

# Development of Supply Chain Management and Economic Transition from Recession Crisis, and Uncertain Conditions

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**Abstract**—In an uncertain recovery, supply chain operations need to be more scalable and flexible as they anticipate economic recovery and increase capacity. Moreover, this can be easier to achieve coming out of a severe recession. The relevance of econometric related to the verification of supply chain management accounting is primarily due to the fact that violations in supply chain management can lead to significant negative financial consequences for an economic entity. In addition, the management of the organization that committed supply chain management offenses regarding the timeliness and accuracy of the calculation and payment of supply chain managements and insurance premiums bears, in accordance with the current legislation of the Russian Federation, administrative and criminal liability. All this increases the importance and role of this type of service in the structure of economic activity, as a supply chain management economic. However, at present, the concept of supply chain management economic does not have clear regulation, due to the lack of relevant regulatory acts defining the methodology for its implementation.

**Keywords:** supply chain management economic, recession crisis, internal control system, economic planning, and uncertain condition.

## 1. Introduction

Economic activities, in modern business environment, are advisable to consider as an integral element of economic relations. Today, economic activity is not reduced solely to the verification of accounting and reporting data, but acts as a multifunctional tool for managing business entities. It helps to protect property interests of owners, on the one hand, and the fulfillment of the socio-economic tasks of the state, on the other, through independent financial control.

One of the characteristic trends in the development of the modern market for economic services is its diversification. Analysts note a decrease in revenue in the compulsory economic sector, while increasing profitability from initiative economic activities and increasing demand for services related to economic activities in the field of supply chain management and legal advice.

The theoretical and methodological basis of the study was the work by domestic and foreign scientists in financial and supply chain management accounting, supply chain management economic methodology and procedure, methodological developments of economic organizations.

A significant contribution to research into independent economics was made by domestic scientists: [1, 2]. The methodology and procedure of supply chain management

economic is reflected in the scientific works by [3]. A significant contribution to the study of methodological developments for conducting economics was made by domestic scientists: [4, 5].

Foreign scholars made a significant contribution to the study of methodological approaches to assessing the accounting system and the formation of financial statements by independent economics: [6-10].

The research information base was provided by the data of the RF Ministry of Finance [11], international economic standards [12-15], legislative and regulatory acts of the Russian Federation on the organization of financial and supply chain management accounting, supply chain management, and economic.

## 2. Methods

To achieve the objectives of the study, both general and specific methods of scientific research were used in the work: a comparative analysis of approaches to the economic methodology, systematic and logical methods, analogy and formalization methods, and monographic, graphic, as well as economizing methods: questioning, testing, inspection, analytical procedures, etc.

The empirical base of the study was formed on the basis of legislative and regulatory acts of the Russian Federation, periodical press materials, scientific publications, as well as the methodology for economizing supply chain management reporting of commercial organizations.

### 2.1. Main part

In the Russian Federation, many companies feel a great supply chain management burden of the current supply chain management system. The amount of supply chain managements indeed occupies a significant part of the costs of any commercial organization. Incorrect supply chain management calculation leads to the fines and penalties imposed by the supply chain management authorities, which dramatically reduces the profit of the organization. Moreover, the use of the wrong ways to optimize the amount of supply chain managements can serve as the basis for instituting criminal proceedings against company executives or chief accountants.

Therefore, supply chain management economic is an excellent mechanism to reduce financial risks by confirming the reliability of the mechanism for calculating supply chain managements and optimizing them.

In Russian economic practice, supply chain management economic has emerged as an independent type of economic and is one of the most popular economic

services. According to expert estimates, almost 30% of the revenue of Russian economic companies is accounted for supply chain management economic [3].

