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FEDERAL STATE AUTONOMOUS EDUCATIONAL INSTITUTION OF HIGHER EDUCATION

"MOSCOW POLYTECHNIC UNIVERSITY"
(MOSCOW POLYTECHNIC UNIVERSITY)

Faculty of Economics and Management

APPROVED BY
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WORKING PROGRAM OF THE DISCIPLINE

« Economic analysis»

Direction of training/specialty
38.03.01 Economy

Profile/specialization
International business and foreign economic

Qualification
bachelor

Forms of study
full-time

Moscow, 2025

Разработчик(и):

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Content

1. Objectives, tasks and planned learning outcomes in the discipline 4
2. The place of the discipline in the structure of the educational program 5
3. Structure and content of the discipline..... 6
3.1. Types of academic work and labor intensity..... 6
3.2. Thematic plan for studying the discipline..... 7
3.3. Content of the discipline..... 8
3.4. Topics of seminars/practical and laboratory classes..... 9
3.5. Topics of course projects (course papers) 9
4. Educational, methodological and informational support..... 10
4.1. Regulatory documents and GOSTs..... 10
4.2. Main literature 10
4.3. Further reading..... 11
4.4. Electronic educational resources 11
4.5. Licensed and freely distributed software 11
4.6. Modern professional databases and information reference systems..... 11
5. Logistics support..... 11
6. Methodological recommendations..... 12
6.1. Methodological recommendations for the teacher on organizing training 12
6.2. Methodological instructions for students on mastering the discipline 12
7. Evaluation Fund 16
7.1. Methods of monitoring and assessing learning outcomes 16
7.2. Scale and criteria for assessing learning outcomes 17
7.3. Evaluation tools 18

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

The goalmastering the academic discipline "Economic Analysis" is the study methods for conducting economic analysis of the organization's activities, as well as the skills of its use to ensure sustainable development of an economic entity in a market economy, identifying key trends and ways to improve the efficiency of its activities and applying the acquired knowledge in practice to train an economist who meets the requirements of professional standards and the Federal State Educational Standard of Higher Education in the field of 38.03.01 "Economics".

Main**tasks**study of the discipline:

– gaining knowledge about the theoretical foundations of economic analysis;

- understanding the specifics of the organization and information support economic analysis at the enterprise;

– mastering the tools of economic analysis;

– justification of the main directions and stages of economic analysis, sequences and interrelations of their implementation;

– mastering the methodology for conducting analysis of the technical and organizational level of development production of the organization and identification of internal production reserves for increasing production efficiency, as well as development of practical recommendations for the use of identified reserves;

– mastering the methodology for conducting analysis of production results of activities organization and identification of internal production reserves for further increase in production output, as well as development of practical recommendations for the use of identified reserves;

- mastering the methodology for conducting an analysis of the use of labor resources organization and identification of internal production reserves necessary for more efficient use of labor resources in the organization, as well as development of measures to mobilize the identified reserves;

– mastering the methodology for conducting an analysis of the use of basic production funds in the organization and identification of internal production reserves for increasing the intensity of their use, as well as development of practical recommendations for the use of identified reserves;

– mastering the methodology for conducting an analysis of the use of material resources organization and identification of internal production reserves for saving the organization’s material resources, reducing the material intensity of products, as well as developing measures to mobilize the identified reserves;

– mastering the methodology for conducting analysis of production costs and cost price products, identifying internal production reserves for reducing production costs and product costs, as well as developing practical recommendations for using the identified reserves.

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

Code and name of competencies	Indicators of Competence Achievement
OPK-5. Capable use modern information technologies and software tools in solving professional problems	IOPK-5.1. Applies modern informational technologies And software tools at decision professional tasks IOPK-5.2. Oriented V information flows, highlighting the main and necessary in them, owns the methods of collection, processing and interpretation

	received information, using modern information technologies and applied hardware and software, methods of protection, storage and presentation of information
PC-2. Capable count on And analyze economic indicators of the organization's performance	IPC-2.2. Substantiates and calculates the planned needs of enterprises and organizations for material, labor and financial resources necessary for the production of products and provision of services, taking into account the forecasting of socio-economic processes and phenomena at the micro and macro levels IPC-2.3. Conducts an economic analysis of business activities and forms plans for the financial and economic development of the organization, taking into account the influence of internal and external factors of the organization IPC-2.4. Calculates indicators economic efficiency of the organization of labor, production of products, implementation of innovative technologies and determines reserves for increasing efficiency activities of the organization, improvement directions forms of organization of work and management IPC-2.7. Analyzes and interprets financial and accounting information contained in the organization's reporting and uses the information obtained to make management decisions

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

The discipline is a mandatory part of block B1 "Disciplines (modules)". Studying the discipline is based on the following disciplines, passing practical training:

- Linear algebra;
- Mathematical analysis;
- Economic statistics; Economics of
- enterprises and organizations;
- Econometrics;
- Accounting and reporting; Risk
- assessment and analysis.

