

## ECONOMICAL SCIENCES

**V. V. Okrepilov, T. R. Mkrтчyan**

### LIGHT INDUSTRY ENTERPRISE'S SUSTAINABLE DEVELOPMENT BASED ON LEAN PRODUCTION TOOLS

*The authors discuss the possibility of using lean manufacturing tools at an enterprise in order to reduce the existing quality losses. As a result of the study, it was found that the priority place from the point of view of the effectiveness of the impact on the level of quality and the optimal implementation in the conditions of the enterprise belongs to the TPM system (Total Productive Maintenance). The TPM system corresponds to the existing specifics of the enterprise's functioning and is able to provide an optimal combination of organizational factors for the implementation, operation and subsequent integration of this tool into the organizational structure of a particular enterprise. The considered lean manufacturing tool can become the basis for building a sustainable development strategy for an enterprise and developing a quality management system.*

**Keywords:** sustainable development, lean production, quality, light industry enterprise, losses, process, indicators, assessment, optimality

**N. V. Pereborova, N. S. Klimova, A. M. Litvinov, L. V. Titova**

### SOLVING PROBLEMS RELATED TO INCREASING THE COMPETITIVENESS OF TEXTILE AND LIGHT INDUSTRY PRODUCTS

*The key problems of ensuring the competitiveness of the textile and light industries are considered. The factors that objectively determine the need for the state to participate in the formation and implementation of innovative programs in traditional industries, which include the textile and light industry, are noted. The importance of state support for the initial phases of innovation processes - scientific, design, technological - is emphasized. The role of such an innovative resource as staffing is noted. The expediency and potential possibility of increasing the role of universities as centers for the development of scientific research on the problems of the industry and the training of highly qualified personnel capable of ensuring the implementation of innovative processes at all stages - from scientific ideas to their commercialization is substantiated.*

**Keywords:** textile and light industry, innovations, competitiveness, management, production organization

**A. F. Tikhomirov, A. N. Afonin, E. S. Tsobkhallo**

### FRANCHISING AS A WAY OF INNOVATIVE DEVELOPMENT OF LIGHT INDUSTRY

*Franchising is an effective tool for innovative business development within the so-called «pursuit model». This is due not only to the transfer of formal rights to use intellectual property within the framework of a franchise transaction, but also to the infrastructure that ensures the effective implementation of these rights - elements of intellectual capital. Thanks to this, the introduction of innovation takes place in the shortest possible time, since the interests of both the innovator and the recipient of innovations coincide completely. The effectiveness of franchising is evidenced by its widespread use in some areas of light industry in modern Russia.*

**Keywords:** innovation, franchising, intellectual capital

**N. N. Trofimova**

### DIGITAL TRANSFORMATION OF SOCIO-ECONOMIC PROCESSES AT RUSSIAN ENTERPRISES IN THE TRANSITION TO THE «SOCIETY 5.0» STRATEGY

*The author examines the socio-economic issues relating to the transition from the strategy of «industry 4.0» strategy «Society 5.0». It is shown that active digital transformation now becomes the main direction of economic development in many countries and serves as the basis of forming a «Society 5.0». The author substantiates the idea that the strategy of «Society 5.0» covers the period of total digitalization and technology development, which determined the development of industry and manufacturing sector. The author comes to the conclusion that «Society 5.0» is a stage that inevitably follows the information society, and it expands the program of the «Industry 4.0» strategy beyond the production sector. The article shows that the trend of digital transformation cannot be stopped, and it radically changes aspects of society, including governance, industrial structure, and employment. It is shown that «Society 5.0» is based on the integration of physical and cyberspace to solve social problems, allowing people to live as comfortably as possible through technological innovations. The obstacles that should be overcome in the transition from «Industry 4.0» to «Society 5.0» are highlighted. It is emphasized that the basis for the transition to the strategy «Society 5.0» is the program «Digital Economy of the Russian Federation».*

**Keywords:** digital transformation, digitalization, strategy, industry 4.0, society 5.0, big data, artificial intelligence, blockchain, internet of things, robotics, virtual reality technologies

**P. O. Loginov, T. R. Mkrtchyan, A. A. Dokuchaev**

#### **USING THE TOOLS OF CORPORATE CULTURE TO CONTROL THE OPERATIONAL RISKS OF THE ENTERPRISE**

*In the article, the authors conducted a study of adaptation as the most important tool of corporate culture aimed at integrating young professionals into the production sphere of the enterprise. The influence of adaptation on the ability of an enterprise to generate an economic effect is considered. A model of the dependence of the economic result of the company's activity on the methods of adaptation of employees is constructed in order to identify the most significant adaptation tools and develop on their basis an effective training process and involvement of personnel in operational activities. The developed recommendations will allow the organization to avoid the effect of the «human factor» mediating the manifestation of operational risks and their corresponding losses.*

