

МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РОССИЙСКОЙ ФЕДЕРАЦИИ
Федеральное государственное автономное учреждение
высшего профессионального образования
"Казанский (Приволжский) федеральный университет"
Центр магистратуры



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Программа дисциплины

Управление хозяйственной деятельностью (продвинутый уровень) М2.ДВ.4

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Программу дисциплины разработал(а)(и) доцент, к.н. (доцент) Стрельник Е.Ю. кафедра финансовых организаций Отделение финансов , EJStrelnik@kpfu.ru

1. Цели освоения дисциплины

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

2. Место дисциплины в структуре основной образовательной программы высшего профессионального образования

Данная учебная дисциплина включена в раздел " М2.ДВ.4 Профессиональный" основной образовательной программы 080100.68 Экономика и относится к дисциплинам по выбору. Осваивается на 1, 2 курсах, 2, 3 семестры.

Изучению данной дисциплины предшествует изучение дисциплин: "Финансовый контроллинг", "Управление эффективностью бизнеса", "Управленческий учет затрат (продвинутый уровень)", "Управление хозяйственной деятельностью".

Данная дисциплина способствует изучению дисциплин: "Финансовый менеджмент", "Практикум по финансовому менеджменту".

3. Компетенции обучающегося, формируемые в результате освоения дисциплины /модуля

В результате освоения дисциплины формируются следующие компетенции:

Шифр компетенции	Расшифровка приобретаемой компетенции
ПК-10 (профессиональные компетенции)	способность составлять прогноз основных социально-экономических показателей деятельности предприятия, отрасли, региона и экономики в целом
ПК-8 (профессиональные компетенции)	способность готовить аналитические материалы для оценки мероприятий в области экономической политики и принятия стратегических решений на микро- и макроуровне
ПК-9 (профессиональные компетенции)	способность анализировать и использовать различные источники информации для проведения экономических расчетов

В результате освоения дисциплины студент:

4. должен демонстрировать способность и готовность:

- A. Use strategic planning and control models to plan and monitor organisational performance
- B Assess and identify relevant macro economic, fiscal and market factors and key external influences on organisational performance
- C Identify and evaluate the design features of effective performance management information and monitoring systems
- D Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
- E Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure
- F Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

4. Структура и содержание дисциплины/ модуля

Общая трудоемкость дисциплины составляет 3 зачетных(ые) единиц(ы) 108 часа(ов).

Форма промежуточного контроля дисциплины отсутствует во 2 семестре; зачет в 3 семестре.

Суммарно по дисциплине можно получить 100 баллов, из них текущая работа оценивается в 50 баллов, итоговая форма контроля - в 50 баллов. Минимальное количество для допуска к зачету 28 баллов.

86 баллов и более - "отлично" (отл.);

71-85 баллов - "хорошо" (хор.);

55-70 баллов - "удовлетворительно" (удов.);

54 балла и менее - "неудовлетворительно" (неуд.).

4.1 Структура и содержание аудиторной работы по дисциплине/ модулю

Тематический план дисциплины/модуля

N	Раздел Дисциплины/ Модуля	Семестр	Неделя семестра	Виды и часы аудиторной работы, их трудоемкость (в часах)			Текущие формы контроля
				Лекции	Практические занятия	Лабораторные работы	
1.	Тема 1. Strategic planning and control.	2		1	2	0	научный доклад
2.	Тема 2. Economic, fiscal and environmental factors	2		1	4	0	презентация
3.	Тема 3. Performance measurement systems and design.	2		2	4	0	письменная работа
4.	Тема 4. Strategic performance measurement	2		2	4	0	устный опрос контрольная работа
5.	Тема 5. Performance evaluation and corporate failure	3		2	6	0	дискуссия устный опрос
6.	Тема 6. Current developments and emerging issues in management accounting and performance management	3		2	2	0	дискуссия устный опрос
.	Тема . Итоговая форма контроля	3		0	0	0	зачет
	Итого			10	22	0	

4.2 Содержание дисциплины

Тема 1. Strategic planning and control.

