

## Artículo de investigación

**Certification of a regional economic complex as a highly effective tool for analysis and diagnostics of its development**

Certificación de un complejo económico regional como herramienta altamente efectiva para el análisis y diagnóstico de su desarrollo

Certificação de um complexo econômico regional como ferramenta altamente eficaz para análise e diagnóstico de seu desenvolvimento

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Written by:

**Valery Safarbiyevich Misakov (Corresponding Author)**<sup>151</sup>

**Lisa Akhmetovna Tsurova**<sup>152</sup>

**Luiza Abdurashidovna Yandarbayeva**<sup>153</sup>

**Inna Khasretaliyevna Tkhamadokova**<sup>154</sup>

**Goigova Makka Gapurovna**<sup>155</sup>

**Abstract**

The object of the research is the problems and organizational-ecological-economic and legal aspects of sustainable development concerning hunting enterprises involved in the regional hunting complex. In the course of the study, the authors of this paper used both Logical analysis method and content analysis method. The results showed that the approach on collecting and reflecting of the accounting and statistical information will allow developing an interconnected, structured document - the certificate of a regional hunting complex, which will allow us to objectively identify the real potential of a farm.

**Keywords:** market competition, regional hunting complex, information base, analysis, diagnostics, certification, monitoring, competitive advantage.

**Resumen**

El objeto de la investigación son los problemas y los aspectos organizativos, ecológicos, económicos y legales del desarrollo sostenible en relación con las empresas de caza involucradas en el complejo de caza regional. En el curso del estudio, los autores de este artículo utilizaron tanto el método de análisis lógico como el de análisis de contenido. Los resultados mostraron que el enfoque de recopilación y reflexión de la información estadística y contable permitirá desarrollar un documento estructurado e interconectado, el certificado de un complejo de caza regional, que nos permitirá identificar objetivamente el potencial real de una granja.

**Palabras claves:** competencia en el mercado, complejo de caza regional, base de información, análisis, diagnóstico, certificación, monitoreo, ventaja competitiva.  
Introduction

**Resumo**

O objeto da pesquisa são os problemas e os aspectos organizacionais, ecológico-econômicos e legais do desenvolvimento sustentável relativos às empresas de caça envolvidas no complexo regional de caça. No decorrer do estudo, os autores deste artigo utilizaram o método de análise lógico e o método de análise de

<sup>151</sup> Doctor of Economic Sciences, professor, an employee of the Institute of Ecology of Mountainous Territories named after A. K. Tembotov of the Russian Academy of Sciences. mbc\_@mail.ru

<sup>152</sup> Candidate of Economic Sciences, Associate Professor at the Federal State Budgetary Educational Institution of Higher Education Ingush State University

<sup>153</sup> Candidate of Economic Sciences, Associate Professor at the Federal State Budgetary Educational Institution of Higher Education "Chechen State University"

<sup>154</sup> Candidate of Economic Sciences, Associate Professor at the Federal State Budgetary Educational Institution of Higher Education "Financial University under the Government of the Russian Federation"

<sup>155</sup> Candidate of Economic Sciences, Associate Professor of the Accounting, Analysis and Audit Department at Ingush State University

conteúdo. Os resultados mostraram que a abordagem sobre a coleta e a reflexão da informação estatística e contábil permitirá desenvolver um documento estruturado e interconectado - o certificado de um complexo de caça regional, que nos permitirá identificar objetivamente o potencial real de uma fazenda.

**Palavras-chave:** competição de mercado, complexo de caça regional, base de informações, análise, diagnóstico, certificação, monitoramento, vantagem competitiva.

## Introduction

During the formation of market relations, the attitude towards natural resources, their importance and use has changed dramatically. The hunting industry of the Russian Federation was not also immune to these cardinal and not always positive changes.

It should be noted that hunting resources (animals), which are part of the reproducible natural resources, have historically been important in Russia. In the conditions of formation of a market economy, during the period of initial accumulation of capital, participants of such changes, as a rule, are concerned only with the capture of these resources and are far from the problems of their reproduction.

At this stage, in all regions of the Russian Federation, there was a strengthening of competition for the possession and use of hunting resources, and the state authorities also participated in this struggle...

We have to state that there are still a lot of problems in the regulation of important provisions concerning the use of hunting grounds, game animals, a type of weapons, etc. Although the state enterprises of the industry are mostly corporatized, in fact, they turned out to be left to themselves.

