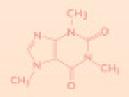
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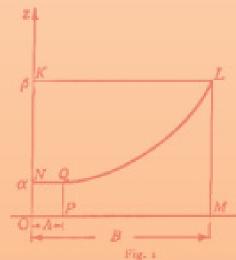
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Taxation Issues

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Key words and phrases: taxation issues; state; tax revenues; budget revenue; defense, economic, social, administrative functions of the state; tax system; tax benefits; investment activities; solving social problems; problem regions.



Abstract: In order to study the theory of taxation of the state, an analytical attempt was made to study the sources and directions of tax receipts. Using the methods of analysis and economic review, the author draws conclusions about the sources of tax revenues. Since taxes serve as a source of budget formation, they enable the government to fulfill its obligations for the country's defense, economic management, and solve socially significant tasks. The tax system always plays both a financing and a stimulating role in the economy. As a result of the conducted research, it was revealed that with the help of tax incentives, various tariffs and interest rates, the state can stimulate investment activity and solve environmental, economic and social problems in various sectors of the economy.



...

Taxation issues are important for every state. Tax revenues serve as a source of formation of the revenue side of the budget, they are necessary for the state to perform its defense, economic, social, administrative and other functions. At the same time, the tax system should play not only a financial, but also a stimulating role. With the help of various tax incentives, differences in interest rates and similar measures, the state can stimulate investment activities or activities aimed at solving social problems in problematic regions of the economy.

The modern structure of most countries with a developed market economy means the need to use state defense (the availability of software to protect the nation, sovereignty, national borders), economic (creation and management of the public sector of the economy, programming and regulation of the economy), social (social benefits or subsidies to the population, maintenance and low-income Sundays), management (spending on state structure) and other features.

The important role played by the state in the sphere of economic and social development leads to the need for centralization of a significant part of financial resources at the disposal. December decrees are national finances, which play a leading role in ensuring a certain pace of development of all sectors of the national economy, the redistribution of financial resources between sectors of the economy and regions of the country, between production and non-

production areas, as well as between forms of ownership, individual groups and December decrees. Moreover, in most developing countries, the main source of State income is taxes levied on legal entities and individuals.

In Russia, more than 80 % of federal budget revenues consist of tax revenues corresponding to world indicators due to tax revenues (in France, more than 95 % of state budget revenues are taxed, in the USA – more than 90 % of taxes, in Japan – 75 %).

The importance of taxes for the implementation of public administration provides for a high level of relevance of theoretical and applied problems of the formation of the tax system of the Russian Federation.

The purpose of the study is to analyze the state of the tax system of the Russian Federation and make suggestions for its improvement in the interests of all participants in tax relations.

To achieve the goal, it is necessary to complete the following tasks:

- to characterize the tax system formed in the Russian Federation and take into account the most important taxes;
 - formulate proposals to improve the tax system of the Russian Federation.

The subject of the study is the tax system of the Russian Federation, and the subject of the study is the relations related to the calculations of taxes and fees.

At the proper level of legal regulation and analysis of issues, it should be noted the adoption of the tax Code in the tax system of the Russian Federation, which is an important reform that clears a number of contradictions, as well as the most complex and controversial issues of tax legislation that extend the right of taxpayers, more frankly, the goals, rights and obligations of tax authorities. However, in the process of applying the rules of legislation on taxes and fees, contradictory situations arise.

The sources of information involved in the preparation of the study were legal and regulatory acts, educational and scientific literature on taxes and taxation, publications in scientific journals, statistical information, data on the execution of budgets of the Russian Federation and other sources of information.

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Вопросы налогообложения

Роза Джумабаева (Россия)

Ключевые слова и фразы: вопросы налогообложения; государство; доходная часть бюджета; инвестиционная деятельность; налоговая система; налоговые льготы; налоговые поступления; оборонные, экономические, социальные, административные функции государства; проблемные регионы; решение социальных проблем.