лекционное занятие (1 часа(ов)):

1. Introduction to strategic management accounting a) Explain the role of strategic management accounting in strategic planning and control. b) Discuss the role of corporate planning in clarifying corporate objectives, making strategic decisions and checking progress towards the objectives. c) Compare planning and control at the strategic and operational levels within a business entity. d) Discuss how organisational survival in the longterm necessitates consideration of life cycle issues. e) Assess the use of strategic management accounting in the context of multinational companies. f) Discuss the scope for potential conflict between strategic business plans and shortterm localised decisions. g) Evaluate how SWOT analysis may assist in the performance management process. h) Discuss the benefits and difficulties of benchmarking performance with best practice organisations. i) Evaluate how risk and uncertainty play an especially important role in long term strategic planning and decision-making that relies upon forecasts of exogenous variables. j) Assess the impact of government policy on an organisation and its strategy formulation and implementation. 2. Appraisal of alternative approaches to budgeting for control a) Evaluate the strengths and weaknesses of alternative budgeting models and compare such techniques as fixed and flexible, rolling, activity based, zero based and incremental. b) Assess how budgeting may differ in not-for-profit organisations from profit-seeking organisations. c) Evaluate the issues raised by advocates of ?beyond budgeting?. d) Discuss the behaviour aspects of budgeting for control and the impact such behaviour may have on corporate performance. 3. Changes in business structure and management accounting a) Assess the continuing effectiveness of traditional management accounting techniques within a rapidly changing business environment. b) Identify and discuss the particular information needs of organisations adopting a functional, divisional or network form and the implications for performance management. c) Discuss the concept of business integration and the linkage between people, operations, strategy and technology. d) Assess the influence of Business Process Reengineering on systems development and improvements in organisational performance. e) Discuss and evaluate the application of activity-based management. f) Identify and discuss the required changes in management accounting systems as a consequence of empowering staff to manage sectors of a business. 4. Effect of Information Technology (IT) on modern management accounting a) Assess the changing accounting needs of modern service orientated businesses compared with the needs of traditional manufacturing industry. 8 b) Discuss how modern IT systems provide the opportunity for instant access to management accounting data throughout the organization and their potential impact on business performance. c) Discuss how modern IT systems facilitate the remote input of management accounting data in an acceptable format by non-finance specialists. d) Explain how modern information systems provide instant access to previously unavailable data that can be used for benchmarking and control purposes and help improve business performance. e) Assess the need for businesses to continually refine and develop their management accounting and information systems if they are to maintain or improve their performance in an increasingly competitive and global market.

практическое занятие (2 часа(ов)):

Introduction to strategic management accounting Appraisal of alternative approaches to budgeting for control Changes in business structure and management accounting Effect of Information Technology (IT) on modern management accounting

Тема 2. Economic, fiscal and environmental factors

лекционное занятие (1 часа(ов)):

1. Impact of world economic and market trends a) Assess the impact and influence of external environmental factors on an organisation and its strategy. b) Evaluate pricing and other business strategies in order to maintain or improve competitive position and performance. 2. Impact of national fiscal and monetary policy on performance a) Discuss the need to consider the environment in which an organisation is operating when assessing its performance, including: i) Political climate ii) Market conditions iii) Funding b) Assess the impact of governmental regulation on performance measurement techniques used and the performance levels achieved (for example, in the case of utility services and former state monopolies). 3. Other environmental and ethical issues a) Discuss the ways in which stakeholder groups operate and how they effect an organization and its strategy formulation and implementation. b) Discuss the ethical issues that may impact on strategy formulation and business performance. c) Discuss the ways in which stakeholder groups may influence business performance.

практическое занятие (4 часа(ов)):

1. Impact of world economic and market trends
2. Impact of national fiscal and monetary policy on performance
3. Other environmental and ethical issues

Тема 3. Performance measurement systems and design.

лекционное занятие (2 часа(ов)):

