
**THE PROSPECTS OF ADMINISTRATION AND ACCOUNTING IN RUSSIA:
VECTORS OF DEVELOPMENT OF CIVIL LEGISLATION**

**AS PERSPECTIVAS DE ADMINISTRAÇÃO E CONTABILIDADE NA RÚSSIA:
VETORES DE DESENVOLVIMENTO DA LEGISLAÇÃO CIVIL**

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ABSTRACT

Purpose: The process of digitalization changes strategies for social intercourse organization, it predetermines the emergence of disruptive technologies and trends such as sharing economy that plays a special part in the sphere of management. The purpose of the given research is to shape developments of civil legislation, which will facilitate the legal framing of adequate mechanisms of civil regulation of relations in the sphere of shared use of goods and services (sharing economy) under the growth of digital technologies.

Method / approach: The research reviews and analyses basic ideas of economic and legal sciences. It studies empiric material such as sample contracts and cases of judicial practice. The main research methods were deduction (specification of general principles and their application to particular spheres), induction (the study of work arrangement of certain platforms under sharing economy and further specification of general principles), and comparative law method.

Main Findings: Sharing economy activities may be diverse. It can be of profit-seeking or non-profit character. Thus, relations under discussion can be mediated by gratuitous and non-gratuitous contracts. Participants of sharing economy can be considered commercial and non-commercial organizations, citizens, and civil communities that are not legal entities. It results in the necessity of solving the problem of their legal standing to take part in civil transactions.

Methodological / social / managerial contributions: Research findings are important for developing legal science and civil law in particular. Based on the conducted research, the authors determine the main vectors of development of civil legislation to ensure the evolution of sharing economy and management in Russia; therefore, obtained results can be applied in

lawmaking, law enforcement activities, the teaching profession, and research in the sphere of legal science.

Originality / relevance: In Russia relations existing within the sharing economy sector have not got suitable legislative support yet as some of them lie outside the legal environment, so it creates a lot of disputable problems in real life. In this study, for the first time, an attempt was made to reveal and examine special aspects of emerging relations for their proper legal regulation.

Keywords: administration and accounting, sharing economy, community, ownership, trust, civil legislation.

RESUMO

Objetivo: O processo de digitalização muda as estratégias de organização das relações sociais, predetermina o surgimento de tecnologias e tendências disruptivas, como a economia compartilhada, que desempenha um papel especial na esfera da gestão. O objetivo da pesquisa em questão é modelar desenvolvimentos de legislação civil que facilitem o enquadramento jurídico de mecanismos adequados de regulação civil das relações no âmbito do uso compartilhado de bens e serviços (economia da partilha) no âmbito do crescimento das tecnologias digitais.

Método / abordagem: A pesquisa revisa e analisa ideias básicas das ciências econômicas e jurídicas. Estuda material empírico, como amostras de contratos e casos de prática judicial. Os principais métodos de pesquisa foram dedução (especificação de princípios gerais e sua aplicação a esferas particulares), indução (o estudo do arranjo de trabalho de certas plataformas em economia compartilhada e posterior especificação de princípios gerais) e método de direito comparado.

Principais resultados: As atividades da economia compartilhada podem ser diversas. Pode ser de caráter lucrativo ou sem fins lucrativos. Assim, as relações em discussão podem ser mediadas por contratos gratuitos e não gratuitos. Os participantes da economia compartilhada podem ser considerados organizações comerciais e não comerciais, cidadãos e comunidades civis que não são pessoas jurídicas, o que resulta na necessidade de solucionar o problema de sua situação jurídica para que possam participar das transações civis.

Contribuições metodológicas / sociais / gerenciais: Os resultados da pesquisa são importantes para o desenvolvimento da ciência jurídica e do direito civil em particular. Com base na pesquisa realizada, os autores determinam os principais vetores de desenvolvimento da legislação civil para garantir a evolução da economia e gestão compartilhada na Rússia, portanto, os resultados obtidos podem ser aplicados na legislação, atividades de aplicação da lei, profissão docente e pesquisa na esfera da ciência jurídica.

Originalidade / relevância: Na Rússia, as relações existentes no setor de economia compartilhada ainda não têm suporte legislativo adequado, pois algumas delas estão fora do ambiente legal, o que cria muitos problemas discutíveis na vida real. Neste estudo, pela primeira vez, buscou-se revelar e examinar aspectos especiais das relações emergentes para sua adequada regulação jurídica.

