

MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

Federal State Budgetary Educational Institution of Higher Education
«SAINT-PETERSBURG STATE UNIVERSITY OF ECONOMICS» (UNECON)



APPROVED:

Vice-rector for study and methodical work

Veronika.G. Shubaeva

20.12.

SYLLABUS OF THE COURSE ANNOTATIONS

Specialty	<i>38.04.02 Management</i>
Specialization	<i>Risk management and controlling</i>
Level of higher education	<i>Masters Degree</i>
Form of training	<i>Full-time</i>
Year of enrolment	<i>2022</i>

Saint Petersburg

2022

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Name of discipline	Audit
Department	Department of Audit and Internal Control
The purpose of discipline	Formation of special knowledge among students in the field of organizational and legal processes of auditing accounting (financial) statements in the Russian Federation and abroad, awareness of the main modern tasks, development trends, audit methods and techniques used in conducting external audits of economic entities of the Russian Federation, familiarity with modern practice conducting an audit, acquiring skills in the practical use of theoretical knowledge when planning and conducting an audit of the accounting (financial) statements of economic entities.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Interaction between manager and auditor. Interaction with persons responsible for corporate governance.	The role of the audit manager in the audit process. The role of the auditor in the audit process. Responsibility for expressing the opinion of the audit firm. Two-way information interaction between the auditor and those charged with corporate governance.
Topic 2 The role of the auditor in achieving the strategic management goals of the organization.	The impact of audit on management, financial, tax accounting and reporting. Interaction between internal and external auditors. Audit of development strategy and impact on strategic activity of management. Identification of errors and deficiencies in internal control in their impact on achieving the organization's goals.
Topic 3 External audit, internal audit, audit, internal control - roles in the organization and application practice.	Practical issues related to external audit, internal audit, audit, internal control.
Topic 4 Legislation, standards and features of external audit.	Russian legislation on auditing. International auditing standards. Code of Ethics. Audit independence. Self-regulation in auditing.
Topic 5 Practices of building an internal audit system.	Internal audit department in the organization, subordination, powers, functions. Description of best internal audit practices. COSO model.

Topic 6 Audit of sections of financial (accounting) statements.	Audit of fixed assets. Inventory audit. Accounts receivable audit. Audit of funds and financial investments. Audit of credits and loans. Accounts payable audit. Audit of settlements with personnel regarding wages and accountable amounts. Audit of budget payments. Audit of equity and retained earnings. Audit of the organization's revenue. Audit of expenses for ordinary activities. Audit of deferred expenses (FPR). Audit of other income and expenses. Audit of financial statements. Audit of opening balances and comparative information. Audit of transactions with related parties. Audit of off-balance sheet accounts. Audit of estimated liabilities, contingent assets and liabilities. Audit of events after the reporting date. Transactions with related parties.
Topic 7 Audit of errors and abuses.	Types of possible errors and violations, the reasons for their occurrence. The auditor's actions when identifying errors and misstatements.
Topic 8 Summary of adjusted and unadjusted differences.	Distortions that project errors into a whole class of similar operations. Actions of the auditor in the presence of significant and immaterial distortions in the code. Influence on the auditor's opinion regarding the reliability of the financial statements. The need to take into account misstatements of the previous period in the audit of the current period.
Topic 9 Risk-based approach to auditing and ISA 315.	Description of the approach. Features of identifying risk areas. ISA 315, Identifying and Assessing the Risks of Material Misstatement by Understanding the Entity and Its Environment.
Topic 10 COSO system.	History of COSO. Contents of the COSO model.
Topic 11 Sustainable development audit.	Description of IFRS UR standards (IFRS S).
Topic 12 Features of the audit of financial statements and the expression of opinion by the auditor.	Types of opinions regarding financial statements. ISA 700 Forming an Opinion and Reporting on Financial Statements; ISA 701, Communicating Key Audit Matters in the Auditor's Report; ISA 705, Modified Opinion in the Auditor's Report; ISA 706, Emphasis of Matter and Other Matter Clauses in the Auditor's Report.
Topic 13 Types of audits – review checks, assurance assignments.	Concepts of review and assurance engagement. The requirements of International Standard on Review Engagements (IASER) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other than Audits and Reviews of Historical Financial Information.
Topic 14 Quality management system in auditing.	Principles of quality control in auditing. Transition from control to a quality management system. International Standard for Quality Management in Auditing No. 1 and International Standard for Quality Management in Auditing No. 2. Their demands. Principles of quality control in auditing.
Topic 15 Ethics in	Code of Ethics in Auditing. Basic principles of ethical standards in auditing. Requirements for independence.

auditing.	
Topic 16 The role of the auditor in the development and review of the strategic goals and strategy of the organization, practical steps to implement the strategy, monitoring and control over the achievement of goals.	Types of audit related to strategy, including audit of long-term development programs. Audit of the development of key performance indicators, the implementation of which ensures movement towards the strategic goals of the organization. Monitoring the implementation of key performance indicators to achieve the strategy.

Name of discipline	Corporate social responsibility and risk management
Department	Department of Finance
The purpose of discipline	Formation of students' ability to analyze economic phenomena, behavior and interactions of economic entities from the standpoint of sustainable development.

STRUCTURE AND CONTENT OF DISCIPLINE

Topic 1. Transition from the traditional economy to the economy of sustainable development.	The main stages of ecologization of the economy: from the traditional economy to the economy of sustainable development. Transition from the traditional economy to the economy of sustainable development. The current global situation. On the aggravation of the socio-ecological and economic crisis. The main components and main stages of ecologization of the economy. Model of sustainable economy. On the evolution of the concept of sustainable development.
Topic 2. The concept of sustainable development and a systematic approach.	Basic provisions of the concept of sustainable development. The concept of sustainable development and a systematic approach. The history of the movement of the world community to a new model of development. Modern interpretation of the concept of "sustainable development". Basic approaches to the relationship between man and nature.
Topic 3. Indices and indicators of sustainable development.	New dimensions in development economics. On the need for new approaches to measuring results in achieving development goals. Development by the world community of indicators of sustainable development. Groups of sustainable development indicators. Human Development Index (HDI). Methods and tools for managing sustainable development. Indices and indicators of sustainable development. The need to develop indicators of sustainable development. Evolution of sustainable development indicators. Sustainability index. Economic dimension index. Competitive development index. Index of economic freedom. Environmental Dimension Index. ESI index. Social Dimension Index.

	Approaches to the construction of integral indicators. Ecological and economic accounting system.
Topic 4. International organizations, country and regional commissions for sustainable development.	International organizations, country and regional commissions for sustainable development. non-profit organizations.
Topic 5. Generation of a new development strategy.	Generation of a new development strategy. The current global situation. About the global ecological catastrophe. Brief overview of modern concepts? development. Global Environment Outlook - GEO-3. Four scenarios for future development: "priority-market"; "priority-strategy"; "priority-security"; "The priority is sustainability. The main driving forces of development in different scenarios. Modern instruments of environmental policy used in different countries. Organization of sustainable development management.
Topic 6. Management tools for sustainable development.	Changing the principles and structure of management. Increasing the planning time interval, scenarios in forecasting and design. Integration of social, economic and environmental aspects in the decision-making process. Changing methods of preparation and decision-making. Formation of approaches to assessing progress towards sustainable development. Development of criteria and indicators of sustainable development. Analysis of existing variants of such indicators and problems of their use. Development and improvement of systems of indicators of sustainable development, taking into account the goals, objectives and conditions for their application in the organization. Risk management in the application of the concept of sustainable development.

Name of discipline	Foreign business language
Department	Department of Romance-Germanic Philology and Translation
The purpose of discipline	Development of foreign language communicative competence (linguistic, speech, sociocultural, compensatory and educational-cognitive).
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Introduction.	Familiarization with lexical material on the topic. Activation of grammatical skills. Formation and development of communicative competence. Final lesson on the topic.
Topic 2 My profession.	Familiarization with lexical material on the topic. Activation of grammatical skills. Formation and development of communicative competence. Final lesson on the topic.
Topic 3 Business trip.	Familiarization with lexical material on the topic. Activation of grammatical skills. Formation and development of communicative competence. Final lesson on the topic.
Topic 4 Enterprise.	Familiarization with lexical material on the topic. Activation of grammatical skills. Formation and development of communicative competence. Final lesson on the topic.