1. Management accounting and information systems a) Identify the accounting information requirements for strategic planning, management control and operational control and decision-making. b) Discuss, with reference to management accounting, ways in which the information requirements of a management structure are affected by the features of the structure. c) Evaluate the objectives of management accounting and management accounting information. d) Discuss the integration of management accounting information within an overall information system. e) Define and discuss the merits of, and potential problems with, open and closed systems. f) Highlight the ways in which contingent (internal and external) factors influence management accounting and its design and use. g) Advise how anticipated human behaviour will influence the design of a management accounting system. h) Discuss the impact of responsibility accounting on information requirements.
2. Internal sources of management information a) Identify and discuss the principal internal sources of management accounting information. b) Demonstrate how these principal internal sources of management information might be used for control purposes. c) Identify and discuss the direct data capture and process costs of internally generated management accounting information. d) Identify and discuss the indirect costs of producing internally generated information. e) Discuss those factors that need to be considered when determining the capacity and development potential of a system.
3. External sources of management information a) Identify and discuss common external sources of information. b) Identify and discuss the costs associated with external sources. c) Discuss the limitations of using externally generated information. d) Identify and discuss the categories of external information that are likely to be a useful addition to an organisation's management accounting system. e) Demonstrate how the information might be used in planning and controlling activities e.g. benchmarking against similar activities.
4. Recording and processing methods a) Demonstrate how the type of business entity will influence the recording and processing methods. b) Discuss how IT developments e.g. spreadsheets, accountancy software packages and electronic mail may influence recording and processing systems. c) Discuss the difficulties associated with recording and processing data of a qualitative nature.
5. Management reports a) Discuss the principal controls required in generating and distributing internal information. b) Discuss the procedures that may be necessary to ensure security of highly confidential information that is not for external consumption.

практическое занятие (4 часа(ов)):

1. Management accounting and information systems
2. Internal sources of management information
3. External sources of management information
4. Recording and processing methods
5. Management reports

Тема 4. Strategic performance measurement

лекционное занятие (2 часа(ов)):

1. Performance hierarchy a) Discuss the purpose, structure and content of a mission statement and their potential impact on business performance. b) Discuss the ways in which high level corporate objectives are developed. c) Identify strategic objectives and discuss how they may be incorporated into the business plan. d) Discuss how strategic objectives are cascaded down the organisation via the formulation of subsidiary performance objectives e) Discuss social and ethical obligations that should be considered in the pursuit of corporate performance objectives. f) Explain the performance planning gap? and evaluate alternative strategies to fill that gap. g) Identify and discuss the characteristics of operational performance. h) Discuss the relative significance of planning as against controlling activities at different levels in the performance hierarchy. 2. Scope of strategic performance measures in private sector a) Demonstrate why the primary objective of financial performance should be primarily concerned with the benefits to shareholders. b) Justify the crucial objectives of survival and business growth. c) Discuss the appropriateness of, and apply different measures of performance d) Discuss why indicators of liquidity and gearing need to be considered in conjunction with profitability. e) Compare and contrast short and long run financial performance and the resulting management issues. f) Explore the traditional relationship between profits and share value with the long term profit expectations of the stock market and recent financial performance of new technology/communications companies. 3. Strategic performance issues in complex business structures a) Evaluate the use and the application of strategic models in planning and assessing the business performance of an entity, such as Ansoff, Boston Consulting Group and Porter. b) Discuss the problems encountered in planning, controlling and measuring performance levels, e.g. productivity, profitability, quality and service levels, in complex business structures. 4. Divisional performance and transfer pricing issues a) Describe, compute and evaluate performance measures relevant in a divisionalised organisation structure including ROI, RI and Economic value added (EVA). b) Discuss the need for separate measures in respect of managerial and divisional performance. c) Discuss the circumstances in which a transfer pricing policy may be needed and discuss the necessary criteria for its design. d) Demonstrate and evaluate the use of alternative bases for transfer pricing. e) Explain and demonstrate issues that require consideration when setting transfer prices in multinational companies. 5. Scope of strategic performance measures in not-for-profit organisations a) Highlight and discuss the potential for diversity in objectives depending on organisation type. b) Discuss the need to achieve objectives with limited funds that may not be controllable. c) Identify and discuss ways in which performance may be judged in not-for-profit organisations. d) Discuss the difficulties in measuring outputs when performance is not judged in terms of money or an easily quantifiable objective. e) Discuss how the combination of politics and the desire to measure public sector performance may result in undesirable service outcomes. f) Assess value for money? service provision as a measure of performance in not-for-profit organisations and the public sector.

