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OF SCIENTIFIC RESEARCH. ANALYSIS,  
GOVERNANCE, PROSPECTS**

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# **ПЕДАГОГИЧЕСКИЕ НАУКИ**



**PEDAGOGICAL  
SCIENCES**

## **THE FEATURES OF USAGE OF COOPERATIVE LEARNING TECHNOLOGY IN TEACHING LEXICS HIGH SCHOOL STUDENTS OF SECONDARY SCHOOL**

### **Annotation**

The features of usage of cooperative learning technology in teaching lexics high school students of secondary school are observed in this article. Modern pedagogical technologies including the cooperative learning technology help to activate educational process and to form lexical competence of high school students of secondary school.

### **Keywords**

Lexical competence, English language, cooperative learning technology, high school students.

Cooperative learning technology is one of the most potential modern technologies in teaching lexics high school students of secondary school. The accurate mastering of lexical field of speech is actual for high school students, who are close to passing of state exams, and modern educational technologies are supposed to achieve some sufficient results in this field.

There is a description of this pedagogical technology in the famous educational document “Modern languages: learning, teaching, assessment. European framework of reference”. It’s stated there that cooperative learning is a requirement of modern educational system and the base of successful master of a language, and, moreover, the 1st of factors having impact on communicative process [2, p. 60].

One of the most popular and common definition of cooperative learning technology or interactive learning technology is the following: it’s a special organizational method of educational activity formation, where all the participants interact, model situations, solve problems together, assess one another, dive into the real atmosphere of business communication for trouble - shooting [5, p. 13–14].

It’s important to present such an activity, which could have as strong impact on a collective by a person, as the latter has on the former. It’s nor less crucial for it to be relevant both to a community and to an individual [4, p. 14].

The major idea of this method is to create special conditions for educational interaction of students in different pedagogical situations.

There are some varieties of this technology [7]:

**1. Student team learning.** This method puts an accent on the success of a group as a whole and pays little attention to a single student. This method consists of individual - group and team - group ways of work.

**2. Jigsaw.** Elliot Aronson, leading American social psychologist, Ph. D. of Stanford university, founded it in 1978 [1, p. 12]. It’s usually called just “Saw” in pedagogy and psychology and its peculiarities are described in the following paragraph.

The work is conducted in creative solving of a communicative problem by a group (it can be chosen either by a teacher or by students), which ends with getting one mark by the whole group.

This factor stimulates additionally self - work and is able to motivate a less active colleague of an individual. While working over some particular topic like “travelling”, each participant of a group is given a subtopic like “luggage”, “climate”, “the choice of a country of destination” etc. After some preparation, like collecting and analysing the data, is over, each expert meets his / her colleague from another team. They exchange their experience using the language they study, then they return to their teams and hand in the information they’ve just got to their teammates. Thus, the common task is being completed – preparation for a trip, in our case, and the result of it is assessed by a teacher. It’s worth stating it one more time – a group is assessed as a whole, and everybody feels responsible for the flaw or the good.

The conclusion is usually frontal – a teacher may ask each participant of a group a question. That’s why everybody is interested and motivated enough to do his / her best and to be needed and praised by his / her groupmates. Thus, it intensifies the learning process drastically.

A few years later Robert Slavin elaborated another variation of this technology – it’s called Jigsaw 2. It doesn’t differ much from the original one – the only difference is each team consisting of 4 - 5 people is to work over a topic, which isn’t divided to individual subtopics [6, p. 17].

**3. Learning together** is the last of the cooperative learning technologies. It was developed by Robert and David Johnsons at the same time as Jigsaw 2. The main difference of it from the former ones is a group consisting of 3 - 4 people, who are approximately level in terms of master of a language, work on the only topic prepared for a whole class or a language group [3, p. 28 - 29]. Let’s suppose that the topic is “Children’s summer camp organization”, and in this case each of the groups may have a task like «employment in the camp», “the camp’s schedule”, “the catering timetable of the camp” etc. The additional difference is all the lexical and grammatical units is given beforehand, so that means that the additional time for studying some new information isn’t given at the lesson, all of the time given to the communicative process. Later on, students act the very same way as it was at the previously described situations: they consult one another to provide them with the data needed for the answer.

Obviously, all of the described variations of the communicative technology are have to be, because of that wide variety the maximum of work efficiency is possible when learning language. Technically, they don’t differ much, they just help to optimize the learning process according to the number of students in a group and a particular aim of a lesson. Thus, it’s possible to make a conclusion that the most common actual statements for all the given technology varieties are:

- Common aim that can be achieved only by mutual efforts;
- Individual work of each personality, which is a part of common work of a collective and a class group as a whole;
- The work of a team is assessed: either everybody is assessed or nobody;
- The most important thing is the ways of communication of between participants.

