

SUMMARIES

I. I. Eliseeva, M. P. Dekina

Structural Characteristics and Indicators of the Distribution Center in the Measurement of Poverty in Russia

The article discusses the methodological aspects of measuring poverty in connection with an attempt to transition state statistics from the methodology of absolute poverty to the methodology of relative poverty in 2021. The article highlights changes in indicators of the distribution center and structural characteristics. An analysis of the dynamics of the poverty level in the Russian Federation at the present stage was carried out. Separately, changes in the inequality of monetary incomes of the population were noted. The purpose of the article is to assess and statistically analyze the features of calculating poverty and inequality indicators based on Rosstat data. The use of structural characteristics, as well as indicators of the center of population distribution by average per capita income, is considered. Conclusions are drawn about the possible impact of changes in average income indicators on the poverty level in the Russian Federation. An assessment is made of the inequality distribution of monetary income based on the decile differentiation coefficient, the fund coefficient and Gini coefficient.

Keywords: poverty level; income inequality; income sources; survival minimum; boundary of poverty.

P. V. Abramov, A. P. Zaostrovzev

Reorganization of the System of Delimitation of Powers and Financial Resources of Government Levels in St. Petersburg: Role of Local Government

The article discusses the distribution of powers between the regional and local levels of government in St. Petersburg and the financial resources for their implementation. As a result of the study, a reorganization of the existing method of delimitation of powers was proposed with the creation of a two-level system of self-government, which replaces public administration at the level of administrative districts, and a possible option for the distribution of financial resources as a result of such a reorganization was modeled.

Keywords: St. Petersburg; division of powers; local self-government; administrative districts; decentralization; budget revenues; interbudgetary relations.

S. B. Avdasheva, A. O. Timofeeva, V. S. Chesnokov

Determinants of Advertising Demand: what Are the Differences Between Digital Channels?

The study tests the hypothesis of a positive correlation between advertising expenditures and the concentration of social media and search engine users along with other determinants, as well as a comparison of digital advertising expenditures in Russia and other countries based on panel analysis. The effect of digital platform user concentration was assessed for the first time.

It was found that user concentration increases advertising expenditure on search engines but decreases it on social networks. The share of digital advertising expenditure in GDP shows a *U*-shaped dependence on GDP per capita and is significantly dependent on the level of ICT. The actual volume of digital advertising spending in Russia is significantly lower than predicted by the model, especially for social networks, which indicates relatively low market entry costs for sellers of consumer goods.

Keywords: multi-sided platforms; competition; digital advertising; social media; search engines.

A. D. Klyueva, K. L. Polyakov

Football Club as a Company

The purpose of the study is the formal positioning of a football club as a company, as well as the comparison of modern management principles in the field of professional football with the principles of management of the company in any other well-studied market of goods and services. The authors provide a table of resources and results of a football club's activities and draw an analogy with a typical firm's resources and results, confirming the concept of "club is a firm".

Keywords: football club; company management; cash flow.

M. S. Bobrova, M. A. Shtefan

Tools for Identifying the Risk of Accounting Fraud and their Application in Russia

This article is devoted to the problems of applicability of existing models for assessing the risk of falsification of reporting on modern data of Russian companies. The relevance of the topic is caused by various factors: an increase in the number of violations of the rules of accounting for income, expenses, and the tax base; increased risks of loss of profit due to the conclusion of contracts with unscrupulous counterparties; an urgent request for an assessment of the quality and reliability of the company's reporting information from stakeholders focused on reducing possible financial losses. Changes in legislation regulating the procedure for calculating and presenting financial indicators, the creation of new business formats suggest the need to modernize existing and develop new tools for assessing the risks of falsification of financial statements.

The purpose of this article is to assess the applicability and predictive power of Russian and foreign models for assessing the risk of falsification of financial statements for Russian data prepared in the period from 2016 to 2022, as well as to prepare proposals for the development of models taking into account the specifics of Russian legislation.

The practical basis of this study was 93 sets of financial statements of Russian companies, including those recognized as reliable by independent external auditors, which was confirmed unconditionally by positive audit opinions (45 sets), as well as falsified, with the fact of manipulation recorded in the decision of the court of appeal (48 sets).

Keywords: falsification; financial statements; risk of falsification; unfair actions.

M. V. Bochenina

Housing Statistics in Russia and China

The article presents the phenomenon of repetition of a period of equal duration between the reference points of the main processes in the housing markets of China and Russia. The time lag of 13 years turned out to be late for Russia relative to China. It is shown that confirmation of the research hypothesis allows not only to improve the quality of the forecast of processes in the Russian housing market, but also to prevent serious problems that have already clearly manifested themselves in China. The main stages of development of the residential real estate market in China are described.

A forecast assessment based on an autoregressive integrated moving average model made it possible to verify the reality of the target indicators of the national project "Housing and Urban Environment" in Russia. A prospective assessment of the dynamics of the volume of unfinished construction is given. An alarming trend has been identified in the dynamics of the share of sold residential space in the total volume of housing under construction and commissioned during the reporting period in Russia.

Keywords: housing construction; housing market; China; target; construction in progress; mortgage.

A. L. Dmitriev

From the Scientific Heritage of A. I. Bukovetsky

The circumstances of the appearance of the great work of the prominent St. Petersburg scientist A. I. are revealed. Bukovetsky (1881–1972) “Russian Finance on the eve and during the First World War”, dedicated to the history of Russian finance. The characteristics of this work are given: its content and significance for today. What follows is the publication of a chapter from this work by the scientist, “Finance of Tsarist Russia during the Period of Political Reaction”, which has independent significance for the history of financial policy in Russia. The value of this work lies in the fact that Bukovetsky was a participant in the events described, advising the Bolshevik faction in the State Duma. The work is being published for the first time and was extracted from the scientist’s personal archive. It complements the picture of Russia’s financial problems in the period 1907–1914. The journal published the scientist’s unpublished manuscripts for several years.

Keywords: Russian finances; tax policy; budget policy; wine monopoly.