

ECONOMICAL SCIENCES**A. S. Budagov, A. D. Kilimova****CLASSICAL PRINCIPLES AND TRENDS OF PRODUCTION ORGANIZATION IN LIGHT INDUSTRY**

The authors consider the trends in the development of the organization of light industry production (by stages), and also shows its role in the fashion industry. Customization of production is presented as a guarantee of success in the future, examples of personalization in the luxury segment and mass market are given.

Keywords: light industry, principles of production organization, market, fashion industry, trends, customization, personalization

L. N. Nikitina, E. N. Osipova**ABOUT ONE METHOD OF INTEGRAL ANALYSIS OF PRODUCTION EFFICIENCY INDICATORS**

The authors examine the possibilities of applying a comprehensive integrated analysis of production efficiency indicators on the example of textile and light industry enterprises. The method of analysis presented in the article is universal and can be used at enterprises of other industries, if various indicators of economic content, size and dimension are analyzed, which assess the economic efficiency of production.

Keywords: quadratic integral exponent, gradient, revenue, return on sales, coefficient, analysis, efficiency

L. A. Kopteva, I. V. Romanova**FEATURES OF PERSONNEL WORK IN THE STATE SERVICE SYSTEM OF THE RUSSIAN FEDERATION**

In the conditions of modernization of the civil service, the responsibility of the personnel services increases, since the personnel services of state authorities have the opportunity to influence the formation of the structure of the state apparatus. The personnel services of state bodies are formed by the most experienced specialists in the field of public service and personnel management, and are guided by a conscious personnel policy. The civil service is regulated by the norms of constitutional, administrative, civil, service and labor law, the activities of which are related to the implementation of the goals and functions of the state. The activities of the civil service are strictly regulated and associated with a large number of regulations. The article shows the directions of the civil service personnel management system. The content of the current trends in the field of public administration related to various areas of development of work with personnel of state bodies of the Russian Federation is considered.

Keywords: personnel management, personnel work, civil service, personnel policy, public administration system

A. P. Drozdova, N. G. Lashkova**EVALUATION TOOLS FOR ACCOUNTING AND ANALYTICAL SUPPORT OF BUDGETING PROCESSES OF AN ENTERPRISE IN THE CONTEXT OF MODERN INFORMATION SYSTEMS**

The article is devoted to the issues of improving the budgeting system, establishing control in the context of all structural divisions, directions and types of activities, increasing the flexibility and adaptability of an economic entity to external and internal changes, ensuring the efficiency of calculations, optimizing the attraction and investment of financial resources and increasing financial results.

Keywords: budgeting as an information system of in-house management, tools, plans and budgets used in the budgeting system, reporting on budget execution

S. M. Molchanova**DEVELOPMENT AND IMPLEMENTATION OF A DIGITAL TRANSFORMATION STRATEGY IN THE ECONOMY OF THE RUSSIAN FEDERATION**

The author substantiates the need to implement a digital transformation strategy to increase labor productivity, competitiveness of domestic goods and provide high-quality services to the population. The problems of the implementation of digital transformation tools, the solution of which will allow achieving the digital transformation of the economy of the Russian Federation, are investigated. A systematic approach to understanding the digital transformation process has been formed using modern tools to achieve digital transformation of production, infrastructure and public services. The relationship between innovation and digital transformation with the aim of commercializing and scaling the products of innovation is considered. The author's analysis of examples of digital transformation must be taken into account when implementing a digital transformation strategy in the domestic economy.

Keywords: digital transformation, innovation, infrastructure, commercialization, scaling, effectiveness

N. N. Trofimova

THE MODEL OF STRATEGIC CONFLICT MANAGEMENT IN THE CONTEXT OF INNOVATION IN HIGH-TECH ENTERPRISES

The model of strategic conflict management in the conditions of innovative development of high-tech enterprises is considered. The article establishes the prerequisites for the formation of conflict management procedures in the enterprise. Using an integrated approach, the authors assessed the causes of conflicts in labor collectives. On the basis of the conducted research, a certain model of strategic conflict management at a high-tech enterprise has been developed. The practical significance of the work done is that it can serve as a basis for further scientific research in the direction that forms a model of strategic conflict management for an individual enterprise, taking into account the specifics of its activities in the field of innovative development.

