

BUNIN YELETS STATE UNIVERSITY

THE DISCIPLINE'S WORK PROGRAM **B1.V.01.05 Comprehensive analysis of economic activity**

Course of study: 38.03.02 Management

Orientation (profile): Organization management and logistics

Qualification (degree): Bachelor's degree

Form of study: full-time

Institute: Economics, Management and service technologies

Department of Economics and Management named after N.G. Nechaev

	full-time form	full-time and part -time education	correspondence form
Course	2,3		
Semester/trimester	4,5,6		

Lectures	36, 32, 28		
Laboratory classes			
Practical (seminar) classes	36, 32, 28		
including practical training			
Interim assessment form(s)	Exam		
Control	9, 9, 9		
Other forms of work	Course paper		
Independent work	62,7, 178,7, 113,2		

Total hours: 576

Labor intensity: 16_credits.

Developer(s) of the work program:

Senior lecturer Selezneva Yu.A.

I. ORGANIZATIONAL AND METHODOLOGICAL SECTION

The purpose of studying the discipline: the formation of students' professional competencies that ensure the effective solution of professional tasks; They acquire skills in theory and practice, gain a solid understanding of the analysis of economic activity as the most important function of managing organizations, comprehend and understand the basic methods of economic analysis and their application at different stages of the process of developing and making managerial decisions, gain practical skills in analyzing and evaluating various areas of production and economic activity., financial and investment activities.

Objectives of the discipline study:

- to provide justification for the main directions of the comprehensive analysis, the sequence and interrelationship of its implementation;
- to introduce the features of using integrated economic analysis as a method of substantiating a business plan;
- to study the features of the analysis of the technical and organizational level of production and substantiation of its development trends;
- to introduce methodological approaches to the analysis of the results of the organization's activities;
- to study approaches to assessing the production potential of an organization and its use;
- to show the specifics of the financial analysis of the company.

The place of the discipline in the structure of the OPOP: it is implemented as a discipline of the variable part within the framework of block B1. Disciplines (modules).

Planned learning outcomes in the discipline:

Competence code	Indicators of competence	Planned learning outcomes by discipline
PCS -1	To know: <ul style="list-style-type: none">– typical methods and methods of performing professional tasks in the field of production planning and organization; fundamentals of using modern management approaches.	Knows: <ul style="list-style-type: none">- - the methodology of complex analysis of economic activity, the main indicators and indicators;- - a methodology for determining and calculating economic indicators determined for the purpose of characterizing and diagnosing the activities of enterprises and organizations
	Be able to: <ul style="list-style-type: none">– to apply in practice methods and methods of solving problems in the field of planning, organization of production using modern management approaches; to use modern management approaches in solving professional tasks in various fields of economic activity.	Is able to: <ul style="list-style-type: none">- - form an information base for a retrospective and prospective analysis of the activities of an economic entity; to interpret the results of the analysis, to identify the factors influencing the current trends.

	Own: - skills in applying standard methods and methods of performing professional tasks in the field of planning, production organization, and modern management.	Owns: - an algorithm for calculating a system of indicators characterizing the company's activities; - skills in identifying trends and characteristic changes in the economy of an economic entity.
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II. CONTENT AND SCOPE OF THE DISCIPLINE
indicating the number of hours allocated for students' contact work
with a teacher (by type of training) and for independent work

Full-time education

№ п/п	Naming of sections and topics	Total	Classroom classes			Independent work
			ЛК	ПЗ	ЛБ	
	Module I. Scientific foundations of economic analysis	134,7	36	36		62,7
	Topic 1. Theoretical foundations of economic analysis	16	4	4		8
	Topic 2. Organization and information support of economic analysis	16	4	4		8
	Topic 3. Methods and techniques of economic analysis.	16	4	4		8
	Topic 4. The system of indicators of economic analysis.	18	6	4		8
	Topic 5. Types and directions of economic analysis and their role in the management of the organization.	20	6	6		8
	Topic 6. Application of economic and mathematical methods in solving typical analytical problems	18	4	6		8
	Topic 7. Modern concepts of economic analysis	16	4	4		8
	Topic 8. Directions of economic analysis development	14,7	4	4		6,7
	<i>Control</i>	9				
	<i>Exam</i>	0,3				
	<i>Total for 4 semesters</i>	<i>144</i>	<i>36</i>	<i>36</i>		<i>62,7</i>
	including practical training		2	2		
	Module II. Comprehensive business analysis and evaluation	242,7	32	32		178,7
	Topic 9. The role and content of complex (management) analysis	30	4	4		22
	Topic 10. Analysis in the marketing system	30	4	4		22
	Topic 11. Analysis and management of production and sales volume	30	4	4		22

