

МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РОССИЙСКОЙ
ФЕДЕРАЦИИ

Федеральное государственное автономное учреждение
высшего профессионального образования
«Казанский (Приволжский) федеральный университет»
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УТВЕРЖДАЮ

Проректор
по образовательной деятельности
Проф. Минзарипов Р.Г.

« ____ » _____ 20 ____ г.

Учебное пособие по дисциплине
Бухгалтер на предприятии (продвинутый уровень)

Специальность: 080100. 68 - Экономика

Специализация: Аудит и финансовый менеджмент

Квалификация выпускника:

Форма обучения: очное

Язык обучения: русский/английский

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Заведующий (ая) кафедрой

Протокол заседания кафедры № ____ от «__» сентября 20__ г.)

Учебно-методическая комиссия Института экономика и финансов

Протокол заседания УМК № __ от «__» _____ 20__ г.)

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Казань 2013

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Обсуждена на заседании кафедры финансового учета,
протокол № ____ от _____ г.

Введение

Дисциплина «**Бухгалтер на предприятии**» рассчитана на освоение магистрами концептуальных основ знания предмета экономики предприятия, международного финансового учета и отчетности.

В методической разработке представлены вопросы для обсуждения на семинарских занятиях, практические ситуации для решения на практических занятиях, задания для индивидуальных занятий, контрольные вопросы и задания для самостоятельной работы магистрантов в соответствии с программой дисциплины. Предлагаемые хозяйственные ситуации требуют от магистрантов глубокого изучения действующих международных учетных стандартов, а также знаний экономики действующих предприятий. В каждой теме приведен перечень контрольных вопросов, ответы на которые позволят магистрантам сделать самостоятельные выводы об усвоении пройденного материала.

Задания для индивидуального решения предусматривают самостоятельное выполнение магистрантами тестовых заданий в разрезе изученных тем. Индивидуальная работа может быть выполнена с использованием компьютера. За каждый верно данный ответ проставляется балл в зависимости от сложности задания – от 1 до 2. Индивидуальная работа представляется для проверки и оценивается преподавателем при ее устной защите. При этом учитывается аккуратность, верность произведенных расчетов и бухгалтерских проводок. Знание теоретического материала подтверждается при устной защите работы преподавателю.

В конце каждой темы методической разработки приведен рекомендуемый список литературы, который необходимо использовать магистрантам при подготовке к занятиям, ответам на вопросы и для выполнения заданий для самостоятельной работы. Учитывая изменения действующего законодательства в области отечественного и международного учета, магистрантам рекомендуется использовать нормативные документы, информацию периодической печати, ресурсы Internet.

Тема 1. Организация бизнеса, их владельцы и внешняя среда (1 занятие)

Вопросы для обсуждения

1. Цель и типы бизнес организаций.
2. Заинтересованные стороны в бизнесе.
3. Политические и юридические факторы, влияющие на бизнес. 4. Макроэкономические факторы.
5. Микроэкономические факторы.
6. Социальные и демографические факторы.
7. Технологические факторы.
8. Факторы окружающей среды.
9. Конкурентные факторы.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. Which of the following statements is true?

A Limited company status means that a company is only allowed to trade up to a predetermined turnover level in any one year.

B For organisations that have limited company status, ownership and control are legally separate.

C The benefit of being a sole trader is that you have no personal liability for the debts of your business.

D Partnerships offer the same benefits as limited companies but are usually formed by professionals such as doctors and solicitors.

2. Which of the following statements about an organisation chart is not true?

A An organisation chart provides a summary of the structure of a business.

B An organisation chart can improve internal communications within a business.

C An organisation chart can improve employees' understanding of their role in a business.

D An organisation chart can indicate functional authority but not line authority within a business.

3. Which of the following principles of classical management is challenged by matrix management?

A Structuring the organisation on functional lines

B Structuring the organisation on geographical lines

C Unity of command

D Decentralisation of decision-making

4. U Ltd produces a portfolio of products and focuses its efforts and resources on persuading customers to buy them. This is an example of which type of 'orientation'?

A Production

B Sales

C Marketing

5. The public sector is normally concerned with:

A making profit from the sale of goods

B providing services to specific groups funded from charitable donations

C the provision of basic government services

D raising funds by subscriptions from members to provide common services

6. When considering the roles of different departments, which one of the following is likely to be concerned with identifying and satisfying customer needs?

- A Production
- B Research and Development
- C Marketing
- D Purchasing

7. Which of the following is one of the three distinct steps in the strategic planning process?

- A Organic growth v acquisition strategy
- B Stakeholder analysis
- C Production of plans for all key functions
- D Strategic choice

8. Which of the following is one of the three planning levels?

- A Divisional planning
- B Functional planning
- C Operational planning
- D Resource planning

9. Which of the following organisations would rely most heavily on value for money indicators and efficiency rather than information on performance and profitability?

