

SUMMARY

REGIONAL AND SECTORAL ECONOMICS

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Platform for Greening the Production: Scaling and Growth Points. P. 3.

The paper analyzes approaches to developing programs for platform greening of existing production facilities and their scaling in transboundary regions. In order to systematize conceptual approaches to the environmental transformation of related high-tech industries, advanced literature in the field of sustainable economy and environmental branding of manufactured products is reviewed. By analyzing the restructuring of production programs based on existing capacities and methods of managing “green” capital, factors are systematized that allow optimizing production programs for activating the use of working capital through own and borrowed sources. The practical adaptation of the set of assessment tools contributed to the study in the form of systematization of factors influencing economic growth at the level of industrial companies. It is concluded that it is necessary to build common technological platforms that allow strengthening the competitiveness of the economies of partner countries.

Keywords: platform greening, eco-branding, regional economy, sustainable development, green investments.

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Research of the Activities of the Sphere of Growing and Harvesting of the Grain Product Sub-Complex of the Novosibirsk Region. P. 13.

The activities of various spheres included in the regional grain product sub-complexes are important for study, since at this level it is possible not only to more easily identify existing problems and tasks, but also to develop more specific measures for them. The purpose of the article is to conduct a study based on official statistical data in the field of growing and harvesting grain and leguminous crops of the grain product sub-complex of the Novosibirsk Region. To achieve this goal, it was necessary to: analyze the data of official state statistics bodies in the field of growing and harvesting of the grain product sub-complex of the Novosibirsk Region for 2019-2023, as well as from January to September 2024; identify the problems and tasks facing the sphere of growing and harvesting of the grain product sub-complex of the Novosibirsk Region; develop proposals for solving the identified problems and tasks. To achieve the goal, general scientific and specific methods of analysis, synthesis, induction, deduction, comparison, as well as methods of observation, processing and graphical presentation of information are used. According to the results of the study, the harvesting season in the Novosibirsk region as of September 1, 2024 continues as usual. At the same time, the harvest of crops has significantly decreased in 2023 due to changes in natural and climatic conditions in the region and the deterioration of technical support for the grain product sub-complex. The cultivation and harvesting of grain and leguminous crops is carried out mainly by agricultural organizations and, to a lesser extent, by farms and private entrepreneurs. The main crop grown in the region is wheat, the reserves of which are sufficient as of July 2024. Based on the results of the study, measures are proposed to improve the activities of the studied area, such as increasing grain production volumes, improving product quality, developing infrastructure and stimulating grain processing. The results obtained may be useful for researchers, specialists in the field of agricultural economics and related industries.

Keywords: grain product sub-complex, grain, grain and leguminous crops, sown lands, growing, harvesting, Siberian Federal District, Novosibirsk region.

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New National and Federal Projects to Support the Agro-Industrial Segment and the Development of Cooperation in Russia. P. 24.

This article analyzes and evaluates new national and federal projects to support and develop the agro-industrial complex and cooperation in Russia. In the context of the global economic environment, the state has significantly increased its support for the agro-industrial complex and the cooperation system in Russia by implementing modern state projects aimed at modernizing areas of activity, increasing their competitiveness and development. A new step will be the implementation of national and federal projects, the purpose of which is to favorably develop the domestic agro-industrial sector. The architecture of these projects represents detailed plans of the Government of the Russian Federation to solve the problems of the agricultural sector and cooperation. The scientific and practical problem is the launch of federal programs aimed at providing the agro-industrial complex with seeds, veterinary drugs, agricultural machinery, as well as attracting personnel to the industry. The main priorities of the domestic agro-industrial complex for the medium and long term remain maintaining a sustainable volume of agricultural production, maximizing the productivity of the industry and increasing the profitability of agricultural producers, as well as strengthening the country's food security. Based on practical results, the authors propose methodological solutions in terms of personnel and scientific support for the agro-industrial complex and the sphere of cooperation through the creation of agro-technological classes, increasing the number of graduates of agro-industrial and cooperative universities in the new economic conditions.

Keywords: agricultural and industrial complex (AIC), cooperation, food security, competitiveness, modernization, agricultural cooperatives, export, sustainable development, material and technical base, integration.

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Features of Accounting in Organizations of the Service Sector. P. 37.

The article identifies, analyzes and systematizes the features of accounting and accounting reporting in service sector organizations, due to the industry specifics of their economies. This makes it possible to determine the directions of further development of accounting and reporting in the organizations under study in the direction of the fullest satisfaction of the information needs of internal and external users of accounting information in order for them to make informed management decisions.

Keywords: accounting, service sector, economic entity, service, service, accounting, small business.

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Semantic Analysis of Publications on Consumer Cooperation. P. 47.

The article shows the dynamics of the authors' publication activity on the topic of consumer cooperation. The semantic analysis is carried out on the example of the selected set of articles and reports, and the works of L.P. Nagovitsina. The semantic core of the words consists of "consumer cooperation, theory of cooperation, cooperatives, development, market conditions, problems, cooperative sector, state support, integration, improvement, credit, social, shareholders, legal aspects, role, regions, agricultural, production, enterprises, resources". Most often, publications are devoted to changes in economic conditions of functioning, integration processes, innovations and entrepreneurship, substantiation of development directions, and peculiarities of agricultural consumer cooperation. The assessment of the tonalities of articles and reports is mostly positive. Popularization of consumer cooperation topics requires an increase in the number of publications, compliance with the recommended norms of semantic analysis of the text and the use of a positive tone in it.

Keywords: consumer cooperation, articles, semantic analysis, assessment of tonality.

FINANCE

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Topical Issues of Assessing the Financial Condition of Non-State Pension Funds. P. 57.

Non-state pension funds (NPF) are an important element of the state financial system, providing both the opportunity for individuals to receive guarantees of solvency upon retirement, and supporting the financial stability of companies that place financial instruments on the stock market by investing in their securities, which confirms the relevance of the topic of developing tools for assessing the financial condition of NPF.

The author presents a methodology for assessing the financial condition of NPF, which includes four stages. At the first stage of the methodology, it is proposed to analyze the dynamics of basic financial and non-financial indicators that are formed by the Central Bank of the Russian Federation on the activities of all participants in the NPF market. At the second stage of the methodology, the solvency of the fund is analyzed. At the third stage of the methodology, the analysis of the return on funds of the fund is carried out. At the fourth stage of the methodology, the analysis of the fund's profitability, as well as the analysis of the return on funds, is carried out. At this stage, it is proposed to determine the amount of NPF income from investment, as well as the calculation of the coefficients of growth of the investment portfolio for pension savings and pension reserves, and to determine the safety of the fund's assets taking into account current inflation.

The methodology was tested using the example of JSC NPF VTB Pension Fund. The financial condition of NPF VTB can be assessed as generally stable. For investors, the fund's strengths will be the positive dynamics of the fund's return, safety and solvency indicators. Such indicators as profitability and self-sufficiency require special and more detailed study by investors. It should also be noted that from the perspective of potential investors, not all the information necessary for making calculations is publicly available. For example, the average amount of payments in favor of one participant is not reflected in any reporting form available to external users.

Keywords: non-state pension fund, financial condition assessment, NPF profitability, NPF funds repayment, NPF funds safety.