

APPROVED:
Vice-rector for study and methodical work
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Управление эффективностью бизнеса / Performance management

Syllabus of the course

Specialty *38.04.02 Management*

Specialization *Risk Management and Controlling*

Level of higher education *Master's Degree*

Form of training *Full-time*

Year of enrolment *2022*

Authored by:
Associate Professor, PhD, Anna K.Bakhmatova

| | | |
|-----------------------|-----|---|
| Total number of hours | 108 | Form of final attestation: Test: semester 3 |
| incl: | | |
| contact work | 42 | |
| self-study | 66 | |
| practical training | 0 | |
| control hours | 0 | |

Hours distribution:

| | |
|-----------------------------|------------|
| Semester: | 3 |
| Type of classes | Hours |
| Contact hours | 18 |
| Practical training | 24 |
| Laboratory work | |
| Total contact hours | 42 |
| Self-study | 66 |
| Control hours | 0 |
| Total academic hours | 108 |
| Total credits | 3 |

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1. LEARNING OBJECTIVES

| | |
|-------------------|---|
| Objective: | The study by students of fundamental ideas and practical methods about performance management in a modern organization as the basis for the activities of a modern manager. |
|-------------------|---|

2. COURSE PLACE IN THE PROGRAMME STRUCTURE

Discipline B1.V.DV Performance management refers to the part formed by the participants in the educational relations of Block 1.

3. EXPECTED LEARNING OUTCOMES

| Code and name of graduate competence | Code and name of the competence achievement indicator | Expected learning outcomes |
|---|---|--|
| PC-4. Capable of developing financial plan for client and target investment portfolio | PC-4.2 - Provides consulting services in the analysis of the market and the market environment, investment portfolios and activities of organizations, as well as in solving problems in the field of taxes and taxation of international companies | <p>To know: scientific and theoretical foundations for choosing tax consulting models for international groups of companies; features and regulatory framework of the tax systems of various countries, tax management in international companies; development of methods for analysis and assessment of tax risks.</p> <p>To be able to: choose models, methods and ways of tax consulting in solving problems in the field of taxes and taxation of international companies; evaluate the results of activities in the field of formation of the tax policy of the state, the process of taxation, tax administration, taxation management at the micro and macro levels, identify promising areas; justify the choice of certain models, methods and tools of tax consulting in the field of international taxation; to process and analyze the results of scientific research in the field of taxes and international taxation.</p> <p>To possess: methods of solving problems on consulting in the field of taxes and taxation, skills in providing consulting services in the field of taxes and managing the taxation of international companies, skills in developing an algorithm for solving specific problem situations and tasks in the field of international taxation; skills in preparing tasks for collecting, processing, analyzing and systematizing information, choosing methods for solving professional problems in the field of international taxation.</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 main macroeconomic factors affecting business performance in modern conditions. | Substantiation of the structure of external and internal factors: macroeconomic, political, demographic, social, technological. Analysis of the mechanisms of influence of factors on business efficiency. | 2 | 1 | | 8 |
| Topic 2. A systematic approach to business performance management: the concept of a performance management system, subsystems, objects and subjects. | Modern concept of business efficiency. Business performance management system: structure (composition and interconnection of subsystems). Building a static and dynamic model of a business performance management system. Analysis of subject-object relations in performance management, allocation of the structure of subjects and objects of the system. | 2 | 1 | | 8 |
| Topic 3. Criteria and main indicators of business performance, factorial model for choosing the structure of business performance indicators. | Efficiency criteria: maximization of added value in business, project, optimization of costs and invested resources. Economic model of performance management, the structure of model parameters - performance indicators: cost, market. The concept of the current and future value of the organization, economic profit, profitability of invested and invested capital in the project. Analysis of information needs to build a system of criteria and indicators for evaluating business performance, the composition of the main information arrays. External and internal factors that determine the choice of criteria and performance indicators for the project, the business as a whole. Principles and methods of quantitative and qualitative analysis of business performance indicators. | 2 | 1 | | 6 |
| Topic 4. Managing the profitability of sales in business. | The concept of the price chain, its structure and methods for maximizing value added by reducing the total costs of product movement along the chain. Building an organizational and managerial model for managing sales performance. Effective portfolio strategy, sales channel management, diversification, supply chain optimization. Market segmentation by marginal income, search for high-yield niches. Improving the quality of products as a method of increasing the profitability of sales. The main indicators of profitability of sales and their analysis: the profitability of brands and individual types of products, the profitability of regions and sales channels, revenue growth, market share. | 2 | 2 | | 6 |
| Topic 5. Modern methods of cost-effectiveness management. | The main types of costs of the organization: variable and fixed, direct and indirect, basic and overhead. Optimization of direct, variable costs by managing the price and quantity of resource consumption. Cost optimization economic model and its practical | 2 | 1 | | 8 |

