

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

THE BULLETIN

THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944

4

JULY – AUGUST 2020

ALMATY, NAS RK

NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

Б а с р е д а к т о р ы

х.ғ.д., проф., ҚР ҰҒА академигі

М.Ж. Жұрынов

Р е д а к ц и я а л қ а с ы:

Абиев Р.Ш. проф. (Ресей)
Абылкасымова А.Е. проф., академик (Қазақстан)
Аврамов К.В. проф. (Украина)
Аппель Юрген проф. (Германия)
Баймұқанов Д.А. проф., академик (Қазақстан)
Баймұратов У.Б. проф., академик (Қазақстан)
Байтанаев Б.А. проф., академик (Қазақстан)
Байтулин И.О. проф., академик (Қазақстан)
Банас Иозеф проф. (Польша)
Берсимбаев Р.И. проф., академик (Қазақстан)
Велесько С. проф. (Германия)
Велихов Е.П. проф., РҒА академигі (Ресей)
Кабульдинов З.Е. проф. (Қазақстан)
Қажыбек Е.З. проф., корр.-мүшесі (Қазақстан)
Қалимолдаев М.Н. проф., академик (Қазақстан), бас ред. орынбасары
Қамзабекұлы Д. проф., академик (Қазақстан)
Қойгелдиев М.К. проф., академик (Қазақстан)
Лупашку Ф. проф., корр.-мүшесі (Молдова)
Моход Хасан Селамат проф. (Малайзия)
Новак Изабелла проф. (Польша)
Огарь Н.П. проф., корр.-мүшесі (Қазақстан)
Полещук О.Х. проф. (Ресей)
Поняев А.И. проф. (Ресей)
Сагиян А.С. проф., академик (Армения)
Таймагамбетов Ж.К. проф., академик (Қазақстан)
Хрипунов Г.С. проф. (Украина)
Шәукенова З.К. проф., корр.-мүшесі (Қазақстан)
Юлдашбаев Ю.А. проф., РҒА академигі (Ресей)
Якубова М.М. проф., академик (Тәжікстан)

«Қазақстан Республикасы Ұлттық ғылым академиясының Хабаршысы».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print)

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы»РҚБ (Алматы қ.).

Қазақстан Республикасының Ақпарат және коммуникациялар министрлігінің Ақпарат комитетінде 12.02.2018 ж. берілген № **16895-Ж** мерзімдік басылым тіркеуіне қойылу туралы куәлік.

Мерзімділігі: жылына 6 рет.

Тиражы: 2000 дана.

Редакцияның мекенжайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., 220, тел.: 272-13-19, 272-13-18,
<http://www.bulletin-science.kz/index.php/en/>

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2020

Типографияның мекенжайы: «NurNaz GRACE», Алматы қ., Рысқұлов көш., 103.

Г л а в н ы й р е д а к т о р
д.х.н., проф. академик НАН РК
М.Ж. Журинов

Р е д а к ц и о н н а я к о л л е г и я:

Абиев Р.Ш. проф. (Россия)
Абылкасымова А.Е. проф., академик (Казахстан)
Аврамов К.В. проф. (Украина)
Апель Юрген проф. (Германия)
Баймуканов Д.А. проф., академик (Казахстан)
Баймуратов У.Б. проф., академик (Казахстан)
Байтанаев Б.А. проф., академик (Казахстан)
Байтулин И.О. проф., академик (Казахстан)
Банас Иозеф проф. (Польша)
Берсимбаев Р.И. проф., академик (Казахстан)
Велесько С. проф. (Германия)
Велихов Е.П. проф., академик РАН (Россия)
Кабульдинов З.Е. проф. (Казахстан)
Кажыбек Е.З. проф., чл.-корр. (Казахстан)
Калимолдаев М.Н. академик (Казахстан), зам. гл. ред.
Камзабекулы Д. проф., академик (Казахстан)
Койгельдиев М.К. проф., академик (Казахстан)
Лунашку Ф. проф., чл.-корр. (Молдова)
Мохд Хасан Селамат проф. (Малайзия)
Новак Изабелла проф. (Польша)
Огарь Н.П. проф., чл.-корр. (Казахстан)
Полещук О.Х. проф. (Россия)
Поняев А.И. проф. (Россия)
Сагиян А.С. проф., академик (Армения)
Таймагамбетов Ж.К. проф., академик (Казахстан)
Хрипунов Г.С. проф. (Украина)
Шаукенова З.К. проф., чл.-корр. (Казахстан)
Юлдашбаев Ю.А. проф., академик РАН (Россия)
Якубова М.М. проф., академик (Таджикистан)

«Вестник Национальной академии наук Республики Казахстан».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print)

Собственник: РОО «Национальная академия наук Республики Казахстан» (г. Алматы).

Свидетельство о постановке на учет периодического печатного издания в Комитете информации Министерства информации и коммуникаций и Республики Казахстан № 16895-Ж, выданное 12.02.2018 г.

Периодичность: 6 раз в год.

Тираж: 2000 экземпляров.

Адрес редакции: 050010, г. Алматы, ул. Шевченко, 28, ком. 219, 220, тел. 272-13-19, 272-13-18.

<http://www.bulletin-science.kz/index.php/en/>

© Национальная академия наук Республики Казахстан, 2020

Адрес типографии: «NurNazGRACE», г. Алматы, ул. Рыскулова, 103.

