MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION

"MOSCOW POLYTECHNIC UNIVERSITY"
(MOSCOW POLYTECHNIC UNIVERSITY)

Faculty of Economics and Management

APPROVED BY
FEU Dean
_______________ /A.V. Nazarenko/
«27» February 2025

WORKING PROGRAM OF THE DISCIPLINE

«Financial analysis»

Direction of training/specialty
38.03.01 Economy

Profile/specialization
International business and foreign economic

Qualification
bachelor

Forms of study
full-time

Moscow, 2025

Разработчик(и):

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Content

1. Objectives, tasks and planned learning outcomes for the discipline

The goalmastering the academic discipline "Financial Analysis" is the study methods for conducting financial analysis of an organization, as well as the skills of using it to study the current and future financial condition of an economic entity in order to assess its financial stability and the effectiveness of decisions made and apply the acquired knowledge in practice to train an economist who meets the requirements of professional standards and the Federal State Educational Standard of Higher Education in the direction 38.03.01 "Economics".

Main**tasks**study of the discipline:

- understanding the principles of information formation and the ability to
- interpret it; justification of the main directions and stages of financial analysis, sequences and interrelations of their implementation;
- mastering a set of techniques, methods and techniques for conducting financial analysis;
- mastering the methodology of conducting financial analysis, focused on specific purposes of its implementation;
- understanding the limitations of the analytical tools used, and their impact on the reliability of the results of financial analysis;
- mastering the methodology for conducting an analysis of the financial condition of an organization, and development of practical recommendations for its financial recovery;
- mastering the methodology for conducting analysis of financial performance results organization and development of measures to improve them;
- mastering the methodology for analyzing financial information presented in the notes to the balance sheet and the report on financial results of the accounting (financial) statements of the organization and the development of effective management decisions based on the results of the analysis.

Training in the discipline "Financial Analysis" is aimed at developing the following competencies in students:

Code and name of competencies	Indicators of Competence Achievement
PC-1. Capable of collecting, monitoring and processing data to calculate the economic indicators of the organization	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for analysis and planning indicators production, commercial and financial and economic activities organization IPC-1.2. Performs calculations By material, labor and financial costs necessary for the production and sale of manufactured products, the development of new types of products, and services provided
PC-2. Capable count on And analyze economic indicators of the organization's performance	IPC-2.1. Justifies Andapplies statistical, economic-mathematical, marketing methods of research of the external environment and activities of the organization, conducts calculations financial-economic indicators, including the use of standard methods and regulatory legal acts

	IPC-2.7. Analyzes and interprets financial and accounting information contained in the organization's reporting and uses the information obtained to make management decisions

2. The place of the discipline in the structure of the educational program

The discipline refers to a part of the block formed by participants in educational relations.

The study of the discipline is based on the following disciplines, and practical training:

- Linear algebra;
- Mathematical analysis;
- Economic statistics; Economics of
- enterprises and organizations;
- Econometrics;
- Accounting and reporting;
- Economic analysis;
- Finance, money circulation and credit;
- Marketing research;
- Risk assessment and analysis.

The main provisions of the discipline should be used in the future when studying the following disciplines (practices):

- Pre-graduation practice.

3. Structure and content of the discipline

The total workload of the course is 6 credit units (216 hours).

3.1 Types of academic work and labor intensity

3.1.1. Full-time education

p/p	Type of academic work	Quantity hours	Semesters	
			7	8
1.	**Classroom lessons**	**72**	**36**	**36**
	including:			
1.1	Lectures	36	18	18
1.2	Seminars/practical classes	36	18	18
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**144**	**72**	**72**
	including:			
2.1	Preparation for practical classes (study of lecture material)	36	18	18
2.2	Preparing for testing	36	18	18
2.3	Solving problems on your own	52	36	16
2.4	Coursework	20	-	20
	Interim assessment			
	credit/differential credit/exam		**Credit**	**Exam and coursework Job**
	Total	**216**	**108**	**108**

3.1.2. Part-time and part-time education

p/p	Type of academic work	Quantity hours	Semesters	
			7	8
1.	**Classroom lessons**	**72**	**36**	**36**
	including:			
1.1	Lectures	36	18	18
1.2	Seminars/practical classes	36	18	18
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**144**	**72**	**72**
	including:			
2.1	Preparation for practical classes (study of lecture material)	36	18	18
2.2	Preparing for testing	36	18	18
2.3	Solving problems on your own	52	36	16
2.4	Coursework	20	-	20
	Interim assessment			
	credit/differential credit/exam		**Credit**	**Exam and coursework Job**
	Total	**216**	**108**	**108**

3.2 Thematic plan for studying the discipline

(by form of education)

3.2.1. Full-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
	7th semester						
1.	**Analysis of the financial condition of the organization**	12	2	2	-	-	8
1.1.	General assessment of the organization's capital placement and sources of its formation	12	2	2	-	-	8
1.2.	Analysis of non-current assets of the organization	12	2	2	-	-	8
1.3.	Analysis of intangible assets and fixed assets of the organization	12	2	2	-	-	8
1.4.	Analysis of current assets of the organization	12	2	2	-	-	8
1.5.	Analysis of the organization's reserves	12	2	2	-	-	8
1.6.	Analysis of the organization's accounts receivable	12	2	2	-	-	8

1.7.	Analysis of cash and cash equivalents	12	2	2	-	-	8
1.8.	Analysis of the organization's capital	12	2	2	-	-	8
	Total	**108**	**18**	**18**	**-**	**-**	**72**
	8th semester						
1.9.	Analysis of the organization's accounts payable	12	2	2	-	-	8
1.10.	Analysis of the liquidity of the organization's balance sheet and solvency based on the calculation of financial ratios	12	2	2	-	-	8
1.11.	Analysis of the financial stability of the organization	12	2	2	-	-	8
1.12.	Analysis of business activity of the organization	12	2	2	-	-	8
1.13.	Analysis of the probability of bankruptcy of an organization	12	2	2	-	-	8
2.	Analysis of financial results of activities and profitability (loss) indicators of the organization	12	2	2	-	-	8
2.1.	Analysis of the financial results of the organization's activities	12	2	2	-	-	8
2.2.	Analysis of profitability (loss) indicators of the organization	12	2	2	-	-	8
3.	Analysis of financial information presented in the notes to the balance sheet and income statement	12	2	2	-	-	8
	Total	**108**	**18**	**18**	**-**	**-**	**72**
	Total	**216**	**36**	**36**	**-**	**-**	**144**

3.2.2. Part-time and part-time education

p/p	**Sections/Topics of the Discipline**	**Labor intensity, hour**					
		Total	**Classroom work**				**Independent Job**
			Lectures	**Practical classes**	**Laboratory classes**	**Practical Preparation**	
	7th semester						
1.	**Analysis of the financial condition of the organization**	12	2	2	-	-	8
1.1.	General assessment of the organization's capital placement and sources of its formation	12	2	2	-	-	8
1.2.	Analysis of non-current assets of the organization	12	2	2	-	-	8
1.3.	Analysis of intangible assets and fixed assets of the organization	12	2	2	-	-	8
1.4.	Analysis of current assets of the organization	12	2	2	-	-	8

1.5.	Analysis of the organization's reserves	12	2	2	-	-	8
1.6.	Analysis of the organization's accounts receivable	12	2	2	-	-	8
1.7.	Analysis of cash and cash equivalents	12	2	2	-	-	8
1.8.	Analysis of the organization's capital	12	2	2	-	-	8
	Total	**108**	**18**	**18**	**-**	**-**	**72**
8th semester							
1.9.	Analysis of the organization's accounts payable	12	2	2	-	-	8
1.10.	Analysis of the liquidity of the organization's balance sheet and solvency based on the calculation of financial ratios	12	2	2	-	-	8
1.11.	Analysis of the financial stability of the organization	12	2	2	-	-	8
1.12.	Analysis of business activity of the organization	12	2	2	-	-	8
1.13.	Analysis of the probability of bankruptcy of an organization	12	2	2	-	-	8
2.	Analysis of financial results of activities and profitability (loss) indicators of the organization	12	2	2	-	-	8
2.1.	Analysis of the financial results of the organization's activities	12	2	2	-	-	8
2.2.	Analysis of profitability (loss) indicators of the organization	12	2	2	-	-	8
3.	Analysis of financial information presented in the notes to the balance sheet and income statement	12	2	2	-	-	8
	Total	**108**	**18**	**18**	**-**	**-**	**72**
	Total	**216**	**36**	**36**	**-**	**-**	**144**

