SUMMARY

REGIONAL AND SECTORAL ECONOMICS

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Agricultural Consumer Cooperatives of Grain Product Subcomplex in the Novosibirsk Region. P. 3.

The article analyzes the implementation of cooperative principles in the grain product subcomplex of Novosibirsk region and the identification of structural imbalances hindering this process. The aim of the work is to assess the current state and economic potential of cooperative models in the regional grain product subcomplex . To achieve this aim, the following tasks are addressed: to determine the contribution of peasant (farm) enterprises and individual entrepreneurs to the gross grain harvest of the Novosibirsk region and to assess the dynamics of their production in 2024 compared to 2023; to compare the production potential of small-scale farming with the level of development of agricultural credit consumer cooperation in the region; to identify and quantify the structural imbalance between the volume of grain production in the farm sector and the degree of formation of cooperative infrastructure in the region. The methodological basis of the work is the analysis of statistical data from the Ministry of Agriculture of the Novosibirsk Region and departmental reporting on the activities of agricultural credit consumer cooperatives for 2024 using structural and comparative methods. The results showed that peasant (farm) enterprises form 32.0% of the gross grain harvest with positive dynamics (+10.5% compared to 2023), while the activity of credit cooperatives in the region is not statistically recorded. The results can be used in adjusting regional programs for supporting agricultural cooperation. Overall, measures are needed to stimulate the creation of credit cooperatives and establish cooperative logistics infrastructure for the grain product subcomplex of the Novosibirsk region.

Keywords: grain product subcomplex, agricultural consumer cooperation, agricultural credit consumer cooperatives, peasant (farm) enterprises, regional economy, Novosibirsk region.

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Transformation of Consumer Cooperation in the Data Economy: Institutional Contradictions and Socioeconomic Challenges. P. 16.

This article provides a comprehensive analysis of the transformation of consumer cooperation in the data economy. The aim of the study is to identify key trends, institutional contradictions, and socioeconomic challenges that determine the adaptation of the cooperative model to the digital environment. To achieve this goal, the following tasks are addressed: uncovering the essence of digital transformation through the implementation of blockchain, AI, and platform models; analyzing the inconsistency of the outdated regulatory framework with modern realities; identifying the "commercialization vs. social mission" dilemma; and substantiating the need for hybrid management models. The study utilizes methods of systemic and institutional analysis, as well as a comparative analysis of international experience. The results show that successful adaptation is only possible with synchronized transformation across technological, institutional, and social-managerial dimensions. Key barriers are identified: digital inequality, archaic legislation (Federal Law No. 3085-1), and the risks of depersonalization of relationships. The author provides the ways to overcome these barriers through the development of platform cooperatives, modernization of the regulatory framework, and the integration of ESG principles. The results can be applied to developing cooperative strategies, improving legislation, and educational programs in the field of cooperation. The conclusion is that maintaining cooperative identity in the digital age requires a balanced combination of technological innovations with traditional values of mutual assistance and democratic governance.

Keywords: consumer cooperation, digital transformation, data economy, institutional contradictions, platform cooperatives.

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The Potential of Consumer Cooperation in Meeting the Socio-Economic Needs of Youth. P. 32.

The article presents the results of a study on the potential of Russian consumer cooperation as an institution capable of meeting the socio-economic needs of modern youth. Based on a SWOT analysis of the consumer cooperation system, an empirical survey of students (n=540) from the Siberian University of Consumer Cooperation, and an examination of international experience, the author identifies the key demands of the younger generation: economic feasibility, practice-oriented learning, digital environment, opportunities for self-realization and participation in management. Practical recommendations are proposed for regional consumer unions, consumer societies, and educational organizations to create an attractive environment for young people within the cooperative system.

Keywords: consumer cooperation, youth, socio-economic needs, SWOT analysis, digitalization, cooperative education, mentoring.

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Industrial Cooperation and Latent Production Potential. P. 41.

The study aims to identify the nature of the relationship between industrial cooperation forms and the activation of latent production potential in economic entities. The information base comprises scholarly publications covering the thematic areas of subcontracting, joint ventures, industry-specific platforms, and methodologies for assessing latent reserves. The analytical toolkit includes systems and comparative analysis, supplemented by elements of content analysis of the authors' definitions. It is established that latent potential is heterogeneous and dispersed across four functional domains: intellectual, market, material and technical, and organizational. Each cooperation model demonstrates a selective impact on these domains. Subcontracting proves most effective for maximizing capacity utilization, joint ventures are most effective for unlocking scientific and technical potential and entering new markets, and industry platforms have a more uniform, albeit less profound, effect. A cooperation activation matrix and a system of score-factor indicators are proposed, enabling quantitative assessment of synergistic gains in latent reserves within a cooperative network. The findings are intended for use by industrial company management in partnership design, as well as by public authorities in formulating measures to stimulate cooperative ties. A conclusion is drawn regarding the need for a differentiated approach to choosing the organizational form of cooperation depending on the type of latent reserves requiring priority mobilization.