Editor in chief

doctor of chemistry, professor, academician of NAS RK

M.Zh. Zhurinov

Editorial board:

Abiyev R.Sh. prof. (Russia)
Abylkasymova A.E. prof., academician (Kazakhstan)
Avramov K.V. prof. (Ukraine)
Appel Jurgen, prof. (Germany)
Baimukanov D.A. prof., academician (Kazakhstan)
Baimuratov U.B. prof., academician (Kazakhstan)
Baitanaev B.A. prof., academician (Kazakhstan)
Baitullin I.O. prof., academician (Kazakhstan)
Joseph Banas, prof. (Poland)
Bersimbayev R.I. prof., academician (Kazakhstan)
Velesco S., prof. (Germany)
Velikhov Ye.P. prof., academician of RAS (Russia)
Kabuldinov Z.E. prof. (Kazakhstan)
Kazhybek E.Z. prof., corr. member. (Kazakhstan)
Kalimoldayev M.N. prof., academician (Kazakhstan), deputy editor in chief
Kamzabekuly D. prof., academician (Kazakhstan)
Koigeldiev M.K. prof., academician (Kazakhstan)
Lupashku F. prof., corr. member (Moldova)
Mohd Hassan Selamat, prof. (Malaysia)
Nowak Isabella, prof. (Poland)
Ogar N.P. prof., corr. member (Kazakhstan)
Poleshchuk O.Kh. prof. (Russia)
Ponyaev A.I. prof. (Russia)
Sagiyani A.S. prof., academician (Armenia)
Tajmagambetov Zh.K. prof., academician (Kazakhstan)
Khripunov G.S. prof. (Ukraine)
Shaukenova Z.K. prof., corr. member. (Kazakhstan)
Yuldashbayev Y.A., prof., academician of RAS (Russia)
Yakubova M.M. prof., academician (Tadjikistan)

Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print)

Owner: RPA "National Academy of Sciences of the Republic of Kazakhstan" (Almaty).

The certificate of registration of a periodical printed publication in the Committee of information of the Ministry of Information and Communications of the Republic of Kazakhstan No. **16895-Ж**, issued on 12.02.2018.

Periodicity: 6 times a year.

Circulation: 2000 copies.

Editorial address: 28, Shevchenko str., of. 219, 220, Almaty, 050010, tel. 272-13-19, 272-13-18,

<http://www.bulletin-science.kz/index.php/en/>

© National Academy of Sciences of the Republic of Kazakhstan, 2020

Address of printing house: «NurNaz GRACE», 103, Ryskulov str, Almaty.

V. V. Shnaider¹, E. G. Pipko¹, A. M. Petrov²

¹Togliatti State University, Russia;

²Financial University under the Government of the Russian Federation, Moscow, Russia.
E-mail: mailto:palmi@inbox.ru, rugerutti1881@mail.ru, pipko.08@mail.ru, AMPetrov@fa.ru

CURRENT INFORMATION NEEDS OF PASSENGER AND FREIGHT TRANSPORTATION ENTERPRISES IN RUSSIA

Abstract. The current business environment cannot exist without information flows. Information is an integral part of all structural processes of economic entities, regardless of the sphere of activity. Information dependence is a topical issue not only for economic entities, stakeholders, the state but also for the world in general. There is an obvious need for reliable and timely information.

There is no doubt that information is considered the most valuable asset of the twenty-first century. Information is understood as processed and systematized quantitative or qualitative data. News about economic events, environmental disasters, social unrest around the world result in adjusting the plans and strategies of entire countries and their resident companies. To stick to the principles of responsible behavior and sustainable development, governments need reliable qualitative and quantitative data about the economic, social and environmental spheres.

At the macro level, reliable information about the global political, economic, social and environmental situation contributes to effective decision making. Environmental changes force governments to develop strategies on environmental protection. Information has a wide range of users, from one individual to the entire world.

Identification and analysis of information needs is a very topical issue today. To provide stakeholders with consistent and relevant information, such needs must be properly addressed and understood. For an economic entity, relevant information may produce strong economic and managerial benefits, while irrelevant information, on the other hand, may affect adversely the entity's market value and its development perspectives.

Key words: business, state, freight transportation, reliable information, stakeholders, information flows, environment, practice, enterprise, environmental changes, economic entities.

Introduction. Currently, given the increased awareness of the impact that the business may have on the economic, social and environmental spheres, business reputation and fundraising capacity largely depend on the information disclosed in the entity's statements and reports. Such reports should preferably outline both financial and non-financial aspects of the entity's activities. Reports containing both financial and non-financial information is the most convenient and widespread source of information for stakeholders. Such reports describe the development of an economic entity and its stability in the global context. This naturally raises the question of the appropriateness, composition, completeness, and reliability of the information disclosed. Fairly complete and reliable information is disclosed in sustainable development reports.

In the broad sense, the concept of sustainable development of economic entities is understood as ensuring long-term sustainable growth of the entity's environmental, social and economic performance indicators, both at the micro level, i.e. in the context of the entity itself, and at the macro level, i.e. in the context of the region, state, and the world. Filled with crisis events, instability of the global market, environmental changes, and a high level of competition, the current global environment affects economic entities to a varying degree.

Materials and Methods.

a. General.