Name of discipline	Green technologies in logistics
Department	Department of Logistics and Supply Chain Management

The purpose of discipline	Formation of master's students' skills in applying the concept of sustainable development in logistics activities.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Basic terms and definitions	Sustainable development. Green economy. Circular economy. Sustainable Development Goals (SDGs). Green technologies. Green technology market, its segmentation. Advantages and disadvantages of the transition to a green economy. Factors influencing the ability to transition to a green economy. Classification of green technologies.
Topic 2 Logistics in a green economy	Transformation of the role of logistics in the modern economy. Evolution of logistics concepts. Directions for transformation of logistics activities within the framework of the green agenda. Logistics and carbon footprint.
Topic 3 Green technologies in supply logistics.	Development of green procurement principles. Main criteria for selecting suppliers. Trends in increasing the environmental friendliness of industrial packaging.
Topic 4 Green technologies in production logistics	Structure of ESG strategies of manufacturing companies. The role of logistics in the implementation of ESG strategy. Energy-saving technologies and their application in logistics. Resource saving. Industrial waste management system. Extended producer responsibility as a tool for implementing green logistics technologies.
Topic 5 Green logistics technologies in the distribution sector	The role of wholesale and retail trade in achieving the SDGs. A framework for ESG strategies for distribution businesses. Managing reverse flows in trade. Food sharing as a green logistics technology. The development of electronic commerce as a risk factor in achieving ESG indicators. Consumer packaging as an object of logistics management.
Topic 6 Green technologies in warehousing logistics	Transformation of the role and tasks of warehouse activities in the modern green agenda. Digitalization of warehouse logistics. Introduction of new loading and unloading technologies.
Topic 7 Green technologies in transport logistics	Transport as the main source of environmental pollution. Changes to vehicle specifications to reduce carbon footprint. Technological changes in the transportation process to reduce the carbon footprint.

Name of discipline	Intelligent information systems
Department	Department of Marketing
The purpose of discipline	Formation of professional competencies in students that allow them to participate in organizing and conducting research to solve management and research problems, including using intelligent information and analytical systems.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 The concept of intelligent information systems for solving management and research problems.	Information support for the company's activities. Main components of an intelligent information system. Problems solved with the help of intelligent information systems. Big data and data mining as sources of information for building intelligent information systems. The concept of CRM and ERP systems.

<p>Topic 2 Methodology and research design.</p>	<p>Typical market research formats. The main problems in conducting market research. Flowchart of the market research process. Types of data and main sources of information for analyzing the company's market environment. Main research methods: empirical, expert, economic and mathematical. Concept of methodology and research design. Basic definitions: research question, hypothesis, sample. Classification of marketing research. Difference between quantitative research methodology and qualitative research methodology. Typical objectives of quantitative empirical research. The relationship between a practice-oriented problem and setting tasks that contribute to its effective solution. Stages of quantitative research methodology. Conceptual model of the study. Formulation of hypotheses, identification of dependent and independent variables, selection of scales for their assessment. Problems in measuring variables in quantitative research. Reliability, validity and reliability of measurement. Latent variables. Limitations of the study. Development of a questionnaire for conducting quantitative research. Features of sampling of quantitative empirical research.</p>
<p>Topic 3 Primary processing of research results: data preparation, graphical description of data, descriptive statistics.</p>	<p>Classification of methods for statistical data analysis. Basic types of quantitative data. Basic concepts of quantitative data analysis. The concept of a statistical hypothesis. Null and alternative hypotheses. Type I and II error. Level of significance of the statistical test. Processing of primary data. Data cleaning and outlier identification. Description of the data. Primary data analysis: Graphical presentation of data. Descriptive statistics. Selecting descriptive statistics depending on the type of variable. Normality of distribution.</p>
<p>Topic 4 Basic methods of data analysis: contingency tables, correlation and regression analysis, analysis of variance.</p>	<p>Examples of marketing problems solved using the method of constructing contingency tables. Chi-square test and its significance. Features of constructing contingency tables in various software. Types of connections (dependencies). Correlation analysis: correlation coefficients. Significance of correlation. Correlation matrix. Partial correlations. The procedure for conducting correlation analysis. Regression analysis in marketing research. Linear regression. Paired and multiple regression analysis. Significant criteria: coefficient of determination, significance level of the regression model, standardized and unstandardized regression coefficients. Regression equation. Procedure for conducting regression analysis. Problems arising when building regression models. Forecasting as the main task of correlation and regression data analysis. The concept of dispersion. Types of variance analysis. One-way analysis of variance. Examples of problems solved using variance analysis. Fisher's F test. Test for homogeneity of variances. Algorithm for conducting analysis of variance. Multivariate analysis of variance: features of the formulation of hypotheses, methodology, interpretation of results.</p>
<p>Topic 5 Advanced data analysis methods: time series analysis, discriminant analysis, factor analysis, cluster analysis.</p>	<p>Problems solved using discriminant analysis. Algorithm for conducting discriminant analysis. Wilks' Lambda criterion and assessment of model quality. Drawing up a classification function and checking its quality. Restrictions on Use. Forecasting using discriminant analysis. The role of factor analysis in marketing research. The procedure for conducting factor analysis: main stages. Factor extraction. Rotation of factors. Interpretation of factors. Principal component method. Relationship between factor analysis and correlation analysis. The role of cluster analysis in marketing research. The procedure for conducting cluster analysis: main stages. Standardization of variables. Construction of dendrograms and their interpretation. Relationship between cluster analysis and factor analysis. Time series analysis.</p>

Topic 6 Conducting research in the digital environment.	Features of market research, consumers and competitors in the digital environment. Market and competitor analysis services. Analysis of potential demand and needs of the target audience. Media statistics services. Analysis of the company's web resources (website, social networks). Basics of information parsing in the digital environment. Basics of web analytics.
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Name of discipline	Compliance in the corporate governance system
Department	Department of Economics and Management of Enterprises and Industrial Complexes
The purpose of discipline	Formation of professional competencies regarding the implementation of compliance management in the management system of corporate structures.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 General characteristics of corporate governance systems. Principal-agent	The essence of corporate governance. Corporation and its main features. Corporate relations and their regulation. Joint stock company, public companies. Characteristics of the main models of corporate governance. Board of directors and top management in the corporate governance system. Board of Directors: essence, tasks and functions. The concept of "independent director". Evaluation of the work of the board of directors. Senior executive management of the corporation (directorate, board, general director): concept, functions and purpose. The principle of separation of ownership and management. The "Principal-agent" concept.
Topic 2 The concept of compliance and internal control	Development and adoption of management decisions in integrated corporate structures. Organization of corporate financial management, financial and internal control. The concept and need for compliance in corporations. Introduction of compliance services in companies. Separation of powers of compliance and internal control.
Topic 3 Corporate risk management system. COSO concept	Risk classification. Corporate information systems. Digitalization of compliance. COSO "Organizational Risk Management. Integration with strategy and performance" (2017). Recommendations of the Bank of Russia on corporate risk management.
Topic 4 Risk management and compliance response to risks. Company Code of Ethics	Organization of risk management in a corporation. The role of the compliance service. Purpose and form of codes of ethics. Code of Ethics: structure, mechanism of work, implementation of ethical compliance. Ethics committees.
Topic 5 Types of compliance in a modern corporation	Types of compliance: anti-corruption, sanctions, antitrust, environmental, labor, conflict of interest, compliance with personal data and insider information, etc.
Topic 6 Compliance in the ESG concept	Environmental, social and governance performance of ESG corporations. Non-financial and unified reporting of companies. The role of compliance and internal control in quality corporate governance

Name of	International taxation
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discipline	
Department	Department of Finance
The purpose of discipline	Formation of theoretical and applied knowledge about international taxation among undergraduates, allowing them to analyze the tax policies pursued by various countries, including in the context of the international law conventions they apply; understand the mechanisms of international tax regulation; identify tax problems when analyzing practical situations, know and apply double taxation agreements; analyze and evaluate tax prospects and international tax risks when organizing the activities of companies abroad.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Concept of international taxation and the essence of international tax policy.	The concept of international tax law. The concept of tax sovereignty. The relationship between tax and political sovereignty. Examples of tax systems of developed and developing countries. Tax policy of states and international tax law in the process of managing organizations of various organizational and legal forms and in the field of state and municipal administration. History of the development of international tax law. International tax policy in the system of state tax regulation, international tax relations. Basic concepts and conceptual framework of international taxation. Problems generated by international taxation. Development and application of agreements in international tax law. The place of judicial practice in the system of sources of international tax law. Problems of tax regulation of international business operations.
Topic 2 Principles of international taxation. The evolution of national tax systems in view of the harmonization of tax legislation / Principles of international taxation. Evolution of national tax systems in view of the harmonization of tax legislation.	Basic principles of international taxation and their application for conducting professional business, organizational, managerial and information and analytical activities. The evolution of national tax systems and the conditions for their integration in the context of harmonization of tax legislation. Modern forms of integration and preservation of sovereign tax law. Unification and adaptation to local tax conditions in the implementation of the organization's corporate and competitive strategy, as well as the financial functional strategy. Features of the development of national tax systems. Characteristics of external environmental factors affecting national tax systems and national tax policy. Global factors of the international tax environment.
Topic 3 International tax integration in a globalized economy.	The essence of globalization, its advantages and disadvantages. Main stages of globalization. Tax globalization as harmonization of tax systems and tax policies. Territorial principle of taxation and the principle of residence in the system of international tax relations. Typology of tax systems from the point of view of international taxation. Differences between national tax jurisdictions. Unification of direct taxation. Unification of indirect taxation. Harmonization of the fundamentals of tax systems and the tax systems of developed countries. Development of a tax classification system by the OECD, the International Monetary Fund (IMF) and the System of National Accounts (SNA). Research in the field of formation of tax policies of various states. International automatic exchange of tax and financial information.