3.3 Contents of the discipline

Section 1. Analysis of the financial condition of the organization

Topic. 1.1. General assessment of the placement of the organization's capital and sources of its formation

Balance sheet in aggregate form. Comparative analytical balance sheet by asset. Impact of changes in the value of non-current and current assets on the mobility of the organization's capital. Analysis of the structure of the organization's capital placement. Comparative analytical balance sheet by liability. Impact of changes in the value of equity and borrowed capital on the total value of the organization's capital. Calculation of the actual value of the organization's equity capital and adjusted borrowed funds.

Topic. 1.2. Analysis of non-current assets of the organization

Analysis of the dynamics of the total value of non-current assets. Analysis of the structure of non-current assets. Analysis of the dynamics of intangible assets, research and development results, intangible exploration assets, tangible exploration assets, fixed assets, profitable investments in tangible assets, financial investments, deferred tax assets and other non-current assets and determining the impact of their changes on the total amount of the organization's capital.

Topic. 1.3. Analysis of intangible assets and fixed assets of the organization

Analysis of the dynamics of the total value of intangible assets. Analysis of the structure of intangible assets. Analysis of the dynamics of trademarks, websites, exclusive rights to software, databases and other intangible assets and determination of the impact of their changes on the total value of non-current assets. Analysis of the movement of intangible assets of the organization. Analysis of the dynamics of the total value of fixed assets. Analysis of the structure of fixed assets. Analysis of the dynamics of buildings and structures, machinery and equipment, transport and other fixed assets and determination of the impact of their changes on the total value of non-current assets. Analysis of the movement of fixed assets of the organization.

Topic. 1.4. Analysis of current assets of the organization

Analysis of the dynamics of the total amount of current assets. Analysis of the structure of current assets. Analysis of the dynamics of inventories, accounts receivable, financial investments (except for cash equivalents), cash and cash equivalents, other current assets and determining the impact of their changes on the total amount of the organization's capital. Analysis of the turnover of the total amount of current assets and their components.

Topic. 1.5. Analysis of the organization's reserves

Analysis of the dynamics of the total amount of stocks. Analysis of the structure of stocks. Analysis of the dynamics of raw materials, materials and other similar values, finished products, goods for resale, shipped goods and finished products, costs in work in progress, other stocks and costs and determination of the impact of their changes on the total amount of current assets of the organization. Analysis of the turnover of the total amount of stocks and costs and their components.

Topic. 1.6. Analysis of the organization's accounts receivable

Analysis of the dynamics of the total amount of accounts receivable. Analysis of the structure of accounts receivable. Analysis of the structure of short-term and long-term accounts receivable. Analysis of the dynamics of settlements with suppliers and contractors, with buyers and customers and with other debtors and determination of the impact of their changes on the total amount of current assets of the organization. Analysis of the turnover of the total amount of accounts receivable and its components.

Topic 1.7. Analysis of cash and cash equivalents

Analysis of the dynamics of the total amount of cash and cash equivalents. Analysis of the structure of cash and cash equivalents. Analysis of the dynamics of cash and cash equivalents in the organization's cash desk, in current accounts, in foreign currency accounts, in other special accounts and determining the impact of their changes on the total amount of current assets of the organization. Analysis of the turnover of the total amount of cash and cash equivalents and their components. Analysis of cash and cash equivalents by direct and indirect methods Analysis of the efficiency of using the organization's cash flows based on the calculation of financial ratios: cash flow efficiency ratio; liquidity ratio cash flow; cash flow profitability ratio; net cash flow adequacy ratio.

Topic. 1.8. Analysis of the organization's capital

Analysis of the dynamics of the total amount of capital of the organization. Analysis of the structure of the capital of the organization. Analysis of the dynamics of equity and debt capital and their individual components and determination of the impact of their changes on the total amount of capital of the organization. Analysis of the reasons for changes in equity capital as a whole and its components. Analysis of the structure of equity capital. Analysis of the reasons for changes in debt capital as a whole and its components. Analysis of the structure of debt capital. Analysis of the turnover of the total amount of capital of the organization and its components. Analysis of the amount of net assets of the organization.

Topic. 1.9. Analysis of the organization's accounts payable

Analysis of the dynamics of the total amount of accounts payable. Analysis of the structure of accounts payable. Analysis of the dynamics of settlements with suppliers and contractors, with buyers and customers, for taxes and fees, with other creditors and determination of the impact of their changes on the total amount of accounts payable. Analysis of the structure of long-term and short-term accounts payable. Analysis of the turnover of the total amount of accounts payable and its components. Analysis of the ratio of accounts receivable and accounts payable of the organization.

Topic. 1.10. Analysis of the liquidity of the organization's balance sheet and solvency based on the calculation of financial ratios

The concept of balance sheet liquidity. Liquidity of balance sheet assets. Grouping of an organization's assets by degree of liquidity: the most liquid assets, quickly sold assets, slowly sold assets, hard-to-sell assets. Grouping of an organization's liabilities by degree of urgency of repayment: the most urgent liabilities, short-term liabilities, long-term liabilities, permanent liabilities. Current liquidity. Prospective liquidity. The concept of an organization's solvency. General liquidity indicator. Absolute liquidity ratio. "Critical assessment" ratio. Current liquidity ratio. Working capital maneuverability ratio. Share of working capital in assets. Ratio of own working capital. Limitations inherent in solvency ratios.

Topic. 1.11. Analysis of the financial stability of the organization

The concept and essence of the financial stability of the organization. Normal sources of formation of reserves of the organization. Availability of own working capital. Availability of own and long-term borrowed sources of formation of reserves. The total value of the main sources of formation of reserves of the organization. Indicators of provision of reserves with sources of their formation. Types of financial organization, their characteristics, possible consequences for the further activity of the organization. Analysis of the financial stability of the organization based on the calculation of financial ratios: equity concentration ratio (autonomy ratio, financial independence); borrowed capital concentration ratio (financial dependence); borrowed to equity ratio (capitalization ratio, financial leverage); financing ratio; financial ratio stability; ratio of current assets to own working capital; ratio of maneuverability of own funds; investment ratio; ratio of current assets to own working capital; ratio of material stocks to own working capital; ratio of maneuverability of own funds; investment ratio. Limitations inherent in financial stability ratios. Methods of regulating financial stability.

Topic. 1.12. Analysis of business activity of the organization

The concept of business activity of the organization, its manifestation in the financial aspect. Analysis of the efficiency of using the organization's resources. Indicators of turnover of the organization's funds and sources of their formation: characteristics and calculation formulas. Turnover rate and turnover period of funds and their sources. Business activity coefficients: labor productivity; resource productivity; capital productivity; equity turnover ratio; mobile assets turnover ratio; turnover ratio of working capital; average inventory turnover period; finished goods turnover ratio; accounts receivable turnover ratio; average accounts receivable turnover period; accounts payable turnover ratio; average accounts payable turnover period; turnover ratio of working capital; operating cycle duration; financial cycle duration. Analysis and ways to reduce operating and financial cycles.

