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THE ROLE OF STANDARDISATION IN ENHANCING THE EFFECTIVENESS OF INTERNAL STATE (MUNICIPAL) FINANCIAL CONTROL

TEKEEV Shamil Alievich

Financial University under the Government of the Russian Federation
Moscow, Russia

The article deals with the normative regulation of the internal control system implementation in terms of standardization of its planning, conduction, documentary registration of the results of control, functions of the authorized bodies when organizing and implementing control activities. Analyzed were positive characteristics of federal standards in managing the system of internal control, examined the shortcomings of control activities and identified areas to improve the effectiveness of existing standards of IH(M)FC.

Keywords: federal standards, standards, activities, inspections, violations, policy, budget.

APPROACHES TO MANAGING REPUTATIONAL RISKS

SAMOILOV Nikita Konstantinovich

Student

International Institute of Economics and Politics
St. Petersburg State University of Economics
St. Petersburg, Russia

The purpose of the article is to explore approaches to managing reputational risks. As a result of the study, a generalization of existing approaches to the concept of the risk of the reputation of companies was carried out; the definition of the concept has been formulated. It is proposed that the risk of the reputation of companies and enterprises is an existing or potential risk of a decrease in revenues from counterparties that occurs if they fail to comply with compliance of providing products or services to customers, or due to a deterioration in the image of companies and enterprises.

Keywords: risk, management, system, reputation, market, companies.

Introduction. In the modern global paradigm of economic development, new types of risks are becoming relevant, which until recently did not need to be managed or could be managed without the involvement of specialists and technical resources. One of these risks is the risk of reputation, the manifestation of which is because ties with foreign financial institutions are growing, the importance of commercial interaction in the activities of industrial and other organizations, etc. is increasing [1-3]. At the same time, the risk of reputation is amplified by the

unstable economic situation in the country's economy as a whole and increases the negative impact on the risk indicators of the entire economic system. The loss of reputation for companies and businesses can mean the loss of most customers and business connections [4]. The consequence of such processes may be the termination of the activities of companies and enterprises or their takeover by others. Often today, the unsolved problem is to ensure the most effective principles of reputation risk management, which is directly related to the identifica-

tion of factors and components of the reputation risk of companies and enterprises.

General and special approaches to assessing and managing the risk of the reputation of companies and enterprises are considered in the works of such domestic and foreign authors V.G. Kogdenko, V.V. Ulyanova, N.A. Fokina, L. Araújo, F. Vinhado and others.

The purpose of this article is to study approaches to managing reputational risks.

Methods. According to the principles of a systematic approach and theoretical and methodological prerequisites for building a science-based risk classification of companies and enterprises, a general methodology for managing reputational risks is used.

Results. The reputation of companies and enterprises is characterized by the quality of their business. It includes business and moral and ethical features of management, the range and quality of the products or services offered. Until now, it was believed that the assessment of the reputation of companies and enterprises is needed only before the sale or merger of companies and enterprises to increase the value [5]. This is undoubtedly the driving force in determining and managing reputational risk but is not the only factor in these processes. The number of transactions for the sale and purchase of companies and enterprises in Russia has recently been growing, so the assessment of business reputation is and will be in great demand when signing such agreements. Only recently have they begun to use reputation scores for internal use. This has become necessary because every company and enterprise needs to anticipate their future actions for potential growth and economic security. It is necessary to consider the dynamics of changes in the economic state to prevent the economic decline of companies and enterprises, to maintain a certain sector of the market, and, if possible, to expand it [6].

Reputation risk remains the least studied risk, since the impact of this risk is manifested in the formation of public opinion about the work of companies and enterprises, as well as organizations with which they cooperate.