Palavras-chave: administração e contabilidade, economia compartilhada, comunidade, propriedade, confiança, legislação civil.

1 INTRODUCTION

The beginning of the 21st century was marked with significant changes in the management and socio-economic life of the society which relate to rapid technological development and globalization. The fourth industrial revolution that we are currently observing intended to create a new reality and give rise to digital economic environment.

Scientists and entrepreneurs point at a wide range of forthcoming innovations. The most significant of them are called disruptive technologies (Christensen, 2013) which can “change all spheres of human life: labour organization, communication, mastering of new skills, travelling, caring for the Earth, business” (Bidwell, 2019; Vylkova et al., 2020).

The development of the digital economy rearranges activity models in many spheres, modalities of interrelation and collaboration, predetermines changes in social intercourse realized through information and communication services. Employment of modern technologies makes it possible to band people, assets, and data, provides the basis for developing new ways of consumption of goods and services.

Sharing economy is considered to be one of the extensively emerging areas under digitalization. It is expected, that by the year 2025 profitability of its sectors will have reached 335 billion dollars (Osztoivits et al., 2015; Aleksandrov et al., 2018). Backgrounds to the emergence of sharing economy are the development of internet technologies providing effective interrelation between individuals and decreasing their transactional costs; social transformation; shift in the mode of thinking and lifestyle; setting the stage for increasing the level of trust, also by using special digital tools for building and assessing image; aggravation of environmental problems (Henten et al., 2015; RICHTER et al., 2017; Labyntsev et al., 2017). Herewith there are two groups of reasons for participation of a person in collaborative consumption. These are external and social reasons. External or exogenous reasons mediated by the existence of objective need presume personal interest in financial benefits, practical need, or desire to be encouraged. Social reasons include communication and integration that presume gratification of human needs for helping others and meeting new people (Limar, 2018; Satyukov, 2019; Smirnov et al., 2019).

Sharing economy is based, first and foremost, on resource exchange and consumption of temporary idle material values that belong to other individuals. The given model allows deriving utility from previously underutilized resources and thereby increasing their efficiency, reducing the negative impact on the environment. It establishes conditions for self-organization and mutual assistance, improves the quality of living. Except for assets, individuals (team production, project implementation, and others) and data (knowledge or skill sharing and others) are also recognized as potential objects of collaboration (Popov et al., 2019). Herewith its key feature is that the process of collaboration of individuals is as simplified as possible since it is based on the use of special-purpose digital services and platforms functioning according to peer-to-peer principle. The use of advanced technologies provides operational collection, processing, and sorting of information related to specific supply of goods and services as well as requests for receiving them; it allows creating conditions for making an optimal choice; ensuring the conclusion of agreements and encouraging their proper implementation. From this perspective, the elements and features of sharing economy are the use of technologies, preference for access over possession, interaction between equal parties, shared use of personal assets, easy access, extension of social interaction, collaborative consumption, and open communication with consumers which results in a higher level of trust (Schwab, 2016). The essential role of sharing economy

in consumer socialization, social security, extension of charity, and therefore in reducing social duty of the government is also emphasized (Ponomaryov et al., 2019).

In Russia there are various extensively developing spheres of relations referred to sharing economy such as financial and investment; collaborative use of estate property, transport, and other things; performance of work and provision of services. According to foreign countries' expertise such domestic internet platforms as Boomstarter, BelkaCar, Rentmania, YouDo.com, and others have been set up and are currently functioning. Their transaction volume is significantly increasing year by year.

In Russia relations existing within the sharing economy sector have not got suitable legislative support yet as some of them lie outside the legal environment, so it creates a lot of disputable problems in real life.

Most of them are of civilized character since they appear in connection with the use of digital technologies with a view to find contractors; define terms of contractual arrangements, their conclusion, and implementation. Special and conceptually new contractual structures particularly in the spheres of car-sharing, ride-sharing, coworking, co-living, food-sharing, and so on have come into use under the sharing economy. The processes of development and operation of specific social and other structures such as people's communities (neighbors; citizenry that lives together; individuals grouped on the basis of common professional interest or shared enthusiasm) have been also accelerated. Herewith mentioned contracts are concluded and implemented with the use of modern technologies as smart contracts; communities also cooperate on the ground of digital platforms and in fact represent virtual organizations. In this respect there is a necessity to reveal and examine special aspects of emerging relations for their proper legal regulation. A special significance gains the issue of establishing the basic vectors of development of civil legislation with a view to effective regulation of new relations taking into consideration their economic distinctions and legal nature.