Topic. 1.13. Analysis of the probability of bankruptcy of an organization

The concept of bankruptcy (insolvency) of an organization. Criteria for the insolvency of an organization. Formalized and informal models for assessing the probability of loss of solvency. Assessing the adequacy of the balance sheet structure of an organization. Identifying critical values of financial indicators. Altman models. Taffler model. Fox model. Beaver indicator system. FUDN methodology. Leo Hao Xuan model. Forecasting solvency indicators. Development of measures to restore solvency and prevent insolvency.

Section 2. Analysis of financial results of activities and profitability (loss) indicators of the organization

Topic. 2.1. Analysis of financial results of the organization's activities The concept of financial result. Indicators used to characterize the financial results of an organization's activities. The mechanism for forming the financial results of an organization. Analysis of the dynamics and structure of an organization's profit (loss). Factor analysis of profit (loss) from sales. Analysis of other income and expenses of an organization.

Topic. 2.2. Analysis of profitability (loss) indicators of the organization

Profitability (loss) of costs. Profitability (loss) of production activities. Profitability (loss) of total capital (property). Profitability (loss) of sales. Profitability (loss) of equity. Profitability (loss) of borrowed capital. Profitability (loss) of permanent capital. Profitability (loss) of production capital. Profitability (loss) of net assets. Factor analysis of profitability (loss) of sales. Factor analysis of profitability (loss) of production activities. Factor analysis of return on (loss ratio) of capital. Factor analysis of return on (loss ratio) of equity capital. Factor analysis of return on (loss ratio) of borrowed capital. Factor analysis of return on net assets.

Section 3. Analysis of financial information presented in the notes to the balance sheet and the statement of financial results

Analysis of intangible assets created by the organization itself. Analysis of intangible assets with fully repaid value. Analysis of R&D results. Analysis of unfinished and unregistered R&D and unfinished transactions for the acquisition of intangible assets. Analysis of unfinished capital investments. Analysis of transactions related to other uses of fixed assets. Analysis of financial investments. Analysis of transactions related to other uses of financial investments. Analysis of inventories as collateral. Analysis of overdue accounts receivable. Analysis of overdue accounts payable. Analysis of production costs. Analysis of estimated liabilities. Analysis of security for liabilities. Analysis of government aid.

3.4 Topics of seminars/practical and laboratory classes

3.4.1. Seminars/practical classes Section 1. Analysis of the financial condition of the organization

Topic 1.1. Solving problems on the general assessment of the placement of the organization's capital and the sources of its formation.

Topic 1.2. Solving problems in analyzing non-current assets of an organization.

Topic 1.3. Solving problems in analyzing intangible assets and fixed assets of an organization.

Topic 1.4. Solving problems on analyzing the organization's current assets. Topic 1.5. Solving problems on analyzing the organization's reserves.

Topic 1.6. Solving problems on analyzing the organization's accounts receivable.

Topic 1.7. Solving problems on analyzing cash and cash equivalents. Topic 1.8. Solving problems on analyzing the organization's capital.

Topic 1.9. Solving problems on analyzing an organization's accounts payable. Topic 1.10. Solving problems on analyzing an organization's balance sheet liquidity and solvency based on calculating financial ratios.

Topic 1.11. Solving problems in analyzing the financial stability of an organization. Topic 1.12. Solving problems in analyzing the business activity of an organization.

Topic 1.13. Solving problems on analyzing the probability of bankruptcy of an organization.

Section 2. Analysis of financial results of activities and indicators of profitability (loss) of the organization

Topic 2.1. Solving problems in analyzing the financial results of an organization’s activities.

Topic 2.2. Solving problems on the analysis of profitability (loss) indicators of an organization.

Section 3. Analysis of the financial information presented in the notes to balance sheet and income statement: solving problems related to the analysis of information presented in this report.

3.4.2. Laboratory exercises

Laboratory classes for this discipline are not provided for in the curriculum.

3.5 Topics of course projects (course papers)

The coursework on the subject "Financial Analysis" is carried out based on the annual accounting (financial) statements of the organization under study for two adjacent years. The student brings the set of annual accounting (financial) statements himself and agrees on it with the teacher. The set of annual accounting (financial) statements must be complete, informative and include the following forms:

- balance sheet;
- financial performance report;
- statement of changes in equity;
- cash flow statement;
- notes to the balance sheet and income statement;
- report on the targeted use of funds received (for government enterprises and institutions);
- explanatory note;
- auditor's report.

In the absence of any form of annual accounting (financial) reporting or in the presence of uninformative forms, the teacher has the right to ask the student to change the object of research, i.e. to submit for approval the form of annual accounting (financial) reporting of another organization.

The introduction describes the relevance and significance in modern conditions, the goals and objectives of those issues, the content of which will be presented later, as well as the legislative, regulatory and methodological literature used in writing the coursework.

When writing a term paper, the theoretical aspects of the issue under study are first briefly disclosed, calculation formulas are necessarily provided, and then, based on the data of the annual accounting (financial) statements, a calculation is made, and reasonable analytical conclusions are formulated and specific recommendations for improving the financial condition are developed, reserves for profit growth (loss reduction) of the organization under study are identified.

The main part of the coursework consists of three parts. In the first part, "Analysis of the financial condition of the organization," it is necessary to analyze the financial condition of the economic entity under study and develop recommendations for its financial recovery.

The analysis of the financial condition of the organization under study is carried out in the following areas:

- tasks, main directions of analysis of the financial condition of the organization and its information support;
- presentation of the balance sheet in aggregate form;
- general assessment of capital placement and sources of its formation;
- analysis of non-current assets (analysis of dynamics and structure is carried out non-current assets in general, including intangible assets and fixed assets);
- analysis of current assets (analysis of dynamics, structure and turnover of current assets as a whole, including inventories, accounts receivable, cash and cash equivalents);
- capital analysis (analysis of dynamics, structure and turnover is carried out capital in general, including equity and borrowed capital);
- analysis of accounts payable (analysis of dynamics, structure and accounts payable turnover);

• calculation of the real value of equity capital and adjusted debt means of the organization;

• analysis of the ratio of accounts receivable and accounts payable;

• analysis of balance sheet liquidity and solvency of the organization based on the calculation financial ratios;

• analysis of financial stability based on the calculation of a three-component indicator and financial ratios;

• analysis of the business activity of the organization;

• analysis of cash flows and cash equivalents, direct and indirect methods;

• analysis of the efficiency of cash flow use;

• analysis of net assets;

• bankruptcy probability analysis (at least four models).

In the second part, “Analysis of the financial results of the organization’s activities,” it is necessary to analyze the financial results of the economic entity’s activities, which are characterized by an increase in the amount of equity capital (net assets), and develop recommendations for using opportunities to increase profits and profitability or reduce losses and unprofitability.

The analysis of the financial results of the organization under study is carried out in the following areas:

• tasks, main directions of analysis of financial results of activities organizations and their information support;

• general assessment of the dynamics and structure of profit (loss);

• analysis of profit (loss) from sales (information on the level of inflation (price index) in the reporting period compared to the previous one is taken from the official website of the Federal State Statistics Service http://www.gks.ru/);

• analysis of other income and expenses;

• analysis of profitability (loss) indicators;

• factor analysis of profitability (loss) of sales;

• factor analysis of profitability (loss) of production activities;

• factor analysis of profitability (loss) of capital;

• factor analysis of profitability (loss ratio) of equity and borrowed capital;

• factor analysis of return on net assets.

In the third part, “Analysis of information presented in the notes to the balance sheet and the statement of financial results”, it is necessary to assess the dynamics and structure of economic indicators and draw appropriate analytical conclusions based on the results of the analysis.

The analysis of information presented in the notes to the balance sheet and the financial performance report of the organization under study is carried out in the following areas:

• analysis of intangible assets created by the organization itself;

• analysis of intangible assets with fully paid-off value;

• analysis of R&D results;

• analysis of unfinished and unregistered R&D and unfinished operations acquisition of intangible assets;

• analysis of unfinished capital investments;

• analysis of other uses of fixed assets;

• analysis of financial investments;

• analysis of other uses of financial investments;

• analysis of collateral reserves;

• analysis of overdue accounts receivable;

• analysis of overdue accounts payable;

• analysis of production costs;
• analysis of estimated liabilities;
• analysis of security of obligations;
• analysis of government aid.

