

SUMMARY

REGIONAL AND SECTORAL ECONOMICS

Borisova S. G., Doctor of Economics, Associate Professor, Professor of the Department of Trade and Advertising, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: tamaris57@yandex.ru

Development of Cooperation as a Factor in the Formation of a New Economic System in Russia. P. 3.

The article discusses the relevance, problems, and conditions for the development of cooperation as a factor in the formation of a new economic system in Russia. The uniqueness of cooperation as a special institutional form of entrepreneurship lies in its solidarity-based nature. On the one hand, it promotes the implementation of the principle of social justice, which is so much in demand today, and, on the other hand, increases the efficiency of cooperative workers.

Keywords: cooperation, factor, economic system, solidarity.

Izmaylov M. K., Candidate of Science in Economics, Associate Professor, Associate Professor of the Graduate School of Industrial Management, Peter the Great St. Petersburg Polytechnic University, St. Petersburg, Russian Federation, e-mail: izmajlov_mk@spbstu.ru

Analysis of the Effectiveness of Digital Tools in Enhancing Production Potential in Industry. P. 13.

The article presents a study on the effectiveness of digital tools for increasing the production potential of industrial enterprises. The aim of the research is to identify systemic patterns in the impact of MES technologies, IoT, and digital twins on key performance indicators under various organizational conditions. The empirical foundation of the study consists of verified data from Rosstat concerning 43 manufacturing organizations, analyzed through regression modeling, correlation, and comparative analysis.

A nonlinear relationship is established between outcomes and the depth of integration of solutions and human resource factors. Critical thresholds for efficiency are verified: the share of IT specialists exceeding 3.7%, training costs over 1.2% of the payroll, and the level of digitalization in fixed assets exceeding 45%. Industry-specific patterns are identified: maximum returns are observed in metallurgy (a combination of digital twins and predictive analytics), the chemical industry (IoT monitoring of reaction parameters), and machine engineering (CAE systems).

The research demonstrates that the priority of integration surpasses technological complexity: systems with average functionality covering 80% of processes outperformed innovative solutions with fragmented implementations. Recommendations for workforce standards and algorithms for prioritizing integration tasks are proposed. The findings enable the optimization of investment programs and the development of industry-specific strategies for digital transformation.

Keywords: production potential, industrial digital tools, technology integration, efficiency thresholds in workforce, industry patterns of digitalization, investment optimization.

Chernyakov M. K., Doctor of Economics, Professor, Professor of the Department of Applied Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation; Professor of the Department of Accounting and Finance Audit, Novosibirsk State Technical University, Novosibirsk, Russian Federation, e-mail: mkacadem@mail.ru

Chernyakov V. M., Post-Graduate Student, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: mkacadem@gmail.ru

Comparative Analysis of State Support Models for Agricultural Producers: Integration of International Experience into Russian Practice. P. 26.

The article provides a comparative analysis of integrated and decentralized models of state support for agricultural producers, examining their key advantages and disadvantages. The authors examine the international experience (using the EU, US, and other countries as examples) and assess the potential for adapting it to Russian conditions. Particular attention is paid to aspects such as digitalization, greening, and social support for rural areas. Based on empirical data and statistical analysis, recommendations are proposed for improving Russian agricultural policy, including the development of cluster models and the implementation of ESG standards. The results of the study may be useful for government agencies in developing agricultural support programs and attracting investment in rural areas.

Keywords: state support, agriculture, integration, decentralization, digitalization, organic farming, rural areas.

MANAGEMENT

Moroz O. N., Candidate of Economic Sciences, Associate Professor, Department of Applied Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: ksenijasib@mail.ru

Nikolchenko I. A., Student, Department of Applied Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: nikolchenko555@gmail.com

Bakarasov E. O., Post-Graduate Student, Department of Applied Economics, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: evgeniy98r@gmail.com

Economic Foundations of Financial Risk Analysis for Countering New Systemic Threats. P. 44.

The article examines the economic foundations of financial calculations, risk analysis, and risk management to counter fundamentally new, systemic threats at the national economic level. It explains the concepts of risk and risk management, and classifies risks based on various criteria. The theoretical part of the study devotes significant attention to risk analysis methodology, assessing the advantages and disadvantages of common qualitative and quantitative methods. A thorough examination of the theoretical aspects of risk analysis reveals the weaknesses of modern risk management. It is established that traditional risk assessment methods based on historical data and extrapolation are ineffective in predicting "black swan" events (unlikely events with colossal consequences) and "grey rhino" events (ignored high-probability threats). The authors consider as the key challenges for modern risk management: unpredictable macroeconomic and geopolitical shocks (the COVID-19 pandemic, the US-China trade war, the Second World War, and sanctions), as well as digitalization, which is generating fundamentally new risks in cyberspace. Thus, the study substantiates the need for a transition from classical models to complex computer calculations and the formation of "reserve strength" to increase the sustainability of economic entities.