| | | | | | |
|---|--|-----------|-----------|----------|-----------|
| | modifications: economies of scale, price management tender technology, resource delivery optimization. Long-term partnership as a method of cost reduction. Rationing of costs, reduction of losses. Management of fixed, indirect, overhead costs based on benchmarking. ABC - method of attributing costs to a project, product, analysis of activities that form costs. | | | | |
| Topic 6. Management of the organization's working capital. | The concept of the working capital of the organization, its main components. The structure of the information array according to the composition of the elements of working capital and the methods of their formation and processing. Inventory turnover, receivables, and payables. Dynamics of working capital. Organizational and managerial methods of working capital optimization with the help of progressive legal forms: consignment and factoring. Optimization models for calculating working capital. Rationing of working capital and its elements in the development and implementation of the project. | 2 | 2 | | 6 |
| Topic 7. Performance management of long-term assets. | The concept and structure of long-term (non-current assets of the organization). Analysis of the dynamics of the effectiveness of long-term assets. Acquisition cost, book value and cost of ownership of assets. Innovation as the main modern way of managing efficiency. Efficiency of innovative projects and investments. Return on assets and capital-labor ratio, return on assets. Investment project as a future business asset, the main stages of investment and performance management. Internal return on investment, payback periods. | 1 | 1 | | 6 |
| Topic 8. Managing the effectiveness of the organization's financial resources. | Analysis of information and identification of the main financial risks in business and project (interest, currency, credit) and management tools. The connection between the efficiency of the use of financial resources and the management of the working capital of a corporation. Average cost of capital indicator, calculation model. | 1 | 1 | | 6 |
| Topic 9. The concept of human capital and methods to ensure its effectiveness. | Corporation personnel as a resource, personnel cost management. The concept of human capital as a key success factor for project management. Investment in human capital, talent development. Modern methods for assessing and motivating and managing the effectiveness of the corporation's personnel. Management of innovative projects based on the theory of knowledge. | 1 | 1 | | 6 |
| Topic 10. Dynamics of development of business performance management based on the concept of the life cycle of an organization. | Analysis of the dynamics of the main elements of the business performance management system at different stages of the organization's life cycle. Generalization of the results and construction of a model of the genesis of the performance management system. Business performance management system as a mechanism for innovative development of business management system. | 1 | 1 | | 6 |
| Control hours: | | | | | 0 |
| Total hours: | | 18 | 24 | 0 | 66 |