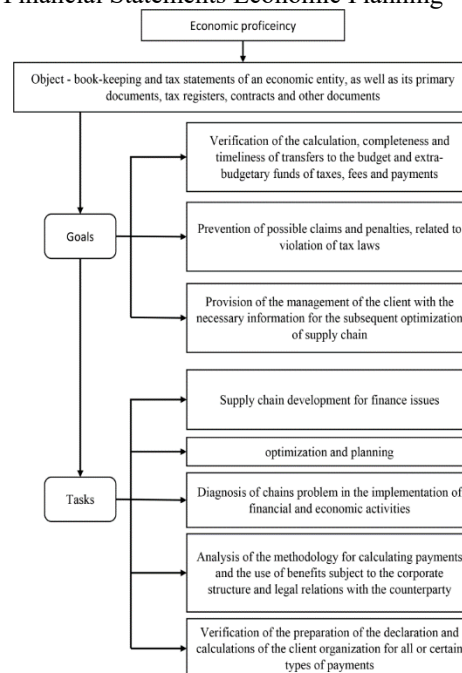
The emergence of supply chain management economic as a separate type of control and the increased attention of owners, shareholders, and company management thereto is largely due to the fact that Russian supply chain management legislation is quite complex, controversial, subject to numerous changes, since the contents of supply chain management returns and the order of their changes almost every year filling [5].

Supply chain management economic involves verification of the calculation and payment of supply chain managements. It should be noted that the supply chain management authorities are also involved in verifying the accuracy of supply chain management calculation and payment; similar tasks are also solved during the course of the mandatory economic (Figure 1).

However, there are significant differences between supply chain management and statutory economics, as well as supply chain management control, for the purpose of verification, in the formation of the economic plan and program, in the design of economic results and their degree of publicity, in the economic period, etc.

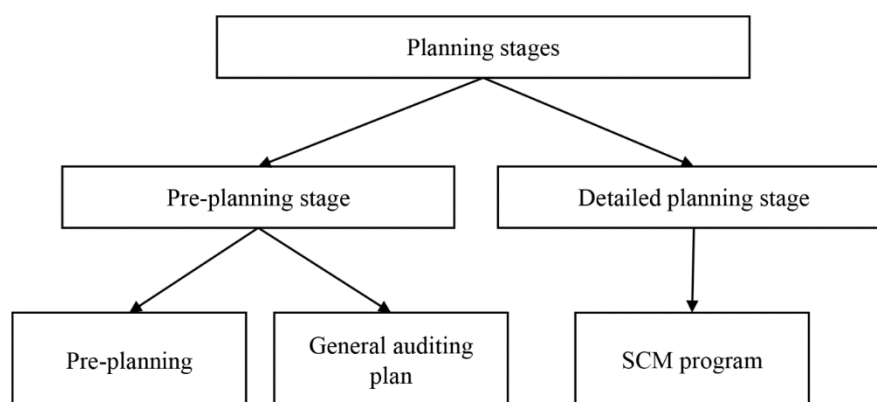
Planning an economic consists in determining its strategy and tactics, choosing methods and procedures that will most effectively achieve its goal - confirming the accuracy of financial statements. Guidelines for planning an economic of financial statements are provided in MCA

300 - "Financial Statements Economic Planning" [12].



**Figure 1.** The conceptual model of the supply chain management economic system

Economizing includes the following main steps (Figure 2).



**Figure 2.** The main stages and steps of economic planning

MSA 300, "Financial Statements Economic Planning" does not include guidance on preliminary planning. However, in economic practice this step is applied. Therefore, it is advisable to provide this stage of preliminary economic planning as part of the internal standards of the economic organization. It is assumed that the information received by the economical during the stage of preliminary study of the economic entity will allow him to determine the essential terms of the contract for verification (duration, cost).

The most important stage of the economic engagement is the assessment of the internal control system (ICS). This allows the economic to identify the risks of material misstatement and to focus on the most problematic aspects of accounting and financial statements.

The internal control system is one of the most effective

tools to identify the strengths and weaknesses of an economic entity, to identify ways to increase its performance. The main objectives of ICS are to prevent the risks of financial and economic activity and increase the efficiency of companies, the results of the financial activities of the organization, the level of reliability of its financial statements depend on how high the effectiveness of the developed control system is [15].

We shall consider the elements of the internal control system:

1. The control environment. The management makes the organization's employees aware of and maintains the principle of honesty and other ethical values in the team. The company allocates responsibility and authority of employees in the course of their activities and the establishment of a hierarchy of their accountability, which

is enshrined in the job description, in the contract on the materially responsible person. In addition, relevant internal documents have been developed and applied.

