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ECONOMIC THEORY

**COMPARATIVE APPROACH TO THE ANALYSIS OF MUTUAL FUNDS
IN THE SYSTEM OF COLLECTIVE INVESTMENT**© 2020 **Ermolaev Konstantin Nikolaevich**

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Collective investment is an organization of investment investments, in which under the control of a professional Manager the funds of individual investors are combined for the purpose of their subsequent profitable placement. Mutual funds, as a collective investment instrument, are a relatively new, promising form of investment of funds by Russian investors, including those who have no experience in investing, since mutual Funds are an affordable financial instrument. Mutual funds provide an opportunity to bring significantly higher returns to investors (compared to the profitability of investments in Bank deposits). The article characterizes the investment institutions and compares them according to the main parameters, as well as the characteristics of investment instruments of mutual funds, AIF and NPF.

Keywords: mutual funds, mandatory pension insurance, investment instruments.

**FEATURES OF MUTUAL FUNDS FUNCTIONING IN THE SYSTEM OF COLLECTIVE
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The article describes the main institutions forming the system of collective investment. It is noted that mutual funds have a number of advantages and disadvantages compared to other collective investment organizations. The authors have identified the main qualities of mutual Funds that determine their attractiveness, which include income, the opportunity for an investor to enter new investment markets, careful regulation of mutual Funds by regulators and participants in the operating scheme of mutual Funds.

Keywords: mutual funds, collective investment system, profitability, diversification.

INSTITUTIONAL ENVIRONMENT FOR THE FORMATION AND DEVELOPMENT OF INTELLECTUAL CAPITAL

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The article is devoted to the study of the problems of functioning of the institutional environment and the impact of key institutions on the formation and development of intellectual capital. Based on the use of the institutional-evolutionary approach, the article analyzes the existing formal and informal institutions that determine the process of intellectual production. It is proved that the greatest influence on the development of intellectual capital is exerted by regulating, stimulating and developing institutions. The authors highlight the main parameters of quantitative assessment of the impact of formal and informal institutions on the development of intellectual production.

Keywords: intellectual capital, institutional structure, formal and informal institutions, quantitative assessment, intellectual production, corruption index, innovation index.

ECONOMICS AND MANAGEMENT OF NATIONAL ECONOMY

THE STRATEGY OF SPATIAL DEVELOPMENT: IS THE IMPLEMENTATION PLAN ACTUALLY REALIZED?

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The adoption of the “implementation plan” for the Strategy of the spatial development of the Russian Federation has largely removed fears that the Strategy as a strategic planning document will not be considered as viable at all and will be either replaced or fully integrated into the «basic» Strategy for social and economic development of the Russian Federation, which now is to be approved for the period up to 2050. However, the content of the “implementation plan” does not convince that after the adoption of this document the realization of the Strategy has acquired the sufficient features of concreteness and reliability.

Keywords: strategic planning, spatial development, regulatory institutions, economic provision

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TECHNOLOGICAL PRIORITIES AND MECHANISMS OF ECONOMIC DEVELOPMENT OF RUSSIA IN THE CONDITIONS OF TRANSFORMATION OF MARKET RELATIONS AT THE PRESENT STAGE

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The transition to innovative technological development involves a change in the scientific foundations of the functioning of the Russian economy. To this end, the economy of our country must take into account the experience, first of all, of industrialized countries and, at the same time, be guided by some of the rules of behavior of producers of products and their consumers (as production resources), characteristic of the period of functioning of the Soviet economy at the micro level (before restructuring), taking into account the differences between the weight of such factors in the directive management of the economy and the market conditions for its functioning. The development of technologicalization, carried out on the basis of the initiative of the subjects of production activities, will allow the economy of our country to achieve a higher level of development of institutions in comparison with the level of development characteristic of

the modern economy of industrialized countries, will create a solid scientific and technological basis for increasing the level of sovereignty of the economy and the implementation of the complex measures at the macro level, which may be provided by the state leadership, to achieve the Russian economy in amkah world economic order processing power status.

