

ECONOMIC SCIENCES

L. N. Nikitina, N. M. Kasumova

TOOLS FOR INCREASING THE EFFICIENCY OF INDUSTRIAL AND ECONOMIC ACTIVITIES OF THE TEXTILE AND LIGHT INDUSTRY ENTERPRISES

The article presents statistical studies of the main enterprises of the textile and light industry in the territory of the Russian Federation. Revealed the relationship of the correlation with the regression equation with the main indicators of the balance sheet of enterprises.

Keywords: *textile and light industry, current assets, non-current assets, revenue, profit, correlation, regression equation*

Okrepilov V.V., Kuzmina S.N.

SUSTAINABLE DEVELOPMENT OF ENTREPRENEURIAL STRUCTURES IN THE CONTEXT OF CONTEMPORARY RISKS

In the article, the authors examine the features of the activity of entrepreneurial structures as economic agents of the national economy, operating in a volatile and unpredictable market environment. Entrepreneurial structures are, first of all, small businesses, high-risk, engaged in innovative activities, introducing various innovations. As a result, in the activities of such organizations there are external and internal factors that are risks, both positive and negative, which does not allow these organizations to develop sustainably in the future. The authors also analyzed the mechanism of activity of entrepreneurial structures in modern economic conditions, in conditions of risks and instability.

Keywords: *quality, entrepreneurship, sustainable development, risks, unesco, economic agents, digitalization, education system*

Khapirashvili L.A., Zhikina O.V., Fedorova L.A.

MODELING OF THE OPTIMAL CAPITAL STRUCTURE TO REDUCE FINANCIAL RISKS

The article proposes a model for the formation of the optimal capital structure of an enterprise based on the level of economic profitability of assets and the required level of solvency. This model can be used as part of a financial risk management system at an enterprise.

Keywords: *risk, financial risk, financial risk management, financial leverage, financial leverage effect, capital structure*

Kotelnikova N.V., Morozov O.A.

CURRENT BUSINESS CASH MANAGEMENT ISSUES

The article offers options for solving the most pressing issues arising in business when managing money. Shown by what parameters to choose the method of generating a statement of cash flow. Demonstrated the relationship between the combination of cash flows and the stage of the business life cycle. The attention is focused on the key rules of compliance with cash discipline and the list of internal documents for control over business funds. Algorithms for the formation of a payment calendar and redistribution of funds in a group of companies are presented.

Keywords: *cash, cash gap, payment calendar, cash flow statement, cash flow control, cash discipline, cash in a group of companies*

Fradina T.I., Karpova T.P.

JUST-IN-TIME PRODUCT COST CONTROL

Product cost management is an important issue in reducing production costs and especially those that arise before the production stage. The possibility of adapting the system or its individual elements into the practice of activity is analyzed from the standpoint of the presence of special technological, organizational conditions of production and information support of the cycle of managing the cost of products, works, services.

Keywords: *management, last transaction system, costing processes, product value, cost value, supply, production, sales, opportunity costs and investments*

Radko S.G., Gusarova A.S.

REPRESENTATION OF LABOR POTENTIAL COMPONENTS IN THE SYSTEM ... OF SOCIO-ECONOMIC RELATIONS

The features of the development and presentation of the components of labor potential, reflecting the totality of personal characteristics of workers in the system of social and labor relations. The problem of developing a definition of labor potential, which concerns the presentation of personal and psychophysiological characteristics of workers in the personnel management system, has been determined. It is shown that the presentation of the content of the labor capabilities of workers determines the features of the development of indicators for measuring components. The article substantiates the provision according to which the list of components needs to be expanded taking into account the understanding of the labor potential and the characteristics of the conditions of labor activity.

Keywords: *labor potential, development of labor potential, component of labor potential, socio-economic category, personal and psychophysiological characteristics, employee, staff*

Loginov P.O., Mkrtchyan R.V., Dokuchaev A.A.

SOCIAL ORIENTATION OF AN ENTERPRISE AS A FACTOR OF THE QUALITY OF ITS FUNCTIONING UNDER CONDITIONS OF SOCIO-ECONOMIC INSTABILITY

It is rather difficult for a modern enterprise to function effectively in conditions of turbulence in the socio-economic environment. An economic agent receiving support from state financial institutions and venture capital funds is becoming a decisive factor in its competitiveness. The implementation of a socially oriented strategy and the concept of reliability by an enterprise are becoming an important criterion for the quality of its functioning and a condition for access to the necessary resources. The article discusses approaches to the development of an integral assessment of the quality of the reliability of a socially oriented enterprise.

Keywords: *quality of functioning, reliability, social orientation, risks, enterprise, competitiveness, methodology, integral indicator*

Treiman M.G.