- A A private accountancy college
- B A local authority
- C A small retailer
- D A pension fund

10. Diane carries out routine processing of invoices in the purchasing department of L Co. Joanne is Diane's supervisor. Lesley is trying to decide how many staff will be needed if some proposed new technology is implemented. Tracey is considering the new work that L Co will be able to

offer and the new markets it could enter, once the new technology is well established. Which member of L Co carries out tactical activities?

- A Diane
- B Joanne
- C Lesley
- D Tracey

11. Services have certain qualities which distinguish them from products. Because of their , physical elements such as vouchers, tickets, confirmations and merchandise are an important part of service provision. Which of the following words most accurately completes the sentence?

- A Intangibility
- B Inseparability
- C Variability
- D Perishability

12. An organisation owned or run by central or local government or government agencies is part of the voluntary sector. Is this statement true or false?

- A True
- B False

13. Which of the following would a haulage company monitor under the Political heading as part of a PEST analysis?

- A Tracking systems to monitor driver hours/anti-theft devices/developments in tyre technology
- B State of the economy/oil price movements/a rise in interest rates
- C Fuel tax/congestion charges in cities/plans to build new roads

D Predicted car numbers and usage/public concerns over safety

14. Which firms are affected by legislation protecting employee rights, consumers and the environment?

- A Limited companies only
- B Firms of a certain size
- C Firms in certain industries
- D All firms

15. Which of the following is the name given to unemployment which is the result of aggregate demand in the economy being too small to create employment opportunities for all those willing, and able, to work?

- A Structural unemployment
- B Cyclical unemployment
- C Frictional unemployment
- D Transitional unemployment

16. Microeconomics is the study of the economic behaviour of:

- A governments
- B small firms
- C individual firms
- D microbes

17. What fiscal policy would be best used when trying to address a deflationary gap?

- A Running a budget surplus
- B Having a budget deficit
- C Lowering interest rates
- D Raising interest rates

18. Increases in unemployment, reduced demand, falling household incomes and low business confidence and investment are associated most strongly with which of the following?

- A High interest rates
- B Increase in the money supply
- C A budget deficit
- D Recession

19. Outsourcing is often associated with which business processes?

- A Allowing employees to work from home
- B Sourcing data from outside the company
- C Transferring call centres overseas
- D Sending staff on foreign assignments

20. In Porter's five forces model, the fact that other products offer high quality at a comparable price, would be included under the heading of:

- A barriers to entry
- B power of suppliers
- C threat of substitutes
- D power of buyers

21. When considering Porter's value chain analysis, outbound logistics is:

- A receiving, handling and distributing inputs to the production system
- B using rational approach to solving problems
- C informing customers about the products a company has to offer
- D distributing the products to the customer

Контрольные вопросы

1. Describe the sources of legal authority, including supra-national bodies, national and regional governments
2. Outline principles of consumer protection such as sale of goods and simple contract
3. Explain the impact of economic issues on the individual, the household and the business: i) inflation ii) unemployment iii) stagnation iv) international payments disequilibrium.
4. Recognize the impact of fiscal and monetary policy measures on the individual, the household and businesses
5. Define perfect, imperfect and monopolistic markets
6. Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy
7. Explain the effects of technological change on the organisation structure and strategy:TM i) Downsizing ii) Delaying iii) Outsourcing
8. Describe ways in which businesses can operate more efficiently and effectively to limit damage to the environment\
9. Identify a business's strengths, weaknesses opportunities and threats (SWOT) in a market and the main sources of competitive advantage
10. Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter's five forces model

Вопросы и задания для самостоятельной работы

1. Identify specific the specific differences between a commercial bank and cooperative bank in relation to borrowers, depositors, shareholders and members
2. Suggest five factors which distinguish a professional body of accountants (e.g. ACCA) and water company (e.g. Thames Water, UK)
3. Define «connected stakeholders». Explain at least one way in which each of the following stakeholders might affect important decisions taken by the board of directors of a large stock market company

- (i) Employees of the company
- (ii) Suppliers
- (iii) Customers
- (iv) A pressure group or special interest group

4. For an international airport (e.g. Heathrow London Airport) identify the potential stakeholders and their possible interest)

5. Describe four ways in which a national government directly influences a company within the pharmaceutical industry operating in that country

6. Explain the difference between demand-pull inflation and cost-push inflation

Тема 2. Организационная структура бизнеса, функции и управление

1. Формальные и неформальные бизнес организации.
2. Организационная структура бизнеса и ее дизайн.
3. Организационная культура в бизнесе.
4. Комитеты в бизнес организациях.
5. Управление и социальная ответственность в бизнесе.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. Which of the following is/are objectives of human resource management?

1. To meet the organisation's social and legal responsibilities relating to the human resource.
- 2 To manage an organisation's relationship with its customers
- 3 To develop human resources that will respond effectively to change.