	Topic 12. Analysis of the technical and organizational level and other production conditions	30	4	4		22
	Topic 13. Analysis of the state and use of labor resources	30	4	4		22
	Topic 14. Analysis of the condition and effective use of fixed assets	30	4	4		22
	Topic 15. Analysis of the state and use of material resources	30	4	4		22
	Topic 16. Analysis and management of costs and production costs	32,7	4	4		24,7
	<i>Control</i>	9				
	<i>Exam</i>	0,3				
	<i>Total for 5 semesters</i>	252	32	32		178,7
	including practical training		2	2		
	Module III. Analysis of the financial condition and efficiency of the company's business activities	169,2	28	28		113,2
	Topic 17. Financial results of an enterprise (organization) and methods of their analysis	34	6	6		22
	Topic 18. Analysis of the effectiveness of capital and financial investments	34	6	6		22
	Topic 19. Analysis of the efficiency of using the company's capital	34	4	4		22
	Topic 20. Economic analysis in developing a strategy for the development of economic entities and monitoring the implementation of a business plan .	34	6	6		22
	Topic 21. Comprehensive assessment of the economic activity of the enterprise	37,2	6	6		25,2
	<i>Control</i>	9				
	<i>ИФР</i>	1				
	<i>Exam</i>	0,3				
	<i>Course paper</i>	0,5				
	<i>Total for 6 semesters</i>	180	28	28		93,2
	including practical training		2	2		
	TOTAL:	576	96	96		354,6

Full-time and part-time education (not implemented)

Correspondence education (not implemented)

III. EVALUATION MATERIALS FOR THE CURRENT AND INTERMEDIATE CERTIFICATION OF STUDENTS IN THE DISCIPLINE

The current certification is carried out in the form of a test paper (in a traditional or test form).

A typical version of the test

1. What is the main goal of the organization if marketing is consumer-oriented?
 - a) to link the overall results of the organization with the requirements of production;
 - b) to align the overall resources of the organization with the requirements and opportunities of the market;
 - c) link the overall results of the organization with the requirements of the NTP.
2. What are the disadvantages of manufacturing if the organization's marketing is production-oriented?
 - a) in-line production with proven technology;
 - b) production is not flexible enough, and the products sold are those that can be manufactured;
 - c) high level of mechanization and automation of production.
3. What is the main question of the management of the production structure answered by the development of a production program:
 - a) how much additional goods can the company produce;
 - b) what should be the volume of resources consumed in the enterprise;
 - c) what types of goods and in what volume to produce.
4. The ratio of production volumes in the reporting period to the volume of production in the base period is
 - a) a chain index;
 - b) the basic index;
 - c) the growth index.
5. What is the essence of the method of evaluating the fulfillment of the assortment plan based on the calculation of the average percentage:
 - a) the fulfillment of the assortment plan includes only the actual data for each type of goods;
 - b) the actual data within the scope of the plan is included in the implementation of the plan;
 - c) data is accepted for the execution of the plan only within the limits of the plan.
6. How is the structure of the output of goods estimated:
 - a) by a quantitative indicator;
 - b) the specific weight of each type of product in their planned and actual volumes;
 - c) a cost indicator.
7. What are the variable costs?:
 - a) costs consisting of several elements;
 - b) costs, the value of which does not change or changes little when the volume of production changes;
 - c) costs, the values of which change along with changes in the volume of production.
8. What are the costs of raw materials?
 - a) indirect;
 - b) to direct;
 - c) to the invoices.