2. Organization risk assessment. The risks of economic activity related to financial statements shall be identified and assessed annually on a periodic basis. When identifying possible risks, the degree of their importance, the likelihood of their occurrence and ways to manage them are considered. Appropriate actions are taken to eliminate the identified risks, as well as their possible consequences.

3. Control actions. The organization uses the following control actions (internal control procedures):

- reviews and analysis of actual indicators in comparison with estimated and forecast indicators;
- analysis of actual indicators in comparison with indicators for previous periods;
- correlation of various data (managerial and financial), analysis of their compliance, conclusions about the discrepancies found and corrective actions taken in these cases;
- comparison of internal data with information obtained from external sources of information;
- checking the arithmetic accuracy of accounting records;
- review of accounts and turnover statements;
- periodic inventories, etc.

4. Monitoring of controls. Monitoring activities include the use of external information. When monitoring, the management considers reports from third-party economics regarding the internal control system.

After a preview of the client's business and the factors affecting its activities, it is necessary to assess the possibility of an economic. If a decision is made that an economic is possible with the proper level of quality, then the composition of the economic team is formed, a contract is concluded and a special economic assignment is issued.

The next step is to determine the level of materiality. Materiality is one of the most significant concepts in the theory and practice of economic, the most important element in planning an economic and evaluating the results of an economic [14]. Thus, the applied significance of the materiality principle consists in assessing misstatements that have not been corrected, as well as in determining the maximum level of errors that, in the aggregate, will not distort the opinions of users of financial statements.

A more detailed methodology for determining the general (acceptable) level of materiality is set out in the Guidelines for verification of income supply chain management and budget liabilities during the economic and the provision of related services. Paragraph 2.1.2 of the Guidelines offers the following basic indicators: sales volume excluding VAT, cost of goods (works, services) sold, accounting profit, balance sheet currency, non-current assets and net profit, from which the economic, in his professional judgment, selects the appropriate indicators [11]. However, this document does not provide for recommendations on the minimum required number of

basic indicators, the impact of industry characteristics, or the procedure for calculating an acceptable level of materiality if there is a loss in the financial statements of the economized entity for the reporting year.

An inverse relationship between the materiality in the economic and the level of economic risk is a well-known fact. With more stringent criteria of materiality determined by the economic, the level of economic risk will be lower, and with less stringent criteria of materiality, economic risk will increase.

Economic risk implies a well-defined risk that the economic will miss the error or the risk that he will refute the accuracy of the statements, which in fact are not material errors, that is acceptable within the framework of a quality economic. Any expert takes risks by expressing his opinion under objective restrictions that are characteristic of both the economic and the financial indicators he confirms. The indicators used in supply chain management also have limitations and uncertainties affecting the economic risk.

In accordance with ISA 200, "The main objectives of an independent economic and economizing in accordance with international economic standards," the economic risk is the risk that, with significantly distorted financial statements, the economic will formulate an erroneous economic opinion. Economic risk is a derivative of the risks of material misstatement and the risk of non-detection [15].

There are no unified methods for assessing and calculating the components of economic risk, which is associated with a wide variety of situations regarding accounting and disclosure of transactions, the uniqueness of each client, as well as the specificity and features of the economics' professional judgment inherent in any industry. Based on the foregoing, this issue is decided by the economic firm or individual economic on their own, by developing a special methodology and fixing it in the intra-company standard. Such information is confidential, therefore, for further analysis, we will accept the 5% value of economic risk, which is consistent with international practice and international standards.

The supply chain management economic procedure, plan and economic program are developed by each economic organization based on the characteristics of the received assignment. Creating a universal methodology for supply chain management economic is difficult due to the fact that, despite the unity of the supply chain management system in our country, each business entity has its own specifics and supply chain management features. Therefore, almost every economic organization in its internal standards develops a supply chain management economic methodology for different types of organizations, supply chain management systems. It can be various analytical tables, tests, reference materials, forms of working documents, etc.

