis method and assessing the synergistic effect from the merger of companies, which allow making a decision on the advisability of integration at the planning stage.

Keywords: *strategic alliance, integration, hierarchy analysis method, goals and alternatives for creating a strategic alliance, synergy effect*

Antsupova A.S., Arkhipov A.V.

PROBABILITY MODEL OF COMPETITIVENESS OF ALTERNATIVES IN THE CONNECTED PROBLEM OF CHOICE / COMPETITION

The problem of competitive choice is considered and a model for assessing the competitiveness of alternatives is proposed, based on the calculation of the probability of their choice, taking into account the degree of rationality of the choosing subject. The substantiation of the proposed approach is given and a methodology for assessing the competitiveness of alternatives is presented under various assumptions regarding the conditions of choice. The technique is based on dividing many alternatives into the so-called. Pareto layers and the formation of estimates of the probabilities of the subject choosing separate layers and alternatives within them. Examples of calculating assessments of competitiveness are given.

Keywords: *subject, competitive choice, Pareto optimality, Pareto layers, rationality, probability, competitiveness*

Shopenko O.Yu.

DIGITAL MARKETING IN BUSINESS ENVIRONMENT

Product promotion is becoming more effective in the new digital age, mainly due to digital marketing. The traditional form of marketing lags behind digital marketing, which offers new experiences to users such as personalized messages or responses to a search query. There are several ways to advertise online, and this article will introduce digital advertising tools and their advantages and disadvantages. In particular, the topics of search engine marketing optimization, display advertising, social media marketing and email marketing will be discussed. In addition, the aim of the article is to create more effective content and its implementation in new business environments.

Keywords: *display advertising, email marketing, search engine marketing, search engine optimization, social media, digital marketing*

A.A. Stanovaya, A.E. Gavrilov

INNOVATIVE DEVELOPMENT OF MODERN BUSINESS STRUCTURES AS A NECESSARY CONDITION OF THEIR ECONOMIC SECURITY

The transition to an innovative type of development is an objective process that obeys the basic laws of the economy and society and covers all spheres of human life, including entrepreneurship. The rapid introduction of innovations is changing the basic understanding of the functioning of this area, which requires a completely new approach to both production and business management. Providing new opportunities for increasing the efficiency and competitiveness of business structures, innovations also create new threats to their existence, which creates new requirements for the process of ensuring economic security. In fact, today the very understanding of economic danger is being transformed due to the fact that innovations often become its sources. At the same time, without the active introduction of innovations into the practice of modern

enterprises, it is impossible to ensure a high level of their economic security. In this regard, the relevance of research in this area is increasing, aimed at developing management models that combine the tasks of effective development and economic security of modern, innovation-oriented entrepreneurial structures.

Keywords: *innovation, innovative development, entrepreneurship, management, motivation, efficiency, economic security, competition*

Smirnova M.V., Fradina T.I.

ABOUT THE REPORTING SYSTEM FROM A SUSTAINABLE DEVELOPMENT CONCEPT

The urgent task of developing the reporting system of Russian companies in accordance with the Global Reporting Initiative is considered. The main problems of the development of a new information reporting system in the Concept of sustainable development are outlined. Improving the accounting and reporting system is still not enough for effective management and does not meet the requirements of the current stage of development of the world economy in the formation of global reporting. It is necessary, along with the improvement of the established system of accounting and reporting, the development of a system of non-financial reports, which will allow companies to more responsibly approach the disclosure of information, purposefully work to improve the results of financial and economic activities and attract investments.

Keywords: *concept, reporting, global initiative, accounting, information society, information and analytical activities, company, management*

Antsupova A.S., Arkhipov A.V.

COMPETITIVE CHOICE WITH RESTRICTED RATIONALITY OF THE SUBJECT

We consider a model of choice from a finite set of alternatives in a situation where the subject has the property of bounded rationality, i.e., is ready for some reason to restrict the search for a suitable option for him and choose an alternative for which there are formally more preferable ones in the presented set. A quantitative measure of rationality is introduced, based on comparing the degree of rationality with the sequence of the so-called "Pareto strata" into which the original set of alternatives is divided. The substantiation of the approach and the algorithm for calculating the estimates of rationality are given. Based on the concept of the usefulness of layers, a justification of a sufficient degree of rationality is built when choosing a suitable alternative. It is indicated that the proposed estimates can be used to analyze the competitiveness of alternatives.

Keywords: *subject, choice, rationality, Pareto optimality, "Pareto layers", measure of rationality, usefulness of an alternative, utility of the Pareto layer*

Zakharova R.L., Prokofieva D.

ISSUES OF ENSURING THE ECONOMIC SUSTAINABILITY OF TRADING IN THE SPHERE OF SMALL BUSINESS

The article is devoted to the issues of assessing the work of a small enterprise, the problems of protecting small businesses from financial losses and warning against economic threats.