9. Depending on the role in the technological process of manufacturing goods and the intended purpose, costs are divided into:
- a) efficient and inefficient;
 - b) direct and indirect;
 - c) basic and invoices.
10. What effect does changing the nomenclature and assortment of goods, improving the quality and volume of production have on the change in cost:
- a) the loss of working time is reduced;
 - b) conditionally fixed expenses are reduced;
 - c) variable expenses are reduced.
11. What factor does not directly affect the change in costs per 1 ruble of marketable products:
- a) changes in prices and tariffs for consumed material resources;
 - b) changing the structure of the goods produced;
 - c) improving the efficiency of the use of fixed assets.
12. The volume of output, all other things being equal, directly depends on:
- a) the share of industrial production assets in the total volume of fixed assets;
 - b) the level of specialization and cooperation;
 - c) the share of machinery and equipment in the total volume of fixed assets.
13. From the following indicators, select those that are determined at the beginning and end of the period:
- a) expiration date;
 - b) the liquidity ratio;
 - c) the coefficient of wear;
 - d) the power utilization factor of the equipment.
14. The average age of the equipment is calculated for the characteristics:
- a) the state of fixed assets;
 - b) movements of fixed assets;
 - c) the shelf life of fixed assets.
15. The cost of the active part of the OPF can be calculated as the difference between the cost of:
- a) all fixed assets and the value of fixed assets for non-industrial purposes;
 - b) all fixed assets and non-productive funds;
 - c) production assets and the cost of buildings and structures;
 - d) production assets and the cost of machinery and equipment.
16. Among the following, highlight the one that can be worked out in accordance with labor legislation.:
- a) calendar fund of working hours;
 - b) the number of working days per year;
 - c) the average length of the working day;
 - d) the number of man-days of full-day downtime and absences from work;
 - e) availability of company personnel;
 - f) the maximum possible working time fund.
17. Labor productivity is:

- a) the time that characterizes the efficiency of labor use;
 - b) the labor intensity of one product;
 - c) the number of products produced by the enterprise per year;
 - d) the ability of a person to produce a certain amount of products, works, and services per unit of working time.
18. Select an indicator that characterizes the degree of actual use of the time that must be worked by the workers:
- a) Staff turnover rate;
 - b) the utilization rate of the calendar time fund;
 - c) the specific weight of the loss of working time in the maximum possible fund;
 - d) the utilization rate of the maximum possible time fund;
 - e) the average length of the working period.
19. An estimated indicator of the effectiveness of personnel policy is:
- a) the turnover ratio for admission;
 - b) the coefficient of staff constancy;
 - c) turnover ratio on disposal;
 - d) all the listed indicators.
20. Evaluate how the increase in the share of material-intensive products affects material costs:
- a) material costs are increasing;
 - b) material costs are reduced;
 - c) the material costs do not change.
21. The efficiency of using material resources is characterized by:
- a) profit, profitability of production;
 - b) the level of return on working capital;
 - c) material recovery, profit per ruble of material costs;
 - d) turnover ratio, the average duration of one turnover;
 - e) the level of return on working capital.
22. What formula is used to calculate the coefficient of utilization of material resources (where $M_{oh\ per}$ is the planned material costs recalculated for actual output, $M_{oh\ f}$ is the actual material costs):
- a) $K_m = M_{oh\ per} * M_{oh\ f}$;
 - b) $K_m = M_{z\ f} / M_{z\ per}$;
 - c) $K_m = M_{z\ per} / M_{z\ f}$.
23. How does the decrease in selling prices for products affect material costs:
- a) material costs increase;
 - b) material costs are reduced;
 - c) the material costs do not change.
24. How to determine the profitability of assets (property):
- 1) Retained net income : average value of assets;
 - 2) net profit: the average value of current assets;
 - 3) profit before tax: non-current assets
25. Determine the coefficient of return on assets based on the conditions that the coefficient of return on sales was 1.42, and the coefficient of turnover of assets was 0.86:

- a) 1.65;
- b) 0.61;
- c) 1.22.

26. The company's Shareholders' Meeting decided to allocate 36% of the retained earnings from 5,000 thousand rubles to pay dividends on ordinary shares worth 1,000 rubles and 9,000 units. Calculate the dividend yield per 1 share (%):

- a) 20;
- b) 25;
- c) 2;
- d) 5.

27. Net (undistributed) profit is not subject to expenditure:

- a) on replenishment of reserve capital;
- b) to award bonuses to employees of the enterprise;
- c) for the payment of dividends to shareholders;
- d) to increase the authorized capital.

