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Formation of it consulting methodology in investment analysis**Nikita M. Kozlov**

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Abstract

The current state of the international economy reflects the capital movement trends of previous periods of national economy development. At the same time, the scale and dynamics of international investment activity, as well as the investment activity of individual countries and within the country, quite fully depend on the further improvement of its structure, as well as the features and directions of development. Today, for a number of post-socialist countries, including HA, investment is becoming a key factor in their economic development. After all, the processes of reforming the domestic economy include large-scale tasks to ensure positive irreversible changes in all sectors of the economic complex in order to regulate it through the transition from an administrative-command economy to market relations. And the implementation of large-scale measures and programs for the dynamic growth of the national economy requires significant amounts of financial resources, but its own sources of financing for the development of enterprises and industries are not enough, since domestic sources are used primarily to provide and maintain vital areas of the economy for society.

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Keywords

Investment, development, analysis, structure, dynamics.

Introduction

The crisis of investment processes and effective investment mechanisms for the development of the national economy in our country is caused by a number of important reasons. However, the main difficulty of investment processes at the current stage of transformation of the domestic economy is, first of all, very limited opportunities for domestic savings and the inability of domestic investors to fully compensate for the lack of capital investment to restore and support economic growth.

The state of global and domestic investment activity reflects a wide range of problems. The main ones are related to changes in legislation, investment mechanisms, unreasonableness of priority and strategic objects and sectors of the economy for investment, and lack of clear work of regulatory institutions both at the national and international levels.

Because over the years of independence the economy to intensively integrate into the European and world introduces international standards in the sphere of production and financial-economic sphere, therefore, economic and financial, and legal terminology as the basis for the terminology and conceptual apparatus, that is, the principle of unambiguous interpretation of certain terms, it becomes the main tool of convergence of national legislation with European and international, and through him, clear and vsamsonova relations.

Main part

This is facilitated by the intensive expansion of the European Union within the continent, and its direct proximity to the Russian Federation deepens and strengthens cooperation in both political, economic and financial spheres, especially in the sphere of investment activities, which, in turn, strengthens the processes of European integration of our country, especially in modern conditions, conditions of destabilization of political and economic relations with the Northern neighbor as a factor of its socio-economic development.

The unification of domestic legal, economic and regulatory terminology with European-both General and sectoral – should be carried out by clearly implementing international and European terminology standards in domestic legislative and regulatory acts, as well as other documents regulating activities in various branches of public administration. It is worth noting that the above standards are always accompanied by definitions, which, along with terms, form the terminological and conceptual apparatus of certain legal acts and various provisions.

One of the main problems that leads to a conflict of laws situation in legislation and other legal acts is related to differences in the application of certain terms and their definitions. Therefore, based on the above, it is already necessary to form a national unified legal space and ensure the unambiguity of legal, economic and financial terminology both within individual legal acts and within the entire industry legislation.

Forming a General legal inter-industry and industry terminology, it is necessary to establish, as stated by A. Oleynik, the author of the article, and strictly adhere to the requirements for the use of unambiguity of legal, economic and financial terms, as well as the requirements for their conceptual accuracy and clarity.

As rightly observes Y. The great-grandfather in the monograph, the legislator, the developer of any normative legal act, regulation, instruction or standard must give a legal, economic urgent "one single definition, including in it all the essential, in his opinion, features, that is, those that are regulatory in nature, have legal significance".

It is worth noting that if in the humanitarian sphere the presence of polysemous statements is acceptable and they characterize the richness of the language, then in the social Sciences this situation can lead to negative consequences. Therefore, we must constantly take measures to remove such terms, introduce legal mechanisms to prejudice this phenomenon, and use only clearly defined terms in economic, financial and legal documents that have an unambiguous and understandable interpretation. To do this, in other words, to prevent the appearance and use of ambiguous, inaccurate and incomprehensible terms, it is advisable to adopt special standards or laws that would regulate the use in legislative and regulatory acts, as well as various documents regulating the activities of financial and legal institutions. In such documents, prior to the style and language, the use of terminology should require unambiguity, accuracy and clarity of the terminology used and the entire terminological and conceptual apparatus that is used in the theoretical and practical activities of lawyers, economists, financiers and other specialists.

Based on the above, in terms of defining and justifying investment activities, the terminological meaning of the phenomena that are analyzed and investigated is important. The concept of "investment" is too broad and roomy. After all, some authors believe that investment is a set of expenses realized in the form of long-term capital investments in the field of national or international economy. At the same time, they put a similar meaning in the term "capital investment", which is interpreted as "a set of expenditures of material, labor and monetary resources directed to the expanded reproduction of fixed assets of all branches of the national economy...".