**Keywords:** corporate culture, enterprise, adaptation, operational risk, human factor, integration, model

**I. S. Kanev**

#### **FEATURES OF CHANGES IN TAXATION OF REAL ESTATE OF INDIVIDUALS IN MODERN GERMANY**

*The article deals with the problems and features of taxation of real estate of individuals in modern Germany. The article analyzes the main provisions of the laws of the Federal Republic of Germany «On Land Tax Reform» of 26.11.2019 and «On Amendments to the Law on Property Tax for the Mobilization of Land plots for development» of 30.11.2019, adopted pursuant to the decision of the Federal Constitutional Court of the Federal Republic of Germany of 10.04.2018. The author comes to the conclusion that ensuring economic stability and fairness in fiscal policy is the main goal of the changes. In the difficult conditions of the economic situation in modern Russia, which has become even more complicated as a result of well-known political decisions taken in connection with the large-scale spread of coronavirus infection, the question of possible causes of the economic crisis and the search for a way out of it is relevant. Among the consequences of this crisis is a sharp level of growth in real estate prices, both in Russia and in the rest of the world. One of these countries where the price per square meter has increased significantly during the «pandemic» is the Federal Republic of Germany. Although before the outbreak of the epidemic, this country was at the forefront among the economies of Western Europe, however, because of its consequences, Germany was and is now in the same extremely difficult situation as the rest of the countries. By the end of 2020, real estate prices in Germany increased by up to 20 %. An inevitable consequence of the increase in real estate prices is an increase in taxation in the relevant area. In this situation, the implementation of a well-thought-out and balanced fiscal policy by States is of particular importance. Although large-scale changes in the tax sphere in many countries, including Germany, were initiated even before the outbreak of the coronavirus epidemic, «the process of further reforming the tax system is necessary in order to make... tax policy effective for both the state and taxpayers.» In this aspect, the tax policy in relation to real estate objects of German citizens is of particular interest. In today's Russia, recent changes in the taxation of real estate of individuals not only do not contribute to the balance of interests of the state and taxpayers, but also destroy this balance. This is manifested, among other things, by the lack of a sense of the fairness of tax legislation and, as a result, tax evasion. Meanwhile, in Germany, laws adopted at the same time on the same issues are aimed, on the contrary, at improving the economic situation of taxpayers. This cannot but encourage us to consider in more detail the topic of the latest changes in the taxation of real estate of individuals in Germany.*

**Keywords:** land tax, land acquisition tax, speculative tax, law, real estate

**T. I. Fradina, T. P. Karpova, V. V. Karpova**

#### **THE ARCHITECTURE OF FIXED ASSET COST MANAGEMENT AS A FACTOR OF A REAL ASSESSMENT OF THE FINANCIAL RESULT**

*Management of the cost of fixed assets in modern conditions when performing operations throughout its entire life cycle, from acquisition to disposal, is impossible without the availability of information about the cost. The article discusses the principles of cost management as the initial stage of the architecture of the real assessment of the return on funds. Modern approaches to the assessment and formation of the cost measurement of the state of the object at all stages of its life cycle are presented.*

**Keywords:** management, management architecture, types of cost, object, fixed assets, capital intensity, capital return

**E. A. Suchalkina**

#### **BLOCKCHAIN TECHNOLOGY AS A POTENTIAL FOR THE DEVELOPMENT OF ACCOUNTING IN THE CONDITIONS OF DIGITALIZATION OF THE ECONOMY**

*Currently, the issues of digitalization and the use of information technologies are becoming relevant. In the context of digitalization, changes are taking place in accounting. Blockchain technology has a great potential for the development of accounting in the conditions of digitalization of the economy. The article discusses the essence, meaning and advantages of blockchain technology.*

**Keywords:** digitalization, digital economy, accounting, information, information technologies, blockchain technology

**A. I. Lubimenko, M. V. Chigiriniva**

#### TECHNOLOGIES OF COBRANDING IN PROMOTION OF BRAND ST. PETERSBURG AS A FASHION CENTER

The article is devoted to the consideration of the possibilities of using the technology of co-branding and cross-marketing while promoting the brand of St. Petersburg as a center of fashion and light industry. The article discusses the factors and conditions of mutual influence and promotion of the territorial brand of St. Petersburg and the brand of Russian fashion; means of state support for the implementation of this process, such as regional projects and programs.