Increased competition in the industry, privatization, withdrawal of the state from participation in the hunting industry development and many other things required the search for other sources of funding for the preservation and sustainable development of hunting farms, regardless of their ownership.

One such source is the development of export-oriented hunting services - the so-called international hunting tourism.

This is also confirmed by the global practice of organizing and conducting hunting business. International competition has forced Russian entrepreneurs in this area to change the structure of export of products of hunting farms. Export of

hunting trophies has been turned into the formed industry, which should provide additional foreign currency earnings in the future.

Undoubtedly, the organization and implementation of hunting tourism are associated with the solution of many social, legal, organizational, economic and environmental problems. Only such an approach will allow for the rational organization of the long-term and nonconsumptive use of game animal resources, their reproduction, as well as to ensure high final results of the hunting business, etc.

It should be noted that some aspects of the complex problem under consideration, which has an important social, environmental and economic significance, have been considered by V.V. Melnikov (2002), V.S. Misakov (2018), G.V. Khotenko (1978), and others.

At the same time, we are not aware of the work devoted to the analysis and diagnostics of the hunting farms' financial situation.

The aim of this study is to understand the format of the evaluation function for the economic analysis at the regional hunting complex enterprises for the evaluation of this new direction for use of game animal resources, which is perspective for hunting economies, and to develop proposals for its organization aimed at the formation of competitive advantages of economic entities.

In the course of the study, we have established that today the solution of the scientific problem under consideration with regard to the entrepreneurial activity of hunting farms is quite difficult. The main reason is that this sector of the economy is still not covered by the theory and methods of economic analysis. It is possible to change the current situation only by further development of the methodology of economic analysis in the direction of ensuring its compliance with the modern content and forms of interaction between hunting farms in the market environment.

At the present stage of the market economy, the transformation of microeconomic processes is associated with the need for rapid adaptation of hunting farms to the conditions of increasing competition. In these conditions, one of the most important components of economic work is the development of business plans of different types, taking into account its organizational-administrative, innovation, technological, social, investment and sanctioning varieties.

Development of such business plans must be preceded by the implementation of business analysis, the main objectives of which are a description of the selected market strategic areas of management, the rationale for the marketing program, assessment and diagnosis of financial situation, the analysis of intraproductive problems and possible conflict situations in the personnel management system.

Such an approach and a benchmark of business analysis are not accidental, because it is aimed, first of all, at substantiating the choice of a variant of market strategy.

In the course of business analysis, all aspects of entrepreneurial activity are considered in such a way that managers of hunting farms could really balance short- and long-term goals of their enterprises.

Analysis' evaluation, diagnostic and search functions are implemented on the basis of a system involving various research methods and techniques, including special methods and techniques of economic analysis, economic and mathematical, and intuitive methods.

In the group of methods under consideration, a special role belongs to financial and economic analysis. Research of liquidity indicators, provision with own and borrowed funds, the formation of investment attractiveness, profitability analysis, etc. allows analysts to form the initial base on which it is possible to develop a competitive financial policy of the enterprise.

The starting point here is a direct link between the financial situation of hunting farms and the degree of their business activity in the industry market. The latter, in particular, is manifested in the content of accounting, tax, credit, depreciation and dividend policy of economic entities. Here we consider it appropriate to note that many researchers make a mistake when speaking about the priority of this type of analysis.

Indeed, financial and economic analysis is important and significant not by itself, but by the fact that in the conditions of regular financial crises the attention of analysts is focused on "bottlenecks (problem) places" in the work of the economic entity. We are convinced that, at the same time, the reduction of the negative consequences of financial crises largely depends on the implementation of recommendations prepared within the framework of other types of economic research.

### **Research Methodology**

The object of the research is the problems and organizational-ecological-economic and legal aspects of sustainable development concerning hunting enterprises involved in the regional hunting complex.

In the course of the study, the authors of this paper used both Logical analysis method and content analysis method.

### **Results of the Study**

Today, the hunting industry is an independent branch of nature management, the sphere of activity of which is the preservation and use of hunting resources and habitats. It also provides hunting infrastructure and services, as well as hunting and related services and the purchase, production, and sale of hunting products.

There are seven users of hunting services in the Kabardino-Balkarian Republic operating in accordance with the legislation of the Russian Federation and the KBR.

At the same time, the analysis of hunting farm management in the region compels us to speak about the imperfection of legal and, especially, economic mechanisms, according to which the norms of responsibility for violations committed in the sphere of hunting and preservation of hunting resources are established.