USE OF ORGANIZATIONAL INNOVATIONS AND METHODS OF BUSINESS MODELING IN MODERN CONDITIONS OF DEVELOPMENT OF ENTERPRISES AND COMPANIES

The study presents the main aspects of business modeling, also reflects the relationship with organizational innovation, considers the features of building business models using the methods of such scientists as M. Rapa, L. Bossidy and R. Charan, A. Osterwalder and I. Peigne, examples their application in various companies and business structures. The construction of a process approach using the method of business modeling for the processes of "water supply" and "wastewater disposal" is presented, structural diagrams of the processes are constructed and their detailed description is given. The use of business modeling in an organization is not only about economic efficiency, it is also a strategic step that allows the enterprise to get a new round of development, reduce costs, improve resource use and solve management problems.

Keywords: *innovation, business modeling, enterprise management, process approach, resource supplying enterprise*

Zharov A.G.

STATE INNOVATION SUPPORT POLICY

The article examines the state policy of supporting innovation. In particular, the theoretical aspects of the state's innovation policy, key factors that affect the pace and content of state policy, as well as the infrastructure necessary for the normal development of innovation.

Keywords: *innovations, innovation activity, state support of innovations*

Abdalova E.B., Smirnova V.E.

DIFFERENCE BETWEEN ACCOUNTS IN RUSSIAN AND INTERNATIONAL FINANCIAL REPORTING STANDARDS

The article analyzes the existing differences between RAS and IFRS in receivables: recognition of this current asset, valuation, provisioning, derecognition.

Keywords: *IFRS 9, financial instrument, accounts receivable, current assets, financial position of the company, external users of financial statements, effective interest rate, expected credit loss*

model, cash discount method

Voitolovsky K.O.Z. N.V.

ANALYTICAL PROCEDURES TO IDENTIFY SIGNS OF FRAUD

This article discusses the role of analytical procedures in identifying misstatements in financial statements, including the relevance of developing a unified methodology for their application to detect fraudulent activities.

Keywords: *audit, analytical procedures, misstatement, financial statements, falsification, manipulation, fraud*

PHILOSOPHICAL SCIENCES

Manko Yu.V.

SPIRITUALITY OF THE RUSSIAN PEOPLE

The article examines the socio-historical roots of the Russian people from the Old Ladoga settlement of the Russian people to the Russians of Novgorod and Kievan Rus to the formation of the Russian nation in the Moscow state. The importance of communality, religious tolerance of the Russians and Orthodoxy in overcoming intertribal contradictions in Kievan Rus and respect for neighboring peoples - communities, which served to create a relatively voluntary entry of various peoples, which became the basis of the Great Russian multinational state, is considered. The article emphasizes the mutual support and complementarity of the secular and Orthodox spirituality of the Russian people. The general humanistic values of the Russian people are analyzed, which are traced and recorded in various codes (including the "Moral Code of the Builder of Communism"). The author emphasizes the need to fight in modern capitalist Russia with the "muddy" liberal-democratic wave of struggle against Russianness, that is, the predominance of spiritual values over material ones. The patriotism of the individual in Russia is expressed in an active civic life position in relation to his country and people.

Keywords: *spirit, spirituality, Kievan Rus, Moscow statehood, Russia, various moral codes*

PEDAGOGICAL SCIENCES

Kuznetsova E.B., Lezunova N.B.

FORMATION OF LINGUISTIC COMPETENCE IN HUMANITIES STUDENTS

The article describes the experience of teaching linguistic disciplines at the university, based on the principles of meaningfulness, awareness and responsibility in the approach to language learning. The formation of linguistic competence among students is facilitated by research, project work with relevant language material, with normative dictionaries and reference books.

Keywords: *linguistic competence, Russian language, speech culture, text, language norm*

V.V. Gorshkova

SOCIALIZATION OF PERSONALITY: HISTORICAL AND THEORETICAL ANALYSIS OF THE PHENOMENON

The article reveals one of the fundamental problems of humanitarian knowledge - the socialization of a modern person in a dynamically developing society. The issue is elucidated from the standpoint of the historical and theoretical analysis of the phenomenon, which makes it possible to identify the origins of those processes and phenomena that determine the current state and ways of solving the problem. Special attention is paid to the stages of socialization and the peculiarities of the interaction of generations as factors in the upbringing and formation of an individual in the conditions of a modern information society.

Keywords: *personality socialization, education, historical and theoretical analysis, society and personality, social and educational environment, interaction of generations, stages of socialization, information society*

Ivanova A.O., Ignatieva T.A., Kolosova T.A., Pilyavsky V.P.