A 1 and 2

- B 1 and 3
- C 1
- D 1,2 and 3

2. All the following statements except one are examples of the advantages that a computer-based accounting system used by a management accountant has over a manual system. Which statement is the exception?

A A computer-based accounting system is easier to update as new information becomes available

B A computer-based accounting system will always reject inaccurate financial information input to the system's database

C Financial calculations can be performed more quickly and accurately

D The management accountant can more readily present financial information to other business departments in a variety of forms

3. Which of the following statements about data security is not true?

A Loss or corruption of data is almost always non-deliberate.

B New staff in particular pose a threat.

C It is impossible to prevent all threats cost-effectively.

D Smoke detectors are a form of data protection.

4. BZ Ness Ltd is an organization with a strongly traditional outlook. It is structured and managed according to classical principles: specialization, the scalar chain of command, unity of command and direction. Personnel tend to focus on their own distinct tasks, which are strictly defined and directed. Communication is vertical, rather than lateral. Discipline is much prized and enshrined in the rule book of the company. From the scenario, what sort of culture does BZ Ness Ltd have, using Harrison's classifications?

A Role culture

B Task culture

C Existential culture

D Power culture

5. Which of the following statements is true?

A Strong values improve corporate performance

B Strong values can replace rules and controls in an organisation

C Strong values minimise conflict within an organisation

D Strong values are dangerous if they filter out 'uncomfortable' environmental information

6. Which of the following is not one of the terms used by Hofstede to describe a key dimension of culture?

A Power-distance

B Acquisitive/giving

C Individualism/collectivism

D Uncertainty avoidance

7. X plc is trying to get a trading permit, for which it qualifies. Unfortunately, there is a backlog at the issuing office, and X plc has been notified that there will be a delay in the processing of its permit. The divisional manager offers a donation to the issuing office's staff welfare fund, if the official concerned will expedite the paperwork. Which of the following statements is true of this action?

A It is not unethical, because the money is offered for positive purposes.

B It is not unethical, because X plc is legally entitled to the benefit it is claiming.

C It constitutes bribery.

D It constitutes grease money.

8. Michael has been asked to prepare a presentation for the company directors on good corporate governance. Which one of the following is he likely to exclude from his presentation?

- A Risk management
- B Internal controls
- C Maximising shareholder wealth
- D Accountability to stakeholders

10. Which of the following is a feature of poor corporate governance?

- A Domination of the board by a single individual
- B Critical questioning of senior managers by external auditors
- C Supervision of staff in key roles
- D Lack of focus on short-term profitability

11. Which of the following is not an element of fiscal policy?

- A Government spending
- B Government borrowing
- C Taxation
- D Exchange rates

12. Monetary policy is a government economic policy relating to:

- 1 Interest rates
- 2 Taxation
- 3 Public borrowing and spending
- 4 Exchange rates

Which of the above are correct?

- A 1 and 4
- B 2 and 3
- C 2 and 4
- D 3 and 4

13. Which of the following is not a legitimate method of influencing government policy in the interests of a business?

A Employing lobbyists to put the organization's case to ministers or civil servants

B Giving lawmakers non-executive directorships

C Offering financial incentives to public officials to use their influence on the organization's behalf

D Attempting to influence public opinion, to put pressure on the legislative agenda

14. The stationery and printing company S Co, has recently upgraded its computers and printers so that more production has become automated. Many middle managers will now be made redundant. This is known as:

A Downsizing

B Delaying

C Outsourcing

D Degrading

15. Which of the following is a disadvantage of a functional structure?

A Lack of economies of scale

B Absence of standardisation

C Specialists feel isolated

D Empire building

16. When considering the need for workforce flexibility, which of the following would be classed as functional flexibility?

A Organisation can easily decrease or increase the number of people on the payroll

B Subcontracting or automating part of the production process

C Training staff so they are multi-skilled

D Ensuring that necessary financial resources can be obtained when needed

17. The main role of a supervisor is best described as:

A a negotiator of industrial relations within a department

B someone to resolve problems first hand where the work is done

C someone to ensure that specified tasks are performed correctly and efficiently

D the interface between the management and the workforce

18. Contingency theorists believe that:

A effective management is primarily a function of successful people management

B organisational achievement is largely contingent upon general economic circumstances

C major change is dependent primarily upon clarity and communication of the strategic vision

D lessons of earlier theorists should be adapted to suit particular circumstances

19. What are the three different types of behaviour that can be adopted when dealing with other people?

A Enquiring; Negotiating; Resolving

B Thoughtful; Emotional; Responsive

C Considerate; Positive; Directed

D Assertive; Aggressive; Passive

20. The duties of the committee secretary include which of the following?

A Making notes/Issuing documents/Fixing date, time, location/Deciding

who is to speak

B Fixing date, time and location/Making notes/Issuing documents/Preparing minutes

C Making notes/Issuing documents/Preparing minutes/Maintaining order

D Issuing documents/Fixing date, time, location/Ascertaining the consensus view/

Preparing minutes

21. To be successful a committee should:

A have clear terms of reference/have the necessary skills and experience/limit the

number of members to, say, 10

B be cost-effective/frequently change its goals/Issue the agenda in advance

C circulate reports before a meeting/be cost-effective/be representative of all interests

D choose suitable subjects for action/have a written purpose/meet at least once a

month.