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 |
|---|---|
| Azimina E.V. Business performance management: textbook. allowance / E. V. Azimina. - St. Petersburg: Publishing House of St. Petersburg State University of Economics, 2016. - 78 p. | http://opac.unecon.ru/elibrary ... B7%D0%BD%D0%B5%D1%81%D0%B0.pdf |
| Petrov, A. N. Management at 2 pm Part 1.: textbook for universities / A. N. Petrov; executive editor A. N. Petrov. — 2nd ed., corrected. and additional - Moscow: Yurayt Publishing House, 2022. - 349 p. | https://urait.ru/bcode/490905 |
| Management at 2 pm. Part 2. : a textbook for universities / A. N. Petrov [et al.]; executive editor A. N. Petrov. — 2nd ed., corrected. and additional - Moscow: Yurayt Publishing House, 2022. - 299 p. | https://urait.ru/bcode/490906 |
| Purlik, V. M. Management of the effectiveness of the organization: a textbook for universities / V. M. Purlik. - Moscow: Yurayt Publishing House, 2022. - 207 p. | https://urait.ru/bcode/496363 |
| Bobrova, O. S. Basics of business: a textbook and workshop for universities / O. S. Bobrova, S. I. Tsybukov, I. A. Bobrov. - 2nd ed. - Moscow: Yurayt Publishing House, 2022. | https://urait.ru/bcode/467018 |
| Purlik, V. M. Operational and strategic business efficiency management: monograph / V. M. Purlik. - Moscow: Yurayt Publishing House, 2022. - 207 p. | https://urait.ru/bcode/496467 |

5.2 List of software (including national production)

- 7-Zip
- Microsoft Office Professional
- Microsoft Windows Professional

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 2026 Computer class (for conducting practical classes, course design (performing term papers) using computer technology). Equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 25 seats, teacher's workplace (table - 2 pcs., chair - 1 pc.), 3-section marker board - 1 pc., rack hangers - 2 pcs., ISO chair - 9 pcs., blinds - 2 pcs., Computer pentium x2 g3250 /8Gb/500gb/ philips 21.5") - 1 pc., Computer Intel X2 G3420/8 Gb/500 HDD/PHILIPS 200V4 - 23 pcs., Notebook HP 250 G6 1WY58EA - 2 pcs., Multimedia projector Optoma x 400 - 1 pc. Sets of demonstration equipment and visual aids: multimedia applications for lecture courses and practical exercises, interactive educational visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P |
| Classroom 2062 Classroom (for conducting lecture-type classes and seminar-type classes, course design (term papers), group and individual consultations, current control and intermediate certification), equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 56 seats, teacher's workplace, chalk board (single-section) - 1 pc., pulpit - 1 pc., table - 1 pc., chair - 2 pcs., Computer Intel Core i3-2100 CPU @ 3.10GHz/4/500 Acer V193 - 1 pc., Multimedia projector Panasonic PT-VX610E - 1 pc., Multimedia projector Optoma EX-632 - 1 pc., Screen DRAPER TARGA 221x295 - 1 pc. Sets of demonstration equipment and visual aids: multimedia applications for lecture courses and practical exercises, interactive educational visual aids. | 191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P |
| Classroom 3053 Classroom (for conducting lecture-type classes and seminar-type classes, course design (term papers), group and individual consultations, current control and intermediate certification), equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 124 seats, teacher's workplace, table m / m - 1 pc., chalk board (3-section) - 2 pcs., pulpit - 1 pc., table - 2 pcs., chair - 2 pcs., blinds - 3 pcs., Computer Intel i3-2100 2.4 Ghz/500/4/Acer V193 19" - 1 pc., Multimedia projector Optoma EX-632 - 1 pc., Screen Draper Baronet 175*234 - 1 pc., Acoustic system Electro-voice - 4 pcs., Broadcast mixer-amplifier Dynacord MV512 - 1 pc. Sets of demonstration equipment and educational visual aids: multimedia applications for lecture courses and practical exercises, interactive educational 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

Is not provided by the work programme of the discipline.

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 | Problem solving | using technical means and information systems | 1-6 |
| 2 | Test | using technical means and information systems | 7-8 |
| 3 | Monitoring | using technical means and information systems | 1-10 |

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 of communications, reports | 1 |
| Development of individual / group projects | 2,3,10 |
| Calculations, analyses, graphic and other tasks | 4-6,8,9 |
| Solving professional problems | 6,7 |

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 |
|--------|-------|
| <55 | fail |
| >=55 | pass |

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 plagiarized. |
| 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. |