There are several principles of teaching lexics, which are the most productive when used with cooperative learning technology usage [8, p. 315–318]:

1. The differentiated approach principle is realised in teaching lexics due to the fact that, as a rule, group participants have different level of master of English and its lexical component in general. The thing is while leaning together, the one, whose level is higher, is able to teach those, whose level is lower, even subconsciously. Using one and the same lexical units, students of one group are able to communicate in a way to build a dialogue all together, to make this dialogue

understandable for everyone taking part in it. Hence, the common communicative task is to be achieved, because everyone is equally interested in it [4, p. 31].

2. The principle of interconnected teaching of lexics and all the speech activities. This principle is used, because successful usage of freshly known lexical units is only possible if one communicates both with one's teammates and opponents (speaking), is able to hear, listen and understand (listening), is able to make brief notes to perform two named activities (writing).

3. The principle of consciousness is followed when students work in micro groups connected with common aim, and it means that children feel responsible both for their personal decisions and for the classmates' actions. They analyse it and try not to repeat the mistakes that once were made.

4. The concentric principle is followed when children work over some common task operating well-known lexics, and only enlarging and widening their knowledge.

5. The intrasubject coordination principle is realized, because work and discussion may touch upon many different areas of a modern person's life, and to achieve the task one has to have a broad outlook, e.g. in geography, history and literature as in disciplines having the most in common with English language.

Using of cooperative learning technology is actual for developing all the types of speech activities, in particular, for the nine-graders' speech practice the following guideline may be used.

The study starts with giving to learners a whole text, which is used as a basement for making a similar statement having it as an example.

Then the students, who have been divided in two approximately equal in number groups, fill in the gaps of the text using given words. The topic both of the text and the lesson itself may be absolutely random, but it's preferable to be urgent and up-to-date.

After having completed the text, the students get down to the next task – they have to discuss some issues based on the text's topic using lexical and grammar patterns from the given text. The issues are given to each group separately.

Nor much than 10 minutes is given for a group discussion, speech clichés are also given for opinion argumentation:

- In my point of view / opinion
- As far as I'm concerned
- I guess
- I'm sure
- I have no doubt
- I tend to think
- I don't think
- I strongly believe that
- I absolutely agree
- I'm afraid I disagree

At the third and the last point, after all the reports and discussions are over, a teacher starts a frontal poll. There he or she can ask each groupmate about the statements and arguments, which were used by both teams while having a discussion.

This way, due to the cooperative learning technology usage, a positive result can be achieved in the mastering of lexics field and in communicative skills development.

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## **PRESENTATION OF THE SYSTEM - FORMING LINKS OF HOLISTIC - SYSTEM ANALYSIS IN THE ORGANIZATION OF CAREER GUIDANCE IN MARITIME EDUCATION**

### **Annotation**

The article presents the establishment of system - forming links of holistic - system analysis in the organization of career guidance in maritime education in relation to the holistic - system life cycle in the training of specialists..

### **Key words**

System - forming connections, career guidance work, marine education, holistic and systemic life cycle.

The establishment of system - forming links of holistic - system analysis in the organization of career guidance activities in maritime education in relation to the holistic - system life cycle in the training of specialists is determined by the further presentation of career guidance activities through



the improvement of the joint educational - professional holistic - system life cycle. The establishment of the processes of the development of system - forming relations is associated with the mathematical modeling of the pedagogical functions of the development of subject, economic and social relations [1, p. 63].

Establishing backbone links of the integrity of system analysis in the organization of vocational guidance activities in the Maritime education about the holistic system of the cycle of life seems to be a basic - generalized star Artgame hyperspace of life (E1); basal - generalized holistic - systemic cycle of life (E2); basal - generalized star Artgame systems analysis (E3); basal - generalized manifestation of twelve stages and forms of cognitive hyperspace life on the learning process (E4); the basic expression of the twelve stages of holistic - systemic action (E5) [2, p. 225].

The establishment of system - forming links of holistic - system analysis in the organization of career guidance activities in maritime education performs in phase three of its own comparative functions: orientation, execution and control of the generalized holistic - system structure of the educational process.

Each base - standard global process of establishing strategic relationships holistically - system analysis in the organization of vocational guidance activities in the maritime education meets pedagogicheskoi function, forming a representation of the backbone links of the integrity of system analysis in the organization of vocational guidance activities in the maritime education is associated with the goal: to allocate an object of study as a system – the integral consistency of the establishment of system - forming links of the integral - system analysis in the organization of career guidance activities in maritime education as a measure of a given level of consistency and integrity; to define a generative environment externally allocated a holistic system of establishing strategic relationships holistically - system analysis in the organization of vocational guidance activities in the maritime education; to establish holistic properties private holistic systemic establish strategic relationships holistically - system analysis in the organization of vocational guidance activities in the maritime education; to highlight the structure of the establishment strategic relationships holistically - system analysis in the organization of vocational guidance activities in maritime education; to determine the structure of the structure of establishing system - forming links of holistic - system analysis in the organization of career guidance in maritime education; to establish the structural elements of the performance backbone links of the integrity of system analysis in the organization of vocational guidance activities in the maritime education; to allocate strategic communication inside the level of establishing strategic relationships holistically - system analysis in the organization of vocational guidance activities in the maritime education; to determine the inter - level connection establishment backbone links of the integrity of system analysis in the organization of vocational guidance activities in maritime education; establish the form of the organization of representation of backbone links of the integrity of system analysis in the organization of vocational guidance activities in the Maritime education; to select system properties the establishment of strategic relations of the integrity of system analysis in the organization of vocational guidance activities in the Maritime education; to determine the behavior of the establishment of strategic relations of the integrity of system analysis in the organization of vocational guidance activities in Maritime education; to establish a forecast of the development of the representation of system - forming connections of holistic - system analysis in the organization of career guidance in maritime education [3, p. 40].