практическое занятие (4 часа(ов)):

1. Performance hierarchy 2. Scope of strategic performance measures in private sector 3. Strategic performance issues in complex business structures 4. Divisional performance and transfer pricing issues 5. Scope of strategic performance measures in not-for-profit organisations 6. Behavioural aspects of performance measurement

Тема 5. Performance evaluation and corporate failure

лекционное занятие (2 часа(ов)):

1. Alternative views of performance measurement a) Evaluate the ?balanced scorecard? approach as a way in which to improve the range and linkage between performance measures. b) Evaluate the ?performance pyramid? as a way in which to link strategy, operations and performance. c) Evaluate the work of Fitzgerald and Moon that considers performance measurement in business services using building blocks for dimensions, standards and rewards. 2. Non-financial performance indicators a) Discuss the interaction of non-financial performance indicators with financial performance indicators. b) Discuss the implications of the growing emphasis on non-financial performance indicators. c) Discuss the significance of non-financial performance indicators in relation to employees. d) Identify and discuss the significance of nonfinancial performance indicators in relation to product/service quality e.g. customer satisfaction reports, repeat business ratings, customer loyalty, access and availability. e) Discuss the difficulties in interpreting data on qualitative issues. f) Discuss the significance of brand awareness and company profile and their potential impact on business performance. 3. Predicting and preventing corporate failure a) Assess the potential likelihood of corporate failure, utilising quantitative and qualitative performance measures. b) Assess and critique quantitative and qualitative corporate failure prediction models. c) Identify and discuss performance improvement strategies that may be adopted in order to prevent corporate failure.

практическое занятие (6 часа(ов)):

1. Alternative views of performance measurement 2. Non-financial performance indicators 3. Predicting and preventing corporate failure

Тема 6. Current developments and emerging issues in management accounting and performance management

лекционное занятие (2 часа(ов)):

1. Current developments in management accounting techniques a) Discuss the ways through which management accounting practitioners are made aware of new techniques and how they evaluate them. b) Assess the changing role of the management accountant in today?s business environment as outlined by Burns and Scapens. c) Discuss and evaluate the application of Japanese business practices and management accounting techniques, including Kaizen costing, Target costing, Just-in-time, and Total Quality Management. 12 d) Discuss, evaluate and apply environmental management accounting. 2. Current issues and trends in performance management a) Evaluate and apply the value-based management approaches to performance management. b) Discuss and apply other recently developed performance measurement frameworks; e.g. Six Sigma; the Performance Prism. c) Discuss contemporary issues in performance management. d) Discuss how changing organisation?s structure, culture and strategy will influence the adoption of new performance measurement methods and techniques.

практическое занятие (2 часа(ов)):

1. Current developments in management accounting techniques 2. Current issues and trends in performance management

4.3 Структура и содержание самостоятельной работы дисциплины (модуля)

N	Раздел Дисциплины	Семестр	Неделя семестра	Виды самостоятельной работы студентов	Трудоемкость (в часах)	Формы контроля самостоятельной работы
1.	Тема 1. Strategic planning and control.	2		подготовка к научному докладу	4	научный доклад
2.	Тема 2. Economic, fiscal and environmental factors	2		подготовка к презентации	4	презентация
3.	Тема 3. Performance measurement systems and design.	2		подготовка к письменной работе	4	письменная работа

N	Раздел Дисциплины	Семестр	Неделя семестра	Виды самостоятельной работы студентов	Трудоемкость (в часах)	Формы контроля самостоятельной работы
4.	Тема 4. Strategic performance measurement	2		подготовка к контрольной работе	2	контрольная работа
				подготовка к устному опросу	2	устный опрос
5.	Тема 5. Performance evaluation and corporate failure	3		подготовка к дискуссии	10	дискуссия
				подготовка к устному опросу	20	устный опрос
6.	Тема 6. Current developments and emerging issues in management accounting and performance management	3		подготовка к дискуссии	15	дискуссия
				подготовка к устному опросу	15	устный опрос
	Итого				76	

5. Образовательные технологии, включая интерактивные формы обучения

In the learning process the following types of training activities apply: lectures, discussions, presentations, surveys, tests, written assignments, case studies, independent work

6. Оценочные средства для текущего контроля успеваемости, промежуточной аттестации по итогам освоения дисциплины и учебно-методическое обеспечение самостоятельной работы студентов

Тема 1. Strategic planning and control.

научный доклад , примерные вопросы:

Strategic management accounting Alternative approaches to budgeting for control Strengths and weaknesses of alternative budgeting models Effect of Information Technology (IT) on modern management accounting Business Process Reengineering

Тема 2. Economic, fiscal and environmental factors

презентация , примерные вопросы:

World economic and market trends Stakeholder groups. How they effect an organization and its strategy formulation and implementation/ National fiscal and monetary policy on performance

Тема 3. Performance measurement systems and design.

