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GLOBAL SCIENCES IN THE NAME OF HUMAN DEVELOPMENT

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## MANAGEMENT AS A SCIENCE OF COMPLEX DEVELOPMENT

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“Anisiia Tomanek” OSVČ

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## **Management of the business enterprise and its integrated development**

*Abstract:*

The business enterprise is an object of management because it is being built and operates under the rules and norms established in the legislation of each country. The business enterprise can be also taken up as a subject of economy. The aim of the development is to analyze the peculiarities of the business enterprise, which is an open system made up of system-forming elements implying its integrated development. The methodical instruments used are based on several complementary approaches: a systematic approach and systematic analysis; a structural approach; a logical approach and a synergetic approach. Based on the principles of the systematic approach, we accept that the business enterprise is an 'input-output system'. The 'business enterprise' system are: production (business), financial and economic, juridical (legal) and social. The synergy between the constituent elements of its internal environment implies not only its integrity, but it is a major prerequisite for its successful integration into the external environment conditions.

*Keywords:*

business enterprise, system, subsystem, management, object and subject, development.

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## **Управление на стопанското предприятие и неговото интегрирано развитие**

*Резюме:*

Стопанското предприятие е обект на управлението, защото се изгражда и функционира съгласно правилата и нормите, установени в законодателството на всяка

държава. То може да бъде възприето и като субект на икономиката. Целта на разработката е да се анализират особеностите на бизнес предприятието, което е отворена система, съставена от системообразуващи елементи, предполагащи неговото интегрирано развитие. Използваните методически инструменти се основават на няколко допълващи се подхода: систематичен подход и систематичен анализ; структурен подход; логичен подход и синергичен подход. Въз основа на принципите на системния подход, ние приемаме, че стопанското предприятие е „входно-изходна система“. Съставните елементи на вътрешната среда на системата „стопанско предприятие“ са: производствена (бизнес), финансово-икономическа, юридическа (правна) и социална. Синергията между съставните елементи на вътрешната му среда предполага не само нейната цялост, но е и основна предпоставка за успешното ѝ интегриране в условията на външната среда.

*Ключови думи:*

бизнес предприятие, система, подсистема, управление, обект и предмет, развитие.

## **Introduction**

A business enterprise is a ‘generally recognized phenomenon’ to which expectations of employment of the active working population, income, payment of taxes, etc. have been addressed. This role, which is given to the undertaking of activities, requires a profound knowledge of its immanent essence as a condition for its successful management and institutional treatment (Stankov et al., 1997; Stankov, 2009).

The business enterprise is an object of management because it is being built and operates under the rules and norms established in the legislation of each country (Atanassova, 2012; Atanassova, 2016). The economic activity carried out in the enterprise is the result of the selection of ruling circles and is subordinated to national and European legislation. Changes in regulatory provisions for businesses create prerequisites for stimulating the development of the enterprise but they may also limit it. As an object of management it can be considered in a structural and functional aspect. In the first aspect, it is manifested as a micro-system composed of elements and in the second one, it is interconnected with the external macro environment through its input and output.

The business enterprise can be also taken up as a subject of economy. The basis for this understanding is that it is a major structural unit in the economy of each state. The enterprise as a subject in the national economy is distinguished by legal, economic, organizational and management and social autonomy. Its legal autonomy is due to the possibility of statutory provisions among which to choose a legal status, thus implementing the proprietary rights and obligations being enjoyed by the owners. The economic autonomy of the enterprise is

associated with creation of own property and revenue and expenditure policy. Organizational and management autonomy is based on building an organizational structure that determines the way of making management decisions. Social autonomy implies a free hire of manpower, formation of rules for organization and payment of labor, etc.

The aim of the development is to analyze the peculiarities of the business enterprise, which is an open system made up of system-forming elements implying its integrated development.

To achieve the set goal, the following tasks are solved:

- The systemic nature of the business enterprise is clarified;
- The input-output character of the business enterprise is revealed;
- The immanent nature of subsystems that build the internal environment of the business enterprise is clarified;
- The synergy between the subsystems building the enterprise and their role for its management and integrated development is revealed.

The methodical instruments used are based on several complementary approaches:

- 1) a systematic approach and systematic analysis helping to consider the business enterprise as a complex system composed of elements found in interrelation with each other and the external environment;
- 2) a structural approach based on which the enterprise is decomposed in subsystems as separate elements of the internal system environment;
- 3) a logical approach that helps the analysis of the enterprise to be performed in accordance with the principles of identity and reasonableness.
- 4) The synergetic approach emphasizes the interaction of the elements of the 'business enterprise' system, which work out its internal structure (Bushev, 1992). Only systems that meet the condition of being open to the external environment are the object of synergetics research. By analogy with Ansoff, we use the synergistic approach to highlight the effect of the joint action of the elements of the system, where the final effect is the sum of their interaction (Ansoff, 1965).

The two-aspect consideration of the business enterprise as an object of management and a subject of the national economy is also a priori associated with its systemic essence as a prerequisite for its integrative development. By the 'integrated development' we understand a coordinated management of an enterprise that links the elements of its internal environment (its composite

subsystems) into a single whole in order to adapt to the requirements of the external environment (Atanassova, 2002).

A number of leading authors have research and analysis on this topic, of which in the foreign literature these are: Hicks, Steffen, Born, Lin, Polenske, Albino, Nicolt, Petruzzelli, Yazan, Kohlas, Waldburger, Woehle et al. In Bulgarian literature, they have research on the subject: Kiranchev, Stankov and other.

### **The business enterprise – ‘input-output system’, constituent parts**

Based on the principles of the systematic approach, we accept that the business enterprise is an ‘input-output system’, which is in a continuous relationship with the surrounding external environment. For the implementation of an economic activity, the enterprise buys raw materials, supplies, etc., delivered by the external environment. The realized output is the flow that goes out of the business enterprise.

According to professor Hicks, the term ‘input’ means what is ‘bought for the enterprise’, while what is ‘sold’ is the output and is defined as ‘output’. Incoming resources form the costs of the enterprise, and the sold products/services its revenues. Therefore, the sum of the monetary values of the incoming resources is the sum of the total costs for a certain period (month, year), and the monetary value of the production (performed services) is its total income (Hicks, 1946). In this regard, based on the principles of identity and reasonableness of the logical approach, we accept that the material and value flow of the incoming resources in the enterprise is its ‘input’ and the one that goes out is its ‘output’.

Similar opinions on this issue have a number of authors – Steffen, Born, Lin, Polenske, Albino, Nicolt, Petruzzelli, Yazan, Stankov, Kiranchev, who also view the enterprise as an ‘input-output’ system (Albino et al., 2011; Albino & Koehntz, 2004; Kiranchev, 2011; Lin & Polenske, 1998; Stankov, 1997; Stankov et al., 1997; Steffen, 1987).

Accepting the understanding of these authors and based on a systematic approach, we assume that each stem is made up of elements, also called ‘subsystems’. Internal integrative connections are created between these elements, which build the integrity of the system. The constituent parts make up its internal environment. Separate subsystems communicate with the external environment through the input and output of the model. They must be developed in such a way as to ensure adaptation of the enterprise to the

requirements of the external environment. This statement also applies to the business enterprise. The essence of the constituent elements (subsystems) of the enterprise is dictated by their role, which they have for its economic viability and integrative development.

Kohlas and Waldburger define the enterprise as a living system that grows, changes and integrates. According to them, it is made up of two elements – subsystems. The first one they designate as a ‘production cost subsystem’ and the second one as a ‘revenue subsystem’. This understanding derives from the cost-income, respectively input-output nature of the enterprise (Kolhllus & Waldburger, 1978).

Steffen and Born believe that there are three subsystems that make up the internal environment of the enterprise: biological and technical, economic and legal. They express their opinion that the three ones are mutually complementary and thus they allow the enterprise to integrate to the external environment (Steffen, 1987).

Stankov, based on the views of Steffen, Born and others, believes that the internal environment of the enterprise is a set of four subsystems, which means the concepts of production, economic, legal (regulatory), labor subsystem (Stankov, 2009; Steffen, 1987). The first, according to the author, is made up of a technical and technological part interconnected with the labor subsystem. The economic subsystem reflects the revenue and expenditure processes, and the legal one – the legal status of the enterprise. The last – the labor subsystem, includes staff with their qualifications and motivation and the author points out that all these characteristics of human capital taken together must correspond to the technique and technology to achieve the desired production result in the enterprise (Stankov, 2009).

By taking the opinion of the above-mentioned authors, based on the principles of the structural approach and of our own empirical research, we can specify that the elements (subsystems) which make up the ‘business enterprise’ system is *production (business), financial and economic, juridical (legal) and social* (Fig.1). This leads us to the analysis of the immanent essence of each composed element of the internal environment of the enterprise (Atanassova, 2002; Atanassova, 2012; Atanassova, 2016).

*The production (business) subsystem* is a totality of production factors (assets) held and used by the enterprise, such as land, buildings, installation, equipment with the corresponding production capacity. These assets form the technological frameworks within which production processes are carried out and output is

obtained. Based on them, the quantity and quality of the manufactured products and/or rendered services are determined, and hence the expected production results. On the one hand, the goods produced and/or the offered services satisfy societal needs and meet market demand. This requires that the choice of products should be to a significant extent in line with the market. On the other hand, the scope of production and its quality are a function of the size and technological capacity of the production factors available in the enterprise. The management of the enterprise must create conditions for maximising the use of the available production factors with their production potential. Otherwise, the production factors represent for the system as a whole expenditure or input made, without the corresponding revenue or output available. On the basis of the manufactured products, a production specialization and the enterprise's membership in a particular economic sector and sub-sector (heavy and light industry, agriculture, etc.) is determined.

*The financial and economic subsystem* of the enterprise reflects the value (monetary) dimensions of the available production factors (assets), which are created for the implementation of economic activity and technological basis of the production subsystem. In addition, this subsystem measures and accounts for the extent of production costs and the value of the output/services realized by the enterprise. The former are a reflection of the input, and the latter ones form the output of the system for a certain period of its activity. The economic efficiency of production is determined by the ratio of the 'output' to the 'input', that is, it is identified what amount of costs are invested in the production of a unit of income.

The enterprise implements financial management through revenue and expenditure analysis, changes in market conjuncture, etc., exercises planning, organization, control and regulation functions. The value of the owned assets, their structure and origin is reflected in the balance sheet of the enterprise. When comparing and analyzing the amount of equity and involved capital in the liabilities of the balance sheet used to acquire individual types of assets in the enterprise (long-term and short-term), conclusions can be made about its financial stability and capital independence. From the size of available liabilities and expected receivables, company liquidity can be identified and measures for its stability can be taken. The amount of owned equity, reflecting the value of available production factors, predetermines to a certain extent the type of the legal subsystem of the business enterprise. Based on the value of assets and

annual revenues, the scale of the business enterprise (micro, small, medium or large) is measured.

There is an integrative link between the production and financial & economic subsystems. While the financial and economic subsystem being under the influence of the external environment (market) requires rapid changes in the structure of production costs (distinguished by certain dynamics), the production subsystem is characterized by conservativity. The latter is explained by the smaller opportunities for change due to the immobility of production factors such as land, buildings, facilities. Thus, for a long period, they determine the type and quantity of production and production specialization. A change in the needs of society, respectively market demand, however, requires the introduction of new production technology, developing new products and services. Therefore, in order to integrate into the requirements of the external (market) environment, the management of the production subsystem should be adapted to the dynamic nature of the economic subsystem, i.e., to change product specialization of the enterprise.

*The legal subsystem* expresses the legal and organizational status of the enterprise by which it is identified as a legal entity in the national economy. This subsystem applies statutory provisions in the particular undertaking. On its basis, the internal environment of the enterprise is built to carry out legitimate activity and creates prerequisites for its integrated development (Unternehmen II: Wahl der Rechtsform, 1980). Internal rules for management, management bodies and relations between them are created. The legal subsystem integrates the financial and economic and production subsystems to the external requirements that are imposed by the macrosystem through its institutions. Management decisions are subject to legal statutory regulations, i.e., the enterprise is identified as an object of management as well. The type of enterprise's legal subsystem determines the rights, obligations and responsibilities of its owners, financial risks and associated limited or unlimited responsibility of the owners. Its type determines financing opportunities, trust of financial institutions in lending, tax liabilities, etc (Woehle, 1993).

*Social subsystem.* Its characteristics is determined by the owners of the capital, entrepreneur, hired workers and employees. Each of them acquires specific rights and obligations to implement the enterprise's objectives. In their joint work, certain relationships arise and various economic activities occur.