28. How will the increase in fixed costs affect the financial strength of the organization:

- a) the margin of financial strength increases;
- b) the margin of financial strength will decrease;
- c) the margin of financial strength will not change;
- d) there is no relationship between the indicators.

29. Calculate the share of income from the main activity of the organization in the total amount of income received in the reporting year, if the cost of products sold amounted to 5,600 thousand rubles, commercial expenses 1200 thousand rubles, expenses from non-sales activities 2500 thousand rubles, rental income 600 thousand rubles, proceeds from the sale of products 10000 thousand rubles:

- a) 93%
- b) 87.7%
- c) 68%
- d) 70%.

30. The company has non-current assets in the amount of 6000 thousand rubles; long—term liabilities - 3000 thousand rubles; current (current) assets — 8000 thousand rubles; short—term liabilities - 4000 thousand rubles; equity — 7000 thousand rubles.

Then the own working capital will be (thousand rubles):

- a) 2000;
- b) 3000;
- c) 1000;
- d) 4000;
- e) there is no correct answer.

Option 2

1. Activities aimed at studying the market of goods and services, supply and demand, consumer behavior, market conditions, and price dynamics in order to better promote their products are:

- a) marketing analysis;

- b) marketing research,
 - c) strategic marketing.
2. Data collected through observations, surveys, and experimental studies, performed, as a rule, on a part of the totality of the studied objects – a sample, is called:
- a) cabinet data;
 - b) secondary;
 - c) primary.
3. The ratio of production volumes in the reporting period to the volume of production in the base period is
- a) a chain index;
 - b) the basic index;
 - c) the growth index.
4. Underestimation of planned production and sales figures entails:
- a) violation of contractual discipline;
 - b) dissatisfaction with market demand;
 - c) insufficient planning of all the resources necessary for the actual provision of production and sales.
5. What is called nomenclature
- a) the variety or brand of goods offered by the manufacturing organization on the market;
 - b) a set of goods offered by the manufacturer;
 - c) the list of names of goods and their codes established for the corresponding types of products in the All-Union Classifier of Industrial Products.
6. What does it mean to execute a structural plan?:
- a) keep all planned assortment groups in the actual release;
 - b) to keep the planned ratios of certain types of goods in the actual output;
 - c) keep all planned assortment indicators in the actual release.
7. What is the basis of the average price method for analyzing the impact of structural shifts on production volume?:
- a) to determine the effect of the specific weight of each product on the volume of production of goods in the planned and current periods;
 - b) determining the weighted average prices for the planned and actual structures and multiplying the difference between the values obtained by the actual output of goods;

Approximate topics of the essays

1. The relationship between management accounting and economic analysis.
1. The consistency of complex management analysis.
2. The specifics of drawing up a business plan for current activities, a business process, and a business plan for an investment project.
3. The essence of the "discount analysis" method.
4. The essence of the SWOT analysis method.
5. Portfolio analysis and its results.
6. Methods for assessing the impact of structural shifts on profit changes.

7. Methods for assessing the impact of changes in the variety composition on the final results of the company's activities.
8. The composition of the company's production cycle and the analysis of its individual elements.
9. Assessment and analysis of shift work.
10. Evaluation and analysis of the claim work.
11. Analysis of environmental factors and consideration of its results in management.
12. Analysis of the company's foreign economic relations.
13. Analysis of social conditions and the use of the human factor.
14. The impact of the product life cycle on forecasting
15. The complaint and its place in the analysis.
16. Methods of product demand analysis.
17. Justification of the formation and evaluation of the effectiveness of assortment programs.
18. The purpose and sequence of the analysis of the fulfillment of contractual obligations.
19. The main indicators of product quality assessment.
20. The external conditions of the enterprise and their impact on the financial result.
21. The use of functional cost analysis in the analysis of expenses for the production of products.

The intermediate certification of students is carried out in the form of an exam and a course project.

