

February 26-28,  
**2020**

**SCIENTIFIC HORIZON IN THE  
CONTEXT OF SOCIAL CRISES**



Proceedings of the 2<sup>nd</sup>  
International Scientific and  
Practical Conference

TOKYO, JAPAN  
26-28.02.2020

# SCIENTIFIC HORIZON IN THE CONTEXT OF SOCIAL CRISES

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TOKYO  
2020

UDC 001.1

S 40 Proceedings of the 2<sup>nd</sup> International Scientific and Practical Conference «Scientific Horizon in the Context of Social Crises» (February 26-28, 2020). Tokyo, Japan: Otsuki Press, 2020. 145 p.

ISBN 978-4-272-00922-0

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**The recommended citation:**

Surname N. Title of article or abstract. *Scientific Horizon in the Context of Social Crises: Proceedings of the 2nd International Scientific and Practical Conference* (February 26-28, 2020). Tokyo, Japan: Otsuki Press, 2020. pp. 21-27. URL: <https://interconf.top/>...

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діяльності банків України слід впровадити заходи щодо стимулювання кредитно-інвестиційних процесів у банківському секторі України.

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## ACCOUNTING AND AUDITING

UDC 658.14/.17

#### Liudmyla Lakhtionova

PhD (Economics), Associate Professor of the Department of Information and Communicative Technologies of Business Education  
National Aviation University, Kyiv, Ukraine

#### Natalia Muranova

Doctor of Pedagogy, Professor,  
Director of the Scientific and Educational Institute of Innovative Educational Technologies  
National Aviation University, Kyiv, Ukraine

#### Oleksandr Bugaiov

PhD (Engineering), Associate Professor of the Department of Information and Communicative Technologies of Business Education  
National Aviation University, Kyiv, Ukraine

### EVALUATION OF THE FINANCIAL RESULTS OF THE RUSSIAN VENTURE COMPANY: A UKRAINIAN METHODOLOGY OF ANALYSIS

**Abstract:** *The paper presents a general characteristic of the Russian Venture Company and evaluates its financial results in 2017-2018 according to the financial statements using the latest achievements of the Ukrainian methodology of financial analysis, with IFRS taken into account.*

**Keywords:** *profit, loss, revenues.*

In recent times, the development of national innovation systems of different countries of the world has become especially important. Russia is a great power in the world, so it is especially important to study its innovative activity. However, there has been a decline in its innovative positions recently. This can be explained by the lack of financial resources and the need to involve public and private capital in the innovation

sphere. This concerns the creation and effective use of venture structures. Therefore, the chosen topic of the study is quite relevant.

The aim of this paper is to evaluate the financial results of the Russian Venture Company according to its financial statements using the latest achievements of the Ukrainian methodology of financial analysis.

At present, there are virtually no viable venture funds in Russia. The first step towards overcoming this problem was the Russian Venture Company (RVC), established in 2006 as a state entity.

The total staff of the company amounts to 190 people. The authorized capital (the contribution of the Russian Federation, ordinary shares) is 30 011 320. 7 thousand rubles. The sole shareholder of RVC JSC is the Russian Federation [1].

In 2015, RVC was tasked to form a project office of the National Technology Initiative (NTI), a long-term integrated program to create conditions for Russian companies to lead in new high-tech markets that will determine the structure of the world economy in the next 15-20 years [2].

In accordance with the development strategy for 2017-2030, RVC works in three main areas: investment activity as a fund of funds, development of innovations and of NTI, and development of the venture market [3].

In 2019, funds involving the RVC capital approved the investment of 24 companies [4].

The distribution of the investments of RVC funds to economic sectors in the years 2007-2019 is shown in Table 1 [5].

*Table 1*

**Distribution of the investments of RVC funds to economic sectors in 2007-2019**

Sector	Share of investment
Information Technologies, Internet Technologies and Services	29.21%
Medicine / Health Care	25.08%
Energy	11.66%
Electronics	9.10%

Industrial Equipment	7.11%
Consumer Market	3.76%
Financial Services	3.62%
Chemical Materials	2.99%
Consulting and Education	2.99%
Biotechnology	2.24%
Transport	0.96%
Telecommunications	0.56%
Industrial Production	0.44%
Construction	0.29%

Information technologies, Internet technologies and services are at the top of the list (29.21%), further goes medicine / health care (25.08%), energy (11.66%), and construction (0.29%) goes last.

The strategy of RVC development for 2017-2030 defines the mission of the company – formation of a mature venture market and promotion of Russia's technological leadership in the priority areas by combining and developing resources, competencies and initiatives of the state, the Company, private investors, entrepreneurs, research, expert and educational organizations to create and promote innovative products and technologies [6].