The conclusion formulates the main analytical findings, recommendations and proposals arising from the calculations performed.

The bibliographic list should contain regulatory legal acts, monographs, textbooks, teaching aids, scientific articles, dissertation abstracts, journal articles, etc., revealing the specifics of conducting financial analysis.

The appendices of the coursework may include cumbersome tables and figures interpreting the results of the financial analysis, with mandatory references to these appendices in the text of the work.

4. Educational, methodological and informational support

4.1 Regulatory documents and GOSTs

1. Federal Law of 06.12.2011 No. 402-FZ "On Accounting" (adopted by the State Duma of the Federal Assembly RF 22.11.2011) // SPS "ConsultantPlus: Non-commercial Internet version".

2. Civil Code of the Russian Federation (part two) of 26.01.1996 No. 14-FZ (adopted by the State Duma of the Federal Assembly of the Russian Federation on 22.12.1995) (as amended on 14.06.2012) // SPS "ConsultantPlus: Non-commercial Internet version".

3. Tax Code of the Russian Federation (part two) dated 05.08.2000 No. 117-FZ (adopted by the State Duma of the Federal Assembly of the Russian Federation on 19.07.2000) (as amended on 07.05.2013) // SPS "ConsultantPlus: Non-commercial Internet version".

4. Accounting Regulation “Accounting Policy of the Organization” (PBU 1/2008) No. 106n of 06.10.2008 (as amended on 08.12.2012) // SPS “ConsultantPlus: Non-commercial Internet version”.

5. Accounting Regulation "Accounting Statements of an Organization" PBU 4/99 of 06.07.1999 No. 43n (as amended by the Order of the Ministry of Finance of the Russian Federation of 08.11.2010 No. 142n) // SPS "ConsultantPlus: Non-commercial Internet version".

6. Regulations on accounting and financial reporting in Russian Federation, approved by order of the Ministry of Finance of the Russian Federation dated July 29, 1998 No. 34n (as last amended on December 24, 2010 No. 186n) // SPS "ConsultantPlus: Non-commercial Internet version".

7. Accounting Regulations “Accounting for Profit Tax Settlements organizations" (PBU 18/02), approved by the order of the Ministry of Finance of the Russian Federation dated 19.11.2002 No. 114n (as amended on 24.12.2010 No. 186n) // SPS "ConsultantPlus: Non-commercial Internet version".

8. Order of the Ministry of Finance of the Russian Federation “On approval of the chart of accounts for accounting financial and economic activities of organizations and the Instructions for its application" dated 31.10.2000 No. 94n (as amended by the Order of the Ministry of Finance of the Russian Federation dated 08.11.2010 No. 142n) // SPS "ConsultantPlus: Non-commercial Internet version".

9. Accounting Regulation “Organization Income” PBU 9/99 dated 6.05.1999 No. 32n (as amended by the Order of the Ministry of Finance of the Russian Federation dated 27.04.2012 No. 55n) // SPS "ConsultantPlus: Non-commercial Internet version".

10. Regulation on accounting "Expenses of the organization" PBU 10/99 from 6.05.1999 No. 33n (as amended by the Order of the Ministry of Finance of the Russian Federation dated 27.04.2012 No. 55n) // SPS "ConsultantPlus: Non-commercial Internet version".

11. Order of the Ministry of Finance of the Russian Federation dated 02.07.2010 No. 66n “On the forms of financial statements organizations" (as amended on 04.12.2012 No. 154n) // SPS "ConsultantPlus: Non-commercial Internet version".

4.2 Main literature

1. Biryukov, V.A. Financial analysis: guidelines for completing coursework works for bachelors studying in the field of training 38.03.01 "Economics", profiles "Economics and finance of media organizations", "Accounting, analysis and audit in media organizations" of all forms of training / V.A. Biryukov. - M .: Publishing house of Moscow Polytechnic University, 2017. - 60 p.

2. Financial analysis: textbook and practical training for universities / I. Yu. Evstafieva [et al.]; under General editors I. Yu. Evstafieva, V. A. Chernenko. - Moscow: Yurait Publishing House, 2023. — 337 p. — (Higher education). — ISBN 978-5-534-00627-8. — Text: electronic // Educational platform Urait [website]. — URL: https://urait.ru/bcode/511414 (date of access: 02/16/2023).

3. Zhilkina, A. N. Financial analysis: textbook and practical training for universities / A. N. Zhilkina. - Moscow: Yurait Publishing House, 2023. - 285 p. - (Higher education). - ISBN 978-5-534-02401-2. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/510908 (date of access: 02/16/2023).

4. Kudryavtseva, T. Yu. Financial analysis: textbook for universities / T. Yu. Kudryavtseva, Yu. A. Dubolazova; edited by T. Yu. Kudryavtseva. - Moscow: Yurait Publishing House, 2023. - 167 p. - (Higher education). - ISBN 978-5-534-14820-6. - Text: electronic // Yurait Educational Platform [website]. - URL: https://urait.ru/bcode/520283 (accessed: 02/16/2023).

5. Kazakova, N. A. Financial analysis: textbook and practical training for universities / N. A. Kazakova. — 2nd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 490 p. — (Higher education). — ISBN 978-5-534-16315-5. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/532112 (date of access: 02/16/2023).

4.3 Further reading

1. Babaitsev, V. A. Mathematical methods of financial analysis: a tutorial for universities / V. A. Babaitsev, V. B. Gisin. - 2nd ed., corrected. and additional. - Moscow: Publishing house Yurait, 2023. - 215 p. - (Higher education). - ISBN 978-5-534-08074-2. - Text: electronic // Educational platform Yurait [website]. - URL: https://urait.ru/bcode/516100 (date of access: 02/16/2023).

2. Lukasevich, I. Ya. Financial modeling in a firm: a textbook for universities / I. Ya. Lukasevich. - Moscow: Yurait Publishing House, 2023. - 356 p. - (Higher education). - ISBN 978-5-534-11944-2. - Text: electronic // Educational platform Yurait [website]. — URL: https://urait.ru/bcode/517878 (date of access: 16.02.2023).

3. Grigorieva, T. I. Financial analysis for managers: assessment, forecast: textbook for universities / T. I. Grigorieva. - 3rd ed., revised and enlarged. - Moscow: Yurait Publishing House, 2023. - 486 p. - (Higher education). - ISBN 978-5-534-02323-7. - Text: electronic // Yurait Educational Platform [website]. - URL: https://urait.ru/bcode/510454 (accessed: 02/16/2023).

4.4 Electronic educational resources

The electronic educational resource for the discipline “Financial Analysis” is under development.

4.5 Additional electronic educational resources

1. Online course on the subject "Financial analysis in a media organization" Moscow Polytechnic University (author – Biryukov V.A.). – URL: https://online.mospolytech.ru/course/view.php?id=1065 (date accessed: 16.02.2023).

2. Online course "Analysis of financial statements" of the platform "Open "Education". - URL:https://openedu.ru/course/spbu/FINREP/?session=self_paced_2022 (date accessed: 16.02.2023). –Access mode: free.

4.6 Licensed and freely distributed software security

1. Microsoft Office suite programs (Word, Excel, PowerPoint)

4.7 Modern professional databases and information reference systems

1. SPS "ConsultantPlus: Non-commercial Internet version". - URL: http://www.consultant.ru/online/ (date accessed: 16.02.2023). –Access mode: free.

5. Logistics

1. Lecture hall.
2. Auditorium for practical classes.
3. Computer class with Internet access.
4. Audience for group and individual consultations, ongoing monitoring and midterm assessment.
5. Audience for independent work.
6. Library, reading room.

