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**Federal State Autonomous Educational Institution of Higher Education
«Peoples' Friendship University of Russia named after Patrice Lumumba»
(RUDN University)**

Higher School of Management

(name of the main educational unit-developer of the basic higher education programme)

COURSE SYLLABUS

Methods for comprehensive analysis of the activities of an economic entity

(name of discipline/module)

Recommended by the Didactic Council for the Education Field of:

38.04.01 «ECONOMICS»

(code and name of the area of training/specialty)

**The study of the discipline is conducted as part of the professional programme of
higher education:**

«Compliance control in the activities of organizations»

(name (track/specialization) of professional programme of higher education)

1. COURSE GOAL(S)

The goal of studying the discipline “Methods of comprehensive analysis of the activities of an economic entity” is to form a holistic view of the analysis of the economic activities of organizations as the most important management function, to comprehend and understand the basic methods of economic analysis and their application at different stages of the process of developing and making management decisions, to obtain practical skills in analysis and assessment of various areas of production, economic, financial and investment activities.

Mastering the discipline involves:

- justification of the main directions of comprehensive analysis, the sequence and interrelation of their implementation;
- use of comprehensive economic analysis as a method of substantiating compliance conclusions;
- analysis of the technical and organizational level of production;
- analysis of the results of activities of organizations;
- analysis and assessment of the production potential of organizations and its use;
- assessment of the financial condition of enterprises.

1. The main objectives of the course are:

- justification of the main directions of comprehensive economic analysis, the sequence and relationship of their implementation;
- generation of complete and reliable analytical information necessary for effective enterprise management;
- use of comprehensive economic analysis as a method of compliance control;
- analysis of the technical and organizational level of production and justification for its development;
- analysis and assessment of the organization’s production potential and its use;
- application of basic methods of economic analysis, including financial analysis, in justifying and making management decisions;
- analysis of the organization’s performance and assessment of its financial condition.

2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the discipline “Methods of comprehensive analysis of the activities of an economic entity” is aimed at developing in students the following competencies (part of competencies):

Table 2.1. The list of competencies acquired by students in the course of the discipline (outcomes of the discipline)

Competence Code	Competence Descriptor	Competence Formation Indicators (within this discipline)
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	GC-1.1. Analyzes the task, highlighting its basic components; GC-1.2. Identifies and ranks the information required to solve a given problem; GC-1.3. Searches for information to solve a given problem using various types of requests;

Competence Code	Competence Descriptor	Competence Formation Indicators (within this discipline)
		GC-1.4. Offers options for solving a problem, analyzes the possible consequences of their use; GC-1.5. Analyzes ways to solve problems of ideological, moral and personal nature based on the use of basic philosophical ideas and categories in their historical development and socio-cultural context
GC-5	Able to analyze and consider cultural diversity in the process of intercultural interaction	GC-5.1. Interprets Russian history in the context of world historical development; GC-5.2. Finds and uses information about the cultural characteristics and traditions of various social groups in social and professional communication; GC-5.3. When social and professional communication on a given topic takes into account the historical heritage and sociocultural traditions of various social groups, ethnic groups and faiths, including world religions, philosophical and ethical teachings; GC-5.4. Collects information on a given topic, taking into account the ethnic groups and religions most widely represented at the points where the research is carried out; GC-5.5. Justifies the features of project and team activities with representatives of other ethnic groups and (or) religions; GC-5.6. Adheres to the principles of non-discriminatory interaction in personal and mass communication in order to fulfill professional tasks and strengthen social integration.
GPC-2	Able to develop a strategy and determine current tasks for the development of the internal control system of an economic entity.	GPC-2.1. Able to collect and systematize information received from various sources. Analyzes the information received and formulate conclusions based on the results of its analysis. Studies and describes the organization's business processes;
GPC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	GPC-5.1 Able to analyze and interpret the norms and requirements of regulatory legal acts on internal control of the organization's activities, regulating issues of independence and principles of ethics

3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

Discipline “Methods of comprehensive analysis of the activities of an economic entity” refers to the compulsory part/part formed by participants in educational relations of block B1 of the basic higher education programme.

Table 3.1 shows the previous and subsequent disciplines aimed at developing the competencies of the discipline in accordance with the matrix of competencies of the basic higher education programme (BP HE).

As part of the BP HE, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline “Methods of comprehensive analysis of the activities of an economic entity”.

Table 3.1. The list of the higher education programme components that contribute to the achievement of the expected learning outcomes as the disciplines results

Competence Code	Competence Descriptor	Previous disciplines/modules, internships*	Subsequent disciplines/modules, internships*
GC-1	Able to search, critically analyze problem situations based on a systematic approach, and develop an action strategy	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Antitrust compliance
GC-5	Able to analyze and consider cultural diversity in the process of intercultural interaction	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Designing the internal structure of the control system
GPC-2	Able to develop a strategy and determine current tasks for the development of the internal control system of an economic entity.	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Digital technologies in the control system. Managing the effectiveness of compliance control of the subject
GPC-5	Capable of monitoring and coordinating the activities of internal control systems at all levels of management of an economic entity	Microeconomics (advanced course), Internal control, International and Russian standards in the field of internal control and audit, Managing the effectiveness of compliance control of a business entity	Digital technologies in the control system. Managing the effectiveness of compliance control of the subject

4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES

The total workload of the discipline “Methods of comprehensive analysis of the activities of an economic entity” is 3 credit units.

Table 4.1. Types of educational work by periods of mastering BP HE for **full-time** education

Type of educational work	Total hours	Semester			
		3/2	4/2		
<i>Contact work, academic hours</i>	54	18	36		
Including:	-	-	-		
Lectures (L)	27	9	18		
Practical exercises (PE)					
Seminars (S)	27	9	18		
Laboratory work (LW)					
<i>Independent work of students, academic hours</i>	37	9	28		
Including:	-	-	-		
Course project (work)					
Calculation and graphic works					
Essay					
Other types of independent work (home independent work)					
<i>Control (exam/test with assessment), academic hours</i>	27	9	20		
<i>Total workload (academic hours)</i>	108	36	72		
<i>Total workload (credit units)</i>	3	1	2		

5. COURSE CONTENT

Table 5.1. Contents of the discipline (module) by type of academic work

Name of the sections (subjects) of the discipline	Summary of the sections (subjects) of the discipline	Type of educational work*
Section 1. Features of analysis and control of financial and economic activities (FEA) of knowledge-intensive industries: concept and content	Modern industrial enterprises as complex dynamic organizational, technical and socio-economic systems. The place of the Russian Federation in the global market of high-tech products. Stable growth in the production of high-tech goods, innovative technologies as a pattern of the fifth and sixth technological structures. Features of the introduction and development of high-tech technologies. High-tech production and its difference from conventional production. Specifics of management of enterprises producing high-tech products: principles, methods and functions of	L, S