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

- Financial analysis;
- Marketing research; Pre-
- graduation practice.

3. Structure and content of the discipline

The total workload of the course is 4 credit units (144 hours).

3.1 Types of academic work and labor intensity

3.1.1. Full-time education

p/p	Type of academic work	Quantity hours	Semesters	
			6	-
1.	**Classroom lessons**	**72**	**72**	-
	including:			
1.1	Lectures	36	36	-
1.2	Seminars/practical classes	36	36	-
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**72**	**72**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	16	16	-
2.2	Preparing for testing	18	18	-
2.3	Solving problems on your own	18	18	-
2.4	Coursework	20	20	
	Interim assessment			
	credit/differential credit/exam		**Exam and coursework Job**	-
	Total	**144**	**144**	-

3.1.2. Part-time and part-time education

p/p	Type of academic work	Quantity hours	Semesters	
			6	-
1.	**Classroom lessons**	**36**	**36**	-
	including:			
1.1	Lectures	18	18	-
1.2	Seminars/practical classes	18	18	-
1.3	Laboratory exercises	-	-	-
2.	**Independent work**	**108**	**108**	-
	including:			
2.1	Preparation for practical classes (study of lecture material)	36	36	-
2.2	Preparing for testing	36	36	-
2.3	Solving problems on your own	36	36	-
2.4	Coursework			
	Interim assessment			
	credit/differential credit/exam		**Exam and coursework Job**	-
	Total	**144**	**144**	-

3.2 Thematic plan for studying the discipline

(by form of education)

3.2.1. Full-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Theoretical foundations of economic analysis	16	4	4	-	-	8
2.	Organization And informational Providing economic analysis at the enterprise	16	4	4	-	-	8
3.	Economic Analysis Tools	16	4	4	-	-	8
4.	Analysis of the technical and organizational level of development of the organization's production	16	4	4	-	-	8
5.	Analysis of the organization's production results	16	4	4	-	-	8
6.	Analysis of the use of labor resources of the organization	16	4	4	-	-	8
7.	Analysis use main production means of the organization	16	4	4	-	-	8
8.	Analysis use material organization resources	16	4	4	-	-	8
9.	Analysis expenses on production And cost price of production	16	4	4	-	-	8
	Total	**144**	**36**	**36**	**-**	**-**	**72**

3.2.2. Part-time and part-time education

p/p	Sections/Topics of the Discipline	Labor intensity, hour					
		Total	Classroom work				Independent Job
			Lectures	Practical classes	Laboratory classes	Practical Preparation	
1.	Theoretical foundations of economic analysis	16	2	2	-	-	12
2.	Organization and information support of economic analysis at the enterprise	16	2	2	-	-	12
3.	Economic Analysis Tools	16	2	2	-	-	12
4.	Analysis of the technical and organizational level of development of the organization's production	16	2	2	-	-	12

5.	Analysis of the organization's production results	16	2	2	-	-	12
6.	Analysis of the use of labor resources of the organization	16	2	2	-	-	12
7.	Analysis of the use of fixed production assets of the organization	16	2	2	-	-	12
8.	Analysis of the use of material resources of the organization	16	2	2	-	-	12
9.	Analysis of production costs and product costs	16	2	2	-	-	12
	Total	**144**	**18**	**18**	**-**	**-**	**108**

3.3 Contents of the discipline

Topic 1. Theoretical foundations of economic analysis

Economic analysis as a science. History of economic analysis development. Systematicity and complexity of economic analysis. Subject, objects, content, purpose, tasks and principles of economic analysis. Interrelation of economic analysis with other sciences. Types of economic analysis. Methodology, methods and techniques of economic analysis. Indicators used in economic analysis.

Topic 2. Organization and information support of economic analysis at the enterprise

The role of economic analysis in managing an organization. Organization of analytical work at an enterprise. Users of economic analysis information. The system of economic information. Requirements for economic information. Methods of verifying the reliability of information used to analyze economic activity.

Topic 3. Tools of economic analysis

Grouping of information. Application of relative and average values. Balance method. Graphic method. Fundamentals of modeling factor systems. Method of chain substitutions. Methods of absolute and relative differences. Methods of proportional division and share participation. Integral method. Logarithm method.