Keywords: *accounting and analytical processes for ensuring the financial security of companies, developing measures to enhance the economic sustainability of production activities, reducing tax losses*

R.A. Gavrilova

THE ROLE OF INFORMATION AND INFORMATION COSTS IN THE REPRODUCTION PROCESSES OF HOUSEHOLDS IN THE CONDITIONS OF THE INFORMATION-NETWORKED ECONOMY

The continuing formation of the information-network economy and the impact it has on the life of society necessitates the study of changes in the functioning of the household as a local economic system. The article discusses approaches to the concept of "household", as well as previously proposed concepts of the role of information in the activities of households. The main purpose of the work is to study the transformation of the reproduction processes of households caused by the production and consumption of information in the conditions of the information-network economy. The article analyzes the main functions of information, changes in the activities of a household as a producer and consumer of information, as well as the peculiarities of internal processes

occurring in a household as a local economic system in an information-network economy.

Keywords: *household, information, information network economy, network, local economic system, information costs*

S. S. Marchenko

ECONOMIC AND MATHEMATICAL MODEL OF THE ORGANIZATION OF THE MODERNIZATION OF SHIPS AT THE ENTERPRISES OF THE SHIP REPAIR CLUSTER

The article discusses the problem of increasing the economic efficiency of shipbuilding and the competitiveness of industrial enterprises of water transport by creating innovative ship repair clusters. The international experience of using the cluster form of organizing shipbuilding, ship repair, modernization and re-equipment of cargo and passenger ships is analyzed. The issues of accelerating the pace of renovation and modernization of the Russian fleet, economic efficiency of the location and specialization of shipbuilding and ship repair enterprises are considered. Mathematical methods for solving problems of production and transport planning are investigated. An economic and mathematical model has been built for organizing the modernization of ships at the enterprises of the ship repair cluster, taking into account the level of their specialization,

Keywords: *efficiency, modernization, cluster, specialization, mathematical model, investments*

Smirnova V.E., Abdalova E.B.

HISTORICAL TRANSFORMATION OF THE COLORED WIRE METHOD BY A. A. BERETTI INTO THE MODERN WIRE RED STORNO

This article examines the essence of the method proposed by A.A. Beretti for correcting a positive accounting entry - the color wire method, which replaced the existing return wire method.

Keywords: *color wire method, negative entry, red storno, bookkeeping, error, correction*

PEDAGOGICAL SCIENCES

V.V. Gorshkova

STUDY OF EXISTENTIAL CONCEPTS OF MODERN STUDENTS ABOUT LIFE AND SELF

The article presents the results of a diagnostic study of the modern student's ideas about themselves, their goals and values, relationships and experiences that constitute the existential basis of their life. In the course of the study, the unfinished sentence technique was applied, revealing the attitude of students to such vital categories as the future, happiness, friendship, love, career, as well as betrayal, misunderstanding, aggression, alienation, etc. The results obtained represent highly informative information about the state of the individual modern student and his human manifestations, which is a kind of humanitarian expertise for higher school teachers.

Keywords: *modern student, reflexive dialogue, existential ideas, goals and values, diagnostic analysis, student's subject position*

Esaulova M.B., Rybina O.V., Sudakova O.N.

APPROACHES TO THE ORGANIZATION OF TRAINING AT THE UNIVERSITY OF THE GRADUATES OF COLLEGES IN THE CONTEXT OF CONTINUITY OF PROFESSIONAL EDUCATION

The article deals with the problem of the implementation of the continuity of professional education in the college - university system. Approaches to the organization of training at a university for college graduates are described on the basis of such a socio-didactic principle as "integration coordination", which involves the development of new knowledge from the standpoint of the students' professional knowledge and experience. In the context of this principle, approaches to the design of the content of vocational training of college graduates, forms, methods and technologies for its implementation are considered.

Keywords: *continuing education, integration coordination, professional training*

Skulkin A.A., Shendrikova S.P.

STATE AND PROSPECTS FOR DEVELOPMENT OF DISTANCE LEARNING SYSTEM

This article is devoted to the issue of effective application of the distance learning system based on the widespread use of information technologies, electronic databases and the Internet. The article

presents and substantiates the principles of distance learning, features, disadvantages and positive aspects of distance education. The advantages and tasks of educational online platforms in the distance learning system are shown.

Keywords: *education, training, distance learning, innovation, educational online platforms, information technology*

Natus N.I.

ENVIRONMENTAL EDUCATIONAL DESIGN: COMPARISON OF PRACTICES OF DESIGNING EDUCATIONAL INSTITUTIONS

The article discusses the features of compositional planning solutions of the educational environment (developing environment), in a comparative analysis. On the basis of the main identified functions (information and communication, functional and technological and creative), their effectiveness is considered in three main types of premises: classrooms, hall / corridor, teacher's room in a number of practices.

