



APPROVED

Vice-rector for educational activities

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«24» мая 2023.

**Учет и анализ (финансовый учет, управленческий учет,
финансовый анализ) / Accounting and financial analysis**

Syllabus of the course

Specialty	38.03.02 Management
Specialization	Business management and digital innovations
Level of higher education	Bachelor
Form of training	Full-time
Year of enrolment	2023

Authored by:

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Total number of hours	144	Form of final attestation: Exam: semester 2
incl:		
contact work	48	
self-study	60	
practical training	0	
control hours	36	

Hours distribution:

Semester:	2
Type of classes	Hours
Contact hours	20
Practical training	28
Laboratory work	
Total contact hours	48
Self-study	60
Control hours	36
Total academic hours	144
Total credits	4

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1. LEARNING OBJECTIVES

Objective:	Obtaining the necessary theoretical and practical skills in preparing accounting (financial) statements prepared both in accordance with the requirements of Russian accounting standards and IFRS standards, analyzing and interpreting calculated analytical indicators, and developing the necessary management decisions, based on the results.
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2. COURSE PLACE IN THE PROGRAMME STRUCTURE

The discipline B1.O Accounting and financial analysis is a part of Block 1.

3. EXPECTED LEARNING OUTCOMES

Code and name of graduate competence	Code and name of the competence achievement indicator	Expected learning outcomes
UC-10 – Able to make informed economic decisions in various areas of life	UC-10.2 – Apply methods of economic and financial planning to achieve current and long-term financial goals, use financial instruments to manage finances in various areas of life, control economic and financial risks	<p>To know: the basic principles of accounting, methods for the formation of accounting (financial) statements in accordance with Russian and international standards, stages and methods for conducting economic analysis</p> <p>To be able to: prepare accounting (financial) statements according to Russian and international standards, conduct financial analysis, draw up a budget and manage cash flows, collect the necessary data, analyze them and prepare an analytical report using domestic and foreign sources of information</p> <p>To possess: methods of formation of accounting (financial) information and economic analysis</p>
UC-2 – Able to determine the range of tasks within the framework of the goal and choose the best ways to solve them, based on current legal regulations, available resources and restrictions	UC-2.2 – Chooses the best ways to solve problems, based on current legal regulations, available resources and constraints	<p>To know: the basic principles of analytical work, building a plan for conducting economic analysis, key analytical indicators and their interpretation</p> <p>To be able to: calculate the main analytical indicators based on the data of accounting (financial) statements and make management decisions, build standard theoretical and econometric models based on the description of economic processes, analyze and interpret the financial, accounting information contained in the statements of enterprises, and use the information received to make management decisions</p> <p>To possess: approaches to choosing the optimal management solution, based on the current legal norms, available resources and restrictions</p>

4. COURSE STRUCTURE AND CONTENT

Code and name of the topics	Course content	Academic hours			
		Contact work			Self-study
		Lectures	Practices	Workshops	
Topic 1. The concept of financial accounting and its purpose.	Types of financial accounting and their differences. Stages of the accounting cycle of the company. Accounting meters. Legal regulation of accounting: Russian and international approaches.	2	1		5
Topic 2. Methodological foundations of accounting.	Methods for the formation of accounting information of an economic entity. Accounting system. The principle of double entry. Accounting registers and formation of reporting information	2	1		5
Topic 3. Accounting for the main financial and economic operations.	Basic principles of accounting for the process of supply, production, sales and determining the financial result of the organization.	2	4		8
Topic 4. Accounting (financial) reporting.	Types of accounting (financial) statements in Russian and international accounting practice. Balance sheet and statement of financial position, statement of income and statement of comprehensive income	4	6		9
Topic 5. Basic principles of financial analysis.	Methodology and methodology for conducting economic analysis. Stages of construction of analytical work.	2	2		5
Topic 6. Analysis of the financial situation of the organization for making managerial decisions.	valuation, calculation and interpretation of performance indicators of the organization, the procedure for applying factor modeling techniques, assessment of the level and dynamics of financial independence, calculation of liquidity indicators, net assets, assessment of the probability of bankruptcy.	4	7		14
Topic 7. Analysis of the financial performance of the organization to make management decisions.	Analysis of the composition and structure of income and expenses of the organization, calculation of the influence of factors on the dynamics of various indicators of financial results.	4	7		14
Control hours:					36
Total hours:		20	28	0	60