Keywords: innovation, intersectoral cooperation, technological factors of economic development, integrated technology management

SOCIO-ECONOMIC PREREQUISITES FOR THE DEVELOPMENT OF THE COMMERCIAL SECTOR OF SPEECH THERAPY SERVICES (FOR EXAMPLE, THE KURSK REGION)

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The article discusses the socio-economic prerequisites for the development of the commercial sector of speech therapy services using the example of the Kursk region, which, given the high frequency of the presence of speech deviations in children and the imperfection of the budgetary system of preschool education, is of particular relevance. The study of the regional market of speech therapy services showed great variability of the existing forms and cost of services provided on a paid basis for the correction of speech defects in children.

Keywords: Kursk region, pedagogy, speech therapy, speech defects, paid services, speech therapy services market.

A COMPREHENSIVE ASSESSMENT OF THE EFFICIENCY OF GRAIN PRODUCTION IN AGRICULTURAL ORGANIZATIONS AS A CRITERION FOR THEIR INVESTMENT ATTRACTIVENESS

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The article considers the problem of low investment attractiveness and poor development of the marketing assessment of the results of grain cultivation. The formation of a comprehensive assessment of the efficiency of grain production, which is based on land use indicators, allows us to assess the real investment attractiveness of the grain economy and protect grain producers from the unreasonably low cost of absorption by a larger business.

Keywords: grain-food subcomplex, grain farming, grain production, Kursk region, investment attractiveness, production and economic indicators of grain cultivation, productivity, efficiency.

ASSESSMENT OF THE IMPLEMENTATION OF IMPORT SUBSTITUTION IN RUSSIA IN THE CONTEXT OF IMPORT DYNAMICS

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The article considers the problem of import substitution in Russia, which does not allow to fully fill the niche that has arisen due to a reduction in imports. The study shows by analyzing changes in the dynamics of imports of the main partners and product structure, which are the main reasons for the changes in imports in 2014–2018 Foreign policy contradictions and a structural crisis in the country's economy became the cause of a significant devaluation of the ruble and a decrease in the purchasing power of Russian entities.

Keywords: foreign trade of Russia, imports, commodity structure of imports, structural crisis in the economy, sanctions, import dependence, import substitution.

ON THE ISSUES OF DIVERSIFICATION OF FOOD IMPORTS AND THE IMPLEMENTATION OF THE POLICY OF ITS IMPORT SUBSTITUTION IN RUSSIA

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The article discusses the dynamics and structure of the Russian import of food products and agricultural raw materials in the context of non-CIS countries, the European Union and partner countries in the post-Soviet space. The study noted an increase in the volume of imports of food products and agricultural raw

materials, including from EU countries, which indicates a low effectiveness of Russia's response in the form of a food embargo against countries that supported anti-Russian sanctions.

Keywords: sanctions, food embargo, import substitution, agribusiness, agriculture, import geography.

ASSESSMENT OF THE ORGANIZATION'S INTELLECTUAL CAPITAL

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This article is aimed at researching and improving methods for evaluating intangible assets of commercial organizations. It is the intangible assets that are the main factor determining the company's competitiveness at the present time. Adequate assessment of intangible assets and search for ways to increase their value becomes an important task of operational and strategic management. The paper reveals the problems of assessing the company's intangible assets. The authors propose a method for evaluating the company's economic potential. This method is based on a modification of the revenue approach to business valuation and allows you to evaluate the intangible component of the organization's value (intellectual capital). The proposed method allows us to evaluate the Use of both intellectual capital (and its components) and changes in intellectual capital as a result of the implementation of promising investment projects.

Keywords: intangible assets, potential, intellectual capital, tangible assets, structural capital, strategic management.

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MACROECONOMIC MANAGEMENT ISSUES: NATURAL POPULATION GROWTH

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Among the indicators determining the effectiveness of macro-economic management, the most important is the dynamics of natural population growth. All other things being equal, it is precisely it that reflects the quality of socio-economic development management. The article attempts to consider systemically the factors that have the greatest impact on the natural population growth.

Keywords: management, demography, natural growth, standard of living, migration.

PROBLEMS OF PENSION REFORM IN RUSSIAN FEDERATION

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The pension reform is being implemented in the Russian Federation. The manner of appointment, pension payment and indexation of its rates have been changed, the retirement age has been increased. The article provides examples of pension calculation for workers with minimum wage and workers with high wages. The existing problems related to the increase in the retirement age, the difficulties of employment of people of pre-retirement age, the lack of pension indexation to working pensioners and others are considered.

Keywords: pension reform, pension insurance, pension provision, increasing the retirement age.