письменная работа , примерные вопросы:

Accounting information requirements for strategic management Discuss, with reference to management accounting, ways in which the information requirements of a management structure are affected by the features of the structure. Highlight the ways in which contingent (internal and external) factors influence management accounting and its design and use. Identify and discuss the direct data capture and process costs of internally generated management accounting information. Discuss those factors that need to be considered when determining the capacity and development potential of a system

Тема 4. Strategic performance measurement

контрольная работа , примерные вопросы:

Return on Capital Employed (ROCE) Return on Investment (ROI) Earnings Per Share (EPS)
Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA) Residual Income (RI) Net Present value (NPV) Internal Rate of Return (IRR) Economic value added (EVA)

устный опрос , примерные вопросы:

a) Discuss the purpose, structure and content of a mission statement and their potential impact on business performance. b) Discuss the ways in which high level corporate objectives are developed. c) Identify strategic objectives and discuss how they may be incorporated into the business plan. d) Discuss how strategic objectives are cascaded down the organisation via the formulation of subsidiary performance objectives e) Discuss the appropriateness of, and apply different measures of performance, including: i) Return on Capital Employed (ROCE) ii) Return on Investment (ROI) iii) Earnings Per Share (EPS) iv) Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA) v) Residual Income (RI) vi) Net Present value (NPV) vii) Internal Rate of Return (IRR) f) Discuss the need for separate measures in respect of managerial and divisional performance. g) Discuss the circumstances in which a transfer pricing policy may be needed and discuss the necessary criteria for its design.

Тема 5. Performance evaluation and corporate failure

дискуссия , примерные вопросы:

a) Evaluate the ?balanced scorecard? approach as a way in which to improve the range and linkage between performance measures. b) Discuss the interaction of non-financial performance indicators with financial performance indicators. c) Discuss the significance of non-financial performance indicators in relation to employees.

устный опрос , примерные вопросы:

Evaluate the ?performance pyramid? as a way in which to link strategy, operations and performance. Evaluate the work of Fitzgerald and Moon that considers performance measurement in business services using building blocks for dimensions, standards and rewards. Discuss the implications of the growing emphasis on non-financial performance indicators. Discuss the difficulties in interpreting data on qualitative issues. Assess the potential likelihood of corporate failure, utilising quantitative and qualitative performance measures. Assess and critique quantitative and qualitative corporate failure prediction models. Identify and discuss performance improvement strategies that may be adopted in order to prevent corporate failure.

Тема 6. Current developments and emerging issues in management accounting and performance management

дискуссия , примерные вопросы:

Discuss the ways through which management accounting practitioners are made aware of new Discuss and evaluate the application of Japanese business practices and management accounting techniques, including Kaizen costing, Target costing, Just-in-time, and Total Quality Management. 12

устный опрос , примерные вопросы:

Assess the changing role of the management accountant in today?s business environment as outlined by Burns and Scapens. Evaluate and apply the value-based management approaches to performance management. Discuss and apply other recently developed performance measurement frameworks; e.g. Six Sigma; the Performance Prism. Discuss contemporary issues in performance management. Discuss how changing organisation?s structure, culture and strategy will influence the adoption of new performance measurement methods and techniques.

Тема . Итоговая форма контроля

Примерные вопросы к зачету:

Credit questions (example)

Section A: THIS ONE question is compulsory and MUST be attempted

1 Mackerel Contracting (Mackerel) is a listed defence contractor working mainly for its domestic government in Zedland.

You are a consultant brought in to advise Mackerel on a number of issues facing the company. The board need a report

from you:

- outlining the external factors affecting the profitability of a potential new contract and how these factors can be

built in to the choice of the design budget which is ultimately set,

- advising on a proposed change to the company's information systems and

- advising on suitable performance measures for Mackerel.

Firstly, Mackerel is currently considering tendering for a contract to develop a new armoured personnel vehicle (APV)

for the army to protect its soldiers during transport around any future battlefield. The invitation to tender from the

government specifies that the APV should take two years to develop and test, and be delivered for a full cost to Mackerel

of no more than \$70,000 per unit at current prices. Normally, government contracts are approximately priced on a cost

plus basis with Mackerel aiming to make a 19% mark-up.