The issues of information dependence and relevancy are extremely vital and topical for today's business community. Information is the driving force behind the growth of a specific business entity and

the world evolution in general. As wisely said by tycoon Nathan Rothschild in the 19th century, “He who owns information - he owns the world” [1].

b. Algorithm

Generally, scholars review information and related topics and concerns by applying a systemic approach and through connections with the economic, social and environmental issues. Thus, A.Yu. Markelov focuses on information economy [2] and E.Yu. Shurkina highlights the role of information resources in the economy [3].

The issues of sustainable development of economic entities are reviewed in the Decree of the Government of the Russian Federation of 5 May 2017 No. 876-p [4] and the works of N.E. Bibicheva [5], M.M. Basova [6], O.V. Efimova [6, 7], N.P. Lyubushin [5], E.V. Nikiforova [6,8,9], I.G. Ushanov [6], O.V. Shnaider [6,10,11] and others.

General issues of economic importance are investigated by M.A. Eskindarov and several other authors [12,13]. The issues of freight transportation are addressed in the works of I.I. Batishchev [14], and the aspects of the passenger and freight transportation business are reviewed by O.Yu. Matentseva and A.D. Khmel'nitsky [15].

c. Flow Chart

There is no doubt that by applying sustainability accounting, economic entities can report their economic performance with due consideration of the growing environmental awareness and current social background.

Large companies are in the vanguard, but business communities around the world do understand that such trends will only intensify over the years. Interestingly, in Russia, the main economic entities that report their economic, social and environmental performance are those that may damage the nature and society significantly. We are speaking about the largest companies in the oil and gas industry, the energy sector, chemical, and iron and steel industries, and other major companies.

Results. Our research of information needs is based on the data disclosed by Federal Passenger Company, JSC (hereinafter – FPC), a publicly-traded company having a monopoly over railway transportation in Russia. Due to its huge social impact, the Company is under strict Government control in terms of both pricing and operations.

Since the interaction between an economic entity and its stakeholders is aimed at satisfying the latter's information needs, such stakeholders should be identified first. As sustainability reports cannot satisfy the information needs of all stakeholders, the priority and key indicators should also be defined.

The first group of stakeholders includes company managers and shareholders. They are more interested in such issues as labor productivity, compliance, customer loyalty, business reputation, all of which are linked to the social and environmental indicators.

The second group includes investors, suppliers, and lenders, who focus on solvency, liquidity, financial stability, business reputation, social and environmental risks in view of a particular investment decision.

The third group includes company employees, who, at the same time, represent the most valuable asset of most companies. The company spirit and employee loyalty play an important role in shaping the business reputation and labor productivity. These stakeholders pay attention to information about occupational health and safety, remuneration, rewards, and social programs.

The fourth group is the customers. These stakeholders need to know why they should choose a particular company over others, what are the company's competitive advantages, and how the quality of goods and services can be improved.

The fifth group consists of the Government and local communities. This group is interested in the company's compliance and contribution to regional development, i.e. through jobs, environmental protection, charity activities, taxes.

Sustainability reporting is an effective tool for managing an economic entity. Such reports are structured to satisfy the information needs of specific stakeholders about the entity's financial and economic activities and the associated risks.

As noted above, sustainability indicators are grouped into economic, social and environmental.

The economic performance of a company depends on its efficient use of various resources to ensure the sustainability of its business, financial stability, ability to fulfill obligations to contractors and the competitiveness of its products (services) while promoting its sustainable development.

Next, we will review each aspect of the concept of sustainable development in the context of the business activities of Federal Passenger Company, JSC. The economic aspect is the major concern for the

management, investors, suppliers and the shareholders (Russian Railways, PJSC and the Government of the Russian Federation as the ultimate beneficiary). The railway complex is of particular strategic importance to Russia. It is the connecting link to form a unified economy, ensure the stable operation of industrial enterprises, timely delivery of vital goods to the most distant corners of the country, and the most affordable transport for millions of citizens.

Considering the strategic role of FPC, it is obvious that it is not the financial result that concerns the stakeholders the most. In theory, the Government will always subsidize the Company and cover its losses, regardless of the possible decline of the industry and unstable financial position.

Following the review of the Company's IFRS financial statements, a conclusion can be drawn that as of December 31, 2018, the Company had a high equity to total assets ratio of 0.64 and equity plus long-term debt to total assets ratio of 0.85, despite a decrease by 7.6% and 0.25%, respectively, compared to the previous year figures.

In 2018, the cost of the Company's rolling stock increased by 23% or 33 million Russian Rubles, and the total of long-term borrowings grew by 84% or 18 million Russian Rubles. At the same time, in the total amount of long-term liabilities of 39 million Russian Rubles as of December 31, 2018, bonds account for 88% or 35 million Russian Rubles with the maturity date in 2027 or 2028. This is undoubtedly a positive factor due to minimizing the risks of covenant defaults resulting from the requirement to prematurely repay debts in case of a deterioration of the financial situation, which, in turn, can compromise the Company's ability to continue as a going concern.

Discussion. FPC has made the right decision to increase its rolling stock:

- firstly, the Company's main activity is railroad transportation, for which the rolling stock is required;

- secondly, with growing competition in the transportation sector, railroad transport is under increasing pressure from the air, truck and bus sectors.