Keywords: conflict, strategic management model, conflict management, strategy, strategic management, strategic management system, innovation, innovative development, knowledge-intensive enterprises

N. G. Lashkova, A. P. Drozdova

ISSUES OF DEVELOPMENT OF THE ENTERPRISE BUSINESS PROCESS MANAGEMENT SYSTEM IN THE CONTEXT OF DIGITAL INFORMATION AND COMMUNICATION TECHNOLOGIES

The authors discuss the use of special information systems in production activities that enhance the competitiveness and financial stability of enterprises. The presence of industrial innovations and computerization in the processing of economic data predetermine the development of effective measures to manage business processes in digital technology.

Keywords: computer technologies, information of the enterprise, the provision of electronic financial statements, software products for economic security

N. V. Kotelnikova, O. A. Morozov

COMPARISON PARAMETERS OF RUSSIAN FEDERAL ACCOUNTING STANDARDS AND INTERNATIONAL FINANCIAL REPORTING STANDARDS

The authors examine the comparative characteristics of Russian federal accounting standards and international financial reporting standards in terms of abbreviations, quantity, list, structure of standards, as well as complete set of financial statements.

Keywords: financial reporting standards, accounting, RAS, FSBU

M. V. Smirnova

FINANCIAL INDICATORS AND THEIR USE IN THE ACCOUNTING SYSTEM AT THE ENTERPRISES

The issues of the need for a more accurate assessment of the economic and financial situation of the enterprise are considered. The data of accounting financial accounting and other types of accounting that take place at enterprises allow you to develop and use a system of indicators of the financial condition of the enterprise. The main objectives of the indicator system are justified. It is proposed to divide them into indicators by type of activity, which is fully consistent with the financial reporting system. Various approaches to the formation of a system of indicators that provide an opportunity for owners to determine the trends in the value of the enterprise and assess the probability of sustainability of activities and the possibility of preventing bankruptcy are summarized.

Keywords: financial accounting, enterprise, indicator, financial activity, profitability, reporting, sustainable growth, indicator panel, economic value added, balanced scorecard, key performance indicator system, bankruptcy

R. V. Kolesnikov, V. A. Beskrovnaya

MODERN DEVELOPMENT TRENDS IN THE REGIONAL ECONOMY ON THE EXAMPLE OF ST. PETERSBURG

The authors examine the current trends in the development of the economy of St. Petersburg. The place of St. Petersburg in the structure of the Russian economy has been determined. Analyzed the structural changes that have occurred in the region's economy over the past decade. The results of the development of the regional economy in 2020 have been summed up. Analyzed the trends in the city's economy during the pandemic. A forecast for the development of the region's economy for 2021 has been made.

Keywords: regional economy, socio-economic development, structure of the regional economy, development trends of the regional economy, economy during a pandemic, regional development, economic growth

Z. I. Lavrova, K. I. Dimitrov, Z. K. Petrosyan

STRATEGIES TO PROMOTE TOURISM IN RUSSIA ON THE EXAMPLE OF SUCCESSFUL TOURIST DESTINATIONS

The authors discuss various strategies for development of tourism. The authors analyzed the development strategies of the industry in several countries in which tourism is the main source of income. These strategies are adapted to the market of the Russian Federation, and on this base, their effectiveness was revealed and recommendations for the further development of tourism in Russia were formed.

Keywords: *competitiveness, tourism services, industry development strategies, tourism development*

T. R. Mkrtchyan, P. O. Loginov

ISSUES OF INDUSTRIAL ENTERPRISES INVOLVEMENT IN FINANCING ENVIRONMENTAL PROJECTS FOR SUSTAINABLE DEVELOPMENT

The modern world community is seriously concerned about environmental quality management as the main goal of sustainable development. The most important priority in the National Concept of Sustainable Development is the creation of a market institutional environment for the formation of a circulation model of management as the main driver of the greening of industry. Green clusters can become an effective tool for achieving sustainable development goals, ensuring the development of the waste management industry and its investment attractiveness for all participants. The article discusses the organizational factors that stimulate business entities to integrate with stakeholders in order to introduce joint activities for the implementation of environmental projects.