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STRATEGIC IMPORT SUBSTITUTION AND EXPORT ORIENTATION

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The article considers the problems of strategic import substitution as a constant component of the process of production development in the context of neo-industrialization. It is argued that the modern import substitution campaign is not strategic, which reduces its effectiveness.

Keywords: import substitution, strategic import substitution, export orientation.

CONSIDERATION OF INNOVATION IN HIGHER EDUCATION AS A FACTOR OF COMPETITIVE ADVANTAGE OF SUBJECTS OF THE RUSSIAN FEDERATION

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The authors «article considers innovations in higher education as a factor of competitive advantage of the subjects of the Russian Federation. The subject of the study was higher education in the Russian Federation, and the subject was innovation as a factor of competitive advantage of the subjects of the

Russian Federation. The theoretical and methodological significance of the study lies in the development of the theory and methodology of innovatics and competitive advantages. The practical significance of the study lies in the possibility of strengthening the competitive advantages of the constituent entities of the Russian Federation by using and strengthening their innovative potential, formalized, including innovative activities in the field of higher education.

Keywords: Issue, consideration, innovation, higher education, factor, competitive advantage, subject, Russian Federation.

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IMPORTANCE OF LARGE CITIES IN THE CONDITIONS OF GLOBALIZATION

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The article briefly examines the main features of cities, as well as their problems in the global context. In the article features, advantages and problems of the cities. Global city is provider of global services. The goal of this article is to analyze the role of global cities in the context of real international relations. Solution of the problem in the development of large cities should be complex.

Keywords: cities, megalopolises, sustainable development, globalization, urbanization, economy, population, ranking, Moscow.

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CHANGING THE PARADIGM OF TECHNOLOGICAL DEVELOPMENT OF THE SOCIO-ECONOMIC SYSTEM IN THE CONTEXT OF DIGITAL TRANSFORMATION

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The article identifies the main trends, problems and prospects of technological development of the leading economically developed countries and Russia for 2005–2016. The trends of the post-industrial mode of production and the most innovative active companies in each sector of the economy are highlighted. The main stages of changing technological structures in the world economy are defined, the processes of technologization and their characteristic features are revealed. The change of the role of technologies and their transformation into the main factor of development of social and economic system is proved. There is a direct relationship between the size and nature of investment and technological development. The conclusion is made about the need to invest in key sectors of technological development, which is actively developing in Europe, India, the Republic of Korea, Japan, China and the United States.

Keywords: technological sector of the economy, the level of economic value added of the country, digital transformation

MODERN EDUCATIONAL TECHNOLOGIES AS AN EFFECTIVE MEANS OF IMPROVING THE QUALITY OF EDUCATION IN THE CONTEXT OF THE ECONOMIC SECURITY OF THE RUSSIAN FEDERATION

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The author's article analyses the issue of the impact of modern educational technologies on the quality of the educational process in the aspect of economic security of the Russian Federation. The object of the study was the quality of education in the Russian Federation, and the subject of modern educational technologies in the context of possible negative consequences in the sphere of economic security. The theoretical and methodological significance of the study lies in the development of tools that contribute to improving the quality of the educational process and at the same time its efficiency. The practical importance of the study is determined by the promotion of the introduction of modern educational technologies, provided that the economic security of the Russian Federation is preserved.

Keywords: Education, technology, effect, means, modernity, quality, context, economic security, Russian Federation.

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PROBLEMS OF THE RELATIONSHIP BETWEEN ACADEMIC MOBILITY AND ECONOMIC SECURITY IN HIGHER EDUCATION INSTITUTIONS OF THE RUSSIAN FEDERATION

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The authors' article analyses the relationship between academic mobility and economic security in higher education institutions of the Russian Federation. The subject of the study was higher education institutions in the Russian Federation, and the object of the problem of academic mobility and economic security. The theoretical and methodological significance of the study lies in the disclosure of the mechanism of the relationship between academic mobility and economic security in higher education

institutions. The practical significance of the study is determined by the identification, characterization and further ranking of problems of the relationship between academic mobility and economic security in higher education institutions of the Russian Federation and the most likely ways to solve them.

Keywords: Problems, interconnection, academic mobility, economic security, institutions of higher education, Russian Federation.