According to the 2018 RVC annual report, RVC JSC carried out the following activities (Fig. 1) [1].

According to the RVC official website and the annual financial report, we will analyze the RVC financial results for 2018 [1].

RVC JSC Activities in 2018
1. Investments
2. NTI Development Promotion
3. Implementation of NTI Projects
4. Regional Agenda for Support of Innovations and Initiatives
5. Pilot Commercial Projects
6. System-Wide Activities

**Fig. 1. RVC Activities in 2018**



In conducting the analytical study we will use the latest achievements in the Ukrainian methodology of financial analysis, which have been tested in the EU countries [7-12].

The estimation of the RVC JSC revenues in dynamics for 2017-2018 is shown in Table 2.

Table 2

#### Analysis of the Content and Structure of the RVC Income in 2017-2018

№	Types of income	2017		2018		Difference (+; -)	
		thousand rubles	%	thousand rubles	%	thousand rubles (column 3 – column 1)	% (column 4 – column 2)
A	B	1	2	3	4	5	6
1.	Main activity income	2 072 038	76	933 833	23	- 1 138 205	- 53
2.	Earnings from participating in other organizations	-	-	95 009	2	+ 95 009	+ 2
3.	Interest to receive	468 015	17	725 754	18	+ 257 739	+ 1
4.	Other income	181 952	7	2 373 746	57	+ 2 191 794	+ 50
5.	Total income	2 722 005	100	4 128 342	100	+ 1 406 337	x

The total income of RVC JSC increased by 1 406 337 thousand rubles in 2018 compared to 2017 (52%). This was due to a significant increase in other income by 2,191,794 thousand rubles (1204%), an increase in interest to receive by 257 739 thousand rubles (55%) and with the income from participation in other organizations amounting to 95 009 thousand rubles. However, it is rather bad that the company's main activity income decreased by 1 138 205 thousand rubles (53%), i.e. more than 2 times. Similar changes occurred in the RVC JSC revenue structure in 2018 compared to 2017 (Fig. 2).

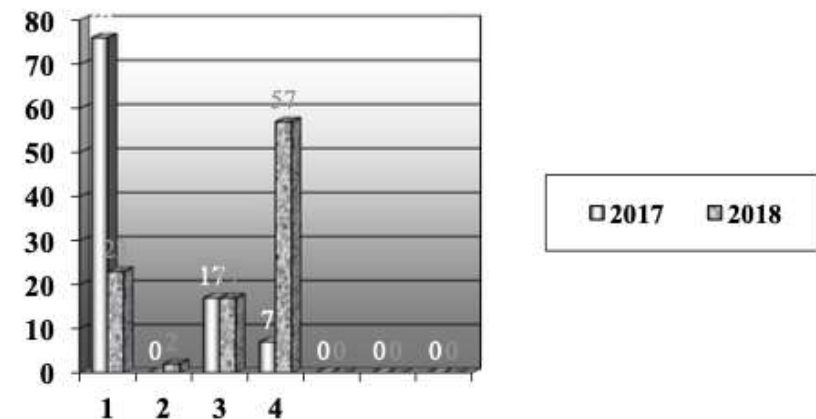


Рис. 2. Structure of RVC Income for the years 2017-2018:

1 — Main activity income; 2 — Earnings from participating in other organizations;  
3 — Interest to receive; 4 — Other income

If in 2017 the main activity income played the main role in the company's income (76%), in 2018 the situation changed radically for the worse: the share of other income became the largest (57%), with the main activity income being only 23%. That is, RVC JSC experienced some difficulties in its activity in 2018, which may have been due to the changes in the investment climate and the difficult political position of the Russian Federation on the world stage and the economic sanctions on it.

The estimation of the RVC JSC expenses in dynamics for 2017-2018 is shown in Table 3.

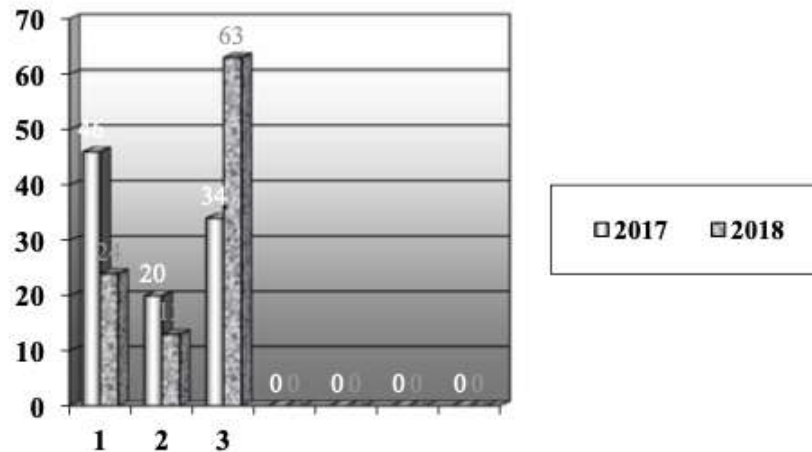
Table 3

#### Analysis of the Content and Structure of the RVC Expenses in 2017-2018

№	Types of expenses	2017		2018		Difference (+; -)	
		thousand rubles	%	thousand rubles	%	thousand rubles (column 3 – column 1)	% (column 4 – column 2)
A	B	1	2	3	4	5	6
1.	Cost of sales	1 023 628	46	955 114	24	- 68 514	- 22