Topic 4. Analysis of the technical and organizational level of development of the organization's production

Tasks of analysis of technical and organizational level of development of production of the organization, sources of information. Analysis of technical level of production. Analysis of technological level of production. Analysis of level of organization of production. Analysis of level of management of production.

Topic 5. Analysis of the organization's production results

Tasks of production results analysis and sources of information. Analysis of the volume of revenue of products (works, services). Analysis of the volume of own production. Analysis of output in physical terms. Analysis of the rhythm of production.

Topic 6. Analysis of the use of labor resources of the organization

Tasks of the analysis of the use of labor resources of the organization and sources of information. Analysis of the organization's provision with labor resources. Analysis of the composition of workers. Analysis of the movement of workers of the organization. Analysis of the use of working time. Analysis of labor productivity. Factor analysis of labor productivity. Analysis

efficiency of using labor resources. Analysis of wage costs. Analysis of the efficiency of using the wage fund.

Topic. 7. Analysis of the use of fixed production assets of the organization

Tasks of analysis of fixed assets use and sources of information. Analysis of provision with fixed assets, their volume and structure. Analysis of general indicators of fixed assets use. Analysis of return on assets. Factor analysis of return on assets. Analysis of production capacity. Analysis of equipment use.

Topic 8. Analysis of the use of material resources of the organization

Tasks of analysis of use of material resources and sources of information. Analysis of material costs. Factor analysis of profit per ruble of material costs. Analysis of costs for individual types of materials.

Topic 9. Analysis of production costs and cost price of products

Tasks of analysis of production costs and product cost, sources of information and classification of costs. Analysis of production costs. Analysis of product cost in terms of technical and economic factors. Analysis of complex cost items.

3.4 Topics of seminars/practical and laboratory classes

3.4.1. Seminars/practical classes

Topic 1. Solving problems on the use of various indicators in economic analysis.

Topic 2. Solving problems in processing primary information for the purposes of economic analysis.

Topic 3. Solving problems in applying economic analysis tools. Topic 4. Solving problems in analyzing the technical and organizational level of development of an organization's production.

Topic 5. Solving problems in analyzing the organization's production results. Topic 6. Solving problems in analyzing the use of the organization's labor resources. Topic 7. Solving problems in analyzing the use of the organization's fixed production assets.

Topic 8. Solving problems in analyzing the use of an organization's material resources. Topic 9. Solving problems in analyzing production costs and product costs.

3.4.2. Laboratory exercises

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

3.5 Topics of course projects (course papers)

The coursework involves the completion of a theoretical and practical part. The theoretical part of the coursework involves the disclosure of topics in the main sections of economic analysis. The coursework includes 10 options. Each option presents two theoretical questions on economic analysis. The student briefly discloses the essence of the theoretical issues in accordance with the coursework option. The practical part of the coursework includes practical tasks on economic analysis and assessment of the effectiveness of the organization. The conclusion formulates the main findings, recommendations and proposals arising from

calculations performed. The bibliographic list should contain normative legal acts, monographs, textbooks, teaching aids, scientific articles, dissertation abstracts, journal articles, etc. on theoretical issues of economic analysis. The appendices of the coursework may contain cumbersome tables, figures interpreting the results of the economic analysis with mandatory indication in the text of the work of references to these appendices.

4. Educational, methodological and informational support

4.1 Regulatory documents and GOSTs

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

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

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

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

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

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

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

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

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

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

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

4.2 Main literature

1. Biryukov, V.A. Economic analysis of the activities of a media organization: guidelines for completing coursework for bachelors studying in the field of training 38.03.01 "Economics", profile "Accounting, analysis and audit in media organizations" / V.A. Biryukov. - M: Publishing house of Moscow Polytechnic University, 2017. - 56 p.

2. Economic analysis: a textbook for universities / N. V. Voitolovsky [et al.]; under edited by N. V. Voitolovsky, A. P. Kalinina, I. I. Mazurova. — 8th ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 631 p. — (Higher education). — ISBN 978-5-534-15670-6. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/520528 (accessed: 02/16/2023).

3. Rumyantseva, E. E. Economic analysis: textbook for universities / E. E. Rumyantseva. - 2- ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 533 p. — (Higher education). — ISBN 978-5-534-16801-3. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/531723 (date of access: 02/16/2023).