A major place in the social subsystem of each business enterprise has the owner whose ownership is a part or all of the available production factors

(tangible and intangible assets). His fundamental rights are connected with the possession, the injunction and the use of capital in the enterprise. The rights of possession and injunction are realized through his ability to invest his capital in this type of economic activity and to create a certain legal status of an enterprise. The owner seeks not only to preserve but also to increase his property, driven by his primordial economic interest in increasing his own capital. This results in the high interest of the owner for the efficient use of capital and the realization of maximum profit from the activity. The way of using the assets in the production subsystem is important, leading to an increase in the volume of production, which is a prerequisite for integrated development of the enterprise.

It is possible for the owner to manage his property or to delegate the rights to another person to manage the enterprise. His responsibility is different, and the type and amount of the received income differ. In some cases, the owner's responsibility is unlimited (e.g., in the sole trader's enterprise in Bulgaria) and the income he receives it is the realized annual profit, but the risk he bears is also high. In other cases, his liability is limited to the amount of capital contributed to the enterprise (as in a limited liability company or a joint stock company). In this case the income received is the dividends for the number of possessed stakes or shares. The situation is similar in the cooperative, where the owner, through the concluded lease agreement on the agricultural land, delegates his rights of possession and injunction. He realizes his right of use through the income he receives in the form of rent for the leased land.

The entrepreneur-manager is the most active figure in the social subsystem of the enterprise. According to the World Economics Dictionary, his main function is to deal with uncertainty in a dynamic and imperfect market environment in which profit is a return on risk inextricably linked to enterprise management (Bannock et al., 1992). His social destiny is most strongly linked to the economic objectives of the enterprise. He receives the result of the production activity – the entrepreneurial profit. As the owner and hired worker/employee receive their rightly income earlier than him, the risk to the entrepreneur is highest. He acquires a part of the rights of the owner to dispose of and manage his property (land, capital) for a certain period of time by being obliged to pay a certain rent or lease, and in other cases interest. Therefore, a part of the entrepreneur's income is channelled to cover costs (production, capital, etc.). This motivates him to make the most efficient use of available land, equipment, buildings, capital.



The hired worker/employee is the third figure in the social subsystem of the enterprise, to whom it is destined to perform only a labor function. In the hierarchy of functional relationships, he is subordinate to the owner and the entrepreneur. The remuneration he receives is in the form of a monthly salary, or it is income for the work and required qualifications.

The social subsystem is closely linked to the other three subsystems. The production and economic results in the enterprise determine the amount of income received for the three figures in the social subsystem of the enterprise.

### **Discussion**

The presented topic does not provide an answer to all problem areas related to the management of the business enterprise. In this sense, for future research and analysis, emphasis can be placed on some of the following research topics:

- Businesses must strive to build their internal structure in order to be able to adapt to the changing external environment. Management must organize the internal capacity of the enterprise in a way that contributes to achieving results outside it. This is achieved when there is a good interaction between management and entrepreneurship.
- The development of the business enterprise in the 21st century is unthinkable without the use of information technology. This fact modifies and expands the geographical boundaries of the business. This imposes the paradigm that the management of the enterprise goes beyond national borders and globalizes.
- In modern conditions, corporate governance must follow not only national but also global trends in the development of business technologies, training and qualification of specialists, product quality and more. Management is required to accept these facts as a reality, and not to look at them as an expected perspective in order to successfully develop and expand the business in accordance with global trends.
- The management is required to outline a clear mission, to provide conditions for the development of leadership qualities, the opportunity to realize personal contribution in the enterprise and society. The paradigm for management, which is socially engaged in the development of society, was adopted. The management of the enterprise is assigned a much higher responsibility than the traditional one. “This responsibility is ‘absolute’”, says Peter Drucker in his book ‘The Practice of Management’ and “no

management can be exempted from profit policy for the simple reason that otherwise it is a threat to the economic and social system of the country” (Drucker, 2006).

Deepening the analysis in one or more of the mentioned problem areas can help in developing different scenarios for sustainable and integrative development of the business enterprise, even in conditions of uncertainty in the external environment.

### Conclusion

The business enterprise is a built input-output system, which is in constant connection with its surrounding environment. The synergy between the constituent elements of its internal environment implies not only its integrity, but it is a major prerequisite for its successful integration into the external environment conditions.

The three socio-economic figures are an expression of the participation of the human factor with its functional qualities in the creation and development of the economic activity of the enterprise. Differentiation in their functions is conditioned by the different rights and obligations of each.

In order to implement the long-term integrated development of the ‘business enterprise’ system, a sustainable legal and regulatory and institutional environment is required, which stimulate its management to satisfy the interests of society.

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## Appendix

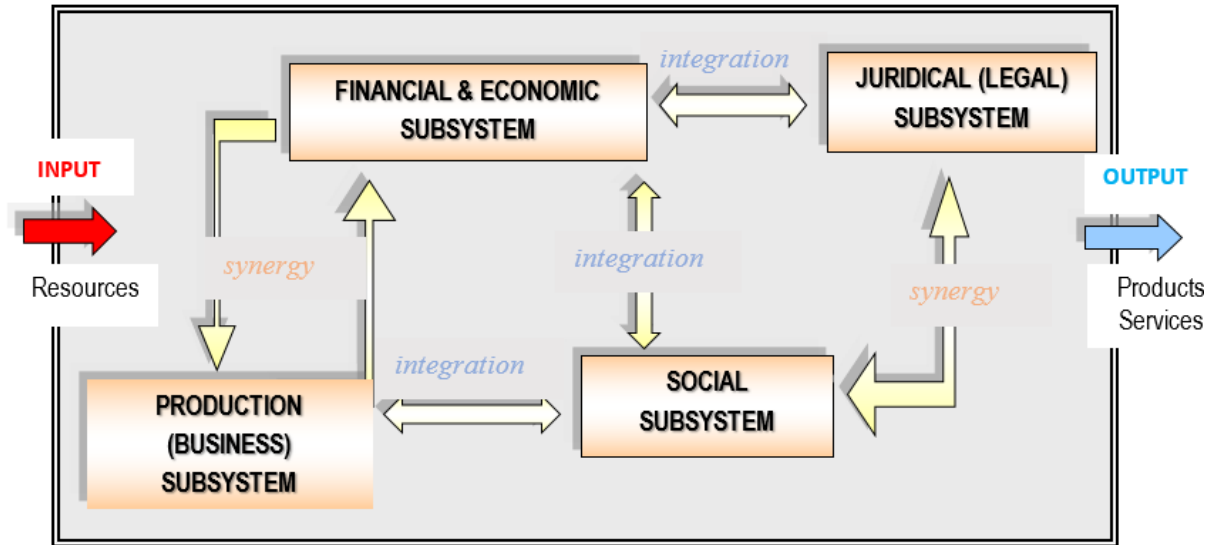


Figure 1. Subsystems which build the internal environment of a business enterprise  
(Atanassova, 2012; Atanassova, 2016)

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## **Challenges in determining the contribution of the operating system to the formation of competitive advantages of the enterprise (in Bulgarian)**

### *Abstract:*

The purpose of this article is to outline the challenges in determining the contribution of the operating system to the formation of competitive advantages of the enterprise based on the application of resource-based theory. Due to the growing number of publications linking the resources and dynamic capabilities of operations management and sustainable competitive advantages, this article reviews and systematizes the concepts used in the literature to determine the contribution of the operating system to the formation of competitive advantages of the company. The main characteristics of the dynamic capabilities are considered and on this basis the main challenges in the study of factors and causal relationships at the level of the operating system of the enterprise are presented, with an emphasis on the way of choosing independent and result variables, and the determination of causal relationships. Future research in the field of operations management that addresses the outlined challenges could contribute to a more comprehensive and complete study of dynamic capabilities in operations function. The research would be useful both for researchers in the field of operations management and for practitioners looking for sources and reasons for increasing the competitiveness of the companies in which they work.

### *Keywords:*

resource based theory, dynamic capabilities, competitive advantages, operations management.

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# Предизвикателства при детерминирането на приноса на операционната система за формирането на конкурентни предимства на предприятието

## *Резюме:*

Целта на тази статия е да очертае предизвикателствата при детерминирането на приноса на операционната система за формирането на конкурентни предимства на предприятието на база на приложението на РБТ. Поради растящия брой публикации правещи връзка между ресурсите и динамичните способности на операционния мениджмънт и устойчивите конкурентни предимства в настоящата статия е направен обзор и систематизиране на концепциите, използвани в литературата за определянето на приноса на операционната система към формирането на конкурентни предимства на фирмата. Разгледани са основните характеристики на динамичните способности и на тази основа са изведени основните предизвикателства при изследването на факторите и причинно-следствените връзки на равнище операционна система на предприятието, като е поставен акцент върху начина на избор на променливи и резултативни величини, и определянето на причинно-следствените връзки. Бъдещи изследвания в областта на операционния мениджмънт, които се справят с очертаните предизвикателства биха могли да допринесат за по-комплексното и пълно изследване на динамичните способности в операционната функция. Изследването би било полезно както за изследователи в областта на операционния мениджмънт, така и за работещи в нея търсещи източници и причини за увеличаване на конкурентоспособността на фирмите в които работят.

## *Ключови думи:*

ресурсно базирана теория, динамични способности, конкурентни предимства, операционен мениджмънт.

## **Въведение**

Популярен подход за изучаване на способностите в публикациите свързани с операционния мениджмънт на фирмата е да се оцени планираното или реализираното конкурентно оперативно представяне и приноса им за бизнес и организационните й цели. Въпреки че е важно да се идентифицират кои резултати на операционната система на предприятието помагат да се създаде конкурентно предимство, също толкова важно е да се разбере и кои са средствата за постигане на необходимата производителност на оперативно ниво. Именно в тази връзка широката приложимост на Ресурсно Базираната Теория (РБТ) за множество дисциплини, водещо до нейното разширяване и допълване на теоретичните подходи, води до все по-широко използване на тази теория в изследванията на операционния мениджмънт. Фигура 1 показва процентното нарастване на публикациите в

сферата на операционния мениджмънт, установено в изследване на Hitt et al. (Hitt et al., 2016).

РБТ постановява, че фирмите са в състояние да създават и поддържат конкурентни предимства чрез събирането и интегрирането на редки, ценни, неимитируеми и незаменими ресурси (Barney, 1991). Тази теория е важна за изследванията на операционния мениджмънт поради способността ѝ да деконструира източниците на конкурентно предимство на фирмата, бидейки както собствени за фирмата, така и външни (междуфирмени партньорства, вериги на доставки и т.н.). Освен това, вероятно поради разликите в нивата на анализ между стратегическо управление (т.е. фирмата) и операции (т.е. функции и вериги на доставки), изследванията и публикациите в сферата на операционния мениджмънт(ОМ) продължават да разработват РБТ, като се фокусират върху процесите във и между фирмите, които могат колективно да създават или унищожават конкурентни предимства. Поради подходящото ѝ приложение в тази област и нарастващата популярност сред изследователите на ОМ, целта на тази статия е да очертае предизвикателствата при детерминирането на приноса на операционната система за формирането на конкурентни предимства на предприятието на база на приложението на РБТ.

РБТ е широко използвана теоретична постановка за разбирането на източниците на конкурентно предимство от фирмите и как това предимство може да бъде поддържано с течение на времето (Barney, 1991; Nelson, 1991; Peteraf, 1993; Teece et al., 1997). Тази теория се фокусира върху вътрешната организация на фирмите и по този начин е допълнение към традиционно отдаваната важност на стратегирането базирано на структурата на индустрията и стратегическото позициониране в рамките на тази структура като определящи фактори за конкурентно предимство (Henderson & Cockburn, 1994; Porter, 1980).

По-специално, РБТ постановява, че фирмите могат да бъдат представени като съвкупности от ресурси, че тези ресурси са разнородно разпределени между фирмите и, че разликите в ресурсите се запазват с течение на времето (Amit & Schoemaker, 1993). Въз основа на тези предположения авторите изследващи тези проблеми посочват, че когато фирмите разполагат с ценни, редки, неимитируеми и незаменими (т.е., така наречените ЦРНИ атрибути), те могат да постигнат устойчиво конкурентно предимство чрез прилагане на нови стратегии за създаване на стойност, които не могат да бъдат лесно дублирани от конкуриращи се фирми (Barney,

1991; Conner & Prahalad, 1996; Nelson, 1991; Peteraf, 1993), а когато тези ресурси и свързаните с тях системи от дейности се допълват, потенциалът им да създадат устойчиво конкурентно предимство се засилва (Collis & Montgomery, 1998; Milgrom et al., 1991; Porter, 1996). Впоследствие се появяват публикации, които разширяват схващането за РБТ на динамични пазари (Teese et al., 1997), като се обосновава, че РБТ не обяснява адекватно как и защо някои фирми имат конкурентно предимство в ситуации на бърза и непредсказуема промяна. На тези пазари, където конкуренцията се променя, динамичните възможности, чрез които мениджърите на фирми „интегрират, изграждат и преконфигурират вътрешни и външни компетенции, за да се справят с бързо променящата се среда“ (Teese et al., 1997), стават източник на устойчиво конкурентно предимство, като се обръща специфично внимание, че манипулирането на ресурсите на знанието е особено критично на такива пазари (Grant, 1996).