2 LITERATURE REVIEW

Schwab (2016) points out that digital services reduce barriers to value creation altering personal and professional environment; allow combining demand and supply accessibly providing cooperation between concerned parties, build the basis for trust. It ensures effective use of assets greatly reducing costs during transactions; guarantees economic benefit for all parties and reduction of the marginal cost of production of goods and services (Schwab, 2016; Labyntsev et al., 2017).

The active process of digitalization creates conditions for new economic ties. Their establishment and realization are implemented through information services and technologies. Interaction of traditional and knowledge-based information resources in the process of gratification of material and non-material needs is pursued within the digital economy (DNEPROV et al., 2019). In the last few years one of the extensively emerging areas is sharing economy which pursues shared use of goods and services with emphasis on shared access to resources, recycling, and re-utilization of resources (BARBU et al., 2018). The given model is also known as collaborative consumption, sharing economy, collaborative economy, peer-to-peer economy, collaborative consumption, access economy, crowd economy, trust economy.

However, search for ways and variants of effective civil regulation of sharing relations causes certain challenges due to the lack of general scientific consensus on their subject

matter and types, focus and elements, the pool of possible participants (REVENKO, 2018). Besides at present the conceptual concept of sharing has been developed neither in economic doctrine nor in practical use (Shilonosova et al., 2019; Smirnov et al., 2019).

Dolgova et al. (2015) consider sharing economy as a business model that allows individuals who enter these relations as well as those who perform maintenance of internet platforms to derive material benefits (Dolgova & Dryazgina, 2015). Other scientists hold an opposite opinion on the purely non-commercial nature of growing relations (Komarova et al., 2017). There is also a viewpoint on possible coexistence of both models of the sharing economy – commercial and non-commercial (Molchanova, 2018). Herewith a considerable part of scientists defining the range of relations that evolve within the sharing economy considers not only their focus but also their content and some other factors (Zhidkov, 2017). It should be noted that formerly the given framework of collaborative consumption was meant to facilitate socialization of consumers who shared their assets free of charge or for token payment so that it allowed increasing efficiency of resource utilization. However, nowadays altruistic interchange typical for the sharing economy is actually replaced with common commodity exchange, and what is more, as a matter of fact none of supportive companies are non-commercial (Booth, 2015). As a result, sharing economy is losing a part of its original charm. Though its basic advantages (reduction of hyper-consumption and formation of horizontal relations within the society) have not disappeared it is becoming more difficult to come across digital platforms which put these principles into practice since there was a shift in emphasis towards accessibility, price, and transactional effectiveness (Seryogina et al., 2019).

Also, there is no general understanding of the content of analyzed relations and their integral features in economic science. In fact, two approaches that define the concept of the sharing economy in its broad and narrow meaning have been developed (GOUDIN, 2016). In the view of some economists, the sharing economy comprises three main systems that presume: 1) reallocation of property items that their owners do not need any more, so they hand them to other people on a payment basis or free of charge; 2) making property available for use to concerned persons without transfer of property rights; 3) keeping up common lifestyle which followers exchange and share incorporeal assets such as information, skills, experience, space. In addition, various close models of co-production, financing, and others are singled out (Rinne, 2013). Another opinion is reduced to understanding relations within the sharing economy as just an assignment of underutilized tangible assets for temporary use and on a payment basis as well. Herewith their distinctive features are: 1) relations are established only between consumers (C2C); cases, when goods and services are provided by business entities (B2C, B2B) are excluded; 2) temporary access to commodities is provided; ownership is not transferred; 3) the object of relations can be only commodities; provision of services and performance of work are classified as another type of economy (Frenken et al., 2015). Some neutral attitude is also expressed. For example, transfer of ownership and assignment for temporary use is not applied to sharing economy if arising relations are considered commercial. It is suggested to identify these relations as “pseudo-sharing” (BELK, 2014). However, according to the viewpoint of some scientist’s fee collection for providing goods should be considered as actions directed to cost-sharing, not to making a profit since, first and foremost, society benefits from the use of assets. That is why this kind of relations is not commercial in nature as they are typical manifestations of sharing. Moreover, their effect is in direct proportion to the number of interacting persons that is the larger the number, the greater is the positive social effect (Zemskova, 2019; Smirnov et al., 2019).

