

ABSTRACT

Master's degree in 38.04.01 Economy.

Master's program «Internal audit and control in the system of business economic security».

Course title: Management accounting and analysis (Управленческий учет и анализ)

Variable part of Block of selective discipline, credits 4.

Instructor: Elena Yu. Selezneva, Candidate of historical Sciences, Associate professor

The total labour intensity of the discipline is 4 credits, 144 hours. The training plan provides lectures (10 hours, including ALM 9 hours) practical training (18 hours, including ALM 9 hours), solitary work (116 hours, including the preparation for the exam 9 hours). The discipline is implemented on the 1 course.

At the beginning of the course a student should be able to:

- have the culture of thinking and ability to summarize, analyze and percept information; to set a goal and choose the ways to achieve it;
- use of regulatory legal documents for own activity;
- find organizational and management solution and readiness to bear responsibility for them;
- use of basic terms and methods of social sciences, arts and economics for solving social and professional tasks;
- gather and analyze initial data required for calculating economic or social;
- and economic indicators, which describe the activities of economic subjects;
- calculate economic or social and economic indicators, which describe the activities of economic subjects, on the basis of standard techniques and existing regulatory and legal framework;
- analyze and interpret financial, accounting and other information contained in the accounting reports of enterprises that belong to different types of ownership, and to use obtained data for making management decisions;

- critically assess suggested options of management decisions and to develop and justify suggestions for their improvement with refer to the criterion of social and economic efficiency, risks and possible social and economic consequences.

Learning outcomes:

Competences:

- the ability to communicate in oral and written forms in Russian and foreign languages (GPC -1);

- the ability to use special terminology in a feign language, the ability to prepare publications, conduct presentations, hold discussions and to defend presented work in foreign language (SPC-5);

- the ability to forecast major social and economic indicators of activity of the enterprise, industry, region and economy (SPC-12).

Code and definition of competence	Stages of competence emergence	
GPC–1 the ability to communicate in oral and written forms in Russian and foreign languages	Knowledge	Knowledge of the rules of communication with domestic and foreign partners.
	Skills	be able to apply the rules of communication in the internal and external markets in the internal and external industry markets.
	Possession	knows the specific terminology in English, the rules of grammar and English for the discussion and protection of scientific work, publication activity.
SPC – 5 the ability to use special terminology in a feign language, the ability to prepare publications, conduct presentations, hold discussions and to defend presented work in foreign language.	Knowledge	knows the specific terminology in English, the rules of grammar and English for the discussion and protection of scientific work, publication activity.
	Skills	to apply the methods of scientific knowledge and expertise in the field of management accounting and analysis to preparing research reports, discussions, writing research papers. To use of methods of assessing the efficiency of including accounting policy and development of strategic decisions at micro- and macro-levels.
	Possession	possess sufficient English level for free communication in the field of management accounting and writing research papers
SPC – 12 the ability to forecast major social and economic indicators of activity of the enterprise, industry, region and economy.	Knowledge	knows forecasting methods and systems main socio-economic indicators of enterprise activity, region, economy. Use international and national database for carrying out analytical calculations
	Skills	to use the basics of budgeting and forecasting at the enterprise, industry, region and economy. Use of

		techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency
	Possession	ability to analyze basic economic indicators of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics.

The following methods of active/interactive learning are used for ensuring the emergence of the above-mentioned competencies within the framework of the discipline «Management accounting and analysis (Управленческий учет и анализ)»: interview, the decision of multi-level tasks and quests, tests.

The purpose is to provide students with the knowledge and skills relevant to management accounting and analysis, costing, budgeting and use of economic data for making management decisions, choosing and applying in practical activities modern tools of effective management in a dynamically developing environment.

Tasks: obtaining knowledge of management accounting, cost analysis, costing, budgeting and use of economic data for making management decisions in Performance management.

Course description:

1. The essence, content, principles and purpose of management accounting; production accounting as part of management accounting.
2. Concepts and terminology of cost classification; cost centers, profit, responsibility and budgeting.
3. Objectives and concepts of budgeting systems; types of estimated systems, fixed and flexible estimates, zero and incremental estimates, periodic and continuous estimates.