4.3 Further reading

1. Filatov, A. Yu. Mathematical Economics. Practical Work: a textbook for universities / A. Yu. Filatov. - Moscow: Yurait Publishing House, 2023. - 169 p. - (Higher education). — ISBN 978-5-534-14573-1. — Text: electronic // Educational platform Urait [website]. — URL: https://urait.ru/bcode/520222 (date of access: 02/16/2023).

2. Shadrina, G. V. Economic analysis: textbook for universities / G. V. Shadrina, K. V. Golubnichy. - 4th ed., revised and enlarged. - Moscow: Yurait Publishing House, 2023. - 463 p. - (Higher education). - ISBN 978-5-534-16899-0. - Text: electronic // Yurait Educational Platform [website]. - URL: https://urait.ru/bcode/531991 (date of access: 02/16/2023).

3. Melnik, M. V. Economic analysis: textbook and practical course for secondary professional education / M. V. Melnik, V. L. Pozdeev. - 2nd ed., revised and enlarged. — Moscow: Yurait Publishing House, 2023. — 238 p. — (Professional education). — ISBN 978-5-534-15145-9. — Text: electronic // Yurait Educational Platform [website]. — URL: https://urait.ru/bcode/513865 (date accessed: 02/16/2023).

4.4 Electronic educational resources

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

4.5 Additional electronic educational resources

1. Online course on the subject "Accounting and analysis (Module - Part II Analysis)" Moscow Polytechnic University (author – Biryukov V.A.). – URL: https://online.mospolytech.ru/course/view.php?id=918 (date accessed: 16.02.2023).

2. Online course on the subject "Economic analysis in media organizations" Moscow Polytechnic University (author – Biryukov V.A.). – URL: https://online.mospolytech.ru/course/view.php?id=993 (date accessed: 16.02.2023).

4.6 Licensed and freely distributed software security

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

4.7 Modern professional databases and information reference systems

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

5. Logistics

1. Lecture hall.
2. Auditorium for practical classes.
3. Computer class with Internet access.

4. Audience for group and individual consultations, ongoing monitoring and midterm assessment.

5. Audience for independent work.

6. Library, reading room.

6. Methodological recommendations

6.1 Methodological recommendations for the teacher on the organization training

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

The discipline "Economic Analysis" develops students' competencies in the field of military-industrial complex 5, PC-2. In the context of constructing educational systems based on the principles of a competency-based approach, a conceptual change in the role of the teacher has occurred, who, along with the traditional role of a knowledge carrier, performs the function of an organizer of the student's scientific research work, a consultant in the procedures for selecting, processing and interpreting information necessary for practical action and further development, which must be taken into account when conducting lectures and practical classes in the discipline "Economic Analysis".

Teaching theoretical (lecture) material By discipline "Economic Analysis" is carried out on the basis of interdisciplinary integration and clear interdisciplinary links within the educational program and curriculum.

The detailed content of individual topics of the discipline “Economic Analysis” is considered in paragraph 3.3 of the work program.

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

The content of the coursework on the subject “Economic Analysis” in the 6th semester of study and the procedure for choosing an individual option are presented in paragraph 3.5 of this work program.

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

6.2 Methodological instructions for students on mastering the discipline

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

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

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

The form of intermediate control in the discipline is an exam, during which the level of achievement of the stated indicators of mastery of competencies by students is assessed.

Methodological guidelines for mastering the discipline.

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

Attendance at lectures is mandatory.

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

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

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

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

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

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

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

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

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

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

The objectives of the course work are:

- consolidation of the acquired system of knowledge on economic analysis;
- development of systemic thinking skills in students for implementation of professional activities;
- master the methods of analysis and evaluation of the effectiveness of various areas activities of the media organization;
- development of the ability to use legislative, regulatory and methodological literature in professional activities;
- acquiring skills of generalization and logical presentation of theoretical and analytical material obtained as a result of economic analysis;
- developing students' analytical skills that enable them to make timely and effective management decisions related to improving the efficiency of the organization.

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

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

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

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

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

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

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

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

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

6. Headings of the structural elements of the course work "CONTENTS", "BIBLIOGRAPHICAL LIST", "APPENDICES" are printed in bold in capital letters and written with a paragraph indent on a new page. Sections are numbered in Arabic numerals (there is no period after the section number), and their names are printed in bold in capital letters with a paragraph indent. The headings of the sections of the work should be aligned to the left. The numbers of subsections include the section number and the serial number of the corresponding subsection within the section, separated by a period. There is no period after the subsection number before its heading. The headings of the subsections are printed in lowercase letters, highlighted in bold and written with a paragraph indent. The headings of the subsections of the course work are aligned to the left.