**Exam questions
(4th semester full-time education)**

1. Economic analysis and theory of knowledge.
2. The subject and objects of economic analysis.
3. The content of economic analysis.
4. The tasks of economic analysis and their features in modern conditions
5. The relationship of economic analysis with other sciences.
6. The enterprise as the main link of the economy, the object of management of economic analysis.
7. Economic analysis as the main management function.
8. The place of economic analysis in the production management system.
9. The importance of economic analysis in the new economic conditions and the prospects for its development.
10. The method of economic analysis and its features.
11. The system of analytical indicators and its application in economic analysis.
12. Methodology of economic analysis of economic activity.
13. Comparison as an element of the analysis methodology.
14. The method of grouping in the analysis.
15. The method of absolute, relative and average values in the analysis.
16. The balance sheet method as an element of the methodology for analyzing economic activity.

17. Elimination. The essence and basic techniques.
18. The index method in the analysis of economic activity.
19. The method of chain substitutions and its disadvantages.
20. The method of absolute deviations.
21. The method of percentage differences as a type of elimination method.
22. Integral method of analysis, scope of application.
23. Summarizing the results of the analysis.
24. Deterministic modeling and analysis of factor systems.
25. Stochastic modeling and analysis of factor systems.
26. Methods of analyzing the quantitative influence of factors on the change in the resultant indicator.
27. The method of comprehensive assessment of the results of economic activity.
28. General characteristics of mathematical methods of analysis.
29. Classification of types of economic analysis.
- H0. Current economic analysis.
31. Operational economic analysis.
32. Perspective analysis.
33. Industry analysis.
34. On-farm economic analysis.
35. Inter-farm comparative economic analysis.
36. Functional and cost analysis.
37. Factors of economic activity of the enterprise and their classification.
38. Reserves for increasing production efficiency, their classification.
39. A systematic approach to the analysis of economic activity and the consistency of comprehensive economic analysis.
40. Methodology for the analysis of the most important indicators of production efficiency.
41. Analysis of capital efficiency, material consumption, labor productivity.
42. Analysis of output and sales indicators.
43. Analysis of financial results, profitability and financial condition.
44. Production cost analysis.
45. Information sources for the analysis of economic activity.
46. The requirement for the information base of economic analysis.
47. Organization of economic analysis in an industrial enterprise.
48. The main stages of economic analysis.
49. The history of the development of the analysis of economic activity.
50. A new concept of economic analysis.

Exam questions (5th semester full-time education)

1. Objectives and content of management analysis.
2. Comprehensive economic analysis and its significance in the study of economic phenomena.
3. The business plan and the role of analysis in the development of basic and planned indicators.

4. Marketing research and its role in the economic analysis system.
5. Methodology of analysis and analysis of the implementation of the plan, dynamics of production volume and sales of products.
6. Analysis of the fulfillment of contractual obligations and product sales.
7. Assessment of the impact of extensive and intensive labor use indicators on the increase in product sales.
8. Analysis of the technical level and product quality.
9. Analysis and assessment of the impact of the use of tools and labor items on the increment of output.
10. Analysis of reserves for the growth of production volume.
11. Analysis of the product range, structure and quality.
12. Tasks of analysis and sources of information on the organizational and technical level and other production conditions.
13. Analysis of the technical level of production and labor.
14. Methodology and analysis of the level of organization of production, labor and management.
15. Methods for assessing the impact of the technical and organizational level and other production conditions on the intensification of the use of production resources.
16. Analysis of the rhythm of production and sales of products and assessment of their impact on the company's performance.
17. Analysis of the company's availability of human resources.
18. Methodology and analysis of working time usage.
19. Labor productivity indicators and analysis of the implementation of the labor productivity plan and dynamics.
20. Factors of changes in labor productivity and assessment of their impact on the average annual output of an employee.
21. The labor intensity of products, their analysis and assessment of the impact on the level of average annual output.
22. Analysis of the salary fund.
23. Analysis of the provision of an economic entity with material resources.
24. Analysis of the use of material resources in production.
25. Indicators of effective use of material resources and their analysis.
26. Analysis of the impact of the use of material resources on the amount of material costs and the volume of sales.
27. Analysis of the implementation of the plan and the dynamics of production cost indicators.
28. Cost analysis for one ruble of marketable products.
29. Analysis of the cost of production by economic elements and cost items.
30. Analysis of conditionally fixed, conditionally variable, direct and indirect costs.
31. Methodology for determining reserves for cost reduction.
32. Analysis and evaluation of the impact of the cost of production on profit.
33. Methodology for analyzing the composition and dynamics of profit before taxation.