Each regional hunting complex is unique in its structure and available natural resources and economic potential. Undoubtedly, the description concerning the proper replenishment of the regional hunting complex, and its specialized economic entities is always connected with a number of complex issues: from understanding the essence of a hunting enterprise, its functions, etc., to the parameters with the help of which it can be described. In our work, we proceed from that unambiguous understanding and availability of knowledge about a state of its internal structure (accumulated natural resource, economic,

industrial, personnel, and other potential) allows all this to effectively use and plan competitive development of the economy.

When analyzing the achieved level and diagnosing the financial and economic situation in any commercial enterprise, regional complex, etc., information from materials of the federal state statistics service is used. At the same time, the available information in the collections of the Federal State Statistics Service of the Russian Federation on the regions practically does not represent analytical information not only on hunting farms but even on the regional hunting complex. In other words, there is no information that can somehow be used to judge the qualitative and quantitative development components of the subindustry under study. All this makes it rather difficult to find the necessary information; it can be obtained only directly from the economic entities or hunting farms.

Another independent problem is the lack of methodological basis for modeling of the economic analysis and diagnostics processes concerning the financial and economic situation in hunting business; lack of information transparency about the hunting services market; lack of any analytical reviews about the financial, economic, and other situations in hunting farms; lack of analysis concerning their shadow activities, etc (Weinberg et al, 1999; Cherkesov et al, 2014; Man AGE et al, 2019).

At the local level, there is often a lack of coordination between managers and owners of hunting farms regarding priority areas of resource use. It is also possible to note the inappropriate level of qualification of managers and other specialists, and the absolute lack of proper work on their certification for compliance with the position held.

Almost in all hunting farms of the Kabardino-Balkarian Republic, there is undeveloped property complexes, an insignificant amount of the authorized capital, acute shortage of own circulating assets. The organizational structures used are extremely outdated, and there is a very low level of regulation of management processes, especially in terms of cost management (Kalozhokov et al, 2018; Zikai, 2018).

In our opinion, such a situation requires the working out and implementation of a specialized quality monitoring system for the development of hunting farms in the regional hunting complex. This should not only ensure a qualitative financial and economic analysis of

their activities but also will allow highly effective management decisions to develop and implement (Farzadnia et al, 2017; Muhammad, 2018).

We see the urgent need to resolve these problems. In these conditions, it is necessary to improve macroeconomic policy and, first of all, to review in a qualitatively different way certain principles, methods, and algorithm for implementation of classical technical and economic analysis functions. And this is natural, because the economic analysis and diagnostics organisation as the basic administrative function not only allows objectively to prove prepared administrative decisions, but is also connected with provision to all interested organisations and persons with the reliable and sufficient information on the influence degree of the surrounding (market) environment on the purpose, problems and actions of the enterprises. Undoubtedly, only the objective analysis and diagnostics allow us to give a real estimation of an occurring economic situation, to define a number of control variables, influencing on which it is possible to reveal intrafarm reserves (Issaliyeva et al, 2018; Selomo & Govender, 2016; Maharani & Subanji, 2018; Tagay & Ballesteros, 2016; Zare, 2015).

It should be noted that today the solution of the scientific problem considered in this paper is extremely difficult with respect to the entrepreneurial activity of hunting farms. The main reason for this is that there is no theory and methods of analysis and diagnosis for this economic research direction. It can be stated that the change of such a situation mainly depends on the success of further development of theoretical and methodological provisions for economic analysis towards achieving compliance of its business structures with the market economy requirements (Misakov, 1985; Uyanaev & Misakov, 2015; Eisvandi et al, 2015).

The results of economic analysis and diagnostics of a hunting business should allow the following to perform:

- Systematization of typical signs for different economic situations (both normal and crisis modes of entrepreneurship);
- Diagnosis of the real situation at hunting farms in the hunting service market;
- Competitiveness assessment for economic entities of regional hunting economy and determination of their rating in the specialized market;

- Identification of intracompany reserves and promising areas of integrated improvement of production and financial activities of hunting farms.

Undoubtedly, all this also requires coordination of the measures above with the implementation of other specific hunting economy management functions, and, first of all, with the internal corporate planning mechanism of.

In the special literature, two types of economic analysis are mainly used depending on the nature of the indicators:

- General economic analysis;
- Technical and economic analysis.
- At the same time, the classification characteristics of these types of economic analysis are as follows:
- The research direction and content;
- Research frequency and completeness;
- Research methods and techniques, etc.