Name of the sections (subjects) of the discipline	Summary of the sections (subjects) of the discipline	Type of educational work*
	management and control, organizational structures. Tasks of strategic and operational management of the scientific and production chain. Industry affiliation of enterprises and sectoral structure of the economy. The essence and problems of inter-industry balance in the production of high-tech products. Methods for identifying and minimizing negative impacts associated with economic, financial, technical, political and other factors; organization of an effective internal control and risk management system.	
Section 2: Controlling as an integral part of the modern innovative production management system	High-tech production and innovation. Concept and main characteristics. The transition to a continuous innovation process is a condition for modern sustainable economic growth. Controlling (K) as a component of the philosophy and way of thinking of managers of knowledge-intensive manufacturing enterprises, focused on the efficient use of resources and innovations, on the development of an innovative enterprise in the long term. K. - an integrated system of information, analytical and methodological support for managers in the process of planning, control, analysis and management decision-making in all functional areas of activity of a knowledge-intensive innovative enterprise.	L, S
Section 3: Systematic approach to innovation management	Internal control as a modern multi-level structure integrated into the enterprise management system that makes it possible to identify inconsistencies in various aspects of financial management at the enterprise, generalize, analyze, structure risks and bring possible losses to the attention of level management, give recommendations for their localization, minimization and further prevention. Controlling in innovation is an additional opportunity to reduce the overall level of uncertainty and risks in creating products that meet the stringent requirements of the modern economy.	L, S

Name of the sections (subjects) of the discipline	Summary of the sections (subjects) of the discipline	Type of educational work*
<p>Section 4: National Innovation System and Controlling Efficiency</p>	<p>The nature of innovative development requires the development of a long-term strategy to ensure it, which is associated with the formation of a national innovation system (NIS).</p> <p>The national innovation system is a set of institutions and organizations operating in all areas of the innovation process in the country.</p> <p>Creating an innovation environment as the most important task in innovation policy. Conditions for innovation activity. Innovation, risks, transaction costs and intellectual property protection.</p> <p>Strategy for introducing controlling and system analysis functions into an innovation system. Essence, tasks and problems of integrated management. Management strategy. Model of "dynamic" organization; stages and mechanisms of its development. Competitive indicators and priorities. Strategy and its aspects (perspectives): financial, consumer, internal, learning and growth. Mission, strategic goals and performance indicators. Management of complex knowledge-intensive processes. Description and analysis of business processes. Concepts for improving business processes, variations in control processes and identifying non-compliance with established parameters. Use of new information technologies and products to organize control and management of business processes in knowledge-intensive industries.</p>	<p>L, S</p>
<p>Section 5: Directions for the development of management systems using the functions of controlling, auditing and risk monitoring.</p>	<p>Principles for the formation of the Russian Federation policy in the field of intellectual property and specific measures for the effective use of the results of innovative activity (RIA). Issues of interaction between the state and large corporations and businesses with the aim of involving the latter in the national innovation process.</p> <p>Participation of business (primarily large ones) in the form of public-private partnerships in large promising projects of regional and global</p>	<p>L, S</p>

Name of the sections (subjects) of the discipline	Summary of the sections (subjects) of the discipline	Type of educational work*
	<p>significance. Characteristics of promising innovative projects and a comprehensive assessment of their economic efficiency.</p> <p>High-tech industries as objects and subjects of innovation. Identification and characterization of associated threats and uncertainties from the point of view of problems in managing high-tech enterprises based on risk-based planning of activities.</p>	
<p>Section 6: World practice of improving enterprise management systems based on controlling, system analysis and timely response to changes.</p>	<p>Innovation infrastructure – organizations and institutions that facilitate the implementation of innovation activities.</p> <p>The importance of including internal control in a dynamic enterprise management system. Philosophy of internal control.</p> <p>Ensuring the effective functioning of services included in the enterprise's controlling system: developing a code of ethics, a code of corporate governance, provisions on internal control, an audit committee in accordance with global requirements and taking into account national specifics. Development of basic documents regulating the activities of structural divisions that control FCD at enterprises in knowledge-intensive sectors of the economy.</p>	L, S
<p>Section 7: Controlling in the management system of intelligent organizations</p>	<p>Knowledge management in organizations as a necessary condition for innovative development of industry and economy. New types of organizations in which knowledge plays a leading role: network organizations, learning organizations, intellectual enterprises, multi-agent organizational systems, scientific, educational and industrial clusters, creative networks, etc. Controlling in the management system of intellectual organizations and organizational systems of a new type.</p> <p>Opportunities for further development of controlling and auditing based on new intelligent technologies. A methodology for generating new knowledge and developing creative abilities among managers and decision-makers, ensuring the effective</p>	L, S

Name of the sections (subjects) of the discipline	Summary of the sections (subjects) of the discipline	Type of educational work*
	implementation of intellectual controlling in knowledge-intensive organizations.	

L- lectures

S-seminar classes

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Equipment and technological support of the discipline

Classroom Type	Equipment of the Classroom	Specialized educational/laboratory equipment, software and materials for mastering the discipline (if necessary)
Lecture Hall	An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; board (screen) and technical means of multimedia presentations.	21 workstations: system unit P4 C2D/3160 MHz MB/ 320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Laboratory	An auditorium for conducting laboratory work, individual consultations, ongoing monitoring and intermediate certification, equipped with a set of specialized furniture and equipment.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point
Colloquium	An auditorium for conducting seminar-type classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with a set of specialized furniture and technical means for multimedia presentations.	21 workstations: system unit P4 C2D/3160 MHz MB/ 320 GB/DVD±RW/ LCD monitor 19"+ 1 projector
Computer class	Computer class for conducting classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with personal computers (in the amount of ___pcs.), a whiteboard (screen) and technical means for multimedia presentations.	21 workstations: Celeron system unit /2600 MHz/1280 MB/ 40 GB/DVD ROM/ LCD monitor 17"+ 1 projector + WiFi access point
Autonomous Work of Students	An auditorium for independent work by students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to the electronic information and educational system.	Classroom No. 420

7. RESOURCES RECOMMENDED FOR COURSE STUDY

a) Main Readings:

1. Real Analysis with Economic Applications by Efe A. Ok (Author).
2. Analysis of Economics Data: An Introduction to Econometrics by A. Colin Cameron

b) Additional Readings:

3. History of Economic Analysis: With a New Introduction by Joseph A. Schumpeter, Elizabeth Boody Schumpeter, et al.

Resources of the information and telecommunications network "Internet":

Information support for discipline

a) software

Microsoft Office, Mentor

b) databases, information, reference and search systems

1. RUDN Library website – Access mode: <http://lib.rudn.ru/> - from RUDN desktop computers
2. University Library ONLINE – Access mode: <http://www.biblioclub.ru/>
3. LexisNexis. – Access mode: <http://www.lexisnexis.com/hottopics/lnacademic/>
4. Book collections of the SPRINGER publishing house. – Access mode: www.springerlink.com
5. RUDN University Bulletin – Access mode: <http://www.elibrary.ru/defaultx.asp>
6. Columbia International Affairs Online (CIAO) – Access mode: <http://www.ciaonet.org/>
7. Universal Databases East View. - Access mode: <http://online.ebiblioteka.ru/>
8. Full-text collection of Russian scientific journals –eLibrary.ru – Access mode: <http://elibrary.ru/defaultx.asp?>
9. Electronic library of the Grebennikov Publishing House». Grebennikon. – Access mode: <http://grebennikon.ru/>
10. International portal of electronic newspapers on socio-political topics. Library PressDisplay – Access mode: <http://library.pressdisplay.com>
11. Directories - sectoral and regional databases. Polpred.com. – Access mode: <http://www.polpred.com/>
12. On-line access to magazines. Information database on all branches of science and electronic delivery of documents. SwetsWise. – Access mode: <https://www.swetswise.com>
13. University of Chicago Press Journals: American Journal of Education. Comparative Education Review. – Access mode: <http://www.journals.uchicago.edu/action/showJournals?type=byAlphabet>
14. Books from Alpina Publishers. Current business literature. – Access mode: http://www.alpinabook.ru/books/online_biblioteka.php
15. Electronic library of literature on Russian history BIBLIOPHIKA – Access mode: <http://www.bibliophika.ru/>
16. Electronic library of dissertations of the RSL – Access mode: <http://diss.rsl.ru/>
17. Search engines: Яндекс (yandex.ru), Google (google.ru)