Аннотация: С целью изучения теории налогообложения государства был проведен анализ источников и направлений поступления налогов. Используя методы анализа и экономического обзора, автор делает выводы об источниках налоговых поступлений. Поскольку налоги служат источником формирования бюджета, они дают правительству возможность выполнять обязательства по обороне страны, экономическому управлению, решать социально значимые задачи. Всегда налоговая система играет в экономике как финансирующую, так и стимулирующую роль. В результате проведенного исследования выявлено, что с помощью налоговых льгот, различных тарифов и процентных ставок государство может стимулировать инвестиционную деятельность и решать экологические, экономические и социальные проблемы в разных отраслях экономики.

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UDK 337

Some Trade Issues of the Republic of Benin in the Pre-Pandemic Period 2017-2018

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Key words and phrases: trade balance; Republic of Benin; trade deficit; structure of the trade balance of the Republic of Benin; rating of exporting and importing countries of the Republic of Benin.



Abstract: The purpose of the article is to analyze the dynamics of the trade balance of the Republic of Benin in the pre-pandemic period 2017-2018. The hypothesis of the study was the assertion that the trade balance of the Republic of Benin has traditionally been deficient for many years. The analysis of the structure of the trade balance of the Republic of Benin is carried out, as well as the rating of exporting and importing countries of the Republic of Benin is presented. As a result of the work carried out, it was found that in 2018 the trade deficit of Benin decreased by 6.72 % compared to 2017, an analysis of the causes and the interdependencies of this trend are reflected.

The trade balance of the Republic of Benin has traditionally been in deficit for many years. In 2018, Benin's trade deficit decreased by 6.72 % compared to 2017. This improvement is mainly due to a slowdown in imports of goods, in particular "rice in the husk (brown rice)", which increased from 174.82 billion CFA (franc of the Financial Community of Africa, originally franc of the French colonies in Africa, or colloquially franc) (484,710.68 tons) in 2017 to 45.76 billion CFA (126 421.70 tons) in 2018, as well as "crushed rice", which during the period under review increased from 351.38 billion FCFA (African franc - the monetary unit of the French possessions in Western and Equatorial Africa and some other territories, issued by various issuers) (956,384.84 tons) to 293.11 billion FCFA (767,438.14 tons), increasing the import coverage ratio from 20.63 % in 2017 to 24.69 % in 2018.

Recently, there has been a steady significant increase in exports and an improvement in its structure, which was mainly facilitated by an increase in sales outside the Republic of Benin of unprocessed cotton (21.22 %), cashew nuts in shells (58.51 %) and oilseeds and oilseeds that have not been processed (60.56 %).

In addition, Asia has remained since 2017, the main destination for the sale and delivery of Beninese products. Currently, six countries in this geographical area (China, Bangladesh, India, Malaysia, Singapore and Vietnam) account for a significant share (68.59 %) of the total exports of the Republic of Benin in 2018.

Of the European countries, only Denmark was among the top ten main clients of Benin in

2018, Turkey lost its place to Singapore in this ranking. Africa as the main exporter of products of the Republic of Benin was represented, as in 2017, by Nigeria, Niger and Egypt, which entered the top 10 customers of Benin in 2018.

As with exports, Asia, represented by countries such as India, Thailand, China, the United Arab Emirates and Malaysia, dominated over other importing countries to Benin, which accounted for 38.34 % of the value of imported goods in 2018.

Europe, represented by France, Belgium and the Netherlands, ranked second among the importing countries of the products of the Republic of Benin with 14.81 % of commodity imports. On the African continent, Togo (the main supplier of electricity from Ghana) continued to be a potential source of supply for Benin, ranking third among Benin's suppliers in 2018.

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Некоторые вопросы торговли Республики Бенин в допандемийный период 2017–2018 гг.

Фаньон Метокан Астрид Франди (Россия, Бенин)

Ключевые слова и фразы: дефицит торгового баланса; рейтинг стран-экспортеров и стран-импортеров Республики Бенин; Республика Бенин; структура торгового баланса Республики Бенин; торговый баланс.

