ideas and techniques from Italy, both through the German states of the Hanseatic League, the Czech Republic and Poland, and through the transfer of accounting practices directly based on the exchange of accounting experience. This was made in connection with the change in tax legislation in the Crown and the Principality after the adoption of the Statute of the Grand Duchy of Lithuania (1529, 1566, 1588).

After the seizure of the territory of Belarus by the Russian Empire, the development of accounting in Belarus did not differ from the trend in the development of accounting in the Russian Empire until the collapse of the Soviet Union in 1991.

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ECONOMIC ANALYSIS OF BALANCE IN EXPORT-IMPORT COMMODITY FLOWS OF CLOTHES IN EAEU

ЭКОНОМИЧЕСКИЙ АНАЛИЗ СБАЛАНСИРОВАННОСТИ ЭКСПОРТНО-ИМПОРТНЫХ ТОВАРНЫХ ПОТОКОВ ОДЕЖДЫ ЕАЭС

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Keywords: balance, export, import, clothing, EAEU, mutual trade, foreign trade, commodity structure, commodity group.

Ключевые слова: сбалансированность, экспорт, импорт, одежда, ЕАЭС, взаимная торговля, внешняя торговля, товарная структура, товарная группа.

Abstract. The article defines the balance of foreign trade. The analysis of foreign trade in clothing goods of the EAEU in mutual trade with member countries and with third countries was carried out. An assessment is given of the dynamics and changes in the structure of foreign trade indicators in the context of commodity groups and foreign trade partners. The main conclusions of the foreign trade in clothing goods of the EAEU for the development of management decisions are made.

Аннотация. В статье дано определение сбалансированности внешней торговли. Выполнен анализ внешней торговли товарами одежды ЕАЭС во

взаимной торговле со странами-членами и с третьими странами. Дана оценка динамики и изменению структуры показателей внешней торговли в разрезе товарных групп и внешнеторговых партнеров. Сделаны основные выводы внешней торговли товарами одежды ЕАЭС для выработки управленческих решений.

Various theoretical and practical aspects of foreign trade, including issues related to the study of foreign trade as a source of balanced economic growth, were considered in the works of domestic and foreign scientists [1]. In our opinion, one of the conditions for a balanced foreign trade is the outstripping growth of exports over imports, which ensures the contribution of the system to economic growth without creating trade and budget imbalances [1]. Let us consider the dynamic and structural changes in the foreign trade of clothing (C14) of the EAEU by trade directions based on the EEC statistical data for 2015–2021 and classifier TN VED EAEU [2]. The methodological approach to the study of foreign trade C14 is based on an economic and statistical analysis of the dynamics and structure of foreign trade indicators.

Intensity of mutual and foreign trade in clothes of the EAEU. The dynamics of C14 mutual trade of the EAEU indicates that the intensity of growth of C14 import flows was higher than export flows compared to 2015. However, as a result of the excess of the value of C14 exports over imports (1.2 times on average), there was a positive balance of mutual trade (Table 1).

Table 1 – Dynamics of EAEU mutual trade in clothing (dollars in millions, $)

Indicators	Year							In percentage of 2015					
	2015	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021
Turnover	1082.0	1168.6	1484.8	1759.1	1813.4	1614.2	1979.9	108.0	137.2	162.6	167.6	149.2	183.0
Exports	621.2	656.2	815.7	977.2	955.0	886.7	1089.1	105.6	131.3	157.3	153.7	142.7	175.3
Imports	460.8	512.4	669.1	781.9	858.4	727.5	890.8	111.2	145.2	169.7	186.3	157.9	193.3
Balance	160.4	143.8	146.6	195.3	96.6	159.2	198.3	89.7	91.4	121.8	60.2	99.3	123.6

Source: author's development based on the data of the TN VED EAEU (codes 61, 62, 6309 and 6310) [2].

At the same time, the trade imbalance in C14 foreign trade with countries outside the EAEU increased from 2015 to 2021 (except for 2020), which indicates a significant increase in the negative foreign trade balance by 2015 (Table 2).

Distribution of the total volume of clothing trade by trade areas and the contribution of the EAEU partner countries to the change in the balance of goods. The largest share in the distribution of total C14 trade turnover among the EAEU member states for 2015–2021. Russia occupied 77.5 %, and Belarus occupied the second position – 9.2 %. Their total share in the distribution of the total C14 trade turnover was about 87 %, while in the mutual deliveries of C14 these countries accounted for only 12.8 % (Table 3).

