

МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РОССИЙСКОЙ ФЕДЕРАЦИИ  
ФЕДЕРАЛЬНОЕ ГОСУДАРСТВЕННОЕ АВТОНОМНОЕ ОБРАЗОВАТЕЛЬНОЕ  
УЧРЕЖДЕНИЕ ВЫСШЕГО ОБРАЗОВАНИЯ  
«СЕВЕРО-КАВКАЗСКИЙ ФЕДЕРАЛЬНЫЙ УНИВЕРСИТЕТ»

## **СТАНДАРТЫ ФИНАНСОВОЙ ОТЧЕТНОСТИ В КОРПОРАТИВНОМ БИЗНЕСЕ**

**ПРАКТИКУМ**  
**(на английском языке)**

Направление подготовки 38.04.08 – Финансы и кредит  
Магистерская программа «Корпоративные финансы»  
Степень выпускника – Магистр

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## **STANDARDS OF FINANCIAL REPORTING IN CORPORATE BUSINESS**

**PRACTICAL TRAINING**

Direction 38.04.08 – Finance and credit  
Master programme «Corporate finance»  
Qualification – Master

Ставрополь  
2017

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В пособии изложены базовые теоретические аспекты дисциплины «Стандарты финансовой отчетности в корпоративном бизнесе», а также представлены практические задания и контрольные вопросы по всем темам дисциплины.

Предназначено для использования в учебном процессе при подготовке магистрантов направления 38.04.08 – Финансы и кредит, а также в системе переподготовки кадров высшей квалификации.

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## Introduction

The purpose of teaching discipline is forming of a set of generic (GC-3), subject-specific (SSC-1) and specific (SC-1) competences of master in the 38.04.08 – Finance and credit.

Tasks of teaching discipline are: a statement of the basic principles of IFRS, determination of their content; studying of the standards of IFRS applicable to the financial companies; studying of techniques of the financial reporting on IFRS; acquisition of skills of creation of the financial statement on IFRS; carrying out the analysis of the financial statement on IFRS; identification of problems and determination of prospects of application by the financial system.

Studying of discipline provides implementation of requirements of the Federal state educational standard in questions: reasons for the main directions of creation and analysis of the financial reporting, sequence and interrelation of their carrying out; possess acceptances of accounting and creation of the reporting according to the Russian rules and international standards; analysis of results of company's activities; estimates of its financial condition.

The discipline "Standards of financial reporting in corporate business" belongs to disciplines at the basis part, obligatory disciplines. Students study this discipline in the 3rd term.

Practical training in discipline "Standards of financial reporting in corporate business" are carried out by master students of the direction 38.04.08 – Finance and credit, the program "Corporate finances" according to the Federal state educational standard of higher education in the direction 38.04.08 "Finance and credit" (Master degree), the curriculum and the program of discipline "Standards of financial reporting in corporate business".

Base for accomplishment of practical works are the theoretical knowledge and practical skills received during studying of disciplines "Actual problems of finance", "Financial controlling", "Financial analysis (advanced level)", "Investments and investment decisions".

Guidelines for practical training on discipline contain tasks to practical and seminar training on all topics of discipline "Standards of financial reporting in corporate business".

For the purpose of preparation for accomplishment of practical work the student shall study lecture material on a topic, the additional literature offered by the teacher.

Accomplishment of all practical works will allow the student in sufficient degree to understand questions of accounting of the main transactions and an order of the reporting creation according to requirements of International standards of financial reporting (IFRS).