In 2018, the rail share of the domestic long-distance passenger transport market was 39%, compared to 39.3% in 2017 and 42% in 2016. Thus, renewing the rolling stock would contribute to increasing the passenger traffic, which in 2018 amounted to 87.7 billion passenger-km, 6% higher as against the previous year. It should be noted that the rolling stock renewal strategy focuses on other things, beyond increasing the service life of cars. It can also be seen as an investment in customers because it results in improving the safety and quality of transportation and reducing the travel time, thus increasing the competitive advantages of rail transportation. In general, a conclusion can be drawn that the Company is financially stable and are no current indications of the Company's being unable to continue as a going concern.

It should be noted that the low yield on capital investments is affected by the fact that, having a monopoly over railway transportation, the Company must adhere to the detailed price lists approved by the Decree of the Federal Tariff Service of Russia of 27 July 2010 No. 156-т/1. In turn, the Company receives subsidies from the federal authorities to partially compensate for the effects of the tariff regulation in the field of passenger transportation. Accordingly, FPC receives less revenue than it could.

The downward dynamics of the Company's financial indicators explains the rather low return on sales of 0.06%, which decreased by 0.01 points as against the previous year. It is affected by the outstripping growth rate of the cost of sales due to the increased amount of maintenance (repair) of the rolling stock.

Based on the economic aspect review, the stakeholders can be sure that the Company will continue to be financially stable. They can also expect revenue growth from an increase in passenger turnover in the future periods as the Company focuses on updating its rolling stock and increasing the comfort and safety of the passengers. The safety of passenger trains is one of the Company's key priorities since it increases the attractiveness of rail transport to customers. However, strong competition in the industry, aggressive pricing policy, and rivalries in transportation distances of up to 1 thousand km remain the main threats to the Company's performance.

The social aspect of sustainable development is aimed at ensuring:

- industrial safety;
- regular payment of wages;
- medical and social insurance for employees;
- employee development (training seminars, advanced training), the implementation of social programs.

The social aspect is a matter of primary concern for the population, potential and current workers, the Government and the local communities.

FPC is a community-oriented company of great social importance. The Company also has a social program for its current and former employees and various community care beneficiaries.

As a socially responsible company, FPC also provides transportation services for people with disabilities: over 700 cars with special compartments for passengers with disabilities run in 150 directions. The Company offers various community care transportation services (see figure 1).

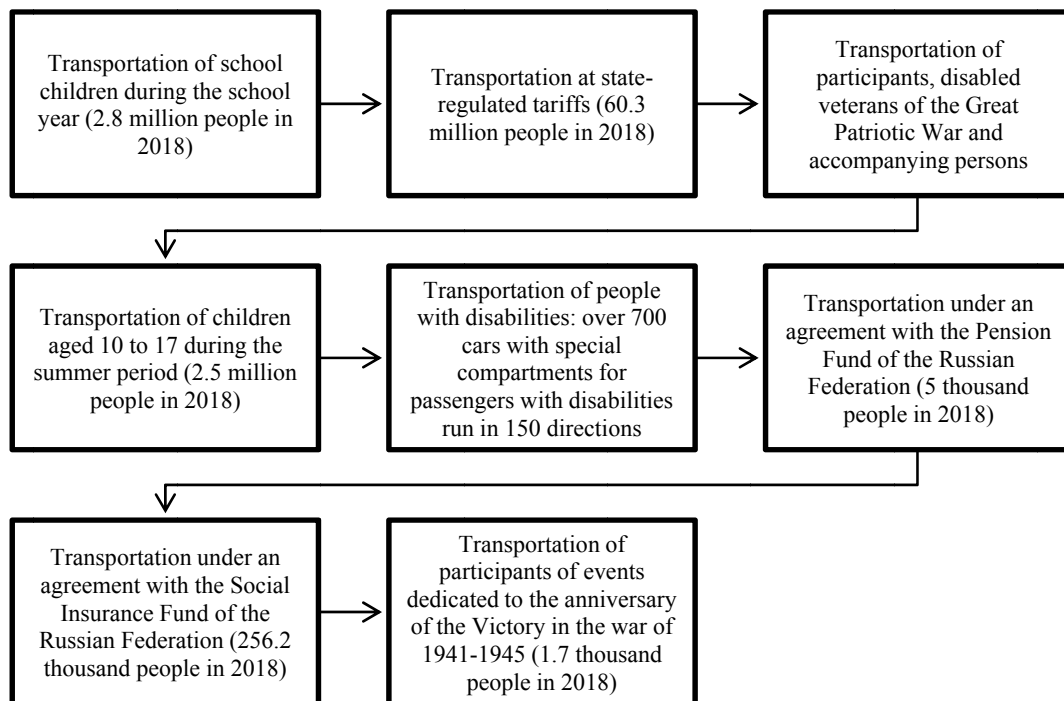


Figure 1 – Community care transportation services by FPC

The dynamics of the transportation load between the Russian Federation, the CIS countries and the Baltic States (%) is summarized in figure 2.

