
MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Autonomous Educational Institution of Higher Education
«Far Eastern Federal University»
(FEFU)

SCHOOL OF ECONOMICS AND MANAGEMENT

AGREED
Academic Course Manager

APPROVED
Head of Department of Accounting, Analysis and Auditing

_____ S.Yu. Rakutko
(Signature) (Full name of the academic course manager)
« ____ » _____ 20 ____

_____ O.S. Temchenko _
(Signature) (Full name of the head of department)
« ____ » _____ 20 ____

WORKING PROGRAM OF ACADEMIC DISCIPLINE
Management accounting and analysis (Управленческий учет и анализ)

Field of study: 38.04.01 Economy
Master's program "International accounting and audit"
Type of attendance: intratramural

Year 1 Semester 2
Lectures 9 hours
Practice sessions 27 hours
Laboratory works - hours
Including those using active learning methods: lec./practice 18 hours /lab -
Total number of hours of the teaching load 36 hours
Including those using active learning methods: 18 hours
Solitary work 108 hours
Including preparation for exams 36 hours
Tests (quantity)
Term paper / term project _____ - ____ semester
Pass-fail exam _____ - ____ semester
Exam 2 semester

This working program has been prepared in accordance with the requirements of the educational standard independently established by the FEFU, approved by the rector's order of 07.07.2015 #12-13-1282

This working program has been discussed at the meeting of the Department of accounting, analysis and auditing, Minutes # _____ dated « ____ » _____ 20 ____

Head of department: O.S. Temchenko
Prepared by: PhD in historical sciences, associate professor E.Y. Selezneva

Владивосток
2018

I. The working program has been revised at the department meeting:

Minutes dated « _____ » _____ 20__ # _____

Head of department _____ O.S. Temchenko

(Signature)

II. The working program has been revised at the department meeting:

Minutes dated « _____ » _____ 20__ # _____

Head of department _____ O.S. Temchenko

(Signature)

ABSTRACT

Master's degree in 38.04.01 Economy.

Master's program “International accounting and audit”

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

Variable part of Block 1, 4 credits

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

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

- The ability 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;
- the ability to use of regulatory legal documents for own activity;
- the ability to find organizational and management solution and readiness to bear responsibility for them;
- the ability to use of basic terms and methods of social sciences, arts and economics for solving social and professional tasks;
- the ability to gather and analyze initial data required for calculating economic or social and economic indicators, which describe the activities of economic subjects;
- the ability to 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;
- the ability to 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;
- the ability to 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:

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

- the ability to use special terminology in a foreign 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).

Course description:

The content of the course “Management accounting and analysis” covers the following range of issues:

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.

Main course literature:

1. Rakut'ko S. YU., Saenko ZH. EH., Selezneva E. YU. i dr. Buhgalterskij uchet i analiz. Praktikum: uchebnoe posobie dlya vuzov [Accounting and analysis. Workshop: textbook for universities]. - Vladivostok, Izd-vo Dal'nevostochnogo federal'nogo universiteta, 2015. - 267 p. (rus).

2. Vasil'kovskaya N.B. Upravlencheskij uchet: uchebnoe posobie [Managerial accounting: study guide]. — Tomsk: Tomskij gosudarstvennyj universitet sistem upravleniya i radioelektroniki, 2015. — 116 p. (rus). - Access: <http://www.iprbookshop.ru/72207.html>

3. Professional'nye cennosti i ehtika v buhgalterskom uchete i audite: Uchebnoe posobie [Professional values and ethics in accounting and auditing: study guide] - M.: Master: SIC INFRA-M, 2014. - 224 p. (rus). - Access: <http://znanium.com/catalog/product/463081>

4. Upravlencheskij uchet: Uchebnoe posobie / Pod red. Sigidova YU.I. [Managerial accounting: study guide] - M.:NIC INFRA-M, 2015. - 240 p. (rus). - Access: <http://znanium.com/catalog/product/462905>

5. Verkhoturov D. A., Rakutko S. Y., Selezneva E. Y. Uchet i analiz : uchebnoye posobiye dlya vuzov [Accounting and Analysis: Training manual for Universities].- Vladivostok: FEFU, 2014. - 225 p. (rus). - Access: <https://elib.dvfu.ru/vital/access/manager/Repository/fefu:2044>

Form of final control: exam.

I. STRUCTURE AND CONTENT OF THE LECTURE COURSE

Theme 1. Essence and purpose of costing and management accounting (1 hour)

1. Management-oriented accounting
2. Types of costing
3. Comparison between management accounting and financial accounting

Theme 2. Classification, essence and purpose of costs (2 hours)

1. Manufacturing and non-manufacturing costs
2. Direct and indirect costs
3. Fixed and variable costs

Theme 3. Economic and mathematical methods of analyzing economic activities and computer spreadsheets (2 hours)

1. Study of uncertainty

2. Statistical methods for business enterprises
3. Use of computer spreadsheets

Theme 4. Costing methods (2 hours)

1. Material costing
2. Labor costing
3. Overhead costing
4. Marginal costing and absorption costing
5. Job order costing and batch costing
6. Costing
7. Auxiliary function costing/process costing

Theme 5. Budgeting and standard costing (1 hour)

1. Essence and purpose of budgeting
2. Functional budgets
3. Flexible budgets and standard costing
4. Fundamental analysis of distortions, underabsorption and marginal costing
5. Reconciliation of profit envisaged in the budget

Theme 6. Method of making near-term decisions (1 hour)

1. Analysis of the interrelation between costs, volume and profit
2. Relevant type of costing

II. STRUCTURE AND CONTENT OF THE COURSE'S PRACTICE

Practice sessions

(27 hours, including 18 hours of using active learning methods)

Theme 1. Essence and purpose of costing and management accounting (3 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (2 hours)

1. Management-oriented accounting
2. Types of costing
3. Comparison between management accounting and financial accounting

Theme 2. Classification, essence and purpose of costs (4 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (4 hours)

1. Manufacturing and non-manufacturing costs
2. Direct and indirect costs
3. Fixed and variable costs

Theme 3. Economic and mathematical methods of analyzing economic activities and computer spreadsheets (4 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (2 hours)

1. Study of uncertainty
2. Statistical methods for business enterprises
3. Use of computer spreadsheets

Theme 4. Costing methods (34 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (2 hours)

1. Material costing
2. Labor costing
3. Overhead costing
4. Marginal costing and absorption costing
5. Job order costing and batch costing

6. Costing
7. Auxiliary function costing/process costing

Theme 5. Budgeting and standard costing (6 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (4 hours)

1. Essence and purpose of budgeting
2. Functional budgets
3. Flexible budgets and standard costing
4. Fundamental analysis of distortions, underabsorption and marginal costing
5. Reconciliation of profit envisaged in the budget

Theme 6. Method of making near-term decisions (6 hours)

Active / interactive learning method - the decision of multi-level tasks and quests (4 hours)

1. Analysis of the interrelation between costs, volume and profit
2. Relevant type of costing
3. Limiting factors

III. LEARNING AND TEACHING SUPPORT OF STUDENTS' SOLITARY WORK

Learning and teaching support of solitary work of the students who study the discipline «Management accounting and analysis (Управленческий учет и анализ)» is shown in Annex 1 and includes:

- timeline of the discipline-related solitary work, including indicative completion time standards for each task;
- description of solitary work tasks for students and recommended practices of their completion;

- requirements for expression and presentation of the results of solitary work;
- criteria for assessing solitary work completion.

IV. COURSE'S GOAL ACHIEVEMENT STATUS CHECK

#	Discipline sections / themes to be checked	Codes and stages of competence emergence		Means of assessment		
				Current check	Interim assessment	
1	Theme 1. Essence and purpose of costing and management accounting	SPC - 5, 12	knowledge	knowledge of the specific terminology in English, the rules of grammar and English for the discussion and protection of scientific work, publication activity Knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy)and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; knows forecasting methods and systems main socio-economic indicators of enterprise activity, region, economy.	Interview (YO-1);	# 2,14,22,32
			skills	skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;	Test (IIP-1)	Test (IIP-1)

			possession	possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Test (IIP-2)
2	Theme 2. Classification, essence and purpose of costs	GPC-1, SPC - 5,12	knowledge	knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) out analytical calculations; theory and practice of making management decisions of criterion of social and economic efficiency	Interview (YO-1),	# 5,9,10,38,39,40
			skills	skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possession	possession of methods and techniques of analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

3	Theme 3. Economic and mathematical methods of analyzing economic activities and computer spreadsheets	GPC 1, SPC - 5,12	knowledge	Knowledge of methods of analytical calculations; to analyze basic economic indicators of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics.	Interview (YO-1)	# 11,15,16
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possession	Possession of methods and techniques of assessing the efficiency of accounting policy and development of strategic decisions at micro- and macro-levels	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
4	Theme 4. Costing methods	SPC - 5,12	knowledge	Knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and	Interview (YO-1)	№7,8,12,13,18, 19,24-29,30,31

				economic efficiency		
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze accounting systems of economic subjects; to use techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possession	Possession of methods and techniques of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
5	Theme 5. Budgeting and	SPC-5,12	knowledge	Knowledge of methods of assessing management	Interview (YO-1)	№1,3,4,17, 21,23,37

	standard costing		<p>information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and economic efficiency</p>		
		skills	<p>Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze accounting systems of economic subjects; to use techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency</p>	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
		possession	<p>Possession of methods and techniques of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at</p>	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

				micro- and macro-levels; possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency		
6	Theme 6. Method of making near-term decisions	SPC - 5,12	knowledge	Knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and economic efficiency	Interview (YO-1)	№6,20,33-36
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

				accounting systems of economic subjects; to use techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency		
			possession	Possession of methods and techniques of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

Standard tests and teaching materials determining the procedures for assessing knowledge, techniques, skills and (or) activity experience, and also criterion and indicators, which are required for assessing knowledge, techniques and skills and describe the stages of competence emergence in the course of undertaking the academic program are shown in Annex 2.

V. ACADEMIC REFERENCES AND INFORMATION AND TEACHING SUPPORT OF THE DISCIPLINE

Main references

1. Accounting and analysis. Workshop [Text]: textbook for universities / [rakut'ko S. Y., J. E. Saenko, E. Yu. Seleznev et al.]; far Eastern Federal University, School of Economics and management. Vladivostok, publishing House of the far Eastern Federal University, 2015. - 267 p.
2. Vasilkovskaya, N. B. Management accounting [Electronic resource]: textbook / N. B. Vasilkovskaya. — Electron. text data. - Tomsk: Tomsk state University of control systems and Radioelectronics, 2015. — 116 c.— Mode of access: <http://www.iprbookshop.ru/72207.html> (accessed 01.09.2017).
3. Professional values and ethics in accounting and audit [Electronic resource]: textbook / V. B. Ivashkevich. - M.: Master: SIC INFRA-M, 2014. - 224 p. - Mode of access: <http://znanium.com/catalog/product/463081>(accessed 01.09.2017).
4. Management accounting [Electronic resource]: textbook / Under the editorship of Sigitova Y. I. - M.:research center INFRA-M, 2015. - 240 p. – Mode of access: <http://znanium.com/catalog/product/462905> (accessed 01.09.2017).
5. Accounting and analysis [Electronic resource]: textbook for universities / A. D. Verkhoturov, S. Y. rakut'ko, E. Y. Seleznyov [et al.]; far Eastern Federal University, School of Economics and management. Vladivostok, publishing House of the far Eastern Federal University, 2014. - 225 p. – Mode of access: <https://elib.dvfu.ru/vital/access/manager/Repository/fefu:2044> (accessed 01.09.2017).

Additional references

1. Management accounting [Electronic resource]: study guide / I. V. Berezhnaya, G. E. Kropacheva, Vladimir Lesnyak. - M.: research center INFRA-M, 2014. - 176 p. - Mode of access: <http://znanium.com/catalog/product/408859>(accessed 01.09.2017).
2. Accounting management accounting [Electronic resource]: textbook / Kondrakov N. P., Ivanova M. A.-2nd ed., pererab. I DOP. - M.: SIC INFRA-M, 2015. - 352 p. - Mode of access: <http://znanium.com/catalog/product/538991>(accessed 01.09.2017).