Indeed, currently, innovations and accomplishments in digital technologies facilitate the creation of numerous information frameworks including service aggregators referred to as new commercial legal entities by some scientists (Kirpichyov, 2018).

The given frameworks allow combining an unlimited number of participants able to share resources such as goods, finances, services, skills, and even time. Mobile apps, elaborated programs make it possible to find a necessary asset quickly and take it for temporary use instead of making a purchase; request a service; gain knowledge and other things. It should be noted that the core function of digital platforms under current conditions is agreed to be building and maintaining trust. For this purpose, they use various tools such as screening when choosing counterparts; supervision over some transactions and their registration; developing of standard contract conditions for concerned parties which establish a legal foundation for their liability; application of technical measures including certification mechanisms, introduction of blockchain technology and so on (Semyachkov, 2019).

The performance of some digital platforms fully reflects ideas of sharing economy that does not ground purely on market relations and presumes social interaction, effective resource use, barter, and altruism. At the same time, a great part of information frameworks does not fully reject principles of the market economy, collecting fee for provided goods and services. Their activity, actually, transform sharing economy turning it into access economy (Golovetskij et al., 2017). By some estimates, mostly only those models are currently developing that use traditional business patterns (for example, renting and some others) under the character of sharing economy. The very sharing economy of the new type has not taken suitable shape yet, but it does not exclude the necessity of its further investigation. (Malishkina et al., 2019).

It seems that at the present stage of development and improving sharing economy, growth of its particular kinds and spheres, scientific understanding of nature, orientation and specific character of emerging relations it is reasonable to admit the possibility of the existence of commercial and non-commercial models of sharing economy and the use of non-gratuitous and gratuitous contractual structures in legal registration of establishing relations.

Shved et al. (2018), Glukhov et al. (2019), Podgaiskaya (2017) hold an opinion that sharing economy represents a concept of secondary or collaborative use and does not bear anything completely new. The key element is just application of new technologies, first and foremost, the Internet and related platforms which ensure simplicity and convenience of establishing and implementing of rather well-known relations of collaborative use of goods, services, skills; keep transactional costs down; minimize expenditures, reduce the number of intermediate parties (Shved & Yablochnikov, 2018; Glukhov & Glukhova, 2019; Podgaiskaya, 2017). Herewith it is noted that widespread of former socio-economic experiences of shared use (sharing) of benefits in the form of new technical and process design appeared to be a consistent result of host of political, socio-economic, and cultural problems including the intensification of socio-economic differentiation, worsening of economic situation, decline in world resources, uncontrolled migration, tertiarization of the world economy (Belokonev et al., 2019).

Other scientists suppose that economic relations of collaborative consumption are new and novel (Glazunova et al., 2020). At present the authors of the concept of sharing economy are considered Botsman et al. (2010).

The issue of the novelty of sharing economy framework is of great importance since if this category truly new then many of existing legal prescriptions cannot be applied to establishing relations with proper effectiveness as initially, they do not consider their special

features in terms of economy. Thus, it is worthwhile investigating the area of framing of conceptually new approaches to legal regulation of emerging relations of sharing. If to adhere to the position that relations of collaborative consumption of goods and services have long been known, and in the modern context under the impact of digital technology growth they have been a little altered, in other words only some of their aspects have changed (the process of contractor search, the procedure of establishing relations and so on), then many of existing civil law rules may turn out to be useful for their regulation providing some correction and adaptation of these norms.

It must be conceded that granting somebody a car, shelter, delegating someone to perform certain actions in your stead, and so on is not a paradigm-shifting idea. The new thing is that sharing is no longer restricted to granting resources solely to relatives, friends, acquaintances free of charge. Now it is possible to share resources with an unlimited number of random people for a fee (Sundararajan, 2016).