Educational and methodological materials for independent work of students when mastering a discipline/module:*

1. Course of lectures on the discipline “Methods of comprehensive analysis of the activities of an economic entity”

2. Educational and methodological materials for students’ independent work are posted in accordance with the current procedure on the discipline page in the Telecommunication Educational Information System

8. ASSESSMENT TOOLKIT AND GRADING SYSTEM* FOR EVALUATION OF STUDENTS' COMPETENCES LEVEL UPON COURSE COMPLETION

Description of rating scales

Certification of students in the course “Methods of comprehensive analysis of the activities of an economic entity” is carried out using a point-rating system:

The maximum number of points is 100.

Number of credits – 4.

The maximum number of points for completing each type of work:

1. survey – 20 points
2. completing homework – 20 points
3. work in class – 20 points
4. report – 10 points
5. intermediate test - 10 points
6. final test – 20 points;

An **unsatisfactory** grade is given on the form F(2); FX(2+).

The F(2) grade is given if the student scores less than 30 points, the FX(2+) grade is 31-50 points. The FX(2+) grade provides an opportunity to retake the exam or test.

A **satisfactory** grade is given on Form E(3); D(3+). A grade of E(3) is given if the student scores between 51 and 60 points. Grade D(3+) – subject to 61-68 points.

The grade «**good**» is given in Form C(4) provided that the student scores 69-85 points.

The **excellent** grade is on Form B(5); A(5+). A grade of B(5) is assigned if the student scores 86-94 points and indicates that all required course requirements have been met. Grade A(5+) - 95-100 points is given not only if all requirements are met, but also with the obligatory manifestation of a creative attitude to the subject, the ability to find original answers not contained in textbooks, the ability to work with sources contained in additional literature course, the ability to combine the knowledge gained in this course with knowledge of other disciplines.

Point-rating system	Traditional assessments of the Russian Federation	Ratings ECTS
95 – 100	Excellent – 5	A (5+)
86 – 94		B (5)
69 – 85	Good – 4	C (4)
61 – 68	Satisfactory – 3	D (3+)
51 – 60		E (3)
31 – 50	Unsatisfactory – 2	FX (2+)
0 – 30		F (2)
51 - 100	Test	Passed

Students' knowledge is assessed using a rating system. Assessment of knowledge using the rating system is based on the idea of encouraging the student's systematic work throughout the entire period of study.

When assigning grades, a point-rating system is used, in accordance with the Regulations on the point-rating system for assessing the quality of mastering basic educational programmes, adopted by the Decision of the Academic Council of the University (Minutes No. 6 of June 17, 2013) and approved by the Order of the Rector of the University of June 20, 2013

Rating system

Points of the point-rating system	Traditional assessments of the Russian Federation	ESTC
95-100	5	A
86-94		B
69-85	4	C
61-68	3	D
51-60		E
31-50	2	FX
0-30		F
51-100	Passed	Passed

All types of educational work are completed exactly within the time limits specified in the training programme. If a student has not completed any of the academic assignments without good reason (missed a test, submitted an essay later than the due date, etc.), then he/she will not be awarded points for this type of academic work, and work prepared after the due date will not be assessed. Grades of achievement shall be awarded as follows:

A ("Excellent") - the theoretical content of the course has been fully mastered, without gaps, the necessary practical skills in working with the mastered material have been formed, all educational tasks provided for in the training programme have been completed, the quality of their implementation is assessed with a number of points close to the maximum.

B ("Very Good") - the theoretical content of the course has been fully mastered, without gaps, the necessary practical skills in working with the mastered material have been basically formed, all the educational tasks provided for in the training programme have been completed, the quality of most of them is assessed with a number of points close to the maximum.

C ("Good") - the theoretical content of the course has been fully mastered, without gaps, some practical skills in working with the mastered material have not been sufficiently developed, all educational tasks provided for in the training programme have been completed, the quality of none of them has been assessed with a minimum number of points, some types of tasks have been completed with mistakes.

D ("Satisfactory") - the theoretical content of the course has been partially mastered, but the gaps are not significant, the necessary practical skills for taking care of the mastered material have been basically formed, most of the educational tasks provided for in the training programme have been completed, some of the completed tasks may contain errors.

E ("Mediocre") - the theoretical content of the course has been partially mastered, some practical work skills have not been developed, many of the educational tasks provided for in the training programme have not been completed, or the quality of some of them has been assessed with a number of points close to the minimum.

FX ("Conditionally unsatisfactory") - the theoretical content of the course has been partially mastered, the necessary practical skills have not been developed, most of the educational tasks provided for in the training programme have not been completed or the quality of their implementation is assessed with a number of points close to the minimum; With additional independent work on the course material, it is possible to improve the quality of completing educational assignments

F (“Definitely unsatisfactory”) - the theoretical content of the course has not been mastered, the necessary practical skills have not been developed, all completed training assignments contain gross errors, additional independent work on the course material will not lead to any significant improvement in the quality of completion of training assignments.

The final grade (except for the FX grade) cannot be revised after the end of the semester.

A student who has received an FX grade is required, after consultation with the teacher, to successfully complete the required minimum amount of academic work provided for by the training programme within the time limits established by the academic unit, and to present the results of this work to the teacher. If the quality of work is considered satisfactory, then the final grade FX is raised to E and the student is allowed to continue studying.

For students who have not completed the individual plan within the generally established deadlines for valid reasons, documented, the deadline for liquidation of debts is established after consideration of the student's application by the dean's commission in the prescribed manner according to the standards.

Extension of loan reporting is carried out by the dean upon the recommendation of the dean's commission based on the student's personal application and documents confirming the validity of such a request. Medical certificates and sick leave certificates are provided to the faculty dean's office no later than three days after they are closed.

When planning seminars and practical classes in an interactive form, the following methods are used:

Discussion is a form of educational work in which students express their opinion on a problem set by the teacher. Conducting discussions on problematic issues involves students writing an essay on a topic proposed by the teacher.

The case study method is training in which students and teachers participate in direct discussion of business situations or problems. With this teaching method, the student is forced to independently make a decision and justify it.

Testing – control of knowledge using tests with open and closed questions for current and intermediate certification, self-control. The final topic of the discipline can be combined with testing. It allows you to identify the final level of a student's preparedness depending on his/her attendance in classrooms, completion of practical assignments and independent work.