Reputation is widely acknowledged as one of the most important corporate assets, but the most difficult to protect. Changes in the environment are exposing organizations to increased reputational risks. Regarded as the «risk of all

risks», reputation risk is a so-called mega risk due to its compounded nature, for the event that triggers the reputation risk usually also constitutes another business risk [7]. Research has indicated that reputation risk has become the main concern for most risk managers due to reputation being regarded as a major source of competitive advantage. Reputation risk oversight has therefore become a core board responsibility and mitigation strategies rest predominantly with organizational management. Reputation risk differs from most other risks in that it presents not only potential negative consequences but, if well managed, an opportunity for improving the organization's reputation.

The Russian legislation provides the following definition of the risk of the reputation of companies and enterprises as: «The risk of significant negative changes in public opinion about the company and the enterprise, which can lead to critical losses in attracting financial resources and customers. The risk of the reputation of companies and enterprises may be due to actions that create a permanent negative image that affects all operations of companies and enterprises, because of which their reputation in a particular market is undermined. Reputational risk can arise both because of the actions of companies and enterprises, and because of third-party operations» [8]. The ACE Group provides a different, more general, definition of reputation risk in scientific developments: «Reputational risk is the failure to comply with regulatory or legal obligations Failure to meet minimum standards in service and provision of services to clients» [9].

Based on the above definitions, it is possible to form four categories of risk for the reputation of companies and enterprises:

- Market perception;
- Perception by state regulatory and supervisory authorities;
- Perception by counterparty companies, current or potential customers;
- Public perception.

Each of these categories requires companies and enterprises to comply with certain standards during their current activities. If companies and enterprises can directly influence the first three categories themselves, through the implementation of standards, expanding cooperation with other institutions, companies and enterprises, increasing the level of service and work with

personnel, then specialized organizations and institutions must be involved to influence the category «public perception». For example, such as the media or PR agencies, which will be able to build a positive image of the whole structure and create a positive public perception of the products or services that companies, and enterprises offer.

Having considered the reputation risk criteria for companies and businesses, it is possible to distinguish its components [10]:

- Trust in companies and enterprises;
- Reputation of the first person;
- Social position of companies and enterprises;
- Quality of service for companies and enterprises;
- Attitude of staff to the client;
- Advertising policy;
- Relations with the state;
- Geography of companies and enterprises (presence of regional branches, proximity and accessibility of the office, etc.);
- Opportunity to confirm your international recognition.

To obtain a positive effect associated with the reputation of companies and enterprises, it is necessary to determine, systematize and effectively implement the main areas of risk management for the reputation of companies and enterprises within the framework of the «internal control» system:

- Appointment of one or more employees as public relations representatives;
- Development of procedures for formal, consistent and timely handling of customer complaints;
- Implementation of ethical standards that define the general principles of the code of conduct.

Since reputation is perception, it is perception that needs to be measured. This leads to the assessment of reputation in many areas and using different methods, such as contextual, objective and, where possible, quantitative.

There are various methods for assessing the reputation of companies and enterprises, among them:

- Analysis of the media;
- Survey of interested parties (customers, employees, investors, public organizations);
- Evaluation by industry leaders and focus groups;
- Public opinion polls.

While they are all useful, a detailed and structured analysis of what is being said in the media is especially important, as it is they who shape perceptions and expectations in all stakeholders [11].

Today, many companies and businesses hire press officers to collect messages that appear in the media. Text and speech recognition technologies allow these services to use a variety of sources, including newspapers, magazines, television, radio, and blogs. They can provide information such as the total number of posts, the number of posts, and the source and author of each post. Samples are certainly useful, however, due to the imperfection of the computer algorithms used, message ratings (positive, negative or neutral) are not always accurate. In addition, press services tend to skip notes where the name of the company is mentioned, but this name is not present in the title or in the abstract [12].

The reputation risk management system of companies and enterprises consists of regulatory documents, regulations, procedures, processes that are approved in accordance with the chosen form of management, considering the size of companies and enterprises, as well as the complexity of their activities and operations. This system should include policies and regulations for reputation risk management. The regulation must be reviewed and approved in accordance with the form of management chosen by companies and enterprises.