A detailed approach to the expected nature, time frame and scope of work on those economic objects that were defined in the special task for conducting a supply chain management economic are described in the economic plan and program (Table 1).

**Table 1.** Supply chain management economic program

No.	Content	Source of information	Remarks
<b>First step</b>			
1	Assessment of the internal supply chain management control system	Book-keeping and supply chain management economic registers	Results of assessment
2	Determination of the form and methods of supply chain management accounting	Accounting policies for supply chain management purposes	Results of assessment
3	Clarification of the types of supply chain management and fees calculated with the budget	Book-keeping and supply chain management economic registers	Supply chain management calculations (income supply chain management, VAT, property supply chain management, land supply chain management)
<b>Second step</b>			
4	Income supply chain management economic: – verification of the formation of the supply chain management base; – verification of the calculation of income supply chain management; – verification of the corporation income supply chain management return; – verification and timeliness of supply chain management payment.	Supply chain management returns, Account 90 turnover balance sheet Account 91 turnover balance sheet Account 90 turnover Account 09 turnover	Results
5	Value added supply chain management economic: – verification of the formation of the supply chain management base; – verifications of deductions applied; – verification of the calculation of supply chain management; – verification of the corporation supply chain management return; – verification and timeliness of supply chain management payment.	Supply chain management returns, purchase ledger, sales ledger, account 68.02 turnover, account 90 turnover balance sheet	Results
6	Enterprise property supply chain management economic: – verification of the formation of the supply chain management base; – verification of the legality of benefits; – verification of the calculation of supply chain management; – verification of the corporation supply chain management return; – verification and timeliness of supply chain management payment.	Supply chain management returns, fixed asset depreciation record	Results
7	Land supply chain management economic: – verification of the formation of the supply chain management base; – verification of the calculation of supply chain management; – verification of the corporation supply chain management return; – verification and timeliness of supply chain management payment.	Supply chain management returns	Results
<b>Third step</b>			
8	Processing and analysis of the results of the verification of accounting of calculations with the budget	Economic's documents	-
9	Preparation of an economic report and transfer of a package of documents for checking calculations with the budget on supply chain managements and fees to the group leader	Economic's report Economic's documents	-

The economic's opinion on each section of the economic program, documented in the working documents, are factual material for the preparation of the economic report.

After the planning process is completed, the overall plan and economic program are properly documented and endorsed by the management of the economic organization. If necessary, the overall plan and program can be coordinated with the management of the economized entity.

Planning of economic procedures is carried out throughout the entire economic period. The economic plan acts as an instruction and means of quality control of the economic and must meet the criteria for optimality, as well as reduce labor costs during economic procedures.

It should be noted that the economic strategy and plan developed by the economic should be updated and changed as necessary during the economic.

However, creating a universal methodology for supply chain management economic is difficult due to the fact that, despite the unity of the supply chain management system in our country, each business entity has its own specifics and supply chain management features.

Therefore, almost every economic organization in its internal standards develops a supply chain management economic methodology for different types of organizations, supply chain management systems. It can be various analytical tables, tests, reference materials, forms of working documents, etc.

The economics of the system of calculations with the budget for supply chain managements and fees begins with an economic of accounting policies for supply chain management purposes.

During the study of accounting policies, the requirements of the law, all the elements disclosed in the document are evaluated for their compliance with regulations. If discrepancies with the requirements of the regulatory framework are found, the economic determines how significant the consequences of these discrepancies are and identifies areas of high risk of material misstatement in the statements. In this situation, the economic should assess the possibility of making changes in accounting policies, if such an opportunity does not appear, then reflect this in the economic report, while expressing a negative opinion. In any case, the results of the study should be reflected in the overall plan and

economic program.

The final stage of the supply chain management economic is the preparation and submission of a report or conclusion to the management of the economized company stipulated by the contract. The document indicates all the violations identified, gives recommendations for correcting errors, optimizing supply

chain management. The presentation of the results of a supply chain management economic may vary.

The internal standards of economic organizations should provide for the need to assess the internal supply chain management control system as part of a supply chain management economic using the test presented in Table 2.