<p>Topic 4 Double taxation in international tax law. Ways and methods of eliminating it / Double taxation in international tax law. Ways and methods of its elimination.</p>	<p>The concept of multiple taxation. Legal and economic multiple taxation. The essence of international double taxation. Problems preventing the elimination of international double taxation. Agreements on the avoidance of double taxation in international business and the formation of tax policy at the corporate and national (regional) levels. Legal system for eliminating multiple international taxation. Basic principles and methods for eliminating international double taxation: exemption method, credit method, tax deduction method, reduced tax rate method. International treaties and tax agreements in the international taxation system, as a way to avoid international double taxation. Model tax conventions of the OECD and the UN, International agreements of the Russian Federation.</p>
<p>Topic 5 International tax competition: concept and types / Concept and types of international tax competition.</p>	<p>International tax competition: concept and general features. Fair and destructive tax competition, tax dumping: general characteristics. Methods for preventing harmful tax practices in the modern world. Characteristics of the tax systems of the leading countries of the world Taxation models in the modern world: general characteristics. Anglo-Saxon taxation model: characteristics of the tax systems of the USA, Great Britain, and Ireland. Continental European taxation model: characteristics of tax systems of socially oriented economies (Sweden, Germany, France). “Tax laboratory” countries: characteristics of the tax systems of Cyprus and Switzerland.</p>
<p>Topic 6 Use of special economic zones in the practice of international taxation / Special economic zones in the practice of international taxation.</p>	<p>The concept and essence of special economic zones (SEZ). SEZ classification. Free trade zones. Industrial production zones. Technological implementation zones. Service areas. Complex zones. Tax havens and tax havens. Offshore zones: concept, classification, characteristics, reason for creation, requirements for the organization. Creation and operation of an offshore company. Types of offshore companies. Conducting international business with the participation of offshore companies. Ways to reduce the tax burden by creating companies in an “intermediate jurisdiction”. Doctrines of “piercing the corporate veil”, “thin capitalization”, “Dutch sandwich”, “debt push-down”, etc.</p>
<p>Topic 7 International tax regulation on anti-money laundering and against Aggressive Tax Planning.</p>	<p>International regulation of the taxation process and protection of national public finances of states. Development of international legal cooperation between states on law enforcement issues in the tax field. Creation of international organizations dealing with tax issues. Joint fight against money laundering. International legal cooperation between states on issues of combating the legalization of proceeds from crime (due to tax evasion). Activities of international organizations to suppress tax violations. OECD Conventions. BEPS rules and their application in the European Union. Transfer pricing in the international taxation system. Methods of combating tax evasion in the international tax system. Current trends in international taxation (taxation of e-commerce, use of tax havens, introduction of information exchange practices). Tax administration issues in the context of BEPS.</p>
<p>Topic 8 Tax convergence and coordination</p>	<p>The concept of “tax convergence”. Advantages and disadvantages of tax competition. Advantages and examples of tax coordination in the modern world. European tax coordination: history, features, modern aspects. Taxation of e-commerce transactions in the modern world: problems, features, prospects. Eurasian</p>

of tax policy in the modern world: regional and global aspects.	harmonization of regulation of financial regulators and tax policies and procedures.
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Name of discipline	International financial markets and portfolio management
Department	Department of Finance
The purpose of discipline	Formation of modern competencies among undergraduates in the field of functioning of international financial markets, as well as mastery of modern methods and tools for regulating financial markets.

STRUCTURE AND CONTENT OF DISCIPLINE

Topic 1 The role and functions of financial markets in the economy	Financial market. Functions of the financial market. Money market. Capital market. Securities market (stock market). Derivatives market. Financial system and financial market. Financial institutions and markets. Types of financial systems (bank based and securities market based). The relationship between the securities market and banks in the redistribution of monetary resources. Main global trends in the development of financial markets. Interest rates and their determining factors. The mechanism for forming interest rates in the market. Types of interest rates. Profitability and risk in the financial market. Indicators of profitability and risk and their relationship. Types of risks associated with securities. Systematic (market) and unsystematic (specific) portfolio risk. Required return on the instrument. Information asymmetry: false choice and moral hazard. Features of solving the problem of information asymmetry in various types of financial systems. Types of financial intermediaries (institutions) and their place in the financial market. Depository institutions. Contract institutions.
Topic 2 Securities market instruments. Characteristics and features of development of the main segments of the securities market	Securities. Classifications of securities. Stock. Ordinary and preferred shares. Share price. Valuation of common and preferred shares. Stock valuation models and their application in practice. Stock return indicators. Stock indices. Equity-linked securities. Depository receipts. Issuer options (warrants). Subscription rights. Bonds. Classification of bonds. Valuation and yield assessment of bonds. Duration. Protrusion and curvature. Bond rating. State and municipal securities. Government securities and government internal and external debt. Municipal securities and municipal debt. Bill. Bill of exchange legislation. Valuation of a bill of exchange. Profitability of bills. Commercial papers. Certificates of deposit and savings. Mortgage-backed securities. Mortgage-backed bonds. Mortgage participation certificates. Rating of securities and issuers.
Topic 3 Financial Market Institutions	Types of financial intermediaries and their characteristics in different countries and Russia. Banks. Broker-dealer companies (securities companies). Professional activity in the securities market. Architecture of organized over-the-counter trading systems (technical, technological and information base). Categories of participants. Fundamental and technical analysis of securities. Concept, goals and tools of fundamental analysis. Assessment of the macroeconomic situation; Main factors. The content of industry and regional analysis in connection with the cost and quality assessments of a security and the dynamics of its exchange rate. Economic calculations for issuing securities. Estimation of emission costs. The choice of issue parameters depending on the indicators of investment projects in which the raised funds will be invested, as well as the financial condition of the issuer. Investments in securities. Goals and classification of investments in securities. Architecture of organized over-the-counter trading systems (technical, technological and information base). Categories of participants.

Topic 4 Financial risks	Types of financial risks. Balance sheet and off-balance sheet risks. Underwriting risks. Risks in brokerage operations with securities. Risks of own investments in securities. Risks arising in other operations of a broker-dealer company. Risks of the financial position of a broker-dealer company (profitability, liquidity, capital and leverage level, interest rate risk, etc.). Systems for quantitative and qualitative assessment of various types of financial risks (country risk, credit risk, interest rate risk, liquidity risk). Credit rating of securities as a method of comparative assessment of credit risk and rating agencies. Forecasting the likelihood of a systemic risk occurring. Stock market crises and panics. Basic financial risk management strategies (aggressive, moderate and conservative). Assessment and methods of currency risk management. Features of financial risks associated with securities in the activities of banks. Operational risks and methods for minimizing them.
Topic 5 Building a securities portfolio	Concept and structure of a securities portfolio. Contents of securities portfolio management. Portfolio objectives, portfolio risk, portfolio liquidity, portfolio value and profitability. Types of securities that are the object of portfolio investment and their investment qualities. Types of securities, the issue of which can be a source of funds for the formation of a portfolio of securities. Risks associated with securities portfolios. Types of securities portfolios. Types of operations that make up securities portfolio management. Portfolio strategies. Expected return and risk of a securities portfolio. Markowitz model. Efficient portfolio frontier. Separation theorem. Market portfolio. Financial Asset Pricing Model (CAPM). Capital Market Line (CML). Asset Market Line (SML). Beta coefficient. Sharpe's model. Arbitrage Pricing Theory (APT). Portfolio management strategies. Passive and active strategies. Methodology for determining the risk of a VAR portfolio. Using derivatives for portfolio management. Development of a general portfolio strategy, ongoing planning and control of securities portfolio management. Tax planning related to securities transactions. Analysis and assessment of the state of the portfolio from the standpoint of achieving its goals, level of risks and liquidity.
Topic 6 Financial market regulation	Regulatory functions of the state in the securities market: Russian and international practice. Self-regulatory organizations. The structure of securities legislation and its relationship with other types of legislation governing financial markets. Characteristics of the most important provisions of securities legislation in international practice. Mechanism for ensuring fairness and fairness of pricing. Conflicts of interest and methods for their resolution. Unfair practices in the activities of professional participants in the securities market and investors and methods for preventing them. Manipulation and insider trading in the securities market and a mechanism for protecting against them. Professional ethics of the stock market. Basic ethical principles. The structure of ethical rules: the areas they cover, the form in which they exist, the procedure for establishing, monitoring compliance and enforcement.
Topic 7 International financial crises	Concept, characteristics, causes of crises, manias, panics. Types of financial crises: banking crisis, currency crisis, speculative bubbles and international financial crises. Elements of crises. Chronology and structure of recent financial crises. Globalization and liberalization in financial markets, their role in the development of international financial crises

Name of discipline	Intercultural communication
Department	Department of Romance-Germanic Philology and Translation
The purpose of discipline	Studying the theoretical foundations and practical aspects of intercultural communication in organizations, the formation of intercultural communicative competence in professional activities and the formation of a mediator of cultures.

STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Development of listening and dialogic speaking skills.	Acquaintance with the culture of the country of the language being studied, the rules of speech etiquette (French, German).
Topic 2 Familiarization with lexical material on the topic to the extent necessary for communication and reading.	Organizational structure of the enterprise (French, German).
Topic 3 Development of monologue speech and dialogic speech skills.	Types of speech communication (French, German).
Topic 4 Familiarization with lexical material on the topic to the extent necessary for communication and reading.	Contacts at the company (French, German).
Topic 5 Development of writing skills.	Business correspondence (French, German).
Topic 6 Development of listening and dialogic speaking skills.	Types of enterprises (French, German).
Topic 7 Training in summarizing texts on educational and scientific topics.	Problems of financial management in a foreign language environment (French, German).
Topic 8 Development of monologue	Production situations at the enterprise and their solutions (French, German).

and dialogic speech.	
Name of discipline	Research methodology
Department	Department of Marketing
The purpose of discipline	Formation of knowledge and competencies in the field of conducting independent scientific research, choosing and justifying research methods to obtain results that allow making management decisions.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 The concept of scientific research methodology. Forms of presentation of scientific information.	Nature and characteristics of the study. The essence of the concept of research methodology. Differences between the research orientation of practitioners and academics in management. Epistemological vs applied problems. Fundamental vs applied research in management. Logic of the study: main stages. Formulation of problems and research topics. Justification of the relevance of the problem and topic. Methods for generating general concepts and research ideas: relevance tree, Mind mapping. Transformation of a research idea into a research question and sub-questions. Best practices and mistakes in preparing scientific reports, presentations, essays.
Topic 2 Theoretical research: sources and methods of analysis of secondary information.	Sources and methods of analysis of secondary information. Types of secondary data and desk research. Types of sources of secondary information: types of databases, Internet resources, regular reports, syndicated studies, etc. Plagiarism and its forms. Critical review of the literature. Four aspects of critical analysis: criticism of rhetoric, tradition, authority, objectivity. Rules and structure of critical analysis. Universal methods of literature analysis: historical (evolutionary) analysis, comparative, structural. Content analysis. Meta-analysis. Software for secondary data analysis.
Topic 3 Design and program of empirical research.	Methodological choice of research design: qualitative, quantitative or mixed methods research. Nature of research design: exploratory (exploratory), descriptive (descriptive), experimental (causal) research. Determining the time horizon of the study: Cross-sectional and longitudinal studies. Empirical research program. Conducting exploratory research to develop a conceptual model of empirical research and research hypotheses. Linear and spiral models of empirical research. Selection and justification of methods for collecting and processing primary data. Testing conceptual research models. Formation of recommendations for using the results in management practice. Limitations of the study. Preparation of Research Proposal.
Topic 4 Review of qualitative research methodology.	Features of sampling in qualitative research. Ways to overcome the phenomenon of false saturation. Theoretical saturation. Research strategies: typological strategy and case study, combination of strategies. Validation of the data obtained: exploratory triangulation. Methods of collecting information in the process of qualitative research: observation, interviews, group discussion, projective techniques, ethnography.
Name of discipline	E-Business
Department	Department of Marketing
The purpose of discipline	Formation of an integral system of knowledge among students about the possibilities of doing business and market activities in the online environment; studying the basic terms, concepts, business models specific to the Internet, the features of doing business online and the impact of modern Internet technologies on consumer behavior.

STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1. E-business management	Relationships within the company in e-business. E-Business Collaboration: Types of interactions a company has with employees, customers, suppliers, or business partners. Analysis of the situation in the management of e-business: a market view and a view in terms of resources. The shift in the commodity structure in the Internet economy. Examples of disintermediation. Analysis of the situation in e-business management: SWOT analysis. Normative management. A look at the company from the point of view of electronic business.
Topic 2. Strategies in e-business	Components of strategy development in e-business. Porter's general strategies. Six types of strategies in e-business. Relationship management. Changes in the structure of doing business. Classification of business models. New trend: the sharing economy. Process management in e-business strategy. The relationship of technology, e-business and company strategy.
Topic 3. Communication, coordination and cooperation - e-business levels	Definition, description, tasks, levels, mechanisms and systems of communication. Extended communication model. Anatomy of a message. Characteristics of communication in the company. Definition, tasks and types of coordination. Examples of different situations of coordination. Coordination systems: electronic market and ticket system. Definition, situations, tasks, levels, mechanisms and systems of cooperation. The difference between cooperation and collaboration. Hybrid coordination mechanisms in cooperation. Differences between the three mechanisms of cooperation. Social networks as a system of cooperation, their examples and functions. Difficulties of cooperation: volunteerism, trust, interconnectedness, respect, heterarchy and responsibility.
Topic 4. Basic business processes in e-business	Customer relationship management: goals and stages. Pyramid of UVC components. radar model. Customer-focused e-business strategies. Approaches to individualization. Product customization. Approaches to modularity. Versioned product and approaches to its creation. Customer experience management. Supply Chain Management: Purposes and Objects of a Supplier-Oriented Concept. Whip effect. Supply chain areas. Categories of solutions. Interaction of suppliers, producers and consumers. Types of supply chains. Interorganizational supply chain planning. Further development of the UCP. Shared supply chain. Industry 4.0. Goals, examples and classification of network management. Special forms of cooperation.
Topic 5. Enterprise 2.0	Cooperation within the company. Development of knowledge management. Processes and platforms of cooperation within knowledge management. Cooperation in all information functions. Problems of knowledge management. Willingness to cooperate in social networks. Ideas management. The creative process according to Vallos. Idea management systems. Advantages and disadvantages of co-creation. Team Creativity Model. Complaints management. Innovation management. Definition and process of innovation. Chesburg's innovative model. Innovative platform.

Name of discipline	Cross-cultural leadership for personal development
Department	Department of Communication Technologies and Public Relations
The purpose of discipline	To develop in future specialists knowledge of the theory and practice of leadership, skills for their successful application in future professional activities
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 General ideas about leadership,	The nature of leadership. The new reality surrounding modern organizations. Comparison of management and leadership. The evolution of leadership theories. The art and science of leadership. Power, influence and leadership.

leadership and management	
Topic 2 Scientific concepts of leadership	Theories of personality traits. Behavioral theories. Situational theories. Fiedler's situation model. Hersey and Blanchard's situational theory. Path-goal theory. Vroom-Iago situation model. Changes in leadership.
Topic 3 Leadership styles and personal qualities of a leader	Personality and leadership. Values and attitudes. Cognitive differences. Personality and leadership style: the role of charisma. Transactional and transformational leadership. Leadership styles.
Topic 4 Leadership and culture. Classifications of business cultures in international and intercultural contexts	The concept of culture. Intercultural communication, specifics. Business and corporate cultures. Classifications of cultures by R. Lewis, G. Hofstede, H. Trompenaars, etc. Intercultural conflicts and methods of resolution. Leadership in intercultural communications.
Topic 5 Leaders and teams - effective team building in a cross-cultural environment	Teams in organizations. Types and characteristics of teams. Team effectiveness. Resolving conflicts that arise in teams. Leadership in cross-cultural and international teams. Principles of team building in an intercultural environment.
Topic 6 Negotiating for Leadership in an International and Intercultural Environment	Negotiations, schools and theories of negotiations. Types of negotiations. Key terms and negotiation process. Communication methods used by leaders. Negotiation rhetoric. Leader as master of communications.

Name of discipline	Project: Investment risk management
Department	Department of Finance
The purpose of discipline	Develop skills in managing the risks of an investment project and its effectiveness, as well as master approaches to the design and implementation of specific tasks by determining the optimal solution methods and selecting resource support to achieve the goal
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Investment activities of corporations	Features of investments and investment activities in the real sector. Market of resources for financing the investment activity of enterprises and corporations, traditional participants. Features of instruments used to finance projects.

Topic 2 Risks of investment financing	Sources of risks when financing investment projects. Financial consequences of terminating projects. Risk minimization methods.
Topic 3 Risk management for financing investment projects	The cost of capital as a determining factor in the risks of implementing investment projects. Modern approaches to risk management of investment processes.
Topic 4 Managing the financial results of investments taking into account risk	Approaches to forecasting and assessing the financial results of projects taking into account risks. Features of the formation and evaluation of the financial results of projects. Methods for assessing the effectiveness of projects.