These and other features of the research significantly expand its traditional role in the economic entity management systems of the regional hunting complex. This is clearly manifested through the great variety of types of economic research. In many scientific works, the essence and peculiarities of certain types of economic analysis used in practice today are considered in detail (Nogmova & Misakov, 2016; Tsurova et al, 2019; Misakov et al, 2019; Oveisi et al, 2018).

The economic analysis per se is a lot of research processes, with the help of which and during which managers of economic entities became able to identify internal and external factors that state the favorable conditions and possible threats to the implementation of the selected sustainable market development strategy. At the same time, it is necessary to study such components of the general tendencies of market changes:

- Condition and trend of competition in the market under study;
- Characterization of the main partners;
- Rationalization of the supply and sales network;
- Analysis of STP priority areas and a list of innovations offered in the hunting services market.

One of the promising research directions in market conditions is express analysis, the

importance of which determines the relevance of the tasks involving the rapid provision of analysts with reliable information on the compliance of the reporting results on production and financial activities to the planned parameters of the selected criteria. The latter can be financial coefficients, market capitalization, monetary assets, current debt volumes on current and mandatory payments, etc.

The final express-analysis result is a generalized rating assessment of market opportunities for a particular economic entity. Such rating assessment will be of definite interest to all market infrastructure institutions, especially when developing relationships with other hunting business entities.

One of the most difficult problems of entry into the market economy and the formation of new microeconomic processes is the need to immediately adapt hunting farms to the emerging market conditions, and to conduct activities in an increasingly competitive environment. In these circumstances, one of the key components of economic work is the need to develop a business plan (various modifications are possible, including, among others, organizational and administrative, innovation, technological, social, investment and sanctions types).

Before developing a business plan for a hunting economy, it is necessary to conduct a business analysis, in the course of which the selected strategic areas of management are analyzed. Also, the marketing program is justified; the financial situation is assessed; production problems and conflict situations in the personnel management system are identified. Such a business analysis approach is not accidental, because it is focused, first of all, on the well-founded scientific substantiation of the most effective market strategy variant. It is noteworthy that the business analysis considers separate sides of economic entities, their entrepreneurial activity, etc. in such a way that the company's personnel manager could objectively balance short- and long-term goals. Experience has shown that managers use intuitive methods of express-analysis to the maximum extent at such balancing; it seems as if they "feel" the market (Granov, 1999).

It should be noted that the classification under consideration is not exhaustive, although at the same time it is quite reasonable to show the features and directions of economic analysis in the conditions of increasing competition. With this approach, there is also a possibility of



transition to a through the identification of the essence of accounting and analytical work, which should be carried out in economic entities of the regional hunting complex. Thus, for example, it is most expedient to conduct internal, local, financial and economic, thematic, cyclical, final, comparative and vertical analyses in farms. Such identification is very useful for analysts, because it gives a possibility to set clear specific goals for thematic analysis, to develop general and working programs for the analysis of industrial and financial activities, to justify the definition of the composition and requirements for the applied information base, the appointment of specific domestic executors, terms of implementation, etc.

The analytical work, as a whole, consists of the following stages:

At the first stage, they develop and determine the target setting and objects of economic analysis.

At the second stage an analyst gets acquainted with the objects of research, develops a preliminary plan with the outline of the indicators planned to be used, and sources of information base; they select the methods of analysis, establish a scheme of interaction and determines a set of necessary indicators.

At the third stage, the necessary target information base is formed; its quality and reliability are checked.

At the fourth stage, the attracted information is directly studied and researched with the use of appropriate methods, and the performance of necessary technical and economic calculations.

At the fifth stage, the results of the analysis are summed up; the analytical conclusion is made; gaps and unused reserves are revealed.

At the sixth stage, practical proposals for mobilizing the identified reserves are developed.

The key factor in the development of the regional hunting complex is the degree of involvement of its potential and, above all, the economic potential. This potential acts within the unity of spatial and temporal characteristics, which makes it possible to establish three levels of communication and relations regarding the development of the economic complex under study.

This is natural because the economic potential characterizes a set of already accumulated

properties that determine the ability and capability for specific (functional) activities (resources).

Economic potential also characterizes the current reality through the practical use of accumulated resources (reserves).

Moreover, the economic potential vector is aimed at the efficient use of resources and reserves in the future period.

As seen from the above, it is advisable to consider the economic potential in the form of a set of reserves and resources, which should be used in their activities to implement the goals and objectives of regional hunting complex development.

