

УДК 336.6(075.8)  
ББК 65.290–93 я73  
К 91

Печатается по решению  
редакционно-издательского совета  
Северо-Кавказского федерального  
университета

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**К 91 Стандарты финансовой отчетности в корпоративном бизнесе:**  
учебное пособие на англ. яз. – Ставрополь: Изд-во СКФУ, 2017. –  
218 с.

Пособие представляет курс лекций, в котором изложены основные теоретические аспекты дисциплины «Стандарты финансовой отчетности в корпоративном бизнесе», а также приведен перечень контрольных вопросов. Предлагаемый материал может быть дополнен выдержками из законодательных и нормативных документов, инструкций и официальных писем и носит рекомендательный характер.

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 common cultural (CCC-3), general-professional (GPC-1) and professional (PC-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 organizations; studying of techniques of creation of the financial reporting on IFRS; acquisition of skills of creation of the financial reporting on IFRS; carrying out the analysis of the financial reporting 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 activities of the commercial organization; estimates of its financial condition.

The discipline "Standards of financial reporting in corporate business" belongs to disciplines at the basis part, obligatory disciplines. Its development happens in the 3rd term.

Successful studying of discipline "Standards of financial reporting in corporate business" is provided with disciplines, including their main sections on which the statement and studying of discipline will rely disciplines: "Financial controlling", "Financial analysis", "Business value assessment", "Financial designing and innovations in financial management", "Budgeting methodology".

Successful studying of discipline "Standards of financial reporting in corporate business" provides timely and high-quality preparation for Final state interdisciplinary exam and writing of master's thesis.