Въпреки значимостта на РБТ, постановките ѝ срещат съществени критики. Част от тях са, че е концептуално неясна и тавтологична, не изяснява механизмите, чрез които ресурсите действително допринасят за конкурентно предимство, а също така и за липса на достатъчно емпирични доказателства (Priem & Butler, 2001; Williamson, 1999). Освен това се счита, че устойчивото конкурентно предимство е малко вероятно на динамични пазари (Teese et al., 1997).

### **1. От ресурсно базирана теория към динамични способности**

Поради горепосочените критики в настоящата публикация ще се опитаме да очертаем предизвикателствата при детерминирането на приноса на операционната система за конкурентните предимства на предприятието в светлината на концепцията за динамичните способности на предприятието. Морфологията на динамичните способности е сложна категория (Михайлова, 2013). По отношение на същността на динамичните възможности, как тези възможности се влияят от динамиката на пазара и тяхното развитие във времето могат да бъдат посочени следните няколко характеристики на динамичните способности:

- Динамичните способности се състоят от специфични стратегически и организационни процеси като разработване на продукти, обединяване и вземане на стратегически решения, които създават стойност за фирмите в рамките на динамични пазари чрез манипулиране на ресурсите в нови стратегии за създаване на стойност. Динамичните



способности не са нито неясни, нито тавтологично дефинирани абстракции (Eisenhardt & Martin, 2000).

- Тези способности, които често са изследвани в рамките на обширни емпирични изследователски направления, показват общи черти при ефективни фирми или т.нар. общи „добри практики“. Следователно динамичните способности имат по-голяма еквивалентност, хомогенност и заменяемост между фирмите, отколкото предполага традиционното РБТ мислене.
- Ефективните проявления на динамичните способности варират, в зависимост от динамиката на пазара. Когато пазарите са умерено динамични, така че промяната да настъпва в обстоятелствата на стабилна индустриална структура, динамичните способности приличат на традиционната концепция за рутинните процедури (Cyert & March, 1963; Nelson & Winter, 1982). Тоест, те са сложни, подробни, аналитични процеси, които разчитат в голяма степен на съществуващите знания и последователното им изпълнение, за да произведат предвидими резултати. За разлика от това, на бързо променящите се пазари, където индустриалната структура се размива, динамичните способности придобиват различен характер. Те са прости, опитни, нестабилни процеси, които разчитат на бързо създадени нови знания и изпълнение от типа „проба-грешка“, за да дадат адаптивни, но непредсказуеми резултати.
- Добре познатите механизми за учене и развитие ръководят еволюцията на динамичните способности и са в основата на зависимостта им от опита (Eisenhardt & Martin, 2000).
- Функционалността на динамичните способности може да бъде дублирана във фирмите, тяхната стойност за конкурентно предимство се крие в конфигурациите на ресурсите, които те създават, а не в самите способности;
- Динамичните способности са необходими, но недостатъчни условия за конкурентно предимство. Счита се, че динамичните възможности могат да се използват за подобряване на съществуващите конфигурации на ресурсите в преследване на дългосрочно конкурентно предимство. Те обаче се използват много често и за изграждане на нови конфигурации на ресурси в преследване на временни предимства (Eisenhardt & Martin, 2000).

*Следователно*, изучаването на операционните динамични способности на фирмата трябва да изследва тяхното съдържание и характеристики при различни характеристики на пазарите, като същевременно изучава тяхното еволюционно развитие и преформулиране, описвайки както причините довели до това развитие, ресурсите и тяхната конфигурация, на които те стъпват като основа, така и резултатите, до които водят тези способности. Ако предположим че има времева разлика между изграждането на нова ресурсна конфигурация и постигането на временно конкурентно предимство (проявлението на тази ресурсна конфигурация), то за изследването на динамичните способности е необходимо също така да се избере серия от „точни моменти“, в които трябва да бъдат взети резултативните величини.

## **2. Предизвикателства при измерването на приноса на динамичните способности на операционната система на предприятието за формиране на конкурентни предимства**

### *2.1. Операционализиране на променливите*

Едно от важните предизвикателства за изследователите използващи РБТ и концепцията за динамичните способности е изолирането и операционализацията на променливите. Ключова концепция за РБТ и динамичните способности е неимитируемостта на изследваната способност, която води до устойчиво конкурентно предимство и по-висока от средната възвръщаемост. Неосезаеми и трудни за наблюдение способности (процедури) са и трудни за имитиране по дефиниция.

При изолирането на променливите трябва да се отчете, че надеждното изолиране на способност е невъзможно без нейното пълно разбиране, но пълното разбиране на дадената способност дава възможност на други фирми да копират това, което прави фирмата уникална по отношение на нейните способности. Все пак трябва да се посочи, че описването на конкретна способност може да стане само при качествения анализ на фирми, които се представят добре (съответно зле) в даден сектор. Следователно от критична важност за правилното описване на динамична способност е това да става на база на задълбочено качествено изследване, защото е необходимо условие изследването на способностите да става само когато изследващите способността напълно разбират ограниченията и потенциалните проблеми при прилагането на индуктивен метод, като наличието на професионални и лични преубеждения на изследователя, и

също така да могат да засекаат получаваната информация чрез оценката на различни респонденти и източници (Armstrong, 2007).

Друго обстоятелство, което трябва да се има предвид е, че за да се премахнат проблемите с наблюдаемостта на способностите трябва да се използва методика за извършване на сравнителни изследвания. Наблюдението на величини като ценност и неимитируемост е от значителна трудност, затова използването на дълбочинни интервюта с фокус -фирми и експерти трябва да смекчи проблемите свързани с измерването на проявлението на изследваната способност. Нужно е да се отчете, че се изследва специфично обстоятелство касаещо конкурентно превъзходство спрямо преки конкуренти. В тази връзка измерването на неимитируемостта трябва да се направи на базата на събирането на мнения на преки конкуренти и външни за дадена фирма личности. Възможно е мениджърите на дадена фирма да считат, че дадена процедура е ценна и трудна за имитиране, но същевременно преките конкуренти да не считат същото (Armstrong & Shimizu, 2007).

*Най-накрая*, трябва да се постави изискване операционализирането на способностите да става чрез използването на обективни измерители. Поради трудностите, присъщи на измерването на динамичните способности, някои изследователи са намерили начини за строга операционализация на своите конструкции с наблюдаеми величини (Barney et al., 2004). Изследването на Армстронг от тип литературно ревю (Armstrong & Shimizu, 2007) показва, че твърде много изследванията в областта динамичните способности използват единични индикатори за наличието на определена способност.

## *2.2. Определяне на резултативната величина*

Основната цел на стратегическия мениджмънт на фирмата е да установи дадено устойчиво конкурентно предимство и да определи как може систематично да го създава. Ако фирмите могат да постигнат над считаните за нормални резултати за продължителен период от време, то може да се счете, че те са постигнали устойчиво конкурентно предимство. (Amit & Schoemaker, 1993; Barney, 1991). Тази концепция може и да е важна за изследването на динамичните способности на фирмата, но по-голямата част от изследванията в областта на динамичните способности я пренебрегват. Армстронг (Armstrong & Shimizu, 2007) посочва, че от емпирична гледна точка в това отношение може да се посочи известно затруднение, понеже

не съществува конкретна единно приета мярка за „устойчивост“ по отношение на продължителността или степента на конкурентоспособност. Също така тази продължителност на конкурентното предимство може да бъде различна за различните сектори на производството. Допълнително затруднение оказва обстоятелството, че способности, които са лесни за имитиране също биха могли да допринесат за наличието на временно конкурентно предимство и да благоприятстват крайните резултати на фирмата (Barney, 1991).

Отчита се, че не малка част от изследванията използват като резултативна величина показателят „възвращаемост на активите“ (return on assets – ROA) (Armstrong & Shimizu, 2007; Barney et al., 2004). Барни (Barney et al., 2004) от своя страна доказва, че тъй като способностите представляват специфични процеси, то правилната резултативна величина е ефективността на изследвания бизнес процес. За това има няколко причини – ако фирмата разчита на няколко процеса да генерират конкурентни предимства, то единият от процесите може да генерира конкурентно предимство, но другият да генерира недостатък и като крайно проявление финансов показател не би показал доколко ефективно дадена способност генерира конкурентно предимство за фирмата. Друг довод за използването на ефективност на бизнес процеса като резултативна величина е, че финансовите показатели са зависими от много фактори, част от които е и поведението на заинтересованите лица, които могат по различни причини да присвоят генерирания финансов резултат от дадено конкурентно предимство.

Следователно, за да се детерминира доколко конкурентното предимство е устойчиво е нужно е да се използва т.нар. лонгитудно изследване, защото само чрез него могат да се изследват динамичните взаимоотношения във времето и да се проследи как условията, при които се развиват или придобиват способности в един период, влияят върху стратегическите предимства на фирмите в следващите периоди.

### *2.3. Определяне на „конструкта“ на изследването*

Все още в литературата посветена на динамичните способности няма единно мнение по отношение на структурата, съдържанието, нивата на анализ и моделите за оценка на динамичните способности (Михайлова, 2013; Михайлова, 2020). Именно поради това и в сферата на операционния мениджмънт към момента няма публикации опитващи се изчерпателно да

описват съвкупността от динамични способности на операционния мениджмънт. Една голяма част от изследванията в операционния мениджмънт изследват една детерминирана способност и изследват връзката ѝ с определена резултативна величина (Hitt et al., 2016). В съответствие с разнопосочността на мненията на авторите по отношение на равнищата на динамичните способности и тяхното проявление при управлението на операциите на фирмата – т.е. дали те могат да бъдат декомпозирани на динамични способности от няколко равнища, на рутинни процедури и „висшестоящи“ динамични способности и на рутинни процедури, чието инкорпориране в динамична способност е отвъд обхвата на операционния мениджмънт можем да опишем няколко подхода:

- Изследване на приноса на конкретни „добри практики“ за постигането на конкретни индикатори на изпълнението свързани с операционните приоритети на предприятието (едностепенен модел на изследване). Този подход има предимството да изследва дадена „практика“ на базата на детайлизирано изучаване на характеристиките ѝ, на базата на което оценката на нейното „ниво“ на прилагане да бъде извършено на базата на многобройни качествени променливи, които да бъдат обвързани със значението на определен резултативен количествен показател. Примери, които се дават в литературата за извършени подобни изследвания върху подобни „рутини“ са практики като многофункционално обучение на работници, производствени системи от типа „точно навреме“, използване на статистически контрол на процесите, развиването на собствено оборудване и т.н. (Ketokivi & Schroeder, 2004).
- Изследване на приноса на дефинирана динамична способност за формирането на конкурентно предимство на базата на двустепенна структура (двустепенен модел). При този тип изследвания способността е дефинирана като силата или високата степен на овладяване на съвкупност от взаимосвързани „пакети“ от рутинни процедури за изпълнение на конкретни задачи (Peng et al., 2008). Основен въпрос, който поражда такъв подход е доколко даден „пакет“ от рутинни процедури се съотнася само и единствено до съществуването на динамичната способност, чийто принос се измерва. Примери, които могат да се дадат са изследванията на способностите за непрекъснато усъвършенстване и иновирание (Peng et al., 2008).

- Комплексно изследване на динамичните способности, обвързани на базата на изследвани вече в литературата и известни операционни приоритети, обвързани в система и описващи възможно най-добре влиянието и зависимостите между отделните „способности“. Доводите за това дефиниране на динамичните способности са, че операционните приоритети са предвидени „способности“. Те са способности, които операционния мениджмънт на фирмата иска да има в бъдеще, или способности, върху които трябва да се постави акцент в бъдеще (Größler & Grübner, 2006). Предимството на този подход, е че изследването на възможно най-пълния набор от „планирани“ способности дава възможност да се проведе изследване за характера на взаимодействието и взаимното влияние между тези способности, при което ако детерминирането на приоритетите се осъществи на базата на предварително дълбочинно проучване и се изследват сходни по характер производства е възможно да се избегне или поне да се намали възможността да останат неизследвани променливи и фактори, както и да се даде възможно най-пълно изследване на резултативната величина. Също така подобен род изследвания са най –подходящи и за измерване на проявлението на факторите в няколко времеви интервала.