The peculiarity of seminar classes is explained by the logic of their construction, which students must adhere to. Each topic of a seminar lesson consists of a list of questions for preparation, independent work, literature necessary for preparation for this lesson and, depending on its specifics, may include a workshop that involves practicing skills that allow students to consolidate the acquired knowledge while solving specific problems on the topic studied with their subsequent discussion.

The current control of knowledge is a test, homework assignment, or an essay with an assessment score. Assessing a test, homework assignment, and essay largely influences the intermediate certification in the discipline. Based on their results, as well as on the basis of the results of students' performances at seminars/practical classes, their activity, an overall score is assigned for the entire period of study.

Requirements for the design of home creative assignments - the assignment is completed on sheets of white A4 paper (210 mm x 297 mm). The sheets have margins on all four sides, but the inner frame is not drawn. The left margin is 30 mm, the right margin is 10 mm, the top margin is 15 mm, and the bottom margin is 20 mm. The page number is written in the lower right corner in Arabic numerals without a dot. The numbering of sheets in the text of the work is continuous

from the title page to the last page of the work, while the page number is not placed on the title page. The first numbered page will be the page on which the content of the work is located.

The work is done on one side of the sheet using font size 14 with line spacing 1.5. The volume of work is within 15 – 20 typewritten sheets. The work must be bound into a cover.

When completing the work, the following basic requirements are observed:

The solution to tasks is presented only in tabular form. The tables are filled in only electronically and printed. The analytical table must have a name that reflects the purpose of its construction, contain the name of the indicators, their symbols, units of measurement, and calculation formulas. The symbols of financial indicators must be uniform throughout the entire work;

there should be no abbreviations in the text of the work, with the exception of generally accepted ones; when using author's abbreviations, their list should precede the text of the laboratory work;

formulas must be separated from the text in a separate line, provided with a serial number (Arabic numerals, within the section). At least one free line should be left above and below each formula. The decoding of each symbol and its numerical value is given on a new line directly below the formula, in the same sequence in which they are given in the formula. The first line of the transcript begins with the word “where” without a colon.

4 Typical test tasks or other materials necessary for assessing knowledge, abilities, skills and (or) operational experience characterizing the stages of developing competencies in the process of mastering the educational programme

Test questions to prepare for the test

1. System of analytical indicators and its application in the analysis of the activities of economic entities.

2. Classification of techniques and methods for analyzing the activities of economic entities.

3. Methodology for analyzing the activities of economic entities. Comparison as an element of the analysis technique

4. Technique of comparison: concept, conditions for comparability of indicators during analysis, main methods of bringing indicators into a comparable form

Types of comparisons in the analysis of the activities of economic entities, their characteristics.

5. Groupings and detailing in the theory of analysis of the activities of economic entities.

6. Elimination as an element of the analysis technique.

7. Techniques for identifying “leading links” and “bottlenecks”

8. System of factors in the theory of economic analysis

9. Factor and performance indicators. Classification of factors in economic analysis.

10. Types of dependencies of performance indicators on factor indicators. Their characteristics.

11. Types of factor models. Methods for modeling factor systems. Simulation requirements

12. Methods of forming analytical formulas

13. The concept of factor analysis.

14. Types and tasks of factor analysis.

15. Additive factor models used in economic analysis.

16. Multiplicative factor models used in economic analysis.
17. Rules for constructing multiplicative models
18. Multiple factor models used in economic analysis.
19. Mixed factor models used in economic analysis.
20. Balance sheet method in analyzing the activities of economic entities
21. Methods of deterministic factor analysis that do not take into account

List of questions for computer testing.

Please indicate the correct answers:

1. *The analysis of the structural dynamics of fixed production assets includes:*
 - a) analysis of the movement of fixed assets;
 - b) assessment of the size and structure of capital investments in fixed assets;
 - c) analysis of capital repair costs;
 - d) assessing the effectiveness of capital investments;
 - e) determining the nature and size of the impact of changes in the value of fixed assets
2. *Analysis of the efficiency of use of fixed assets includes:*
 - a) analysis of performance indicators for the use of fixed assets;
 - b) cost analysis for current repairs;
 - c) assessing the effectiveness of attracting loans for investment;
 - d) analysis of equipment operating time utilization.
3. *The maximum possible operating time of the equipment is:*
 - a) regime fund of time;
 - b) calendar fund of time;
 - c) possible time fund.
4. *The depreciation rate of fixed assets is equal to:*
 - a) the ratio of the cost of new fixed assets to the original cost of fixed assets;
 - b) the ratio of the amount of depreciation of fixed assets to the original cost of fixed assets;
 - c) the product of the residual value of fixed assets by the initial cost of fixed assets.
5. *The most important indicators of the use of fixed production assets are:*
 - a) material productivity and material consumption;
 - b) capital productivity and capital intensity;
 - c) production and sales indicators.
6. *The ratio of the cost of the annual production volume to the average annual cost of fixed production assets determines the indicator:*
 - a) capital intensity;
 - b) transfer of assets;

c) capital productivity.

7. *The rate of increase in the value of fixed production assets (FPF) is calculated as:*

a) the ratio of retired general public funds to the volume of newly introduced general public funds;

b) the ratio of received general fund to the cost of general fund at the beginning of the period;

c) the ratio of the difference between the value of incoming general public funds and the value of retired general public funds to the value of general public funds at the beginning of the period.

8. *The capital-labor ratio is determined:*

a) the ratio of the average annual cost of industrial production assets to the average number of workers;

b) the ratio of the average number of workers to the average annual value of industrial production assets;

c) the product of the average annual value of industrial production assets and the average number of workers.

9. *The level of use of fixed production assets is characterized by the indicator:*

a) profitability, profit;

b) capital productivity, capital intensity;

c) food-to-labor ratio of workers;

d) shift ratio;

e) worker productivity.

10. *The coefficient of intensive use of equipment is determined:*

a) the ratio of the actual volume of products produced to the volume provided for by the business plan;

b) the ratio of the time actually worked by the equipment to the calendar time fund;

c) the ratio of the actual generation capacity per machine hour to the capacity provided for by the business plan;

d) the ratio of the volume of output provided for by the business plan to the actual volume of output;

e) all answers are correct.

11. *Extensive use of equipment is determined by:*

a) by power;

b) by the number of production personnel;

c) Planned time fund is:

a) the time actually spent on production;

b) the maximum possible operating time of the equipment;

c) the time required to complete the production plan.

12. The ratio of the cost of the annual production volume to the average annual cost of fixed production assets determines the indicator:

- a) capital intensity;
- b) transfer of assets;
- c) capital productivity.

13. The rate of increase in the value of fixed production assets (FPF) is calculated as:

- a) the ratio of retired general public funds to the volume of newly introduced general public funds;
- b) the ratio of received general fund to the cost of general fund at the beginning of the period;
- c) the ratio of the difference between the value of incoming general public funds and the value of retired general public funds to the value of general public funds at the beginning of the period.

14. The capital-labor ratio is determined:

- a) the ratio of the average annual cost of industrial production assets to the average number of workers;
- b) the ratio of the average number of workers to the average annual value of industrial production assets;
- c) the product of the average annual value of industrial production assets and the average number of workers.