3. Gordeeva, O. G. Accounting and analysis in terms of value-based management [Electronic resource]: Monograph / O. G. Gordeev, T. Y. Serebryakov. - M.: research center INFRA-M, 2015. - 136 p. - Mode of access: <http://znanium.com/catalog/product/485863>(accessed 01.09.2017).

4. Management accounting for business solutions [Electronic resource] / druri K. - M.:UNITY-DANA, 2015. - 655 p. - Mode of access: <http://znanium.com/catalog/product/883763> (accessed 01.09.2017).

5. Strategic management accounting [Electronic resource]: Monograph / L. I. Kim. - M.: research center INFRA-M, 2014. - 202 p. - Mode of access: <http://znanium.com/catalog/product/447806> (accessed 01.09.2017).

Regulatory and legal materials

Federal law "on accounting" dated 6.12.2011 № 402-FZ // Consultant Plus [Electronic resource]: official website / company Consultant Plus. - URL: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc; basis=law; at n=170573;DPD=134;from=148289-10; RND=0.4235062156803906> (accessed 01.09.2017).

2. Chart of accounts accounting financial and business accounting activities of the organisations and the instruction on application of chart of accounts of accounting financially-economic activities of organizations, approved by order of Ministry of Finance of 31 October 2000 No. 94H. [Electronic resource] : the official site / Company Consultant Plus. - URL: http://www.consultant.ru/document/cons_doc_LAW_29165/ (accessed 01.09.2017).

3. Regulations on accounting "Income of the organization" PBU 9/99, approved by order of the Ministry of Finance of 06.05.1999 № 32n. // Consultant Plus [Electronic resource]: official website / company Consultant Plus. - URL: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=179206;dst=0;ts=200016946FEE87792E842ECE81F0D635;rnd=0.835170118836686> (accessed 01.09.2017).

4. Regulations on accounting "Expenses of the organization" PBU 10/99, approved by order of the Ministry of Finance of 06.05.1999 №33n. // Consultant Plus [Electronic resource]: official website / company Consultant Plus. - URL: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=179199;dst=0;>

ts=B3DF78598C092640125F05EB35FE76F9;rnd=0.41812872886657715

(accessed 01.09.2017).

5. Regulation on accounting and financial reporting in the Russian Federation, approved by order of the Ministry of Finance of 29.07.1998 №34n. // Consultant Plus [Electronic resource]: official website / company Consultant Plus. - URL: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=111058;dst=0;ts=41D2E75A04FE4B62DF18E3028307A4A9;rnd=0.6094930630642921>

(accessed 01.09.2017).

List of Internet sources

1. GlavBukh-info [Electronic resource]: information portal. - URL: <http://glavbukh-info.ru/> (accessed 01.09.2017).

2. Bookkeeping.ru [Electronic resource]: information portal for accountants. - URL: <http://www.buhgalteria.ru/> (accessed 01.09.2017).

3. Consultant-Plus [Electronic resource]: legal reference portal.- URL: <http://base.consultant.ru/> (accessed 01.09.2017).

4. Garant.ru [Electronic resource]: information and legal portal <http://www.garant.ru/> (accessed 01.09.2017).

5. Chief accountant [Electronic resource]: reference system <http://www.glavbukh.ru/> (accessed 01.09.2017).

VI. METHODOICAL INSTRUCTIONS ON THE DEVELOPMENT OF DISCIPLINE

Realization of the discipline "Management accounting and analysis (Управленческий учет и анализ)" provides the following types of educational work: lectures, laboratory works, student solitary work, current control and intermediate attestation.

Mastering of discipline course "Management accounting and analysis (Управленческий учет и анализ)" assumes rating system of estimation of student

knowledge and provides on the part of the teacher the current control over student attendance of lectures, student solitary work.

The intermediate attestation on the discipline "Management accounting and analysis (Управленческий учет и анализ)" is the examination which is carried out in the form of testing.

During the academic semester students should:

- To master the theoretical material (20 points);
- Successfully perform audit and control tasks (50 points);
- Timely and successfully perform all kinds of solitary work (30 points).

The student is considered to be certified according to the discipline "Management accounting and analysis (Управленческий учет и анализ)", provided that all types of current control and solitary work provided by the curriculum are performed.

Evaluation criteria for the discipline " Management accounting and analysis (Управленческий учет и анализ)" for attestation of the exam following: 86-100 points-"excellent", 76-85 points-"good", 61-75 points-"satisfactory", 60 and less points-"unsatisfactory".

Recalculation of points on the current control and solitary work is made by the formula:

$$P(n) = \sum_{i=1}^m \left[\frac{O_i}{O_i^{max}} \times \frac{k_i}{W} \right],$$

in which $W = \sum_{i=1}^n k_i^n$ – for current Rating;

$W = \sum_{i=1}^m k_i^n$ – for the final rating;

$P(n)$ – student Rating;

m – total number of control measures;

n – number of control measures carried out;

O_i – the score received by the student at the i-th control event;

O_i^{max} – the maximum possible score of the student on the i-th control event;

k_i – weight coefficient of the i-th control event;

k_i^n – the weight of the i-th control event, if it is the primary, or 0 if it is additional.

Recommendations for planning and organizing the time allotted for the study of discipline

Planning is the most important feature of human activity, one of the characteristic, obligatory signs of human work. In order to organize complex training activities, it is very effective to use the tools that remind us of the tasks ahead, their sequence of implementation. Such means can be a mobile phone, which has an organizer program, including alarm clock, calendar and the list of cases; Timers that remind you to perform a discipline job Computer-based lists of cases that highlight urgent and important cases.

Making a list of cases is the first step to organizing time. The list has the advantage that allows you to see the whole picture in general. Ordering, classifying cases in the list is the second step to organizing time.

Regularity is the first condition of searching for more effective ways of work. It is recommended to choose one day of the week for regular training in the discipline. Regularity not only allows you to prepare for the case, it creates a mood for this case, allows to work out the rules of the case (for example, first study of the material of the lecture, the textbook, reading the original source, then the allocation and fixation of the main Ideas in a notebook).

To make tasks easier, you must define a time frame. Weekly training in the discipline of "Management accounting and analysis (Управленческий учет и анализ)" requires time-consuming costs. A clear fixation of the time of regular cases, the fixation of the same hours for them-an important step to the organization of time. When taking time into account, it is necessary to remember the main goal of rationalization – to get the greatest effect at the lowest cost. Accounting is only a means to solve the main task: to save time.

According to experts in psychology, the importance of planning and execution of cases is also due to the fact that we have accumulated cases, tasks or

ideas that we do not realize, postponed to later-all this negatively affects our internal state in Whole.

An important role in the organization of educational activities is given to the program of discipline, which gives an idea not only about the thematic sequence of studying the course, but also about the time spent on studying the course. Success of mastering of discipline in many respects depends on the correctly planned time at self-preparation (2 – 3 to 5 hours a week).

Discipline study algorithm

Starting the study of the discipline of " Management accounting and analysis (Управленческий учет и анализ)", the student must:

- get acquainted with the program, study the list of recommended literature; The program of the course will need to be revisited constantly, as each topic is assimilated separately, in order to understand whether all the issues have been fully studied;

- carefully understand the structure of the discipline "Management accounting and analysis (Управленческий учет и анализ)", in the system of distribution of educational material by types of occupations, forms of control to have an idea of the course in general, about the lecture and practical part Whole course of study;

- rewrite to the lecture book (on a separate page) and attach to the inside of the cover structure and content of the theoretical part of the course, and in the notebook for practical training-topics of practical classes.

In preparation for the discipline " Management accounting and analysis (Управленческий учет и анализ)", it is necessary to be guided by the rules of time for completing tasks. For example, in preparation for studying the abstract of one lecture, textbooks, as a rule, is given from 0.5 hours to 2 hours, and for the study of the sources of 16 pages of printed text with the preparation of the abstract of 1.5-2 hours, with the preparation of a plan About 1 hour.

Recommendations on the use of active learning methods

To improve the efficiency of the educational process and the formation of an active personality of the student plays an important role such principle of learning as cognitive activity of students. The purpose of such training is not only the development of knowledge, skills, but also the formation of the fundamental qualities of the individual, which necessitates the use of active learning methods, without which it is impossible to form a specialist capable of solving professional problems in modern market conditions.

For the development of professional skills and personality of the student as a method of active learning, it is advisable to use the methods of situational learning, which is a description of the business situation that actually arose or arises in the process of activity.

The implementation of this type of training in the discipline "Management accounting and analysis (Management accounting and analysis)" is carried out through the use of tasks of different levels, in particular situational tasks, which can be defined as methods of simulating decision-making in different situations by playing options for given conditions.

Situational tasks are designed for students to use specific techniques and concepts in their implementation in order to obtain a sufficient level of knowledge and skills for decision-making in similar situations in enterprises, thereby reducing the gap between theoretical knowledge and practical skills.

The solution of situational problems is offered to students at the end of practical work in the completion of the study of a specific educational topic, and the knowledge gained in the lectures should be the basis for solving these problems. It follows that the student must possess a sufficient level of knowledge of theoretical material, be able to work with the current regulatory and technical documentation to assess the quality of consumer goods. This involves the student's awareness of the decision-making process in assessing the quality of goods and making decisions on the situational problem.

The student must be able to correctly interpret the situation, i.e. correctly determine which factors are the most important in this situation and what decision

should be taken in accordance with the current regulatory and technical documentation.

Thus, the solution of situational problems is designed to develop the following skills and abilities of students:

- work with a growing and constantly updating flow of information in the field of commodity research and evaluation of the quality of goods associated with the changing market situation and the application of the legislative framework;
- Express and defend your point of view with clear, confident and competent speech;
- develop your own opinion based on the understanding of theoretical knowledge and experimental research;
- their own decision.

The technology of performance of situational tasks includes the organization of independent work of students with the consulting support of the teacher. At the stage of familiarization with the problem, the student independently assesses the situation described in the text, examines the theoretical material, establishes the key factors and analyzes the problems set out in the problem statement. Then he makes an action plan and assesses the possibility of its implementation. At the end of the self-analysis, the student must answer questions, complete tasks and make a written report on this task.

Recommendations for working with literature

The most preferable is a dark sequence in the work with literature. It can be presented as the following example algorithm:

- acquaintance with the working curriculum and educational and methodical complex of discipline;
- study of basic educational literature;
- study of additional (educational and scientific) literature.

In the course of reading it is very useful, though not necessarily, to make brief summaries of readings, statements, notes, to allocate obscure, difficult for perception questions. In order to clarify the latter need to contact the teacher. After

the study of the recommended literature it is useful to check the level of your knowledge with the help of control questions for self-test.

It is strongly recommended to avoid mechanical learning training material. Practice convincingly shows: the most effective way is not "cramming", but deep, creative, independent penetration into the essence of the studied questions.

It is necessary to conduct systematic daily work on literary sources. The amount of information on the course is so extensive that they cannot master the "last Days" before the session, as some students sometimes expect.

It is necessary to educate in itself the installation on durability, long-term assimilation of knowledge on a course. It is necessary to remember, that they will be required not only and not so much during the course set-off, but – what is especially important – in the subsequent professional activity.

Literature is available at the University Library.

When working with educational and scientific literature it is crucial to take into account the moment of development. The course " Management accounting and analysis (Управленческий учет и анализ)", like most other disciplines, is not and cannot be a set of certain once and for all established truths in the last instance. On the contrary, it is constantly evolving and improving. In it there is a dialectical process of extinction of obsolete and occurrence of new ideas, views, theories. In conditions of accelerating aging of information educational, however, as well as scientific, editions, far not always can keep behind new phenomena and tendencies, generated by process of innovation. There is a noticeable lag in many of the publications related to the course. After all, they are impossible, even for purely technical reasons, not to mention others, annually to update and republish. In this regard, in the literature on the course students can meet provisions that are no longer fully meet the new trends of development. In such cases, the necessary criticality of thought should be based not on outdated ideas of a given publication, however authoritative it may be, but on the norms stemming from modern editions relevant to the subject under study.