As it is noted in juridical literature, resolving current issues of legal regulation of economic relations of sharing is possible through already existing legal instruments. Herewith legislators must obviously strive to make regulation of this field alter and develop, however, it is meaningless to reckon on and await above-mentioned changes. It is necessary to improve the legal precedents of already existing contractual and other legal structures (ORSI, 2012).

The changing pattern of application of already existing prescriptions of law when regulating economic relations of sharing inevitably brings up the necessity of elaboration and revision of current civil law norms, their gradual reformation, and development in the view of the conversion of economic relations into the digital era. The present paper is devoted to the search of main vectors of development of civil legislation in the light of evolvement of sharing economy.

3 METHODOLOGY

To achieve target goals and objectives it is necessary to analyse special aspects of sharing economy within the conditions of digitalization and its further development trends, to examine concepts of economic and legal sciences, to study empiric material (agreements made with owners of digital platforms and marketplaces, agreements concluded with concerned parties through these platforms, current judicial practice). The main research methods were deduction (specification of general principles and their application to particular spheres), induction (the study of work arrangement of platforms in the context of sharing economy and further specification of general principles), and method of comparative law.

On the basis of the research of accomplishments of economic doctrine and analysis of various theoretical positions the given paper attempts to define the concept, conditions and socio-economic prerequisites of application of sharing economy framework, reveal its basic principles, features, which would allow differentiating sharing from common relations of the market economy that have been evolving in recent decades. The necessity to turn to conclusions made by economists in this sphere is caused by the effort to determine special features of legal regulation of examined relations. Current civil legislation was developing under the market economy and hence in a large extent it meets its requirements. Existing civilized structures and concepts (entrepreneurship, legal entity, commercial organization, non-commercial organization, and others) in this or that way reflect ideals and principles of market economy and therefore their application under special conditions of sharing economy does not always appear to be effective and does not ensure adequate resolving of arising problems. For example, at present development of the idea of social entrepreneurship that

can be realized within the sharing economy is important. As opposed to common entrepreneurship, which is purely aimed at making a profit from product usage, performance of work, and providing services, social entrepreneurship pursues implementation of socially important issues and in many respects, it is based on the ideas of sharing economy.

Study of operation of certain platforms (AIRBNB, TALKTALKBNB, UBER, BLABLACAR, ZIPCAR, YANDEX.TAXI, YANDEX.DRIVE, AND OTHERS) allows examining the structure of contracts concluded with services, determine their nature, characteristic features, content, special aspects of conclusion and performance, liabilities of the parties, and investigate organizational legal form which platform owners' activity assumes.

Problems of application of existing civil legal norms to emerging relations of sharing economy have been revealed through the analysis of materials of Russian and foreign judicial practice. For example, in Russian judicial practice an ambiguous approach to the issue of the possible application of statutes on protection of consumer rights to relations that involve technological platform owners or aggregators has developed (for example, clause 18 of the Resolution of Plenum of the Supreme Court of the Russian Federation No 26 of 26 June 2018 "On Particular Issues Connected with Application of Legislation on Contract of Transportation of Cargo, Passengers, and Luggage, and Contract of Freight Forwarding", Appellate decision of Moscow City Court, Case No 33-4939/19). There is also a lack of clarity in defining the nature of contracts with car-sharing companies (Ruling of Lefortovo District Court in Moscow, case No 2-3451/2018).

European Court of Justice declared Uber service a transport company (taxi service) offering ride-hailing services rather than digital information platform what company representatives insisted upon (Judgment in Case C-434/15 Asociación Profesional Elite Taxi v Uber Systems Spain SL). The UK Employment Tribunal declared that taxi driver is an Uber employer (Appeal No. UKEAT/0056/17/DA Uber B.V. and Others v Mr. Y Aslam and Others).

Thus, on the basis of scientific, philosophical and legal research methods including method of comparative law it is possible to reveal key elements of legal regulation of relations arising from collaborative consumption of material values under development of digital technologies; to acquire general knowledge about legal nature of contacts which mediate relations of shared use; to reveal special features of implementation and protection of service consumer rights provided by companies that operate in the sphere of sharing; to identify organizational and legal forms of realization of joint activity under sharing economy.