Аннотация: Целью статьи является намерение проанализировать динамику торгового баланса Республики Бенин в допандемийный период 2017—2018 гг. Гипотезой исследования будем считать утверждение, что торговый баланс Республики Бенин традиционно много лет является дефицитным. Проведен анализ структуры торгового баланса Республики Бенин, а также представлен рейтинг стран-экспортеров и стран-импортеров Республики Бенин. В результате проведенной работы установлено, что в 2018 г. дефицит торгового баланса Бенина сократился на 6,72 % по сравнению с 2017 г., дан анализ причин и отражены взаимозависимости этой тенденции.

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UDK 337

Development of Monetary Systems

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Key words and phrases: monetary systems; credit banknotes; displacement of gold; cash and non-cash banknotes; credit operations of banks; mechanism of monetary regulation; money turnover; state.



Abstract: The purpose of the article is to substantiate the performance of basic functions by modern money. Methods of analytical review and economic analysis were used. As a result of the conducted research, it was revealed that for all monetary systems based on the turnover of credit banknotes, the displacement of gold from circulation and its use mainly in gold reserves, the issuance of cash and non-cash banknotes based on credit operations of banks, the development of non-cash money turnover and the reduction of cash, the creation and development of mechanisms of monetary-credit regulation of money turnover by the state.



The monetary circulation of a country organized and regulated by state laws is called the monetary system. In each country, the monetary system develops historically. Various types of monetary systems are known. Thus, in the conditions of the existence of metallic monetary circulation, two types of monetary systems were distinguished: bimetallism and monometallism.

Bimetallism is a monetary system in which the state legislates the role of a universal equivalent for two metals, gold and silver, coins from them function on an equal basis.

Monometallism is a monetary system in which one monetary metal is the universal equivalent and at the same time there are other signs of value in circulation (banknotes, treasury notes, a change coin), exchanged for gold. There were three varieties of gold monometallism: the goldcoin standard, the gold-bullion standard and the gold-cheap standard.

With the gold coin standard, gold performs all the functions of money, both gold coins and gold signs are in circulation, gold coins with a fixed gold content are freely minted, gold coins are freely exchanged for gold signs at face value.

The gold bullion standard is characterized by the fact that banknotes are exchanged for gold bars, but only upon presentation of a certain amount of them. Finally, the peculiarity of the gold standard was that banknotes are exchanged for mottoes, i.e. for foreign currency exchanged for gold. The important role of the gold standard was that it consolidated the currency dependence of some countries on others, which was the basis for the subsequent creation of a system of international currency treaties and currency regulation systems that ensure the relative stability of freely convertible currencies.

Since the 1930s, monetary systems built on the turnover of non-exchangeable credit money have been functioning in the world. This is primarily due to the effect of the general economic law of the economy of social labor. The evolution of monetary systems leads to the creation of more and more economical monetary systems, where the costs of money turnover are constantly decreasing, therefore, the costs of social labor are also decreasing.

The world economic crisis of 1929–1933 gave rise to the world currency crisis, as a result of which the gold bullion and gold-denominated standards collapsed. Monetary systems built on the turnover of non-exchangeable credit money are beginning to function in the world. Since then, there have been systems of banknote and paper-money circulation in the countries in the absence of free exchange of value signs for gold. Of course, even under these systems, gold continues to play the role of a universal equivalent, and non-exchangeable banknotes and paper money are signs of gold, replacing it only in the functions of a medium of circulation and payment. Unlike the relatively stable system of gold monometallism, the systems of non-exchangeable banknote and paper-money circulation are unstable. Under these monetary systems, the amount of money in circulation exceeds the needs of turnover, and money is sharply depreciated under the influence of their excess output. All monetary systems based on the turnover of credit banknotes are characterized by:

- the displacement of gold, both from internal and external turnover and its settling in gold reserves (mainly in banks); gold still performs the function of a treasure;
 - the issuance of cash and non-cash banknotes based on credit transactions;
- the development of non-cash money turnover and reduction of cash turnover (on average in the world economy, the ratio between cash and non-cash turnover is 1:3);
- the creation and development of mechanisms for monetary regulation of money turnover by the state.