*От казаното дотук следва да се заключи, че при определянето на приноса на динамичните способности на операционната система за създаването на устойчиви конкурентни предимства трябва да се използват внимателно подбрани променливи, като една способност или „добра практика“ трябва да бъде описвана чрез няколко променливи с цел обективизиране на резултата. При резултативните величини трябва да се използват показатели пряко свързани с ефективността на изследваните процеси дефинирани като динамични способности, същевременно при определянето на конструкта на изследването трябва да се отчитат контекстуалните характеристики от гледна точка на динамика на изследвания пазар, изолируемост на практиките, сектор на изследваните фирми, възможност да се очертаят ясно причинно-следствени връзки между рутинни процедури и дефинирани способности. Изследването на конкурентните предимства свързани с операционната функция трябва да става на базата на продължителен период на изследване.*

### 3. Дискусия

В настоящата публикация очертахме предизвикателствата свързани основно с избора на променливи, избора на подходяща резултативна величина и дизайна на изследването. Редно е да се отчете, че при описанието на неосезаема променлива упомената като някаква динамична способност по-голямата част от изследванията използват субективни оценки на работещи в даден сектор на ниво оперативен директор, началник цех и т.н. Следва да поставим под въпрос дали отговорите на респондентите са отражение на истинското състояние на избраната характеристика (Ketokivi & Schroeder, 2004), особено ако в даден сектор няма възприети определени конкретни стандарти за представяне на операционната система.

Второ ограничение на изследванията е избора на конкретни фирми и отрасли. Изчисляването на показател като „производителност на труда“ е силно зависимо от обстоятелства като използване на подизпълнители и доколко целият процес по производство на комплектуващи и полуфабрикати (детайли) се извършва в рамките на дадена фирма. От друга страна описването на определена динамична способност вероятно е силно зависимо от сектора и типа индустрия. За да може да се правят значими заключения и сравнения е редно участващите в изследването фирми/предприятия да са поне със силно уеднаквени характеристики като тип на производството, характер на търсенето, характер на използваните материали, и обем на произвежданите продукти.

### Заклучение

В статията са изведени и анализирани основните предизвикателства за оценката на приноса на динамичните способности на операционния мениджмънт към формирането на устойчиви конкурентни предимства на фирмата. Въз основа на извършените анализи се достигна до следните по-важни изводи и заключения:

- Динамичните способности са по-подходящата концепция за определяне на влиянието на операционния мениджмънт върху конкурентните предимства на фирмата спрямо статичната концепция за търсенето на „ресурси“.
- За извършването на коректно изследване детерминирането на изходните променливи трябва да става на базата на задълбочено

разбиране на характеристиките и проявлението на изследваните способности, като за целта трябва да се използва качествен анализ, фокусни проучвания и обективни измерители.

- За резултативна величина трябва да се избират пряко обвързани с резултатността на изследваните процеси величини на микро ниво, но не и финансови показатели, които се влияят от цялостната дейност на фирмата. Устойчивостта на конкурентното предимство трябва да се извършва на базата на лонгитюдни изследвания.
- Коректното определяне на изследвания „конструкт“ е от критично значение за детерминирането на връзките и посоките на влияние на изследваните способности, както за разкриването на характера на тяхното въздействие върху конкурентните предимства на фирмата, така и за разкриването на влиянието помежду им.

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## Приложение



Фигура 1. Ръст в използването на ресурсно базираната теория в изследванията на операционния мениджмънт (Hitt et al., 2016, 77-94)

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## **Features of the budget management sustainability of the Republic of Tatarstan in the context of the COVID-19 pandemic**

### *Abstract:*

The study of the problems of management and development of regional budget policy within the state is one of the most important in management and law. The Republic of Tatarstan is considered a specific subject of the Russian Federation in the economic and territorial aspect. At the present stage of development of the Russian Federation, the Republic of Tatarstan has become one of the leading regional centres of investment in the field of science and business, where economic zones and industrial complexes are intensively developing. The object of this study was the budget of the Republic of Tatarstan and its statistical data for the comparison of 2019 and 2020. The purpose of the study was to identify trends in the budget of the Republic of Tatarstan during the COVID-19 pandemic related to budget management. The study concluded that Tatarstan, being a leader in the development of the socio-economic sphere, became one of the leaders in the Russian Federation in the development and implementation of its budget in the period 2015-2020, and also showed no obvious statistical signs of decline. Therefore, the experience of the budget policy of Tatarstan can be used to create algorithms for budget management in a crisis period.

### *Keywords:*

Tatarstan, budget policy, budget management, COVID-19.

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## **Особенности устойчивости управления бюджетом Республики Татарстан в условиях пандемии COVID-19**

### *Аннотация:*

Изучение проблем управления и развития региональной бюджетной политикой в рамках государства является одной из важнейших в менеджменте и юриспруденции. Республика Татарстан считается особым субъектом Российской Федерации в экономическом и территориальном аспекте. На современном этапе развития Российской Федерации Республика Татарстан стала один из ведущих региональных центров инвестирования в области науки и бизнеса, там интенсивно развиваются экономические зоны и промышленные комплексы. Объектом данного исследования являлся бюджет Республики Татарстан и его статистические данные на сравнении 2019 и 2020 годов. Целью исследования было выявление тенденций изменения бюджета Республики Татарстан в период пандемии COVID-19, связанные с бюджетным управлением. В ходе исследования были сделаны выводы о том, что Татарстан, являясь лидером в развитии социально-экономической сферы, стала одним из лидеров в Российской Федерации по развитию и реализации своего бюджета в период 2015-2020 годов, а также не проявила явных статистических признаков упадка. Следовательно, опыт бюджетной политики Татарстана может быть использован для создания алгоритмов управления бюджетом в кризисный период.

### *Ключевые слова:*

Татарстан, бюджетная политики, управление бюджетом, COVID-19.

### **Introduction**

The study of the problems of management and development of regional budget policy within the state is one of the most important in management and law. The Republic of Tatarstan is considered a specific subject of the Russian Federation in the economic and territorial aspect. At the present stage of development of the Russian Federation, the Republic of Tatarstan has become one of the leading regional centres of investment in the field of science and business, where economic zones and industrial complexes are intensively developing.

The object of this study was the budget of the Republic of Tatarstan and its statistical data for the comparison of 2019 and 2020.

The purpose of the study was to identify trends in the budget of the Republic of Tatarstan during the COVID-19 pandemic related to budget management.

Based on the purpose of the study, the following tasks were solved:

- give a general historical-economic and physical-geographical description of the territory of the Republic of Tatarstan;
- determine the planned characteristics of the economic development of the region for 2020;
- conduct a comparative analysis of the index of the economic region in 2019 and 2020;
- identify trends in the economic development of the region in 2020 in comparison with 2020;
- evaluate the management of the budget policy of the Republic of Tatarstan in 2020.

During the study, comparative, historical and analytical methods were applied, which contributed to obtaining the necessary analytical materials and evaluating them.

The legislative documents and statistical data of the Republic of Tatarstan, published on the Internet on the official websites of the Government of the Republic and other portals, were used to achieve the goal and solve the tasks set.

## **1. Social and economic characteristics of the Republic of Tatarstan**

The Republic of Tatarstan is one of the most famous and developed regions of the Russian Federation. The region is located in the very centre of the Russian Federation, on the Eastern European Plain, where the Volga and Kama Rivers merge (Fig. 1). Tatarstan is a part of the Volga Federal District and covers 67,847 square kilometres, and the population is slightly more than 3,000,000 people (About the Republic of Tatarstan, 2021).

Tatarstan is considered a specific subject of the Russian Federation, as it has its state symbols: the flag, coat of arms and anthem. Its governing bodies almost completely repeat the structure of the governing bodies of the Russian Federation. The region is headed by the President. The Constitution of the Republic of Tatarstan is the general law on its territory. Kazan, the capital of the Republic of Tatarstan. It is located on the left bank of the Volga at the confluence of the Kazanka River.

All of the above features are due to the rich history of Tatarstan. Back in 1920, the Republic of Tatarstan became part of the Soviet Union (USSR) and was called the Tatar Autonomous Soviet Socialist Republic. After the collapse of the USSR, in the Perestroika period and numerous social and economic reforms of the 1990s, the region gained independence in politics, economy and culture, international relations. It had its logic of historical development (History of Tatarstan, 2001).

In its desire to preserve its sovereignty and systematic development within the Russian Federation, the Republic of Tatarstan did not mistake since the republic is a leader in the development of social, economic, cultural and scientific spheres at present. Such leadership helps to support the cultural development of the Russian Federation's population, and also allows providing various organizations and public authorities with professional personnel.

In the structure of the gross regional product of Tatarstan, the share of industry is 48.1%, agriculture – 5.6%, construction – 8.1%, transportation and storage – 4.8%. The Tatarstan industrial profile is identified by the petrochemical complex, large machine-building enterprises that produce competitive products, electrical and radio equipment developed. Tatarstan is also a region of high-intensity agricultural production. Occupying 2.2% of Russia's farmland, it produces 4.2% of its gross agricultural output.

The special economic zone of the industrial and production type Alabuga is actively developing, where 57 residents are located, of which 33 enterprises are engaged in industrial and production activities to produce competitive products. The unique project of the new city and the special economic zone of the technical and innovative type Innopolis are at the stage of intensive development. 84 companies are residents of the Innopolis SEZ, and 13 partner companies operate. In the republic, there are five territories of advanced social and economic development (TOSER) in Naberezhnye Chelny, Nizhnekamsk, Chistopol, Zelenodolsk and Mendeleevsk, where 62 residents are registered, and 3 residents are at the registration stage.

The share of small and medium-sized businesses in the gross regional product of the Republic of Tatarstan is 25.6%. Tatarstan is actively developing the infrastructure of a small and medium-sized business. There are 93 infrastructure facilities in the republic (76 industrial sites and 17 industrial parks), where more than 1.4 thousand residents operate. The technopolis Khimgrad, the industrial site of the KIP Master, Innovation and Production Technopark Idea Inc., and the IT Park are successfully functioning (Economy of the Republic of Tatarstan, 2021).

The main financial bodies of the Republic of Tatarstan are the Ministry of Finance, which is directly involved in the development of the republic budget, and the Accounting Chamber, which reports on the work done. The legal basis of the Tatarstan budget system is the Budget Code of the Russian Federation, as well as the Budget Code of the Republic of Tatarstan. The legal basis also includes the Law of the Republic of Tatarstan *On the Budget* adopted annually. It operates following Article 2 of the Budget Code of the Republic of Tatarstan from January 1 to December 31 of the financial year (Budget Code of the Republic of Tatarstan, 2021).

Thus, being a leader in the development of the social and economic sphere, the Republic of Tatarstan has become one of the leaders in the Russian Federation in the development and implementation of its budget in the period 2015-2020. That is why the analysis of budget management in such a successful region of the Russian Federation is indicative and important for understanding the adaptation processes in the state in the era of the global crisis.

## **2. Analysis of budget management index of the Republic of Tatarstan in 2020**

It is also important to note that the regional budget is executed following the deadlines set for its execution, and its index are always as close as possible to the planned ones, and sometimes even exceed them. And this happens even in particularly difficult conditions. For example, this index is the year 2020, when the whole world was covered by the COVID-19 coronavirus pandemic. According to paragraph 1, paragraph 1, Article 1 of the Law of the Republic of Tatarstan *On the Budget of the Republic of Tatarstan for 2020 and the planning period of 2021 and 2022* dated 30.11.2019, No. 92-ZTR, the projected total budget revenues of the Republic of Tatarstan should have amounted to 274,430 million rubles, and expenditures- 310,555 million rubles (Law of the Republic of Tatarstan “On the Budget of the Republic of Tatarstan for 2020 and for the Planning Period of 2021 and 2022”, 2020).

The sudden pandemic, as well as the complete lockdown, called into question the achievement of the planned targets. So at once the social, cultural, sports and scientific spheres, which have always been the main mass of all revenues and expenditures of the republic’s budget, were blocked. However, the development of a distance learning system and public education helped to get out of the situation, which helped to maintain the budget items of Tatarstan at the desired level. For the stable functioning of these systems, a huge amount of work was

done, which resulted in the practical achievement of the planned budget index. Thus, according to the Report on the implementation of the consolidated budget of the Republic of Tatarstan and the budget of the Republic of Tatarstan as of 01.12.2020, it amounted to 258,724 million rubles in the revenue part and 267,191.7 million rubles in the expenditure part (Report on the implementation of the consolidated budget, 2020).

During 2020, there was a significant dip in retail trade performance compared to the corresponding monthly figures for 2019. Particularly low index was obtained in April, when the relative trade index fell to 72.4% of the April 2019 figure. The same trends were observed in the index of the turnover of public catering (37.0%) and the volume of paid services (59.7%) (Fig. 2) (Shagiakhmetov, 2021). However, thanks to the adaptive methods of changing the budget policy, these index were able to return to acceptable percentages by the end of 2020 compared to 2019:

- retail trade turnover – to 95.2%,
- the volume of paid services – to 92.2%,
- the turnover of public catering – to 84.4% (Fig. 2) (Shagiakhmetov, 2021).

There was also a significant decline in the global cooperation and trade relations of the republic compared to 2019. The index was particularly low in September 2020 – only 65.1% compared to September 2019. By the end of 2020, it was possible to slightly correct the situation, increasing the index to 69.5% (Fig. 3) (Shagiakhmetov, 2021). However, these percentages show that the republic's cooperation and trade relations are still far from returning to the index of the pre-Soviet era.