Keywords: *educational design, educational institution, functions, criteria, aesthetic perception, composition, comparison*

Timanova O.I., Sharafadina K.I.

DOMESTIC "FAIRY BOOK" XVIII-XIX centuries. AS AN EDUCATIONAL DISCOURSE. ARTICLE ONE

The subject of the research is the Russian "fairytale" book of the 18th-19th centuries. as an educational discourse. The idea of the place of fairy-tale works in the scientific and popularizing activities of Russian writers, scientists, teachers and publishers is expanding. For the first time, the connection between the educational "fairytale" book and the tasks and forms of charitable activities is revealed and substantiated.

Keywords: *educational discourse, "Two-address" of the book, cognitive tale, A. P. Zablotsky-deyatovsky, B. A. Vrassky, V. F. Odoevsky, "Children's books for Sundays", "Rural reading", "Grandfather Iriney"*

Timanova O.I., Sharafadina K.I.

DOMESTIC "FAIRY BOOK" XVIII-XIX centuries. AS AN EDUCATIONAL DISCOURSE. ARTICLE TWO

The relevance of the research is determined by the insufficient study of the domestic "fairytale book" of the 19th - early 20th centuries. as an educational discourse. From the new positions that are in demand from the point of view of disclosing the processes of intercultural communication, the author examines the experiences of writing and publishing literary cognitive fairy tales in Russia and Europe, their use in the tradition of family and school-teaching reading. Ideological and artistic connections between authors and plots are established, the circumstances of the implementation of educational and educational strategies of a literary tale as a metadiscourse are concretized.

Keywords: *educational discourse, cognitive tale, M. O. Wolf, A. D. Stupin, E. A. Granstrem, A. F. Devrien, K. V. Lukashevich, N. P. Wagner, N. N. Karazin, L. A. Yartsova, S. Lagerlef*

Kudryavtseva M.V., Esaulova M.B.

THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF THE PROBLEM OF SELF-GOVERNED STUDENT LEARNING IN HIGHER SCHOOL

The article reveals the need to search for optimal approaches to teaching and developing youth in the higher education system, taking into account the specific conditions of modern reality. The new reality today puts forward other requirements for the subjects and objects of the educational process. Self-directed learning appears to be a promising model in the context of higher education. The article analyzes the foreign, domestic scientific and practical experience of researching the problem of self-directed learning, considers various approaches to defining the essence of the concept and concept of self-directed learning. The authors of the article consider the readiness of students for such activities as the most important condition for the effectiveness of self-directed learning. In this context, the concept and components of readiness for self-guided learning are disclosed,

Keywords: *self-directed learning, educational process, lifelong education, readiness for self-directed learning, reflection, methodological self-determination, project activities*

Kudryavtseva M.V., Esaulova M.B.

FORMATION OF READINESS OF STUDENTS FOR SELF-GOVERNED LEARNING: ANALYSIS OF FOREIGN MODELS

The article is devoted to the problem of formation of readiness for self-directed learning. The article analyzes the foreign theoretical and practical experience of studying the problem under consideration. On this basis, the author studied, summarized and highlighted the main directions in the study of the problem of formation of readiness for self-directed learning, and also classified and characterized the most common models of formation of readiness for self-directed learning in foreign practice. The holistic use of different approaches to determining the significant components, conditions and stages of the formation of readiness for self-directed learning will allow us to design an effective model for the formation of readiness for self-directed learning.

Keywords: *self-directed learning, readiness, linear (stepwise) models, interactive (nonlinear) models, instructional models*

E.P. Zheltova

METHODOLOGY OF FORMATION OF INTERCULTURAL COMPETENCE OF UNIVERSITY STUDENTS WHEN LEARNING A FOREIGN LANGUAGE

The article discusses the ways and methods of teaching, allowing to effectively develop the intercultural competence of students in the process of teaching a foreign language. The main means and forms of development of the student's intercultural competence are highlighted, specially developed techniques are described that reflect the specifics of each of the components of this type of competence, and the dynamics of the development of the cognitive component of intercultural competence is presented.

Keywords: *intercultural competence, intercultural communication, foreign language training*

Bespalov M.V., Kuzmin A.V., Trufanova T.A.

ABOUT THE COMPETENCE APPROACH IN THE TRAINING OF LEADERS IN THE HIGHER EDUCATION SYSTEM

The article examines the features of the competence-based approach in the higher education system, provides a comparative analysis of the competencies presented in the state educational standards of higher education, as the results of mastering bachelor's and master's programs in managerial training areas: management, personnel management, state and municipal administration, presents a model of graduate competence a university that has mastered bachelor's and master's programs in management areas of training in conjunction with the modern model of the competence of a leader in an organization.

Keywords: *competence-based approach, competencies, higher education, state educational standard, head*