At the same time, the persistent underlining of development does not imply a complete revision of the educational and scientific literature recommended by the course. The student's task is to show a sufficiently high scientific culture and not to fall into the extremes of both orthodox dogmatism and nihilism. Science, as it is known, develops not only on the basis of denial, but also continuity. In this continuous process of modernization of knowledge he, of course, will be assisted by teachers, constantly making corresponding changes in the content of the educational process.

Finally, the student is obliged to know not only the recommended literature, but also new, substantially important editions of the course, published after its publication.

Recommendations for exam preparation final control

These questions on discipline are updated at the beginning of the school year. Questions may be updated immediately before the session. An updated list of questions for the exam is given to students before the beginning of the examination session. At the exam the student is invited to answer one or two questions on the studied sections of the discipline. The purpose of the examination is to check and assess the level of the student's special knowledge of the academic discipline, as well as the ability to think logically, to argue the chosen scientific position, to respond to additional questions, to orient in the array Definitions and categories. The correctness of the student's speech is also subject to evaluation. The additional purpose of the final control in the form of the exam is the formation of the student's qualities such as organization, responsibility, diligence, independence. Thus, the discipline exam examines the student's system of knowledge in the field of law and plays an important role in the preparation of the future economists.

When preparing for the exam, the student must properly and rationally plan their time to be in high quality and at a high level to prepare for answers on all issues. The exam is designed to encourage the student to gain additional new knowledge. During the preparation for the exam, students also organize the knowledge they have learned in the course sections. It allows them to understand

the logical structure of the course, to unite separate themes into a single system, to see prospects of management development.

Recommended textbooks and special literature when studying the course, are available in the recommended list of literature in the work program for the course, also they are called students in the first lesson.

The independent work on preparation for the exam during the session should be planned by the student on the basis of the total amount of questions put to the exam and the days allotted for preparation for the exam. It is necessary that the last day or part of it be allocated for an additional repetition of the whole volume of questions as a whole. This allows the student to independently check the level of assimilation of the material. It is important to keep in mind that the information contained in the course's work program can play a large auxiliary role for the purposes of the training course material.

VII. MATERIAL AND TECHNICAL SUPPORT OF THE DISCIPLINE

To carry out the educational process on the discipline «Management accounting and analysis (Управленческий учет и анализ) » is necessary: educational audience with multimedia projector and screen.



MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Autonomous Educational Institution of Higher Education
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(FEFU)

SCHOOL OF ECONOMICS AND MANAGEMENT

**LEARNING AND TEACHING SUPPORT OF SOLITARY WORK OF THE
STUDENTS WHO STUDY**

**discipline “Management accounting and analysis”
(Управленческий учет и анализ)**

**Field of study 38.04.01 Economics
Master’s program “International accounting and audit”
Type of attendance: intratramural**

Vladivostok
2018

Timeline of the discipline-related solitary work

#	Date/terms of completion	Type of solitary work	Indicative completion time standards	Type of check
1.	3 week	Preparation for the colloquium	12	The colloquium
2.	4 week			
3.	5 week	Preparation for test	10	The test
4.	6 week			
5.	During the semester	Preparation for practices	50	Interview
6.				
7.	7 week	Preparation for the exam	36	Exam
8.	9 week			
9.	11 week			
10.	13 week			
11.	Total		108	

Recommendations for independent work of students

Of particular importance for the development of theoretical material and for the acquisition and formation of skills is independent work of students.

Independent work of students in the discipline "Management accounting and analysis" provides for the study of the recommended basic and additional literature, writing essays, solving crosswords, preparation for the implementation and protection of laboratory work and intermediate certification – exam.

For self-examination of mastering the theoretical material, preparation for the implementation and protection of laboratory work and passing the exam, students are offered questions for self-control.

Recommendations for working with literature

When working independently with the recommended literature, students should follow a certain sequence:

— when choosing a literary source of theoretical material, it is best to proceed from the basic concepts of the course topic to know exactly what to look for in a particular publication;

— for a deeper understanding and assimilation of the material should read not only the definitions and concepts available in the text, but also specific examples;

— order to get a broader and systemic understanding on the topic you want to view a few of the literature (perhaps an alternative);

— it is not necessary to outline the entire text on the topic under consideration, as this approach does not make it possible to understand the material; it is necessary to highlight and outline only the main provisions, definitions and concepts that allow to build a logic of the answer to the studied questions.

Independent work at the lecture

First of all, it is necessary to teach students to work correctly with lecture notes, for example, to make basic notes.

The basic abstract is composed of key theoretical propositions, facts, nature experiments, etc., the Preparation of such a syllabus teaches the student to highlight significant in a lecture to comprehend the illustrations, briefly record the content of lectures.

The essence of the work with reference notes at the lecture is as follows. For 10-15 minutes before the end of the lecture, the teacher gives the task to students to prepare a supporting abstract of the lecture. At the same time, if this is the first time, it is necessary to explain the essence of the reference abstract and its purpose. In the process of preparing the first abstract teacher monitors the process, advises.

In the future, students are given full autonomy.

The work is completed for the first time by analyzing 1-2 works of students at the same or the next lesson. In subsequent classes, their supporting abstracts announce 1-2 students, the teacher expresses his comments. Preparation of such abstracts can be set at home.

As a result of such work the control of educational activity of students is carried out, ways of cognitive activity are improved, and educational material is kept in the form structured independently. Can be allowed to use reference materials in the tests, but may be on exams.

Another effective form of independent work of students at the lecture can be the solution of educational problems. You can use both reproductive and creative

tasks, but the solution of which is carried out in joint activities. It is very useful to use in the lecture course fragments of lectures prepared by students. The preparation of such fragments can be planned in advance by the teacher, and the presentation of the content by students is carried out in turn.

The content of the fragments should be interesting and should complement the material of the lecture. These can be examples-illustrations of theoretical positions, historical facts, statements of scientists, descriptions of experiments, etc.

The above does not exhaust the possibility of self-management of students in the process of lecturing. There is always a place for pedagogical creativity. The only thing that matters is the desire to do it.

Independent work of students outside the classroom

It is important for students to take into account the fact that preparation for practical classes does not mean duplication of lecture material. It is necessary to study the recommended sources, make a brief summary. In addition, some topics require additional independent creative search of the student. Not enough clear questions should be fixed and addressed to the teacher.

Independent homework of students can take place without any participation of the teacher. However, experience shows that most students do not tend to load themselves with work if it is not regulated, especially in Junior courses. Often the student does not feel the need for this for the time being. This leads to the fact that students late realize the need for self-comprehension of educational material, do not have time to acquire the necessary skills to work with scientific literature, thus weakening professional training.

Independent work of students is usually regulated by the teacher. This can be a variety of tasks, the implementation of which is taken into account in the tests and exams:

a) special tasks for understanding the material (for example, to draw up a diagram of the structure of psychological and pedagogical research; to make a table of empirical research methods; to choose illustrations for theoretical positions, etc.);

b) study of individual topics or questions on textbooks: as currently used a variety of textbooks, students can get information ambiguous and incomplete. In this situation, it is advisable to provide students with a plan containing all the components of the structure of psychological knowledge;

C) mini-research: this is a small study on one subject, which serves as an illustration of the research method or theoretical position.;

d) description of the experiment: this task is associated with the difficulties that students have in understanding the concept of "experiment" and assimilation of its description. This skill is necessary for writing term papers and theses.

The job may be. Find a description of any psychological experiment in the scientific literature (experience shows that the best source is the abstract) and make a brief summary;

d) note-taking of source material, or the preparation of abstracts: for note-taking or composing theses, it is advisable to offer the individual sections, paragraphs, fragments.

It is necessary to give preliminary recommendations on implementation of the most difficult and important work.

Recommendations for preparation for the Colloquium

Preparation for the Colloquium (PC) involves an independent study of the student materials lecture notes on the topic, section or module, as well as the study of additional materials recommended by the teacher on the topic, section or module contained in textbooks, manuals, scientific articles, legal sources and other literature.

During the interview or Colloquium, the teacher asks students questions about the topics, sections or modules of the lectures and notes the correct answers to the questions.

The list of questions for the interview and Colloquium on the modules and sections of the discipline is presented in Annex 2 of the RPUD.

An interview or Colloquium on the topics, sections or modules of the lectures may be conducted by the teacher on the basis of reference notes prepared by students themselves.

The basic abstract is composed of key theoretical propositions, facts, nature experiments, etc., the Preparation of such a syllabus teaches the student to select a significant topic, to comprehend illustrative material, to jot down the contents of the lecture.

As a result of such work the control of educational activity of students is carried out, ways of cognitive activity are improved, and educational material is kept in independently structured form.

Criteria of assessment (verbal response)

85% - 100% (excellent) - if the answer shows a strong knowledge of the basic processes of the studied subject area, different depth and completeness of the disclosure of the topic; possession of terminological apparatus; the ability to explain the essence, phenomena, processes, events, draw conclusions and generalizations, give reasoned answers, give examples; fluency monologue, logic and sequence of response; the ability to give examples of modern problems of the studied area.

75% - 84% (good) - the answer, revealing a strong knowledge of the basic processes of the subject area, different depth and completeness of the disclosure of the topic; possession of terminological apparatus; the ability to explain the essence, phenomena, processes, events, to draw conclusions and generalizations, to give reasoned answers, give examples; fluency of monological speech, logic and sequence of response. However, one or two inaccuracies in the answer are allowed.

61%-74% (satisfactory) - estimated response, indicating mainly the knowledge of the processes of the studied subject area, characterized by insufficient depth and completeness of the disclosure of the topic; knowledge of the basic questions of the theory; poorly formed skills of analysis of phenomena, processes, lack of ability to give reasoned answers and give examples; insufficient free possession of monologue speech, logic and consistency of the answer. Several

errors in the content of the answer are allowed; inability to give an example of the situation, to communicate with other aspects of the study area.

0%-60% (unsatisfactory) - an answer that reveals ignorance of the processes of the studied subject area, characterized by a shallow disclosure of the topic; ignorance of the basic questions of the theory, unformed skills of analysis of phenomena, processes; inability to give reasoned answers, poor command of monologue speech, lack of logic and consistency. Serious mistakes are made in the content of the answer; ignorance of modern problems of the studied area.

Recommendations for preparing for problem solving and testing

Preparation for the solution of problems (prz) and testing (PT) involves independent work of students with the materials of lectures, as well as work with the recommended literature on the studied topics, sections and modules. On the basis of theoretical knowledge gained in lectures and independent work with literature, the student is prepared to solve multi-level tasks and tasks, as well as to test.

Recommendations for preparation for the control work

Preparation for control work (PCR) involves independent work of students with the materials of lectures and workshops, as well as work with the recommended literature on the studied topics, sections and modules. On the basis of the knowledge gained in lectures and practical classes, the student to prepare for the test.

Evaluation criteria (written response)

85% - 100% (excellent) - if the answer shows a deep and systematic knowledge of all the program material and the structure of a particular question, as well as the main content and innovations of the lecture course in comparison with educational literature. The student demonstrates a clear and fluent knowledge of conceptual and conceptual apparatus, scientific language and terminology of the relevant scientific field. Knowledge of the basic literature and advanced familiarity with the recommended literature. Logically correct and convincing presentation of the answer.



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SCHOOL OF ECONOMICS AND MANAGEMENT

FUND OF ESTIMATES

discipline “Management accounting and analysis”
(Управленческий учет и анализ)

Field of study 38.04.01 «Economics»
Master’s program “International accounting and audit”
Type of attendance: intramural

Assessment Fund Passport

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 communication rules 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.