2.	Management costs	450 273	20	534 870	13	+ 84 597	- 7
3.	Other expenses	748 226	34	2 514 787	63	+ 1 766 561	+ 29
5.	Total expenses	2 222 127	100	4 004 771	100	+ 1 782 644	x

The total expenses of RVC JSC increased in 2018 compared to 2017 by 1 782 644 thousand rubles (80%). It was due to a significant increase in other expenses by 1 766 561 thousand rubles (236%), an increase in management costs by 84 597 thousand rubles (19%) and due to a decrease in the cost of sales by 68 514 thousand rubles (7%). Noteworthy is the significant increase in other costs. Relevant changes also occurred in the structure of expenses of RVC JSC in 2018 compared to 2017 (Fig. 3).



**Fig. 3. Structure of RVC Expenses for the years 2017-2018:**

1 — Cost of sales; 2 — Management costs; 3 — Other expenses

If in 2017 the cost of sales played the main role share in the company's expenses (46%), in 2018 the situation changed radically for the worse, with other expenses having become the largest (63%).

The estimation of the RVC JSC financial results (profits and losses) in 2018 as compared to 2017 is shown in Table 4.

*Table 4*

**Estimation of the RVC JSC Financial Results in 2017-2018**

№	Types of profits (losses)	2017	2018	Difference (+; -)
1	Gross profit (loss)	1 048 410	(21 281)	(+ 1 069 691)
2	Sales profit (loss)	598 137	(556 151)	(+ 1 154 288)
3	Profit (loss) before tax	499 878	123 571	- 376 307
4	Net profit (loss)	276 558	(140 801)	(+ 417 359)

If in 2017 the company was profitable, with the net profit being 276 558 thousand rubles, in 2018 the situation changed radically for the worse, with the company having become unprofitable and the net profit having amounted to 140 801 thousand rubles, which indicates a possible beginning of the bankruptcy of RVC JSC. This problem may be solved due to the long-term investment income that is expected to come in the future.

If in 2017 RVC JSC was profitable by all types of its activities, in 2018 it got a gross loss and a sales loss, that is, from its main activity, with its profits gained from non-core activities. Therefore, the gross loss and the sales loss account for the small profit before.

Thus, in 2017 JSC RVK was profitable and in 2018 it became unprofitable. The net profit margin in 2017 was 26% ((276 558 thousand rubles / 1 048 410 thousand rubles) x 100%). The company lost these positions in 2018.

It is advisable to pay attention to the interpretation of the appearance and balance of long-term financial investments as of December 31, 2018, which will improve the financial results of the company: the Joint-Stock Moscow Credit Bank – 1400,000 thousand rubles; the Joint-Stock Moscow Credit Bank – 1400,000 thousand rubles; the Joint-Stock Vozrozhdenie Bank – 975,000 thousand rubles; the Joint-Stock Vozrozhdenie Bank – 1,050,000 thousand rubles; Saint Petersburg Bank – 1,075,000 thousand rubles; Universal-Consulting Ltd – 18,000 thousand rubles. The total financial investments amounted to 5,918,000 thousand rubles [1]. The RVC JSC management foresees such investments to be effective. However, during the reporting



period (2018), in the absence of effective investment in venture projects, RVC is steadily increasing its maintenance expenditures.

RVC will support Russian technology entrepreneurs in the priority areas: biomedicine, energy, advanced manufacturing technologies, new materials, development of component base, quantum technologies, and digital technologies in the appropriate fields [13].

Thus, the results of the study allow us to make the following conclusions:

- the first three positions in the distribution of the investments of RVC funds by economic sectors in the years 2007-2019 are information technologies, Internet technologies and services; medicine / health care; energy;

- the total income of RVC JSC increased in dynamics by 52%, but it is rather bad that the company's main activity income decreased by 53%; the total expenses of RVC JSC increased by 80%;

- RVC was profitable in 2017 and became unprofitable in 2018; long-term financial returns are expected.

Future research will concern assessment of the financial position of venture companies according to their financial report using the latest achievements of the Ukrainian methodology of financial analysis, with IFRS taken into account.

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