There are two types of monetary systems based on the circulation of credit banknotes. The first type is peculiar to the administrative and distributive system of the economy. It has the following characteristic features:

- concentration of money turnover (both non-cash and cash) in a single state bank;
- legislative differentiation of monetary turnover into non-cash and cash turnover, at the same time, non-cash turnover, as a rule, serves the distribution of means of production, and cash turnover the distribution of consumer goods and services;
 - mandatory storage of funds of enterprises on accounts in the state bank.
- limiting (setting the maximum amount) of the cash balance in the cash desks of enterprises;
 - rationing by the state of expenses of enterprises from the proceeds they receive in cash;
- direct directive planning of monetary turnover and its constituent elements as an integral part of the general system of state planning;
 - centralized directive management of the monetary system;
- the release of money into economic circulation in accordance with the implementation of the state economic development plan;
 - a combination of commodity and gold security of banknotes with the priority of commodity;
- legislative establishment of the scale of prices and the exchange rate of the national monetary unit.

This type of monetary system existed in the countries of the socialist camp before its collapse. In most countries of the modern world, the second kind of monetary systems based on the circulation of credit banknotes is used. This variety is characteristic of countries with market

economies. The characteristic features of this type of monetary system are as follows:

- decentralization of money turnover between different banks;
- separation of the function of issuing non-cash and cash banknotes between different parts of the banking system. The issue of cash is carried out by central state banks, the issue of non-cash money is carried out by commercial banks that are in different forms of ownership;
 - creation and development of the mechanism of state monetary regulation;
- centralized management of the monetary system through the apparatus of the state central bank;
 - predictive planning of money turnover;
 - close interrelation of non-cash and cash turnover with the priority of non-cash turnover.

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Развитие денежных систем

Мвиманзи Принс (Россия, Бенин)

Ключевые слова и фразы: вытеснение золота; государство; денежные системы; денежный оборот; кредитные денежные знаки; кредитные операции банков; механизм денежно-кредитного регулирования; наличные и безналичные денежные знаки.

Аннотация: Целью статьи является обоснование выполнения современными день-

гами основных функций. Применялись методы аналитического обзора и экономического анализа. В результате проведенного исследования выявлено, что для всех денежных систем, основанных на обороте кредитных денежных знаков, сохраняется вытеснение золота из оборота и применение его в основном в золотых резервах, выпуск наличных и безналичных денежных знаков на основе кредитных операций банков, развитие безналичного денежного оборота и сокращение налично-денежного, создание и развитие механизмов денежно-кредитного регулирования денежного оборота государством.

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About Macroeconomic Features of Developing Family Business in Russia

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Key words and phrases: macroeconomic features of development; family business; regulatory framework of Russia; federal law; family patent; concept of family business; benefits and preferences.



Abstract: In order to study the macroeconomic directions of the development of family business in Russia, an analysis of its effectiveness has been carried out. The study revealed the reasons that hinder the development of family business due to the lack of a regulatory framework. As a result, the directions and steps of state and departmental structures in the direction of improving the macroeconomic conditions for the development of family business in Russia have been identified. Today, an initiative is being developed to adopt a federal law and introduce a family patent, which will facilitate the functioning of this type of business activity and create opportunities for its active development in the country.

In the world, family business has been developing for a long time. It is also rapidly developing in Russia. However, its development is hindered by the lack of a regulatory framework. An initiative is being developed to adopt a federal law and introduce a family patent, which would facilitate the functioning of this type of entrepreneurial activity and create opportunities for its active development in the country.

Today there is every reason to hope that the family patent will appear in the next six months. The patent will enable a family enterprise of up to 15 people to work normally for a year, without being distracted by complex document flow, for the processing of many documents for each member of the team, and the inspection authorities will cease to suspect that many members of the team work "in the shadows" (now there is such a practice due to the complexity of registration).