#	Discipline sections / themes to be checked	Codes and stages of competence emergence			Means of assessment	
					Current check	Interim assessment
1	Theme 1. Essence and purpose of costing and management accounting	SPC - 5, 12	knowle dge	knowledge of the specific terminology in English, the rules of grammar and	Interview (YO-1);	# 2,14,22,32

			<p>English for the discussion and protection of scientific work, publication activity</p> <p>Knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels;</p> <p>knowledge of international and national database for carrying out analytical calculations;</p> <p>knows forecasting methods and systems main socio-economic indicators of enterprise activity, region, economy.</p>		
		skills	<p>skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;</p>	Test (IIP-1)	Test (IIP-1)
		possession	<p>possession of skills to analyze and assess various information</p>		

				sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency		
2	Theme 2. Classification, essence and purpose of costs	GPC-1, SPC - 5,12	knowle dge	knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) out analytical calculations; theory and practice of making management decisions of criterion of social and economic efficiency	Interview (YO-1),	# 5,9,10,38,39,40
			skills	skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possess ion	possession of methods and techniques of	Multi-level tasks and quests	Multi-level tasks and quests

				analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	(IIP-11)	(IIP-11)
3	Theme 3. Economic and mathematical methods of analyzing economic activities and computer spreadsheets	GPC 1, SPC - 5,12	knowledge	Knowledge of methods of analytical calculations; to analyze basic economic indicators of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics.	Interview (YO-1)	# 11,15,16
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possession	Possession of methods and techniques of assessing the efficiency of accounting policy and development of strategic decisions at micro- and macro-levels	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
4	Theme 4. Costing methods	SPC - 5,12	knowledge	Knowledge of methods of	Interview (YO-1)	№7,8,12,13,18, 19,24-

				<p>assessing management information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and economic efficiency</p>		29,30,31
			skills	<p>Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze accounting systems of economic subjects; to use</p>	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

				techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency		
			possession	Possession of methods and techniques of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
5	Theme 5. Budgeting and standard costing	SPC-5,12	knowledge	Knowledge of methods of assessing management information, theory and practice of establishing economic policy	Interview (YO-1)	№1,3,4,17,21, 23,37

				(including accounting policy)and making strategic decisions at micro- and macro-levels; knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and economic efficiency		
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze accounting systems of economic subjects; to use techniques of developing various options of management decisions and justifying their choice on the	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)

				basis of criterion of social and economic efficiency		
			possession	Possession of methods and techniques of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; possession of skills to analyze and assess various information sources for carrying out analytical calculations; possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
6	Theme 6. Method of making near-term decisions	SPC - 5,12	knowledge	Knowledge of methods of assessing management information, theory and practice of establishing economic policy (including accounting policy) and making strategic decisions at micro- and macro-levels;	Interview (YO-1)	№6,20,33-36

				knowledge of international and national database for carrying out analytical calculations; theory and practice of making management decisions and their assessment methods on the basis of criterion of social and economic efficiency		
			skills	Skills to use methods of assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels; to use methods of carrying out analytical calculations aimed to analyze accounting systems of economic subjects; to use techniques of developing various options of management decisions and justifying their choice on the basis of criterion of social and economic efficiency	Multi-level tasks and quests (IIP-11)	Multi-level tasks and quests (IIP-11)
			possession	Possession of methods and techniques of	Multi-level tasks and quests	Multi-level tasks and quests

				<p>assessing the efficiency of economic policy (including accounting policy) and development of strategic decisions at micro- and macro-levels;</p> <p>possession of skills to analyze and assess various information sources for carrying out analytical calculations;</p> <p>possession of skills to develop various options of management decisions and justify their choice on the basis of criterion of social and economic efficiency</p>	(IIP-11)	(IIP-11)
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Scale of competency level assessment

Code and wording of competence	Stages of formation of competence		Criteria	Indicators
GPC-1 the ability to communicate in oral and written forms in Russian and foreign languages	Knowledge (threshold level)	knowledge of the communication rules with domestic and foreign partners	knowledge of the different definitions of the main economic categories in Russian and foreign languages	<p>-ability to participate competently in dialogue in Russian languages;</p> <p>-ability to participate competently in dialogue in foreign</p>

				languages
	Skills (advanced)	to apply the communication rules with domestic and foreign partners	ability to correctly and competently apply economic and socio-economic terminology (domestic and foreign) in oral and written forms	-ability to correctly build oral and written speech in the application of various economic and socio-economic terminology (domestic and foreign)
				-ability to correctly apply different economic and socio-economic terminology (domestic and foreign)
	Possession (High)	the specific terminology in English, the rules of grammar and English for the discussion and protection of scientific work, publication activity	fluency in specific terminology in English in oral and written forms	fluency in specific terminology in English in oral and written forms

			fluency in specific terminology in English for the scientific work	fluency in specific terminology in English for the scientific work
			fluency in specific terminology in English for the publication activity	fluency in specific terminology in publication activity
<p>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.</p>	<p>Knowledge (threshold level)</p>	<p>knowledge of the special terminology in a feign language, the ability to prepare publications, conduct presentations</p>	<p>knowledge of the special terminology in a feign language to hold discussions and to defend presented work</p>	<p>ability to use knowledge of the special terminology in a feign language to hold discussions;</p> <p>- ability to use knowledge of the special terminology in a feign language to defend presented work</p>
	<p>Skills (advanced)</p>	<p>to prepare publications, conduct presentations in foreign language</p>	<p>Skills in preparing of publications, making presentations in foreign language</p>	<p>-ability to prepare publications;</p> <p>-ability to conduct presentations in foreign language</p>

	Possession (High)	the preparation of publications, conduct presentations and holding discussions and to defending presented work in in foreign language	possession of skills in the preparation of publications, conduct presentations and holding discussions and to defending presented work in in foreign language	ability of the preparation of publications, conduct presentations and holding discussions and to defending presented work in in foreign language
SPC–12 the ability to forecast major social and economic indicators of activity of the enterprise, industry, region and economy.	Knowledge (threshold level)	knowledge of forecasting methods and systems main socio-economic indicators of enterprise activity, region, economy. Use international and national database for carrying out analytical calculations	knowledge of theory and methodology national database for analytical calculations	-ability to interpret the basic concepts and categories used in the enterprise -ability to differentiate the main socio-economic indicators of enterprise activity, region, economy
			knowledge of main socio-economic indicators of enterprise activity, region, economy.	ability to choose calculation methods for analytical calculations
	Skills (advanced)	to use the basics of budgeting and forecasting at the enterprise, industry, region and economy. Use of techniques of developing various options of	To calculate socio-economic necessary enterprise indicators, justify their calculations and present the results of work	ability to use the bases of budgeting and forecasting at the enterprise, industry, region and economy.

		management decisions and justifying their choice on the basis of criterion of social and economic efficiency	To calculate socio-economic necessary enterprise indicators, justify their calculations and present the results of work	ability to ability to justify the calculation of socio-economic necessary enterprise indicators, and present the results of work
	Possession (High)	to analyze basic economic indicators of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics.	possession skills of economic indicator calculation of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics	ability to correctly and competently calculation of indicators of activity of the enterprise, industry, region and economy, to forecast changes in the indicators dynamics.
			possession of skills to justify the choice of methods of indicator calculation of enterprise activity, industry, region and economy, to forecast changes in the indicators dynamics	ability to justify the choice of methods of calculation of indicators of enterprise activity, industry, region and economy

Evaluation tools for current and intermediate certification

Tests

Test 1

1. Costs, the value of which does not change or slightly changes when the volume of production is

(A) variable costs

B) fixed costs

C) semi-variable costs

2. The method of calculating the unit cost of production is

(A) calculation

B) calculation

(C) budgeting

3. At the end of the month the account 26 is closed

A) in the debit account 20 with distribution by types of products

B) in debit of account 90 with the distribution by types of products

C) a and b true, depends on the accounting policies of the organization

4. Account balance 20 at the end of the month

(A) none

B) shows production costs

C) shows work in progress

5. Most extractive industries are characterized by

(A) short duration of production

B) minor work in progress

C) A and B are true

6. By the method of inclusion in the cost of production costs are divided

(A) variables and constants

B) direct and indirect

C) main and consignment notes

7. At the end of the month account 25 is closed

A) in the debit account 20 with distribution by types of products

B) in debit of account 90 with the distribution by types of products

C) a and b true, depends on the accounting policies of the organization

8. Costs, the value of which depends on the management decision are called

(A) direct

B) variable

C) relevant

9. Most manufacturing industries are characterized by

(A) short duration of production

B) existence of work in progress

C) A and B are true

10. Account balance 20 at the end of the month

(A) none

B) shows production costs

C) shows work in progress

Test 2

1. In relation to the volume of production costs are divided

(A) direct and indirect

(B) variables and constants

C) main and consignment notes

2. Account 26 at the end of the month

A) closed in debit account 20 with the distribution of the types of products

B) it is closed in debit of accounts 20 or 90 with distribution by types of production

C) has a balance attributable to work in progress

3. Depending on the role played by production in the implementation of the program of production, it is divided into:

(A) mining and processing

B) basic and auxiliary

C) single, serial and mass

1. A score of 29 is used to account for:

(A) ancillary proceedings

B) service industries

C) additional productions

2. The complex costs include:

(A) depreciation

- B) labor costs
- C) General production costs

3. Account 26:

- (A) closes monthly
- B) in the presence of work in progress has a balance at the end of the period
- C) a and b true, depends on the accounting policy of the enterprise

4. By the nature of the products production is divided into:

- (A) simple and complex
- B) basic and additional
- C) serial and mass

5. In the production of several types of products, electricity for technological purposes refers to:

- (A) direct costs
- B) basic expenses
- B) overhead costs

6. By the method of inclusion in the cost costs are divided into

- (A) principal and consignment notes
- B) direct and indirect
- C) single-element and complex

7. Work in progress is

- (A) account balance 20
- B) account balance 25
- (C) account balance 40

Test 3

1. About 25:

- (A) has a balance at the end of the period reflecting work in progress
- B) closes monthly
- C) a and b true, depends on the accounting policy of the enterprise

2. In the production of several types of products depreciation of production equipment refers to:

- (A) indirect costs
- B) overhead costs
- B) General expenses

3. According to the classification of costs by composition costs are divided into:

- (A) single-element and complex
- B) direct and overhead
- (C) variables and constants

4. Account 26 at the end of the month:

- A) closed in debit account 20 with the distribution of the types of products
- B) is closed in the debit of 90 with the distribution by types of products
- C) a and b true, depends on the accounting policy of the enterprise

5. To account for the costs of service industries used:

- (A) account 26
- B) account 28
- (C) account 29

6. Cost accounting by type of activity-is:

- A) Just-in-time
- B) Direct-costing
- C) ABC
- (C) Standard-cost

6. The enterprises which are engaged in performance of repair work for the accounting of expenses most often use:

- (A) Process method
- B) Regulatory method
- C) Order method
- (C) Direct costing

7. At enterprises with a high level of fixed costs it is impractical to apply

(A) standard-cost System

B) Direct-costing

C) ABC

(C) Just-in-time

8. The cost driver is used to allocate overhead costs to cost objects in the method

A) Just-in-time

B) Direct-costing

C) ABC

(C) Standard-cost

9. To justify management decisions in the field of break-even production is used

(A) Direct costing

B) Just-in-time

C) standard-cost System

C) ABC

Test 4

1. The study of the distribution of indirect costs by function is an advantage of the method:

A) Just-in-time

B) Direct-costing

C) ABC

(C) Standard-cost

2. The system allows to reduce stocks of the incomplete method:

A) Just-in-time

B) Direct-costing

C) ABC

(C) Standard-cost

3. Revision of the rules during the year is possible:

- (A) only in the normative method
- B) only with the Standard-cost system
- C) both in the Standard-cost system and in the normative method
- (C) in the ABC system

4. In mass production with consistent processing of raw materials used:

- (A) Process method
- B) Regulatory method
- C) Order method
- (C) Poperedelny method

5. Large inventory is not available in the method:

- A) Just-in-time
- B) Direct-costing
- C) ABC
- (C) Standard-cost

6. When production overheads are large enough compared to direct costs apply:

- A) Just-in-time
- B) Direct-costing
- C) ABC
- (C) Poperedelny method

7. "Direct cost accounting" means the method of:

- A) Just-in-time
- B) Direct-costing
- C) ABC
- (C) Standard-cost

8. At custom method accounting costing be:

- (A) at the end of each month
- B) after the completion of the order
- C) at the end of the reporting period
- (C) Before reporting

9. The complexity of the overhead allocation is reduced by using the method:

A) Just-in-time

B) Direct-costing

C) ABC

(C) Standard-cost

10. Weak attention to fixed costs is paid to the method of

(A) Direct costing

B) Just-in-time

C) Standard-cost

C) ABC

Test 5

1. Management analysis:

(a) analysis of the legality of economic management;

b) internal analysis based on management accounting and serving as information and analytical support for the administration, heads of the enterprise;

C) the analysis of interaction of heads of the enterprise.