The establishment of a holistic and systemic structure of the generative environment in the organization of career guidance activities in maritime education is the basis of new relations in professional activity.

In the future, this will be associated with the definition of the generalized holistic - system structure of career guidance in maritime education in the following directions: to identify the object of research as a system the holistic system of determining the generalized holistic - system structure of career guidance in maritime education as a measure of a given level of system and integrity; to determine the generating environment the externally selected holistic system of determining the generalized holistic - system structure of career guidance in maritime education.

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# ПОЛИТИЧЕСКИЕ НАУКИ



# POLITICAL SCIENCE

**FREEDOM OF SPEECH AND MEDIA AS ONE OF THE MAIN CONDITIONS  
FOR THE EXISTENCE OF DEMOCRATIC MECHANISMS  
FOR THE PROTECTION OF HUMAN RIGHTS AND FREEDOMS**

**СВОБОДА СЛОВА И СМИ КАК ОДНО ИЗ ОСНОВНЫХ УСЛОВИЙ  
СУЩЕСТВОВАНИЯ ДЕМОКРАТИЧЕСКИХ МЕХАНИЗМОВ ЗАЩИТЫ ПРАВ  
И СВОБОД ЧЕЛОВЕКА**

**Summary.** The article is devoted to the issues of considering freedom of speech and the media as democratic mechanisms for protecting human rights and freedom in modern times. It is noted that these mechanisms are closely related to issues such as establishing the truth, self - government, ensuring the stability of the political system, self - realization of the individual, recognition and protection of natural human rights.

**Key words:** freedom of speech, media, protection of human rights and freedoms, political system

**Резюме.** Статья посвящена вопросам рассмотрения свободы слова и СМИ как демократические механизмы защиты прав и свободы человека в современности. Отмечается, что данные механизмы тесно связаны с такими вопросами, как установление истины, самоуправление, обеспечение стабильности политической системы, самореализация личности, признание и защита естественных прав человека.

**Ключевые слова:** свобода слов, СМИ, защита прав и свобод человек, политическая система

Freedom of speech is closely related to such issues as establishing the truth, self - government, ensuring the stability of the political system, self - realization of the individual, recognition and protection of natural human rights. Undoubtedly, freedom of speech is one of the most important values, which provides for the exercise of rights and freedoms regardless of the country of residence of people. The relevance of protecting human rights is also associated with the evolution of the system of relations within society. In this sense, personal freedoms are rights that protect human life from other interference [1, p. 85].

Pluralism, tolerance, liberalism, freedom of thought, etc. are part of the system of relations that have developed at the present stage. such values are constantly evolving. The reason for this is that the subject of social relations is a person who speaks with his needs, interests and other personal characteristics. Depending on the nature of the dynamically changing situation, the implementation and recognition of human rights is characterized by a variety of mechanisms and forms.

It should be noted that the promotion of priorities in the field of human rights by the society of Europe and some countries has given impetus to the renewal and deepening of the subconscious perception by the international community of the rule of human rights. In this sense, legal reform and restructuring of the legal system, which are key features of the transition to democracy, have a

special role to play in overcoming the systemic problems that arise during the transition to democracy. It is no coincidence that American political scientist Samuel Huntington in his book "The Third Wave of Democratization" shows that there are three types of problems in the implementation of the transition to democracy and its consolidation. Systemic problems, transit problems and contextual problems. [3, p. 245]

The analysis also shows that in countries undergoing a period of democratic development, urgent measures are being taken with regard to freedom of speech and the free functioning of the media. Because freedom of speech has long been "licensed" as a stabilizing factor in the political and social system.

A common feature of the historical consistency of theoretical concepts of free speech is that considerations force many issues to be taken into account. This is due to the fact that freedom of speech as a universal category allows for a versatile assessment. Naturally, in the future there will be new attempts to evaluate freedom of speech from a political point of view. This is required by modern living standards, respect for these rights in every country, as well as a modern way of life. The changing content of these ideas does not negate natural rights. Only new living conditions and the corresponding emergence of new forms of knowledge determine new approaches to freedom of speech. At the beginning of the third millennium

The political assessment of freedom of speech forces us to consider a wide range of issues. After World War II, views on freedom of speech began to be consolidated in the constitutions of several countries.

The concept of liberalism refers to the natural foundations of human life, which are necessary for fundamental human rights, that is, their existence. The fees are clear. These include the rights to life, liberty, security, pluralism and freedom of speech.