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BOOK KEEPING, STATISTICS

IFRS ACCOUNTING AUTOMATION ISSUES

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To date, the application of international financial reporting standards, especially first application issues, is a significant problem for both credit institutions and commercial organizations. The relevance of this article is due to the fact that in recent years there have been relatively few studies, scientific and practical works on this issue, despite the seriousness of this issue.

Keywords: Accounting, reporting, IFRS, first application of IFRS, automation

INDICATORS OF THE QUALITY OF LIFE OF THE OLDER GENERATION: CONTENT AND WAYS OF INFLUENCING THEM THROUGH ORGANIZATIONS

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The article is devoted to one of the topical problems of modern Russian society. It considers objective indicators of quality of life, their reflection in the life of the older generation. Based on the analysis of non-financial reporting of organizations within the framework of their sustainable development, the impact of social programs on improving the quality of life of pensioners is shown.

Keywords: quality of life; social well-being; Aspects of sustainable development of organizations; social programs; non-financial reporting; provision of pensions; non-state pension plans; support of pensioners.

THE ROLE OF STRATEGIC ANALYSIS IN ENHANCING THE SUSTAINABLE DEVELOPMENT OF A RUSSIAN COMPANY

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The article uses the example of PJSC Severstal to present a variant of the strategic analysis of the company's sustainable development, which allows making strategic decisions based on the analysis of the external and internal environment of the organization and the requirements of interested parties. To develop a strategy for sustainable development of the company, it is proposed to use foresight analysis, which allows taking into account the requirements of various stakeholders on the basis of a stakeholder approach, taking into account the capabilities of the organization.

Keywords: sustainable development, strategic analysis of the organization's sustainable development, stakeholder analysis, PEST analysis, SWOT analysis, Porter's Five Forces Framework, stakeholders, foresight analysis

INTERNATIONAL AND RUSSIAN EXPERIENCE IN USING THE XBRL FORMAT

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The article explores the historical background of the emergence and spread of the XBRL format. The

meaning of the abbreviation «XBRL» is being specified. The advantages of implementing of the format on the world level are discussed. Attention is paid to the key components of the format, such as taxonomy and report. The mechanism of implementation and support of the XBRL standard on the level of countries by national Jurisdictions is regarded. 3 areas of the XBRL format implementation are highlighted. The international experience of implementation of the format is emphasized in particular, in such countries and regions as the United Kingdom, Europe, China, Japan, Malaysia, India, USA, Australia, Brazil, Israel, Indonesia, etc. The main results and directions for promotion and improvement of the XBRL standard in the Russian Federation are revealed.

Keywords: Accounting, reporting, accounting subject, automation, XBRL

ADVANTAGES AND DISADVANTAGES OF COEFFICIENT ANALYSIS

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Today a powerful problem both for budgetary organizations, and for the commercial organizations is implementation of obligations to partners. For assessment of a financial condition of contractors the coefficient analysis of financial statements can help. The relevance of this article is caused by the fact that in recent years researches, scientific and practical works on this problem it is a little despite gravity of this question.

Keywords: Accounting, reporting, coefficient analysis, automation

WORLD ECONOMY

IMPLEMENTATION OF THE NATIONAL INTERESTS OF RUSSIA IN COOPERATION WITH APR COUNTRIES

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At present, the implementation of Russia's national interests in the Asia-Pacific region (APR) is a priority area in the development of the Russian economy. Russia's national strategic interests in the Asia-Pacific region are an integral part of the state's national foreign economic strategy. Based on the analysis of the current situation in this area, the article suggests directions for realizing these interests in the context of a national foreign economic development strategy of the Russian Federation.

Keywords: foreign economic policy; Asian-Pacific region; Russian-Chinese investment cooperation; investments; territories of priority development; infrastructure

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ETF AS A NEW APPROACH TO THE INVESTMENT IN THE GLOBAL PRECIOUS METALS MARKET

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The purpose of this article is to analyze the strengths and weaknesses of ETFs as a new approach to the investment in the global precious metals market. The study highlights the main points that investor should pay attention buying ETF shares, namely: the assets that underlie the Fund; its profitability; liquidity and the investor's expenses related to Commission payments to the Fund for asset management. The study concluded that ETFs are a good opportunity for the investor to diversify his portfolio, but investor is suggested to have sufficient knowledge and experience to make the right decision.

Keywords: ETF, investment, precious metals market, gold, ways to invest money.

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