2. Losses from price reduction as a result of sales promotion policy:

a) always inevitable,

b) can be compensated by additional sales,

C) depend on the expectations of consumers and changes in their income.

3. The break-even point is

(a) sales volume, where revenue from sales is equal to the sum of all costs,

b) the volume of sales, in which the revenue from the sale of products is greater than the amount of all costs,

C) the volume of sales, in which the revenue from the sale of products is equal to the amount of fixed costs.

4. The specific profit margin is calculated as

(a) difference between price and fixed unit costs,

b) the difference between the price and variable costs per unit of output,

C) the difference between the price and the total cost per unit of production.

5. Operating lever is defined as

a) the ratio of the margin income to the profit of the organization,

b) the ratio of fixed costs to the profit of the organization,

C) the ratio of fixed costs to specific marginal income.

6. The rhythm of sales characterizes

a) actual deviations of sales from the average for the period from the sales value in both smaller and larger directions,

b) efficiency of work of the trade organization,

C) continuity of work of the trade organization in realization of goods to buyers, and also in receipt of goods from suppliers.

7. The coefficient of implementation of the plan for the volume of construction work is calculated as

a) the ratio of the actual volume of construction work in the valuation to the planned value,

b) the ratio of the planned volume of construction works in the valuation to the actual value,

C) the difference between the actual and planned volume of construction work in the valuation.

8. The growth rate of sales shows

a) how many percent of the changed sales compared to the previous (basic) value,

b) how much sales account for each percentage change in sales,

C) how many percent is the sales volume of the reporting period in relation to the previous (base) period.

9. Relevant costs are considered

(a) variable costs only,

b) fixed costs only,

C) costs which depend on accepted managerial decision.

10. Reducing the proportion of variable costs in the cost of production contributes to

- (a) increasing business risks,
- b) reduction of business risks,
- C) reducing the stock of financial strength.

Test 6

1. Management analysis combines the following types of analysis:

- (a) retrospective, operational and forward-looking,
- b) analytical, tactical and strategic,
- C) a and b together.

2. Using SWOT analysis

(a) the strengths, weaknesses, opportunities and threats of the organization are examined,

b) efficiency of work of the enterprise on the basis of calculation of the main economic indicators is investigated,

C) the degree of sensitivity of demand to price changes is determined.

3. On the chart fixed cost line

- a) runs parallel to the abscissa axis, which reflects the volume of sales,
- b) runs parallel to the ordinate axis, which reflects revenue and expenses,
- C) begins with a point on the ordinate axis and goes "right-up".

4. The higher the operating lever

- (a) the lower the business risk,
- b) the higher the business risk,
- C) business risk will not change.

5. The break-even point is calculated as

- a) the ratio of the margin income to the profit of the organization,
- b) the ratio of fixed costs to the profit of the organization,
- C) the ratio of fixed costs to specific marginal income.

6. The coefficient of implementation of the plan in terms of construction work in the standard time is defined as

(a) the ratio of the actual volume of construction work in normal hours to the planned value,

b) the ratio of the planned volume of construction work in normal hours to the actual value,

C) the difference between the actual and planned volume of construction works in standard hours.

7. Absolute change in sales volume shows

a) how many percent of the changed sales compared to the previous (basic) value,

b) how many monetary units the sales volume has changed in comparison with the previous (basic) value,

C) how many percent is the sales volume of the reporting period in relation to the previous (base) period.

8. Analysis of ways to reallocate resources is also carried out by

(a) comparison of variable and fixed costs,

b) calculation of financial ratios,

C) comparison of relevant income and costs.

9. The incremental revenue is equal to

(a) the difference between total revenue and variable costs,

b) the difference between total revenue and total costs,

C) the difference in the income flows that an enterprise receives from its operating activities in the presence of this asset and without it.

10. When analyzing the feasibility of taking an additional order at lower prices are taken into account

(a) variable costs only,

b) fixed costs only,

C) only expenditures the size of which depends on one decision or another.

Test 7

1. As part of the retrospective management analysis is carried out
 - (a) comparison of costs and results for different objects of accounting and at different time intervals,
 - b) preparation of information useful for making decisions for the future,
 - C) rapid assessment of short-term changes in the state of the facility.
2. The demand characterizes
 - a) the volume of goods that the manufacturer wants and is ready to sell at a certain price for a certain time in a certain market,
 - b) the volume of goods that the consumer wants and is able to purchase at a certain price for a certain time in a certain market,
 - C) a and b at the same time.
3. Financial strength of the stock is
 - (a) an indicator of the possibility of a decline in sales before the loss is incurred by the enterprise,
 - b) the indicator characterizing the ratio of variable and fixed costs in the organization,
 - C) the main indicator defining reserves of increase of efficiency of work of the enterprise.
4. The coefficient of marriage in the construction company is defined as
 - a) the ratio of the amount of losses from marriage to the cost of the actual volume of work performed during the reporting period,
 - b) the ratio of cost of the actual volume of the performed works for the accounting period to the amount of losses from marriage,
 - C) the difference between the cost of the actual volume of the performed works for the accounting period and the amount of losses from marriage.
5. Incremental costs are
 - (a) difference between variable and fixed costs,
 - b) the expenses depends on accept management decision,

C) the difference between the amount of costs incurred by the enterprise, owning the asset, and the costs if the asset at the disposal of the enterprise was not.

6. The break-even analysis assumes that

- (a) production and sales are equal,
- b) there is only one break-even point,
- C) a and b true.

7. To achieve the break-even point, it is necessary to sell such a number of units that will provide

- (a) variable fixed costs,
- b) the amount of revenue equal to the amount of fixed costs,
- C) the amount of specific marginal income equal to the amount of fixed costs.

8. The influence of changes in the volume of output and the amount of material costs to change the material yield is determined by

- a) the method of chain substitutions,
- b) method of balance linking,
- C) method of percentage numbers.

9. The coefficient of rhythm is measured

- a) in fractions and expressed in numbers from 0 to 1,
- b) in fractions and expressed in numbers from -1 to 1,
- C) in fractions and expressed in numbers from 1 to 10.

10. If fixed costs are 200 thousand rubles., specific variable costs 20 rubles., the unit price of 30 rubles., for a profit of 100 thousand rubles. the following sales:

- a) 20 thousand pieces.,
- b) 30 thousand pieces.,
- C) 10 thousand pieces.

Test 8

1. The ratio of fixed costs and the amount of specific marginal income is

- (a) operating lever,
- b) break-even point in real terms,

C) break-even point in value terms.

2. The material is

(a) the ratio of material costs to the value of goods produced,

b) the ratio of the cost of commodity output to the amount of material costs,

C) the ratio of the amount of commodity output to the amount of material costs.

3. The graph shows the total cost line

a) runs parallel to the abscissa axis, which reflects the volume of sales,

b) runs parallel to the ordinate axis, which reflects revenue and expenses,

C) begins with a point on the ordinate axis and goes "right-up".

4. Risks can be managed by

(a) impact on expected sales,

b) transfer of part of fixed costs to the category of variables,

C) a and b true.

5. Acceleration of capital turnover of the developer is possible due to

(a) enhancing the impact of the operating lever,

b) increase in stock of financial strength,

C) reduction of construction duration.

6. Growth rate shows

a) what is the sales volume for each percentage change in sales,

b) how many percent is the sales volume of the reporting period in relation to the previous (basic) period,

C) how many percent changed in sales compared to the previous (basic) value.

7. In addressing the restructuring of the business to the relevant will include

(a) only variable costs on which the management decision depends,

b) only fixed costs, on which the management decision depends,

C) income and costs arising as an additional effect as a result of the flow of customers from one part of the business to another.

8. The influence of structural shifts in goods, changes in the average level of trade allowances and turnover on gross income is determined by the method

- (a) percentage numbers,
- b) chain substitutions,
- C) the balance sheet of the linkage.

9. The analysis of options of formation of the production program of the enterprise in the presence of limiting factors is made on the basis of

- (a) comparison of relevant revenue and costs,
- b) definitions for each product of the incremental income falling on unit of the limiting factor
- C) definitions for each product of the margin income falling on unit of the limiting factor.

10. If the company's revenue is 100 thousand rubles., variable costs -50 thousand rubles., fixed costs-25 thousand rubles., the operating lever will be

- (a) 2,
- b) 4,
- C) 6.

Test 9

1. In most cases, the relevant include

- (a) variable costs,
- b) fixed costs,
- C) total expenses.

2. The capital intensity can be calculated as

- (a) the ratio of depreciation to the value of commodity output,
- b) the ratio of the value of commodity output to the amount of accrued depreciation,
- C) the ratio of the amount of accrued depreciation to the total cost.

3. On the chart, the line of variable costs

- a) runs parallel to the abscissa axis, which reflects the volume of sales,

b) starts from the point of origin and goes " right-up»»,

C) runs parallel to the fixed cost line.

4. The high proportion of fixed costs indicates

(a) the weakening of the flexibility of the enterprise,

b) about reliability and stability of work of the enterprise,

C) high low specific marginal income.

5. The rhythm of the construction company involves

(a) strict organization of work according to a pre-established schedule (plan),

b) high rates of growth of volumes of production of construction works,

C) reduction of terms of construction duration in comparison with the plan.

6. The profitability of the asset is estimated by the direct method by the ratio

(a) relevant revenue and costs,

b) the revenue and value of the asset relating to that particular asset,

C) the profit and value of the asset relating to that particular asset.

7. Fixed costs in break-even analysis

(a) remain the same for all production volumes,

b) increase in proportion to the growth of production,

C) decrease in proportion to the growth of production.

8. The difference between the amount of costs that an enterprise incurs in owning an asset and the costs in the event that the asset is not available to the enterprise is

(a) marginal income,

b) incremental costs,

C) relevant costs.

9. The influence of changes in variable costs per unit of work performed, the volume of work performed and the amount of fixed costs to change the total cost of the construction company is determined by the method:

(a) percentage numbers,

b) chain substitutions,

C) the balance sheet of the linkage.

10. If the fixed costs are 50 thousand rubles., the specific marginal income of 10 rubles., the unit price of 20 rubles., for a profit of 50 thousand rubles. need the following sales:

- a) 5 thousand pieces.,
- b) 10 thousand pieces.,
- C) 15 thousand pieces.

Test 10

1. Reduction of risks of business activity is evidenced by

- (a) increase in operating leverage,
- b) reduction of the operating lever,
- C) reducing the stock of financial strength.

2. Zarplatomer is

- (a) the ratio of labour costs incurred to the value of goods produced,
- b) the ratio of the cost of the released commodity production to the amount of the made expenses on compensation of work,
- C) the ratio of the number of commodity products produced to the amount of labor costs incurred.

3. On the chart, the break-even point is

- (a) at the intersection of the revenue Line and the total expenditure Line,
- b) at the intersection of the revenue Line and the variable expense Line,
- C) at the intersection of the line of variables and the line of fixed costs.

4. As sales decline

- (a) the impact of the operating lever begins to increase,
- b) the force of the operating lever begins to decrease,
- C) the force of the operating lever does not change.

5. The effectiveness of the use of materials in construction is measured by the indicator

- (a) material costs per unit of work performed,
- b) specific weight of material costs in the total cost of construction works,
- C) material yield.