Dilgam Ismayilov, Doctor of Philosophy, notes that the core values of liberalism have led to radical changes in mass political views around the world. Political participation, the leading concepts of modern democracy and the theory of the democratic elite are based on the principles of liberalism. The widespread use of the principles of human rights and freedoms as a universal value opens the way for eliminating many contradictions between states, allowing us to solve the fundamental problems facing humanity today. Liberalism gave a powerful impetus to the development of political thought in the modern world [4, p. 138].

The institutional definition of liberalism depends on civil society. The assertion of individualism as the main goal of civil society and the rule of law as a fundamental principle of human rights and freedoms leads to the recognition of the sphere of freedom of individuals within the framework of civil society.

Structurally, civil society protects both individual and general principles. In this format, no personal, group or other interests take precedence over others. According to Western thought, individualism should not be seen as a mechanical and unchanging state, and individual human rights should not interfere with general and public rights. Protection of human rights and freedoms does not include any restrictions, that is, the abolition of general rights and powers. The advantage of civil society is that it fully adheres to the necessary rules and a balanced attitude.

Ensuring a balance of interests and rights in civil society is determined by the functional weight of the principle of tolerance. It is believed that the exercise of endurance allows you to overcome various obstacles to human perception. In a civil society, in a democratic society, the implementation of the idea of tolerance helps to protect freedom of thought, press, speech and

religion. In the environment of intolerance, in other words, intolerance, the ability of the carriers of thought, thought, word and faith to resist the formal majority is limited. Thus, tolerance has a broader meaning and requires the full recognition of human rights.

We also share a point of view that reflects the level of tolerance for human rights in the social system: "Human rights are a socio - historical event. It is necessary to take into account the historical sequence of these concepts, in which the main attention is paid to the person as a participant in public life, along with the legal views of the past, without denying the novelty, nature and richness of modern ideas about human rights. ... The historical system of law, which is known both in the real and in the theoretical (logical) sense, as a legal system, combines a certain legal concept of a person, his rights and obligations, the corresponding concepts of freedom and freedom [5, p. 42].

The process of internal functioning in society, stimulated by global trends, dictates new conditions for the quantitative and qualitative state of human social functions. As stated in one political assessment, "there are no absolute criteria for human freedom, this concept is constantly changing and developing in certain conditions and in accordance with the level of maturity of society" [6, p. 105].

It should be noted that the expansion of functionality in the system of relationships also increases the opportunities for participation in social groups. Thus, people are gradually replacing the participation of several social groups with more social role - playing games.

As a result of our discussions on freedom of expression and human rights, it is important to reiterate that this is a flexible concept in terms of dynamism and content transformation. Each historical stage leaves its mark on this concept. Socio - economic structures and political regimes approach this phenomenon in different ways. It is clear that such stereotypes have always led to cataclysms, ideological and legal struggles and conflicts. In this sense, it cannot be denied that freedom of speech has become a political value at the present stage. This shows once again that freedom of speech is a universal value of the modern civilized world. Without this, the evolution of the entire system of political, socio - economic, cultural, international relations and principles is impossible.

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# **ТЕХНИЧЕСКИЕ НАУКИ**



# **TECHNICAL SCIENCE**

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## **ENSURING CYBER SECURITY IN THE CONDITIONS OF DISTANCE LEARNING ON THE EXAMPLE OF «SOUTH URAL STATE COLLEGE»**

### **Annotation**

In the article the peculiarities of the organization of distance learning during quarantine on the example of «South Ural state College», threat, actualized in connection with the transition to distance learning, measures to reduce and eliminate emerging threats, cybersecurity, and recommendations for ensuring cyber security in the conditions of implementation of distance learning.

### **Keywords**

Information security, threat, cybersecurity, distance learning, educational process, COVID 2019, pandemic, distance learning technologies.

In March 2020, the restrictive measures introduced to combat COVID 2019 significantly accelerated the process of informatization of education, as educational organizations were forced to switch to distance learning.

This form of education was not considered independent, rather it was an additional process of traditional full - time education, but in the context of the pandemic, it was a necessary security measure for all participants in the educational process.

The opportunities of educational organizations in the field of e - education, distance learning technologies and various forms of education, set out in Articles 15 and 16 of Federal Law No. 273 «On Education in the Russian Federation», remained only opportunities, but not a necessary reality. They knew about them, but did not think through the scenarios and models of large - scale implementation.

According to the methodological recommendations of the Ministry of Education of the Russian Federation, an educational organization provides training sessions, consultations, and webinars on the college portal or other platform using various electronic educational resources.

For the use of distance learning technologies, a necessary condition of the educational organization was to provide each student and teacher with free access to the means of information and communication technologies.

Distance learning in South Ural state College was organized on the basis of the decree of the President of the Russian Federation Vladimir Putin № 239 «On measures to ensure the sanitary and epidemiological welfare of the population in the territory of the Russian Federation in connection with the spread of the new coronavirus infection (COVID - 19)» and the list of measures taken by the Governor of the Chelyabinsk region Alexey Texler on ensuring sanitary and epidemiological



welfare of the population enumerated in the decree of the Government of the Chelyabinsk region from 06.04.2020 G. No. 191 - rp «On measures to ensure the sanitary and epidemiological well-being of the population in the territory of the Chelyabinsk Region».