6. Methodological recommendations

6.1 Methodological recommendations for the teacher on the organization training

This section of this work program is intended for beginning teachers and practicing specialists who do not have teaching experience.

The discipline "Financial Analysis" develops students' competencies PC-1, PC-2. In the context of constructing educational systems based on the principles of a competency-based approach, there has been a conceptual change in the role of the teacher, who, along with the traditional role of a knowledge carrier, performs the function of an organizer of the student's research work, a consultant in the procedures for selecting, processing and interpreting information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes in the discipline "Financial Analysis".

Teaching theoretical (lecture) material on the subject "Financial Analysis" is carried out on the basis of interdisciplinary integration and clear interdisciplinary connections within the framework of the educational program and curriculum.

The detailed content of individual topics of the discipline "Financial Analysis" is considered in paragraph 3.3 of the work program.

Sample versions of tasks and test assignments for current monitoring and a list of questions for the test/exam in the discipline are presented in the FOS for the discipline in paragraph 7 of this work program.

The content of the coursework on the subject "Financial Analysis" in the 8th semester for full-time education and in the 9th semester for part-time education, the procedure for choosing an individual option are presented in paragraph 3.5 of this work program. The teacher should guide students to use their own information (a set of accounting financial statements) to complete the calculation part of the coursework. If the student does not have such an opportunity, it is permissible to use materials from the department's fund with mandatory recording the teacher of the name of the organization and the reporting period at the time of transfer of the report to the student.

The list of normative literature and GOSTs, primary and secondary literature, databases and information reference systems required during the teaching of the discipline “Financial Analysis” is given in paragraph 4 of this work program.

6.2 Methodological instructions for students on mastering the discipline

Acquiring in-depth knowledge of the discipline is achieved through active independent work of students. It is advisable to use the allocated hours to get acquainted with educational and scientific literature on the problems of the discipline, and to analyze scientific concepts.

The discipline provides for various forms of monitoring the level of achievement by students of the stated indicators of mastery of competencies.

Forms of ongoing control include active work during practical classes, testing, and completing coursework.

The form of midterm control for the discipline is a test in the 7th semester and an exam in the 8th semester for full-time education (a test in the 8th semester and an exam in the 9th semester for part-time education), during which the level of achievement of students in the stated indicators of mastering competencies is assessed.

Methodological guidelines for mastering the discipline.

Lecture classes are conducted in accordance with the content of this work program and represent a presentation of the theoretical foundations of the discipline.

Attendance at lectures is mandatory.

Taking notes on lecture material is permitted both in writing and on a computer.

Regular repetition of the material of lecture notes for each section in preparation for the current forms of certification in the discipline is one of the most important types of independent work of the student during the semester, necessary for high-quality preparation for the midterm certification in the discipline.

Conductingpractical classes in the discipline "Financial Analysis" is carried out in the following forms:

- survey on materials discussed in lectures and studied independently recommended literature;
- analysis and discussion of issues on topics, problem solving.

Attendance at practical classes and active participation in them is mandatory.

Preparation for practical classes necessarily includes studying lecture notes and recommended literature for an adequate understanding of the conditions and method of completing the tasks planned by the teacher for a specific practical class.

Methodological guidelines for the implementation of various forms of extracurricular independent work

Study of normative literature and GOSTs, basic and additional literature on the discipline is conducted on a regular basis in the context of each topic to prepare for the midterm assessment in the discipline "Financial Analysis". The list of normative literature and GOSTs, basic and additional literature on the discipline is given in paragraph 4 of this work program.

Writingcoursework with its subsequent defense is the most important form of independent work in the discipline "Financial Analysis" and represents the final stage of studying this discipline before passing the final exam.

The purpose of the course work is to systematize, consolidate and deepen the theoretical knowledge and practical skills acquired in the process of studying the discipline "Financial Analysis".

The objectives of the course work are:

- consolidation of the acquired system of knowledge on financial analysis;
- development of students' skills of systemic thinking for implementation of professional activities;
- master the methodology for conducting an analysis of the financial condition of an organization;
- master the methodology for conducting an analysis of the financial results of activities organizations;
- to master the methodology for analyzing the information contained in the Notes to the balance sheet and the statement of financial results;
- development of the ability to use legislative, regulatory and methodological literature in professional activities;
- acquiring skills of generalization and logical presentation of theoretical and analytical material obtained as a result of financial analysis;
- developing students' analytical skills that enable them to develop practical recommendations for improving the financial condition of the organization under study and identify reserves for profit growth (loss reduction).

The structure, content and possible options for coursework on the subject “Financial Analysis” are described in detail in section 3.5 of this work program.

The results obtained in the course work are recommended to be compared with expert opinions of analytical organizations and agencies involved in assessing the effectiveness of investment projects. Particular attention should be paid to the structure and form of the course work, use the principles of brevity, validity, convenience for visual perception, ease of understanding of information.

The design of the term paper must comply with the requirements of GOST 7.32-2001 "Report on research work. Structure and rules of design". The main provisions of this GOST are as follows:

1. The coursework should be in a folder with a binder. Work sheets should not be embedded in files as this makes verification difficult.

2. The text of the coursework is printed on standard A4 sheets computer in Times New Roman font, 14 point size, 1.5 spacing.

3. The text of the coursework should be printed in the following size fields:

- left – 30 mm;
- right – 10 mm;
- top – 20 mm;
- lower – 20 mm.

4. The paragraph indentation is 1.25 centimeters. Text alignment within paragraph - by width. When typing text, it is allowed to use the automatic hyphenation function.

5. The numbering of the pages of the coursework is done in Arabic numerals in the center of the bottom of the sheet without a period and begins with the title page, but the page number is not placed on the title page itself.

6. Headings of the structural elements of the course work "CONTENTS", "BIBLIOGRAPHICAL LIST", "APPENDICES" are printed in bold in capital letters and are written with a paragraph indent on a new page. Sections are numbered in Arabic numerals (there is no period after the section number), and their titles are printed in bold in capital letters with a paragraph indent. The alignment of the section headings of the work should be left-aligned. Subsection numbers include

section number and the ordinal number of the corresponding subsection within the section, separated by a period. No period is placed after the subsection number before its title. Subsection titles are printed in lowercase letters, highlighted in bold, and written with a paragraph indent. The headings of the coursework subsections are aligned to the left.

7. Tables should be placed immediately after the text in which they appear.
are mentioned for the first time, or on the next page. Tables in the term paper should be numbered with Arabic numerals within the section. The table number in this case consists of the section number and the ordinal number of the table in the section, separated by a period. The table title should reflect its content, be precise and brief. The table title should be placed above the table on the left, without a paragraph indent, in one line with its number separated by a dash. A period is not placed at the end of the table title. When transferring part of a table to another page, the word "Table", its number and title are indicated once above the first part of the table, the word "Continued" or "End" is written above other parts and the table number is indicated. When transferring a table to another page, the title (header) of the table is placed only above its first part.

8. Figures should be placed immediately after the text in which they appear.
are mentioned for the first time, or on the next page. Figures in the coursework should be numbered with Arabic numerals within the section. The figure number in this case consists of the section number and the ordinal number of the figure in the section, separated by a period. The title of the figure should reflect its content, be precise and brief. The title of the figure should be placed under the figure, centered in one line with its number separated by a dash. There is no period at the end of the figure title.

9. Formulas in the coursework are highlighted from the text on a separate line. Explanations of the meanings of symbols and numerical coefficients should be given directly below the formula in the same sequence in which it is given in the formula. Formulas are numbered with Arabic numerals within the section of the test paper. The formula number in this case consists of the section number and the ordinal number of the formula within the section, separated by a period, and is indicated in parentheses in the far right position on the line. For correct input of formulas in the work, it is recommended to use the special formula editor Microsoft Equation, included in the standard delivery of the Microsoft Office software package.