Контрольные вопросы

1. Explain the characteristics of the strategic, tactical and operational levels in the organisation in the context of the Anthony hierarchy

2. Explain the contribution made by writers on culture:™

i) Schein - determinants of organizational culture

ii) Handy - four cultural stereotypes

iii) Hofstede - international perspectives on culture

3. Explain the roles of the Chair and Secretary of a committee

4. Briefly explain the main recommendations of best practice in effective corporate governance:™ i) Non-executive directors ii) Remuneration committees iii) Audit committees iv) Public oversight

5. Explain how organizations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders

Вопросы и задания для самостоятельной работы

1. Suggest five advantages of formalized organizational structure
2. Suggest advantages and disadvantages of the product organization structure
3. Suggest three uses of information technology that will have enhanced the informal organization
4. Identify the strategic, tactical and operational level activities for organization to implement selling through a website
5. Describe six determinants of culture within an organization
6. Explain the relationship between a company's shareholders and the board of directors in terms of a committee
7. Suggest four elements of a rules based system
8. Suggest three disadvantages of audit committees

Тема 3. Бухгалтерский учет и отчетность, контроль и соблюдение

1. Взаимоотношения между бухгалтерским учетом и другими бизнес функциями.
2. Бухгалтерский учет и финансовые функции в рамках предприятий.
3. Нормативного регулирование бухгалтерского учета и аудита.
4. Источники и цели внутренней и внешней финансовой информации, предоставленной в бизнесе.
5. Финансовые системы, процедуры и связанные с ними IT приложения.
6. Внутренний контроль, авторизация, безопасность и совместимость в рамках предприятий.
7. Мошенничество и мошенническое поведение и их профилактика в бизнесе.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. Joseph has just started his first job in an accountancy department. A qualified senior member of staff explains to him what the main aim of accounting is. Which of the following options is the correct aim of accounting?

- A To maintain ledger accounts for every asset and liability
- B To provide financial information to users of such information
- C To produce a trial balance
- D To record every financial transaction individually

2. Luca Pacioli wrote the first printed explanation of double entry bookkeeping in which year?

- A 1024
- B 1494

C 1884

D 1924

3. Three of the following are outputs of a payroll system, and one is an input to the system. Which is the input?

A Credit transfer forms

B Time sheets

C Payroll analysis

D Pay slips

4. Which of the following is an aim of the control system relating to accounts payable and purchases?

A To ensure that all credit notes received are recorded in the general and payables ledger

B To ensure that goods and services are only supplied to customers with good credit ratings

C To ensure that all credit notes that have been issued are recorded in the general and receivables ledgers

D To ensure that potentially doubtful debts are identified

5. A is a program which deals with one particular part of a computerised business accounting system. Which of the following terms correctly completes this definition?

A Suite

B Module

C Spreadsheet

6. All the following, with one exception, are examples of advantages of a computer-based accounting system over a manual system. Which statement is

the exception?

- A Financial calculations can be performed more quickly and accurately
- B Financial information can be presented to other business departments in a variety of forms
- C There is much stronger provision for data security
- D The system is easier to update as new information becomes available

7. Which of the following is not an aim of internal controls?

- A To enable the organisation to respond appropriately to business, operational and financial risks
- B To eliminate the possibility of impacts from poor judgement and human error
- C To help ensure the quality of internal and external reporting
- D To help ensure compliance with applicable laws and regulations

8. Which of the following is not an internal check?

- A Separation of duties for authorising, custody and recording
- B Pre-lists, post-lists and control totals
- C Bank reconciliations
- D Systems for authorising transactions within specified spending limits

9. Which of the following statements about internal audit is true?

- A Internal audit is an independent appraisal activity
- B Internal audit is separate from the organisation's internal control system
- C Internal audit is carried out solely for the benefit of the organisation's stakeholders
- D The internal audit function reports to the finance director

10. Which of the following would be classed as a contingency control in an information system?

- A Password-only access to the system

- B System recovery procedures
- C Audit trails
- D Data validation procedures

11. What is the term given to a method of fraud in the accounts receivable area, by which cash or cheque receipts are stolen, and the theft concealed by setting subsequent receipts against the outstanding debt?