4 RESULT/FINDINGS

Despite all differences of opinions legislator should take into account the existing situation in which the framework of sharing economy is used for both non-commercial and commercial purposes, lawmakers should also rely on its broad meaning. Herewith it is necessary to apply a differentiated approach to civil regulation of evolving relations depending on their focus and areas. It is also essential to introduce criteria that make it possible to differentiate emerging relations as fee-based and those of altruistic character because payment, for example for temporary use of other people's goods, can imply not only making a profit but allocation of charges on its use.

It is obvious that during the elaboration of models of legal regulation and development of particular prescriptions of the law, maintenance of all specific features and advantages commonly found in sharing relations must be provided.

For example, one of the main peculiarities of sharing relations regardless of their content and areas of occurrence is that they always imply long term collective interaction between joint users involved in establishing a kind of community which ensures effective reallocation of various tangible and intangible values such as goods, knowledge, and skills. As it is noted, creating such self-governing virtual communities allows economic agents to determine and manage property rights according to their local restrictions and individual preferences (Popov et al., 2018).

It appears that legalization methods of this sort of communities can be diverse. Taking a broadside approach to understanding the essence of sharing economy it is considered possible to create both commercial and non-commercial organizations that possess corporate status and which are separate entities to civil-law relations. However, in the process of running a commercial organization in the sphere of sharing economy general tendency of sharing relations, that is implementation of socially important purposes, environmental and social problem solving, must be maintained.

Yet the essence of sharing economy is better revealed in the concept of Peer-to-Peer (P2P) economy in which it is possible to establish unincorporated communities that can promote the idea of a reasonable approach to the usage of goods within neighboring communities, and help users create local area networking, distinguish those who live nearby, and reduce consumption (Bidwell, 2019). Digital technology allows concerned parties to place any orders and barter within the local community. Herewith civil law status of the above-noted communities is not quite specified at present. As a result, it remains unclear if they have any authority to make decisions that produce legal implications concerning all members of the community and third parties. At the same time stability of group interrelations within emerging communities allows using special reputation mechanisms that establish conditions for trust-building between counterparts.

Another aspect of the sharing economy is a specific character of developing ownership relations conditioned by the usage of a product by different people, social utility of establishing interrelations, and some other factors. Indeed, sharing from of economy requires a complete revision of the concept of ownership. Herewith some authors assume that in this case a special interpretation of private ownership may take place in terms of which use of goods is transferred to another person imposes limitations on their owner (SHATKINA ET AL., 2020). Other scientists suggest that in future crowding out private ownership will occur due to widespread conversion of commodities into services that grant access to them. It is noted that collaborative consumption promotes transformation of private ownership into a groundbreaking form of ownership (Avdokushin et al., 2018). Within the framework of this new model single ownership of property is not the core idea as an object can belong to consumers' community on the whole. Herewith the construction of collective ownership enshrined in current legislation does not entirely correspond to the essence and purposes of sharing since it suggests rather severe restrictions on the rules of possession, usage, and disposal of a shared item for which reason it requires review and correction.

Emergence and development of sharing relations are directly related to innovative technological processes. Their establishment and commonly implementation are enforced via digital platforms that identify demand and supply for assets, provide the conclusion and performance of contracts between concerned parties. Thus, the activity of operators (owners) of these platforms, who are considered actors that have created and administrate digital resources, can be regarded as a special form of intermediation. In this respect the vector of development of civil legislation is establishment of the legal status of digital operators and

regulation of their relations with individuals concerned with the search of counterparts and conclusion of contracts. Nowadays these problems are not legally resolved though some steps are being taken. For instance, the legal status of an operator of an investment platform functioning in the sphere of crowdfunding for the purpose of profit extraction has been established as a commercial legal entity in the form of a company. Contractual arrangements of his relations with investors and individuals who seek investments have been defined. Consumer legislation also gives the term and specifies attributes of the owner of web-aggregator, the Internet platform, which mediates contemporary relations within the sharing economy.

In our opinion, there is a good reason to enshrine in law opportunity for network owners to operate both in the form of commercial and non-commercial organizations. Their legal status should depend on the type of established relationships. If the platform provides the conclusion of contracts aimed at profit extraction, then its operator can acquire commercial status. On the contrary, in case of establishment of gratuitous relations of social focus the only possible form is the form of non-commercial organization. According to the operator's status it is necessary to differentially regulate their relations with persons who willingly use relevant digital service for the purpose of establishing contractual links. Regulation of non-commercial organizations' activity must be mainly of discretionary nature. They should be given independence in the choice of operational procedures and type of their relationship with users. Commercial organizations must be legally assigned with lots of responsibilities including the provision of additional warranties and proper performance of the contract concluded with their help.