The educational process was organized using an e - learning system based on the Moodle platform. This data was accessed by providing access to the college's resources to users authorized in the system.

Throughout the entire period of distance learning, the possibility of communication between the participants of the educational process was preserved.

To solve this problem, modern telecommunications technologies were used. Students and their parents could contact teachers and receive comments and / or individual advice on educational materials and assignments via Viber, Telegram, Whatsapp, VK, email and other messengers, as well as social networks.

The abrupt transition to distance learning is a forced measure; no one was ready for a radical restructuring of the educational process. During this period, the number of information threats increased due to the active use of the Internet in the educational process.

A threat is a possible action that may lead to a violation of information security.

All the threats faced in the "South Ural State College" during the implementation of distance education technologies can be divided into two types: natural and artificial. Natural threats include threats caused by the impact on the system and its elements of objective physical processes or natural phenomena that do not depend on humans. Such threats were hardware failures and crashes, as well as network traffic congestion. Artificial threats directly depend on human actions and can be intentional or unintentional.

The unintended threats were caused by the carelessness, inattention, and ignorance of the users. Such threats were the consequences of errors in the design and development of system components, the installation of programs that are not among the necessary ones for operation, errors in user actions, hardware failure, clicking on links from emails.

Deliberate threats are created specifically for the purpose of making a profit or meeting other needs. These include the distribution of malicious software, phishing, spoofing, cyberbullying, and DoS attacks on the system.

Cybersecurity deals with the protection of information security of computing devices, as well as computer networks

Cybersecurity of computer systems is based on the principles of confidentiality, integrity, availability, as well as reliability of processed data, integrity of information components and system resources.

To access the e - learning system, the student and the teacher have a login and password to log in. The first time you log in to the portal, you need to change your password. If you have lost your login information, you should contact your system administrator to restore it.

Sensitive data may include personal information of users and their accounts (names and passwords).

Access to the e - learning system in the «South Ural State College» was provided only to verified, that is, authorized users. For the rest of the subjects, this information is unknown.

Another aspect of information security is integrity, that is, the ability of information to maintain its structure and content in the process of transmitting and storing information.

Violation of the integrity of information due to damage or unauthorized modification of data leads to the inability to use them, in rare cases - to the risk of losing the functionality of the information system.

Threats to integrity loss are software malfunction, technical equipment failure, system failure, and human error.

The information technology specialists of the South Ural State College were responsible for maintaining the integrity of the information received, maintaining the IT infrastructure (computers, servers, software), and minimizing emergencies. We have carried out emergency work to prevent these threats.

Reliability is a property of information that is expressed in strict belonging to the subject that is its source, or to the subject from which this information is obtained.

All participants of the educational process were instructed to use only their real names and surnames when conducting online classes, as well as sending messages via messengers. The user name must not consist of numbers, symbols, obscene words, as well as insults; it is allowed to write the name and surname of the real user using transliteration. The teacher had the right not to respond to messages from a user hiding his real name.

To prevent information threats, it is necessary to take a comprehensive approach to the issue of ensuring cybersecurity.

To avoid data loss, the college's system administrators performed hardware maintenance, installed additional voltage regulators, and regularly updated the software.

When creating a password, all users followed the following rules: the password must contain letters and numbers of at least 8 characters and be stored in the password manager, it was forbidden to use the same passwords for different information systems.

To prevent malware from infecting the system, antivirus software was regularly updated, installed programs were configured to work correctly with the operating system, data backups were created for emergency recovery, and a recommendation was given not to open suspicious emails.

Summing up, we can highlight several important recommendations that will ensure cybersecurity in the context of distance learning on the example of the experience of the «South Ural State College»

1. when conducting classes, you should use only proven distance learning platforms;
2. do not allow the transmission of confidential information through unsecured channels;
3. as a precaution against losing information, you should make backups;
4. students, staff and teachers should be instructed about the distance learning procedure;
5. it is necessary to draw up instructions for distance learning, which must be strictly followed by responsible employees
6. organize training for employees, teachers and students on cyber literacy

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# **ЭКОНОМИЧЕСКИЕ НАУКИ**



# **ECONOMIC SCIENCES**

## **TOOLS TO ASSESS THE RISK OF THE INVESTMENT PROJECT**

### **Abstract.**

The purpose of this article is to analyze the effectiveness of an investment project. In the theoretical part, the authors cite the essence of the category “investment”, “investment project” from the point of view of different authors. The popularity of the use of criteria for evaluating the effectiveness of IPs directly depends on the method of calculating indicators, the degree of difficulty in performing calculations. Using international practice and information can determine the strengths and weaknesses. The analysis of the investment project effectiveness is held on, the land for the greenhouse complex construction is located in the Republic of Bashkortostan. Performance indicators of the investment project, conclusions are calculated.