Name of discipline	Project management in digital economy
Department	Department of Economics and Management of Enterprises and Industrial Complexes
The purpose of discipline	Students acquire theoretical knowledge about project management standards, principles and methods of effective project management, as well as practical skills in applying effective project management methods, creating, implementing and using a project management system in the context of digitalization.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1. Introduction to Project management. The use of standards in project management.	The concept of the project. Types of projects. Project management processes. Principles and methods of effective project management. Identification of participants' ideas about the concept of "project". The difference from the current activity. Different types of projects. The concept of "process". Differences between conventional management and project management. The role of the project manager. PMBoK standard; International standard ISO 21500:2012 Guidance on project management; National standards of Russia: GOST R 54869-2011 "Project management. Project management requirements"; GOST R 54870-2011 "Project management. Requirements for project portfolio management"; GOST R 54871-2011 "Project management. Program Management Requirements". The relationship and differences of standards. Processes from initiation to completion of the project according to the standards.
Topic 2. Project management in various organizational structures.	Types of organizational structures of the enterprise: functional, project, matrix. Pros and cons of various structures. Features of the implementation of project management in the existing functional structures.
Topic 3. Project integration management.	The main processes related to the integration of the project. Project charter, project plan, change management. Correct and timely communication of changes in the project to its participants.
Topic 4. Project content management.	Project content planning and management processes. Formulation of project goals according to the SMART principle. Principles of project decomposition using the ISR methodology.
Topic 5.	Project timeline management processes. Principles of network modeling, PDM,

Project timeline management.	EDM methods, critical path method, calculation of late and early dates of events, work reserves. Gantt chart as the main tool for planning and monitoring project implementation in the environment. Using the Microsoft Project software product in project management.
Topic 6. Project cost management.	The project budget, the analysis of the effectiveness of the project, the method of the mastered volume.
Topic 7. Project quality management.	Quality as the central element of project management. Understanding of "quality" in the world management science. Consistency of the principles laid down in the ISO 9000, PMBoK, etc. standards. The main methods of planning, control and analysis of the quality of project results.
Topic 8. Human resource management and project communications.	Formation of an effective project team, distribution of roles and responsibilities, staff motivation. Recommendations and typical mistakes in the selection of personnel in the project. Conflict situations in the project, ways to resolve them. Methods for determining the communication and information needs of the project. Preparation of reports on the current state of the project, assessment of progress and forecast. Communication management in order to meet the requirements of project participants and solve emerging problems.
Topic 9. Project risk management.	Methods of risk identification and assessment: qualitative and quantitative analysis. Development of possible options and actions that contribute to increasing opportunities and reducing threats to achieve the goals of the project. Tracking identified risks. Monitoring of residual risks. Identification of new risks. Execution of risk response plans and assessment of their effectiveness throughout the project lifecycle.

Name of discipline	Industrial practice (research work)
Department	Department of Finance
The purpose of discipline	Preparing a master's student for independent research activities, developing the ability to make independent theoretical and practical scientific conclusions, the skills of objectively assessing the information received, and applying scientific knowledge in further activities.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Preparatory stage	Introduction to the scientific seminar: goals, objectives, research results. Methodology of scientific research and organization of undergraduate research work. Master's thesis design.
Topic 2 Main stage	The directions of research are determined. The analysis of theoretical approaches existing in the field of research, the problem field of research and the main approaches to solving problems in modern scientific literature is carried out. Data collection and processing is carried out. The rules and methods of writing a scientific article are studied. Scientific reports and articles are being prepared for participation in conferences.
Topic 3 Reporting stage	Registration of work results, protection of work. Preparation of a report and presentation of research results. Reviewing in Russian science. Preparation of scientific reports and articles for participation in the master's conference.

Name of discipline	Industrial practice (pre-graduate practice)
Department	Department of Finance
The purpose of discipline	Consolidating and deepening the theoretical knowledge of students acquired during the learning process in all types of classroom and extracurricular activities; obtaining professional skills and professional experience; strengthening research

	skills; acquiring independent experience and mastering practical skills, advanced working methods in financial institutions, organizations and corporations; mastering methods and techniques of forecasting, analysis, regulation, planning and other issues related to the activities of corporate structures.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Preparatory stage	- Study the state of the research object in accordance with the topic chosen and approved by the practice manager. - Determine areas of research. - Develop a draft individual internship plan and research schedule. - Solve organizational issues - Analyze the theoretical approaches existing in the field of master's research, the problem field of research and the main approaches to solving the problem in modern scientific literature.
Topic 2 Research stage	- Get acquainted with a specific enterprise (organization), analyze the structures and management systems of the enterprise, with other aspects of activity in accordance with the individual assignment for practice; - conduct field research (collection and processing of empirical and factual data); - study the practices of organizations in accordance with the topic of the master's thesis.
Topic 3 Analytical stage	Systematize and analyze the received material, identify problem areas, prepare conclusions and recommendations based on the results of the study, formulate proposals for improving the activities of the enterprise.
Topic 4 Reporting stage	- Write a report outlining the main results obtained during the internship; - prepare a master's thesis for pre-defense; - prepare a multimedia presentation outlining the main conclusions and results of the practice and master's thesis.

Name of discipline	Industrial internship (technological (design-technological) practice)
Department	Department of Finance
The purpose of discipline	To become familiar with the experience of the current functioning of the organisation concerned; to acquire the knowledge and skills required to carry out various types of work; to collect practical data on the subject of the thesis.
STRUCTURE AND CONTENT OF DISCIPLINE	
Preparatory stage	To study the state of the object of research according to the topic chosen and approved by the supervisor of the practice, to determine the specific task of practice with the supervisor.
Research stage	Familiarise yourself with a specific enterprise (organisation) and analyse its management structures and systems.
Analytical stage	Systematise and analyse the material obtained, identify problem situations and formulate proposals for improving the company's performance.
Report	To write a report, outlining the main results obtained during the practice. To protect the report on practice to prepare a multimedia presentation with the presentation of proposals to solve the problems identified in the enterprise in the organization of management activities.

Name of discipline	Professional foreign language
Department	Department of Romance-Germanic Philology and Translation
The purpose of discipline	Further formation and improvement of the linguistic and speech competence of students in the field of special language in the subject area of economics. Enrich students' vocabulary with socio-economic terms, deepen knowledge about the peculiarities of the functioning of the main socio-economic institutions.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Enterprise:	Classification of enterprises. Sectors of the economy. Legal status. Basic forms of companies. Labor Code.

structure, management, social aspects	
Topic 2 State intervention in the economy. Provision of public services	Taxation. Types of taxes. Tax relief. Taxable income. The role of the state. Public service. Social protection.

Name of discipline	Modern business models
Department	Department of World Economy and International Economic Relations
The purpose of discipline	Comprehensive understanding of the international economic and financial environment and analysis of optimal business models of modern TNCs
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Fundamentals of the formation of international business strategies: prerequisites for the emergence of technologies for optimizing income and expenses, their development and application in international business.	The main sources for studying the company's international strategies: economic and statistical materials, financial reporting documents of transnational corporations and other international organizations; the ability to use the Internet to obtain information about international companies.
Topic 2 Fundamentals of business modeling and how to optimally use relevant business models in international business.	The history of business modeling. The selection and use of optimal business models as the main condition for increasing the competitiveness and successful development of international business enterprises. Analysis of revenue management technology from the perspective of increasing the viability of an international enterprise and increasing profits: operations for collecting relevant data, their analysis, optimization and control. Achieving an optimal balance between demand for services and supply.
Topic 3 Clients, products/services and their	Marketing analysis to determine customer segments and product lines. Pricing process. Principles and algorithms for the implementation of marketing tools in the organization of e-commerce and promotion in virtual markets based on the methodological platform "Revenue Management": "Internet marketing"; "digital

promotion. Price policy.	technologies” in sales and promotion; "social network marketing".
Topic 4 Using technology to optimize income and expenses in international business: practical aspect.	An algorithm for forming the pricing policy of an international enterprise, taking into account the principles of implementing optimal business models using the example of international TNCs: airlines and the hotel business.
Topic 5 Methods and means of introducing effective strategies for the development of TNCs in global markets	Heuristic and econometric models of the “overbooking” tool based on the implementation of appropriate strategies and technologies. Dynamic pricing. Consumer behavior, corresponding analysis and optimization of pricing policy. Models of strategic management.
Topic 6 International strategies in action: using the example of the service industry (international hotel business, international tourism business) and international logistics companies.	Four levels of optimization system for an international enterprise: the example of the international hotel business. Presentation and analysis of business processes using the example of the work of transnational corporations in the service sector.
Topic 7 Interactive project (work in groups) on the application of appropriate business models in the operating activities of an enterprise.	Interactive project (work in groups) on the application of strategies for optimizing income and expenses, analyzing the effectiveness of various business models in the operating activities of an international enterprise.