10. When writing a term paper, be sure to make references to the materials used.
literary sources and normative and legal material. References to sources contained in the bibliographic list are made directly in the text of the test paper in square brackets with the number of the source in the bibliographic list and the pages containing the cited material. Normative and legal documents are indicated at the beginning of the list of references, followed by bibliographic sources (books, brochures, newspaper and magazine articles, etc.) in alphabetical order of the names of their authors. The order of inclusion of normative and legal documents in the list of references corresponds to their importance:

- Constitution of the Russian Federation;
- codes of the Russian Federation;
- laws of the Russian Federation;
- decrees of the Government of the Russian Federation;
- orders of the Ministry of Finance of the Russian Federation and other authorized federal bodies;
- explanatory letters from the Ministry of Finance of the Russian Federation and other authorized federal bodies that do not have the status of regulatory documents.

The design of the bibliographic list must comply with the requirements of GOST R 7.0.5-2008 “Bibliographic reference. General requirements and rules for compilation”.

11. The course work must contain:

- title page;
- content;
- the main part;
- bibliographic list.

12. The course work must be signed by the student on the title page. before handing it over to the teacher.

The term paper must be completed within the timeframes established by the academic schedule. The material presented in the term paper is necessarily checked in the Antiplagiat.VUZ system for matches from publicly available online sources. The threshold for the final assessment of the originality of the term paper text is determined by the teacher.

After passing the coursework check in the Antiplagiat.VUZ system, the student submits the completed coursework in printed form to the department for checking by its supervisor. The teacher checks the relevance of the material presented in the work, its compliance with the current legislation in the field of financial analysis; the correctness of the calculations and analytical conclusions; compliance with the requirements for the design of the work; makes a decision on admitting the student to the defense and returns the reviewed coursework to him.

Students admitted to the defense are required to correct all comments made by the teacher during the review of the coursework and provide a corrected version of the work on the day of the defense.

If the comments made by the teacher during the review of the coursework are not corrected, the teacher has the right to prevent the student from defending the work until the student corrects them.

In the process of studying the course, students also practice the skills of forming an analytical report on the work done in written form, as well as in the form of a presentation and report; presenting an objective (balanced, reasoned, impartial) assessment of the results of their own and others' work in solving various types of problems using the example of educational tasks of the course on financial analysis.

<u>Guidelines for preparation for midterm assessment</u> Midterm assessment in the discipline

"Financial Analysis" for full-time education in the 7th semester is held in the form of a test, in the 8th semester it is held in the form of an exam; for part-time education in the 8th semester it is held in the form of a test, in the 9th semester it is held in the form of an exam. The examination ticket for the discipline "Financial Analysis" consists of 2 theoretical questions and a practical assignment. An approximate list of questions for the test and exam in the discipline "Financial Analysis" and the criteria for assessing the student's answer for the purpose of assessing the achievement of the declared indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of this work program.

The student is admitted to the midterm assessment in the discipline regardless of the results of the current academic performance monitoring.

7. Evaluation Fund

7.1 Methods of monitoring and assessing learning outcomes

Code and name competencies	Achievement indicators competencies	Control methods and assessments
PC-1. Capable conduct collection, monitoring and processing data for carrying out calculations economic organizational indicators	IPC-1.1. Performs work on collecting, processing and monitoring initial data necessary for conducting analysis and planning of production, commercial and financial-economic indicators activities of the organization IPK-1.2. Performs calculations for material, labor and financial costs necessary for the production and sale of manufactured products, development of new types of products, services produced	Intermediate certification: pass, exam Current control: survey and decision tasks on practical classes; testing, term paper
PC-2. Capable count on And analyze economic performance indicators activities organizations	IPC-2.1. Substantiates and applies statistical, economic-mathematical, marketing methods of studying the external environment and activities of the organization, carries out calculations of financial and economic indicators, including using standard methods and regulatory legal acts IPC-2.7. Analyzes And interprets financial, accounting information, contained V reporting organizations, And use information obtained for making management decisions	

7.2 Scale and criteria for assessing learning outcomes

7.2.1. Criteria for assessing the answer during the test

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

"Passed":the student demonstrates systematic theoretical knowledge and has mastered terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"Failed":the student demonstrates ignorance of the theoretical foundations of the subject, is unable to make reasoned conclusions and give examples, demonstrates a weak command of monologue speech, does not know the terms, shows a lack of logic and sequence of presentation, makes mistakes that he cannot correct even with correction from the teacher, refuses to answer additional questions.

7.2.2. Criteria for assessing the answer to the exam

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

"5" (excellent):the student demonstrates excellent theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech and the ability to quickly respond to clarifying questions.

"4" (good):the student demonstrates good theoretical knowledge, practical skills, knows the terms, makes reasoned conclusions and generalizations, gives examples, demonstrates fluency in monologue speech, but at the same time makes minor mistakes that he quickly corrects independently or with minor correction from the teacher.

"3" (satisfactory):the student demonstrates satisfactory theoretical knowledge, demonstrates poorly developed skills in analyzing phenomena and processes, insufficient ability to make reasoned conclusions and give examples, demonstrates insufficient fluency in monologue speech, terms, logic and consistency of presentation, makes mistakes that can only be corrected with correction from the teacher.

"2" (unsatisfactory):the student demonstrates ignorance of theoretical fundamentals of the subject, lack of practical skills, cannot make reasoned conclusions and give examples, demonstrates poor command of monologue speech, does not know the terms, demonstrates a lack of logic and consistency in presentation, makes mistakes that cannot be corrected by the teacher, refuses to answer additional questions.

7.2.3. Criteria for assessing the student's work in practical classes (formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

"5" (excellent):all tasks provided for in the practical plan have been completed classes, the student answered all test questions clearly and without errors, and worked actively in practical classes.

"4" (good):all tasks provided for in the practical plan have been completed classes, the student answered all the test questions with corrective comments from the teacher and worked quite actively in practical classes.

"3" (satisfactory):all tasks provided for in the plan have been completed practical classes, with comments from the teacher; the student answered all test questions with comments.

"2" (unsatisfactory):the student did not complete it or completed it incorrectly practical tasks provided for in the practical lesson plan; the student answered the test questions with errors or did not answer the test questions.

7.2.4. Test results evaluation criteria

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

The test is graded according to the percentage of correct answers given by the student to the test questions.

Standard scale of compliance of test results with the assigned score:

- "excellent" - over 85% correct answers; "good" - from
- 70.1% to 85% correct answers; "satisfactory" - from 55.1%
- to 70% correct answers; from 0 to 55% correct answers -
- "unsatisfactory"

"5" (excellent):the test taker demonstrates excellent theoretical knowledge, has terms and has the ability to quickly respond to test questions.

"4" (good):the test taker demonstrates good theoretical knowledge, has most terms and has the ability to quickly respond to test questions.

"3" (satisfactory):the test taker demonstrates satisfactory theoretical knowledge, has a command of basic terms and concepts.

"2" (unsatisfactory):the test taker lacks theoretical knowledge, He doesn't know the terminology and responds slowly to test questions.

7.2.5. Evaluation criteria for the defense of coursework

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

"5" (excellent):all assignments of the coursework have been completed; the work has been completed on time; the design, structure and style of the work correspond to the requirements for text documents; the work is done independently, there are personal generalizations, conclusions and findings; correct answers to all questions when defending the work.

"4" (good):all assignments of the coursework have been completed with minor comments; the work is completed on time; there are no major errors in the design, structure and style of the work; the work is completed independently, there are personal generalizations, conclusions and findings; correct answers to all questions with the help of the teacher during the defense of the work.

"3" (satisfactory):the coursework assignments have significant comments; the work was completed in violation of the schedule, there are shortcomings in the design, structure and style of the work; the work was completed independently, there are personal generalizations; not all questions were answered when defending the work.

"2" (unsatisfactory):the coursework assignments are not fully completed or completed incorrectly; conclusions and generalizations are missing or made incorrectly; the design of the work does not meet the requirements; there are no answers to the teacher's questions when defending the work.