### **Keywords**

investment, investment project, efficiency, evaluation

### **1 Theoretical foundations of the investment project effectiveness.**

The economic nature of investments is due to the regularities of the expanded reproduction process and consists in using part of the additional social product to increase the quantity and quality of all elements of the system of productive forces of society. [11]

The concept of "investment" has become a commonly used term in the economic sector. The key concept of not only the investment process, but also the investment activity in general, is the concept of “investment project” (hereinafter referred to as the IP). The problem of evaluating the effectiveness and implementation of IP is crucial for the socio - economic development of enterprises and is becoming increasingly relevant due to the current chronic underfunding of practically all industries in recent years.

According to P.L. Vilensky, V.N. Livshits and S.A. Smolyaka IP - “a project involving investments” [5, p. 42] Unlike the above authors, I.I. Mazur, V.D. Shapiro and N.G. Olderogge specifies the IE as “an investment action involving the investment of a certain amount of resources, including intellectual, financial, material, human, in order to obtain the planned result and achieve certain goals within the stipulated time frame” [8, p. 20]. In addition, S.I. Sabirov, M.M. Korablev and F.S. Abdulganiev allocate a social orientation in the tasks of IP [12, p.4] .1.1 Theoretical foundations of the effectiveness of an investment project

G.V. Savitskaya gives the following formulation: investments - long - term investments in the assets of an enterprise in order to increase profits and increase their own capital [9].

Often decisions must be made in conditions where there are a number of alternative or mutually independent investment opportunities. In this case, it is necessary to make a choice of one or several options, based on accepted criteria. Obviously, there may be several such criteria, and the likelihood that some option will be preferable to others is usually less than one. [7]

The special literature in Russian was very small until 1995, for the term “evaluation of the effectiveness of an investment project” referred to the capitalist system of economic management,

and not to the socialist one. To determine the component, they resort to a standard financial management scheme, which makes it possible to determine the degree of risk and the possibility of introducing new administration systems based on English - language sources. Even the nineteenth - century Western economists, such as Malthus DA and Kane B.R. have come up with this way of introducing plans into an economic analysis that fully complies with the government regulatory framework. In international terminology, they began to use the economic concept of NPV - IRR, which is actively used today in all civilized and developing countries of the world, including Russia and the CIS countries [16]

. In accordance with the current legislation, the concept of “investment” is considered in a broad sense of the word and represents all types of material, property and other values, including intellectual, which are invested in business and other activities in order to generate income and achieve a different beneficial effect.

The time factor plays a key role in evaluating an investment project. There are three main phases of project development: pre - project, investment, operational. The total duration of these stages is the lifetime of the project [3, p.45].

In accordance with Article 1 of the Law “On Investment Activities in the Russian Federation”, “an investment project is a rationale for the economic feasibility, amount and timing of capital investments, including the necessary project documentation developed in accordance with the legislation of the Russian Federation, as well as a description of practical investment activities (business plan) ”[1]. The purpose of the main article is to consider the issue of evaluating the effectiveness of an investment project.

## **2. The economic essence of evaluating the effectiveness of an investment project**

“Economic efficiency is the effectiveness of economic activity, economic programs and activities, characterized by the attitude

the economic effect, the result to the costs of factors, resources that led to the receipt of this result, the achievement of the greatest volume of production with the use of resources of a certain value ”[2].

However, in addition to the above, in the world and Russian practice D.R.

Graham, K.R. Harvey, S. Greco, B. Bouchon - Meunier, L.S. Valinurova, OB Kazakova

There are many other indicators, criteria and evaluation methods [4; 17,18].

Thus, “Economic efficiency is a relative indicator that measures the resulting effect with the costs or resources used to achieve this effect” [13].

The popularity of the use of criteria for evaluating the effectiveness of IPs directly depends on the method of calculating indicators, the degree of difficulty in performing calculations. Using international practice and information, you can identify the strengths and weaknesses of the most common indicators in Table 1.

**Table 1. Definition of advantages and disadvantages of the main indicators**

Indicator	Advantages	Disadvantages
NPV	It has the property of additivity, perhaps the ratio of the indicator of different projects. This criterion responds to project scaling. The time value of money is taken	This indicator gives preference to projects larger in scale and lower in yield. The refinancing rate is not taken into account.

	into account.	Does not calculate the profitability of the project. The discounting amount is constant.
IRR	Comparison of projects that are different in scope and type of activity. Determination of the level of profitability of the project. It does not depend on the discount rate.	If cash flows with different signs, can be calculated incorrectly. This indicator does not take into account the level reinvestment. It is impossible to determine the return on investment in absolute values. It is impossible to establish the impact of the project on the capital of the enterprise.
ARR	Ease of calculation	Does not take into account the time factor. Ambiguity of interpretation of the source data. There is no calculation of capital price
PP	Ease of calculation	The disadvantages of this method are similar to the disadvantages of the method ARR.
DPP	The time factor is taken into account when evaluating payback period. Does not depend on the calculation period.	The refinancing rate is not taken into account. Does not take into account the dynamics of cash flow. Does not calculate the profitability of investments.
PI	Comparison of projects that are different in scale. Ability to compare projects of various initial investments and periods implementation.	The impossibility of bringing all cash flows to a single moment. The subjectivity of the choice of the discount rate.