- A Collusion
- B Misrepresentation
- C Teeming and lading
- D Fictitious sales

12. Which of the following activities create vulnerability to fraud?

- (i) Calculating payslips
- (ii) Preparing delivery notes
- (iii) Paying supplier invoices
- (iv) Meeting budgets and performance targets

13. Which of the following internal controls might be least effective in preventing fraud, if staff are in collusion with customers?

- A Physical security
- B Requiring signatures to confirm receipt of goods or services
- C Sequential numbering of transaction documents
- D Authorisation policies

14. A qualified audit report means that the financial statements:

- A contain an element of fraud
- B are not entirely accurate
- C have not been approved by the Finance Director
- D contain a material issue

15. The role of IFRIC is to:

- A produce international accounting standards
- B supervise the development of international standards and guidance and help to raise money
- C advise the IASB as to which areas require new or amended standards
- D give guidance on (often topical) issues not covered in an accounting standard or where guidance is conflicting

16. In a very large company working capital management would probably be the responsibility of the:

- A Finance director
- B Chief accountant
- C Treasurer
- D Management accountant

17. The main financial statements produced each year are:

- A Balance Sheet/Income statement/Annual report and accounts
- B Profit forecasts/Balance Sheet/Annual report and accounts
- C Profit warnings to the Stock Exchange/Balance Sheet/Income statement
- D Cash flow statement/Balance Sheet/Income statement

18. An important advantage of using loans to finance investment is:

- A loan interest payments can usually be suspended if profits are low
- B the timing of loan payments is often at the company's discretion
- C loan interest is tax deductible
- D banks will often not require security for loan advances

19. Which of the following actions is most likely to prevent damage to goods during handling?

- A Putting them into transparent plastic boxes

- B Training staff on handling procedures
- C Only storing goods that are durable
- D Outsourcing inventory handling to an external supplier

20. Analysis of revenue and expenses often involves use of unique code numbers so that income and expenditure can be recorded by:

- A type and department
- B date and staff involved
- C purchaser and supplier
- D the particular company within a group that is involved

21. 'Ghost' employees:

- A vanish when demanding tasks are allocated
- B take an excessive amount of time off work
- C impersonate other employees to gain a financial advantage
- D are paid a salary but do not work for the company

22. It is the considered to be best practice for the internal auditors of a large company to report to:

- A the board of directors
- B the external auditors
- C the shareholders
- D the audit committee

Контрольные вопросы

1. Identify the financial costs and benefits of effective service provision
2. Explain the main functions of the internal auditor and the external auditor and how they differ

3. Explain how the international accountancy profession regulates itself through the establishment of reporting standards and their monitoring
4. Explain why appropriate controls are necessary in relation to business and IT systems and procedures.[S]
5. Identify business uses of computers and IT software applications:[S]
 - i) Spreadsheet applications
 - ii) Database systems
 - iii) Accounting packages
6. Describe and compare the relative benefits and limitations of manual and automated financial systems that may be used in an organization.[K]
7. Identify and describe the types of information technology and information systems used by the business organization for internal control.[S]
8. Identify and describe features for protecting the security of IT systems and software within business.[S]
9. Describe general and application systems controls in business.[]

Вопросы и задания для самостоятельной работы

1. Detail the accounting information a partner in a major firm of accountants would need to establish a charge out rate for a first year student
2. Describe the specific accounting records required where the company's business involves dealing in goods
3. Describe five advantages for business having formal, documented policies and procedures
4. Identify the agency relationships between auditors, directors and shareholders
5. Briefly suggest advantage and disadvantages for the outsourcing of internal audit
6. Classify each of the following as either «fraud» or error

Тема 4 Руководство и управление людьми и командами

1. Лидерство, управление и контроль.
2. Набор и отбор сотрудников.
3. Индивидуальное и групповое поведение в бизнес организациях.
4. Мотивация отдельных лиц и групп.
5. Обучение и подготовка на рабочем месте.
6. Обзор и оценка индивидуальной работы.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. Leaders may be distinguished from managers by the fact that they do not depend on..... power in the organization. Which of the following types of power correctly completes this statement?

- A Person power
- B Expert power
- C Position power
- D Physical power

2. Monica is a manager in the finance department of P Co and she has several staff working for her. She has become quite friendly with most of her staff and they like her and appreciate that she does everything she can to attend to their needs. Which type of managerial style does Monica have?

- A Impoverished
- B Task management
- C Country club
- D Dampened pendulum

3. What is delegated by a superior to a subordinate?

- A Authority
- B Power
- C Responsibility
- D Accountability

4. Which of the following is not a technique of scientific management or Taylorism?

- A Micro-design of jobs
- B Work study techniques to establish efficient methods
- C Multi-skilled teamworking
- D Financial incentives

5. What is the key contribution of the human relations approach to management?

- A Awareness of the importance of group dynamics and worker attitudes as an influence on productivity
- B Concern for productivity and efficiency
- C Awareness of the many different variables that influence and constrain a manager's behaviour
- D Proof of a clear link between job satisfaction, worker motivation and business success

6. is the role at the interface between the operational core (non-managerial workers) and management. Which word or phrase correctly completes this definition?