The legislative consolidation of the very concept of a family business, which would provide him with benefits and preferences, has clearly become a lengthy process, various aspects of the document are still being coordinated in the departments.

In Russia, planning the development of small, including family, businesses occupies an important place. Approximately in 2030, up to 25 million people should be employed in small and medium-sized businesses.

The main macroeconomic priorities of the government's work in the coming years for the

development of small and medium-sized businesses are the following areas.

The first direction is the development of taxation regimes, first of all, the withdrawal from the regime of a Single Imputed Income Tax and the expansion of the application of the patent system (including the family patent).

The second direction is to increase the availability of financing for small and medium-sized businesses, including at a preferential reduced rate (less than 7 percent per annum).

The third area is providing access for small and medium-sized businesses to the Bank of Russia's fast payment system.

The fourth direction is the creation of a comprehensive export support system for small and medium-sized businesses (in 2019, their exports amounted to almost \$ 24 billion; the current macroeconomic goal is to bring the figure to \$ 30 billion in four years).

The fifth direction is the reform of control and supervisory activities. In the middle of 2023, the relevant law will work, which will radically change the entire system of control and supervision for the better for business.

The sixth direction is the creation of a comprehensive system for managing state support based on the register of recipients of such support, which will allow for substantive, point-by-point assistance to businesses in those industries where it is necessary. For a family business, this measure will certainly be needed.

Finally, the seventh direction is the creation of a digital ecosystem based on the principle of "one window". A business owner will see the entire set of macroeconomic measures and support tools in his personal account and will be able to use them without delay and delay. The platform with the most popular ten services will be launched next 2023.

The state needs to take the following steps to support the family business:

- predictability of business conditions is necessary;
- need help in organizing participation in export exhibitions;
- unexpected introduction and increase of taxes should not be resorted to;
- a system of personnel training is needed, appropriate programs should be created and retraining and retraining of personnel should be provided, taking into account the needs of family enterprises.

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О макроэкономических особенностях развития семейного бизнеса в России

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Ключевые слова и фразы: льготы и преференции; макроэкономические особенности развития; нормативно-правовая база России; понятие семейного бизнеса; семейный бизнес; семейный патент; федеральный закон.

Аннотация: С целью изучения макроэкономических направлений развития семейного бизнеса в России проведен анализ его эффективности. В ходе исследования выявлены причины, сдерживающие развитие семейного бизнеса в связи с отсутствием нормативноправовой базы. В результате выявлены направления и шаги государственных и ведомственных структур в направлении улучшения макроэкономических условий развития семейного бизнеса в России. Сегодня разрабатывается инициатива о принятии федерального закона и введении семейного патента, что облегчит функционирование этого вида предпринимательской деятельности и создаст возможности его активного развития в стране.

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Basic Aspects of Teaching Reading German Scientific and Technical Literature

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Key words and phrases: German scientific and technical text; linguistic text analysis; reading in paragraphs; speed reading training; text structure.

Abstract: Now a day the indisputable source of information has been and remains the reading of scientific and technical literature. The purpose of this paper is to teach a student how to read quickly and rationally, effectively extract information from a German scientific and technical text based on existing methods of teaching a foreign language. For future specialists in the field of science and technology one of the most important tasks is the ability to receive and extract information, i.e. to work with special text. This means being guided in German grammatical forms and constructions, mastering the vocabulary of scientific and technical literature well, and improving the formation of reading skills.

The material for this study was the articles of German-language scientific and technical journals as the most common type of scientific literature, as well as general technical texts and texts on specialties, from which the studied units were selected. Therefore, the skills of the "right" rational reading and obtaining the necessary information are extremely important. The development of these skills is determined by the mastery of various types of reading, involves working with special vocabulary and terminology and, of course, grammar. It is the ability not only to work with the text, but to determine the purpose of one's search, to receive and analyze information, which will determine the further successful work of the future specialist. It is assumed that this technique will be an effective means of intensifying the process of learning and teaching the German language for students of non-linguistic universities.