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

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

9. Formulas in the coursework are highlighted from the text on a separate line. Explanations of the meanings of symbols and numerical coefficients should be given directly below the formula in the same sequence in which it is given in the formula.

Formulas are numbered with Arabic numerals within the section of the test paper. The formula number in this case consists of the section number and the ordinal number of the formula within the section, separated by a period, and is indicated in parentheses in the far right position on the line. For correct input of formulas in the work, it is recommended to use the special formula editor Microsoft Equation, included in the standard delivery of the Microsoft Office software package.

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

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

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

11. The course work must contain:

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

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

The term paper must be completed within the timeframes established by the academic schedule.

The material presented in the term paper is necessarily checked in the Antiplagiat.VUZ system for the presence of borrowings from publicly available online sources. The threshold for the final assessment of the originality of the term paper text is determined by the teacher.

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

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

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

In the process of studying the course, students also practice the skills of forming an analytical report on the work done in writing, as well as in the form of a presentation and report; presenting an objective (balanced, reasoned,

(impartial) assessment of the results of one's own and others' work in solving various types of problems using the example of educational problems in a course on economic analysis.

Guidelines for preparation for midterm assessment The midterm assessment in the discipline "Economic Analysis" is held in the form of an exam. The examination ticket consists of 2 questions of a theoretical nature and a practical assignment. An approximate list of questions for the exam in the discipline "Economic Analysis" and the criteria for assessing the student's answer for the purpose of assessing the achievement of the declared indicators of competence formation are provided in the FOS for the discipline in paragraph 7 of this work program.

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

7. Evaluation Fund

7.1 Methods of monitoring and assessing learning outcomes

Code and name competencies	**Achievement indicators competencies**	**Control methods and evaluation**
OPK-5. Capable use modern informational technologies And software tools for solving professional tasks	IOPK-5.1. Applies modern information technologies and software tools to solve professional problems IOPK-5.2. Navigates in information flows, highlighting the main and necessary information in them, and is proficient in methods of collecting, processing and interpretation of the received information, using modern information technologies and applied hardware and software, methods of protection, storage and presentation of information	Intermediate certification: exam Current control: survey and decision tasks on practical classes; testing, term paper
PC-2. Capable count on And analyze economic indicators of the organization's performance	IPC-2.2. Justifies and calculates the planned needs of enterprises and organizations for material, labor and financial resources necessary for the production of goods and the provision of services, taking into account the forecasting of socio-economic processes and phenomena at the micro and macro levels IPC-2.3. Conducts an economic analysis of business activities and forms plans for the financial and economic development of the organization, taking into account the influence of internal and external factors of the organization IPC-2.4. Calculates indicators economic efficiency organizations labor, production products, implementation of innovative technologies and determines reserves for increasing efficiency	

	activities organizations, directions for improving forms of labor organization and management IPK-2.7. Analyzes And interprets financial, accounting information, contained V reporting organizations, And use information obtained for making management decisions	

7.2 Scale and criteria for assessing learning outcomes

7.2.1. Criteria for assessing the answer to the exam (formation of the competence of the OPK-5, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPC-2.2, IPC-2.3, IPC-2.4, IPC-2.7)

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

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

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

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

7.2.2. Criteria for assessing the student's work in practical classes (formation of competence OPK-5, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPK-2.2, IPK-2.3, IPK-2.4, IPK-2.7)

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

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

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

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

7.2.3. Test results evaluation criteria (formation of the OPK-5 competence, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPC-2.2, IPC-2.3, IPC-2.4, IPC-2.7)

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

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

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

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

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

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

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

7.2.4. Evaluation criteria for the defense of coursework

(formation of the OPK-5 competence, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPC-2.2, IPC-2.3, IPC-2.4, IPC-2.7)

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

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

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

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

7.3 Evaluation tools

7.3.1. Current control

(development of competence OPK-5, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPC-2.2, IPC-2.3, IPC-2.4, IPC-2.7)

Examples of problems to be solved in practical classes:

1. Based on the data presented in the table, determine the indicators of employee movement (turnover rate for hiring, turnover rate for leaving, staff turnover rate, staff stability rate).

Name of the indicator	Previous period	Reporting period
1. Average number of employees, people	120	112
2. Hired - total	15	10
3. Dropped out – total, including:	20	18
3.1. in connection with the transition to study, conscription into the army and other reasons provided by law	6	4
3.2. at one's own request	12	11
3.3. dismissed for absenteeism and other violations	2	3
4. Was on the organization's lists throughout the year	98	94

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

2. Based on the data presented in the table, determine the impact of individual factors on the return on assets (changes in the average cost of a unit of equipment; the share of equipment in the cost of fixed assets; the share of operating equipment in the cost of machinery and equipment; the average shift coefficient for equipment operation; the average duration of a shift and output per machine hour).