The gross regional product (GRP) of the Republic of Tatarstan during the pandemic did not show a particular tendency to decline or fail although the main share of the region's budget is oil and gas production, which showed a sharp drop in world prices against the background of lower production. GRP index did not fall below 97.0% relative to the corresponding index in 2019 (Fig. 4) (Shagiakhmetov, 2021). This suggests that the regional budget policy was able to adapt to the negative global trends and reorient some of the revenue items in favour of levelling the items that have a critical component for the region. When analyzing GRP, it is necessary to take into account the structural shares of the leading sectors of the economy:

- mining – 639.5 billion rubles, i.e., 26.1%,
- manufacturing industry – 419.2 billion rubles, i.e., 17.2%,



- wholesale and retail trade-262.5 billion rubles, i.e., 10.7%,
- construction – 190.1 billion rubles, i.e., 7.8%,
- agriculture – 159.3 billion rubles, i.e., 6.5% (Fig. 5-6) (Shagiakhmetov, 2021).

Based on the statistical data, it can be seen that the share of the four main industries accounts for just over 68% of the GRP of the Republic of Tatarstan or 2/3 of the total GRP. Consequently, the revenue part of the budget of the republic is sufficiently diversified, which allows the critical periods of the development of the state or the world economy to adapt the expenditure items to achieve a more systematic and rapid output of budget performance index to the ones of the pre-crisis reporting period.

Also, comparing the average index of the Russian Federation and 2019, there is a fairly effective social and economic development – 0.2% more than the all-Russian index. A significant lag was observed in the construction industry (-4.1%) and retail trade (-2.1%) compared to the average figures for the regions of the Russian Federation. The lag in industries can be considered insignificant, as it was within 1%. On the contrary, in the agricultural sector, there was progress compared to 2019 by 4.0%, and with index for Russia by 2.5%.

Table 1. Comparison of the main index of social and economic development for 2020 as a percentage of 2019

	Russia	Tatarstan	Comparison
GDP / GRP	96.9%	97.1%	+ 0.2%
Industry	97.1%	96.4%	- 0.7%
Agriculture	101.5%	104.0%	+ 2.5%
Building	100.1%	96.0%	- 4.1%
Retail trade	95.9%	93.9%	- 2.1%

*Thus*, the budget policy of the Republic of Tatarstan was correctly adapted to the current crisis conditions and prevented a sharp drop in index by the end of 2020 compared to the 2019 index and the average index for the Russian Federation's regions.

### Discussion

The budget policy of the Republic of Tatarstan showed a sufficiently high level in 2020, which is reflected in the overall GRP index. However, to study the features of managing the budget potential of the region within the state, it is necessary to research the following two important positions:

1. Analysis of the ratio of index of the trend in the development of industry structures compared to the share index in regional and state significance.
2. Search for index (markers) of the effectiveness of the regional budget policy of the state, taking into account the trend index in the development of industry structures.

The solution of these issues will help to create a more competent analytical method of the response and behaviour of the budget department to crises of the state and world level in the future.

### **Conclusion**

Statistical data compared to the previous similar periods show the clarity and coherence of the system functioning even in emergencies. The level of budget indexes indicates the region's stability and the high professionalism of the authorities' personnel.

The pandemic has become a test for the region, as the flow of tourists, which previously averaged 3.5 million people annually, has rapidly approached several thousand people. The activity of scientific centres was stopped, and the educational process was blocked. In the republic, from March to September 2020, major sports events were discontinued. But it is these areas that make up the main content of the regional budget. However, Tatarstan could cope, proving that it is possible to maintain stability even in the most extreme situations. At the same time, removing the question of whether the budget has a future after the pandemic.

However, the regional budget policy has not shown clear statistical signs of decline. Continuing the trend of 2020, there is no doubt that in 2021 when the COVID-19 pandemic recedes, the budget targets of 274,636.7 million rubles in revenue and 281,668.3 million rubles in expenditure will be met and even as the restrictions are lifted will be exceeded (Law of the Republic of Tatarstan "On the Budget of the Republic of Tatarstan for 2021 and for the Planning Period of 2022 and 2023", 2020). Therefore, the experience of the Tatarstan budget policy can be used to create algorithms for budget management in a crisis period.

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## Appendix



Figure 1. The map of the Republic of Tatarstan



Figure 2. Trends in supply and demand in the territory of the Republic of Tatarstan in 2020 compared to 2019

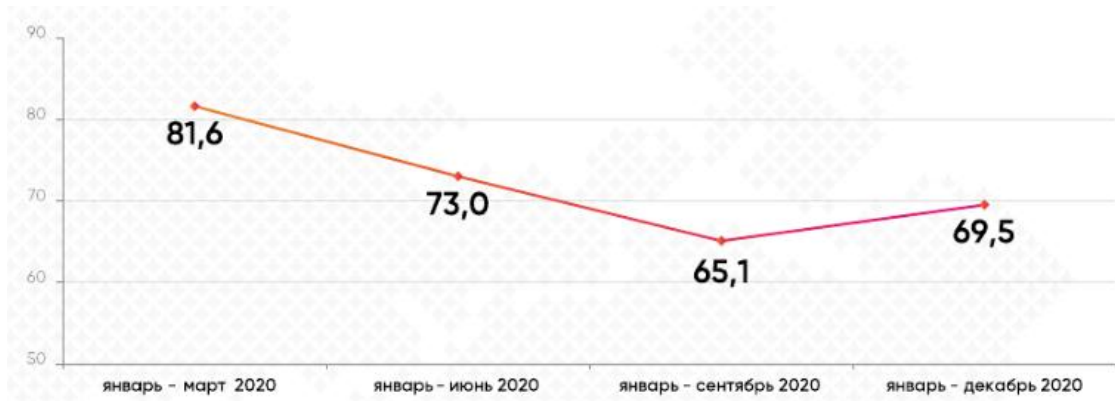


Figure 3. Violation of global cooperation and trade relations of the Republic of Tatarstan in 2020 compared to 2019

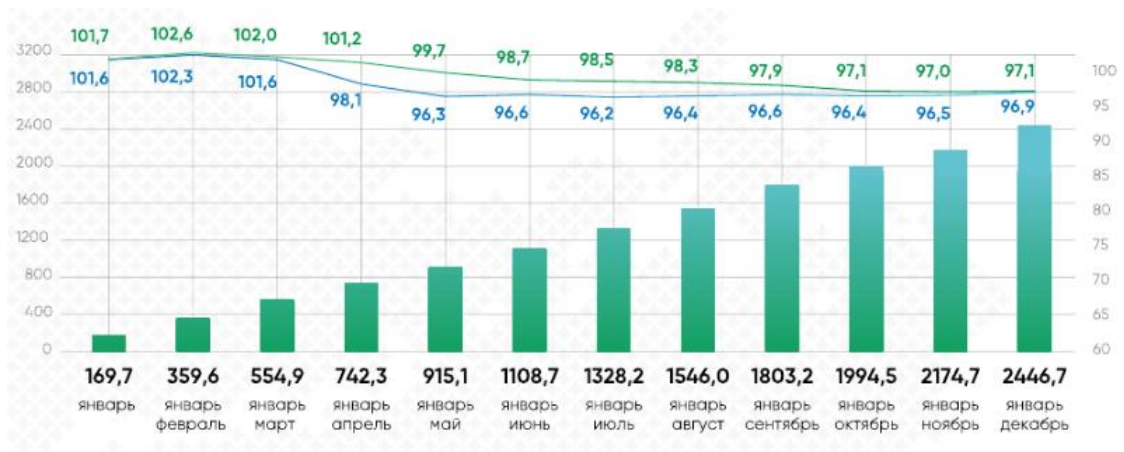


Figure 4. Dynamics of changes in the gross regional product (GRP) of the Republic of Tatarstan during 2020 compared to 2019

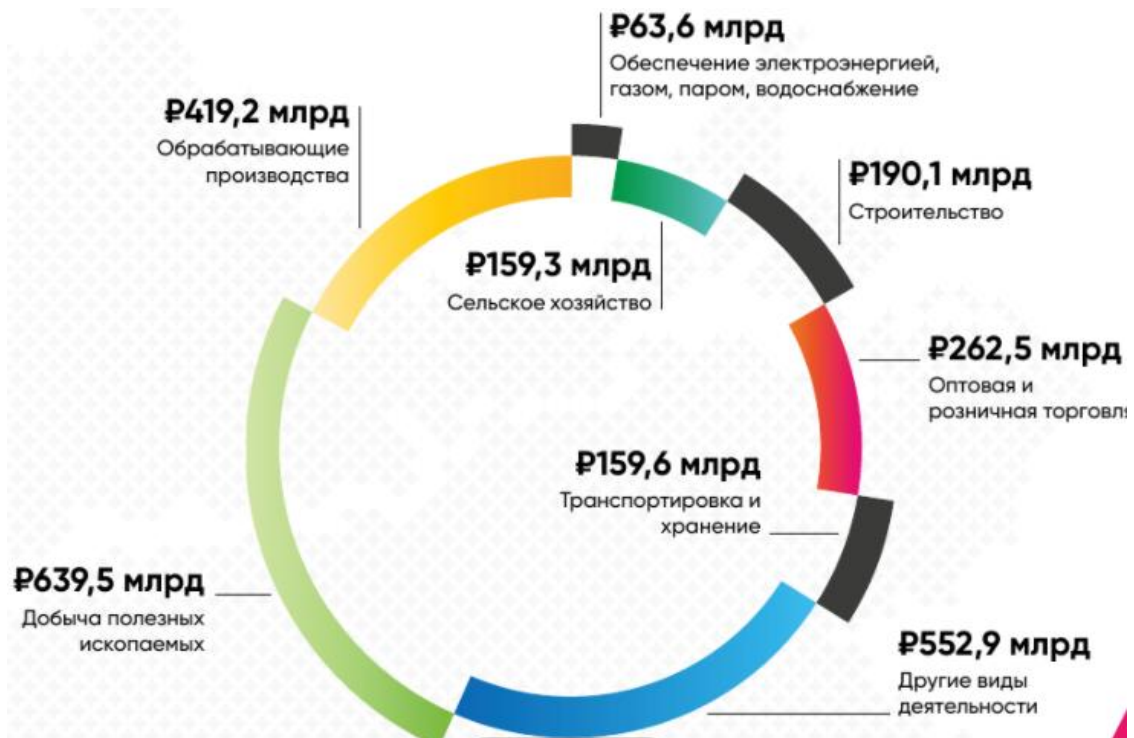


Figure 5. Structure of the GRP of the Republic of Tatarstan in 2020 in rubles



Figure 6. Structure of the GRP of the Republic of Tatarstan in 2020 in per cents.

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## **Features of the transformation of the budget of the Krasnodar Territory in the period of the pandemic for 2020**

*Abstract:*

One of the most important tools for regulating social and economic development is the budget occupying a central place in the financial system of the state. With the help of budget funds, the levels of social and economic development of territories are levelled, financing of industries and spheres of the national economy is provided, budget funds are directed to the development of priority areas of economic development. The object of this study was the Krasnodar Krai budget for 2020. The study purpose was to analyze the features of the budget structure of the Krasnodar Krai during the pandemic in 2020. During the study, comparative, historical and analytical methods were applied, which helped to obtain the necessary analytical materials and evaluate them. Based on the study, it was concluded that the highest index in income during the pandemic was the tax on personal income and the lowest-the tax on mining. The Krasnodar Krai budget for 2020 received more revenue than planned. Consequently, there was a positive trend and a gradual increase in the revenue part of its budget.

*Keywords:*

Krasnodar Krai, budget transformation, COVID-19, budget management.

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## **Особенности трансформации бюджета Краснодарского края в период пандемии за 2020 год**

### *Аннотация:*

Одним из важнейших инструментов, обеспечивающих регулирование социально-экономического развития общества, является бюджет, который занимает центральное место в финансовой системе государства. С помощью бюджетных средств происходит выравнивание уровней социально-экономического развития территорий, обеспечивается финансирование отраслей и сфер народного хозяйства, бюджетные средства направляются на развитие приоритетных направлений развития экономики. Объектом данного исследования являлся бюджет Краснодарского края за 2020 год. Целью исследования являлся анализ особенностей структуры бюджета Краснодарского края в период пандемии за 2020 года. В ходе исследования были применены сравнительный, исторический и аналитический методы, которые способствовали получению необходимых аналитических материалов и их оценке. На основании исследования был сделан вывод, что наибольший показатель в доходе в период пандемии составил налог на доходы физических лиц, а наименьшей – налог на добычу полезных ископаемых. В бюджет Краснодарского края за период 2020 года поступило доходов больше, чем планировалось. Следовательно, проявилась положительная динамика и постепенное увеличение доходной части бюджета Краснодарского края.