5. TEACHING AND LEARNING TOOLS OF THE COURSE

5.1 Recommended literature

Bibliographic description of the publication (author, title, type, place and year of publication, number of pages)	Digital resources
Accounting principles : translated from English / B. Needles, H. Anderson, D. Caldwell 2nd ed., ster. Moscow : Finance and Statistics, 2004.	https://lib.unecon.ru/pwb/deta...C19013655%5Cfin_books%5C115143
Anthony, Robert N. Accounting: situations and examples : Translated from English / Robert N. Anthony Moscow : Sirin, 2003.	https://lib.unecon.ru/pwb/deta...5C19013655%5Cfin_books%5C51368
Anokhina M.E., Maksimov M.I., Seredina N.S. A guide to contemporary strategic analysis : A textbook / Anokhina M.E., Maksimov M.I., Seredina N.S. Moscow : Rusains, 2021.	https://reader.new.book.ru/?t=...4OZT3h8FY2nJINhzGoZhoA&v=0
Gerasimova E.B. Economic analysis=Business performance analysis : Textbook / Gerasimova E.B. Moscow : KnoRus, 2021.	https://reader.new.book.ru/?t=...DbDrdh_Sh75iBuEQ3WZsRw&v=0

5.2 List of software (including national production)

- 7-Zip
- LibreOffice
- ОС АЛТ образование 10

5.3 List of reference systems and modern professional databases

№	Name of reference systems and professional databases
1.	Digital library Grebennikon.ru – www.grebennikon.ru
2.	Science Digital Library eLIBRARY – www.elibrary.ru
3.	Science Digital Library КиберЛеника – www.cyberleninka.ru
4.	Database ПОЛПРЕД Справочники – www.polpred.com
5.	Database OECD Books, Papers & Statistics on the platform OECD iLibrary www.oecd-ilibrary.org
6.	Legal reference system КонсультантПлюс (installed resource UNECON or www.consultant.ru)
7.	Legal reference system «ГАРАНТ» (installed resource UNECON or www.garant.ru)
8.	Information and referral system «Кодекс» (installed resource UNECON or www.kodeks.ru)
9.	Digital library system BOOK.ru - www.book.ru
10.	Digital library system ЭБС ЮРАЙТ – www.urait.ru
11.	Digital library system ЗНАНИУМ (ZNANIUM) – www.znanium.com
12.	Digital library UNECON – opac.unecon.ru

6. TECHNICAL FACILITIES

There are special rooms for lectures, seminars, coursework, group and individual consultations, current and interim assessments, as well as rooms for self-study.

The premises are equipped with equipment and teaching aids.

The rooms for students' independent work are equipped with computers with Internet connection and access to the university's electronic learning environment.

Name of classroom	Classroom location
Classroom 2009 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Special furniture and equipment: Educational furniture for 122 seats (study table 61 pcs., chairs 122 pcs.), the teacher's workplace, desk m/m, drawer 1 pc, chalk board 1 pc (3 sections), chair 1 pc, drawer 1 pc, chair 1 pc, Chair 2 pcs., Intel i3-2100 2.4 Ghz /4Gb/500Gb/Acer V193 19" - 1 pc, Sound projector Yamaha YSP-3000 - 1 pc, Projector stand with camera decks - 1 pc, Projection screen draper - 1 pc, Multimedia projector Type 2 Panasonic PT-VX610E - 1 pc, Screen Media D1 ceiling bracket - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2011 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 118 seats, teacher's workplace, desk - 1 pc, chalk board (3 sections) - 1 pc, marker board - 1 pc, desk - 1 pc, desk - 1 pc, drawer - 1 pc, chair - 3 pcs., Computer Intel i3-2100 2.4 Ghz /4Gb/500Gb/Acer V193 19" - 1 pc, ScreenMedia Champion 244x183cm SCM-4304 - 1 pc, Panasonic PT-VX610E multimedia projector - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2028 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 44 seats, teacher's workplace, chalk board (one section) - 1 pc, chair - 1 pc, table - 1 pc, chair - 3 pcs. Portable multimedia set: HP 250 G6 1WY58EA laptop, LG PF1500G multimedia projector. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2045 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 78 seats, teacher's workplace, chalk board (3 sections) - 1 pc, chair - 1 pc, chairs - 2 pcs. Portable multimedia set: HP 250 G6 1WY58EA laptop, LG PF1500G multimedia projector. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2052 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 88 seats, teacher's workplace, chalk board (3 sections) - 1 pc, desk - 1 pc, table - 2 pcs, chair - 2 pcs, Computer Intel i3-2100 2.4 Ghz/500/4/Acer V193 19" - 1 pc, Multimedia projector Type 2 Panasonic PT-VX610E - 1 pc, ScreenMedia Champion 244x183cm SCM-4304 motorized screen - 1 pc, MW Cinerollo 200*200cm manual spring loaded screen	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P