15. The level of use of fixed production assets is characterized by the indicator:

- a) profitability, profit;
- b) capital productivity, capital intensity;
- c) food-to-labor ratio of workers;
- d) shift ratio;
- e) worker productivity.

16. The coefficient of intensive use of equipment is determined:

- a) the ratio of the actual volume of products produced to the volume provided for by the business plan;
- b) the ratio of the time actually worked by the equipment to the calendar time fund;
- c) the ratio of the actual generation capacity per machine hour to the capacity provided for by the business plan;
- d) the ratio of the volume of output provided for by the business plan to the actual volume of output;
- e) all answers are correct.

17. Extensive use of equipment is determined by:

- a) by power;
- b) by the number of production personnel;
- c) in kind;
- d) by the cost of equipment;

e) by operating time.

18. Determine the development path of the organization, provided that the growth rate of capital-labor ratio significantly exceeds the growth rate of capital productivity:

- a) extensive;
- b) intense;
- c) mixed;
- d) combined;
- e) there is no correct answer.

19. The relationship between labor productivity and capital productivity:

- a) straight;
- b) reverse;
- c) stochastic;
- d) deterministic;
- e) all answers are incorrect.

20. The level of costs of fixed production assets per unit of production is determined using the indicator:

- a) capital productivity;
- b) capital intensity;
- c) capital-labor ratio;
- d) there is no correct answer.

21. The main indicators of production volume are:

- a) gross, marketable products;
- b) shipped products;
- c) products sold

22. Analysis of production and sales of products includes:

- a) assessment of the degree of implementation of the production plan;
- a) planning production and sales volumes;
- b) concluding supply contracts;
- c) assessment of fulfillment of contractual obligations.

23. Commodity output differs from gross output:

- a) balances of work in progress;
- b) balances of unsold products;
- c) difference in value added tax.

24. The following factors directly influence the sales volume of products:

- a) shipment of products;
- b) creation of additional jobs;
- c) eliminating losses of working time and equipment;
- d) balances of goods shipped at the beginning and end of the period.

25. The tasks of analyzing the technical level and quality of products include:

- a) assessment of the technical level of products;
- b) assessment of fulfillment of contractual obligations;
- c) identification of defects and losses;
- d) identification of lost working time.

26. The object of analysis of production volume is:

- a) volume of production and sales of products;
- b) quality of commercial products;
- c) structure of commercial products;
- d) rhythm of production and sales of products;
- e) all options are correct.

27. The percentage of fulfillment of contractual obligations for the supply of products can be calculated:

- a) $\text{actual shipment} / \text{shipment plan} \times 100$
- b) $(\text{shipment plan} - \text{number of shortfalls}) / \text{shipment plan} \times 100$
- c) $(\text{number of supplies} - \text{amount of shortfalls}) / \text{shipment plan} \times 100$

28. The under fulfillment of the product range plan is influenced by:

- a) external and internal reasons
- b) changes in demand for certain types of products
- c) shortcomings in the organization of production

29. The maximum possible output of products in terms of quality and quantity under conditions of effective use of all means and objects of labor is called:

- a) the production programme of the enterprise
- b) production reserves of the enterprise
- c) production reserves of the enterprise
- e) production potential of the enterprise

30. Extensive factors influencing changes in production volume:

- a) amount of resources used
- b) "price" of certain types of resources
- c) shift rates
- d) production per unit of resource consumed

31. The product range is:

- a) the ratio of individual types of products to the total volume of production
- b) list of product names
- c) the relationship between individual types of products
- d) a list of products with a definition of the quantity of each of them

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- a) list of product names
- b) the ratio of individual types of products to the total volume of production

- c) the relationship between individual types of products
- d) a list of products with a definition of the quantity of each of them

33. *Product structure is:*

- a) list of product names
- b) the ratio of individual types of products to the total volume of production
- c) the relationship between individual types of products
- d) a list of products with a definition of the quantity of each of them

34. *Analysis of the assessment of the organizational and technical level in the system of comprehensive economic analysis allows:*

- a) assess the reality of changes in the assortment programme;
- b) assess the adequacy of equity capital;
- c) assess the state of resources;
- d) analyze the cost of production;
- e) estimate the amount of profit.

35. *The analysis of labor resources includes:*

- a) analysis of the efficiency of using working time;
- b) determination of the average number of employees;
- c) planning funds for wages;
- d) identifying reserves for increasing labor productivity

36. *Factors influencing the efficiency of using working time include:*

- a) useful working time fund
- b) full-day loss of working time
- c) reducing the labor intensity of products
- d) change in the structure of actually released products

37. *The main areas of analysis of the use of working time include:*

- a) analysis of labor movement;
- b) identification of unproductive working hours;
- c) identification of general losses of working time;
- d) identifying reserves for reducing labor costs.

38. *The ratio of hired personnel to the average number of personnel is:*

- a) staff turnover rate;
- b) disposal turnover ratio;
- c) turnover ratio for hiring workers.

39. *With an increase in production volume, workers' compensation:*

- a) increases;
- b) decreases;
- c) has no effect.

40. *Labor productivity is characterized by a person's ability to:*

- a) produce a certain volume of products per unit of working time;
- b) produce the maximum volume of output per unit of working time;
- c) produce a minimum volume of output per unit of working time.

41. *With an increase in all-day and intra-shift downtime, workers' compensation:*

- a) increases;
- b) decreases;
- c) has no effect.

42. *Labor productivity is characterized by:*

- a) efficiency of use of total production costs;
- b) efficiency of use of total labor costs;
- c) efficiency of use of total sales costs.

43. *The working time fund depends on:*

- a) the number of workers, the number of days worked by one worker, the average duration of the working day.
- b) average hourly output per worker, labor costs per unit of production, number of workers;
- c) the number of days worked by one worker, the volume of output, the share of workers in the total number.

44. *The average annual output of products per worker is work:*

- a) the total number of hours worked by one worker for labor costs for unit production;
- b) the share of workers in the total number of industrial workers - production personnel, average hourly output of workers and the number hours worked by all workers;
- c) the length of the working day, the number of days worked by all workers per year and the volume of products produced.

45. *Determine how much additional production will be obtained due to the increase in changes in the number of employees, if the number of personnel increased by 15 people and amounted to 128 people during the analyzed period; Labor productivity increased from 8,000 thousand rubles. up to 9200 thousand rubles:*

- a) 21500 thousand rubles.
- b) 120,000 thousand rubles.
- c) 94500 thousand rubles.

46. *The cost of consumed material resources increased by 1.5%, the cost of production increased by 2.8%. Determine the share of the extensive factor in the increase in production:*

- a) 46.6%;
- b) 53.6%;
- c) 98.7%;

47. *The costs of raw materials, materials and other material resources per unit of production are:*

- a) material productivity of products;

- b) material intensity of products;
- c) material availability of products.

48. Internal sources of covering the need for material resources include:

- a) material resources received from suppliers in accordance with concluded agreements
- b) material resources coming from suppliers and use recycled materials reduction of raw material waste, use of recycled materials, savings materials as a result of the introduction of scientific and technological progress.