The authors of the Banking encyclopedia consider the purpose of investment to be the receipt of business income, profit and the corresponding percentage of expenses incurred, that is, the invested capital. In turn, investments are divided into financial [investments in securities (shares, bonds, etc.) that are issued by companies or the state, as well as objects of investment (savings), Bank deposits, etc.] and real (investments in fixed capital and in the growth of inventory, updating and improving technology, upgrading equipment, etc.).

It should be noted that real investments are primarily characterized by industry and technological structures, and their volumes mainly determine the efficiency of invested savings, contribute to scientific and technological progress, ensure the economic growth of the country and increase the level of social needs of the population.

In modern economic literature and scientific publications, the term "capital investment" is identified with the concept of "real investment".

Other authors consider all types of property, financial, material, and intellectual values invested in objects of business and other types of activity as investments, which ultimately create income (profit) or achieve a social effect. By values, the authors of the specified dictionary-reference book of the entrepreneur understand money, Bank deposits, securities, movable and immovable property, property rights, rights to copyrighted inventions, experience, the right to use land, natural resources, etc.

In practice, in countries with developed market economies, the real investment portfolio consists mainly of funds from private business structures. The state also participates in the investment process, investing investment capital in the public sector directly, as well as providing loans, subsidies, appropriate guarantees, and implementing a policy of economic regulation. And if private investment is directed to the real sector of the national economy, production, technology, equipment, construction, the main part of public investment is directed primarily to the development of infrastructure and social security of society, as well as public reproduction – the development of science, education, health, environment, energy, transport and communications.

The term "investment" has become quite widely used in Russian scientific and educational

literature during the reform of the national economy, that is, during its transition from command and administrative management to market relations. This is evidenced by the fact that even the dictionaries of the economic nature of that period do not contain this period. At the same time, the term "capital investment" is used everywhere. For example, the "Short economic dictionary" of the 1989 edition does not contain the term "investment", and the term "capital investment" is characterized as "financial means intended for simple and extended reproduction of fixed assets in the production and non-production spheres".

In addition, the statistical yearbooks of the Russian Federation before 1998 also do not contain the term "investment", and statistics were conducted only for capital investments in the Russian economy. And only then entered in the national statistics section "Investment and construction activity", which contains almost mastered the volumes of capital investments and fixed capital investment, structure and direction of their development, sources of funding; commissioning of buildings (including residential), civil engineering, and production capacity; and indicators of activities of construction enterprises.

Conclusion

It is worth noting that according to the statistics used for building statistics, "capital investment" includes investment in fixed assets, other non-current tangible assets; expenses related to the improvement of objects, which leads to an increase in future economic benefits, primarily expected from the use of the object, and the amount of which increases the initial cost of fixed assets (capital repairs of buildings, structures, machinery and equipment); investment in non-current intangible assets, as well as the cost of forming the main herd. At the same time, the volume of investments in fixed assets includes capital construction costs (new construction, including the expansion of existing enterprises, buildings and structures; their technical re-equipment and reconstruction; modernization of technological lines and production processes; installation of machines with numerical software; automatic and semi-automatic machines and automated conveyor lines; maintenance of existing capacities); the cost of purchasing machinery and equipment without capital construction.

The term "investment" (from lat. *investio* – dress, or *investir* – invest) means the investment of values, funds or long-term investment of capital in any enterprise, business.

In a broad sense, the meaning of the term "investment" is the action of investing monetary, property, intellectual and other values in various types of activities in the production and non-production spheres, that is, their investments.

As already noted, quite often the term "investment" and "investment activity" is interpreted not quite unambiguously, or their content (essence) is invested in various features.

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Формирование методологии ИТ-консалтинга в инвестиционном анализе

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Аннотация

Современное состояние мировой экономики отражает тенденции движения капитала предыдущих периодов развития национальной экономики. В то же время масштабы и динамика международной инвестиционной активности, а также инвестиционной активности отдельных стран и внутри страны достаточно полно зависят от дальнейшего совершенствования ее структуры, а также особенностей и направлений развития. Сегодня для ряда постсоциалистических стран, в том числе и для РФ, инвестиции становятся ключевым фактором их экономического развития. Ведь процессы реформирования отечественной экономики включают в себя масштабные задачи по обеспечению позитивных необратимых изменений во всех отраслях хозяйственного комплекса с целью его регулирования путем перехода от административно-командной экономики к рыночным отношениям. А реализация масштабных мероприятий и программ по динамичному росту национальной экономики требует значительных объемов финансовых ресурсов, но собственных источников финансирования развития предприятий и отраслей недостаточно, так как внутренние источники используются в первую очередь для обеспечения и поддержания жизненно важных для общества сфер экономики.

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Ключевые слова

Инвестиции, развитие, анализ, структура, динамика.

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