The results of the research constitute a functional approach when working with original German scientific and technical texts, which will intensify classes and increase the level of knowledge, skills and abilities at all stages of working with technical literature.

The article is devoted to the study of the problem of teaching fast reading of scientific and technical literature in German in a non-linguistic university based on the linguistic analysis of the text.

Quick meaningful reading of special foreign literature is one of the most important components of the concept of foreign language proficiency.

The purpose of the study is to provide rational reading and effective extraction of information from the text based on a scientific methodology.

This research is based on achievements in the field of text linguistics theory, a branch of science that is directly related to the methodology of teaching reading, as well as practical experience.

The object of the study is articles in scientific and technical journals as the most common type of scientific and technical literature and a productive form of language use in the scientific field. As established, 70 % of all scientific information is contained in scientific journals, where the main research results are recorded and presented [1].

One of the goals of teaching a foreign language at the university is to teach students the skills of working with scientific and technical foreign literature. To do this, it is necessary to familiarize students with the specific features of technical texts in a foreign language, scientific style, general technical texts and texts in the specialty act as educational material, at the next stage there will be special texts. The teacher is required to develop students' ability to work with the text so that in their subsequent professional activities they can independently search for new information in a foreign language from educational and reference literature, newspapers and journals that are related to their specialty.

The analysis of educational materials makes it possible to identify a number of main difficulties encountered in the study of scientific and technical texts in German. In the field of vocabulary, this is primarily the use of terms and so-called special vocabulary.

The text is considered as a single whole, where lexical fillers, including terminology, grammatical forms and constructions, word-forming elements interact and function as components of the content, as a certain way of organizing meanings and structuring semantic information. Therefore, it is necessary to present, drill and fix these components based on the text, and not separately from it [3]. It is necessary that these fundamental principles are used in all types of work, starting with the presentation of new material.

The title, as a starting point for the development of content, concentrates the most important semantic information in scientific articles. In addition to the title, the external means of organizing the text include tables, diagrams, diagrams and features of font selection.

The text, as a rule, consists of a sequence of paragraphs, which are important elements of the compositional and semantic structure of the text, as well as the main reference points. These elementary units of the text reflect the development of the main theme of the utterance and constitute its main milestones. Therefore, when teaching rapid reading, it is necessary to teach the student to read paragraphs, to find in each paragraph the main sentence containing the main idea of the statement. In most cases (60–90 %) such a sentence occupies the initial position in a paragraph, is much less often at the end of a paragraph and very rarely in the middle of a paragraph.

While reading, attention is focused on the unity of the topic or several subtopics. In the process of reading, the boundaries of a complex syntactic whole or supra – phrasal unity are determined often a complex syntactic whole is represented by several paragraphs or, conversely, a paragraph consists of several complex syntactic integers [1].

The basis of the internal structure of the text is a system of inter-phrasal connections, i.e.

connections between sentences in a paragraph and paragraphs among themselves. The work on mastering the structure of the text primarily involves teaching inter-phrasal relations. Semantic connections between sentences are an integral part of understanding the text [1].

When teaching inter-phrasal relations, the main task is to form the students' concept of a new function of the linguistic means known to them – conjunctions, conjunctive words, pronouns, pronominal adverbs. Traditionally, they have been studied as binders within a sentence.

From the standpoint of text linguistics, they are considered as signals of the connection of the whole text. It is necessary to pay attention to the thematic elements that are in the text in the form of nouns and other elements of a nominative nature.

When teaching interphrase links, it is necessary to form the skills of automated recognition of various types of communication signals, which indicate the course of reasoning, the logical development of thought. Such skills help the reader to perceive the text as a unity of semantically interconnected linguistic elements and facilitate his logical and semantic understanding of the structure of the text.

For the development of such skills, a set of special standard tasks is recommended (for example, specify words that define the main logical thought of a paragraph or text, showing the author's attitude to what is being said, clarifying the author's thought, pointing to conclusions and other signal words), which contribute to the creation of stereotypes for orientation in the whole text.