### *Ключевые слова:*

Краснодарский край, трансформация бюджета, COVID-19, управление бюджетом.

### **Introduction**

One of the most important tools to regulate social and economic development is the budget occupying a central place in the financial system of the state. With the help of budget funds, the levels of socio-economic development of territories are levelled, financing of industries and spheres of the national economy is provided, budget funds are directed to the development of priority areas of the economy. In modern conditions of Russia, the centre of gravity in the management of social and economic processes is shifting to the level of regions, and, so possible ways to solve problems in the economic and social development of the country lie precisely at the regional level (The Concept of the Budget, 2018). In this regard, regional budgets' role in solving the problems of economic and



social development of territories in the era of the COVID-19 pandemic is increasing.

The object of this study was the budget of the Krasnodar Territory for 2020.

The study purpose was to analyze the features of the budget structure of the Krasnodar Territory during the pandemic in 2020.

Based on the goal, the tasks, which were to be solved in the course of the study, were developed:

- define the concept of the budget, taking into account the peculiarities of the Russian economic school;
- consider the budget as a legal category;
- analyze the budget of the Krasnodar Krai for 2020;
- conclude the specifics of changes in budget management during the pandemic in 2020, which allowed the subject of the Russian Federation to maintain its leading position among the regions of the country.

During the study, comparative, historical and analytical methods were applied, which helped to obtain the necessary analytical materials and evaluate them.

To achieve the goal and solve the tasks set, the Budget Code of the Russian Federation, legislative documents and statistical data of Krasnodar Krai published on the Internet on the official websites of the regional government and other portals, as well as research materials of budgeting specialists E.Y. Grachev, E.D. Sokolov, T.V. Yermoshina and E.I. Kosynkina were used.

### **1. Features of the concept of budget in the Russian Federation**

A budget is a financial plan for a particular entity, whether it is a single person, a family, an organization, or the state as a whole. Such a plan is established for a certain period. The concept of 'budget' is also included in the Russian legislation. A budget is a form of formation and expenditure of funds intended for the financial support of the tasks and functions of the state and local self-government (Budget Code of the Russian Federation, 1998).

As an instrument of state regulation in the field of formation and development of the economic and social structure, the budget is considered in two aspects: economic and legal. As an economic category, the budget reflects the system of economic relations, the participants of which are on the one hand, the state, and on the other – enterprises, organizations and society as a whole. The objectives of the budget of this category are distribution and redistribution of the

total social product and national income; formation of a centralized fund of funds that are distributed for the financial support of the tasks and functions of the state. The essence of such a budget is realized through its functions:

- distributional (redistribution of GDP);
- regulatory (state regulation and economic stimulation);
- stimulating (financial support of the budgetary sphere and implementation of the state's social policy);
- controlling (control over the formation and use of centralized funds of funds) (The Concept of the Budget, 2018).

E.Y. Gracheva and E.D. Sokolova define the budget in its economic aspect as “the financial basis for the functioning of the state and municipalities, the central link of the financial system of society, with which all its links are connected” (Gracheva, 2020).

Considering the budget as a legal category, it should note that the budget acts as a financial plan of the state, the general purpose of which is to create conditions for the effective development of the economy, solving national tasks, and strengthening the defence capability with the help of financial resources.

The analysis of expenditures and revenues of various regions of the Russian Federation remains relevant for many years, as the role of regional and local budgets increases. The role of regional budgets of the Russian Federation subjects in economic and social development is as follows.

First, the totality of finances in the budgets of the Russian Federation regions allows the state regional authorities (representative and executive) to have a financial base for the exercise of their powers following the Constitution of the Russian Federation. Thanks to regions' budgets, monetary funds of administrative-territorial entities are formed, which can ensure the implementation of tasks of a common purpose for them.

Second, the formation and concentration of monetary resources in regional budgets provide an opportunity for the Russian Federation subjects to fully exercise financial and economic independence in spending funds on their social and economic development. In turn, regional budgets allow the authorities to ensure the systematic development of infrastructure in these subjects (educational institutions, medical institutions, cultural and art institutions, housing and road facilities).

Third, there is an alignment of the levels of economic and social development of the territories. For this purpose, regional programs of economic and social

development of the regions are formed and implemented for the improvement of villages and cities, the development of the road network, the maintenance of historical and cultural institutions, etc. (Kosynkina, Yermoshina, 2015).

Thus, all subjects of the Russian Federation have their budget. That is why the study of the budget of those regions of the Russian Federation that have generally successfully overcome the pandemic crisis is particularly relevant. This article presents an analysis of the budget management of one of the most successful subjects – the Krasnodar Krai.

## **2. Analysis of the budget of the Krasnodar Krai for 2020**

Krasnodar Krai is a subject of the Russian Federation, which is located in the southwestern part of the North Caucasus and is part of the Southern Federal District. The population for 2021 is 5,689,538 people. The Krasnodar Krai has a favourable geostrategic position and a well-developed transport infrastructure.

One of the main branches of the economy of the Krasnodar Territory is the tourism sector, which is rapidly developing in this subject. The coast of the Black and Azov Seas, as well as the mountainous and steppe regions of the krai attract a large number of not only Russian citizens, but also foreign persons, and every year more and more.

After the 22nd Olympic Winter Games were held in Sochi in 2014, the infrastructure and hotel facilities were significantly improved and developed, sports stadiums and other security facilities were built, the quality of services was improved. The level of professional training of working personnel was significantly increased too. All this contributed to a large influx of tourists and significantly increased the contribution of tourism to the Krasnodar Krai GRP amounted to 14.2%. In the Russian Federation as a whole, the contribution of tourism to GDP was at the level of 1.3%.

The COVID-19 epidemic, which began in December 2019 in China, and is now a pandemic, has significantly increased the value and demand for domestic resorts and health resorts, the main of which continues to be the Krasnodar Territory. External factors that contributed to the development of the tourism market in this subject of the Russian Federation are the ban for citizens to leave their country of residence and the closure of international borders. These restrictions have contributed to a large influx of tourists to the south of the Russian Federation.

According to statistics, as of December 2020, the Krasnodar Territory received 11.5 million tourists in the context of the pandemic. This index is the

highest among the subjects of the Russian Federation. The resort fee, in turn, amounted to more than 370 million rubles. For two years, from mid-2018 to mid-2020, the number of funds and resources, which came to the regional budget from the payment of the resort fee, amounted to 373.2 million rubles.

Statistical data showed that in the consolidated budget, the revenues of the Krasnodar Krai are formed from tax and non-tax revenues, which for the 12 months of 2020 amounted to 279,779.89 million rubles and were fulfilled by 104%. Also, the formation comes from gratuitous receipts, which amounted to 95,291.26 million rubles. Total budget revenues were allocated 374,346.16 million rubles, while 387,083.86 million rubles were executed, which was 103%. Federal taxes and fees amounted to corporate income tax – 61,760.41 million rubles, while 60,026.74 million rubles were assigned; excise taxes – 29,324.64 million rubles; personal income tax – 97,523.59 million rubles. Other tax revenues amounted to 29,396.66 million rubles. Regional taxes were:

- corporate property tax – 36,200.05 million rubles;
- transport tax – 8,009.01 million rubles,
- although 7,210.17 million rubles were assigned.

Local taxes and fees amounted to a land tax of 8,096.29 million rubles, property tax of individuals – 3,690.21 million rubles. Grants, subventions and subsidies were fulfilled by an average of 100% (Budget Expenditures, 2021).

### **Discussion**

The budget policy of the Krasnodar Territory showed a sufficiently high level in 2020, which is reflected in the overall index of the gross regional product (GRP). However, to study the features of managing the budget potential of the region within the state, it is necessary to study the following two important positions:

1. Analysis of the ratio of index of the trend in the development of industry structures compared with the share index in regional and state significance.
2. Search for index (markers) of the effectiveness of the budget policy of the state region, taking into account the trend index in the development of industry structures.

The solution of these issues will help create a more competent analytical method of the response and behaviour of the budget department to crises of the state and world level in the future.

## Conclusion

After analyzing the presented statistics, it is necessary to conclude that the highest index in income during the pandemic was the personal income tax, and the lowest was the mineral extraction tax.

The Krasnodar Krai budget for 2020 received more revenue than planned. Therefore, we can say about the positive dynamics and a gradual, but steady increase in the revenue part of the Krasnodar Krai budget. According to item 5 of Article 26.13 of the Federal Law *On the General Principles of the Organization of Legislative (Representative) and Executive Bodies of State Power of the Subjects of the Russian Federation* of October 6, 1999, No. 184-FZ, the budget of the subject of the Russian Federation separately provides for income directed to the financial support of the exercise of powers, and subventions to ensure the exercise of powers, as well as the corresponding expenses carried out at the expense of these incomes and subventions.

Expenditures of the budget of the Russian Federation subject are the funds paid from the budget, except for those that are sources of financing the budget deficit. According to statistics for 2020, expenditures on national issues were fulfilled by 88% amounted to 25,084.39 million rubles out of 28,483.52 million rubles assigned; social policy amounted to 99,801.8 million rubles; physical culture and sports is 11,602.50 million rubles out of 11,945.34 million rubles assigned; mass media is 1,042.92 million rubles; servicing of state (municipal) debt is 3,014.68 million rubles.

Spending on national defence, national security and law enforcement, environmental protection, culture and cinematography, and health care, on average, was executed by 95-97%. The budget expenditures of the Krasnodar Krai for the national economy amounted to 60,529.64 million rubles out of the designated 65,998.13 million rubles; for housing and communal services, 19,441.41 million rubles out of the designated 22,061.17 million rubles. Inter-budget transfers of a general nature to the budgets of the budget system of the Russian Federation amounted to 0.00 rubles in 2020, although it was planned to fulfil 8.81 million rubles. Total budget expenditures of the Krasnodar Territory were assigned 406,514.63 million rubles, while 388,021.64 million rubles were executed. Based on this, we can conclude that the budget expenditures for the 12 months of 2020 were realized by 95% (Budget Expenditures, 2021).

After analyzing the presented statistics, we can conclude that the largest index in budget expenditures is education, and the smallest is national defence. Compared to the last year 2019, spending on education decreased by 1%, on health

care increased by 3%. In the Krasnodar Krai budget for 2020, fewer expenses were spent than planned and more than 70% of expenses were fulfilled.

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## Appendix

Table 1. Regional budget revenues for 2020 by budget revenue classification codes (Appendix 1 to the Law of the Krasnodar Krai “On the Implementation of the Regional Budget for 2020”)

№	Title	Executed, million rubles
1.	Federal Service for Supervision of Natural Resources Management	114.12
2.	Federal Forestry Agency	0.33
3.	Federal Service for Supervision of Communications, Information Technologies and Mass Communications	0.4
4.	Federal Treasury	20,797.7
5.	Federal Service for Supervision of Transport	39.14
6.	Federal Service for Supervision of Consumer Rights Protection and Human Welfare	0.05
7.	Federal Antimonopoly Service	0.74
8.	Ministry of the Russian Federation for Civil Defense, Emergency Situations and Elimination of Consequences of Natural Disasters	3.1
9.	Federal Service of the National Guard of the Russian Federation	0.004
10.	Federal Tax Service	191,310
11.	Ministry of Defence of the Russian Federation	0.15
12.	Ministry of Internal Affairs of the Russian Federation	2,641.3
13.	Ministry of Justice of the Russian Federation	0.65
14.	Federal Service for State Registration, Cadastre and Cartography	639
15.	Federal Bailiff Service	0.03
16.	Prosecutor General’s Office of the Russian Federation	0.003
17.	Legislative Assembly of the Krasnodar Krai	0.38
18.	Administration of the Krasnodar Krai	243.9
19.	Regional Energy Commission – Department of Prices and Tariffs of the Krasnodar Krai	6.67
20.	Department of Consumer Sphere and regulation of the Alcohol market of the Krasnodar Krai	95.8
21.	Ministry of Finance of the Krasnodar Krai	33,139.6
22.	Department of Industrial Policy of the Krasnodar Krai	5.66
23.	Department of Financial and Budgetary Supervision of the Krasnodar Krai	3.17
24.	Department of Civil Registration of the Krasnodar Krai	14.75