49. With an increase in the share of material-intensive products, material costs:

- a) increase;
- b) are decreasing;
- c) do not change.

50. To calculate the material intensity of products, the formula is used:

- a) $M_c = M_3 / N_B$;
- b) $M_c = N_B / M_3$;
- c) $M_c = N_B \times M_3$,

where: M_3 – material costs, N_B – production volume

51. When prices for material resources rise:

- a) material costs increase;
- b) material costs are reduced;
- c) material costs do not change.

52. Material productivity is determined by:

- a) dividing the amount of material costs by the cost of manufactured products
- b) the product of the cost of manufactured products by the amount of material costs
- c) dividing the cost of manufactured products by the amount of material costs

53. When selling prices for products decrease:

- a) material costs increase;
- b) material costs are reduced;
- c) material costs do not change.

54. If the supply schedule for resources is violated, the enterprise's supply of raw materials and materials:

- a) improves;
- b) worsens;
- c) does not change.

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- a) material productivity of products;
- b) material intensity of products;

c) material availability of products.

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a) material resources received from suppliers in accordance with concluded agreements

b) material resources coming from suppliers and use recycled materials

c) reduction of waste of raw materials, use of recycled materials, savings materials as a result of the introduction of scientific and technological progress.

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a) improves;

b) worsens;

c) does not change.

63. *For which group of participants in economic relations in a business plan are the following goals paramount: assessment of liquidity, risk and quality of management?*

a) for owners;

b) for creditors;

c) for managers.

64. *The contents of which section of the business plan are: forecast of sales volumes, balance of cash expenses and income, consolidated balance sheet of assets and liabilities of the*

enterprise, etc.?

- a) financial plan;
- b) production plan;
- c) marketing plan.

65. The coefficient of intensive use of equipment is:

- a) the ratio of the actual volume of products produced to the intended volume business plan;
- b) a reflection of the time actually worked by the equipment in relation to calendar;
- c) the ratio of actual power (output per machine hour to provided for by the business plan);
- d) the ratio of the volume of products provided for by the business plan to actual volume.

66. After covering all fixed costs provided for by the business plan, an increase in the volume of production above the plan will lead to an increase in the amount of:

- a) 1. Marginal income;
- b) 2. Profit from sales;
- c) 3. All fixed costs + profit.

67. The form of planned calculation, which determines the detailed programme of action of the enterprise for the coming period with a quarterly or monthly breakdown, is called:

- a) budget;
- b) business plan;
- c) estimate.

68. The estimate, which is part of the main estimate of current expenses, reflecting the expected costs of implementation, as well as general administrative expenses, is called:

- a) profit and loss account;
- b) estimate of current (recurrent) expenses;
- c) production estimate.

69. An estimate that includes information on the expected sales volumes for each product and the expected price per unit of product is called:

- a) sales estimate;
- b) cost estimate;
- c) production estimate.

70. The following cannot be used as an element of an additive profit model:

- a) net profit;
- b) income from other non-operating transactions;
- c) business expenses;
- d) interest payable;
- e) working capital balance.

71. Net return on sales shows the share of net profit:

- a) as part of gross income;

- b) in the amount of total revenue;
- c) in each ruble of turnover;
- d) all previous answers are correct;
- e) there is no correct answer.

72. The effectiveness of core activities is characterized by the following indicator:

- a) overall return on assets;
- b) product profitability;
- c) net return on sales;
- d) asset turnover;
- e) gross profit.

73. Balance sheet profit is calculated:

- a) net profit plus taxes plus other obligatory payments;
- b) total revenue minus expenses associated with core activities, incl. commercial, managerial;
- c) gross profit minus other expenses related to core activities, incl. commercial and managerial plus income not related to core activities;
- d) all previous answers are correct;
- e) there is no correct answer.

74. The general result of production and economic activity is the indicator:

- a) material intensity;
- b) cost;
- c) profit;
- d) capital intensity;
- e) labor productivity.

75. The basis for the formation of balance sheet profit is:

- a) profit from reducing production costs;
- b) profit from production activities;
- c) profit from business activities;
- d) profit from financing activities
- e) profit from the sale of marketable products.

76. The growth of profit from sales depends on:

- a) increasing sales volume;
- b) increasing the share of marginal income in sales revenue;
- c) reducing the absolute amount of fixed costs.

77. Production volume is characterized by the following indicator:

- a) gross output;
- b) products sold;
- c) standard wages in the volume of actually produced products;

commercial products;
product profitability.

78. *To determine the volume of marketable products, the following types of prices are used:*

- a) wholesale prices;
- b) retail;
- c) contractual;
- d) industry;
- e) in-production.

79. *If the quick liquidity ratio is equal to one:*

- a) accounts receivable are equal to the value of other assets;
- b) the amount of liquid funds is equal to the total of section III of the balance sheet asset minus real capital;
- c) we can talk about a possible threat to the financial stability of the enterprise;
- d) the enterprise has a sufficient amount of free resources,
- e) generated from own sources;
- f) there is no correct answer.

80. *To determine the amount of own working capital:*

- a) the total of the III section of the Liability minus the total of the I section of the Asset;
- b) the total of the IV section of the Liability minus the total of the I section of the Asset;
- c) the total of the III section of the Liability minus the total of the II section of the Asset;
- d) total for Assets minus total for Liabilities;
- e) Quick-to-realize Assets minus urgent Liabilities.

81. *Financial instability of an organization is considered acceptable if the condition is met:*

- a) the total cost of raw materials and finished products is not less than the amount
- b) short-term loans and borrowings for the formation of reserves;
- c) work in progress and deferred expenses in total do not exceed
- d) the amount of own working capital and long-term liabilities;
- e) real capital is no more than two times less than the amount of long-term liabilities;
- f) a and b correspond to the conditions;
- g) b and c meet the conditions.

82. *The balance equation can be written as follows:*

- a) $\text{Assets} = \text{Equity} + \text{Liabilities}$;
- b) $\text{Assets} = \text{Liabilities}$;
- c) $\text{Assets} = \text{Equity} + \text{Accounts payable}$;

d) Economic resources = Advanced capital;

e) all answers are correct.

83. *The ratio of the value of all current assets to short-term liabilities is called the ratio:*

- coverings;
- absolute liquidity;
- general liquidity;
- maneuverability.

84. *Liability items of the balance sheet are structured:*

- by degree of liquidity;
- by duration of capital use;
- by ownership of capital;
- by legal affiliation.

85. *To determine the type of financial stability, it is necessary to compare the value:*

- inventories and costs with sources of their coverage;
- equity capital with borrowed capital;
- current assets with short-term liabilities;
- equity capital with non-current assets.

86. *The structure of sources of funds is analyzed using the coefficient:*

- financial stability;
- independence;
- financing;
- maneuverability;
- liquidity.

87. *The presence of funds in the organization's current account in the analyzed period characterizes:*

- solvency of the enterprise;
- liquidity;
- lack of stable liabilities;
- immobilization of working capital;
- profitability of production.

88. *The most liquid working capital of an enterprise includes:*

- cash;

- unfinished production;
- short-term securities;
- goods and inventories;
- a) and b).