In addition to statistical and dynamic methods, the effectiveness of IP can be assessed using indicators that characterize the financial condition of the company, which is the initiator of the project. For example, using indicators such as the coefficients of financial stability, solvency, current and instant liquidity, we can assess the ability of an enterprise to implement an IP. [6]

Despite the diversity, traditional methods of evaluating the effectiveness of IP in terms of risk and uncertainty have limitations in practice due to the fact that these methods do not take into account changes in the conditions of the project. In addition, they do not take into account the manager's ability to influence the investment process and the ability to adapt to changing external and internal factors. Due to the reasons listed above,

performance evaluation models are being developed that are focused on value creation. Common 5 models are considered.

1) A group of indicators of economic value added (Economic Value Added - EVA). A striking example of the EVA group is the patented indicator of the consulting company Stern Stewart & Co., denoted by *EVATM*. The difference of the indicator is due to the specifics of the calculation of invested capital and operating profit.

2) McKinsey (Residual Income– RI) residual income. This indicator is also calculated on the basis of economic profit.

3) It should be noted that often when calculating the authors of the indicators use their own adjustments to the financial statements, the terms and notation presented in table 2.

**Table 2. Comparison of EVA and RI \* terminology**

Economic Value Added (EVA)	Residual income (RI)
$EVA = (ROI - WACC) \times Invested\ Capital,$ $ROI\ (Return\ On\ Investment) = \frac{\text{Profit from investments} - \text{Cost of investments}}{\text{Cost of investments}}$ $EVA = NOPAT - WACC \times IC,$ $NOPAT\ (Net\ Operating\ Profit\ After\ Tax) = \text{Operating Profit} - \text{Tax}$	$RI = CE \times (ROCE - WACC),$ $ROCE\ (Return\ On\ Capital\ Employed) = \frac{EBIT}{CE},$ $CE\ (Capital\ Employed) = \text{Total Assets} - \text{Current Liabilities}$ $EBIT\ (Ernings\ Before\ Interest\ and\ Tax) = \text{Revenue} - \text{Operating Expenses}$

4) Cash Flow Return on Investment (CFROI).

This indicator, patented by HOLT Value Associates, does not ignore the actual inflows and outflows of cash and eliminates the lack of EVA in focusing on profits. CFROI is the internal rate of return on assets already made. Important parameters for the calculation are the value of assets and their service life, projected cash

flows, residual value of assets. The calculation method is given CFROI shown in table 3.

**Table 3. Method of calculation CFROI\***

Period	(Gross Investment)	(Gross Cash Flow)	(Salvage Value)	Scheme cash streams
0	<i>GI</i>			- GI
1		GGF		GGF
2		GGF		GGF
		GGF		GGF
		GGF	SV	GGF +SV
CFROI				$IRR = \left( \sum_{i=0}^n CF_i \right)$



(Cash Return on Capital Invested – CROCI). CROCI patented by Deutsche Bank is similar to the method of calculation CFROI and is presented in table 4.

**Table 4. Comparison of calculation methods CFROI и CROCI\***

Profitability based on cash flow	Cash return on invested capital
$CFROI = \frac{CCF - ED}{GI}$ <p><i>CCF</i> – Gross Cash Flow  <i>ED</i> – Economic Depreciation  <i>GI</i> – Gross Investment</p>	$CFROI = \frac{OI \times (1 - t) + D + A}{GFA + NCWC}$ <p><i>OI</i> – Operating Income  <i>NCWC</i> – Non - cash Working Capital  <i>DFA</i> (<i>Gross Fixed Assets</i>)  = <i>Net Fixed Assets</i>  + <i>Accumulated Depreciation</i></p>

### 3. Risk analysis methodology of PJSC “GTLC” on the example of an investment project

Investment project for the construction of a greenhouse complex for year - round cultivation of vegetables with an area of 9.8 hectares. [ten]

Growing products produced by low - volume technology of cultivation of vegetable crops with the use of an integrated drip irrigation system using electric lighting.

In 1990, the total area of protected soil in Russia as a whole was 5.7 thousand hectares, including:

- facilities under glass (winter greenhouses) - 3.5 thousand hectares;
- film shelter (spring greenhouses) - 2.2 thousand hectares.

The crisis situation in the agro - industrial complex of Russia, which was formed in the 90s, was also reflected in the condition of vegetable growing in protected soil. Greenhouse vegetable growing in Russia today:

- total area of winter greenhouses - 1.9 ha;
- reduction of the area of winter greenhouses since 1990 - by 45 % ;
- physical wear of greenhouses - 80 % ;
- outdated technology;
- a higher degree of risk compared with modern Western business.