25.	Control and Accounting Chamber of the Krasnodar Krai	5.1
26.	The Commissioner for Human Rights in the Krasnodar Krai and his office	0.02
27.	Commissioner for Children's Rights in the Krasnodar Krai	0.014
28.	Ministry of Economy of the Krasnodar Krai	55.58
29.	Ministry of Agriculture and Processing Industry of the Krasnodar Krai	4,430.3
30.	Ministry of Civil Defence and Emergency Situations of the Krasnodar Krai	10.34
31.	Department of Property Relations of the Krasnodar Krai	2,402.15
32.	Election Commission of the Krasnodar Krai	4.35
33.	Ministry of Fuel and Energy Complex and Housing and Communal Services of the Krasnodar Krai	2,555.24
34.	Department of Construction of the Krasnodar Krai	2,261.5
35.	Ministry of Education, Science and Youth Policy of the Krasnodar Krai	4,741.6
36.	Ministry of Culture of the Krasnodar Krai	199.97
37.	Department of Information Policy of the Krasnodar Krai	0.02
38.	Ministry of Health of the Krasnodar Krai	13,523.14
39.	Ministry of Physical Culture and Sports of the Krasnodar Krai	200.67
40.	Ministry of Labor and Social Development of the Krasnodar Krai	29,357
41.	Department of Architecture and Urban Planning of the Krasnodar Krai	0.5
42.	Department of Cossack Affairs, Military Affairs and work with Pre-conscription Youth of the Krasnodar Krai	9.46
43.	Department of Veterinary Medicine of the Krasnodar Krai	1.67
44.	Department for Supervision in the Construction sector of the Krasnodar Krai	19.16
45.	Department for Ensuring the activities of Magistrates of the Krasnodar Krai	51.15
46.	Department of Investment and Development of Small and Medium-sized enterprises of the Krasnodar Krai	798.3
47.	State Housing Inspectorate of the Krasnodar Krai	10.9
48.	Ministry of Transport and Road Management of the Krasnodar Krai	4,669.44
49.	Ministry of Resorts, Tourism and Olympic Heritage of the Krasnodar Krai	108.65
50.	Ministry of Natural Resources of the Krasnodar Krai	396.27
51.	Department for Regulation of the Contract System of the Krasnodar Krai	0.025
52.	Department of Informatization and Communication of the Krasnodar Krai	10.7



53.	The Commissioner for the Protection of the Rights of Entrepreneurs in the Krasnodar Krai and his office	0.01
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Таблица 2. Expenditures of the regional budget for 2020 according to the departmental structure of expenditures of the regional budget (Appendix 2 to the Law of the Krasnodar Krai “On the Execution of the Regional Budget for 2020”)

№	Title	Execution
1.	Legislative Assembly of the Krasnodar Krai	97.4%
2.	Administration of the Krasnodar Krai	97.0%
3.	Regional Energy Commission – Department of Prices and Tariffs of the Krasnodar Krai	96.9%
4.	Department of Consumer Sphere and regulation of the Alcohol market of the Krasnodar Krai	89.5%
5.	Ministry of Finance of the Krasnodar Krai	86.8%
6.	Department of Industrial Policy of the Krasnodar Krai	99.3%
7.	Department of Financial and Budgetary Supervision of the Krasnodar Krai	96.8%
8.	Department of Civil Registration of the Krasnodar Krai	96.3%
9.	Control and Accounting Chamber of the Krasnodar Krai	98.7%
10.	The Commissioner for Human Rights in the Krasnodar Krai and his office	99.6%
11.	The Commissioner for Children’s Rights in the Krasnodar Krai	98.8%
12.	Ministry of Economy of the Krasnodar Krai	97.8%
13.	Ministry of Agriculture and Processing Industry of the Krasnodar Krai	97.7%
14.	Ministry of Civil Defense and Emergency Situations of the Krasnodar Krai	95.9%
15.	Department of Property Relations of the Krasnodar Krai	99.3%
16.	Election Commission of the Krasnodar Krai	99.6%
17.	Ministry of Fuel and Energy Complex and Housing and Communal Services of the Krasnodar Krai	80.6%
18.	Department of Construction of the Krasnodar Krai	87.0%
19.	Ministry of Education, Science and Youth Policy of the Krasnodar Krai	99.4%
20.	Ministry of Culture of the Krasnodar Krai	98.9%
21.	Department of Information Policy of the Krasnodar Krai	99.6%
22.	Ministry of Health of the Krasnodar Krai	98.8%
23.	Ministry of Physical Culture and Sports of the Krasnodar Krai	98.5%
24.	Ministry of Labor and Social Development of the Krasnodar Krai	97.9%

25.	Department of Architecture and Urban Planning of the Krasnodar Krai	81.9%
26.	Department of Cossack Affairs, Military Affairs and work with Pre-conscription Youth of the Krasnodar Krai	99.7%
27.	Department of Veterinary Medicine of the Krasnodar Krai	96.5%
28.	Department for Supervision in the Construction sector of the Krasnodar Krai	99.7%
29.	Department for Ensuring the activities of Magistrates of the Krasnodar Krai	98.0%
30.	Department of Investment and Development of Small and Medium-sized enterprises of the Krasnodar Krai	97.1%
31.	State Housing Inspectorate of the Krasnodar Krai	98.3%
32.	Ministry of Transport and Road Management of the Krasnodar Krai	95.1%
33.	Ministry of Resorts, Tourism and Olympic Heritage of the Krasnodar Krai	62.8%
34.	Ministry of Natural Resources of the Krasnodar Krai	83.9%
35.	Department for Regulation of the Contract System of the Krasnodar Krai	96.9%
36.	Department of Informatization and Communication of the Krasnodar Krai	96.5%
37.	The Commissioner for the Protection of the Rights of Entrepreneurs in the Krasnodar Krai and his office	96.5%

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## **The peculiarity of the problems of Russian administrative jurisdiction at the present stage of the legal system development**

*Abstract:*

This article discusses the results of the study of the problems of administrative jurisdiction in the Russian legal field at the present stage of its development. The object of the study was the administrative jurisdiction of the Russian Federation. The purpose of the study was to determine the complex problems of administrative jurisdiction of the Russian Federation at the current stage of development of the legal system. To solve the tasks set and achieve the research goal, historical, comparative and logical methods of analyzing the material and the results of individual stages of the study were used. The study used materials from leading Russian experts in the field of administrative jurisdiction, such as V.A. Zyuzin, B.A. Strashun, O.V. Krivelskaya, A.S. Nazarova and others, as well as legislative documents, including the Constitution of the Russian Federation and the Code of Administrative Procedure of the Russian Federation. As a result of the study, four main problems of the Russian administrative jurisdiction were identified and justified.

*Keywords:*

administrative jurisdiction, legal field, administrative law, administrative proceedings, Russian Federation.

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## **Особенность проблематики российской административной юрисдикции на современном этапе развития правовой системы**

*Аннотация:*

В данной статье рассматриваются результаты исследования проблем административной юрисдикции в российском правовом поле на современном этапе его развития. Объектом исследования была административная юрисдикция Российской Федерации. Целью исследования было определение комплекса проблем административной юрисдикции Российской Федерации на современном этапе развития правовой системы. Для решения поставленных задач и достижения цели исследования были использованы исторический, сравнительный и логический методы анализа материала и результатов отдельных этапов исследования. В ходе исследования были использованы материалы ведущих российских специалистов в области административной юрисдикции, таких как В.А. Зюзина, Б.А. Страшуна, О.В. Кривельской, А.С. Назаровой и других, а также законодательные документы, включая Конституцию Российской Федерации и Кодекс административного судопроизводства Российской Федерации. В результате исследования были определены и обоснованы четыре основных проблемы российской административной юрисдикции.

*Ключевые слова:*

административная юрисдикция, правовое поле, административное право, административное судопроизводство, Российская Федерация.

## **Introduction**

The *Constitution of the Russian Federation* proclaims that “a person, his rights and freedoms are the highest value. The recognition, observance and protection of human and civil rights and freedoms is the duty of states” (the Constitution of the Russian Federation, Art. 2). To implement these tasks, all legal structures of the state, including the judiciary, are involved. Every Russian citizen has the right to apply to the courts to protect the rights, honour and dignity of the individual. “The Supreme Court of the Russian Federation is the highest judicial body for civil cases, settlement of economic disputes, criminal, administrative and other cases, subordinate courts of general jurisdiction and arbitration courts formed following the federal constitutional law and exercising judicial power through civil, arbitration, administrative and criminal proceedings...” (The Constitution of the Russian Federation, Art. 126).

In most cases, administrative jurisdiction is understood as competence in considering cases of a certain type and making decisions on them. However, it is noticed that many people understand this order and competence in their way. In the history of law, this order has also been changed repeatedly. In administrative law, administrative jurisdiction is considered not only as a law enforcement activity of courts and executive authorities to consider cases of administrative offences but also as an activity to consider and resolve disputes about the law in the field of public administration. At the same time, it should bear in mind that the

jurisdiction itself can be called punitive only when a decision on punishment is made (Gridin, 2014).

However, it should also note that administrative jurisdiction cannot be reduced only to the consideration of administrative disputes by executive authorities. It should understand much more broadly. These authorities consider not only issues related to administrative disputes, but also those for which administrative responsibility does not occur. In this case, we are talking, for example, about preventive measures, preventive measures, measures of procedural support. All of them do not arise from administrative and legal disputes. They are used by various bodies based on their competence.

The area of issues related to administrative and procedural activities carried out by executive authorities is quite closely related to administrative jurisdiction. It is the reverse side of their activities, not related to the offence, i.e., with the jurisdictional process. Specialists refer to this type of products such as registration, licensing, adopting regulatory acts, complaints and appeals of citizens, and others.

The object of this study was the Russian administrative jurisdiction.

The purpose of the study was to determine the complex of Russian administrative jurisdiction problems at the current stage of development of the legal system.

Based on the purpose of the study, the tasks of its implementation were determined:

- characterize the administrative jurisdiction in the Russian legal field at the present stage of its development.
- analyze the continental and Anglo-Saxon models of administrative jurisdiction as a comparison of the most popular foreign models with the Russian one.
- identify the problems of administrative jurisdiction at the current stage of development of the Russian legal field.

To solve the tasks set and achieve the research goal, historical, comparative and logical methods of analyzing the material and the results of individual stages of the study were used.

The study used materials from leading Russian experts in administrative jurisdiction, such as V.A. Zyuzin, B.A. Strashun, O.V. Krivelskaya, A.S. Nazarova and others, as well as legislative documents, including the *Constitution of the Russian Federation* and the *Code of Administrative Procedure of the Russian Federation*.

## **1. Features of administrative jurisdiction in the Russian legal field**

Administrative jurisdiction is a rather specific branch of resolving a conflict or dispute of an administratively legal order. Among its most objective features in the Russian legal field is the fact that there is a need to implement an assessment between the parties of the legal side of the dispute, which will be the main one in ensuring fairness and legality of the decision. Another feature should be called the need to apply administrative or disciplinary measures to the guilty party. As a result of consideration of these features of the Russian administrative jurisdiction, it notes that this type of jurisdiction arises out of court and requires the disputes' resolution in a legal manner.

Below is a brief description of the types of administrative jurisdiction.

Disciplinary proceedings are a tool for applying disciplinary measures for committing various kinds of disciplinary offences, which are provided for by the Russian legislation. Applicable, e.g., to municipal employees, this is the improper performance of personally official duties. Disciplinary measures are usually imposed on the senior positions of the institution. Also, violation of the labour regulations in the institution is often referred to as disciplinary proceedings.

Complaints proceedings arise when a formal complaint is received by the relevant authorities about the illegal actions of the other party. When initiating a complaint, it is necessary to consider, study the documents and give a positive or negative response. The decision on this complaint must be sent to a citizen of the Russian Federation within a strictly established time frame. In the future, officials are obliged to carry out systematics, analysis and generalization of such information to establish the regularity and causes of a particular conflict situation. In case of dissatisfaction with the answer, a citizen has the right to apply to the judicial authorities. In case of an untimely response to such a complaint, disciplinary measures may be imposed on the official.

Enforcement proceedings provide for the adoption of solutions to problems through the judicial authorities by initiating enforcement proceedings with the forced withdrawal of funds or property in favour of the state.

Conciliation proceedings are a fairly new term in administrative jurisdiction and are not yet clearly regulated in the Russian theory of jurisprudence.

It is also customary to distinguish five forms of administrative jurisdiction, of which four are listed below:

- proceedings in the jurisdiction body of the first instance, where the simplest cases are considered, which are conducted from the data of the protocol and is the most popular form in the Russian Federation;

- accelerated proceedings, applied if the offence is recognized as insignificant;
- special proceedings, which are used when considering cases that do not pose a danger to society, to replace criminal punishment with administrative;
- proceedings in the jurisdiction body of the second instance beginning if the decision on the case is appealed to a higher authority.

The main form of administrative jurisdiction is considered to be the application right, in which an important place is given to the penalties' application to violators of legal norms.

To understand the Russian legal system of administrative jurisdiction, it is also necessary to clearly define its functions. There are four main functions in the administrative jurisdiction:

1. The protective function consists of the state system protection, the rights and freedoms of society, the prevention of various offences, strict compliance with all the norms of the current legislation, and others. The security function is primarily connected through interaction with law enforcement agencies.
2. The educational function is to properly educate citizens and the whole society in proper behaviour and compliance with all legal norms. This function is manifested when solving administrative cases by the relevant authorities legally and in compliance with all ethical standards.
3. The regulatory function is manifested in the application of legal norms in practice.
4. The preventive function consists of carrying out measures by control bodies aimed at implementing measures to prevent offences (Kokosh, 2016).

