

НАЦИОНАЛЬНЫЙ ИССЛЕДОВАТЕЛЬСКИЙ
ТОМСКИЙ ГОСУДАРСТВЕННЫЙ УНИВЕРСИТЕТ
Институт экономики и менеджмента

ИНСТИТУЦИОНАЛЬНАЯ ТРАНСФОРМАЦИЯ ЭКОНОМИКИ: ЧЕЛОВЕК И СОЦИУМ (ИТЭ-ЧС 2021)

**Материалы
VII Международной научной конференции**

Томск, 21–23 октября 2021 г.

Ответственный редактор М.В. Чиков

Томск
Издательство Томского государственного университета
2021

the solution of the organization's problems. It is advisable to develop and supplement various types of activities aimed at developing employees and optimizing the use of existing potential [3, p. 114].

The personnel, who are constantly undergoing advanced training, work more efficiently, are able to quickly and efficiently solve professional problems.

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UDC 330

DOI: 10.17223/978-5-907442-40-5-2021-4

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SERVICE DOMINANT LOGIC: WHAT WE CAN LEARN FROM FOR GLOBAL COMPETITIVENESS OF REGIONS

Key words: Service Dominant Logic (SDL); Global Competitiveness of Regions; emerging countries, Siberia

Service Dominant Logic framework (SDL) (Vargo and Lusch, 2004) is widely used to explain the value creation through the interaction of actors. In particular, the framework presents the concept of service like the application of competences to create benefits to other parties and, at the same time, every actor involved in the process obtains benefits through service-for-service exchange. In the last years the framework has been applied in many research areas (Vargo *et al.* 2020) and the application to the study of territories is a recognized opportunity to approach to the territorial systems dynamic, analysing the relevant resources (operant and operand) and applying the ecosystems approach (Koskela-Huotari *et al.* 2018; Mele *et al.*, 2018), within the SDL research stream.

Global Competitiveness of Regions was studied in different aspects, such as spatial theories (Audretsch, D. B. and Feldman, M. P., 1996; Baptista, R., 2003; Boudeville, J.-R., 1966; Krugman, P. R., 1999; Christaller, W., 2009) and it has been developed for economic growth theory (Nelson, R. 1993; Platteau J. P., 2000; Radosevic, S. 2003; Cooke, P., 1996); as sustained by authors in field of territory marketing (Vargo, S. L., & Lusch, R. F., 2008; Musterd, S. and Murie, A., 2010), it is necessary to approach to the Global Competitiveness of Regions to understand the level of competition of the territories and, at the same time, to afford the limits and opportunities in countries development.

This work presents limits and opportunities in adopting the SDL approach to study the Global Competitiveness of Regions in emerging countries and it presents a case study about the Siberia region (Russia).

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UDC 330

DOI: 10.17223/978-5-907442-40-5-2021-5

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METHODS FOR DETECTING FALSIFICATION OF FINANCIAL STATEMENTS

Key words: falsification, financial statements, indicator

The main task of reporting falsification is to embellish financial indicators. Therefore, companies often enter into transactions that lead to significant structural changes in financial statements that were not observed in previous periods. Such manipulations can be found when comparing the company's reporting of the falsified period and the previous one.

In the 1980s, M. Benish conducted an extensive analysis of companies that falsify their accounts and "honest" companies. As a result of this study, a system of indicators was developed, which was called the eight-factor model of M. Benish. The companies studied must be from the same industry and are comparable in size.

As a result of calculations, the indicator is interpreted as follows: if M_{score} is less than -2.22, then it can be assumed that the company does not manipulate reporting. If M_{score} is more than -2.22, then an assumption is made that the company is manipulating financial statements. I decided to test the Benish model in practice. To do this, I chose 3 industries: Energy, Utilities & Resources, Financial Services and Technology, Media & Telecommunications. I decided to check 5 companies in each industry using Formula (1). All results of calculations are presented in Table 1. A sign “+” means that financial statements of this company are suspecting in fraud.

According to a PwC report, the percentage of falsified financial statements for each industry is 13%, 14% and 16%, respectively. If we count the identified “suspicious” companies, we can say