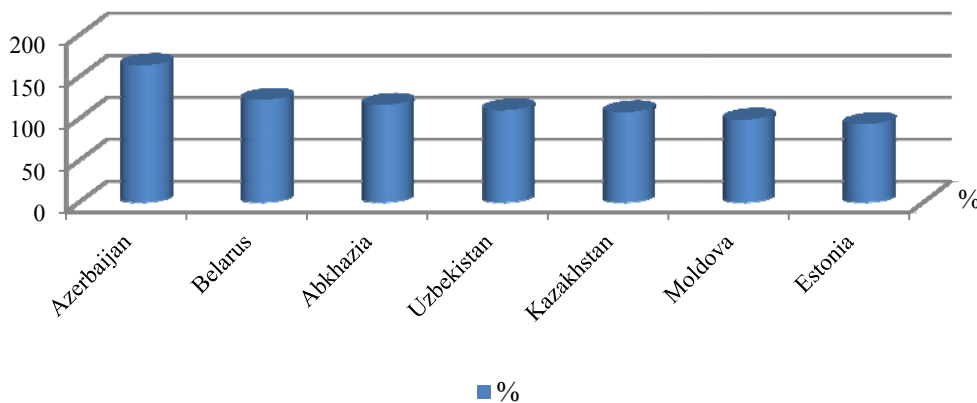


Figure 2 – Dynamics of the transportation load between the Russian Federation, the CIS countries and the Baltic States (%)

As of December 31, 2018, the Company’s headcount totaled to 60,982 people, with 67% of all employees directly involved in passenger service.

FPC is fully aware of the importance of its staff and understands the benefits of investing in employee development and training. Remarkably, 22% of the staff are aged 50 and above. This is a rather high percentage that proves the Company stability and provides confidence about the future both for the

current and potential employees. The Company’s age policy is on-trend considering the recent increase in the pension age in Russia.

According to the information disclosed in the financial statements, FPC implements training and advanced training programs for its employees. In 2018, 31% of all staff took training courses on the topics related to the specifics of the Company’s activities in the technical and administrative fields, as well as in such areas as management and accounting.

The Company also implements the Corporate Housing Program to provide mortgage subsidies to its employees. In 2018, the total expenditure under the housing program totaled to 79 million Russian Rubles.

The bargaining agreement provides for an individual social security package totaling to 53.4 thousand Russian Rubles per employee in 2018.

The Corporate Health Improvement Program provides health resort treatment and rest opportunities for the current and former employees of FPC. In 2018, a total of 2,839 subsidized sanatoria and holiday-homes vouchers were used by the Company employees and pensioners. Also, 2,231 summer and health camp vouchers were purchased for the employees’ children.

The social focus of the Company’s activities is reported in detail in its non-financial disclosures, including contributions to the wellbeing of the Company employees and charity projects.

Next, attention should be paid to another important aspect of the concept of sustainable development - environmentalization. The environmental aspect of sustainable development manifests itself in activities aimed at protecting and restoring the environment, the Company’s impact on resource consumption, emissions, and conservation of ecosystems.

FPC carries out environment-related activities under the environmental laws and regulations of the Russian Federation, the Environmental Program of Russian Railways, JSC, internal standard 1.16.001–2016 Environmental Management System.

In accordance with the above documents, FPC carries out many environment-related activities as summarized in figure 3.

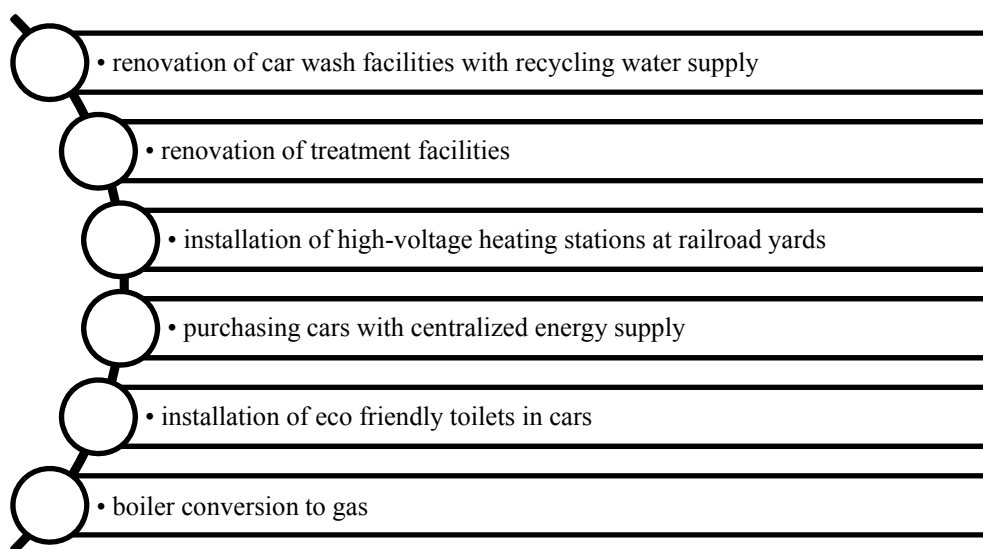


Figure 3 – Environment-related activities of FPC
The general sustainable development indicators of FPC are summarized in table 1.

Table 1 – Sustainable development indicators

Indicator	2016	2017	2018
Waste generation, thousand tonnes	103.9	103	102
Wastewater discharge to the environment, thousand m ³	71.3	71.4	70.8
Water use, million m ³	7.7	7.5	6.7
Air emissions, thousand tonnes	6.1	5.6	5.2

According to table 1, as a result of the reported measures, in 2018, waste generation decreased by 3.8%, wastewater discharge to the environment - by 11.3%, and water use - by 30.9, as compared to the figures of 2011.