34. Methodology for analyzing financial results from the sale of products, works, and services.
35. Analysis of the impact of inflation on financial results.
36. Profit analysis in the direct-costing system.
37. Assessment of the implementation of the plan and factors of changes in profitability indicators.
38. Methodology of factor analysis of profitability of sales.
39. Methods of complex assessment of effective activity of the enterprise.
40. Justification of entrepreneurial choice based on predictive analysis of financial results.
41. Volume, structure and dynamics of fixed assets, their analysis.
42. Analysis of the security and technical condition of the company's fixed assets.
43. Analysis of the efficiency of the use of fixed assets.
44. Analysis of the use of production capacity and area of the enterprise.
45. Equipment usage indicators and assessment of their impact on the volume of production.
46. Calculation and evaluation of working capital turnover indicators.
47. Ways and evaluation of accelerating the turnover of working capital.
48. Methods for evaluating the effectiveness of investment projects.
49. Analysis of the effectiveness of the use of non-current assets.
50. Methodology of factor analysis of profitability of assets.

Exam questions (6th semester full-time education)

1. Economic analysis for the purpose of monitoring the implementation of an organization's business plan.
2. Sources of information used for conducting economic analysis.
3. Features of the formation of a system of analytical indicators for internal management purposes.
4. Analysis of financial results of commercial organizations.
5. Analysis of the property potential of the organization.
6. Structural and dynamic analysis of the organization's income.
7. Structural and dynamic analysis of the organization's expenses.
8. Indicators of economic and financial profitability and their analysis.
9. Principles of economic analysis.
10. Structural and dynamic analysis of the current assets of the organization.
11. The system of business activity indicators of the organization and their analysis.
12. Economic and mathematical methods in economic analysis.
13. Structural and dynamic analysis of the organization's assets according to accounting reports.
14. Analysis of the current assets of the organization.
15. Analysis of accounts receivable and accounts payable of the organization.
16. Analysis of the organization's own capital.
17. Analysis of the condition and efficiency of the use of fixed assets.

18. Analysis of the financial stability indicators of the organization according to the balance sheet.
19. Assessment of the liquidity of the organization's balance sheet.
20. Express analysis of the organization's accounting statements.
21. Analysis of the use of the net profit of the organization.

Sample course project topics (6th semester full-time)

1. Analysis of stocks of material resources and the effectiveness of their use.
2. Analysis of fixed assets and development of measures for their use.
3. General assessment of the financial condition of the company.
4. Analysis of the financial stability of the enterprise.
5. Analysis and assessment of the dynamics of profit indicators.
6. Analysis of the economic potential and financial condition of the enterprise.
7. Analysis of the company's liquidity and solvency and development of measures to improve the efficiency of its activities.
8. Analysis of the turnover of fixed capital and working capital and development of measures to save raw materials.
9. Analysis of the property status of the enterprise and assessment of the structure, composition and dynamics of its own working capital.
10. Analysis and assessment of the company's accounts receivable and payables.
11. Economic analysis of the commercial activity of the enterprise.
12. Generalizing assessment of the work and effectiveness of the financial and economic activities of the enterprise.
13. Express analysis is a general overview of the company's performance indicators.
14. Methods of comparative integrated assessment of economic activity and the place of their application.
15. Analysis of the financial condition of the joint-stock company.
16. Justification of an entrepreneurial choice based on a forecast analysis of prices, incomes, costs and financial results.
17. Analysis of the choice of production strategies under restrictive conditions.
18. Assessment of the potential bankruptcy of the company.
19. Profit analysis based on margin income and determination of the impact of individual factors on profit.
20. Marginal analysis and optimization of profits, costs and production volume.
21. Analysis of the financial results of the company.
22. Analysis of business activity and efficiency of the enterprise.
23. Labor and wage analysis.
24. Analysis of the cost of production and ways to reduce it.
25. Analysis of the volume of production and sales of products.
26. Analysis of business risk and ways to reduce it.
27. Analysis of the structure and cost of capital of the enterprise.
28. Enterprise profitability analysis.