Name of discipline	Modern innovative high-tech production processes
Department	Department of Project Management and Quality Management

The purpose of discipline	Formation in students of a complex of theoretical knowledge and practical skills in the field of technology and organization of production of products and services.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Physico-chemical foundations of technological processes for processing workpieces by cutting.	Cutting as a technological processing method, which differs from other methods of processing materials by the formation of chips, its essence and elements of cutting processing. Vibrations when cutting materials. Changes in the quality characteristics of the surface during cutting. Surface roughness. Parameters for normalizing surface roughness. Influence of processing parameters on the height of microroughnesses. Hardening in the surface layer of the material during cutting. Residual stresses in the surface layer of the material during cutting. Selection of optimal cutting conditions for blade processing. Initial data for calculating cutting conditions. Choice of material for the cutting part of the tool. Selection of geometric parameters of turning grindable cutters. Selection of cutting modes.
Topic 2 Physical foundations of technological processes for electrical discharge machining of workpieces.	General information about electrical discharge machining: electric spark and electric pulse. Description of the electrical discharge machining process. Basic electrical discharge machining schemes and equipment. Technological indicators of electrical discharge machining.
Topic 3 Physical foundations of technological processes of electric spark alloying of workpieces	Description of the process of electric spark alloying of workpieces. Scope of application of electric spark alloying of workpieces.
Topic 4 Physical foundations of technological processes of electrical contact processing of workpieces.	writing the process of electrical contact processing of workpieces. Scope of application of electrical contact processing of workpieces.
Topic 5 Physical foundations of technological processes for plasma processing of workpieces.	General information about plasma processing. Obtaining plasma for technological purposes. Characteristics of the plasma source. Plasma heating. Melting of matter by plasma. Plasma welding and surfacing. Plasma spraying. Plasma cutting.
Topic 6 Physical foundations of technological processes of electron beam	General information about electron beam processing of workpieces. Installations for electron beam processing. Interaction of an electron beam with matter. Application of electron beam processing. Swimming. Evaporation. Heat treatment.

processing of workpieces.	
Topic 7 Physical foundations of technological processes of light-beam processing of workpieces	General information about light beam processing. Basic schemes of laser beams. Solid state lasers. Gas lasers. Application of laser processing. Heating by laser radiation. Melting by laser radiation. Cutting and dimensional processing.
Topic 8 Physical foundations of technological processes for electrochemical processing of workpieces.	General information about electrochemical processing. Basic principles of anodic dissolution of metals. Classification of electrochemical processing methods. Technological indicators of electrochemical processing.
Topic 9 Types of processing based on pulsed ultrasonic mechanical action on the material being processed.	General information about ultrasonic vibrations. Basic concepts of ultrasound. Classification of the main types of ultrasonic treatment (UST). Ultrasonic sizing. Ultrasonic welding. Ultrasonic soldering. Ultrasonic cleaning.

Name of discipline	Modern strategic management
Department	Department of Economics and Management of Enterprises and Industrial Complexes
The purpose of discipline	Understand the nature of modern strategic management and the sources of a company's competitive advantage in a modern economy in the context of various companies and industries
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Current problems and traditional approaches to strategy development and implementation	Strategic thinking and strategic alternatives. Technological structures. Industrialization, deindustrialization and reindustrialization. Industrial and scientific-production complexes. Model of stable development and expanded reproduction in the modern economy. Theoretical and applied aspects of solving the problem of studying complex economic systems. The problem of reductionism in the study of firm economics. A systematic approach to the study of strategy in modern economics. System dynamics.
Topic 2 The problem of forming a stable competitive	Study of industry structure. A positional approach to studying the formation of a stable competitive advantage. Industry structure as a competitive factor in the modern economy. A resource-based approach to studying the formation of a sustainable competitive advantage. The role of resources and capabilities in strategy formulation. Conceptual and methodological apparatus for studying intra-company

advantage as a subject of scientific research	organizational and economic factors. Interdisciplinary relationships of the most important approaches to the study of strategic factors.
Topic 3 Strategy for integration, network and spatial organization	Network organization as a mechanism of modern development. Management strategy within value chains. Cluster approach. Territorial production complexes. Network (relational) capital and network resource flows. Cooperation networks in traditional sectors of the modern economy. Innovation networks in the modern economy. Vertical integration and cooperation. Areas of economic efficiency of enterprises of various sizes. Problems of industrial cooperation of small, medium and large enterprises. Justification of strategic decisions on network organization in the modern economy.
Topic 4 Innovation strategy of a modern company	High-tech and technology-intensive industries. Innovation potential and resources of innovation activity in the modern economy. Protection of industrial property. Intellectual capital as a strategic resource of a modern enterprise. Analytical structure for studying the dynamic potential of a modern enterprise. Organizational and managerial innovations. Strategies for the effective use of innovation. The problem of open innovation in the modern economy.
Topic 5 Strategic analysis and assessment of the activities of industrial modern companies and cooperation networks	Efficiency, effectiveness and value creation in the modern economy. Discounting cash flows in strategic analysis: opportunities and limitations. SWOT analysis: opportunities and limitations. Models for analyzing industry structure and product markets. Strategic analysis tools. Key performance indicators: strategic aspect. Mapping the strategic decision-making process. Balanced Scorecard. Strategic cards. Theory of Constraints. Benchmarking as a tool for strategic analysis. Profitability analysis by type of activity in the modern economy.

Name of discipline	Strategic cost control
Department	Department of Finance
The purpose of discipline	Formation of students' understanding of the basic concepts, concepts and methods of strategic cost management.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Strategic cost management in a balanced company management system	The history of the concept of strategic cost management and its authors. A modern approach to the problem of balanced company management. Elements of balanced company management: strategy management; management by performance indicators (Balance score card - BSC). The place of the problem of strategic cost management in this system. Elements of a strategic systems approach to cost management; industry value chain analysis; strategic positioning analysis; analysis of cost-generating factors. Comparative analysis of management accounting and strategic cost management paradigms according to the following criteria: - the formulated purpose of the analysis - the method of cost analysis - causal factors explaining the behavior of costs.
Topic 2 Organizational prerequisites for the transition to strategic cost	Organizational culture as an element that supports a strategic approach to company cost management. The concept and structure of organizational culture. The influence of culture on organizational effectiveness. Organizational and cultural prerequisites for implementing a strategic approach to cost management. Various models of organizational culture.

management	
Topic 3 The concept of an industry value chain and cost analysis for company management purposes	Areas of cost analysis within the traditional and strategic approaches. Strategic aspects of industry value chain analysis; relations with suppliers; communications with customers; connections between the value chains of divisions within the enterprise; connections within the value chain within one division of the enterprise. Methodology for building an industry value chain; criteria for identifying strategic economic activities that create value, identifying cost-generating factors that regulate each type of economic activity, creating a sustainable competitive advantage based on better management of cost-generating factors than a competitor, or by reconfiguring the value chain.
Topic 4 Differentiation of cost management systems based on strategic positioning	The concept of strategy. Strategies for the company's fortunes: expansion strategy; position retention strategy; strategy for using achievements; reduction strategy. Strategic states and characteristics of economic indicators characteristic of each of them according to the following criteria: phase of the industry life cycle; market share; company cash policy; risk level; dependence on the external environment. The concept of competitive advantage. Types of competitive advantages; M. Porter's model. Characteristics of strategies for achieving competitive advantage. Construction of a matrix of potential correspondences/inconsistencies of strategic states and strategies for achieving competitive advantage: the approach of Shank J. and Govindarajan V. Business development strategies and management and cost control systems. A variety of requirements for information on production and full costs, the role of standard costs, the importance of analyzing distribution costs and competitors' prices, the role of the budget and the possibility of its revision and permissible deviations; importance of budget execution. Competitive strategies and diversity of approaches to management control and incentive compensation systems based on the criteria of the significance of financial and non-financial indicators; the salary-bonus ratio, the regularity of bonus payments, the importance of the subjective approach of senior managers, career prospects.
Topic 5 Analysis of cost-generating factors as an element of strategic cost management	The concept of "cost-generating factors" and their types: structural and functional (Riele lists). Conflict of cost-generating factors. Savings and diseconomies obtained based on the use of cost-generating factors. Structural cost drivers: scale, range, experience curve, technology, complexity (breadth of range). Analysis of structural cost-generating factors using economic and mathematical models (using the example of a multiple regression model). Functional Cost Drivers: Workforce Engagement, Total Quality Management (TQM), Capacity Utilization, Plant Layout Efficiency, Utilization of Supplier and Customer Relationships.
Topic 6 Experience Curve	Determination of the experience curve. The purpose and objectives of experience curve analysis. B. Henderson's experience curve. Graphical, algebraic and empirical interpretation of the experience curve. Causal factors driving the experience curve: learning, technology, economies of scale, firm size. Strategic applications of the experience curve: Relationship with market share and product life cycle concepts.
Topic 7 Technologies	The purpose and objectives of the study of S-curves. History of the study of diffusion models: Kuznetz model, Levitt model, Utterback and Abernatie model. Strategic rationale and application of the S-curve model: Technology and firm competitive advantage. An approach to estimating technology costs from the point of view of strategic cost management; technology as an element of the value chain; technology as a component of strategic positioning; technology as a component of cost factors. Technology selection from the perspective of strategic cost management. Advantages and disadvantages of the S-curve model.
Topic 8 Assortment	Types of industrial production - single, serial, mass and features of the range of products. The specifics of the product range as a prerequisite for choosing a method for accounting for overhead (production) costs. Mass production and features of accounting for overhead production costs within the framework of the traditional