In addition to these tasks, other types of work are assumed to determine the lexical and grammatical structure of the text, for example: by the title, determine the intended content of the text, find keywords that are repeated in a paragraph, text, etc.

Knowledge of signal words helps to correctly identify the necessary information in the article and the main thoughts of the text, and the key points of the text can help in the preparation of abstracts or annotations where it is necessary to express the main idea of the text.

In our opinion, the method of working with keywords is very effective. Keywords are the words that are most essential for the disclosure of the topic, denoting the basic concepts in a particular subject area. Their knowledge allows you to quickly navigate the text, find the necessary information, perceive and assimilate the meaning of a whole phrase, paragraph, text in reading the material. Before the text, a list of 20 to 30 word units are necessary for the assimilation of keywords is given, which may include terms, general scientific and non-terminological vocabulary of any part of speech. The list of new words is not given in alphabetical order, by functional groups, i.e. concepts are grouped as they function in the text. Students independently translate vocabulary using a dictionary or together with a teacher. This method makes it possible to activate the lexical knowledge already available to the student and develop skills of working with the dictionary. Then the vocabulary is worked out in a special block of lexical and lexical-grammatical exercises.

But being able to navigate the composition of the text is not enough to understand the content of what you read. It is necessary that the basic skills to perceive language material become automatic. The mastery of language material must be brought to a certain degree to perfection, otherwise the reading process remains slow and time-consuming [1].

At the final stage of training, the skill of equivalent comprehension of terms and terminological phrases, which carry a large information load burden and, according to research data, make up more than 1/3 of the vocabulary, becomes particularly relevant.

The vocabulary is continuously updated with the rapid development of science and technology. In the process of reading, students have to analyze terms that are not in dictionaries, determine the correct meaning of a foreign term and select the appropriate

equivalent in Russian.

To work successfully with the original scientific and technical literature in the original, the student must possess not only knowledge about the subject matter in question in the text, scientific concepts and terms contained therein, but also a methodology for analyzing the structure of unfamiliar terms in order to understand their meaning.

Linguistic analysis of the technical text in German showed that the number of dictionary nouns is 40 times higher than their number in texts in Russian. This is explained by the peculiarities of the structure of the German language and the general tendency of scientific and technical speech to nominality, i.e. to prefer the nominal way of expressing thoughts to the verbal way, with their possible interchangeability.

Terms are complex words make up 80 % of the total number of nouns in scientific and technical literature. The most commonly used terms were analyzed from the point of view of morphological word formation, and as a result, the most productive word-formation models were identified. By the word-formation model we mean a stable structure with a generalized lexical – categorical meaning and capable of being filled with various lexical material [3]. According to these word-formation models, word-formation constructions with semantic relations between components are formed. At the same time, the core of the terminological system (primary foundations) is highlighted. It is necessary to learn them, because they are the centers of word-formation nests.

When working on the principles of word formation of terms, terms are analyzed, the nature of syntactic and semantic relations between terms is determined, changes are analyzed in order to determine their semantic relations. At the same time, the relations between the multilevel units of the language are determined, i.e. it is possible to express values by different language means.

In the formation of complex nouns, in most cases, the components of nominative combinations are characterized by attributive relations, for example: *der Absperrschieber – der Schieber zur Absperr*.

Other combinations of components are also possible, for example:

- attributive object: die Energieversorgungsfunktion die Funktion der Versorgung;
- attributive circumstantial: die Reaktorshaltzone die Zone des Spaltens im Reaktor;
- causal: die Schadstoffbelastung die Belastung durch Schadstoffe.

It is known that the terms are mainly two-component. The main concepts in scientific and technical literature are process designations, i.e. verbal nouns.

The most common word-forming models are nouns with the *-ung* suffix, which are used in 35 % of word formations, for example:

- S + S ung: die Einheitsleitung;
- Adj. + S ung: Einzelstörung;
- Sv + S ung: Schalteinrichtung;
- S ung + S ung: die Lösungsannäherung;
- S ung + S: die Versorgungssicherheit.

