

SUMMARY

REGIONAL AND SECTORAL ECONOMICS

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Organization of Production of Own Products as a Necessary Development Trend Consumer Cooperation Systems. P. 3.

This article analyzes the level of own production of consumer cooperation enterprises, presents the dynamics of production indicators for 2012-2023. The paper evaluates the dynamics of production indicators and changes in its share in the total activity of consumer cooperatives of the Russian Federation. As a result of the study, a decrease in production volumes in physical terms is revealed, which indicates an increase in product prices and a decrease in its competitiveness compared to large manufacturing enterprises. The structure of production is also changing geographically. The largest production figures are represented in the Volga regional associations, while in Siberia they are small and tend to decrease. The conducted research shows that urgent measures are required to improve the production base of consumer cooperation enterprises. The purpose of the study is to show the importance of the production activities of cooperatives in the total volume of economic activities of consumer cooperation and to propose measures for its improvement.

Keywords: consumer cooperation, production, own products, development, price, total activity, structure.

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Agro-Industrial Integration and Cooperation of Russia. P. 16.

The article considers agro-industrial integration and cooperation in Russia as key factors contributing to the sustainable development of agriculture and increasing its competitiveness. In the context of global changes and challenges faced by the agro-industrial complex, the need to combine the efforts of various participants, such as agricultural producers, processors and scientific institutions, is becoming especially relevant. The study of the current state and trends of agro-industrial integration and cooperation in Russia makes it possible to assess the effectiveness of existing forms of interaction, identify best practices and identify ways to develop this important area that contribute to strengthening food security and improving the quality of life in rural areas. Agro-industrial integration and cooperation are aimed at creating efficient value chains that optimize the processes of production, sale and marketing of agricultural products, as well as provide access to modern technologies and innovations. At the same time, cooperation in agriculture plays an important role in increasing the level of economic independence of small and medium-sized farms, providing them with the opportunity to share resources and simplify access to consumer markets. The article also presents the current state of agro-industrial integration and cooperation in Russia, the main trends and challenges, and provides examples from the real economic practice of integration and cooperation in our country.

Keywords: integration, cooperation, agro-industrial integration, forms of integration, agricultural cooperation, agricultural production, Russia, region, economy.

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Digital Transition - a New Way for Cooperatives to Do Business. P. 29.

The use of digital technologies is recognized as one of the greatest challenges for businesses in the twenty-first century. The article discusses the importance of digital transformation in the 4.0 era for cooperatives that not only operate as business organizations, but also have a social responsibility to their

members, employees and society at large. A brief overview of the results of a survey conducted by the International Cooperative Alliance to identify the changes brought about by digitalization is presented, examples of cooperatives taking advantage of the digital era are given, and it is emphasized that despite the many opportunities that digitalization offers to cooperatives, it is not without risks. The purpose of this study is to identify the most important uses of digital tools and the application of digital technologies in cooperatives, while maintaining their competitive advantages, ideological roots, participation in the development of activities and employment in the territory of creation, asserting their relevance in the changing global business environment. Objectives of the study are to examine the stages of digital transformation in cooperatives, the most important uses of digital tools, country best practices, advantages of cooperative platforms, challenges of digital capabilities and measures of necessary cybersecurity in the cooperative business model. The author uses review and analytical methods based on the study of theoretical research results and reports of the International Cooperative Alliance, the United Nations (UN), the International Cooperative Alliance Development Platform (ICADP), the International Labor Organization (ILO), cooperative platforms Patio, Coop, Exchange and others.

Keywords: innovation, digital technology, World Cooperative Monitor, digital transformation in cooperatives.

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The Readability of Russian Auditing Standards. P. 44.

This article considers such a quantitative characteristic of the text as «readability» in relation to Russian standards on auditing. To assess the readability of Russian audit standards, the Flash-Kincaid formula is used to measure the readability of texts in Russian. It is shown that the texts of Russian audit standards are a rather complex material for comprehension and require students to have a level of education not lower than a "higher education (Master's degree)". In conclusion, recommendations are given for studying audit-oriented disciplines at all levels of education.

Keywords: audit, international auditing standards, Russian auditing standards, readability, education levels.

MANAGEMENT

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Banking Management, its Essence and Professional Quality Assessment. P. 56.

The paper examines the properties of bank management that determine its quality. The purpose of the study is to identify the main factors of high-quality professional management of business processes in a bank. At the same time, a methodological task is solved - to determine the correct approaches to the very assessment of the quality of bank management and its structure. A pressing problem for commercial banks is the development of an effective corporate management system, especially given the changing competitive environment and unstable economic conditions, which negatively affects the demand for banking services. It is important for bank managers to have a clear picture of the management of all business processes in the bank; first of all, this is necessary to control the financial result. An important feature of bank management is the need for simultaneous implementation of the principles of corporate ethics and the principles of financial management, thereby maintaining a balance of interests of owners (bank profit) and society (social responsibility of the bank). Accordingly, it is necessary to learn to measure and evaluate the efforts of managers, on the one hand, and the quality of the strategies and business plans they have developed, on the other hand. The paper presents the author's methodology for assessing the quality of banking management, uses a rating method, and defines the main components of such an assessment.

Keywords: banking management, banking management concepts, corporate governance principles, management quality assessment, professional approach, rating system of evaluation.

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Personnel Problems and Solutions in a Modern Organization. P. 68.

The article examines the personnel problems of a modern organization, considering the case of a leader in the production of poultry meat in the Krasnoyarsk Territory, and presents a set of measures to solve the identified personnel problems. The developed recommendations make it possible to replicate a set of measures to organizations that, for the most part, face similar problems. Recommendations are given on the basis of a systematic study of personnel problems characteristic of a modern organization, analysis of current directions for their solution, presented in scientific articles; analysis of personnel problems of a specific enterprise in the industry related to the production of poultry meat. All proposed recommendations include measures that allow an economic effect to be achieved when implementing these recommendations into the organization's personnel work.

Keywords: personnel problems of the organization, HR specialists, personnel service, human resources of the organization.