7.3 Evaluation tools

7.3.1. Current control

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

Examples of problems to be solved in practical classes:

1. Based on the data presented in the table in thousands of rubles, determine:

-absolute deviation in total for current assets in the reporting period compared with their value in the previous period, including for their individual types (stocks, VAT, accounts receivable, financial investments (except cash equivalents), cash and cash equivalents and other current assets);

- growth rates of current assets for the period under review;
- structure of current assets;
- the share of current assets in the balance sheet total.

Name of the indicator	Previous period	Reporting period
1. Current assets - total, including:	76 988	82 480
1.1. Stocks	39 460	37 379
1.2. Value Added Tax on Acquired Values	2 273	1 658
1.3. Accounts receivable	3 258	1 215
1.4. Financial investments (except cash equivalents)	28 675	30 044
1.5. Cash and cash equivalents	2 002	11 779
1.6. Other current assets	1 320	405
2. Balance currency	133 226	139 190

2. Based on the analysis materials, draw analytical conclusions and develop practical recommendations.

2. Based on the data presented in the table, provide an assessment of the balance sheet liquidity of the media organization under study, in thousand rubles:

Assets	Previous period	Reporting period	Passive	Previous period	Reporting period
1. A_1 -the most liquid assets	600	1 200	1. P_1- the most urgent obligations	3 400	2,000
2. A_2- fast realizable assets	400	600	2. P_2- short term liabilities	200	300
3. A_3- slowly realizable assets	900	1,500	3. P_3- long-term liabilities	-	-
4. A_4-it's difficult realizable assets	14,000	18,000	4. P_4- constant liabilities	12 300	19,000
Currency balance	**15900**	**21300**	**Currency balance**	**15900**	**21300**

2. Based on the analysis materials, draw analytical conclusions and develop practical recommendations.

3. Based on the data presented in the table in thousands of rubles, determine the impact of individual factors on sales profitability, namely changes in:

- revenue;
- cost of sales;
- commercial expenses;
- management expenses.

Name of the indicator	Previous year	Reporting year
1. Revenue	489 047	540,000
2. Cost of sales	373 016	435 278
3. Commercial expenses	20 395	18 475
4. Management expenses	30 189	35 162

2. Based on the analysis materials, draw analytical conclusions and develop practical recommendations.

4. Based on the data presented in the table in thousands of rubles, determine:

- absolute deviation in overdue accounts receivable; in general, including for its individual components;
- growth rate of overdue accounts receivable;
- the level of each type of overdue accounts receivable relative to its total size;
- changes in the structure of overdue accounts receivable.

Name of the indicator	Previous year	Reporting year
1. Overdue accounts receivable - total	23 672	34 526
Including: 1.1. Settlements with buyers and customers	4 675	8 046
1.2. Settlements with suppliers and customers (in terms of advance payments, prepayments)	13 399	24 606
1.3. Other debtors	5 598	1 874

2. Based on the analysis materials, draw analytical conclusions and develop practical recommendations.

Examples of test tasks:

1. An increase in the share of working capital in assets indicates: A) the formation of a more mobile asset structure
B) acceleration of the turnover of the organization's funds
C) diverting part of current assets to lending to debtors
D) all of the above

2. A coefficient showing what part of the organization’s equity capital is in mobile form:

A) financial stability ratio B) investment ratio
C) equity capital maneuverability ratio
D) equity concentration ratio

3. The coefficient showing how much equity is available per 1 ruble of borrowed funds:
A) financing ratio B) investment ratio
C) financial stability ratio
D) capitalization ratio

4. A ratio showing what portion of assets is financed from sustainable sources:

A) financing ratio
B) financial dependence ratio
C) financial independence ratio
D) financial stability ratio

5. The ratio showing the extent to which equity covers production investments:

A) financing ratio B) capitalization ratio
C) financial dependence ratio

D) investment ratio

6. If the organization’s reserves are provided by its own working capital, then its financial condition is recognized as:
A) absolutely stable B)
normally stable
C) unstable
D) crisis

7. The presence of working capital is determined as follows: A) the sum of own working capital and long-term liabilities
B) the difference between the amount of equity capital and non-current assets
C) the sum of equity capital, non-current assets and long-term liabilities

D) the sum of own working capital, long-term liabilities and short-term borrowed funds

8. The financial crisis situation is characterized by the following type of three-component indicator (S):
A) S = (0, 0, 0)
B) S = (0, 0, 1)
C) S = (0, 1, 1)
D) S = (1, 1, 1)

9. The equity concentration ratio is determined by: A) SK / VB

B) ZK / SK
C) SOS / SK
D) SC / ZK

Where
SC – equity capital VB –
balance sheet currency
3K – borrowed capital
SOS – own working capital

10. The financial stability coefficient is determined by: A)
(SC + DO) / VB
B) ZK / VB
C) ZK / SK
D) SOS / SK

Where
SC – equity capital
DO – long-term loans and credits WB –
balance sheet currency
3K – borrowed capital
SOS – own working capital

11. The general liquidity ratio is determined by: A)
A1 / (P1+P2)
B) (A1+A2) / (P1+P2)
C) (A1+A2+A3) / (P1+P2)

D) (A1+0.5*A2+0.3*A3) / (P1+0.5*P2+0.3*P3) where

A1 – the most liquid assets A2 –
quickly sold assets A3 – slowly sold
assets P1 – the most urgent
liabilities P2 – short-term liabilities

P3 – long-term liabilities

12. The coefficient characterizing the ratio of the sum of all liquid assets to the sum of all payment obligations:
A) Current liquidity ratio B) Absolute
liquidity ratio
C) general balance sheet liquidity ratio
D) intermediate liquidity ratio

13. A ratio showing what portion of short-term debt can be covered by the most liquid and quickly realizable assets:
A) absolute liquidity ratio B) general
balance sheet liquidity ratio
C) intermediate liquidity ratio
D) the coefficient of maneuverability of operating capital

14. Quickly realizable assets (A2) include: A)
cash and cash equivalents
B) financial investments (except cash equivalents)
C) short-term accounts receivable
D) long-term accounts receivable

15. The most urgent liabilities (P1) include: A)
accounts payable
B) short-term borrowings
C) long-term liabilities
D) short-term estimated liabilities

16. Accounts receivable of the organization: A)
accounts receivable of customers and clients B)
accounts receivable to the organization’s employees
C) the organization's debt to the budget
D) the enterprise's debt to suppliers and contractors

17. The two-factor model for assessing the probability of bankruptcy of E. Altman includes the following indicators:
A) Current ratio B) Return on sales

C) general balance sheet liquidity ratio
D) the share of equity in assets

18. Economic profitability:
A) net income / average annual cost of total invested capital B) average debt / average equity

C) the amount of the increase in equity capital / the balance of equity capital at the end of the year
D) the amount of the decrease in equity capital / the balance of equity capital at the beginning of the year

19. The duration of the financial cycle is defined as:
A) the difference between the accounts receivable turnover in days and the accounts payable turnover in days
B) the sum of the accounts receivable turnover in days and the inventory turnover and costs in days
C) the sum of accounts payable turnover in days and inventory and cost turnover in days
D) the difference between the duration of the operating cycle and the creditor debt turnover in days

20. Indicators of working capital turnover are used to characterize ... an organization:

A) liquidity
B) business activity
C) creditworthiness
D) financial stability

21. As a result of accelerating the turnover of the organization's capital, profitability increases:
A) sales
B) production activities
C) assets
D) equity capital

22. The turnover ratio of working capital in the balances of finished products for special (individual) turnover is determined as the ratio:
A) the cost of shipped finished goods to revenue from the sale of goods on credit B) revenue from the sale of products to the average amount of working capital in the balance of finished goods for the period
C) the average for the period amount of working capital in the balance of finished products to revenue from sales of products
D) the amount of credit turnover for the period on the account "Finished goods" to the average balance on the debit of this account