	<p>method. Primary overhead allocation: direct inclusion and allocation using an allocation base. Secondary overhead allocation: modeling capabilities. Direct, stepwise, multiple, mathematical distribution. Calculation of overhead distribution rate (CAR) costs and costing based on a specific volume indicator - person/hours, machine/hours, costing units. Single and serial production as a prerequisite for the transition to the ABC method. Classification of activities and determination of the overhead cost pool. Cost calculation within the framework of the ABC method. Comparative analysis of calculation results within the framework of the traditional and ABC methods. Advantages and disadvantages of both methods. ABC method as a prerequisite for the transition to strategic management by activity (Activity-based management - ABM). Value-adding and distracting (non-value-adding) activities.</p>
Topic 9 Total Quality Management (TQM)	<p>History of the development of the theory and practice of quality management in the works of Russian philosophers and economists: Berdyaev N.A., Vernadsky I.V., Boytsov B.V. The concept of total quality management: the concept of “cost of quality” by Juran D., 14 principles of quality management by Deming W.E. and the grid of maturity and quality management Crosby F. Modern quality standards: ISO9000 and taking into account these quality requirements in Russia. Comparison of paradigms of traditional and integrated approaches to quality management according to the criteria: responsibility, relationships with suppliers, features of the development of a new product, the nature of the formulated goals, the specifics of cost analysis, deviations, the significance of non-financial evaluation criteria. Methodology for accounting for the cost of quality: costs of preventing defects, costs of evaluation, costs of external defects, costs of internal defects. Quality control tools. History of the company's development and the logic of using management accounting systems to support TQM.</p>

Name of discipline	Risk management in financial institutions
Department	Department of Banks, Financial Markets and Insurance
The purpose of discipline	To introduce students to the basics of modern risk management in financial institutions
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Uncertainty and risk.	Features of decision-making under conditions of uncertainty of future results. Determining risk based on uncertain future outcomes. Business risks in the real sector of the economy. The main problems of risk management in real business.
Topic 2 Risk factors.	Main types of risk factors. External risk factors. Internal risk factors.
Topic 3 Strategies for risk decisions and basic methods of risk management.	Features of the modern economy and their impact on business development strategies. Basic strategies for business development and risk management. Basic methods of risk management.
Topic 4 Risk measurement and criteria for making risky decisions.	Formalization of the conditions of a risk situation. Risk measurement. Indirect methods of risk accounting. Criteria for assessing risky decisions.
Topic 5 Sensitivity	Sensitivity analysis as a method for assessing the sustainability of an investment project. Analytical approach to sensitivity analysis. Discrete sensitivity analysis.

analysis of long-term investment projects.	Monte Carlo method.
Topic 6 Measuring the risk of long-term investment projects.	Basic risk measures for a long-term investment project. Risk assessment of a long-term investment project based on an event tree. Risk assessment using the method of future development scenarios. Using a decision tree in risk assessment. investment projects
Topic 7 Operational risk management of a long-term investment project.	Main features of risk management organization. Risk management based on early termination of the project. Operational risk management based on increased advertising costs. Managing risk through diversification
Topic 8 Risk management of long-term investment projects using real options.	Real options: definitions, types and characteristics. Using simple real options to manage risk. Combined real options. Built-in real option for business development. The influence of real options on investment valuation and the cost of risky capital assets.
Topic 9 Risk management using mixed strategies based on real options.	Using combinations of real options to manage the risks of investment projects. Some possibilities for creating mixed-type risk management solutions.
Topic 10 Risk management under leasing conditions.	Some features of leasing contracts. Justification of leasing terms. Risk management using real options built into the leasing contract.
Topic 11 Basics of the theory of market options.	Market option as a form of conditional futures contract. Equilibrium option price model based on the value of an equivalent portfolio.
Topic 12 Using equivalent portfolios to evaluate risky investments and manage risks in the real sector of the economy.	Assessment of risky capital assets using the example of justification of the marginal cost of a plot of land for development. Risk management using conditional and unconditional forward contracts for the sale of products. A comparative analysis of the use of a real option and an unconditional futures contract for the sale of products for risk management.
Topic 13 Multi-period binomial models for assessing	Multi-period binomial model of the equilibrium price of a market option. Adaptation of calculations using the binomial model to real business conditions. Experimental calculations based on a multi-period binomial model. Modification of the model under consideration.

risky investments and business value in the real sector of the economy.	
Topic 14 Continuous models for justifying multi-period investments and assessing business value.	Estimation of the value of a market option under conditions of continuous change in the price of the underlying asset (Black-Scholes formula). Using the Black-Scholes formula to estimate the value of real options for business expansion. Estimation of the current value of multi-period risky investments based on the Black-Scholes formula. Comparative analysis of calculations based on multi-period models.
Topic 15 Comprehensive justification of investment projects and features of assessing risk decisions.	Justification of investment projects and features of assessing risk decisions.

Name of discipline	Managerial economics
Department	Department of General Economic Theory and History of Economic Thought
The purpose of discipline	Familiarization of undergraduates with modern tools used for economic justification of management decisions; consideration of the theoretical foundations of creating a company, carrying out international trading activities and international investment activities; consideration of the main elements of the company's micro and macro environment and their impact on the company's activities; consideration of the main types of market structures and characteristics of a company's behavior in various markets.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Features of the subject of managerial economics.	Subject of managerial economics. The need for economic justification for management decisions. Principles of managerial economics formulated by G. Mankiw. Analytical and practical components of managerial economics.
Topic 2 Theory of the company.	The concept of a company. The firm in the context of the market-hierarchy dilemma. The need to create a company in the theory of transaction costs by R. Coase. The concept of resources and the concept of knowledge. Review of theories of the firm. The idea of maximizing income and profit in the theory of the firm. Behavioral concepts of the company.
Topic 3 Micro- and macroenvironment of the company.	Elements of the company's microenvironment: suppliers, competitors, clients, intermediaries, contact audiences. Features of the company's macro environment: economic, technological, social, environmental, legal, political components of the macro environment.
Topic 4	Condition for maximizing profit. The concept of perfect competition. Conditions of

Behavior of a company under various market structures.	perfect competition. The ability of a firm to remain in or exit a market under perfect competition. Monopoly. Condition for maximizing profit under monopoly. Level of monopolization of the economy. Oligopoly. Oligopolistic reactions. Formation of a cartel. The principle of chasing the leader. Duopoly as a special case of oligopoly.
Topic 5 International trading activities of a company: theories of international trade.	The concept of international trade. Classic theories of international trade. The concept of absolute and comparative advantage. Heckscher-Ohlin theorem. Leontief's paradox. Modern theories of international trade. Problems of firms' participation in international trade operations.
Topic 6 International investment activities of the company: theories of direct investment.	The concept of international investment activity. Direct and portfolio investments. Types of direct investment. Motivation of firms to undertake FDI. Theories of foreign direct investment. Dunning's eclectic approach.
Topic 7 Main indicators of the company's financial performance. Assessing the attractiveness of investment strategies.	The main indicators of the company's financial activities: costs and their structure, revenue, profit, profitability, gross and net profit. Finding the break-even point. Investment projects and methods for assessing their attractiveness.

Name of discipline	Management aspects of international financial reporting standards
Department	Department of Audit and Internal Control
The purpose of discipline	Master the management aspects of preparing and analyzing financial statements that comply with international financial reporting standards. Learn to make management decisions based on IFRS reporting.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1 Features of the application of International Financial Reporting Standards to improve management accounting in an organization	Basic standards that use management accounting data. How management accounting can change towards convergence with IFRS.
Topic 2 Goals	Key terms and their meaning: fair value, amortized cost, market value. Attribution