The Company has established target figures to be achieved by 2021 (see table 2).

Table 2 – Target figures

Indicator	2018	2019	2020 target	2021 target
Amount of investment, net of VAT, billion RUB	43.9	42.1	45.3	47.9
Revenue (income), billion RUB	226.1	231.7	243.0	256.2
EBITDA incl. subsidies, billion RUB	26.8	27.7	33.8	38.7
Federal subsidies, billion RUB	8.6	7.7	8.5	8.6
Traffic safety, events per million train-kilometers	0.0049	0.0064	0.0063	0.0062
Labor productivity growth rate, %	108.5	103.5	101.2	105.0
Passenger turnover, billion passenger-km	92	92	93	98
Net profit, billion RUB	6.1	5.0	8.3	11.0

In its statements and reports, the Company discloses a commitment to a conscientious attitude towards the environment and the ongoing measures to reduce emissions and excessive consumption of resources, with positive dynamics.

Following a review of the economic aspect, it is established that in 2018 the Company is financially stable, and the increase in its long-term debt is part of the strategy for updating and renewing the rolling stock. These measures are aimed at increasing the service life of cars, expanding the rolling stock, improving the business competitiveness and promoting customer satisfaction.

The social and environmental aspects disclosed by the Company in the corporate reports fully unfold the Company's social focus, its contribution to employee development and retention, as well as the implementation of measures aimed at environmental protection.

The practice-oriented analysis of the current information needs of passenger and freight transportation enterprises draws attention to the fact that financial and non-financial indicators help to obtain expanded information about the business environment in which the Company operates, "deeply assess the investment risks (including non-financial), quality of corporate governance, opportunities and limitations associated with various social and environmental aspects of activities" [16,17,18]. By disclosing reliable and complete information, FPC ensures transparency of its financial and non-financial reporting for the stakeholders and enjoys the trust of various users, potential investors, consumers and the public in general.

Conclusion. Information disclosed by FPC demonstrates transparency and focus on priority stakeholders and their requirements for sustainable development. The effect in each of the areas of sustainable development is achieved through balanced corporate governance, without affecting other areas. Each economic entity has a circle of key stakeholders interested in corporate information. Depending on the importance of the company, a specific demand for information is also shaped.

Currently, people become increasingly aware of the climate changes, scarcity of natural resources, and the importance of qualified, loyal personnel. Therefore, large and influential companies are expected to take decisive measures to develop and implement programs aimed at solving the current and future problems. According to the 2030 Development Strategy, FPC aims to become the leader in the passenger transportation market of the Russian Federation, continue to be financially stable and focus on the customer needs to increase the Company value, while promoting passenger and freight mobility in all segments and regions of the Russian Federation.

В. В. Шнайдер¹, Е. Г. Пипко¹, А. М. Петров²

¹Тольятти мемлекеттік университеті, Ресей;

²Ресей Федерациясы Үкіметінің жанындағы Қаржы университеті, Мәскеу, Ресей

РЕСЕЙДЕГІ ЖОЛАУШЫЛАР ЖӘНЕ ЖҮК ТАСЫМАЛЫМЕН АЙНАЛЫСАТЫН ҚАЗІРГІ ЗАМАНҒЫ КӘСІПОРЫНДАРДЫҢ АҚПАРАТТЫҚ ҚАЖЕТТІЛІГІ

Аннотация. Қазіргі заманғы бизнес-шарттар ақпараттық ағынсыз жүргізілмейді, өйткені ақпарат олардың қызмет саласына қарамастан экономикалық субъектілердің барлық құрылымдық үдерістеріне енеді. Ақпараттық тәуелділік тек экономикалық субъект, мүдделі тарап, мемлекет тарапынан ғана емес, сонымен бірге бүкіл әлемде байқалады. Сенімді және уақытылы ақпаратқа деген қажеттілік айқын.

Ақпарат ХХІ ғасырдың ең құнды ресурсы болып саналатынына күмән жоқ. Ақпарат өңделеді, сандық немесе сапалық мазмұндағы мәліметтер жүйеленеді. Әлемдік экономикалық оқиғалар, экологиялық апаттар, әлеуметтік толқу туралы ақпарат әлемдік кеңістікке кіретін түрлі мемлекеттердің де, белгілі бір мемлекеттің аумақтық құрамына кіретін шаруашылық жүргізуші субъектілердің де жоспарына түзету енгізеді. Қазіргі уақытта жауапкершілік пен тұрақты даму қағидағтарына негізделген мемлекеттік тәжірибе барлық әлем мемлекеттері үшін қажеттілік болып саналады, бұл экономикалық, әлеуметтік және экологиялық маңызды мәліметтермен толтырылған сенімді сапалы және сандық ақпарат алуға байланысты.

Макро деңгейде әлемдік саяси, экономикалық, әлеуметтік және экологиялық өзгерістер туралы ақпарат тиімді іскери шешім қабылдау үшін алаң қалыптастырады. Табиғи өзгерістер мемлекетті қоршаған ортаны сақтауға бағытталған даму жолдарын қалыптастыруға мәжбүр етеді. Өртүрлі сипаттағы ақпаратқа қызығушылық танытатын пайдаланушылар шегі едәуір кең және жеке адамнан әлемдік қауымдастыққа дейін анықталған.

