

SUMMARY

REGIONAL AND SECTORAL ECONOMICS

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Future of Education Under Population Aging and Digital Economy. P. 3.

Population aging and the development of the digital economy are already shaping changes in the structure of supply and demand for goods and services. In this regard non-formal education is more effective, since it is more flexible in terms of format, content, and duration in comparison with the formal education programs. Non-formal education programs are more accessible and personalized, what is mostly supported by the implementation and wide use of educational technologies (EdTech). Implementation of EdTech makes it possible to diversify the ways of teaching, considering physiological specifics of the elderly to tailor education in a manner that ensures new information is easily accessible and comprehensible. This study's primary focus is to address a crucial inquiry: how can we adapt future education to effectively respond to the rapid evolution of two prominent trends - the digitalization of the economy and the aging of the population?

Keywords: population aging, education, EdTech, non-formal learning, adult education.

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Methodological Approach to Ensuring Sustainability of the Service Sector (The Case of Consumer Cooperation). P. 18.

The article presents the results of a study of the sustainable development of consumer cooperation organizations in terms of the financial component. The authors propose a methodological approach in the theory and methodology of improving the sustainable development of the service sector, which includes consumer cooperation organizations. The methodological recommendations for the analysis and forecasting of the financial condition of consumer cooperation organizations are based on predicative modeling tools in order to increase the efficiency of their activities. Due to the fact that in modern conditions it is very important for consumer cooperation organizations to identify problem areas of financial condition, the authors consider the factors of the external and internal environment that affect the financial stability of the enterprise. A methodological approach is presented, which consists in adapting the correlation-regression model to the sustainability of consumer cooperation in the service sector.

Keywords: sustainability, sustainable development, consumer cooperation, service sector.

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The Participation of Consumer Cooperation in Public Procurement of Agricultural Products as the Basis for the Revival of Procurement Activities of the System. P. 30.

The purpose of the article is to show the importance of the participation of consumer cooperation organizations in government procurement of agricultural products to restore the scale of industry activity. The article analyzes the current state of the consumer cooperation system, which is characterized as a crisis, accompanied by an annual reduction in the total volume and scale of industry activity, and procurement as well. This situation began with market reforms, which involved legislative provision for freedom of entrepreneurship in all spheres of the economy, the cessation of state planning for the purchase of agricultural products from consumer cooperative organizations, often unfair competition with commercial structures purchasing products grown and produced by the population, a shortage of working capital, and problems with selling purchased products, etc.

Program documents for the development of consumer cooperation, starting in 1998, are aimed at reviving the system, strengthening its competitive position in all traditional industries, including procurement, which until the 1990s was carried out in two directions: purchasing surplus from the population and according to the government procurement plan. Consumer cooperation does not take advantage of the opportunity to restore the scale of procurement activities. The need for the participation of consumer cooperation organizations in competitions (tenders) for the supply of products to the state food fund was first recommended in the Program for the Stabilization and Development of Consumer Cooperation of the Russian Federation for 1998-2002, and in the Program for the Development of the Consumer Cooperation System for 2023-2027 it is recommended to intensify such participation, developing procurement activities. All this will contribute to the stabilization and development of procurement scales.

Keywords: procurement activities, consumer cooperation, purchases, agricultural products and raw materials, state and municipal needs.

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Improving the Methodology For Assessing The Risk Of Bankruptcy Of A Consumer Society. P. 39.

This article presents a comparative analysis of the probability of bankruptcy risk based on the materials of the district consumer society, taking into account the diversified nature of the consumer cooperation system based on strategic analysis methods, the influence of STEEP and PEEST factors and levers of financial management. The improvement of the methodology for assessing the risk of bankruptcy ensures the effective operation of a cooperative organization in the new economic conditions. Forecasting the risk of bankruptcy is a stage of strategic analysis and management, the results of which assess the financial stability of the cooperative at the stage of economic development. The article analyzes STEEP factors as strong characteristics and PEEST factors as weak characteristics affecting the strategic development of financial and economic activities of the Prokhorovskoye district consumer society of the Belgorod region from 2020 to 2022. The scientific and practical problem is to improve the current Russian model of forecasting the probability of bankruptcy risk by O.P. Zaitseva, taking into account the influence of factors determining the efficiency and reliability of economic activity. A scientific hypothesis is put forward that domestic methods of forecasting the probability of bankruptcy risk do not fully reflect the diversified nature and influence of factors of an unstable economic environment. With the help of the authors' modified model for assessing the probability of bankruptcy risk, it is possible to analyze consumer unions and societies with adjustments for STEEP and PEEST strategic tasks caused by the transformation of consumer cooperation in the context of integration not only in Russia but also abroad. Based on the practical results, the authors offer methodological solutions and a modified model for assessing the probability of bankruptcy risk of consumer cooperation organizations in new economic conditions.

Keywords: efficiency, consumer society, financial leverage, bankruptcy probability models, methodology, correlation and regression analysis, comparative approach.

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The Role of the State in Sustainable Development of Entrepreneurship in The Region. P. 54.

The article discusses the role of state regulation in creating favorable conditions for the development of small and medium-sized businesses at the regional level. The article examines measures aimed at supporting entrepreneurial activity, with special attention paid to the effectiveness of innovation systems and their impact on economic development and social well-being. The paper emphasizes that government support must be regular, balanced and focused on long-term effectiveness in order to ensure sustainable development and increased competitiveness in the long term. The author offers recommendations for

optimizing state policy in the field of supporting entrepreneurship in the region based on an analysis of successful practices.

Keywords: government regulation, sustainable development, entrepreneurship, regional economy.

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The Fundamental Principles of the Competitiveness of the Agricultural Sector at the Regional Level. P. 65.

This article provides a theoretical analysis of the principles of competitiveness of the agricultural sector of the region and related theoretical aspects. The study examines the hierarchical structure of competitiveness, consisting of many combined elements. The competitiveness of the region is investigated in the article using classical theories. The paper describes the term "competitiveness" based on the analysis of scientific works by foreign and domestic authors, who consider it as a complex concept reflecting the region's ability to innovate, produce goods and services that successfully compete in the market. The principles of regional competitiveness are considered, including the development of the economy, infrastructure, innovation and support for social well-being. Thus, the article is a theoretical study of the competitiveness of the agricultural industry and the basic principles affecting its development. The study may be useful for further analysis of the competitiveness of the agricultural sector at the regional level.

Keywords: competitiveness, agricultural sector, region, regional economy, new economic conditions.

FINANCE

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The Main Characteristics of Tax Disputes and Their Resolution Methods in Russia. P. 74.

The article considers the main reasons of taxation conflicts and disputes between business entities and taxation bodies in modern Russia. The authors suggest the methods to settle taxation disputes taking into account the interests of the state represented by taxation authorities and to fulfil fiscal liabilities and protect public interests and taxpayers' rights.

Keywords: tax disputes, features of tax disputes, causes of tax disputes, tax disputes resolution, taxation bodies, taxpayers.