Name of the indicator	Previous period	Reporting period
1. Return on fixed industrial production assets, rub.	0.91	0.8
2. Average cost of a unit of equipment, thousand rubles.	135.4	215.1
3. The share of equipment in the cost of fixed production assets	0.4	0.45
4. The share of operating equipment in the cost of machinery and equipment	1	0.9
5. Average coefficient of shift operation of equipment	390	424
6. Shift duration, h.	7.8	7.7
7. Output per machine hour, thousand rubles.	0.101	0.117

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

3. Based on the data presented in the table, determine the impact of changes in the volume of output in physical terms, material consumption rates and the average price per unit of materials on material costs.

Name of the indicator	Previous period	Reporting period
1. Paint costs, RUB.	176 400	171 765
2. Output in thousands of accounting units.	72,000	69 400
3. Paint consumption rate per thousand units, kg	0,050	0.045
4. Average contract price for 1 kg of paint, RUB.	49	55

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

Examples of test tasks:

1. Economic analysis is one of the functions:
A) management
B) accounting
C) financial management
D) tax accounting

2. A requirement for information that means it must be based on uniform accounting principles:
A) objectivity
B) unity
C) efficiency
D) rationality

3. The essence of the technique ... of economic analysis consists in replacing the factor in the numerator of the original factor system with the sum of homogeneous indicators:
A) formal decomposition
B) abbreviations
C) extensions
D) extensions

4. The essence of the method ... of economic analysis consists in the sequential replacement of the value of factor indicators of the previous period with their value in the reporting period: A) chain substitutions
B) absolute differences
C) relative differences
D) integral

5. The method of ... economic analysis consists of determining the magnitude of the influence of factors by multiplying the absolute increase in the value of the factor under study by the magnitude of the factors of the previous period, which are located to the right of it, and by the magnitude of the factors of the reporting period, located to the left of it in the model:
A) relative differences
B) logarithm
C) chain substitutions
D) absolute differences

6. The essence of the method ... of economic analysis lies in determining the share of each factor in the total amount of their increases, which is then multiplied by the total increase in the performance indicator:
A) absolute differences
B) relative differences
C) equity participation
D) proportional division

7. In the method of chain substitutions of economic analysis, the following sequence of factors is used:
A) first, the 1st order factors are replaced, then the 2nd, 3rd, etc.

B) first the general factors are replaced, then the particular ones
C) first quantitative factors are replaced, then qualitative ones
D) the order of replacement of factors does not matter

8. The influence of a quantitative factor on the change in the performance indicator for a two-factor model using the absolute differences method of economic analysis is calculated as the product:
A) the base value of the performance indicator by the difference between the coefficient of change of the quantitative factor and the unit
B) the absolute change of the quantitative factor by the base value of the qualitative factor
C) half of the absolute change in the quantitative factor by the sum of the base and actual value of the qualitative factor
D) the base value of the performance indicator by the difference between the coefficient of change of the quality factor and the unit

9. The method of relative differences in economic analysis is used in the following types of deterministic factor models:
A) multiplicative
B) multiples
C) mixed (combined)
D) additive

10. The principle of efficiency of economic analysis assumes:
A) impact on achieving set goals, timely identification of shortcomings, miscalculations and omissions in work
B) that the costs of its implementation should not exceed the results of the management decision in this area
C) that the analysis must be specific, precise, based on reliable, verified information, and its conclusions must be substantiated by precise analytical calculations
D) consideration of the object under study as a complex dynamic system consisting of a number of elements-subsystems, connected in a certain way with each other and with the external environment

11. The essence of the technique ... of economic analysis consists of replacing the factor in the denominator of the original factor system with the sum of homogeneous indicators:
A) formal decomposition
B) abbreviations
C) extensions
D) extensions

12. The indicator used to assess the technical level of production of the organization:
A) coefficient of renewal of machinery and equipment
B) the organization's specialization coefficient
C) the proportion of different manufacturing technology methods in their total quantity
D) coefficient of production cooperation

13. Indicators used to assess the technological level of production of an organization:
A) coefficient of cooperation of production
B) the proportion of progressive manufacturing methods
C) flow coefficient

D) rhythm coefficient

14. An indicator used to assess the level of production organization at an enterprise:
A) management efficiency coefficient
B) flow coefficient
C) the capital-labor ratio of one worker
D) workplace organization coefficient