To improve the effectiveness of risk management, the following steps should be taken:

- Periodically review the policies and regulations of companies and enterprises in order to improve the standards of work with clients and other external parties;
- Conduct recruitment of personnel with an appropriate positive reputation;
- To carry out the process of monitoring the reputation of clients of companies and enterprises to avoid contacts with clients with an unsatisfactory reputation, which may adversely affect the reputation of the company and the enterprise itself [4].

In addition, reputational risk management requires constant monitoring of media reports about a company or enterprise, its related entities and customers to take appropriate measures to maintain and restore the positive reputation of companies and enterprises and their image.

Conclusion. According to the existing approaches and interpretations of the concept of the risk of the reputation of companies and enterprises, a definition of the concept has been formulated. The reputation risk of companies and enterprises is an existing or potential risk of a decrease in revenues from counterparties that arises if they fail to comply with government regulations and standards regarding the quantity and quality of products or services provided to customers, or due to a deterioration in the image

of companies and enterprises. Reputation risk management requires active action not only on the part of the marketing department, but also active action by managers of all departments and personnel of companies and enterprises. The manifestation of reputational risk is impossible to predict since most of these factors are outside the activities of companies and enterprises. These manifestations can only be influenced by indirect means with the help of advertising and PR agencies.

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МЕТОДЫ УПРАВЛЕНИЯ РЕПУТАЦИОННЫМИ РИСКАМИ

САМОЙЛОВ Никита Константинович

студент

Международный институт экономики и политики

ФГБОУ ВО «Санкт-Петербургский государственный экономический университет»

г. Санкт-Петербург, Россия

Целью статьи является изучение подходов к управлению репутационными рисками. В результате исследования проведено обобщение существующих подходов к понятию риска репутации компаний, сформулировано определение понятия. Предложено, что риск репутации компаний и предприятий – это существующий или потенциальный риск снижения доходов от контрагентов, возникающий в случае несоблюдения ими требований по предоставлению продукции или услуг клиентам, либо вследствие ухудшения имиджа компаний и предприятий.

Ключевые слова: риск, управление, система, репутация, рынок, компании.

ФИЛОСОФСКИЕ НАУКИ

РЕЛИГИЯ КАК ФОРМА ОБЩЕСТВЕННОГО СОЗНАНИЯ В ФИЛОСОФИИ

ЖОЛДУБАЙ кызы Назгуль

старший преподаватель

Кыргызский национальный университет им. Ж. Баласагына

СТАМОВА Рахат Дуйшембуевна

доктор философских наук, профессор

Институт философии, права и социально-политических наук

им. А.А. Алтмышбаева НАН Кыргызской Республики

г. Бишкек, Кыргызстан

Философия и религия имеют абсолютно всевозможные задачи и сущность всевозможные по существу формы духовной работы. Религия есть жизнь в общении с Богом, имеющая целью улаживание собственной необходимости людской души в выручке, в отыскании последней крепости и довольстве, незыблемого добросердечного спокойствия и веселья. Философия есть, по существу, абсолютно автономное от каких-то собственных интересов высочайшее, оканчивающее постижение бытия и жизни методом усмотрения их безоговорочной первоосновы. Но эти, по существу, разнородные формы духовной жизни совпадают меж собой в что отношении, собственно, что обе они осуществимы только сквозь направление сознания на раз и что же объект – на Бога, вернее, сквозь живое, искусное усмотрение Бога.

Ключевые слова: религия, философия, вера, бог, разум, наука.

Религия была и будет важной, обязательной частью общественной жизни в государстве всего населения земли. Сейчас, в XXI в., он не потерял своего значения, а популярен как никогда. Для большинства людей вера становится прочным основанием любви, милосердия, справедливости и сострадания, которые являются вечными и универсальными нравственными нормами

для всех. В учебно-методическом комплексе сущность религии, предпосылки ее возникновения и становления рассматриваются с философских позиций, а будущее религии как формы духовности прогнозируется с помощью философских категорий.

Философия религии – это раздел религиоведения, изучающий и объясняющий сущность религии с философских позиций и с