Мүдделі тараптардың ақпараттық қажеттіліктерін анықтау және талдау қазіргі уақыттың өзекті мәселесі болып саналады. Бұл мәселенің талғампаздығы мен түсінігі мүдделі тараптарға берілетін ақпаратқа тікелей әсер етеді. Егер экономикалық субъектінің қызметіне ақпараттық әсер етуді қарастыратын болсақ, онда ақпарат тиісті экономикалық және басқарушылық тұрғыда әсер етуі мүмкін, ал маңызды емес ақпарат белгілі бір шаруашылық жүргізуші субъектінің нарықтық құнына, сондай-ақ оның одан әрі даму перспективасына теріс әсер етуі ықтимал.

Түйін сөздер: бизнес, мемлекет, жүк тасымалы, сенімді ақпарат, мүдделі пайдаланушылар, ақпарат ағыны, қоршаған орта, тәжірибе, кәсіпорын, экологиялық өзгерістер, шаруашылық субъектілері.

В. В. Шнайдер¹, Е. Г. Пипко¹, А. М. Петров²

¹Тольяттинский государственный университет, Россия;

²Университет финансов при Правительстве Российской Федерации, Москва, Россия

ИНФОРМАЦИОННЫЕ ПОТРЕБНОСТИ СОВРЕМЕННЫХ ПРЕДПРИЯТИЙ, ОСУЩЕСТВЛЯЮЩИХ ПАССАЖИРСКИЕ И ГРУЗОВЫЕ ПЕРЕВОЗКИ В РОССИИ

Аннотация. Современные условия ведения бизнеса не обходятся без информационных потоков, так как информация проникает во все структурные процессы экономических субъектов независимо от их сферы деятельности. Информационная зависимость наблюдается не только со стороны экономических субъектов, стейкхолдеров, государства, но и мирового пространства в целом. Потребность в достоверной и своевременной информации очевидна.

Бесспорно, что наиболее ценным ресурсом двадцать первого века считается информация. Информация представляет собой обработанные, систематизированные данные количественного или качественного содержания. Информация о мировых экономических событиях, экологических катастрофах, социальных волнениях вносит корректировки в определенные планы, как различных государств, входящих в мировое пространство, так и экономических субъектов, территориально принадлежащих тому или иному государству. В настоящее время государственная практика, построенная на принципах ответственности и устойчивом развитии является необходимостью для всех мировых государств, это обусловлено получением достоверной качественной и количественной информации наполненной данными экономического, социального и экологического значения.

На макроуровне информация о мировых политических, экономических, социальных и экологических изменениях формирует поле для принятия эффективных бизнес решений. Изменения природного характера заставляют государство формировать пути развития направленные на сохранение окружающей среды. Границы заинтересованных пользователей информации различного характера достаточно широки и определяются от одного индивида до мирового сообщества в целом.

Выявление и анализ информационных потребностей заинтересованных лиц – это весьма актуальный вопрос нашей современности. Проработанность и понимание данного вопроса оказывает непосредственное влияние на предоставляемую заинтересованным лицам информацию. Если рассматривать информационное влияние на функционирование экономического субъекта следует отметить, что релевантная информация способна оказать должный экономический и управленческий эффект, а нерелевантная информация способна негативно повлиять на рыночную стоимость данного субъекта хозяйствования, а также его дальнейшую перспективу развития.

Ключевые слова: бизнес, государство, грузоперевозки, достоверная информация, заинтересованные пользователи, информационные потоки, окружающая среда, практика, предприятие, экологические изменения, экономические субъекты.

Information about authors:

Shnaider V.V., Candidate of Economic Sciences, Associate Professor of the Department of Magistracy (business programs), Togliatti State University, Russia; gerutti1881@mail.ru; <https://orcid.org/0000-0003-3319-238X>

Pipko E.G., Doctor of Economics, Associate Professor of the Department of Bachelor's Degree (economic and management programs), Togliatti State University, Russia; pipko.08@mail.ru; <https://orcid.org/0000-0002-0380-4595>

Petrov A.M., Doctor of Economic Sciences (Advanced Doctor), Professor of the Accounting, Analysis and Audit Department, Financial University under the Government of the Russian Federation, Moscow, Russia; AMPetrov@fa.ru; <https://orcid.org/0000-0001-9648-3278>