15. Indicators used to assess the level of labor organization at the enterprise:
A) coefficient of utilization of workers by qualification
B) management efficiency coefficient
C) coefficient of production cooperation
D) the coefficient of technical equipment of workers' labor

16. The indicator used to assess the level of production management:
A) specialization coefficient
B) rhythm coefficient
C) flow coefficient
D) management efficiency coefficient

17. The impact of changes in the volume of product sales in physical terms (Nprod) on the volume of product sales at contract prices (Qprod) is determined by:
A) ΔQprodNprod = ΔNprod * Qed.pr
B) ΔQprodNprod = Nprod.from * ΔQunit
C) ΔQprodNprod = ΔNprod * Qun.from
D) ΔQprodNprod = Nprod.pr * ΔQed
where
ΔNprod – change in the volume of product sales in physical terms in the reporting period compared to the previous one
Qed.ot, Qed.pr – average contract price per unit of production in the reporting and previous periods, respectively
Nprod.ot, Nprod.pr – volume of product sales in physical terms in the reporting and previous periods, respectively
ΔQed – change in the average contract price per unit of output in the reporting period compared to the previous one

18. The organization’s personnel is divided into:
A) industrial and non-industrial personnel
B) non-industrial personnel and workers
C) industrial and production personnel and employees
D) industrial production personnel and workers

19. The auxiliary labor coefficient is determined by:
A) the ratio of the number of workers in auxiliary shops to the number of workers in the main shops
B) the ratio of the number of workers in the main workshops to the number of workers in the auxiliary workshops
C) the ratio of the number of auxiliary workers in the shop to the number of main workers
D) the ratio of the number of main workers in the workshop to the number of auxiliary workers

20. The average annual output of one worker is determined as follows:

A) revenue / average number of employees
B) revenue / average number of employees
C) revenue / total number of man-days worked by all workers
D) revenue / total number of man-hours worked by all workers

21. The indicator of return on assets of the active part of fixed production assets is determined by:
A) the ratio of revenue to the average annual cost of fixed assets
B) the ratio of revenue to the average annual initial cost of machinery and equipment
C) the ratio of the average annual cost of fixed assets to revenue
D) the ratio of the amount of profit from sales to the average annual cost of fixed assets

22. The return on investment indicator is determined by:
A) the ratio of revenue to the average annual cost of fixed assets
B) the ratio of the average annual cost of fixed assets to revenue
C) 1 / the indicator of return on fixed assets
D) the ratio of the amount of profit from sales to the average annual initial cost of fixed assets

23. The following indicators provide a general description of the efficiency and intensity of use of fixed assets:
A) fixed asset renewal period
B) capital-labor ratio
C) indicator of technical equipment of labor
D) return on assets of the active part of fixed assets

24. ... the operating time fund of the equipment is determined by multiplying the number of working days in the period by the number of hours of daily operation, taking into account the shift coefficient and by the number of installed equipment:
A) calendar
B) regime
C) effective (planned)
D) actual

25. The material intensity of a product is defined as the ratio:
A) the sum of material costs to the cost of products of own production
B) the cost of production to the sum of material costs
C) the sum of material costs to the total cost of production
D) the total cost of production to the sum of material costs

26. The following are not considered general indicators of the efficiency of use of material resources:
A) material intensity of products
B) material yield
C) the share of material costs in cost price
D) the absolute value of material costs

27. The coefficient of utilization of material resources is calculated as the ratio of the sum of actual material costs to the value:

A) material costs calculated according to planned cost estimates and planned output and product range
B) material costs calculated based on planned cost estimates and actual output and product range
C) actual revenue
D) revenue calculated based on planned prices and the actual volume and range of products sold

28. The sum of production and non-production costs forms:
A) full cost of goods sold
B) partial cost of goods sold
C) reduced cost of goods sold
D) shop cost of production

29. When the volume of production changes, the conditionally fixed costs in the cost of a unit of production:
A) grow proportionally to the increase in production volumes
B) constitute a constant value
C) decrease in proportion to the decrease in production volumes
D) decrease in proportion to the growth of production volumes

30. S: Analysis of the structure of production costs and its changes during the reporting period for individual cost elements allows us to assess:
A) the impact of changes in each item on the amount of absolute cost savings or cost overruns
B) the impact of changes in each item on the amount of relative cost savings or overruns
C) material intensity, labor intensity, capital intensity of production, the nature of their influence on cost price
D) material intensity, labor intensity, capital intensity of production, their impact on the turnover of funds