Speaking specifically about the components of the economic potential, it can be noted that, in particular, the natural resource potential consists of mineral, land, water, forest, biological, recreational and climatic resources. This potential directly affects the efficiency of regional hunting complex development, which is conditioned by the natural laws of location, although its availability is not an identity of a degree of economic development: it mainly forms a specific focus (specialization) of the hunting farm. However, it should be noted that the degree and intensity of its use are a special feature because it characterizes the effectiveness of the hunting complex development. In other words, it allows us to assert that the development of hunting farms and a regional hunting complex should be evaluated by using the natural resource potential.

To increase the potential, it is necessary to increase the number of game animals (taking into account the level of ecological capacity of their habitat), to maintain the species and genetic diversity of the animal world, to prevent illegal hunting of game animals.

It is especially worrying that there are practically no information and scientific provision of state authorities in the republic, which prevents the adoption of scientifically grounded managerial decisions in the hunting sphere, preservation of hunting resources with all the ensuing consequences.

Production potential is characterized by the scale and quality of material and technical base of hunting farms.

The labor potential is characterized by appropriate labor resources taking into account their qualitative and quantitative aspects (provision and level of education, professional training, their mobility, etc.).

We mean the organizational potential by the ability of productive forces not only to maintain their integrity and unity in conditions of severe environmental uncertainty but also to improve the components and relations between them in accordance with a given goal.

In the conditions of increasing competition, all commercial enterprises, including hunting farms, have to pay attention to the formation and development of their scientific potential, which includes intellectual, institutional and material resources that contribute to the generation and dissemination of new knowledge, effectively borrow and use the knowledge obtained from others (Volterra, 1976; Misakov, 1985; Misakov et al, 2019).

It is clear that for all the different types of potentials considered above it is necessary to develop a separate certificate with a mandatory set of qualitative and quantitative indicators, the interpretation of which will allow not only to objectively assess and diagnose the economic and other situation of a hunting farm, but also to identify the reserves for the formation of competitive advantages.

In the summary document, the economic potential may be considered as an integrated set, which will allow us to assess the realization degree for all types of potentials separately. Such an approach allows a descriptive system of the financial and economic status of hunting farms to form, in particular, the regional hunting complex as a whole. Advantages of this system are easy collecting necessary information, its clarity, accessibility, and applicability.

In particular, the recommended certification system for a regional hunting complex should also include the following indicators:

- Number of hunting farms located in the region;
- The average number of employees;
- Average salary both in hunting and in basic professions (interpreters, gamekeepers, etc.);
- Area of the hunting farm territory;
- Number of game animals (by species);
- Index of number of game animals in hunting farms (for the period of the hunting season end);

The ratio of actually produced hunting products (animals) to the established limits of their production;

- The value of the main production assets;
- Value of the introduced main production assets for the last 5 years;
- Capital investments;
- Cooperation with scientific organizations and others.

We are convinced that the approach on collecting and reflecting of the accounting and statistical information will allow developing an interconnected, structured document - the certificate of a regional hunting complex, which will allow us to objectively identify the real potential of a farm.

### Conclusions and Proposals

Scientific results of the conducted research give the opportunity to recommend a unified algorithm of organization and carrying out economic analysis and diagnostics for the regional hunting complex enterprises. At the same time, we emphasize that the activities of hunting business enterprises should also be objectively evaluated from the point of view of compliance with national interests.

- The imperfection of the current legislation is manifested on a daily basis in determining the composition of administrative offences, rights, and obligations of officials responsible for state control and supervision in the field of hunting and preservation of hunting resources. It should be noted in particular that the amounts of fines are insignificant.
- For the purpose of planning and long-term forecasting in the field of development of hunting facilities and ensuring the safety of hunting resources, as well as the implementation of related services in the regional hunting complex of the CBR, it is advisable to conduct certification of territorial hunting facilities, and the creation of a unified state register of participants in the hunting business.
- We consider the development of competition in the sphere of hunting and preservation of hunting resources, improvement of legal and economic mechanisms, promotion of complex use of hunting resources, intensification of organized hunting and hunting tourism,

informatization of hunting sphere as the most effective economic instruments aimed at increasing investment attractiveness of economic entities of the industry.

- For balanced and sustainable development of hunting business, the formation of competitive advantages of hunting farms it is also necessary to activate scientific researches in the sphere of hunting, to improve the system of profile education and scientific developments.

### Conflict of interest

The authors confirm that there is no conflict of interest.

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