At the last briefing meeting, the institutional shareholders of Mackerel expressed worry about the volatility of the

company's earnings (currently a \$20.4m operating profit per annum) especially during the economic downturn

which is affecting Zedland at present. They are also concerned by cuts in government expenditure resulting from this

recession. The Zedland minister for procurement has declared 'In the current difficult economic conditions, we are

preparing a wide ranging review of all defence contracts with a view to deciding on what is desirable within the overall

priorities for Zedland and what is possible within our budget.' The government procurement manager has indicated that

the government would be willing to commit to purchase 500 APV's within the price limit set but with the possibility

of increasing this to 750 or 1,000 depending on defence commitments. In the invitation to tender document, the

government has stated it will pay \$7.5m towards development and then a 19% mark-up on budgeted variable costs.

Mackerel's risk management committee (RMC) is considering how much to spend on design and development. It

has three proposals from the engineering team: a basic package at \$7.5m (which will satisfy the original contract

specifications) and two other improved design packages. The design packages will have different total fixed costs but

are structured to give the same variable cost per unit. It is believed that the improved design packages will increase

the chances of gaining a larger government order but it has been very difficult to ascertain the relevant probabilities of

different order volumes. The RMC need a full appraisal of the situation using all suitable methods.

The risk manager has gathered information on the APV contract which is contained in appendix A. She has identified

that a major uncertainty in pricing the vehicle is the price of steel, as each APV requires 9.4 tonnes of steel. However,

she has been successful in negotiating a fixed price contract for all the steel that might be required at \$1,214 per tonne.

The risk manager has tried to estimate the effect of choosing different design packages but is unsure of how to proceed

to evaluate the different options.

Secondly, the board is also considering a change to the information systems at Mackerel. The existing systems are

based in the individual functions (production, sales, service, finance and human resources).

Currently, reports are

submitted by each function and then integrated at head office into the board papers that form the main strategic

information system of the company. The board are considering the implementation of a new system based on an

integrated, single database that would be accessible at any of the company's five sites. The company network would

be upgraded to allow real-time input and update of the database. The database would support a detailed management

information system and a high-level executive information system.

Finally, the chief executive officer (CEO) of Mackerel believes that this new information system will provide the

opportunity for a change in how performance is evaluated within the company. The company's mission is to maximise

shareholder wealth and currently, the board use total shareholder return (TSR) as an overall corporate measure of

performance. The CEO has asked you consider the general impact of the new information system and also, how profit

based measures such as return on capital employed (ROCE) compare to newer measures such as economic value

added (EVATM) with regard to meeting the overall goals of Mackerel and its external measure of performance.

Required:

Write a report to the board of Mackerel to:

(i) Analyse the risks facing the management of Mackerel and discuss how the management team's attitude to

risk might affect their response. (9 marks)

(ii) Evaluate the APV project using metrics and methods for decision-making under risk and uncertainty. and

assess the suitability of the different methods used. (19 marks)

(iii) Recommend an appropriate choice of method of assessing the project and therefore, a course of action for the

APV contract. (3 marks)

(iv) Evaluate the potential impact of the introduction of the new executive information system on operational

information gathering and strategic decision-making at Mackerel. (8 marks)

(v) Assess how profit based measures such as return on capital employed (ROCE) compare to newer measures

such as economic value added (EVATM) given Mackerel's overall goals. (7 marks)

Question 1 includes professional marks for the format, style and structure of the discussion of your answer.

(4 marks)

Total (50 marks)

7.1. Основная литература:

Стратегический управленческий учет затрат по стадиям жизненного цикла продукта, Соколов, Андрей Юрьевич; Якупов, Ильяс Замирович; Ивашкевич, В. Б., 2011г.