6. The absolute value of one percent of sales growth shows
- (a) return on sales per one per cent increase,
 - b) how much sales account for each percentage change in sales,
 - C) how many percent changed in sales compared to the previous (basic) value.
7. The profitability of the asset is estimated using the alternative cost method using the following methods:
- (a) incremental revenue and costs,
 - b) relevant revenue and cost indicators,
 - C) a and b true.
8. The effect of changes in material balances at the beginning and end of the period, as well as changes in the receipt of materials to change their consumption is determined by the method
- (a) percentage numbers,
 - b) chain substitutions,
 - C) the balance sheet of the linkage.
9. If the revenue of the enterprise makes 100 thousand rubl., variable costs 50 thousand rubles., the volume of sales of 10 thousand units, the specific marginal revenue will be
- a) 50 thousand rubles.,
 - b) 5 rubles.,
 - C) 50 rubles.
10. If the balance of goods in stock at the beginning of the month is 50 thousand. RUB., at the end - 10 thousand. RUB., receipt of goods for the reporting period-60 thousand. RUB., the turnover will be
- a) 100 thousand rubles.,
 - b) 50 thousand rubles.,
 - C) 120 thousand rubles.

1. The ratio of contribution margin and profits is a
 - (a) operating lever,
 - b) profitability of the organization,
 - C) break-even point.
2. The cost per 1rubl sold products is a) the ratio of the cost of production and sales of products to the volume of sales in real terms,
 - b) the ratio of the cost of commodity output to the amount of costs incurred,
 - C) the ratio of the costs incurred to the value of the goods produced.
3. Operating lever allows
 - a) assess the impact of changes in sales volumes on the future profit of the organization,
 - b) determine the volume of sales, in which the revenue from the sale of products (works, services) is equal to the sum of all costs,
 - C) identify reserves of internal growth of the organization.
4. Material yield is calculated as
 - a) the ratio of the value of commodity output to the amount of material costs,
 - b) the ratio of the material costs to the cost of manufactured commodity products,
 - C) the ratio of the amount of commodity output to the amount of material costs.
5. Comparison of the actual sales volume with the planned value reflects
 - (a) relative implementation of the sales volume plan,
 - b) absolute implementation of the sales volume plan,
 - C) the degree of implementation of sales.
6. The equilibrium point for a given amount of profit is as follows
 - a) the ratio of the sum of fixed costs and a specified profit margin to specific income,
 - b) the ratio of the amount of variable costs and the specified profit to the specific marginal income,

C) the ratio of the amount of fixed and variable costs to the specific marginal income.

7. The coefficient of rhythm of the trading company is determined by

(a) the ratio of actual sales to planned turnover

b) the ratio of planned sales within the fact to the actual turnover,

C) the ratio of the actual volume of sales within the plan to the planned turnover.

8. If the company's revenue is 200 thousand rubles., variable costs-100 thousand rubles., fixed costs-50 thousand rubles., the marginal income will be

a) 100 thousand rubles.,

b) 50 thousand rubles.,

C) 150 thousand rubles.

9. Reducing the proportion of fixed costs in the cost of production contributes to

(a) increasing business risks,

b) reduction of business risks,

C) reducing the stock of financial strength.

10. The difference between revenue and margin income determines

(a) variable costs,

b) fixed costs,

C) profit of the enterprise.

Test 12

1. The high proportion of fixed costs in the cost of production indicates

(a) high business risk,

b) low business risk,

C) a large margin of financial strength.

2. Profit margin is calculated as

(a) fixed costs and profit from sales,

b) difference between sales revenue and variable expenses,

C) a and b true.

3. At a short distance from the break-even point

a) the force of the operating lever will be minimal,

b) the force of the operating lever will be the maximum,

C) the force of the operating lever will not change.

4. Savings (increase) materials in the construction of the organization allows

us to estimate the rate

a) material costs per 1 unit of work performed,

b) profitability of material costs,

C) material yield and material consumption.

5. The ratio of the actual turnover to the planned multiplied by 100 will show

(a) absolute implementation of the sales volume plan,

b) the percentage of the plan,

C) profitability of the organization.

6. Business risk is characterized by the following indicator:

(a) financial independence ratio,

b) break-even point,

C) operating lever.

7. Approaching the coefficient of rhythm of the trade organization to zero

means

(a) irregularity of the work of a trade organization

b) high rhythm of work of the trade organization,

C) the average rhythm of the trade organization.

8. If the company's revenue is 200 thousand rubles., variable costs-100 thousand rubles., fixed costs-50 thousand rubles., sales-5 thousand PCs., the specific marginal income will be

a) 10 rubles.,

b) 20 rubles.,

C) 100 rubles.

9. The difference between the profit margin and fixed costs describes

- (a) profit of the enterprise,
- b) operating lever,
- C) margin of financial strength.

10. If unit variable costs amount to 10 rubles., and the fixed costs of 50 thousand rubles., the volume of sales in 6 thousand

- a) provide a profit,
- b) will not provide coverage of expenses and profit,
- C) will be sufficient to cover the costs, but will not provide a profit.

Test 13

1. To do this, to the loss from the price reduction did not exceed the beneficial effect as a result of the discount to a certain group of buyers, it is necessary to calculate

- (a) additional margin income,
- b) additional revenue,
- C) additional sales.

2. Minimization of risks can contribute to

- (a) conversion of part of fixed costs to variables,
- b) transfer of part of variable costs to the amount of fixed costs,
- C) reduction of sales volume in the value dimension.

3. The growth rate of trade turnover is determined by

a) dividing the subsequent increased sales volume for the prior or baseline multiplied by 100,

b) dividing the previous figure of sales volume in subsequent multiplying by 100,

C) the difference between the subsequent indicator of sales and the previous one, followed by a multiplication of 100.

4. As the sales volume moves away from the break-even point on the "right-up" chart, the margin of financial strength

- (a) increases,

b) decreases,

C) does not change.

5. The costs on which the management decision depends are

(a) incremental costs,

b) relevant expenses,

C) irrelevant expenses.

6. The influence of changes in the amount of material costs and material yield on the volume of construction work is determined by the method

(a) percentage numbers,

b) differences,

C) the balance sheet of the linkage.

7. If the company's revenue is 200 thousand rubles., variable costs-100 thousand rubles., sales - 10 thousand pieces., the marginal income will be

a) 100 thousand rubles.,

b) 10 rubles.,

C) 10 thousand rubles.

8. In the case of an increase in sales that does not require additional fixed costs, the amount of additional profit is equal to

(a) additional margin income,

b) equal to the difference between additional marginal income and additional variable costs,

C) the difference between additional revenue and fixed costs.

9. The difference between the price and the specific margin income characterizes

(a) unit fixed costs,

b) specific variable costs,

C) profit per unit of production.

10. The amount of marginal income and fixed costs determines

(a) profit of the enterprise,

b) the stock of financial strength,

C) revenue of the enterprise.

Test 14

1. As part of the long-term management analysis is carried out
 - (a) preparation of information useful for future decision-making,
 - b) comparison of costs and results for different objects of accounting and in different time intervals,
 - C) rapid assessment of short-term changes in the state of the facility.
2. Variable costs
 - (a) remain the same for all production volumes,
 - b) change in proportion to the volume of production,
 - C) depend on the value of marginal income.
3. As sales volumes increase
 - (a) the impact of the operating lever begins to increase,
 - b) the force of the operating lever begins to decrease,
 - C) the force of the operating lever does not change.
4. The absolute value of one percent of the increase in turnover is determined by
 - (a) dividing the growth rate of the indicator by its absolute change,
 - b) dividing the absolute change of the indicator by its growth rate in percent,
 - C) dividing the absolute change of the indicator by its relative change in percentage.
5. The break-even point is determined by
 - (a) only in value terms,
 - b) only in kind,
 - C) both in value and in kind.
6. In the case of an increase in sales that requires additional fixed costs, the amount of additional profit is equal to
 - (a) the difference between additional marginal income and additional fixed costs,
 - b) the difference between additional revenue and additional fixed costs,

C) the difference between additional revenue and additional variable costs.

7. The difference between price and variable unit cost is

- (a) marginal income,
 - b) specific marginal income,
- into profit.

8. Approaching the coefficient of rhythm of the trade organization to 1 means

- (a) weak rhythm of the trade organization,
- b) high rhythm of work of the trade organization,
- C) the average rhythm of the trade organization.

9. The effect of changes in the receipt of goods, goods balances at the beginning of the period and at the end of the period, other disposal on the change in turnover is determined by the method

- (a) percentage numbers,
- b) chain substitutions,
- C) the balance sheet of the linkage.

10. If fixed costs are equal to 100 thousand rubles., specific marginal income of 10 rubles., specific variable costs 20 rubles. , for a profit of 50 thousand rubles. the following sales volume is required:

- a) 15 thousand pieces.,
- b) 150 thousand pieces.,
- C) 7,5 thousand pieces.

Criteria for evaluating the student in the discipline

"Management accounting and analysis (Управленческий учет и анализ)"

Points (ratings)	Exam Evaluation (Standard)	Requirements to the formed competencies
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86-100	"excellent"	"excellent" evaluation is exhibited to the student, if he deeply and firmly learned the program material, exhaustively, consistently, clearly and logically articulated it, is able to closely link the theory with practice, freely copes With tasks, questions and other kinds of application of knowledge, and it is not difficult to answer at modifying tasks, uses in the answer material of monograph literature, correctly substantiates the decision, possesses versatile skills and Practical tasks
85-76	"good"	"good" evaluation "well" is exhibited to the student, if he is firmly aware of the material, competently and essentially outlines it, not allowing significant inaccuracies in the answer to the question, correctly applies the theoretical provisions in the decision Practical questions and tasks, possesses necessary skills and techniques of their fulfillment
75-61	"satisfactory"	"satisfactory" assessment "satisfactorily" is exhibited to the student, if he has knowledge only of the basic material, but has not learned its details, allows inaccuracies, insufficient language and violations of the logical Sequence in the presentation of the software material, has difficulty in answering additional questions.
60-0	"Unsatisfactory"	"Unsatisfactory" evaluation is exhibited to a student who does not know a significant part of the program material, admits significant errors, uncertain, with great difficulty performs practical Work. As a rule, the assessment is "unsatisfactory" for students who cannot continue their studies without additional classes in the relevant discipline.

Theme1. Essence and purpose of costing and management accounting

Colloquium questions regarding theme 1:

1. Describe the role and significance of costs and management accounting in an organization.

2. Compare and collate the data of financial accounting/reports with those of management accounting/reports.
3. Describe management processes of planning, decision-making and control.
4. Explain the difference between strategic, tactical and operational planning.
5. Name the differences between data and information.
6. Determine the features of reliable information.
7. Explain the limitations of management information when providing it to the management team for making management decisions.
8. Describe internal and external information sources (including state statistics, financial print press, professional or trade associations, price quotations and price lists).
9. Explain the methods of using and restricting published information / data (including information obtained from the Internet).
10. Describe the impact of general economic environment on organization's revenues and expenditures.
11. Justify sampling methods (random, systematic, stratified, multistage, group and proportional).
12. How to choose an appropriate sampling method in particular situation?

Issues for round table discussion regarding theme 1:

1. Role and significance of management accounting and its interrelation with financial accounting in terms of assessing the efficiency of enterprise activities.
2. Features of financial and management accounting.
3. Issues of obtaining management data when carrying out an analysis.
4. Issues of performing management accounting function.
5. Regulatory and legal control of management accounting in Russia and abroad.