Keywords: economic foundations, financial calculations, risks, risk management, analysis methods, sustainable development, geopolitical shocks, black swan events, grey rhino events, digitalization.

FINANCE

Boronina E. S., Candidate of Sciences in Economics, Associate Professor, Department of Economic Strategy and Business Analytics, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: ella.boronina@gmail.com

Study of the Relationship between Cash Balance and Return on Equity of Manufacturing Organizations in the Context of Financial Reporting Manipulation. P. 60.

Organizations often manipulate financial statements to improve the perception of their financial position for external users. This reduces the reliability of both financial statements and the indicators calculated based on these figures, one of which is return on equity. This indicator is the most in-demand indicator for assessing company performance by various stakeholder groups. Research on identifying information distortions and providing reliable data for decision-making is becoming increasingly important. Therefore, determining the relationship between cash balances and return on equity in manufacturing organizations under financial statement manipulation will improve the reliability of financial statement information and contribute to the development of methods for economic analysis of organizations' business activities.

The study hypothesis is that there is a relationship between the cash balance to equity ratio and an organization's return on equity at the end of the period under financial statement manipulation. The purpose of this study is to develop return on equity analysis methods to improve the validity of stakeholder management decisions, including assessing the effectiveness of M&A transactions in the face of financial statement data manipulation.

To test the hypothesis, this paper proposes a four-stage approach. In the first stage, the organizations' return on equity was calculated. At the second and third stages, the correlation coefficient between the ratio of the cash balance at the end of the period to equity and the return on equity for organizations in the sub-sector under consideration is calculated. The calculation is made separately for

companies with identified and undetected signs of data manipulation. In the fourth stage, the correlation coefficient between the natural logarithm of the cash to equity ratio and the natural logarithm of the organization's return on equity was calculated. The hypothesis was not confirmed. Within the framework of the direction of development of industry analysis methods, it is possible to propose determining the influence of individual factors on the indicator of return on equity of industry organizations for the purpose of intra-industry segmentation and further use of the approach in strategic management at the micro, meso and macro levels.

Keywords: reliable financial reporting, manipulation, return on equity, cash flow balance at the end of the period, correlation coefficient.

Nadezhdina S. D., Doctor of Economics, Professor, the Department of Information and Analytical Support and Accounting, Faculty of Corporate Economics and Entrepreneurship, Novosibirsk State University of Economics and Management «NINH», Novosibirsk, Russian Federation, e-mail: nadejdina2021@yandex.ru

Mozharova E. I., Master's Program Student, Novosibirsk State University of Economics and Management «NINH», Novosibirsk, Russian Federation, e-mail: eliz.mozharova@gmail.com

On the Issue of a Tool of Improving the Inventory of Fixed Assets in an Organization. P. 74.

The article examines the concept of fixed asset inventory within an organization and discusses the importance of improving the process in the context of providing complete, accurate, and reliable information in accounting and reporting. The purpose of the study is to summarize theoretical principles and develop recommendations for the inventory committee and financially responsible persons. To achieve this goal, the following objectives are addressed: the paper presents the concept of fixed asset inventory from the perspective of various authors; considers the objectives of the inventory process and proposes measures aimed at improving the inventory procedure and ensuring a clear understanding of the necessary actions by all participants. The authors' concept of optimizing the inventory process is presented in the form of a memo for the inventory committee and financially responsible persons. The practical significance of this article lies in improving the process to prevent typical errors associated with the human factor, distortions, insufficient coordination, and the lack of standardized instructions for participants in order to ensure the safety of assets, compliance with legal requirements and internal regulations, and for further development and improvement. The implementation of the proposed measures by an economic entity will allow for a more transparent and understandable inventory of fixed assets for commission members and financially responsible persons.

Keywords: fixed assets, inventory, memo, members of the inventory commission, materially responsible persons, organization.

Smagulov R. S., Master's Program Student, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: rus27305@mail.ru

Bakytbekova B. B., Master's Program Student, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation

Plotnikova T. V., Candidate of Science in Engineering, Professor, Head of the Department of Trade and Advertising, Siberian University of Consumer Cooperation, Novosibirsk, Russian Federation, e-mail: tptv2013@yandex.ru

The Impact of Monetary Policy on the Structural Transformation of the Economy. P. 84.

The article examines the theoretical and practical aspects of the impact of monetary policy on the structural transformation of the economy. It is shown that the effectiveness of monetary regulation largely depends on its alignment with the priorities of long-term economic development. Based on the analysis, the paper identifies key transmission mechanisms of monetary policy that influence investment activity, innovation development, and financial stability. The study substantiates the need to strengthen the structural orientation of monetary policy, develop long-term refinancing mechanisms, stimulate financial innovations, and enhance macroeconomic predictability. The authors conclude that it is necessary to shift from a narrowly anti-inflationary model toward a comprehensive system of monetary regulation focused on the qualitative parameters of economic growth.

Keywords: monetary policy, structural transformation, economic development, investment, inflation, monetary regulation.