Друри, К. Управленческий и производственный учет. Вводный курс [Электронный ресурс] : учеб. для студентов вузов / К. Друри. - 5-е изд., перераб. и доп. - М.: ЮНИТИ-ДАНА, 2012. - 735 с. (<http://znanium.com>)

Моделирование стоимости компании. Стратегическая ответственность совета директоров / И.В. Ивашковская. - М.: ИНФРА-М, 2009. - 430 с. (<http://znanium.com>)

Системы управления эффективностью бизнеса: Учеб. пособие / Н.М. Абдикеев; Под науч. ред. Н.М. Абдикеева, О.В. Китовой. - М.: ИНФРА-М, 2010. - 282 с. (<http://znanium.com>)

Овсянко, Д. В. Управление качеством [Электронный ресурс] : учебное пособие / Д. В. Овсянко; Высшая школа менеджмента СПбГУ. ? СПб.: Изд-во "Высшая школа менеджмента", 2011. - 204 с.

(<http://znanium.com>)

7.2. Дополнительная литература:

Управленческий учет и анализ затрат структурных единиц ОАО "Российские железные дороги", Меньшикова, Марина Юрьевна, 2010г.

Управленческий учет затрат по видам деятельности с использованием информации процессно-ориентированного бюджетирования, Нурмухаметов, Ильнур Фагилевич, 2011г.

Бухгалтерский управленческий учет, Вахрушина, Мария Арамовна, 2012г.

Стратегический управленческий учет инновационных процессов в высшей школе, Хоменко, Елена Владимировна, 2012г.

Управленческий учет, Воронова, Екатерина Юрьевна, 2012г.

Стратегический управленческий учет на предприятиях химической промышленности, Яркова, Илона Валерьевна, 2010г.

Внедрение сбалансированной системы показателей / Horvarth & Partners; Пер. с нем. - 3-е изд. - М.: Альпина Бизнес Букс, 2008. - 478 с. (www.bibliorossica.com)

Краткосрочная и долгосрочная финансовая политика: учеб. пособие / Когденко В.Г., Мельник М.В., Быковников И.Л. - М.: ЮНИТИ-ДАНА, 2012. -471с. (www.bibliorossica.com)

Планирование на предприятии: Учебник / Савкина Р.В. - М.: Издательско-торговая корпорация "Дашков и К", 2013. - 324 с. (www.bibliorossica.com)

7.3. Интернет-ресурсы:

ACCA P5 Performance Management - <http://opentuition.com/acca/p5/>

Accountancy Tuition Centre - www.atc-global.com

BPP Learning Media - www bpp.com

International Financial Publishing Limited Website - www.ifpbooks.com

Kaplan Publishing - www.kaplanpublishing.co.uk

8. Материально-техническое обеспечение дисциплины(модуля)

Освоение дисциплины "Управление хозяйственной деятельностью (продвинутый уровень)" предполагает использование следующего материально-технического обеспечения:

Учебно-методическая литература для данной дисциплины имеется в наличии в электронно-библиотечной системе "БиблиоРоссика", доступ к которой предоставлен студентам. В ЭБС "БиблиоРоссика" представлены коллекции актуальной научной и учебной литературы по гуманитарным наукам, включающие в себя публикации ведущих российских издательств гуманитарной литературы, издания на английском языке ведущих американских и европейских издательств, а также редкие и малотиражные издания российских региональных вузов. ЭБС "БиблиоРоссика" обеспечивает широкий законный доступ к необходимым для образовательного процесса изданиям с использованием инновационных технологий и соответствует всем требованиям федеральных государственных образовательных стандартов высшего профессионального образования (ФГОС ВПО) нового поколения.

Учебно-методическая литература для данной дисциплины имеется в наличии в электронно-библиотечной системе "ZNANIUM.COM", доступ к которой предоставлен студентам. ЭБС "ZNANIUM.COM" содержит произведения крупнейших российских учёных, руководителей государственных органов, преподавателей ведущих вузов страны, высококвалифицированных специалистов в различных сферах бизнеса. Фонд библиотеки сформирован с учетом всех изменений образовательных стандартов и включает учебники, учебные пособия, УМК, монографии, авторефераты, диссертации, энциклопедии, словари и справочники, законодательно-нормативные документы, специальные периодические издания и издания, выпускаемые издательствами вузов. В настоящее время ЭБС ZNANIUM.COM соответствует всем требованиям федеральных государственных образовательных стандартов высшего профессионального образования (ФГОС ВПО) нового поколения.

for lectures requires a computer, projector, screen

Программа составлена в соответствии с требованиями ФГОС ВПО и учебным планом по направлению 080100.68 "Экономика" и магистерской программе Аудит и финансовый менеджмент .

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