REFERENCES

- [1] UMMA 42. Information Portal [Internet]. Available from <https://www.umma-42.ru/news-65271.html>
- [2] Markelov A.Yu. System characteristics of the information economy [Internet]. Available from <https://cyberleninka.ru/article/n/sistemnaya-harakteristika-informatsionnoy-ekonomiki> [Accessed 13th February 2020].
- [3] Shurkina E.Yu. (2014) Role of information resources in the economy. Theory and Practice of Social Development, 18. P. 77-79.
- [4] Decree of the Government of the Russian Federation of 5 May 2017 No. 876-p on the Concept for the Development of Public Non-Financial Reporting and an Action Plan for its Implementation.
- [5] Lyubushin N.P., Babicheva N.E. (2017) Economic analysis of sustainable development of business entities: monograph. M.: Ru-Science.
- [6] Efimova O.V., Nikiforova E.V., Basova M.M., Shnaider O.V., Ushanov I.G. (2019) Practice of non-financial reporting disclosure by russian companies: bridging the gap between company disclosures on sustainability and stakeholders' needs. ACM International Conference Proceeding Series Proceedings of the 5th International Conference on Engineering and MIS, ICEMIS 2019. 11 p.
- [7] Efimova O.V. et al. (2019) Comprehensive strategic analysis of sustainable development of economic entities: textbook. M.: KnoRus.
- [8] Nikiforova E.V., Vokina E.B., Berdnikova L.F. (2015) Methodological aspects of strategic analysis in determining the sustainable development of an organization. Current Economic Issues, 166 (4). P. 44-50.
- [9] Nikiforova E.V. (2014) Paradigm of public reporting of economic entities // World Applied Sciences Journal, 29 (5). P. 667-670.
- [10] Nikiforova E.V., Klepikova L.V., Shnaider O.V. (2018) Sustainable development of economic entities: key tasks, stages and interests of stakeholders // Azimuth of Scientific Research: Economics and Management. Vol. 7, 3 (24). P. 120-124.
- [11] Borovitskaya M., Sherstobitova A., Shnaider O. (2018) Enterprise competitiveness as an informative characteristic of leadership. Advances in social science, education and humanities research Proceedings of the 2nd International Conference on Social, Economic and Academic Leadership (ICSEAL 2018). P. 110-114.
- [12] Eskindarov M.A., Fedotova M.A., eds (2018) Corporate finance: textbook. M.: KnoRus.
- [13] Terenteva T.V., Shashlo N.V., Kuzubov A.A., Shnaider V.V. (2018) Economic added value as a tool of cost-oriented management by business structures of industry // Bulletin of the National Academy of Art and Culture Leaders, 2. P. 167-172.
- [14] Batishchev I.I. (2018) Russian market of motor freight transportation: main issues and proposals. Transport of the Russian Federation, 1 (74). P. 30-34.
- [15] Matantseva, O.Yu., Kmelnitsky, A.D. Scientific and applied aspects of the management informatization strategy in the field of passenger and freight motor transportation [Internet]. Available from <https://cyberleninka.ru/article/n/nauchno-prikladnye-aspekty-strategii-informatizatsii-upravleniya-v-sfere-passazhirskogo-i-gruzovogo-avtotransportnogo-biznesa> [Accessed 11th March 2020]
- [16] Efimova O.V. (2019) Developing sustainable development goals reports for business and investors. Audit, 7-8. P. 40-46.
- [17] Sembiyeva L.M., Zhagyparova A.O., Tulegenova J.U., Seitova R.B. Economic and social need for state support. Reports of the National Academy of Sciences of the Republic of Kazakhstan. Almaty, 2019. N 5. P. 204-214.
- [18] Sembiyeva L.M., Zhagyparova A.O., Orozonova A.A., Tulegenova Zh.U. Strategy and tactics of financial policy of Kazakhstan in the conditions of development of integration processes. Bulletin of the National Academy of Sciences of the Republic of Kazakhstan. Almaty 2019. N 5. P. 87-96.

**Publication Ethics and Publication Malpractice
in the journals of the National Academy of Sciences of the Republic of Kazakhstan**

For information on Ethics in publishing and Ethical guidelines for journal publication see <http://www.elsevier.com/publishingethics> and <http://www.elsevier.com/journal-authors/ethics>.

Submission of an article to the National Academy of Sciences of the Republic of Kazakhstan implies that the described work has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see <http://www.elsevier.com/postingpolicy>), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. In particular, translations into English of papers already published in another language are not accepted.

No other forms of scientific misconduct are allowed, such as plagiarism, falsification, fraudulent data, incorrect interpretation of other works, incorrect citations, etc. The National Academy of Sciences of the Republic of Kazakhstan follows the Code of Conduct of the Committee on Publication Ethics (COPE), and follows the COPE Flowcharts for Resolving Cases of Suspected Misconduct (http://publicationethics.org/files/u2/New_Code.pdf). To verify originality, your article may be checked by the Cross Check originality detection service <http://www.elsevier.com/editors/plagdetect>.

The authors are obliged to participate in peer review process and be ready to provide corrections, clarifications, retractions and apologies when needed. All authors of a paper should have significantly contributed to the research.

The reviewers should provide objective judgments and should point out relevant published works which are not yet cited. Reviewed articles should be treated confidentially. The reviewers will be chosen in such a way that there is no conflict of interests with respect to the research, the authors and/or the research funders.

The editors have complete responsibility and authority to reject or accept a paper, and they will only accept a paper when reasonably certain. They will preserve anonymity of reviewers and promote publication of corrections, clarifications, retractions and apologies when needed. The acceptance of a paper automatically implies the copyright transfer to the National Academy of Sciences of the Republic of Kazakhstan.

The Editorial Board of the National Academy of Sciences of the Republic of Kazakhstan will monitor and safeguard publishing ethics.

Правила оформления статьи для публикации в журнале смотреть на сайте:

www.nauka-nanrk.kz

ISSN 2518-1467 (Online), ISSN 1991-3494 (Print)

<http://www.bulletin-science.kz/index.php/en/>

Редакторы *М. С. Ахметова, Д. С. Аленов, А. Ахметова*
Верстка на компьютере *Д. А. Абдрахимовой*

Подписано в печать 14.08.2020.
Формат 60x881/8. Бумага офсетная. Печать – ризограф.
22,6 п.л. Тираж 500. Заказ 4.