**Keywords:** brand, image, identity, promotion, co-branding, fashion, style, territory, light industry

**O. N. Nevmerzhitskaya**

#### REPRESENTATION OF HR RISKS IN THE WORLD OF WORK

The study shows that a significant factor influencing the occurrence of personnel risk is the widespread use of approaches and methods used in decision-making in the world of work. The author's classification of personnel risks is considered, as well as an assessment of personnel risks, taking into account the probability of occurrence, significance and ranking of possible losses. An updated list of technical and economic indicators is proposed that affects the features of threats in the personnel sector in the procedures for assessing human capital. It is shown that a meaningful analysis of HR risk management systems is possible on the basis of the integration of a variety of tools used in the world of work.

**Keywords:** brand, image, identity, promotion, co-branding, fashion, style, territory, light industry

**E. A. Maltseva**

#### THE ROLE OF THE TAX SYSTEM IN THE COUNTRY'S ECONOMY

One of the factors of the development of the country's economy is the tax system. The article discusses the concept of the tax system and its structure, as well as the importance of the tax system for increasing the country's budget and implementing existing social guarantees.

**Keywords:** tax system, tax authorities, budget revenues, budget execution, social guarantees

### PHILOSOPHY SCIENCES

**Yu. V. Vatolina**

#### THE MYTHOLOGICAL IMAGE OF THE "ALIEN"

This article is devoted to the phenomenon of the «alien» and the effects of the meeting of «alienes», manifested in the novel «General of the dead Army» by the Albanian writer Ismail Kadare. The author of the article proceeds from the fact that in the new European «world» the interpretation of the «alien» as an object is formed and becomes embodied in the whole multidimensional nature of social life and existence. The meeting with the «other-alien», clothed in political and disciplinary shells, implies either a socially anonymous feeling of «tolerance» or rejection, which develops into hatred. However, both have devastating consequences for all dimensions, from existential to social. This fact makes us turn to fundamentally different semiotic configurations that record the experience of meeting with «alien». I. Kadare in the novel «The General of the Dead Army» uses symbolic resources to explicate the phenomenon of the «alien» and the consequences of a head-on collision with it for a person of the New European type. The article pays special attention to the mythologeme of the «Dead Army», in which the symbolic stratum of the novel's plot acquires a kind of eidetization, or figurativeness.

**Keywords:** "alien", subject-object paradigm, social construction, tolerance, symbolic, mythologeme of the "dead army", archetype of the "hero"

### PEDAGOGICAL SCIENCES

**V. V. Gorshkova**

#### INTRODUCTION OF STUDENTS INTO THE CONTEXT OF CULTURE: PROBLEMS OF MODERN EDUCATION METHODOLOGY (ON THE EXAMPLE OF THE ST. PETERSBURG UNIVERSITY OF HUMANITIES AND SOCIAL SCIENCES)

The article examines cultural models that reflect the formation and development of the corresponding education systems. The humanitarian potential of the culture-centered concept of education as the most optimal model for overcoming a crisis-uncertain society and actualizing the «method of altruistic transformation of human society» is revealed. In the context of the implementation of the culture-centered model of university education, the conditions for the upbringing of a student's personality as a mechanism for the manifestation of their spiritual potential are shown on the example of SPbUHSS

**Keywords:** culture, education, culture-centered model of education, humanitarian education, methodology of modern education, experience of SPbUHSS

**E. A. Nikolaeva**

**ON THE ISSUE OF FORMING THE COMMUNICATIVE LEADERSHIP COMPETENCE OF STUDENTS OF THE JOURNALISM FACULTY**

*In this article the competence-based approach is actualized as a fundamental basis on which the content of foreign language education is based and which contributes to the effective formation of the communicative leadership competence of a student of journalistic department. The author has constructed a model of the methodological system for the formation of the competence of communicative leadership. The article examines the competence of communicative leadership as the goal of foreign language training of journalists for intercultural communication in the professional sphere. The concepts of the communicative leadership competence, foreign language professionally-communicative competence are detailed in relation to the direction of training of specialists-journalists, as well as the content of the components of the communicative leadership competence. Moreover, the technology of formation of the given competence is given.*

**Keywords:** competence of communicative leadership, foreign language professionally-communicative competence, teaching content, foreign language skills, press conference

**E. P. Zheltova, N. V. Marsheva**

**FOREIGN LANGUAGE FOR RESEARCH WORK IN THE MASTER'S COURSE AT TECHNICAL UNIVERSITIES: THE CONTENT AND METHODS OF LANGUAGE TEACHING**

*In the article the authors make an attempt to present the main ways for optimization of training a foreign language at the second stage of higher education in a non-linguistic university. The main substantive aspects of the developed academic course working program «Foreign language for research work» are clarified taking into account the requirements of professional standards in higher education. In addition, teaching methods specifying the choice of educational technologies, as well as the focus of practical classes and student's independent work are noted. The experience of implementation of this course at SPbSUT is analyzed.*