23. According to the accounting reports, the turnover of working capital in days is determined as the ratio:
A) 365 days to the turnover ratio of current assets for the year B) revenue to the average annual value of current assets
C) average annual current assets to revenue ratio
D) 365 days to the average annual value of current assets

24. Cost effectiveness:
A) gross profit / cost of goods sold * 100%
B) sales profit / production costs of sold products * 100%
C) sales profit / revenue * 100%
D) net profit/revenue*100%

25. Return on equity:
A) net profit / average current assets * 100%
B) net profit / average annual value of all assets of the organization * 100%
C) profit before tax / average current assets * 100%
D) net profit / average equity capital * 100%

26. Return on debt capital:
A) net profit / average current assets * 100%
B) net profit / average annual value of all assets of the organization * 100%
C) profit before tax / average current assets * 100%
D) net profit / average amount of borrowed capital * 100%

27. Return on permanent capital:
A) net profit / average capital * 100%
B) net profit / average annual value of fixed assets * 100%
C) profit before tax / average current assets * 100%
D) net profit / (average equity + average long-term liabilities)*100%

28. Profitability of production assets:
A) sales profit / (average cost of fixed assets + average balances of working capital) * 100%
B) net profit / average annual value of fixed assets * 100%
C) profit before tax / average current assets * 100%
D) net profit / (average equity + average long-term liabilities)*100%

29. The notes to the balance sheet and the statement of financial results present fixed assets by:
A) initial cost B) residual value
C) present value
D) replacement cost

30. Information on other uses of fixed assets is presented in: A) the balance sheet
B) notes to the balance sheet and income statement
C) income statement
D) cash flow statement

7.3.2. Interim assessment

(formation of competence PC-1, indicators IPC-1.1, IPC-1.2; formation of competence PC-2, indicators IPC-2.1, IPC-2.7)

Questions for the test:

1. The essence, subject, purpose and objectives of financial analysis.
2. History of the development of financial analysis in Russia.
3. The place of financial analysis in the system of economic analysis.
4. Subjects and users of information of financial analysis of the organization.
5. Functions of financial analysis: analytical, synthetic, economic, forecasting, control.

6. Objects of financial analysis of a media organization: property, capital, financial results, solvency, financial stability, business activity, creditworthiness, probability of bankruptcy.
7. The main types of models used in financial analysis and forecasting: descriptive, predictive, normative.
8. Information database of financial analysis.
9. Techniques, methods and techniques of financial analysis.
10. The importance of analyzing the financial condition of an organization in modern economic conditions.
11. Objectives of analyzing the financial condition of an organization.
12. Main directions of analysis of the financial condition of the organization.
13. Information support for the analysis of the financial condition of the organization.
14. General assessment of the organization’s capital placement.
15. General assessment of sources of formation of the organization's capital
16. Analysis of the organization’s current assets.
17. Analysis of the turnover of the organization’s current assets.
18. Analysis of the organization's reserves.
19. Analysis of the organization's inventory turnover.
20. Analysis of the organization’s accounts receivable.
21. Analysis of the turnover of the organization's accounts receivable.
22. Analysis of the organization’s accounts payable.
23. Analysis of the turnover of the organization's accounts payable.
24. The meaning and objectives of the analysis of the organization’s cash flow.
25. Analysis of the organization’s cash flow.
26. Direct method of analyzing the organization’s cash flow.
27. Indirect method of analyzing the organization’s cash flow.
28. Analysis of the organization’s cash turnover.
29. Analysis of the dynamics and structure of the inflow and outflow of funds of the organization by types of transactions.
30. Analysis of the efficiency of using funds in the organization.
31. Analysis of the dynamics and structure of the organization’s net assets.
32. Analysis of the dynamics and structure of the organization’s capital (property).
33. Analysis of the dynamics and structure of the organization’s equity capital.
34. Analysis of the movement of the organization's equity capital.
35. Analysis of the turnover of the organization's equity capital.
36. Analysis of the dynamics and structure of the organization’s borrowed capital.
37. Analysis of the turnover of the organization’s borrowed capital.
38. Analysis of the ratio of own and borrowed sources of capital formation based on the calculation of the financial leverage effect.
39. Methodology for calculating the adjusted amount of an organization’s equity capital.
40. Methodology for calculating the adjusted amount of borrowed capital of an organization.

Questions for the exam:

1. The essence, subject, purpose and objectives of financial analysis.
2. History of the development of financial analysis in Russia.
3. The place of financial analysis in the system of economic analysis.
4. Subjects and users of information of financial analysis of the organization.
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21. Analysis of the turnover of the organization's accounts receivable.
22. Analysis of the organization’s accounts payable.
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37. Analysis of the turnover of the organization’s borrowed capital.
38. Analysis of the ratio of own and borrowed sources of capital formation based on the calculation of the financial leverage effect.
39. Methodology for calculating the adjusted amount of an organization’s equity capital.
40. Methodology for calculating the adjusted amount of borrowed capital of an organization.
41. Analysis of the liquidity of the organization’s balance sheet.
42. Analysis of the organization’s solvency based on the calculation of financial ratios.
43. Analysis of the financial stability of an organization based on the calculation of a three-component indicator.
44. Analysis of the financial stability of the organization based on the calculation of financial ratios.
45. Classification of the financial condition of an organization based on a scoring assessment.
46. Analysis of business activity of the organization.
47. Signs of poor financial condition of an organization.
48. Methods for identifying the prerequisites for bankruptcy of an organization.

49. Models for assessing the probability of bankruptcy of an organization.
50. Analysis of the probability of bankruptcy of an organization using E. Altman's models.
51. Analysis of the probability of bankruptcy of an organization using the FUDN methodology.
52. Analysis of the probability of bankruptcy of an organization using the system of indicators of W. Beaver.
53. Analysis of the probability of bankruptcy of an organization using the F. Lis model.
54. Analysis of the probability of bankruptcy of an organization using the Leo Hao Xuan model.
55. Forecasting solvency indicators.
56. Main directions of financial recovery of the organization.
57. The importance of analyzing the financial results of an organization's activities.
58. Objectives of analyzing the financial results of an organization's activities.
59. Sources of information for the analysis of the financial results of the organization's activities.
60. Analysis of the dynamics and structure of the organization's profit (loss).
61. Analysis of profit (loss) from sales of the organization.
62. Analysis of other income and expenses of the organization.
63. Profitability (loss) analysis.
64. Factor analysis of profitability (loss) of the organization's costs.
65. Factor analysis of profitability (loss) of the organization's production activities.
66. Factor analysis of profitability (loss) of sales of the organization.
67. Factor analysis of profitability (loss) of the total capital (property) of the organization.
68. Factor analysis of profitability (loss ratio) of the organization's equity capital.
69. Factor analysis of profitability (loss ratio) of the organization's borrowed capital.
70. Profitability (loss ratio) of the organization's net assets.
71. Analysis of intangible assets created by the organization itself.
72. Analysis of intangible assets with fully paid-off value.
73. Analysis of R&D results.
74. Analysis of unfinished and unregistered R&D and unfinished transactions for the acquisition of intangible assets.
75. Analysis of unfinished capital investments.
76. Analysis of transactions related to other use of fixed assets.
77. Analysis of financial investments. Analysis of operations related to other use of financial investments.
78. Analysis of pledged stocks.
79. Analysis of overdue accounts receivable.
80. Analysis of overdue accounts payable.
81. Analysis of production costs.
82. Analysis of estimated liabilities. Analysis of security of liabilities.
83. Analysis of state aid.
84. Financial analysis as a tool for developing an organization's financial strategy.
85. Analysis of the financial strategy of the organization.
86. Analysis of the budget of income and expenses of the organization.
87. Analysis of cash flow budget.
88. Construction of the forecast balance sheet and financial performance report and their analysis.