Keywords: industrial cooperation, latent production potential, subcontracting, industry platform, latent reserves, cooperative network, score-factor assessment.

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Long-Term Socio-Economic Development of Russia in the Conditions of Sanction Isolation and External Shocks. P. 55.

The article examines the applied aspects of Russia's long-term socio-economic development in the context of sanctions restrictions, geopolitical isolation, and global external shocks as a key driver of national economic development. The purpose of this research is to analyze the prospects for Russia's socioeconomic development under sanctions, geopolitical instability, and external shocks, and to develop strategic directions for sustainable development based on these considerations. The authors explore the nature of primary and secondary sanctions and assess their impact on the real sector of the Russian economy. They also analyze global trends, macroeconomic, and geopolitical shocks that pose key global challenges for a modern, transformative platform economy (such as the COVID-19 pandemic, the US-China trade war, the Cold War, and sanctions). Forecasts from leading macroeconomic experts on the strategic development of

the Russian economy are examined, ranging from the most pessimistic scenarios ("Turbulent Lost Decade") to relatively optimistic ones ("New Engagement"). Thus, the key strategic guidelines for Russia's long-term socio-economic development in the medium and long term have been identified.

Keywords: socio-economic development, sanctions isolation, restrictions, secondary sanctions, geopolitical shocks, development scenarios, “The Turbulent Lost Decade”, “The New Engagement”.

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Ensuring Sustainable Development of Companies: Problems, Practices and Prospects. P. 67.

The article examines a comprehensive approach to ensuring the sustainable development of companies through the integration of ESG (Environmental, Social, and Governance) principles into the corporate governance and reporting system. The study focuses on analyzing the problems arising from the implementation of the ESG agenda in Russian companies, such as the transformation of management processes, personnel recruitment, additional costs, difficulties in integrating non-financial data, and conflicts of interest among stakeholders. Using the example of Sberbank PJSC, the practical experience of forming a non-financial reporting system, disclosing ESG data, and assessing their impact on long-term sustainability is demonstrated. The authors systematize management issues, analyze the dynamics of key financial and ESG indicators, and propose promising directions for the development of management and reporting tools for sustainable development. Particular attention is paid to the role of IT infrastructure, reporting standards (GRI, TCFD), and interaction with stakeholders. The research helps bridge the gap between theoretical ESG concepts and their practical implementation in the Russian corporate environment.

Keywords: sustainable development, ESG, corporate governance, non-financial reporting, stakeholders, Sberbank PJSC, GRI, environmental responsibility, social responsibility, IT infrastructure, green financing, KPI.

FINANCE

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Improvement of Costing and Transfer Pricing in Holdings with a Closed Production Cycle. P. 85.

The relevance of this research stems from the need to adapt traditional management accounting methods to the specifics of holding structures with a closed production cycle, characterized by multi-stage processes, a developed internal supply chain, and complex indirect cost allocation. Developing an integrated methodology that simultaneously addresses the challenges of accurate costing and market-oriented transfer pricing is a pressing issue for improving the financial stability of industrial enterprises. This article presents the authors' costing and transfer pricing methodology for holdings with a closed production cycle, using Iskitimcement JSC as an example. The methodology comprises four sequential stages: the development of a unified accounting infrastructure, the implementation of a market-oriented transfer pricing system, the calculation of the final cost for process efficiency analysis, and an analysis of process efficiency based on internal marginal revenue. Testing on real data confirmed the effectiveness of the methodology: clinker cost was reduced by 7,2 %, and grinding section profitability increased by 6,4 %.

Keywords: costing, transfer pricing, holding, closed production cycle, cost management, profitability.

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Financial Market Specialists: Assessing Staff Readiness for Work in Financial Institutions. P. 98.

The article examines the educational aspects of young professionals in the banking sector and, more broadly, non-banking financial institutions. The aim of the study is to identify the professional competencies necessary to address the pressing challenges of financial business in the modern digital economy and to propose criteria for assessing the readiness of young professionals to perform the core functions of a financial institution employee. The study focuses on the professional competencies of specialists, using digital banking as an example, and existing systems for assessing the effectiveness and performance of bank employees.

Keywords: financial market, digital banking, specialist, professional competencies, preparedness assessment, composite satisfaction index.