Keywords: *sustainable development, industrial enterprise, social investment, ecology, quality of life, green cluster, circulation economy, waste management industry, recycling, climate-neutral activities*

I. S. Pinkovetskaia

ASSESSMENT OF THE AGE STRUCTURE OF ENTERPRISES IN THE REGIONS OF RUSSIA

The purpose of the article is to evaluate the indicators describing the age structure of enterprises operating in all regions of Russia. The study was based on official statistics for 2020 on the number of active businesses, as well as born, one-year-old, two-year-old, three-year-old, four-year-old and five-year-old businesses. In the course of the study, we studied the relative indicators describing the specific weights of enterprises that have started their activities in the last six years, in the total number of active enterprises. These indicators were evaluated for all regions of the country; their average values and intervals of change typical for most regions were determined; regions with maximum and minimum levels of indicators were identified. The proposed methodological approach and tools can be used in scientific research on the demography of enterprises. The results of the work can be used in the current activities of state structures and public organizations, when justifying measures to support enterprises.

Keywords: *commercial organizations, age of enterprises, business demography, economic and mathematical models, regions of Russia, normal distribution functions*

E. B. Atrushkevich

PROSPECTS OF ELECTRONIC TRADE AND ASSESSMENT OF CERTAIN FACTORS ON ITS DEVELOPMENT IN RUSSIA

The article deals with the development of e-trade as one of the subsystems of e-commerce. Are investigated the concepts of «e-commerce» and «e-trade», are given different approaches to their definition, and are analyzed similar concepts. The author have studied international methodologies for assessing the level of environment conducive to the development of e-commerce. Based on these methodologies, the factors that can influence the development of e-trade have been selected and their role has been assessed using correlation and regression analysis. The relationship between the share of e-trade in retail turnover and access to ICT and postal density was found to be very moderate.

Keywords: *e-commerce, e-trade, internet-trade, factors, correlation analysis, regression analysis, information and communication technology*

PHILOSOPHY SCIENCES

A. A. Verbin

PSEUDO-REALITY SOCIETY

The author proposes to introduce a new sociological notion «the society of pseudo-reality» which is to reflect a new sociological phenomenon being created in the advanced industrialized countries. Contrary to the wide-spread view that there take place a practically automatic dissemination of knowledge within contemporary societies and a progressive rise of public awareness about the physical and social environment numerous social facts and studies have shown a different reality, a deliberate introduction of distortions and falsehoods into the public sphere stimulated by an obvious desire to gain additional profit from the marketed goods or additional political support for proposed political programmes.

Keywords: *commerce, politics, pseudo-fact, pseudoreality, simulacrum*

PEDAGOGICAL SCIENCES

V. V. Gorshkova

ACTUALIZATION THE IDEA OF RUSSIAN SPIRITUALITY IN THE CONTEXT OF THE CULTURALCENTRAL CONCEPT OF EDUCATION

The presented publication actualizes the idea of spirituality in the context of the culture-centric paradigm of modern education. The essence and content of the phenomenon of spirituality in the correlation between culture and education, freedom as an opportunity for choice and creative creation are revealed. The qualities of a spiritually developing person are formulated and the ways of their formation and education in the conditions of modern society are shown.

Keywords: *idea of russian spirituality, humanitarian culture, culture-centered concept of education, human spiritual world, subject of self-determination*

V. A. Tropets, I. G. Gruzdeva

MODELING A HIGHER EDUCATION PROGRAM BY EMPLOYING QUALITY FUNCTION DEPLOYMENT. PART 1. DEVELOPMENT OF A COMPETENCY MODE

The authors present the first part of complex methodology to create an educational program for higher education by employing quality function deployment.