- A Middle line
- B Junior management
- C Employee communications
- D Supervision

7. Which of the following is most clearly a sign of an ineffective group?

- A There is disagreement and criticism within the group
- B There is competition with other groups
- C Members passively accept work decisions
- D Individuals achieve their own targets

8. A team leader is having difficulties with conflict in the team, due to 'clashes' or incompatibilities in the personalities of two of its members. The leader draws up a list of options for managing the problem. Which option, from the following list, would be the least practicable?

- A Educate the members about personality differences
- B Encourage the members to modify their behaviours
- C Encourage the members to modify their personalities
- D Remove one of the members from the team

9. are mental states (made up of thoughts, feelings and intentions) which influence an individual's response to all objects and situations with which they are related. Which word correctly completes this definition?

- A Personality traits
- B Perceptions
- C Attitudes
- D Emotional intelligences

10. If a team is bogged down in argument, and discussion is turning hostile, which of the following types of contribution would the team leader seek to discourage?

- A Bringing-in
- B Blocking
- C Summarising
- D Testing understanding

11. Phil T Luker & Son offers its employees a reward package which includes salary and company car. Its factory is safe and clean and rather smart. The work is technically challenging and employees are encouraged to produce innovative solutions to problems. Which of the rewards offered by the firm is a form of intrinsic reward?

- A The salary
- B The car
- C The factory environment
- D The work

12. Which of the following is not a category in Maslow's hierarchy of needs theory?

- A Physiological needs
- B Freedom of inquiry and expression needs
- C Need for affiliation
- D Safety needs

13. All of the following, with one exception, are alternative terms for the same thing. Which is the exception?

- A Motivator factor
- B Hygiene factor
- C Environmental factor
- D Maintenance factor

14. Participation can motivate employees by making them take 'ownership' of the task and increasing their commitment. In which of the following circumstances, however, would this not happen?

- A Participation is genuine
- B The purpose of participation is made clear
- C Everyone is allowed to participate equally

D Efforts at participation are maintained for a reasonable period

15. Application of process theories to motivation in practice involves all but one of the following measures. Which is the exception?

A Clarifying intended results

B Giving feedback on actual results

C Immediacy of reward following results

D Consistency of reward for results

16. Which of the following is a potential problem with individual performance-related pay (PRP) as a motivator?

A Its effect on organisational communication

B Its relevance to business objectives

C The fact that it does not relate to individuals' wage or salary grades

D Its effect on team motivation

17. When an applicant first comes into contact with an organisation, a prime source of dissatisfaction is often:

A the number of interviews before a decision is made

B the nature of the questions posed at interview

C the failure to recompense the applicant for his/her travel expenses

D the high level of expectations resulting from the job advertisement

18. A job description is a statement of:

A the positioning of the role within the organisation overall and the relevant work area

B the key requirements of the employer mapped against the attributes of the ideal candidate

C the terms and conditions of employment relative that apply to a particular job

D the purpose, scope, duties and responsibilities of the job

19. When many candidates need to be assessed at the same time using a variety of interacting techniques, the company is likely to use:

A panel interviews

B personality tests

C application forms

D assessment centre

20. When considering the criteria which should be used to assess employee performance, a manager should take into account:

A how the company has performed over the last year

B the number of times the employee has not attended staff parties

C the volume and quality of work done by the employee

D how frequently the employee has requested to take holidays

21. The three types of staff appraisal process are included in which of the following:

A inward and outward looking/management of objectives/task centred method

B review and comparison/management by objectives/task centred method

C results oriented method/forward and backward review/ management by exception

D people oriented method/results oriented method/management by objectives

22. An important implication of Kolb and Honey and Mumford's theories is that people will tend to learn more effectively if:

A learning involves a significant amount of repetition

B learning is geared to their preferred learning style

C learning is supported by an enthusiastic teacher

D learning appears to offer tangible practical benefits

23. The role of management in a learning organisation is to encourage:

A continuous learning and acquisition of new knowledge and skills

B job-based learning and skills acquisition

C the development and use of a knowledge and skills database

D a structured and methodical approach to knowledge and skill acquisition

Контрольные вопросы

1. Explain how suspicions of money laundering should be reported to the appropriate authorities
2. Explain the purposes of a diversity policy within the human resources plan.
3. Explain the purpose and benefits of an equal opportunities policy within human resource planning.
4. Explain the practical steps that an organization may take to ensure the effectiveness of its diversity and equal opportunities policy.
5. Identify individual and team approaches to work
6. Explain the role of the manager in building the team and developing individuals within the team. i) Belbin's team roles theory ii) Tuckman's theory of team development
7. Explain content and process theories of motivation: Maslow, Herzberg, McGregor, and Vroom.
8. Explain the terms 'training', 'development' and 'education' and the characteristics of each.
9. List the benefits of effective training and development in the workplace
10. Identify the barriers to effective appraisal and how these may be overcome.