<p>and objectives of IFRS. IFRS as a reporting system. Prospects for use in the Russian Federation. Coordination with RAS.</p>	<p>of income and expenses to profit (loss) or other comprehensive income. General and main differences between RAS and IFRS in the preparation of the statement of financial position, statement of profit or loss and other comprehensive income, statement of cash flows, statement of changes in equity. Features of the preparation of notes in the statements under IFRS.</p>
<p>Topic 3 Methods and procedures for preparing reports under IFRS</p>	<p>Transformation method for preparing financial statements under IFRS. Transformational adjustments using the double entry method. Amendments of previous periods and amendments of the current period - the formation of transformational adjustments, taking into account the fact that the reporting indicators under RAS “do not remember” the IFRS amendments of the previous period - repetition of amendments or cumulative accounting in the reporting period. An example of a transformation table. The impact of transformational adjustments to IFRS on the formation of temporary tax differences. Features of accounting for the assessment of the fair value of fixed assets and intangible assets at the time of transition to IFRS.</p>
<p>Topic 4 IFRS 15 “Revenue from contracts with customers”. Percentage of work completion for calculating revenue and cost. Provision for obviously unprofitable contracts</p>	<p>An example of calculating revenue and cost based on the percentage of completion of work - taking into account the customer’s obligations to compensate the customer for costs incurred and a share of profit. An example of identifying obviously unprofitable contracts and creating a reserve.</p>
<p>Topic 5 IFRS 2 “Inventories”. Provision for reduction in the value of inventories. Cost accounting methods: movement towards the truncated cost method, standard cost accounting method</p>	<p>Calculation of the amount of reserve for reducing the cost of materials. Criteria for distinguishing between direct production and overhead costs, but directly related to production, and indirect commercial and administrative expenses recognized in the period of implementation. Batch accounting (at unit cost) and truncated cost when executing government contracts.</p>

<p>Topic 6 IFRS 16 “Rease”. Similarity with FSBU 25/2018 “Accounting for leases”. Features of lease accounting in IFRS and prospects for convergence of lease standards</p>	<p>Renting from a landlord and a tenant: basic issues. An example of determining the effective interest rate included in the contract price. The cost of other services included in the rent and their allocation.</p>
<p>Topic 7 Accounting for fixed assets and intangible assets. Revalued (fair), book value, depreciable value, liquidation value</p>	<p>Examples of calculating depreciation of fixed assets, taking into account their revaluation, revision of the remaining useful lives. Identification of essential components of fixed assets. R&D from which economic benefits are not expected. Performing an impairment test with the assistance of an appraiser and independently. The practical significance is in the difference between the terms: market value and fair value of fixed assets and intangible assets.</p>
<p>Topic 8 IFRS 9 “Financial Instruments”. Discounting, Accounting for financial instruments at amortized cost. Formation of a reserve for expected credit losses. Three groups of assets for the purpose of determining the amount of impairment and reflecting it in financial statements</p>	<p>An example of the presence of hidden fees when attracting financing and an assessment of the impact on the effective interest rate. Discounting at market interest rates for financial instruments received or provided on non-market terms.</p>
<p>Topic 9 Appraisers and standards</p>	<p>International assessment standards. IFRS 13 Fair Value. IFRS IAS 36 Impairment of Assets. Business value management according to the components of management and IFRS reporting.</p>

<p>of appraisal activities. Features of relations with appraisal organizations. Fair value measurement. Business valuation. Carrying out an impairment test under IAS 36 Impairment of Assets</p>	
<p>Topic 10 Consolidation under IFRS. Control and significant influence</p>	<p>Consolidated financial statements as Group financial statements presented as financial statements of a single entity. Methods of consolidation - acquisition and equity. Examples of eliminating intra-group balances and turnover in typical situations: intra-group loans, services of counterparties, unrealized profits in inventories and fixed assets. Peculiarities of recognition of provisions for impairment of receivables in transactions within one Group of companies. Features of business combinations under general control of the state. Control of bankrupt subsidiaries 1) in the monitoring stage, 2) in the stage of bankruptcy and receivership and the impact on the consolidated financial statements. Practical recommendations for unresolved reconciliations between organizations within the Group.</p>
<p>Topic 11 Organizational issues of reporting under IFRS using the transformation method. Digitalization of the business process</p>	<p>Relations with auditing and consulting companies. Automation of data preparation for reporting under IFRS, auditors of IFRS reporting, as well as for the purposes of internal corporate financial planning and budgeting.</p>
<p>Topic 12 Practice Statement 1 Management Comments and Practice Statement 2 Materiality</p>	<p>Main provisions of Practical provisions of IFRS and connection with management decisions.</p>

<p>Name of discipline</p>	<p>Performance management</p>
<p>Department</p>	<p>Department of Project Management and Quality Management</p>
<p>The purpose</p>	<p>The study by students of fundamental ideas and practical methods about</p>

of discipline	performance management in a modern organization as the basis for the activities of a modern manager.
STRUCTURE AND CONTENT OF DISCIPLINE	
Topic 1. The main macroeconomic factors affecting business performance in modern conditions.	Substantiation of the structure of external and internal factors: macroeconomic, political, demographic, social, technological. Analysis of the mechanisms of influence of factors on business efficiency.
Topic 2. A systematic approach to business performance management: the concept of a performance management system, subsystems, objects and subjects.	Modern concept of business efficiency. Business performance management system: structure (composition and interconnection of subsystems). Building a static and dynamic model of a business performance management system. Analysis of subject-object relations in performance management, allocation of the structure of subjects and objects of the system.
Topic 3. Criteria and main indicators of business performance, factorial model for choosing the structure of business performance indicators.	Efficiency criteria: maximization of added value in business, project, optimization of costs and invested resources. Economic model of performance management, the structure of model parameters - performance indicators: cost, market. The concept of the current and future value of the organization, economic profit, profitability of invested and invested capital in the project. Analysis of information needs to build a system of criteria and indicators for evaluating business performance, the composition of the main information arrays. External and internal factors that determine the choice of criteria and performance indicators for the project, the business as a whole. Principles and methods of quantitative and qualitative analysis of business performance indicators.
Topic 4. Managing the profitability of sales in business.	The concept of the price chain, its structure and methods for maximizing value added by reducing the total costs of product movement along the chain. Building an organizational and managerial model for managing sales performance. Effective portfolio strategy, sales channel management, diversification, supply chain optimization. Market segmentation by marginal income, search for high-yield niches. Improving the quality of products as a method of increasing the profitability of sales. The main indicators of profitability of sales and their analysis: the profitability of brands and individual types of products, the profitability of regions and sales channels, revenue growth, market share.
Topic 5. Modern methods of cost-effectiveness	The main types of costs of the organization: variable and fixed, direct and indirect, basic and overhead. Optimization of direct, variable costs by managing the price and quantity of resource consumption. Cost optimization economic model and its practical modifications: economies of scale, price management tender technology, resource delivery optimization. Long-term partnership as a method of cost

management.	reduction. Rationing of costs, reduction of losses. Management of fixed, indirect, overhead costs based on benchmarking. ABC - method of attributing costs to a project, product, analysis of activities that form costs.
Topic 6. Management of the organization's working capital.	The concept of the working capital of the organization, its main components. The structure of the information array according to the composition of the elements of working capital and the methods of their formation and processing. Inventory turnover, receivables, and payables. Dynamics of working capital. Organizational and managerial methods of working capital optimization with the help of progressive legal forms: consignment and factoring. Optimization models for calculating working capital. Rationing of working capital and its elements in the development and implementation of the project.
Topic 7. Performance management of long-term assets.	The concept and structure of long-term (non-current assets of the organization). Analysis of the dynamics of the effectiveness of long-term assets. Acquisition cost, book value and cost of ownership of assets. Innovation as the main modern way of managing efficiency. Efficiency of innovative projects and investments. Return on assets and capital-labor ratio, return on assets. Investment project as a future business asset, the main stages of investment and performance management. Internal return on investment, payback periods.
Topic 8. Managing the effectiveness of the organization's financial resources.	Analysis of information and identification of the main financial risks in business and project (interest, currency, credit) and management tools. The connection between the efficiency of the use of financial resources and the management of the working capital of a corporation. Average cost of capital indicator, calculation model.
Topic 9. The concept of human capital and methods to ensure its effectiveness.	Corporation personnel as a resource, personnel cost management. The concept of human capital as a key success factor for project management. Investment in human capital, talent development. Modern methods for assessing and motivating and managing the effectiveness of the corporation's personnel. Management of innovative projects based on the theory of knowledge.
Topic 10. Dynamics of development of business performance management based on the concept of the life cycle of an organization.	Analysis of the dynamics of the main elements of the business performance management system at different stages of the organization's life cycle. Generalization of the results and construction of a model of the genesis of the performance management system. Business performance management system as a mechanism for innovative development of business management system.

Name of discipline	Studying practice (research work)
Department	Department of Finance
The purpose of discipline	Formation of primary professional skills among undergraduates; ensuring continuity and consistency in Master's students mastering professional activities in accordance with the requirements for the level of graduate training; Master's students obtain new thinking skills and skills in the field of analysis and communication, skills in obtaining information required for further self-education in the chosen field, necessary for success in their main field of activity.
STRUCTURE AND CONTENT OF DISCIPLINE	

Topic 1 Preparatory stage	Study and select the most relevant and reliable information within the framework of the research topic.
Topic 2 Research stage	Review scientific papers in the chosen area of research.
Topic 3 Analytical stage	Collect and analyze materials for writing a research paper and systematize sources for its preparation; study the regulatory framework in the field of activity corresponding to the direction of research.
Topic 4 Reporting stage	Prepare the results of practice for presentation in the form of a report; to defend the practice report, prepare a multimedia presentation outlining the main results of the study.