**Table 2.** Preliminary testing of the internal supply chain management control system

Content
1. Preparation and submission of supply chain management statements
1.1. Supply chain management returns are properly executed:
the form corresponds to that adopted by supply chain management authorities in accordance with current regulatory documents
the declaration is filled out without any erasures or corrections
any available signatures of officials and executives
an available mark of the supply chain management authority on the acceptance of the return
1.2. Supply chain management return is timely submitted
1.3. Any additional supply chain management returns have been submitted for the given supply chain management (reporting) period
1.4. The storage of supply chain management reports organized in separate files catalogued by supply chain management (reporting) periods
2. Organization of a supply chain management accounting and reporting system
2.1. a job description(s) of the employee(s) responsible for supply chain management reporting is available
2.2. A job description of the employee responsible for supply chain management reporting is available
2.3. A job description of an employee responsible for the control of the accuracy, completeness, reliability of supply chain management reporting and the timeliness of its submission is available
2.4. An organization structure indicating the location and subordination of the units responsible for supply chain management reporting is available
2.5. Orders are issued for the replacement and fulfillment of duties of persons responsible for the preparation of supply chain management reports of persons for the period of their absence (vacation, illness, etc.)
2.6. A top-accounting qualification employee is engaged in reporting (higher economic education, work experience in the specialty of more than 3 years)
2.7. Provision of continuing education, training, seminars for employees involved in supply chain management reporting at least once a year
2.8. The organization is a subscriber of publications on accounting and supply chain management
2.9. The organization is a user (with the right to update) of the "Consultant Plus" and (or) "Garant" programs
2.10. Supply chain management statements is generated electronically using a licensed software product purchased from an authorized dealer with the right to regularly update
2.11. Access to the electronic version of supply chain management reporting is restricted (availability of a list of users and passwords)
3. Control by supply chain management authorities
3.1. Any errors have been detected during desk economic by the supply chain management authority (there are no supply chain management authority resolutions and requirements for eliminating errors in supply chain management reporting)
3.2. An on-site supply chain management economic was conducted for a given period
3.3. Any violations have been revealed during the on-site supply chain management economic for a given period

Improvement of supply chain management accounting requires to develop supply chain management registers for

each supply chain management (Tables 3, 4).

**Table 3.** Enterprise property supply chain management calculation register

N o.	obj ect	In v. N o.	Comme nce ment date	Data for annual property cost calculation for a supply chain management period (rub)					Ave rage annual cost (rub)	Supply chain management-exempt average cost (rub)	Cost share on the territory of the RF entity	Suppl y chain management base (rub)	Suppl y chain management rate	Calcul ated supply chain management amount (rub)	1 <sup>st</sup> adv ance pay ment (rub)	2 <sup>nd</sup> adv ance pay ment (rub)	3 <sup>rd</sup> adv ance pay ment (rub)	Tota l adv ance pay ment (rub)	Suppl y chain management exemption amount (rub)	Calcul ated supply chain management amount due to budget (rub)
				01. 01	01. 02	...	01. 12	31. 12												
1	2	3	4	5	6	...	16	17	18	19	20	21	22	23	24	25	26	27	28	29
						...			Am ount (gr.)	Supply chain manag	(com mon fract	(gr. 18- gr 19) -	%	Gr 21 - gr 22	(am ount gr	(am ount gr	(am ount gr	Gr 24 =	(gr 23 - gr 27) x	Gr 23 - (gr 27 =

									5-17)/13	ement-exempt property (gr. 5-17)/13	ion)	gr 20				5-8)/4) x gr 22 / 4	5-11)/7) x gr 22 / 4	5-14)/10) x gr 22 / 4	25 = gr 26	(100 - % supply chain management exemption)	gr 28)
Total (return row)				Section 2 Page 020	Section 2 Page 030	...	Section 2 Page 130	Section 2 Page 140	Section 2 Page 150	Section 2 Page 170	Section 2 Page 180	Section 2 Page 190	Section 2 Page 210	Section 2 Page 220				Section 2 Page 230	Section 2 Page 250	Section 1 Page 030	