Keywords: *educational program, quality function deployment, model, stakeholders, competence approach, quality management*

V. V. Gorshkova

CULTURAL AND EDUCATIONAL SPACE OF THE UNIVERSITY IN THE FORMAT OF CORPORATE CULTURE

The presented publication reveals the essence and content of corporate culture and event community in the educational environment of a modern university. The event community is actualized as a significant resource for the education and development of students in the conditions of their free and responsible self-determination and self-development in activity and communication. Particular attention is paid to the disclosure of characteristics, stages and system of values in the process of forming a corporate culture in a university; specific events are presented that are the conductors of culture and create an event-driven educational university space.

Keywords: *corporate culture, event community, educational environment, educational space of the university, value system, complex of events and activities*

N. A. Mironova

BLOCK-MODULAR TECHNOLOGY IN THE SYSTEM OF METHODOLOGICAL TRAINING OF A TEACHER-WORDSMITH

In the context of the changed educational paradigm, the introduction of various pedagogical technologies into the practice of university teaching, including the technology of block-modular training, has acquired key importance. This article will focus on the use of block-modular learning technology in the process of teaching certain methodological disciplines in a pedagogical university. The speech, in particular, will be about modular-type subjects included in the variable part of the curriculum for the preparation of a future language teacher, namely «Literature lessons and extracurricular activities», «Modern forms of classes in literature», «Multimedia technologies in literary education.» In the article, we consider the technology of block-modular training as an integral part of the scientific and theoretical basis of the systematic methodological training of the future teacher of language and literature. Attention is primarily focused on the implementation of two strategies: lifelong literary education and a communicative strategy for studying Russian classical literature, which, from our point of view, develop the practice-oriented skills of students, forming the skills of a competitive teacher of the 21st century.

Keywords: *block-modular technology, strategy of continuous literary education, study of Russian classical literature, methodological training of a teacher*

K. I. Sharafadina, E. I. Kolesniikova

WE FOLLOW THE SECRET PATHS OF A. PLATONOV FOLLOWING THE JAPANESE EXPLORER (METHODOLOGICAL POTENTIAL OF THE STUDYING OF AN ARTISTIC LANGUAGE)

The authors analyze the monograph of the Japanese specialist in Russian, professor at Saitam University, Susumu Nonaka, which is dictated by the didactic and educational productivity of the methodology for the analysis of the artistic language proposed by the author, which develops the principles of the formalistic literary school. The Japanese philologist offers his «keys» to the «strange» poetics of Andrei Platonov in the format of an in-depth textual analysis of the writer's works, drawing on a large array of their translations into other languages. According to the authors, the method of comparative text analysis proposed by Professor S. Nonaka, which he successfully tested in the practice of teaching literature and the Russian language, can be useful to Russian philologists too as a methodological base and methodological resource when teaching languages in the system of Russian higher education.

Keywords: *Andrey Platonov, artistic language, translations, comparative analysis, language teaching methods*

A. Yu. Baranov, T. V. Malkova

ON INCREASING STUDENT'S READINESS FOR SELF-REGULATED LEARNING

In the context of rapidly developing digital technologies, issues related to the formation in students of such a vital skill of the XXIst century as the ability to self-regulated learning are becoming increasingly important. Self-regulated learning provides the broadest opportunities for personal and professional development. The article discusses the main advantages of self-regulated learning, and also provides generalized results of the study of personal qualities, skills and abilities necessary for students to achieve success in self-regulated learning activities.

Keywords: *self-regulated learning, lifelong learning, key competence of the XXIst century, professional and personal self-development, competitiveness, independence, responsibility, skills and abilities*

N. A. Zavyalova, K. I. Sharafadina, Xinqi Li

LINGUOCULTURAL «CASE STUDIES» IN THE CONDITIONS OF DISTANCE LEARNING: FROM VIRUSES TO HOROSCOPES

The paper features the drawing art therapy cases applied for distance learning while working with students from Russia and China who study at the department of «international relations» in UrFU named after the first President of Russia B. N. Yeltsin (Russia, Yekaterinburg). The experiment showed that these techniques promote comfortable adaptation to the conditions of distance learning, also revealing the international cultural frontier of Russian students and the patriotic cultural dominant in the priorities of Chinese students. These perspectives should be taken into account when choosing strategies for joint learning of Russian and Chinese students.

Keywords: *distance learning, activation, art therapy, case studies, cultural linguistics*