Currently, in the Russian Federation, according to the Association “Greenhouses of Russia”, there are about 2013 hectares of glass greenhouses, while in the 90s there were 3,900 hectares. About 80 % of the areas of greenhouses built in the 70s of the last century are morally and physically outdated and require complete replacement.

In the countries of the world, protected ground covers areas significantly exceeding the Russian ones and comprises: Spain - 52,000 hectares, Japan - 42,000 hectares, Turkey - 35,000 hectares, Italy - 20,000 hectares, the Netherlands - 10,000 hectares. Morocco - 10 000 ha; France - 8 500 ha; Poland - 6 300 hectares.

According to the World Health Organization and the Scientific and Research Institute of Nutrition, for a normal life, a person needs to consume at least 87.6 kg of vegetables per year, including fresh vegetables during the off - season period of 13 kg.

Greenhouse enterprises of the Russian Federation annually produce 630 tons of vegetables or 4.3 kg per capita, which is 30 % of the medical consumption rate. The missing quantity is reimbursed by imported products and not always of good quality.

To meet this need at the expense of domestic production, it is necessary to build modern energy - efficient greenhouses.

The land plot for construction of a greenhouse complex is located in the Republic of Bashkortostan. Construction of the complex is planned to be carried out in one turn in 2019. The planned annual production of cucumber is 6860 tons, tomato 1489.6 tons, lettuce - 161.2 tons. The volume of investment in the project is 1 936000 thousand rubles: own funds of the project initiator - 600 000 thousand rubles, borrowed funds - 1 336 000 thousand rubles. The start of production is scheduled for September 1, 2019, more details in Table 5.

**Table 5. Project Implementation Schedule \***

Stages	Term	Volume
Design work	3 / 2019	36 000, thousand rubles.
Construction of PS	3 / 2019 – 4 / 2019	100 000, thousand rubles.
Roads + landscaping	3 / 2019 – 8 / 2019	15 000
Greenhouse + CMP	3 / 2019 – 8 / 2019	1 523 000 thousand rubles.
Start of production	9 / 2019	6048 кг.
Maximum power output	11 / 2020	767553 кг.

The budget efficiency of the project was calculated at a discount rate of 20 % .

Tax revenues to the federal budget amount to 24, 2622 thousand rubles, while in the territorial budget 279,770 thousand rubles. The net present value of the federal budget is 54957 thousand rubles, but the NPV is more expensive than 173026 thousand rubles.

**Table 6. Project Efficiency**

	Efficiency of full investment costs	Efficiency for equity	Bank efficiency
Discount rate, %	20	20	18,5
PP, of the year	3,04	1,36	1,93
NPV, thousand rubles.	1626293	1361268	2371566
DPP, года	3,41	1,37	2,07
IRR, nominal – adjusted for inflation, %	51	100,5	86,0
PI	1,87	2,19	2,8
MIRR, %	24,74	27,59	28,38
Refinancing rate of income, %	20	20	19
Investment Discount Rate costs, %	20	20	19

The project is acceptable based on the values of the following indicators:

IRR more WACC indicates the feasibility of investing in the project;

- PI profitability index characterizes the level of return per unit of expenditure, therefore the value of the indicator is greater than 1 confirms the efficiency of capital use, the costs are fully paid off due to the inflows received;

- MIRR < IRR, the real level of costs is less than the internal rate of return, which indicates that: the invested capital pays off, expenses are covered, investors do not lose anything.

### **Conclusion**

PJSC "GTLC" is one of the leading companies in the Russian leasing services market, however, in the process of assessing the impact of investment project risks, using a number and study of the procedure of project financing, a number of shortcomings were identified.

In the process of ranking PI takes into account the insufficient amount of indicators to rank the project. Lack of accounting for such indicators as:

environmental impact of the project, marketing strategy, project risk minimization measures, market analysis and SWOT analysis; means that the Company misses these risks when assigning a rating to an investment project and, therefore, increases the risk of overdue payables. Without taking into account the analysis of the market, such key indicators as: degree of saturation, development dynamics, key segments, entry barriers to the industry and the degree of state regulation of the market are missing. Inclusion of these indicators in the rating rating will reduce the risks when financing a project for the Company.

In the process of analyzing the investment project "Construction of a greenhouse complex for growing vegetables," provided in PJSC "GTLC" revealed the absence of an analysis of project risks. This omission means the absence of: types and descriptions of the main risks for the project, a qualitative assessment of the magnitude of the risk, a quantitative assessment of the probability of risk realization, a sensitivity analysis, a safety analysis and the degree of potential damage.

Addition of the requirements for the content of the business plan and financial model in the field of assessing the analysis of project risks, sensitivity analysis and break - even analysis of the project to reduce risks for the Company and optimizes the process of assessing risk events.

The absence of a risk analysis eliminates the existence of a risk management strategy by which enterprises eliminate risk factors. Risk minimization measures are urgently needed to reduce the negative impact of risk factors on key economic indicators of the project. The solution to this problem is to include in the mandatory conditions for financing the provision of an analysis of project risks.

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