Other vectors of development of legislation in the related field, which urgency draws attention in the literature are also worth noticing and require further scientific investigation. They include employment of licensing and insurance institutions, application of special measures of protection of confidential information, and others. (Ivanova et al., 2020)

5 CONCLUSIONS

Based on the conducted research, we can conclude that at present various models of sharing economy can be distinguished.

There is a model of sharing economy when an owner of some resource shares it with other people. An example is the activity of DARENTA.RU service which allows private owners to give access to a fleet of cars including fully comprehensive insurance.

Nowadays there is a widespread model of so-called access economy when the resource owner working on a professional basis grants its use to an unlimited range of persons through created technological platforms, aggregators. Most car-sharing companies work according to this model (YANDEX.DRIVE, DELIMOBIL, AND OTHERS).

Another form of sharing economy is considered acquisition of material values into collective ownership or creation of certain communities in which members obtain objects for their shared use (for example, co-working, co-living).

It must be conceded that the model of granting use of resources on a professional basis indeed contains a lot of features of the common market economy that can suggest transformation of sharing into entrepreneurship aimed at making a profit but herewith able to ensure settlement of socially important issues.

Analysis of current Russian legislation and statutory regulation of sharing economy in foreign countries as well as existing judicial practice shows that such companies as Uber,

Airbnb are often regarded as market professionals. Thus, possibilities to rent a flat by means of Airbnb in London, New York, and other touristically attractive cities are quite limited.

In Russia commercial orientation of sharing services have also been found in the sphere of crowdfunding; according to Federal Law of 2 August 2019, No 259-FZ "On investment attraction with use of investment platforms and about modification of separate legal acts of the Russian Federation" the operator of investment platform can be only commercial organization aimed at making a profit.

On the level of statutory regulation and existing judicial practice activity conducted within the sharing economy is recognized at its core, as entrepreneurship with the purpose of regular profit extraction. This activity is usually carried out by a legal person in the form of a commercial organization. Herewith it can be still considered as activity within sharing economy according to some scientists' opinion (Dolgova et al., 2015; Molchanova, 2018).

Obviously, entrepreneurship in the sphere of sharing economy except making a profit should be also socially oriented, otherwise, all boundaries between the market economy and sharing economy will disappear. In this respect there are some fears that in Russian realities special character of sharing economy will not be taken into consideration by public authority and its participants will be imposed the same requirements as common entrepreneurs are. (Labyntsev et al., 2017; Tagarov, 2019).

As practice shows, currently, the main kinds of sharing are realized in such a form when information resource (technological platform) is owned singularly by a particular subject who provides on the basis of contracts concluded, as a rule, in a digital format (lease, services, non-defined, or mixed contracts) access of resource use to an indefinite range of persons for a fee consistently extracting profit.

It appears that in spite of non-gratuitous character activity of such platforms fosters the spread of ideas of sustainable consumption (for example, the spread of car-sharing leads to the fact that many people refuse to purchase a vehicle in favour of available means of transport). In its turn it results in the shift of attitude towards ownership on the whole at which use category rather than ownership becomes more significant. The last point is one of the central principles of sharing economy and it fosters the spread of sharing ideas worldwide.

Public significance of these companies' activity is also justified with the fact that they often receive government support in the form of grants, car parking fringe benefits, and so on. This goes to prove the involvement of the state in developing related activity in the sphere of sharing economy.

As it is noted in the foreign literature, within the new economy people often try to integrate opportunity for pursuing socially important objectives, environmental care with entrepreneurship, combine commercial activity with charity, implement cooperative property into business, realize collaborative management in non-commercial organizations (ORSI, 2012).

It is considered that within social entrepreneurship the social purpose or mission appears to be central, it becomes more important than wealth accumulation. But nevertheless, defining distinctive features of social entrepreneurship one should proceed from the attributes of entrepreneurship itself since social entrepreneurship should be considered as one of its forms or way of implementation (Pisarev, 2019).