89. *The turnover of working capital is measured:*

- the amount of working capital;
- average balance of working capital;
- number of days;
- the speed of their return to monetary form;
- total turnover of funds.

90. *Cash flows are:*

- all funds
- cash inflow
- cash from ordinary activities d) cash inflows and outflows
- inflow and outflow of funds from current, investment and financial
- activities

91. *The tasks of cash flow analysis include:*

- cash analysis
- liquidity analysis
- solvency analysis
- determination of cash adequacy
- determination of the cash flow distribution structure
- identifying the differences between net income and net cash flow
- financial position analysis

92. *Cash is:*

- liquid assets
- the most liquid assets
- cash equivalents
- monetary documents

93. *Funds are needed in order to:*

- pay all existing obligations
- create insurance reserves to compensate for risks
- create provisions for bad debts

- create reserves for the depreciation of investments in securities
- create reserves at the expense of profits

94. *Net cash flow is:*

- difference between cash inflow and outflow
- difference between cash inflow and outflow from operating activities
- these are cash balances at the end of the period
- these are cash balances at the beginning of the period
- net increase or decrease in cash

95. *Cash is divided into flows from:*

- current, investment and financial activities
- current, investment and emergency activities
- long-term and short-term activities
- ordinary and discontinued operations

96. *The purpose of cash analysis is:*

- analysis of cash flows affecting the financial condition
- capital structure analysis
- asset structure analysis
- business activity analysis

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- analysis of cash flows affecting the financial condition
- capital structure analysis
- asset structure analysis
- business activity analysis

103. Cash equivalents are:

- cash
- financial investments
- short-term financial investments
- the most liquid short-term financial investments

104. In accordance with IFRS, cash flows from investing and financing activities are determined:

- direct accounting
- using “direct” and “indirect” methods
- using the “indirect” method
- using the “direct” method

105. An increase in funds results from:

- increase in current assets
- reduction of long-term liabilities
- increasing equity capital through the issue of shares
- reduction of deferred expenses

- dividend payment

106. Cash outflow results from:

- a) reduction of long-term liabilities
- b) return of receivables
- c) repurchase of own shares
- d) receipt of loans
- e) tax calculation

107. The increase in accounts receivable in the reporting period is due to the fact that:

- a) customer debt for credit sales has decreased
- b) overdue receivables are written off
- c) customer debt for credit sales has increased
- d) other receivables increased

108. Cash equivalents mean:

- a) non-monetary transactions
- b) all short-term and highly liquid investments
- c) short-term and highly liquid investments
- d) cash and demand deposits

109. The source of increasing funds is:

- a) reduction of current liabilities
- b) decrease in equity capital c) decrease in current assets
- d) increase in long-term assets
- e) increase in long-term liabilities

110. The source of decrease in funds is:

- a) reduction of current liabilities
- b) decrease in current assets
- c) obtaining loans
- d) increase in long-term assets
- e) increase in long-term liabilities
- f) reduction of capital

111. What type of activity does the receipt of funds from the sale of fixed assets include:

- a) to operating activities
- b) to financial activities
- c) to normal activities
- d) to investment activities

112. To what type of activity should income tax expenses be attributed?

- a) to operating activities
- b) to investment activities
- c) to normal activities

113. The cash flow statement is prepared on the basis of:

- a) balance sheet and profit and loss account
- b) balance
- c) all financial statements
- d) profit and loss statement

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- b) reduction of equity capital
- c) decrease in current assets
- d) increase in long-term assets
- e) increase in long-term liabilities

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- a) reduction of current liabilities
- b) decrease in current assets
- c) obtaining loans
- d) increase in long-term assets
- e) increase in long-term liabilities
- f) reduction of capital

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- c) short-term and highly liquid investments
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- a) reduction of current liabilities
- b) decrease in equity capital c) decrease in current assets
- d) increase in long-term assets
- e) increase in long-term liabilities

121. The source of decrease in funds is:

- a) reduction of current liabilities
- b) decrease in current assets
- c) obtaining loans
- d) increase in long-term assets
- e) increase in long-term liabilities
- f) reduction of capital

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- a) reduction of current liabilities
- b) reduction of equity capital
- c) decrease in current assets
- d) increase in long-term assets
- e) increase in long-term liabilities

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- a) reduction of current liabilities
- b) decrease in current assets
- c) obtaining loans
- d) increase in long-term assets
- e) increase in long-term liabilities
- f) reduction of capital

Methodological support for classroom and extracurricular independent work. Test questions to prepare for the test

1. System of analytical indicators and its application in the analysis of the activities of economic entities.
2. Classification of techniques and methods for analyzing the activities of economic entities.
3. Methodology for analyzing the activities of economic entities. Basic methods, techniques and principles of analysis (comparison, detailing and grouping, elimination, generalization) when
4. Comparison as an element of the analysis technique
5. Method of comparison: concept, conditions for comparability of analysis indicators, main methods of bringing indicators into a comparable form
6. Types of comparisons in the analysis of the activities of economic entities, their characteristics

7. Groupings and detailing in the theory of analysis of the activities of economic entities.
8. Elimination as an element of the analysis technique.
9. Techniques for identifying “leading links” and “bottlenecks”
10. System of factors in the theory of economic analysis
11. Factor and performance indicators. Classification of factors in economic analysis.
12. Types of dependencies of performance indicators on factor indicators. Their characteristics
13. Types of factor models. Methods for modeling factor systems. Simulation requirements
14. Methods for generating analytical formulas
15. The concept of factor analysis.
16. Types and tasks of factor analysis.
17. Additive factor models used in economic analysis.
18. Multiplicative factor models used in economic analysis. Rules for constructing multiplicative models
19. Multiple factor models used in economic analysis.
20. Mixed factor models used in economic analysis.
 21. Balance sheet method in analyzing the activities of economic entities.
 22. Methods of deterministic factor analysis, taking into account the order of substitution of factors in the model. Their advantages and disadvantages
 23. Methods of deterministic factor analysis that do not take into account the order of substitution of factors in the model. Their advantages and disadvantages.
 24. The method of chain substitutions when assessing the influence of factors in deterministic analysis.
 25. The method of absolute differences when assessing the influence of factors in deterministic analysis.
 26. The method of relative differences in assessing the influence of factors in deterministic analysis.
 27. Integral method for assessing the influence of factors in deterministic analysis.
 28. Deterministic modeling and analysis of factor systems.
 29. Stochastic modeling and analysis of factor systems.
 30. Methods of analyzing the quantitative influence of factors on changes in the performance indicator.
 31. CVP analysis as an effective means of planning and forecasting the activities of an organization
 32. Methods for analyzing break-even sales
 33. The concept of marginal income and methods of its analysis

Examples of tasks for tests: Variant 1

Task 1. System of indicators and factors used in economic analysis.

Task. Calculate the growth rate of product sales, including due to changes in the number of products sold and their prices, while observing the conditions of comparability of the compared indicators:

Types of products	Quantity, in pieces.		Price, thousand rubles.	
	plan	fact	plan	fact
A	200	250	300	290
B	320	320	600	570
C	300	360	500	550
Total				

Task. Create a calculation formula and determine the effective indicator. Identify the influence of extensive and intensive factors on its change. Create an analytical table and perform calculations using the chain substitution method.