- 1 pc, Multimedia projector Type 2 Panasonic PT-VX610E - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	
Classroom 2060 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 82 seats, a teacher's workplace, chalk board (3 sections) - 1 pc., chair - 1 pc., table - 1 pc., chair - 2 pcs., Computer Intel i3-2100 2.4 Ghz/500/4/Acer V193 19" - 1 pc., Multimedia projector Panasonic PT-VX610E - 1 pc., Screen with electric drive ScreenMedia Champion 203x153cm (SCM-4303) - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2061 Training classroom (for lecture- and seminar-type classes, coursework, group and individual consultations, current control and intermediate attestation), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 80 seats, teacher's workplace, table - 1 pc, chalk board (3 sections) - 1 pc, pulpit - 1 pc, chairs - 2 pcs. Portable multimedia set: HP 250 G6 1WY58EA laptop, LG PF1500G multimedia projector. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2023 Computer room (for practical classes, course design (coursework) using computer technology), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 48 seats, teacher's workplace (computer desk - 1 pc.), wheeled marker board - 1 pc, 3 sectional marker board - 1 pc, desk - 1 pc, iso chair - 7 pcs, chair -1 pc, blinds - 3 pcs., Computer i5-8400/8GB/500GB_SSD/Viewsonic VA2410-mh -34 pcs, Switchboard Cisco Catalyst 2960-48PST-L (including SmartNet Service Contract CON-SNT-2964STL) - 1 pc, Wi-Fi Access Point Type1 UBIQUITI UAP-AC-PRO - 1 pc, NEC M350 X projector - 1 pc, Local Area Network Switch (48 ports) Cisco WS-C2960+48PST-L - 1 pc, ProCurve Switch 2626 - 1 pc, Intel pentium x2 g3250 computer /500gb / philips 21.5' monitor - 1 pc, Ubiquiti IP video camera - 1 pc, Wireless access point/UNI FI AP PRO/Ubiquiti - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2034 Computer room (for practical classes, course design (coursework) using computer technology), equipped with a multimedia system. Specialized furniture and equipment: Educational furniture for 25 seats, teacher's workplace (table 1pc., chair 1pc.), marker board 1pc, Rack hanger 2pcs, chairs 3pcs.Computer I5-7400/8Gb/1Tb/DELL S2218H - 21pcs, Network switch Cisco WS-C2960-48TT-L (Catalyst2960) 48-ports 10/100Mbps+2p - 1 pc, Switchboard Cisco Catalyst 2960 24 WS-C2960-24PC-L - 1 pc. Sets of display equipment and visual aids: multimedia applications for lecture courses and practical sessions, interactive teaching and visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P

7. METHODOLOGICAL GUIDELINES FOR STUDENTS

The following documents should be made available to the trainee before the start of the course:

- training and methodological documentation;
- local normative acts regulating the main issues of the organisation and implementation of educational activities, including those regulating the procedure for current monitoring and interim assessment of students;
- the schedule of consultations of the teaching staff.

The level and depth of mastering the discipline is determined by the active and systematic work of students in lectures, seminars, independent work, including in terms of identifying the most significant and relevant problems for further study. A special condition for qualitative mastering of the discipline is an effective organisation of work, which allows distributing the academic workload evenly in accordance with the schedule of the educational process.

When preparing for classes, students have the opportunity to attend consultations with the staff of UNECON according to the timetable set out in the schedule of consultations.