29. Prospective financial analysis.
30. Analysis of the decisions taken and the break-even performance of the enterprise.
31. Analysis of the organizational and technical level and other production conditions.
32. Analysis of the effectiveness of the use of labor resources.
33. Analysis of production volumes, sales of products and supplies of products of agricultural enterprises.
34. Structural analysis of assets and liabilities of enterprises.
35. Comprehensive analytical assessment of the economic activity of the enterprise.
36. Analysis of profitability and efficiency of the enterprise.
37. Analysis of the product and its sales markets.
38. Justification of management decisions in business based on margin analysis.
39. Assessment of the effectiveness of using equity and borrowed capital. The effect of financial leverage.
40. Analysis of the effectiveness of long-term investments.
41. Analysis of the company's investment and innovation activities.
42. Analysis of the financial prerequisites for the insolvency (bankruptcy) of an enterprise.
43. Analysis of profit formation and its assessment using the direct-costing system.
44. Analysis of capital efficiency, material consumption and labor productivity.
45. Analysis of the company's availability of labor resources and the use of working time.

IV. THE LIST OF LITERATURE NECESSARY FOR MASTERING THE DISCIPLINE

4.1. Basic literature

1. Kosolapova, M. V. Complex economic analysis of economic activity : textbook / M. V. Kosolapova, V. A. Svobodin. – 3rd ed., ster. – Moscow : Dashkov and Co., 2020. – 247 p. : tab. – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=621654> (date of access: 04/21/2024). – Bibliogr.: p. 238. – ISBN 978-5-394-03761-0. – Text : electronic.

4.2. Additional literature

- Sverdlina, E. B. Complex economic analysis of economic activity : a workshop for students of the Faculty of Economics : [16+] / E. B. Sverdlina, N. B. Saibitova ; Omsk State University named after F. M. Dostoevsky. Omsk : Omsk State University named after F.M. Dostoevsky (OmGU), 2022. 167 p. : ill. – Access mode: by subscription. – URL: <https://biblioclub.ru/index.php?page=book&id=695352> (date of access: 04/21/2024). – ISBN 978-5-7779-2587-9. – Text : electronic.

V. THE LIST OF RESOURCES OF THE INTERNET INFORMATION AND TELECOMMUNICATION NETWORK NECESSARY FOR MASTERING THE DISCIPLINE

№ III	Link to an information resource	The name of the development in electronic form	Availability
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1.	http://edu.ru/	Russian Education: Federal Portal. It includes links to portals and websites of educational institutions; state educational standards; regulatory documents; a log map of excursions and training programs.	Free access
2.	http://window.edu.ru/	The information system "Single Window of access to educational resources" provides free access to a catalog of educational Internet resources and a full-text electronic educational library for general and professional education	Free access
3.	https://www.gumer.info/	Gumer Library: provides free access to 5,000 books and articles on the humanities	Free access
4.	http://fcior.edu.ru/	The Federal Center for Information and Educational Resources (FCIOR) provides access to electronic educational resources and services for all levels and degrees of education.	Free access

VI. MODERN PROFESSIONAL DATABASES AND INFORMATION REFERENCE SYSTEMS

1.	http://www.biblioclub.ru	Electronic Library System (EBS) University Library Online	Registration via any university computer. In the future, unlimited individual access is provided from any point where Internet access is available.
2.	http://www.e.lanbook.com	The Electronic Library System (EBS) of the Lan Publishing House	Free access
3.	нэб.рф	National Electronic Library	Access is provided only within the framework of an organized electronic reading room from terminals installed on the territory. IGU Scientific Library (28 Kommunarov St.): reading room, room 305 b; YSU Electronic Information Center, room 406 a

VII. LICENSED AND FREELY DISTRIBUTED SOFTWARE

The following licensed and freely distributed software is used in the implementation of the academic discipline:

- Microsoft Windows;
- Microsoft Office;
- LibreOffice, etc.

VIII. EQUIPMENT AND TECHNICAL TRAINING FACILITIES NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

Training sessions are held in classrooms equipped with specialized furniture, including stationary or portable technical training equipment (projector, screen, computer/laptop).

Independent work is carried out in classrooms equipped with computer technology with the ability to connect to the Internet and provide access to the electronic information and educational environment of the university.