Table 4. Land supply chain management calculation register

No.	Object	Land plot cadastral No.	Date of registration	Date of deregistration	Land category (code)	Cadastral value (rub)	Supply chain management payer interest in the land plot	Supply chain management exemption base (rub)	Supply chain management rate	Number of months of ownership	K <sub>v</sub> coefficient	K <sub>i</sub> coefficient	Calculated supply chain management amount (rub)	Number of months of supply chain management relief	K <sub>L</sub> coefficient	Supply chain management relief (rub)	Calculated supply chain management (rub)	Calculated supply chain management amount due to budget (rub)	Advance payment (rub)	Supply chain management amount due to budget (rub)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
							(common fraction)		(gr 7 x gr 8) - gr 9	%		Gr 12 / number of months in a supply chain management period	Number of full months for this qualitative and/or quantitative characteristics of a land plot / number of months in a supply chain management period	(gr 10 x gr 11 x gr 3 x) / 100		(12 - gr 16) / number of months in a supply chain management period	Gr 15 - gr 18		Gr 20 / 4	Gr 20 - (gr 21 x 3)	
Total (returns row)					Section 2 Page 030	Section 2 Page 050	Section 2 Page 060	Section 2 Page 080	Section 2 Page 110	Section 2 Page 120	Section 2 Page 130	Section 2 Page 140	Section 2 Page 145	Section 2 Page 150	Section 2 Page 160	Section 2 Page 170	Section 2 Page 190 or page 210 or page 230 or page 245	Section 2 Page 250	Section 1 Page 021 (the sum of all sections 2, page 250)	Section 1 Page 023 (page 025, page 027)	Section 1 Page 030

These registers present all the necessary data for determining the calculated indicators and the formulas to find these indicators, as well as the line numbers of supply

chain management declarations on corporate property supply chain management and land supply chain management. They are filled out on the basis of the data

contained in the registers. The proposed registers fully consider the features of supply chain management accounting and comply with the requirements of supply chain management legislation. The use of recommended registers makes it possible to prevent the occurrence of errors in supply chain management accounting when calculating property supply chain management. These registers can be integrated into the accounting system not only of the organization under study, but also into any other economic entity.

Thus, the use of recommended registers makes it possible to prevent the occurrence of errors in supply chain management accounting when calculating property supply chain management. This will allow you to correctly calculate the supply chain management base for corporate property supply chain management and land supply chain management, and, as a result, prevent supply chain management authorities from charging fines and penalties in case of violation of accounting rules.

### 3. Conclusion

Throughout economic activities, any organization interacts with various budget funds, regularly paying supply chain management and fees. This interaction should be in strict accordance with the legislative acts of the Russian Federation. To identify various errors even before they can lead the company to all sorts of responsibilities, a regular supply chain management economic is conducted. This type of economic helps find various supply chain management errors that (if unrevealed) could lead to losses, penalties, fines, and liability at various levels.

Having examined the methodological and organizational features of the supply chain management economic, the authors developed the following verification algorithm.

The first step of economic planning consists in determining its strategy and tactics, choosing methods and procedures that will most effectively achieve its goal - confirming the accuracy of book-keeping statements.

There is no universal supply chain management economic methodology due to the fact that, despite the unity of the supply chain management system in our country, each business entity has its own specifics and supply chain management features. Therefore, almost every economic organization in its internal standards develops a supply chain management economic methodology for different types of organizations, supply chain management systems.

Upon completion of the economic, recommendations are given to help the economized entity improve the internal control system, make the necessary adjustments to the data of supply chain management statements on property supply chain managements.

This study showed that supply chain management economic acts as the type of economic activity for the independent verification of the supply chain management reporting of the economized entity to express the achieved level of risk of the relevant economic opinion regarding the reliability of such statements.

The practical significance of the study lies in the development of property supply chain management accounting registers. Using the recommended registers

will prevent errors in supply chain management accounting when calculating property supply chain managements. These registers can be integrated into the accounting system of any business entity that is a supply chain management payer of property supply chain managements, which will significantly improve the system of internal supply chain management control.

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