The students' in- and out-of-classroom work should aim to form:

- the fundamentals of the learner's world view and scientific understanding;
- basic knowledge relevant to the training area and the declared professional field, forming the target and professional basis for training;
- professional competences oriented towards the needs of the labour market;
- an individual trajectory by mastering a unique set of professional competences that complement the learner's competence model, through a focus on specific professional specialised areas of knowledge defined by labour market representatives;
- meta-skills for learners, such as teamwork and leadership, data analysis, digital skills, project design and implementation, intercultural interaction.

8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS

Students with disabilities, if necessary, are taught on the basis of an adapted work programme using special teaching methods and didactic materials that take into account the particularities of their psychophysical development, individual capacities and health status.

In order for disabled persons and persons with disabilities to master the curriculum, the University shall ensure that:

- for the visually impaired and visually impaired: availability of information on the timetable in accessible places and adapted forms for learners who are blind or visually impaired; presence of an assistant to assist the learner as needed; production of alternative formats of teaching materials (large print or audio files);
- for the hearing-impaired and hearing-impaired: adequate sound reproduction of information;
- for persons with disabilities and persons with mobility impairments: the possibility of unimpeded access for students to classrooms, restrooms and other areas of the department, as well as their stay in these areas.

Learners with disabilities and persons with disabilities are provided with printed and/or electronic educational resources in forms adapted to their disabilities. The education of students with disabilities may be organised with other students or in separate groups or organisations.

ASSESSMENT RESOURCES

1.1 Control tasks and assignments for interim attestation

1. Types of financial accounting and their purpose.
2. The system of accounts and the principle of double entry.
3. Basic principles of accounting for the supply process.
4. Basic principles of formation of the financial result of the organization.
5. Types of accounting (financial) reports of organizations in Russian and international accounting practice.
6. Basic principles of economic analysis.
7. The system of analytical indicators for assessing the financial performance of the organization.
8. Methods and techniques of factor modeling.
9. Classification of accounting accounts in Russian and international accounting practice.
10. Basic principles of accounting for the production process.
11. Basic principles of accounting for the sale process.
12. Trial balance sheet and the procedure for its compilation.
13. Profitability indicators, their calculation and interpretation.
14. Analysis of the composition, structure and dynamics of the organization's assets.
15. Analysis of the composition, structure and dynamics of the organization's liabilities and equity
16. Analysis and assessment of the financial independence of the organization.
17. Analysis and assessment of the level of solvency of the organization.
18. Calculation and valuation of the organization's net assets.
19. Analysis and evaluation of indicators of business activity of the organization.
20. Analysis of the probability of bankruptcy of the organization.

1.2 Topics for written task

Is not provided by the work programme of the discipline.

1.3 Interim checkpoints

Number	Type	Method of conduct	Topic number
1	Control work	written	1-2
2	Control work	written	3-4
3	Monitoring	with the help of technical means and information systems	1-7

1.4 Other assessment objects

Is not provided by the work programme of the discipline.

1.5 Self-study

Name of self-study	Topic number
Preparation for lectures and practical classes	1-7

1.6 Grading scale

Scales of assessment and procedures for assessing learning outcomes of the discipline are regulated by the Regulations on the current control of progress and interim attestation of students in higher education programmes and the Regulations on the scoring and rating system.

A grading and rating system is used to assess the learning outcomes of the discipline:

The final control of the discipline is an examination (or a differentiated test), the final grade being formed in accordance with the scale given in the table below:

Points	Grade
≤ 54	fail
55-69	satisfactory
70-84	good
≥ 85	excellent

Grading scale

2 (points to 54)	Demonstrates a lack of understanding of the problem. Many of the requirements of the assignment are not met. An initial perception of the material is demonstrated. The work is incomplete and/or plagiarised.
3 (points 55-69)	Demonstrates a partial understanding of the problem. Most of the requirements of the task have been met. Mastery of the elements of the assigned material. The material is mostly clear and coherent.
4 (points 70-84)	Demonstrates considerable understanding of the issue by the discipline. All requirements of the assignment are fulfilled. The content of the completed tasks is disclosed and examined from different perspectives.
5 (points 85-100)	Demonstrates full understanding of the problem. All requirements of the assignment are fulfilled. Demonstrates proficiency in the discipline. The completed assignments are holistic, complete, structured, present different points of view and demonstrate creativity.