Tests on topic 1:

1. Зататы, the magnitude of which does not change or slightly changes with a change in production volume are

- A) variable costs
- B) constant costs
- B) semi-variable costs

2. The method of calculating the unit cost of production is

- A) Calculation
- B) calculation
- C) Budgeting

3. At the end of the month, account 26 is closed

- A) in the debit account 20 with the distribution by product type
- B) in the debit account 90 with the distribution by product type
- B) A and B is true, depends on the accounting policies of the organization

4. Balance on account 20 at the end of the month

- A) is absent
- B) shows production costs
- B) shows the work in progress

5. Most extractive industries are characterized by

- A) short production time
- B) minor work in progress
- B) A and B are true

6. By the method of inclusion in the cost of production costs are divided

- A) on variables and constants
- B) direct and indirect
- C) basic and overhead

1. At the end of the month, account 25 is closed

- A) in the debit account 20 with the distribution by product type
- B) in the debit account 90 with the distribution by product type
- B) A and B is true, depends on the accounting policies of the organization

2. Costs, the amount of which depends on the administrative decision taken, are called

A) by straight lines

B) the variables

C) relevant

9. Most manufacturing industries are characterized by

A) short production time

B) the availability of work in progress

B) A and B are true

10. Balance on account 20 at the end of the month

A) is absent

B) shows production costs

B) shows the work in progress

11. With respect to the volume of production, costs are divided

A) direct and indirect

B) variables and constants

C) basic and overhead

12. Account 26 at the end of the month.

A) is closed in the debit of account 20 with the distribution by types of products

B) is closed in the debit of accounts 20 or 90 with distribution by kinds of production

B) has a balance of work in progress

13. Depending on the role played by production in the implementation of the production program, it is divided into

A) extractive and processing

B) basic and auxiliary

B) single, serial and mass

14. Account 29 is used for accounting

A) auxiliary production

B) service industries

B) additional productions

15. Comprehensive costs include

A) depreciation

B) labor costs

B) general production costs

16. Account 26

A) is closed monthly

B) in the presence of a work in progress has a balance at the end of the period

B) A and B is true, depends on the accounting policy of the enterprise

17. The nature of the products produced is divided into

A) simple and complex

B) basic and additional

B) serial and mass

18. In the production of several types of products, electricity for technological purposes refers to

A) direct costs

B) the main expenses

B) overhead costs

19. By the way of including in the cost price, the costs are divided into

A) basic and overhead

B) direct and indirect

B) singleton and complex

20. Work in progress is

A) account balance 20

B) account balance 25

B) account balance 40

21. Account 25

A) has a balance at the end of the period, reflecting the work in progress

B) closed monthly

B) A and B is true, depends on the accounting policy of the enterprise

22. In the production of several types of products, depreciation of production equipment refers to
- A) indirect costs
 - B) overhead costs
 - B) general economic expenses
23. According to the classification of costs by composition, the costs are divided into
- A) singleton and complex
 - B) Direct and overhead
 - B) variables and constants
24. Account 26 at the end of the month
- A) is closed in the debit of account 20 with the distribution by types of products
 - B) is closed in the debit 90 with the distribution according to the types of products
 - B) A and B is true, depends on the accounting policy of the enterprise
25. To account for the costs of servicing industries,
- A) account 26
 - B) account 28
 - B) account 29
26. Accounting for costs by type of activity is
- A) Just-in-time
 - B) Direct Calling
 - B) ABC
 - C) Standard-bone
27. Enterprises that carry out repairs to account for costs often use:
- A) Processor method
 - B) Normative method
 - B) Custom method
 - C) Direct Calling
28. In enterprises with a high level of fixed costs, it is inappropriate to apply
- A) The standard-bone system

B) Direct Calling

B) ABC

C) Just-in-time

29. A cost driver is used to allocate overhead costs to cost objects using the method

A) Just-in-time

B) Direct Calling

B) ABC

C) Standard-bone

30. To justify managerial decisions in the field of break-even production,

A) Direct-hosting

B) Just-in-time

B) The standard-bone system

C) ABC

31. The study of the distribution of indirect costs by function is an advantage of the method

A) Just-in-time

B) Direct Calling

B) ABC

C) Standard-bone

B) overhead costs

B) general economic expenses

23. According to the classification of costs by composition, the costs are divided into

A) singleton and complex

B) Direct and overhead

B) variables and constants

24. Account 26 at the end of the month

A) is closed in the debit of account 20 with the distribution by types of products

B) is closed in the debit 90 with the distribution according to the types of products

B) A and B is true, depends on the accounting policy of the enterprise

25. To account for the costs of servicing industries,
- A) account 26
 - B) account 28
 - B) account 29
26. Accounting for costs by type of activity is
- A) Just-in-time
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- A) Direct-hosting
 - B) Just-in-time
 - B) The standard-bone system
 - C) ABC

Theme 2. Classification, essence and purpose of costs

Colloquium questions regarding theme 2:

1. Explain the difference between production and non-production costs.
2. Name the various elements of non-production costs: administrative, trading, distribution and financial.
3. Describe the various elements of production costs: material, labor and overhead.
4. Explain the importance of the difference between production and non-production costs in evaluating productive capacity and reserves.
5. Give examples of the classification of costs for the product / service, including by dividing them into functional, direct and indirect, constants and variables, conditionally fixed and conditional variables.
6. Describe the different types of cost dynamics.
7. What methods of analysis are used in the separation of fixed and variable costs, including methods associated with conditional variables and conditionally-constant costs and changes in variable costs per unit.
8. Explain the structure of linear functions and balances.
9. Explain the concepts of cost objects, cost units and cost centers.
10. Describe the difference between the centers of costs, profits, investments and incomes.
11. Describe the different information needs of managers of cost centers, profits, investments and revenues.
12. How to prepare written reports by submitting management information in appropriate formats, depending on the purpose?
13. How to present information using tables, graphs and diagrams (histograms, line graphs, pie charts and scatter graphs)?
14. Justify the information provided by management reports.

List of reports on theme 2:

1. Classification of costs for management accounting purposes.
2. Accounting and analysis of production and non-production costs.

3. Accounting and analysis of direct and indirect costs.
4. Accounting and analysis of fixed and variable costs.

Multi-level tasks and tasks on theme 2:

Exercise 1

Construct a classification scheme for costs, including the main classification characteristics.

Task 1

The enterprise bought the main material for the amount of 5 thousand rubles, which could not be used in the production process in connection with the change in production technology. Of these materials, you can make other products with a sales value of 8 thousand rubles. At the same time, additional costs for manufacturing this product will amount to 6 thousand rubles. Otherwise, this material will not be in demand. What costs in this situation will be relevant. Compare alternatives for relevant indicators.

Task 2

The oven in the bakery is at full capacity and for a week produces bread for 100 thousand rubles. The wholesale buyer offers the bakery a new one-week order for baking baking, which will entail additional variable costs for amounts of 30 thousand rubles. What should be the minimum price of the contract? What will be the imputed costs in this case?

Task 3

The revenue of the trading company is 1 million rubles. At the same price per unit. 100 rubles. The variable of expenses is 30 rubles. per unit goods. At the same time, advertising expenses amount to 120 thousand rubles, the personnel's maintenance is 80 thousand rubles, travel expenses are 60 thousand rubles, and the rent for commercial premises is 150 thousand rubles. It is planned to develop a new market. The additional volume of sales should be 2000 pcs. The sales price will not

change. At the same time it is planned to increase advertising costs by 30%, rent by 20%, travel expenses by 10%. Calculate marginal costs and revenues.

Theme 3. Economic and mathematical methods of analysis of economic activity and computer spreadsheets

Colloquium questions regarding theme 3:

1. Explain the concept and value of the correlation coefficient and the coefficient of certainty.
2. How are linear regression coefficients used to forecast income and expenditures?
3. Explain the advantages and disadvantages of linear regression analysis.
4. Describe the life cycle of the product and explain its significance in forecasting.
5. Explain the principles of analyzing time series (cyclical, seasonal fluctuations, trends and random elements).
6. How are the moving averages calculated?
7. How to use fluctuating trends and seasonal fluctuations to predict the budget?
8. Explain the advantages and disadvantages of time series analysis.
9. Explain the purpose of the indices.
10. Name the formulas for calculating simple indices for one or more variables.
11. Explain the role and functions of the spreadsheet system.
12. Name applications for spreadsheets and their use in costing and management accounting.

The list of discussion topics of the round table on theme 3:

1. Problems of studying uncertainty in the organization?
2. Problems of applying economic-mathematical and statistical methods for conducting managerial analysis.
3. Problems using spreadsheets.

Theme 4. Costing methods

Colloquium questions regarding theme 4:

1. Describe the various procedures and documents needed to order, receive and issue materials.
2. Describe the control procedures used to monitor stocks.
3. Explain the inputs and balances in the material stock account.
4. Name the costs of filing applications and inventory (including reserve stock).
5. Explain how to determine the optimal order size.
6. Explain the optimal size of the order in case of a discount.
7. How to minimize storage costs, as stocks are gradually replenished?
8. Describe methods for determining inventory levels at which the demand during the implementation period is constant.
9. How to determine the value of stocks at the end of the period and the release of materials using the methods of LIFO and FIFO, averaged methods?
10. What concerns direct and indirect labor costs?
11. What are the methods used to correlate the input costs to the workforce with the work done.
12. Describe the different methods of remuneration for work: a variable and piecework wage system, individual and group incentive schemes.
13. What are the reasons for the fluidity of the workforce?
14. What is labor productivity? How is the ratio of capacity to production calculated?
15. Explain the different approaches to overhead and indirect costs.
16. Describe the procedures for determining the standard rate of production overhead.
17. What is the cost of production over cost centers using a suitable base?
18. How are cost centers reallocated to cost centers of production?
19. What is the basis for allocating overhead costs?
20. How to determine the profit or loss in accordance with the calculation of absorption and cost at the marginal cost?

21. Describe the advantages and disadvantages of the calculation of absorption and cost at the marginal cost.
22. Describe the characteristics of custom costing and costing for manufacturing a batch of products.
23. Describe the situations in which the use of custom costing or costing a batch of products would be appropriate.
24. Describe the characteristics of the calculation of production costs.
25. Describe the situations in which the calculation of production costs would be appropriate.
26. Explain the notions of ordinary and excessive losses and excessive profits.
27. How can I calculate the cost of a unit of production output?
28. Explain the concept of equivalent units.
29. How are production costs divided between work remaining in the process of execution and transfers from the process using weighted averages and FIFO methods.
30. On which account is the work in progress accounted for?
31. Name the production accounts, where profit or loss is determined at different stages of the process.
32. What are the differences between intermediate and co-products?
33. Identify situations in which the use of costing for auxiliary functions / cross-cost costing is appropriate.
34. How is the cost analysis of services carried out in simple service situations?
35. Explain the notion of "activity based costing (ABC), target costs, lifetime cost minimization and comprehensive quality management (TQM) as an alternative cost account method.
36. Establish a distinction between ABC, target costs and minimizing life cycle costs and traditional costing methods.

List of discussion topics of the round table on topic 4:

1. Material costing issues

2. Problems of labor calculation
3. Problems in calculating overhead costs
4. Problems of costing for marginal costs and full cost
5. Problems of accounting and costing by the order method and costing for the manufacture of a batch of products
6. Problems of accounting and costing for auxiliary functions.
7. Problems of accounting and costing by the rolling method.

Multi-level tasks and tasks on theme 4:

Task 1

The holding unites a management company, a shop, a factory and a transport company, which includes a sales department and a fleet of vehicles. It is necessary to build a scheme of the organizational structure of the company, indicating the centers of responsibility based on the scope of authority and responsibility.

Task 2

The holding unites a production company, a trading company and a management company. The production company includes two production workshops, a design bureau and a sales department. The trading company consists of three stores, a warehouse and a fleet of cars. It is necessary to build a scheme of the organizational structure of the company, indicating the centers of responsibility based on the scope of authority and responsibility.

Theme 5. Budgeting and costing at standard costs

Colloquium questions regarding on theme 5:

1. Explain why organizations use budgeting.
2. Describe the planning and management cycle in the organization.
3. Explain the administrative procedures used in the budgeting process.
4. Describe the stages of the budgeting process (including sources of relevant data, planning and harmonization of draft budgets and the purpose of projections, and how they are related to budgeting).