Table 2 – Dynamics of the EAEU foreign trade in clothing goods with countries outside the EAEU (dollars in millions, $)

Indicators	Year							In percentage of 2015					
	2015	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021
Turnover	5975.0	6140.2	7619.7	8316.5	8541.1	7791.6	9391.1	102.8	127.5	139.2	142.9	130.4	157.2
Exports	179.6	206.8	254.3	277.1	296.5	249.1	298.3	115.1	141.6	154.3	165.1	138.7	166.1
Imports	5795.4	5933.4	7365.4	8039.4	8244.6	7542.5	9092.8	102.4	127.1	138.7	142.3	130.1	156.9
Balance	-5615.8	-5726.6	-7111.1	-7762.3	-7948.1	-7293.4	-8794.5	102.0	126.6	138.2	141.5	129.9	156.6

Source: author's development based on the data of the TN VED EAEU (codes 61, 62, 6309 and 6310) [2].

Table 3 – Distribution of clothing turnover of the EAEU member states for 2015–2021 by direction of trade

Country – member of the EAEU	EAEU clothing turnover for 7 years					
	in mutual trade with the EAEU member states and countries outside the EAEU		including			
			in mutual trade with partner countries		in foreign trade with countries outside the EAEU	
	dollars in millions, $	in % of total goods turnover within EAEU	dollars in millions, $	in % of total goods turnover within EAEU	dollars in millions, $	in % of total goods turnover within EAEU
Russia (RU)	50 125.3	77.5	4 860.3	7.5	45 265.0	70.0
Belarus (BY)	5 931.8	9.2	3 444.3	5.3	2 487.6	3.8
Kazakhstan (KZ)	4 362.3	6.7	1 322.9	2.0	3 039.4	4.7
Kyrgyzstan (KG)	2 343.9	3.6	687.0	1.1	1 656.9	2.6
Armenia (AM)	1 911.5	3.0	585.4	0.9	1 326.1	2.1
Total for the EAEU	64 674.8	100	10 899.8	16.9	53 775.0	83.1

Source: author's development based on the data of the TN VED EAEU (codes 61, 62, 6309 and 6310) [1, 2].

From Table 3 we see that the largest share of the C14 EAEU trade turnover was concentrated in foreign trade with third countries – 83.1 % (RU share – 70 %). Consequently, the distribution of the C14 trade turnover of the EAEU is characterized by an imbalance, which is due to the high disproportion in the trade turnover of Russia and market orientation with countries outside the EAEU. The most balanced trade turnover of C14 over the past 7 years was demonstrated by Belarus (Table 3).

The value of the negative balance of C14 goods in foreign and mutual trade of the EAEU in 2021 increased by $3.17 billion by 2015 (Table 4).

Table 4 shows that RU made the largest negative contribution to the change in the C14 balance of the EAEU in all areas of trade – by 80.9 %, due to a negative contribution in foreign trade with countries outside the EAEU of about 80 %.

Table 4 – Dynamics of the contribution of the EAEU member states to the change in the balance of clothing goods by direction of trade

Country – member of the EAEU	Change in the balance of clothing goods in the EAEU, 2021 to 2015			
	in mutual trade with the EAEU member states and countries outside the EAEU		including	
			in foreign trade with countries outside the EAEU	
	dollars in millions, $	contribution as a percentage of the total	dollars in millions, $	contribution as a percentage of the total
Russia (RU)	-2 540.4	-80.9	-2 539.0	-79.9
Kazakhstan (KZ)	-322.5	-10.3	-282.9	-8.9
Kyrgyzstan (KG)	-270.8	-8.6	-229.1	-7.2
Belarus (BY)	-43.4	-1.4	-128.1	-4.0
Armenia (AM)	36.4	1.2	0.3	0.01
Total	-3 140.7	-100	-3 178.8	-100

Source: author's development based on the data of the TN VED EAEU (codes 61, 62, 6309 and 6310) [1, 2].

Based on the results of a study of structural changes in the export-import flows of clothing in the EAEU as a whole and in the context of the EAEU member states by trade areas, the following conclusions were drawn: for 2015–2021. C14 export-import flows across the EAEU are generally characterized by imbalance, since on average 77.2 % of C14 export deliveries were realized in mutual trade; the high dependence of the EAEU partner countries on C14 imports from third countries remains high (91.5 % on average); in the dynamics of the structure of C14 exports in the context of the EAEU member states, the prevailing proportions by trade directions indicate that the export of C14 is most balanced only in AM; in the structure of C14 imports, there are high distortions in all countries, due to a significant share of C14 import flows from third countries, on average from 66.8 to 96.8 %.