PREVENTION OF DEVIANT BEHAVIOR IN YOUTH ENVIRONMENTS: NEW APPROACHES

The article reveals the reasons for the formation of deviant behavior in adolescents, and also

discusses in detail the main measures and activities for the prevention of deviant behavior in adolescents, which include the organization of leisure activities, volunteer activities, work on spiritual and moral education, work with parents, art therapy technologies, digital game technologies, social rehabilitation, development and health improvement in the conditions of a children's camp, arrangement of the street environment as a socialization space. Field studies of the deviant behavior of adolescents were carried out on the basis of the St. Petersburg state budgetary institution of the center for orphans and children left without parental care "Center for the Promotion of Family Education No. 10", where the applied method gave a positive result.

Keywords: *deviant behavior, prevention of deviant behavior, antisocial behavior, deviant behavior of a teenager, deviant behavior in a youth environment, the formation of the personality of adolescents, social psychology*

Baranov A.Yu., Malkova T.V., Navrotskaya I.N.

FEATURES OF PEDAGOGICAL ACTIVITIES USING SOCIAL NETWORK SERVICES

The article discusses issues related to the use of social network services for educational purposes, which allow expanding the scope of the traditional educational process in the context of new opportunities for formal and informal network cooperation.

Keywords: *network services, educational process, pedagogical technologies, communication, efficiency, information and communication technologies, educational space*

Mironova N.A.

LIVE PAGES MOBILE APPLICATION, BLOGS, YOUTUBE CHANNEL OF WORKS OF RUSSIAN CLASSICS AND MODERN LITERATURE: NEW METHODOLOGICAL OPPORTUNITIES

The digitalization of education is changing the content and methodology of the disciplines taught, including teaching literature. The difficulty of updating digital technology when working with a literary text lies primarily in the fact that the problem of the adequacy of the analysis and interpretation of a work of art has not been unequivocally solved. This article focuses on digital technologies, which offer different ways of analyzing and interpreting literary text. For example, we are talking about the Live Pages mobile application, created for mobile devices (tablets and smartphones) on the Android platform, which allows you to take a fresh look at the best works of Russian literature. An example of the interpretation of Russian classics and modern literature in the digital environment can also be considered blogs, websites, the contents of which are regularly added entries (posts) on certain topics, in particular, on the analysis and interpretation of works of art. Within the framework of this article, the video hosting YouTube is also considered, which provides users with services for storing, delivering and displaying videos, including for the purposes and objectives of literary education.

Keywords: *digitalization of education, Russian classics and modern literature, mobile application, blog, youtube video hosting*

Shvedova O.V.

INTER-SUBJECT LINKS AS A BASIS FOR CREATING A NEW TYPE OF LEARNING MATERIALS (GERMAN LANGUAGE)

The article is devoted to the topic of interdisciplinary connections, a pragmatic approach in teaching the German language, the compilation of educational materials, including their linguistic features, in accordance with the principles of CLIL.

Keywords: *interdisciplinary communication, pragmatic component of training, educational materials of a new type*

Zaeva N.A., Bezdenezhnykh A.G., Shorokhov S.A.

USE OF DESIGN TRAINING IN THE TRAINING OF A DESIGNER-JEWELER IN HIGHER SCHOOL

The article describes the experience of project training for designers-jewelers in the system of higher professional education. Special attention is paid to the algorithm of the creative process of creating a design product by a student. Variants of the use of project training in the preparation of a designer-jeweler are considered, allowing students to develop a system analysis, variability of thinking, teamwork skills. The issues of cooperation with partner enterprises of higher education

were touched upon for a more effective formation of students' project thinking within the strict framework of technology, fashion, and the specifics of consumer requirements.

Keywords: *project learning, artistic thinking, design, additive technologies, interdisciplinary connections, 3d modeling, teamwork*

Zenkin M.A., Kozik S.V.

PEDAGOGICAL SUPPORT OF PROFORIENTATION OF STUDENTS: ORGANIZATION OF PROJECT ACTIVITIES IN CHANGE OF MARINE THEME

The article is devoted to the analysis of the large-scale educational ecosystem that is being formed in Russia for the preparation of future tech leaders. Special attention is paid to the problems of professional self-determination of students in the field of maritime activities, the possibilities and prospects of this direction. The content and methods of vocational guidance activities of project shifts in children's educational centers are considered. The material of the article is based on empirical studies carried out in the children's educational centers "Sirius", "Eaglet" and the International Gymnasium "Skolkovo".

Keywords: *vocational guidance, trajectory of professional self-determination, project training, project shift, thematic shift*

Sharafadina K.I., Gorshkova V.V., Stvtseva O.I.

REVIEW ON THE TRAINING AID "STUDY OF THE BASICS OF RELIGIOUS CULTURES AND SECOND ETHICS IN A SECONDARY SCHOOL"

The review assesses a textbook on the study of religious cultures and secular ethics for the continuing education system and teacher self-education, related to the academic subjects of the program of grades 4-6. The authors give the manual a high assessment, noting a decent theoretical level and practice-oriented orientation.

Keywords: *ethical education, religious culture, secular ethics, concepts, integrative approach*