Вопросы и задания для самостоятельной работы

1. Identify 10 personal skills required by a manager in the organization at work
2. Give an example of the impact of giving responsibility without necessary
3. Identify seven reasons why managers are reluctant to delegate
4. Describe the skills required of a leader?
5. Identify the characteristics of a team in the «forming» stage
6. Describe six ways in which management can motivate staff
7. Identify six groups of extrinsic rewards, giving examples
8. Specify the job content you would expect to identify during the job analysis investigation of a full-time ACCA tutor
9. Identify the common reasons for ineffective interviewing

Тема 5. Личная эффективность и коммуникация в бизнесе

1. Персональные техники эффективности.
2. Последствия неэффективности на работе.
3. Компетенция структур и личного развития.
4. Источники конфликтов и способы разрешения конфликтов и их направления.
5. Общение в бизнесе.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. If a supervisor in the Sales department requests the help of the HR Director in a complex disciplinary matter, what direction is the communication flow?

A Vertical

- B Horizontal
- C Lateral
- D Diagonal

2. What name is give to the process whereby an individual defines objectives and formulates action plans for learning with a view to improving his or her own effectiveness?

- A Coaching
- B Mentoring
- C Counselling
- D Personal development planning

3. You are a sales representative who routinely visits customers in their homes and places of business to present the latest products and take orders (where inventory is available). Which of the following technology tools will most directly enhance your effectiveness?

- A Computer telephony integration
- B Asymmetric Digital Subscriber Line (ADSL) broadband
- C Electronic Data Interchange (EDI)
- D Mobile communications

4. Which of the following areas is not an advantage of using e-mail as a communication tool?

- A Security
- B Speed
- C Multiple recipients
- D Versatility

5. In the radio signal model, which of the following shows the correct order in which a message is transmitted?

- A Feedback, Sender, Decoded message, Coded message, Receiver
- B Sender, Decoded message, Coded message, Feedback, Receiver
- C Coded message, Sender, Decoded message, Receiver, Feedback
- D Sender, Coded message, Decoded message, Receiver, Feedback

6. The following, with one exception, are potential problems for time management. Which is the exception?

- A An open door policy of management
- B A sociable work group
- C An assertive style of communication
- D Reading and acting on e-mails as they are received

7. Which of the following is unlikely to be a goal of a personal development plan?

- A Growth during person's career
- B Meeting weekly sales targets
- C Developing skills and expertise
- D Realising personal aspiration

8. The stages of preparing a personal development plan are contained in which of the following?

- A Position analysis/Attributes/Objectives
- B Past successes & failures/Corrective action/Review
- C Objectives / Detailed plan/Review
- D SWOT analysis/Setting goals/Action plan

9. Two important time management techniques are included in which of the following?

- A Learning from others/Working with good time managers
- B Producing an activity log/Making lists

C Prioritising/Charging out your time

D 'Borrowing' time/Planning and organizing

10. As a tool to improve time management skills, a person may try to calculate one's opportunity costs. This will include:

A considering what impact it will have if things were to be done later rather than now

B taking an opportunity to do nothing while the manager is away

C looking at how much time could be made free by completing the project to set deadlines

D considering how to make the jobs last longer in order to increase pay when on an hourly rate

11. Personal effectiveness is best described as:

A managing one's time efficiently

B achieving results quickly

C securing objectives without trampling on people

D setting the right goals and objectives and then securing them

12. Communication is best described as:

A the interchange of information, ideas, etc

B the message

C what is received by the recipient

D clear expression

13. When there are significant barriers to communication it is important to:

A understand how the barriers came about

B cancel the message that has not got through

C ensure that the particular channel is not used again in the short term

D identify the barriers and ways of dealing with them

14. Which of the following is an example of lateral communication?

A A manager explaining new operational procedures to staff

B A committee coming together to review health and safety issues

C Staff passing on to the supervisor the main points from a recent conversation with a customer

D During appraisal, a person receives feedback about his performance results

15. Under time pressure, the all-channels system either:

A delivers even better results

B partially closes down or disintegrates

C slows down or crashes

D restructures or disintegrates

16. For complex problems the network most likely to facilitate the best decision is:

A circle

B all-channel

C wheel

D 'Y'

17. The five popular patterns of communication can be split (according to the ways in which the information flows between users) into which of the following categories?

A Centralised/Decentralised

B Head office/Subsidiaries

C National/International

D Telecoms/Optical fibre

18. In the communication process the third stage is:

- A encoding the message
- B receiving the message
- C selecting an appropriate medium
- D formulating a response

19. Barriers to communication consist of anything that stops information getting to its intended recipients. Is this statement true or false?