**Keywords:** professional standards, academic course working program, foreign language, master's training, universal competences, modular structure, foreign language communicative competence, research skills, educational technologies

**S. A. Chernyshev, N. V. Bushmanov**

**COMPARATIVE CHARACTERISTICS OF STANDARD EDUCATION AND PROJECT PLAN EDUCATION**

*Project-based education in higher educational institutions is gaining more and more popularity and is actively used, combining educational, research and practical activities. The article compares standard and project-based teaching methods. A brief summary of the positive and negative aspects of each method is provided. Surveys were conducted regarding the formation of the project plan. Based on the study, a conclusion was drawn.*

**Keywords:** education, education system, project training, standard education

**Ya. A. Sekste, G. A. Ivanova**

**PSYCHOLOGICAL AND PEDAGOGICAL PROBLEMS OF PROTECTING YOUNG PEOPLE FROM INVOLVEMENT IN EXTREMIST INTERNET COMMUNITIES**

*The authors consider possible psychological and pedagogical methods of preventing the involvement of young students in questionable interest groups. Legal education from the first semester of training will help to overcome legal nihilism, which provokes extremist sentiments. The proposed cases, including practical materials: analysis of precedents, comments on legal acts, ethical reflection-will allow you to correct the orientation of the individual.*

**Keywords:** extremism, "schoolshooting", prevention of extremist sentiments, psychological and pedagogical conditions, legal education, training cases

**M. A. Kovkova, D. A. Pribytkova, G. R. Sharafutdinova**

**INTEGRATION OF THE OPPORTUNITIES OF MODERN BIOTECHNOLOGIES IN THE EDUCATIONAL PROCESS OF CHILDREN AND YOUTH OF ST. PETERSBURG**

*The paper presents the experience of using biotechnology methods in the research work of children and youth of the Kalininsky district of St. Petersburg on the example of students of the Quantorium children's technopark. Various types of projects and cooperation with social partners were considered. Examples of students' interaction with enterprises of the real sector of the economy are given.*

**Keywords:** biotechnologies, an additional education, the educational process

**M. A. Zenkin**

**EDUCATIONAL RESULTS AND CAREER EDUCATION EFFECTS OF THE USE OF EDUTAINMENT TECHNOLOGY IN THE FIELD OF NON-FORMAL AND EXTRACURRICULAR ACTIVITIES (ON THE EXAMPLE OF MARITIME EDUCATION PROGRAMS IN EDUCATIONAL CAMPS)**

*The article is devoted to the problem of developing criteria for evaluating the effectiveness of educational technologies in terms of educational outcomes of students and career education effects. The problem of the effectiveness of edutainment is considered on the basis of youth maritime education programs in the camps «Artek» and «Orlyonok» within the framework of the 7th and 8th shifts of 2018, the 9th shift of 2019 and the 1st shift of 2020 with a total coverage of 1195 children aged 13-17 years. During the mentioned events, career education games were held for the participants of the shifts - a game on the stations «Gardemarin, vpered!», a quiz «Polar Quiz» and a board historical and geographical game «Krugosvetka». These games offer formats of interaction with both a mass audience and small groups, focused both on the initial acquaintance with the field of maritime activities, and on a deeper immersion in the specifics of the industry. The study of educational outcomes and career education effects was carried out by testing, including observation, questionnaires and expert evaluation. Despite the fact that the research material allowed us to offer some tools for evaluating the effectiveness of educational technologies when children study a certain professional field, the question of measuring their career education potential and the effects of aftereffect remains open. The study showed that at the moment we do not have the tools that allow us to objectively assess the career education result of edutainment. The expert assessment of the level of interest of the audience is not sufficiently developed from the point of view of the criteria base and therefore is subjective. The survey of students based on the results of the shift does not allow us to separate the effects of specific educational technologies from the overall effect of a series of educational events of the thematic shift and the atmosphere of the children's camp as a whole. However, the study of individual examples of students continuing their educational trajectory after a profile shift or after participating in individual game events encourages further research in this area.*

**Keywords:** edutainment, games for learning, non-formal education, career education, maritime youth education

**T. Ye. Benkovskaya**

**REVIEW OF THE MONOGRAPH OF N. A. MIRONOVA "DIGITAL TECHNOLOGIES OF LEARNING IN THE CONTEXT OF CONTINUOUS LITERARY EDUCATION"**

*The review evaluates a monograph created with the financial support of the Russian Foundation for Basic Research within the framework of scientific project No. 20-013-00684 \ 20. The author gives the monograph a high assessment, noting the serious scientific and theoretical level of the research and its practice-oriented orientation.*

**Keywords:** digital learning technologies, continuous literary education, methodological science