Based on the results of the analysis of the commodity composition and commodity structure of clothing in the EAEU in the context of the main commodity groups by trade directions, the following conclusions were made: the commodity structure of export-import flows C14 in the mutual trade of the EAEU in the context of commodity groups over the past 7 years is characterized by a balance, as evidenced by a positive balance mutual trade, including in the context of the main commodity groups 61 and 62 [1, P. 53]; there is an increase in the balance of commodity group 62 to $99.8 million against the backdrop of a decrease in commodity group 61 to $103.6 million in 2021; in the structure of mutual exports of C14, the share of supplies of commodity groups 61 and 62 decreased from 91.8 % in 2015 to 84.7 % in 2021. In the structure of mutual imports between the EAEU partner countries, the share of supplies of commodity groups 61 and 62 decreased from 89.1 % in 2015 to 82.5 % in 2021; in the dynamics

of the structure of mutual exports and imports of C14 EAEU in the context of commodity groups, an increase in the share of goods (6309) – «Used clothing» was observed: the share of exports increased to 1.3 %, and the share of imports – up to 2 % in 2021; the commodity structure of C14 export-import flows in the EAEU foreign trade with third countries by commodity groups is characterized by an imbalance, as evidenced by the negative foreign trade balance in general and in terms of commodity groups over the past 7 years (an excess of the value of imports over C14 exports by an average of 26 times); in dynamics, there was a steady growth trend in the negative balance of C14 EAEU foreign trade compared to 2015; The largest negative contribution to the change in the C14 foreign trade balance of the EAEU with third countries in 2021 compared to 2015 was made by all commodity groups.

Based on the results of studying the dynamics of the volumes of export-import flows of EAEU clothing and their structure in the context of key foreign trade partners, we made the following conclusions: the value of exports of C14 EAEU increased by $118.7 million (by compared to 2015; in 2021, the following 10 countries were the key buyers of C14 EAEU exports: Ukraine, Italy, Germany, Lithuania, Poland, Latvia, Slovakia, France, Moldova and the Netherlands, on average they accounted for 78 % of all deliveries; in the geographic structure of C14 exports of the EAEU in 2015 and 2021 The largest changes in the share distribution in the total volume of deliveries to third countries were observed in Ukraine (from 14.9 % to 18.9 %), Lithuania (from 13 % to 9 %), Poland (from 9.5 % to 4.7 %) and Moldova (from 9 to 2.2 %); a high level of geographical concentration of C14 exports remains, which indicates a significant dependence of the EAEU on the state of the economies of third countries (five key partners: Ukraine, Italy, Germany, Lithuania and Poland accounted for 63 % of all export deliveries in 2021); the value of EAEU C14 imports from third countries in 2021 increased by $3.3 billion (by 56.9 %) by 2015; The most important C14 importers in 2021 in the EAEU include the following 10 countries: China, Bangladesh, Turkey, Italy, Vietnam, Uzbekistan, India, Cambodia, Pakistan and Morocco, their share is about 85 % of all supplies; the geographical structure of C14 imports of the EAEU indicates the dominant position of China, its share decreased from 43.4 % in 2015 to 36.9 % in 2021; EAEU C14 imports are characterized by a higher country concentration compared to C14 exports to third countries, i.e. In 2021, 73.3 % of all C14 imports came from the first five countries. Consequently, EAEU C14 imports are characterized by even weaker geographic diversification and indicate a high dependence on several supplying countries – China, Bangladesh and Turkey (60.4 % in 2021).

Thus, the results of this study can be taken into account in order to take measures and management decisions (orders, recommendations) aimed at ensuring a balance in the foreign trade in clothing goods of the EAEU.

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ASSESSMENT OF THE INNOVATION POTENTIAL OF THE REGIONS OF LATVIA, LITHUANIA AND BELARUS CONSIDERING THE RESULTS

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Abstract. World scientists apply several approaches to assessing innovation potential. When studying the potential of innovation from the point of view of the result, the author uses the integral indicator developed by himself. As a result of the research, regions with different levels of development of innovation potential have been determined, the causes of the current situation have been defined and recommendations for further actions to improve the situation have been provided.

World scientists distinguish several basic approaches, within which innovation is viewed as a change, a set of resources, and a process or a result. The author studies the innovation potential of the regions of Latvia, Lithuania and Belarus considering the results.

The aim of the study is to assess the innovation potential of the regions of Latvia, Lithuania and Belarus considering the results. The following tasks have been set to achieve this goal:

• to determine the structural components of the innovation potential of the regions of Latvia, Lithuania and Belarus;

• to develop methodology for assessing the innovation potential in the regions of Latvia, Lithuania, and Belarus;

• to approbate the developed methodology and with its help to assess the quantitative and structural differences in the innovation potential of the regions of Latvia, Lithuania and Belarus.

Research methods are statistical methods of quantitative data processing and analysis (the method of sum of the coefficients of determination of the largest dependent variable according to the explanatory variable, the method of the linear