Indicators	According to plan	Actually
Average duration of equipment operation per shift, hour	8,0	7,0
Coefficient shifts, shifts	1,6	1,5
Number of equipment units	90	96
Product output per 1 machine-hour, thousand rubles.	15	16
Production volume		

Variant 2

Task 1. Concept, classification and principles of searching for economic reserves.

Task. Based on the table data, calculate the implementation and change in indicators for the analyzed period. Goods are sold entirely from the warehouse and have no balances at the end of the period. Create a balance equation. Draw conclusions.

Thousand rubles

Indicators	Designation	Previous year	Reporting year	Deviation (+;-)
Remainder	OH	22	36	
received	II	622	650	
Done	PT			
Another	IIp	30	20	

Task. Determine the degree of implementation of the plan for the product range using the least number method. Fulfillment of the plan for the range of goods

Product type	Volume of production, thousand roubles.		Growth rate, %	The volume of production included in the fulfillment of the assortment plan, thousand roubles.
	plan	fact		
A	337218	433600		
B	113934	131374		
C	17297	22609		
D	5833	5146		
Total:				

Examples of calculation tasks:

Determine the break-even point if the variable costs for producing the resulting product are 48 rubles, the price of the resulting product is 60 rubles, the total general conditionally fixed costs are 1200 rubles, the total average costs are 14400 rubles, the marginal income for the entire volume of production is 3600 rub.

Calculate the growth rate of product sales, including due to changes in the number of products sold and their prices, while observing the conditions of comparability of the compared indicators:

Product type	Quantity		Quantity	
	plan	fact	plan	fact
A	1	2	3	4
TVs: "Rubin"	500	700	8000	9000
"Sokol"	600	850	14000	16000

1. Determine the equity ratio if the balance sheet currency is equal to 9870 thousand rubles, current assets are equal to 5324 thousand rubles, the total of the "Capital and reserves" section is 6400 thousand rubles.

2. The company's return on sales compared to the plan decreased by 3% and amounted to 18%, while asset turnover increased from 4 to 4.5 turns. Determine how the return on assets calculated on the basis of operating profit has changed.

3. The organization plans to invest 16 million rubles in the purchase of its own special vehicle. The planned annual volume of cargo transportation will be 100 thousand t.km. Operating costs, compared to outsourcing, will be reduced and amount to 100 rubles/t.km compared to payment for outsourcer services - 200 rubles/t.km, while fixed costs associated with maintaining the facility per 1 year (excluding depreciation) will amount to 250 thousand rubles, which is 200 thousand higher costs with the outsourcing option. The service life of the product will be 5 years. Determine the feasibility of its acquisition and the payback period of investments due to relative savings.

4. What is the absolute liquidity ratio? Current assets amount to 5324 thousand rubles. The balance sheet currency is 9870 thousand rubles, the total of the "Capital and reserves" section is 6400 thousand rubles, there are no long-term liabilities, inventories are 3000 thousand rubles, accounts receivable are 1390 thousand rubles.

5. The balance sheet currency is 1000 thousand rubles, including the total of the "Capital and reserves" section is 250 thousand rubles. Return on assets – 15%. What is return on equity?

6. Assess the dynamics of the total material intensity of production, determine the impact on the volume of production of changes in material consumption and material intensity. Indicate the factors influencing the level of the indicator being studied, highlighting those that are dependent and independent of the use of materials in production.

Indicators	Actually for the previous year	Reporting year	
		Plan	Fact
1. Consumption of raw materials, materials and semi-finished products for production, thousand rubles	34578	34700	40111
2. Volume of products produced, thousand rubles.	84150	87516	99802
3. Material consumption, rub.			

Approximate topics of abstracts on the discipline

1. The reasons for the emergence of analysis of the activities of economic entities as a scientific direction, as a sphere of practical activity and as an academic discipline.

2. Possibilities for analyzing the activities of economic entities in the activities of non-profit organizations.

3. The scientific apparatus for analyzing the activities of commercial organizations and its methodology as a set of special techniques.

4. Methods of expert assessments and qualitative verbal-logical analysis.

5. Development of an information base for economic analysis in modern business conditions.
6. Typology of types of analysis of the activities of economic entities.
7. Assessing the possibility of developing a universal system of indicators for a comprehensive assessment of the organization's activities.
8. Strategic analysis of the activities of a commercial organization.
9. Analysis of innovation and investment activities.
10. Application of modern information technologies in the analysis of the activities of economic entities.
11. Organization of analytical work in a commercial company.
12. The current state of analysis of the activities of economic entities and prospects for its development.
13. Features of analyzing the activities of economic entities, taking into account industry specifics.
14. Sources for searching for reserves for increasing the efficiency of a commercial organization.
15. Principles of planning analytical work in an organization.

Questions to prepare for the exam

“Methods for comprehensive analysis of activities and economic entities

”Characteristics of the method and methodology for analyzing the activities of economic entities.

1. A system of methods (methods) for analyzing the activities of economic entities.
2. Characteristics of methods of statistical theory.
3. Characteristics of classical methods of analysis.
4. Characteristics of methods of financial mathematics.
5. Characteristics of mathematical and statistical methods.
6. Characteristics of economic and mathematical methods.
7. Characteristics of methods of operations research, probability theory and decision making.
8. Characteristics of informal methods.
9. Methodology of complex analysis.
10. Analysis of the activities of economic entities and related sciences.
11. Characteristics of the method and methodology for analyzing the activities of economic entities.
12. System of methods (methods) for analyzing the activities of economic entities.

13. Characteristics of methods in the theory of statistics.
14. Characteristics of classical methods of analysis.
15. Characteristics of methods of financial mathematics.
16. Characteristics of mathematical and statistical methods.
17. Characteristics of economic and mathematical methods.
18. Characteristics of methods of operations research, probability theory and decision making.
19. Analysis of the structure and dynamics of the organization's property and the sources of its formation
20. Factors affecting the solvency of the organization
21. Factors influencing the financial stability of the organization
22. Comprehensive analysis of the financial condition of the organization
23. Analysis of the activities of economic entities and related sciences.
24. Characteristics of the method and methodology for analyzing the activities of economic entities.
25. System of methods (methods) for analyzing the activities of economic
26. Characteristics of methods in the theory of statistics.
27. Characteristics of classical methods of analysis.
28. Characteristics of methods of financial mathematics.
29. Characteristics of mathematical and statistical methods.
30. Characteristics of economic and mathematical methods.
31. Characteristics of methods of operations research, probability theory and decision making.
32. Characteristics of informal methods.
33. Methodology of complex analysis.

A set of exam papers for the discipline "Methods of comprehensive analysis of the activities of an economic entity"

EXAMINATION TICKET No. 1

1. Characteristics of the method and methodology for analyzing the activities of economic entities.
2. Characteristics of mathematical and statistical methods.
- 3 Practical task:

Assess the dynamics of the total material intensity of production, determine the impact on the volume of production of changes in material consumption and material intensity. Indicate the factors influencing the level of the indicator being studied, highlighting those that are dependent and independent of the use of materials in production.

Indicators	Actually for the previous year	Reporting year	
		Plan	Fact
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3. Material consumption, rub.			

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