At present, category of social entrepreneurship has not been quite legitimized, its regulatory frameworks are highly limited and do not cover all spheres of sharing economy, therefore, further development of legal regulation of considered field is necessary.

Non-commercial model of sharing economy (Komarova et al., 2017) is based on activity and interrelation within some decentralized community open for the general public. It is a kind of community in which people cooperate to accomplish a common goal and together deal with challenges that are facing mankind, share resources such as goods, skills, time, and other things. There is an opinion that collaborative consumer networks can be created worldwide if local communities share ideas of good neighbourly relationships and respect for property of others. Yet the root problem of sharing economy is also emphasized. It is connected with trust towards neighbours and the broader public which plays a critical role in the success of created platforms (BIDWELL, 2019).

Suitable forms of cooperation can be found within existing types of commercial organizations. For example, consumers' cooperative societies are created to meet material and other needs of their members. To meet spiritual or other non-material needs, to promote and protect collective interests and accomplish other legitimate goals public organizations are established. Social movement also pursues socially useful objectives. Condominium associations are established for common ownership, use, and disposition of property (assets) which by the act of law is in collective ownership or in shared use. In this respect they most fully reflect the essence of one of sharing economy models which is premised on acquisition of common property. However, rules of condominiums are not applied to a movable property owners' association which has no legal standing.

Unfortunately, the existing procedure of establishment and regulation commercial organizations' activity does not always correspond to the main ideas of the modern digital economy focused on mobility and efficiency, therefore it is obvious that accomplishment of common goals by different individuals can be premised on their association which is not a legal entity. Herewith at present, activity of civil law communities including communities of owners of tangible assets that do not possess legal entity's status is not virtually coordinated. There is still an open question of their legal standing and the possibility to take decisions relevant to all members of the community.

Thus, the most up-to-date directions, basic vectors of development of civil legislation with a focus on legal support of the sharing economy in Russia are providing a legislative framework for the entrepreneurial activity aimed at the achievement of socially important objectives together with profit extraction; working out provisions on civil-legal communities and legal effect of their decisions; reformation of rules of proprietary rights including ownership in common; statutory recognition of the legal status of digital operators who provide community use of goods and services, and also regulation of relations involving them.

Development of the system of effective civil legal regulation of relations in the sphere of sharing economy can provide in Russia the necessary basis for further evolution of sharing and digital economy as a whole. Adoption of new legal norms and adaptation of the current ones, adjustment of traditional legal frameworks with respect to modern demands will make it possible to confer a civilized character on digital sharing relations, provide the proper level of protection of rights and interests of their participants.

6 LIMITATIONS AND STUDY FORWARD

Within the framework of the conducted research general theoretical premises of revealing key elements of legal regulation of relations of shared use of goods and services under the growth of digital technologies have been studied. Specific features of civil law

regulation of sharing economy have been defined and main vectors of development of civil legislation have also been outlined.

Meanwhile, the scope of the present investigation does not allow delving into the issue of development of particular sub-branches and institutes of civil under the growth of sharing.

In prospect, it is necessary to proceed with a study of legal nature of contracts that mediate matters of collective consumption of goods and services, specific aspects of their conclusion, and performance involving blockchain technology as well (TOKOLOV, 2020). It is essential to determine the structure of contractual links and key elements of civil liability for breach or improper performance of contractual obligations including those to third parties. In the light of this, it is necessary to identify problems in the sphere of legal regulation of particular types of defined civil contracts (rental, paid service, commercial rent, simple partnership, and others), outline paths of reforming civil legislation in the mentioned fields and investigate non-defined contracts in the sphere of sharing (for example, co-tenancy agreement).

During investigation risks and possible negative outcomes within the sphere of application of sharing pattern including the scope of consumer legislation have been found and concretized, and the work on the elaboration of proposals for their minimization is also continued.

Special attention should be paid to the analysis of problems connected with transformation of the right of ownership arising out of the development of sharing economy, and search of adequate variants of its regulation.

Other important objectives are determination of certain actions for Russian legislator and executor of law aimed at ensuring efficiency of legal mechanisms of defense of participants' rights of sharing relations, and development of new and correction of existing legal norms regulating social relations in the sphere of shared use of goods and services; generation of proposals for improvement of civil legislation resulting from implementation of digital technologies.

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