5. Explain the advantages and disadvantages of using different ways of estimating permanent and variable cost elements.
6. Explain the importance of the main factor of budgeting in the construction of the budget.
7. How is the sale plan drawn up?
8. How are the functional budgets prepared?
9. How are cash budgets drawn up?
10. How are the main budgets (income statement and statement of financial position) drawn up?
11. How is the analysis of possible options and scenario planning carried out?
12. Explain the importance of flexible budgets in their control.
13. Explain the shortcomings of fixed budgets while controlling them.
14. Identify situations in which fixed or variable budgetary controls are appropriate.
15. How to build a budget to a given level of volume?
16. Determine the importance of planning investment in fixed assets and control.
17. Define and differentiate between capitalized costs and current costs.
18. Describe the problems for consideration and the steps involved in preparing the investment budget.
19. Explain the difference between simple and compound interest, as well as between nominal and effective interest rates.
20. Explain the procedure for adding interest and discounting.
21. Explain the difference between cash flow and profit, as well as the ratio of cash flow to investment valuation.
22. Define and estimate the corresponding cash flows for individual investment decisions.
23. Explain the methodology of net present value (NPV) and the internal rate of return (IRR) of the discounted cash flow.
24. What are the differences between a flexible budget, a fixed budget and actual sales, costs and profits?

25. Justify the relative importance of deviations.
26. Explain possible actions to eliminate deviations.
27. Give the definition of the concept of functional accounting and its importance in management.
28. Explain the concept of controlled and uncontrolled costs.
29. Explain the importance of motivation in monitoring performance.
30. Identify factors in budget planning and management system that affect motivation.
31. Explain the impact of goals on motivation.
32. Name management incentive systems.
33. Explain the different approaches to budgeting.
34. What are the advantages and disadvantages of different approaches to budgeting?
35. Explain the purpose and principles of costing for regulatory costs.
36. Explain the difference between costing for regulatory costs, limiting costs and calculating the full cost price.
37. How are the standard costs per unit calculated in accordance with the calculation of the absorption and cost of marginal costs?
38. Explain possible reasons for the deviation and recommend regulatory measures.
39. Explain the relationship between deviations.
40. How is the reconciliation of the budgeted profit with the actual profit for the standard costing of the full cost?
41. How is the reconciliation of the budgeted profit or contribution to actual profit, or a contribution to the normative costing of marginal costs?

List of discussion topics of the round table on topic 5:

1. Problems of budgeting.
2. Necessity and the order of drawing up of functional budgets.

3. Necessity and the order of drawing up of flexible budgets and costing of the cost price on standard costs.
4. Problems of analysis of deviations and costing for marginal costs.
5. The problem of reconciling the profit provided for in the budget.

Multi-level tasks and task on theme 5:

Task 1

Build an intelligence card on one of the above topics.

Methodical instructions for building intelligence map:

The concept of intelligence cards, proposed in his time by Tony Busan, is based on the peculiarities of the perception of information by the human brain. The thing is that our brain is difficult to perceive linear symbolic information in the form of texts, lists and tables - that is, just as it is customary to present information in our world. It is much more natural and easier for the consciousness to digest information that:

- is based on associations;
- involves hierarchical thinking;
- visualized, supplemented with color and pictures in accordance with the associations.

Theme 6. The decision-making method for the near future

Colloquium questions regarding on theme 6:

1. Name the purpose of the wording of tasks and their role in measuring effectiveness.
2. What are the goals of strategic and operational-tactical tasks and their role in measuring effectiveness?
3. How do economic and market conditions affect the measurement of efficiency?
4. Explain the impact of government regulation on performance measurement.
5. Name the indicators of financial performance (profitability, liquidity and solvency).

6. What are the advantages and disadvantages of the balanced scorecard?
7. Name the methodology for calculating performance indicators for financial success, customer satisfaction, process effectiveness and growth.
8. What are the critical success factors and key performance indicators, as well as their relationship to goals and objectives?
9. Explain the concept of economy, efficiency and effectiveness.
10. Describe performance indicators for economy, efficiency and effectiveness.
11. Determine the value of the coefficients of profitability, efficiency and effectiveness.
12. How are the coefficients of profitability, efficiency and efficiency calculated?
13. Describe the use of performance measures in the work and production environment.
14. Establish the use of resources in a particular situation.
15. How is the return on investment and residual income calculated?
16. Explain the advantages and disadvantages of return on investment and residual profit?
17. Differentiate between performance indicators in manufacturing industries?
18. Describe performance measures appropriate for service industries?
19. Compare cost control and reduce production costs.
20. Describe methods for reducing costs.
21. Describe the analysis of cost indicators.
22. What is the importance of measuring non-financial activities?
23. How to calculate efficiency in non-profit organizations and public sector organizations?
24. What methods are used to evaluate the effectiveness of the management system?
25. What is the role of benchmarking in measuring effectiveness?

List of discussion topics of the round table on topic 6:

1. Problems of analyzing the interrelation between cost, volume and profit.
2. The problem of determining the appropriate type of costing.

3. Problems of limiting factors.

Requirements for submission and registration solitary work results

All tasks for independent work should be provided within the time frame specified in the schedule of the CDS. Failure to work on time limits the score by 1 point. When the student receives grades of less than 15% of the plan by the time of the intermediate certification, the student is not certified and accordingly he needs to retake certain types of work.

Criteria for evaluating the performance of solitary work:

85% - 100% excellent

75% - 84% good

61% - 74% satisfactory

0% - 60% unsatisfactory

Criteria for evaluating the student in the discipline

"Management accounting and analysis (Управленческий учет и анализ)"

Points (ratings)	Exam Evaluation (Standard)	Requirements to the formed competencies
86-100	"excellent"	"excellent" evaluation is exhibited to the student, if he deeply and firmly learned the program material, exhaustively, consistently, clearly and logically articulated it, is able to closely link the theory with practice, freely copes With tasks, questions and other kinds of application of knowledge, and it is not difficult to answer at modifying tasks, uses in the answer material of monograph literature, correctly substantiates the decision, possesses versatile skills and Practical tasks

85-76	"good"	"good" evaluation "well" is exhibited to the student, if he is firmly aware of the material, competently and essentially outlines it, not allowing significant inaccuracies in the answer to the question, correctly applies the theoretical provisions in the decision Practical questions and tasks, possesses necessary skills and techniques of their fulfillment
75-61	"satisfactory"	"satisfactory" assessment "satisfactorily" is exhibited to the student, if he has knowledge only of the basic material, but has not learned its details, allows inaccuracies, insufficient language and violations of the logical Sequence in the presentation of the software material, has difficulty in answering additional questions.
60-0	"Unsatisfactory"	"Unsatisfactory" evaluation is exhibited to a student who does not know a significant part of the program material, admits significant errors, uncertain, with great difficulty performs practical Work. As a rule, the assessment is "unsatisfactory" for students who cannot continue their studies without additional classes in the relevant discipline.

Evaluation tools for current and intermediate certification

1. Budgeting and cost control of responsibility centers
2. Types of Calculations
3. On-farm reporting on responsibility centers and business segments
4. Flexible budgets: the concept and content
5. Classification of costs in the management accounting system
6. Classification and behavior of income in management accounting.
7. Managerial accounting of responsibility centers.
8. The method of accounting and calculation of the reduced cost price.
9. Accounting and allocation of indirect costs.

10. Methods of cost estimation in the management accounting system
11. Methods of differentiation of costs by responsibility centers and amounts of calculation
12. Methods of accounting for costs for the production of products, works, services.
13. Normative method of accounting of costs and calculating
14. Organization of accounting management in the enterprise
15. Cost accounting and costing in the "JIT" system.
16. Cost accounting and costing in the ABC system.
17. Planning the range of products to be sold
18. The method of accounting for production costs
19. A proprietary method of accounting for production costs
20. Estimation of the break-even production.
21. Development of management accounting system in the enterprise
22. The role of management accounting in the current conditions of management
23. The system of budgeting and its role in the organization of management accounting at the enterprise.
24. The system of accounting for cost centers.
25. The accounting system for investment centers.
26. Accounting system by responsibility centers.
27. The system of accounting for profit centers.
28. The system of accounting for sales centers.

29. Cost accounting and costing systems
30. Methods of calculating the cost of production in enterprises
31. Methods of valuation and accounting of inventories in production organizations
32. Internal reporting in the management accounting system
33. The account of monetary streams on the responsibility centers and to segments of activity
34. Accounting for income and expenses by segment of activity
35. Accounting of incomes and expenses by the centers of responsibility
36. Cost accounting and costing in the "Direct Costing" system
37. Accounting and control of deviations in budgeting
38. Accounting and control of costs in the "Standard-bone" system
39. Accounting for direct and indirect costs in the cost of production.
40. Accounting for selling costs and how they are distributed.

Criteria for grading students:

"Credited" / "excellent"

The grade "excellent" is given to the student if he has deeply and firmly mastered the program material, exhaustively, consistently, clearly and logically harmoniously describes it, is able to closely link theory with practice, freely copes with tasks, questions and other uses of knowledge, and does not interfere with response in the modification of tasks, uses the material of the monographic literature in the answer, correctly substantiates the decision taken, and possesses versatile skills and techniques for performing practical tasks.

"Credited" / "good"

The grade "good" is given to the student if he knows the material well, intelligently and essentially expounds it, avoiding significant inaccuracies in answering the question, correctly applies theoretical provisions when solving practical questions and tasks, possesses the necessary skills and techniques for their implementation.

"Credited" / "satisfactory"

The grade "satisfactorily" is exposed to the student if he has knowledge only of the main material, but has not learned its details, admits inaccuracies, insufficiently correct formulations, violations of the logical sequence in the presentation of the program material, is experiencing difficulties in performing practical work.

"Not credited" / "unsatisfactory"

An "unsatisfactory" grade is given to a student who does not know a significant part of the program material, admits significant mistakes, hesitantly, with great difficulty, performs practical work. As a rule, the assessment is "unsatisfactory" for students who can not continue their studies without additional studies in the relevant discipline.

Methodical recommendation, defining procedures for assessing the results of the development of the discipline

Current certification of students. Current certification of students in the discipline "Management accounting and analysis" is carried out in accordance with local regulations FEFU and is mandatory.

Current certification in the discipline "Management accounting and analysis" is carried out in the form of control measures (tests, practical tasks) to assess the actual results of training of students and is carried out by a leading teacher.

The objects of evaluation are:

- academic discipline (activity in the classroom, the timeliness of various types of tasks, attendance of all types of classes in the certified discipline);
- degree of theoretical knowledge assimilation (activity in the course of discussions of lecture materials, active participation in discussions with arguments from additional sources, attentiveness, ability to ask counter-questions in the framework of discussion or discussion, interest in the studied materials);
- the level of mastering practical skills in all types of educational work (determined by the results of tests, practical training, answers to tests);
- results of independent work (tasks and evaluation criteria are available in Annex 1).

Interim certification of students. Interim certification of students in the discipline "Management accounting and analysis" is carried out in accordance with local regulations FEFU and is mandatory.

Type of interim certification-exam (2 semester), consisting of an oral survey in the form of interviews and individual creative credit tasks.

Brief description of the procedure for the use of the evaluation tool. As a result of attending lectures, laboratory classes, seminars and round tables, the student consistently masters the materials of the discipline and studies the answers to the questions to the offset presented in the structural element of the FOS IV.1. During the interim certification, the student prepares an individual creative credit task (individual creative credit task is placed in the structural element of the FOS IV.2). The criteria for student assessment in the competition are presented in the structural element of FOS IV.3. Criteria for evaluation of the current assessment-control testing (testing, group creative task) are presented in the structural element of the assessment of knowledge.

Criteria for evaluating the student in the discipline

"Management accounting and analysis (Управленческий учет и анализ)"

Points (ratings)	Exam Evaluation (Standard)	Requirements to the formed competencies
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85-76	"good"	"good" evaluation "well" is exhibited to the student, if he is firmly aware of the material, competently and essentially outlines it, not allowing significant inaccuracies in the answer to the question, correctly applies the theoretical provisions in the decision Practical questions and tasks, possesses necessary skills and techniques of their fulfillment
75-61	"satisfactory"	"satisfactory" assessment "satisfactorily" is exhibited to the student, if he has knowledge only of the basic material, but has not learned its details, allows inaccuracies, insufficient language and violations of the logical Sequence in the presentation of the software material, has difficulty in answering additional questions.
60-0	"Unsatisfactory"	"Unsatisfactory" evaluation is exhibited to a student who does not know a significant part of the program material, admits significant errors, uncertain, with great difficulty performs practical Work. As a rule, the assessment is "unsatisfactory" for students who cannot continue their studies without additional classes in the relevant discipline.