All the above-listed functions of administrative jurisdiction are implemented using appropriate methods. When persuading, the most popular methods are conversations of an individual and collective nature, e.g., administrative, introductory, preventive or educational. In the coercion case, a direct impact is made on the object to achieve the set goals.

Administrative jurisdiction is divided into judicially administrative jurisdiction and administrative jurisdiction carried out administratively. The following principles of jurisdiction are distinguished:

- Subordination. It means that all cases are considered under the jurisdiction of the authorized body and in no other way.

- Powers of attorney. This principle means that, e.g., a responsible official authorized to perform such a procedure following the law is engaged in drawing up a protocol.
- Legality. This principle is based on the regulatory legal acts in force on the Russian Federation territory. It establishes the lawful and lawful behaviour of all members of society.
- Publicity. All disputes should be considered openly, in the presence of all parties to the conflict. The only exception may be the fact that a person has announced the consideration of the case without his presence.
- The presumption of innocence. This principle means that a person is considered innocent until the decision, and sentence of the court comes into force. A citizen who is accused of a misdemeanour is not obliged to prove his innocence.
- Cost-effectiveness and efficiency. This principle is expressed in a fairly short period between the complaint receipt and its decision. It allows you to minimize the costs of this event.
- The right to protection. It means that the accused party has every right to get acquainted with all the case materials, involve a lawyer or an expert at the time of case consideration.
- Equality of citizens.
- Responsibility. It means that any official considering such disputes must make decisions following the law and in no other way (Kokosh, 2016).

The main subject providing administrative jurisdiction on the Russian Federation territory is the internal affairs bodies of the Russian Federation.

*Thus*, administrative jurisdiction in the Russian legal field has several pronounced features, based on which the typology, forms, methods and principles of its construction are built. A structured administrative jurisdiction is still undergoing a stage of evolution and final formation, which requires special attention to its fundamental differences from the most popular international models.

## **2. Understanding of administrative jurisdiction in foreign countries**

The main distinguishing feature of many international models of administrative jurisdiction from the Russian one is that resolved through judicial authorities they take priority over the settlement of disputes out of court. These countries mainly include the countries of Western Europe and North America. In



the Russian Federation, this practice is still in the formation process and has not been developed to the level of other countries.

The European jurisdiction has long formed the most popularly continental system of administrative justice in this region, of which Germany is a prominent representative. In Germany, the administrative justice's branch was born due to the creation of the *Privy Council* authorized to consider complaints and claims in 1819. It should note that the model for this system was the *French Council of State*, created in 1799 by Napoleon Bonaparte. Following the *Regulation on Administrative Courts*, adopted in 1960 (The Code of Administrative Court Procedure of the Federal Republic of Germany, 1960), the German administrative courts' system consists of three instances. The first instance is an administrative court with universal jurisdiction. It is followed by the *Supreme Administrative Court* of the land, which already acts as an appellate instance. At the top of this system is the *Federal Administrative Court*, which acts as a cassation instance. However, it can sometimes perform the functions of a court of the first instance. In addition to the three instances of administrative courts of general competence listed above, there are also courts of special competence.

Over the past 20 years, many amendments and additions have been made to the *Regulation on Administrative Courts*. However, this legal document remains a unique single act that regulates most of the parties to the organization and functioning of the administrative justice courts of the Federal Republic of Germany. This provision defines that the courts of administrative justice in Germany dealing exclusively with public law disputes: either between subjects of public law or between citizens and the administration. It should note that "the lion's share of these disputes are the requirements for the issuance of an administrative act necessary, in the opinion of the plaintiff, and the requirements for the cancellation or modification of an already existing administrative act that affects the rights or freedoms of the plaintiff" (Krivelskaya, 2004).

The administrative justice's model of the Federal Republic of Germany is distinguished by a huge number of normative acts, which, nevertheless, quite clearly regulate its activities. An example is several other legal documents, including the laws *On Administrative Procedures*, *On Reducing the Courts' Burden in the Field of Administrative and Financial-Judicial Jurisdiction*, *On the New Regulation of Administrative-Judicial Process* and many other normative legal acts. All these acts clearly describe the entire set of tools for the activities of administrative justice institutions. However, despite such positive features of the German administratively justice system, it has recently been subjected to harsh criticism in

scientific circles. In particular, “it is proposed to switch to a two-level system for simplest cases and preserve three levels only for extremely important cases. It is dictated, first of all, by economic expediency, also by the need to unload ships and reduce the number of cases under consideration” (Krivelskaya, 2004).

The continental system of administrative justice gained popularity not only in Germany but also in France, Austria and several other major European countries, nevertheless, has not become popular in other parts of the world. Several major developed and developing countries of the world adhere to the principle of “unified justice”. This principle implies that management acts are subject to control by courts of general jurisdiction.

The future Anglo-Saxon model of administrative justice originated in Great Britain at the beginning of the 20th century, becoming “a disappointment in the ways of considering administrative and legal disputes by ordinary judges”. The emergence of the modern system of administrative tribunals is fundamentally associated with the adoption in 1911 of the law *On National Insurance* and the separate scheme establishment for filing complaints on these issues from the general courts (Sazhina, 1984). In the 21st century, we can already talk about their independent organizational and legal status. It is explained by the cases’ peculiarity under their jurisdiction disputes, derived from administratively legal relations. Although the tribunals in the UK are only judicial-like bodies, many experts note their ‘judicial’ nature. “This is a separate establishment of courts engaged in determining the rights and obligations of a special category. Just as in the old days there were church courts that dealt with property management cases, and the court of the Chancellor, which resolved custody issues, so today new tribunals have been formed that consider disputes between a citizen and the state” (Sazhina, 1984). This view is explained by the fact that the procedure of their jurisdictional activity is fundamentally similar to the process in general courts.

The Anglo-Saxon system of administrative justice is characterized by the subordination of administrative justice bodies to the general judicial system of the country. In particular, the general court performs both the review of decisions made by the Tribunals and control and supervisory functions concerning this type of bodies. According to professor B.A. Strashun, the courts of general jurisdiction in such a state “exercise direct control over the legality of administrative acts, in particular through court orders. For example, mandamus is a court order obliging an official to perform an action or issue an act within his competence; an injunction is a court order prohibiting an official from performing an action or issuing an act” (Strashun, 2000).

*Thus*, the concept of administrative justice has been developing in most developed countries, e.g., Western Europe and North America, for more than 100-120 years. Today, administrative jurisdiction in the West has a much more developed structure and methodological apparatus. Consequently, the peculiarities of administrative justice in each country are significant and unique. However, it is possible to distinguish several of their common features that characterize this institution as a whole:

- 1) both systems of administrative justice are characterized by the attribution of disputes arising in the field of administrative management to its management;
- 2) in the systems, a body specially created and adapted to resolving disputes about the law is used as a jurisdictional body:
  - in the continental model, the role of such a body is played by special administrative courts organized outside the system of administrative bodies and courts of general jurisdiction,
  - in the Anglo-Saxon model, departmental court-like institutions act as jurisdictional bodies, subordinate to the general court and resolving disputes only within their department;
- 3) each system of administrative justice assumes consideration and resolution of administrative disputes in the procedural form established by law (Bezruchnikov, 2015).

### **3. Administrative jurisdiction's problems at the present stage of the Russian Federation's legal field development**

Since 2015, the concept of administrative jurisdiction has been legally consolidated (The Code of Administrative Procedure of the Russian Federation, 2015). However, in the legal literature since the Soviet period, the concepts of 'jurisdiction' and 'administrative jurisdiction' have always been given considerable attention. The concept of 'jurisdiction' has various meanings, for example, jurisdiction, the jurisdiction of the cases being resolved, the authority to resolve cases and apply sanctions. Noting the ambiguity of this term, the legal doctrine connects it with some activities' implementation of state bodies. For example, legal scholars engaged in the development of general theoretical problems of law define jurisdiction as "the activity of competent authorities authorized to consider legal cases and make legally binding decisions on them" (Grechkina, 2014).

After the adoption of the Code, the administrative jurisdiction has already adopted a clearer terminological outline: "...the procedure for conducting

administrative proceedings when the *Supreme Court of the Russian Federation*, courts of general jurisdiction, magistrates (...) consider and resolve administrative cases on the protection of violated or disputed rights, freedoms and legitimate interests of citizens, rights and legitimate interests of organizations, as well as other administrative cases, arising from administrative and other public legal relations and related to the exercise of judicial control over the legality and validity of the exercise of state or other public powers” (The Code of Administrative Procedure of the Russian Federation, Art. 1, par. 1).

At the same time, it should note that, in theory, the issue of the administrative and judicial jurisdiction ratio remains relevant to this day. There is an opinion that administrative jurisdiction should be considered as a type of administrative-procedural activity carried out in out-of-court or judicial proceedings to consider and resolve administrative-legal disputes and applying administrative-coercive measures.

According to A.S. Nazarova, the most pronounced problem of administrative jurisdiction is the incompleteness of the formation of courts of administrative jurisdiction. According to Chapter 23 of the *Code of Administrative Offenses of the Russian Federation*, “Judges, bodies, officials authorized to consider cases of administration offences”, the legislator lists all bodies and officials, who officially consider cases of administrative offences, including judges, and Article 23.1 lists the elements of offences that judges consider (Nazarova, 2019).

However, it should note that numerous cases of administrative offences are considered by bodies and officials who themselves draw up protocols on administrative offences. In turn, it violates the principle of equality and competitiveness of the parties when resolving a dispute within the framework of the legislation on administrative offences. A.S. Nazarova suggests transferring the consideration of such disputes to the jurisdiction of courts of various levels, which will ensure more effective and fair consideration of cases of administrative offences (Nazarova, 2019).

The weak evolution of administrative jurisdiction towards the improvement of some areas of administrative law can also note as a problem. Several compositions require special knowledge, and, accordingly, high qualification of judges and a more structured specialization in various compositions of administrative offences. That is why, taking into account the complexity of the formation of such judges’ compositions, numerous administrative offences are considered by specially authorized bodies.

Currently, local attempts to resolve these problems are being reviewed. In several courts of general jurisdiction, there is already a division of judges by specialization: criminal cases, civil cases, cases within the framework of administrative proceedings. However, such a division exists, as mentioned above, locally and requires further creation of clear regulations and tools for implementation, development and adjustment.

Another problem remains the existing legal illiteracy or extremely weak literacy of the population in legislation on administrative offences. It can observe that the percentage of cases defended by defendants or plaintiffs, conducted independently, remains extremely small. Also, the percentage of refusals to consider administrative court cases due to inconsistencies in the documentation or claims filed in the claim is still high. In this case, the bodies of administrative jurisdiction should also be entrusted with an educational and preventive function, namely, carrying out measures to eliminate illiteracy in administration responsibility, especially in educational institutions.

*Thus*, in the course of the study, several characteristic problems of administrative jurisdiction at the current stage of development of the Russian Federation's legal field were identified:

1. The ratio of administrative and judicial jurisdiction.
2. The incompleteness of the formation of courts of administrative jurisdiction.
3. Weak evolution of administrative jurisdiction towards the improvement of certain areas of administrative law.
4. Legal illiteracy or extremely weak literacy of the population in legislation on administrative offences.

## **Discussion**

Today, the analysis of administrative jurisdiction remains relevant at the current stage of the evolution of the Russian legal field. In the study course, four main problems of modern Russian administrative jurisdiction were identified and justified. In this regard, the directions of further research, which are proposed for work, were identified:

1. Determination of the administrative and judicial jurisdiction ratio, taking into account the administrative jurisdiction concept as a type of administrative-procedural activity, carried out in out-of-court or judicial proceedings to consider and resolve administrative and legal disputes and applying administrative and coercive measures.

2. Creation of methods for improving the legal literacy of the population in legislation on administrative offences.

### Conclusion

The purpose of this study was to determine the complex problems of the Russian administrative jurisdiction at the current stage of development of the legal system, which was achieved and presented in the conclusions of the paragraphs of this article.

Administrative jurisdiction in the Russian legal field has several pronounced features, based on which the typology, forms, methods and principles of its construction are built. A structured administrative jurisdiction is still undergoing a stage of evolution and final formation, which requires special attention to its fundamental differences from the most popular international models. The concept of administrative justice has been developing in most developed countries, e.g., Western Europe and North America, unlike the Russian Federation, for more than 100-120 years. Today, administrative jurisdiction in the West has a much more developed structure and methodological apparatus. Consequently, the peculiarities of administrative justice in each country are significant and unique. The study identified four characteristic problems of administrative jurisdiction at the current stage of development of the Russian legal field, which needs to be analyzed and developed ways to solve them.

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