20. The use of predetermined lists of recipients for instructions, control reports, etc often results in some of the recipients investigating matters which have no relevance to the job they do. Is this true or false?

Контрольные вопросы

1. Explain how the effectiveness of performance appraisal may be evaluated
2. Describe the role of information technology in improving personal effectiveness
3. Explain how individual or team ineffectiveness can affect organisational performance.
4. Explain the purpose and benefits of coaching, mentoring and counselling in promoting employee effectiveness
5. Describe how a personal development plan should be formulated, implemented, monitored and reviewed by the individual
6. Explain how conflict can be avoided.
7. Identify ways in which conflict can be resolved or referred

Вопросы и задания для самостоятельной работы

1. «Listening to grievances» is an example of a counseling situation. Suggest five other situations in which the need to counseling may arise.

2. Describe the barriers to effective communication and identify practical steps that may be taken to overcome them

Тема 6 Профессиональная этика в учете и в бизнесе

1. Фундаментальные принципы этического поведения.

2. Роль регулирующих и профессиональных организаций в продвижении этических и профессиональных стандартов в бухгалтерской профессии.

3. Корпоративный кодекс этики. 4. Этические конфликты и дилеммы.

Практические задания

Вопросы с несколькими вариантами ответов. Многоальтернативные вопросы.

1. Managers are said to have a responsibility (or duty of faithful service) in respect of the entities whose purposes they serve.

Which term correctly completes this sentence?

A Financial

B Ethical

C Fiduciary

D Fiscal

2. What is the name given to an approach to ethical decision-making which considers the ‘right’ decision to be the one which results in the greatest good to the greatest number of people in a given situation?

A Utilitarianism

B Deontology

- C Virtue ethics
- D Corporate social responsibility

3. Farrah works in the sales tax section of the accounts department of BCD Co. When the finance director is on holiday, Farrah notices that BCD Co has not been paying the correct quarterly amounts to the authorities. Farrah had suspected this for some time and decides to contact the authorities to tell them about the fraud. This disclosure is known as.....

What two words correctly complete the sentence?

- A Organisational accountability
- B Confidentiality breach
- C Corporate conscience
- D Whistle blowing

4. Reliability, responsibility,..... , courtesy and respect are the personal qualities expected of an accountant. Which of the following words correctly complete this statement?

- A Accountability
- B Social responsibility
- C Timeliness
- D Ambition

5. When a company is following not only the letter, but the spirit of the law, it is said to:

- A adopt a compliance-based approach to ethics
- B adopt an integrity-based approach to ethics
- C meet its social obligations
- D follow the industry ethical code

6. ACCA members are required to comply with five Fundamental Principles. Which of the following contains three of these principles?

- A Integrity, Objectivity, Honesty
- B Professional competence and due care, Professional behaviour, Confidentiality
- C Social responsibility, Independence, Scepticism
- D Courtesy, Reliability, Responsibility

7. Which of the following is an ethical proposition?

- A Crime is increasing in the UK
- B UK prison sentences should be as long as those in the US
- C Most UK citizens believe that people are less honest than they used to be
- D More murders are committed in London than in other UK city

8. Why does the professional accountant have a special role in promoting ethical behavior throughout the business?

- A S/he is seen as the guardian of the finances of the business
- B They have undergone a lengthy period of study
- C Ethics is often linked with financial probity
- D Often s/he is the only person at meetings or on a board that belongs to a profession

9. In which of the following situations would the company be viewed as having behaved unethically?

- A Delaying payments to its suppliers despite continuous request
- B Printing warning signs on its potentially dangerous plastic packaging
- C Informing investors that the profit forecast may not materialise
- D Stating that it will aim to recruit more people from ethnic minority groups

10. Breaches of the ACCA Code of Ethics by ACCA members can result in their exclusion from membership. Is this statement true or false?

11. In order to discharge their duties ethically, finance directors must ensure that the information published by their organisations provides a complete and precise view of the position of the business, without concealing negative aspects that may distort the reader's perception of its position. This duty describes which of the following ethical principles?

- A Probity
- B Honesty
- C Independence
- D Objectivity

Контрольные вопросы

1. Explain the concept of acting in the public interest
2. Recognize when and to whom illegal, or unethical conduct by anyone within or connected to the organization should be reported
3. Explain the benefits of a corporate code of ethics to the organisation and its employees
4. List the main safeguards against ethical threats and dilemmas

Вопросы и задания для самостоятельной работы

1. Identify five impacts a poor ethical reputation can have on business
2. Briefly explain the meaning of each of the five fundamental principles
3. Explain the main differences between business ethics and professional ethic for accountants.
4. Explain the nature whistle blowing

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