Often, the formation of complex words denoting the process and using verbs occurs, about 28 % of the total number, for example:

- S v + S v: der Störfall;
- S/Adj. + S v: der Gitterschritt;
- S v + S: das Schutzsystem.

At least the creation of words consisting of noun compound, denoting abstract concepts, 23 %, for example: S + S: *die Druckfrequenz*, *die Restwarme*.

Particular attention should be paid to nouns with the suffix -er, denoting some device or device, such nouns 6 %, for example:

- S er + S: das Sreuersystem, die Speicherpumpe;
- S Adj. S er: der Dampferzeuger, der Gleichrichter.

Terms that are two-component complex nouns formed with other suffixes receive only 8 %, for example: *die Funktionsfähigkeit*, *die Kanalstabilität*, die *Dampfkondensation*.

The principle of formation of three- and four-component nouns - terms are quite complex and diverse, so it is not possible to analyze all variants. When they are transformed into a syntactic phrase, the signal for division can be a verb prefix:

Wärmesrtomverteilung – Verteilung des Wärmestromes or der Rohrteilungsbruch – der Bruch der Rohrleitung.

It is clear from work experience that the development of lexical text analysis skills and contextual guessing allow understanding a huge number of terms and leads to the development of skills to predict the meaning of complex words by their components without a dictionary. The ability to analyze complex nouns contributes to a deeper assimilation of lexical material and the expansion of the student's vocabulary. All this is of great importance for reading and understanding the original scientific and technical literature and contributes to the development of oral speech skills for conversations in the specialty.

To consolidate the terms, repetition of these words is necessary, for this you can offer typical exercises and tasks that contribute to the activation of mental activity and memory. In these tasks, you need to include such exercises as: define the morphological composition of complex words, form complex nouns from these nouns, verb and noun, form the necessary phrase, using the corresponding noun and other types of tasks.

Summing up, linguistic analysis of the text is necessary for the student to develop the skills of quick reading and holistic perception of the text. Such analysis involves the ability to navigate the structure of a scientific text, automatically recognize various types of words and assimilate productive word-forming models in order to expand a potential dictionary.

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Базовые аспекты обучения чтению немецкой научно-технической литературы

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Ключевые слова и фразы: лингвистический анализ текста; немецкий научно-технический текст; обучение быстрому чтению; структура текста; чтение по абзацам.

Аннотация: На сегодняшний день непререкаемым источником получения информации было и остается чтение научно-технической литературы. Цель данной работы — научить обучающегося быстрому и рациональному чтению, эффективному извлечению информации из немецкого научно-технического текста на основе существующих методик обучения иностранному языку. Для будущих специалистов в области науки и техники одна из важнейших задач — умение получать и извлекать информацию, т.е. работать со специальным текстом. Это означает ориентироваться в немецких грамматических формах и конструкциях, хорошо усваивать лексику научно-технической литературы, совершенствовать формирование навыков чтения.

Материалом для данного исследования послужили статьи немецкоязычных научнотехнических журналов как наиболее распространенный вид научной литературы, а также общетехнические тексты и тексты по специальностям, из которых выбраны исследуемые единицы. Навыки «правильного» рационального чтения и получение необходимой информации крайне важны. Развитие данных навыков определяется овладением различных видов чтения, предполагает работу со специальной лексикой и терминологией и, безусловно, грамматикой. Именно умение не просто работать с текстом, а самому определять цель своего поиска, получать и анализировать информацию гарантирует дальнейшую успешную работу будущего специалиста. Предполагается, что данная методика будет эффективным средством интенсификации процесса обучения и преподавания немецкого языка для студентов неязыковых вузов.

Результаты исследований составляют функциональный подход при работе с оригинальными немецкими научно-техническими текстами, что позволит интенсифицировать занятия и повысить уровень знаний, умений и навыков на всех этапах работы с технической литературой.

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For notes

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