7.3.2. Interim assessment

(development of competence OPK-5, indicators IOPK-5.1, IOPK-5.2; formation of competence PC-2, indicators IPC-2.2, IPC-2.3, IPC-2.4, IPC-2.7)

1. Economic analysis as a science.
2. Systematic and comprehensive economic analysis.
3. Subject, objects, content, purpose, objectives and principles of economic analysis.
4. The role of economic analysis in the management of economic entities.
5. Types of economic analysis.
6. Methods, techniques and methodology of economic analysis.
7. Fundamentals of modeling factor systems.
8. The relationship between economic analysis and other sciences.
9. History of the development of economic analysis.
10. Indicators used in economic analysis.
11. Average and relative values in economic analysis.
12. Method of grouping information.
13. Balance method.
14. Graphic method.
15. The method of chain substitutions.
16. Method of absolute differences.

17. Method of relative differences.
18. Method of proportional division.
19. Method of shared participation.
20. Integral method.
21. Logarithm method.
22. Tasks of analysis of the technical and organizational level and other conditions of production development and sources of information.
23. Analysis of the technical level of production.
24. Analysis of the level of production technology.
25. Analysis of the level of organization of production and labor.
26. Analysis of the level of management organization.
27. Analysis of the implementation of the technical development plan and improvement of production organization.
28. Tasks of analysis of production and sales volumes and sources of information.
29. Indicators for assessing the production and sale of products, works and services, their formation, interrelation and analysis.
30. Analysis of sales volume dynamics.
31. The relationship between sales volume, production of own-produced goods and changes in the balance of unsold goods (balances of finished goods in the warehouse and shipped goods).
32. Assessment of the impact of physical volume (sales of products in kind) and average contract prices per accounting unit on sales volume in value terms.
33. Analysis of the dynamics of own production.
34. Assessment of the impact of individual factors on the volume of production.
35. Analysis of the composition and structure of products.
36. Analysis of the rhythm of the organization's work: analysis of indicators of the rhythm of production and sales of products (works, services), indicators of the rhythm (uniformity) of production.
37. Tasks of using labor resources and sources of information.
38. Analysis of the organization's provision with personnel, assessment of their composition and structure. Analysis of the compliance of the professional and qualification composition of workers with production conditions.
39. Analysis of indicators of staff movement and stability. Causes of staff turnover.
40. Analysis of working conditions and health protection of workers: assessment of the state of working conditions, analysis of benefits and compensation for work in unfavorable working conditions, analysis of workers' health.
41. Tasks of analysis of funds for wages and sources of information.
42. Analysis of funds for wages. Factor analysis of average wages.
43. Evaluation of the efficiency of using funds for wages.
44. Analysis of funds for social development.
45. Analysis of the use of working time.
46. Identification of whole-day and intra-shift losses of working time.
47. Analysis of unproductive costs of working time.
48. Evaluation of the possible increase in output by reducing the loss of working time.
49. Analysis and evaluation of labor productivity indicators.
50. Analysis of the influence of extensive and intensive factors on changes in labor productivity.
51. Factor analysis of labor productivity.
52. Tasks of analysis of the use of fixed assets and sources of information.

53. Assessment of the availability, composition and structure of fixed assets.
54. Analysis and evaluation of fixed asset movement indicators: acquisition (renewal) coefficient, disposal coefficient, growth coefficient.
55. Analysis of technical condition indicators of fixed assets: wear coefficient, suitability coefficient, renewal coefficient.
56. Analysis of the age composition of equipment.
57. Analysis of general indicators of the efficiency of fixed assets: return on assets, capital intensity, return on assets, capital-labor ratio.
58. Analysis of the influence of factors on changes in the level of return on assets.
59. Analysis of the use of the organization's production capacity.
60. Analysis of equipment use: by quantity, by time, by productivity.

61. Tasks of analysis of the use of material resources and sources of information.
62. Analysis of the enterprise’s provision with material resources.
63. Evaluation of the use of material resources.
64. Analysis of the efficiency of using material resources.
65. Analysis of costs for materials by their individual types.
66. Analysis of indicators of material intensity of products.
67. Factors for reducing the material intensity of products.
68. The meaning, objectives and information support of product cost analysis.
69. Analysis of the total cost of production of products (works, services) by economic elements.
70. Analysis of the cost of products (works, services) by cost items.
71. Analysis of direct material and labor costs.
72. Analysis of indirect costs (expenses for the maintenance and operation of machinery and equipment, management and commercial expenses).
73. Analysis of costs per ruble of commercial output (works, services) and assessment of the impact of individual factors on their change.
74. Analysis of the cost of individual costing groups.