

**Федеральное государственное автономное образовательное учреждение
высшего образования
"Национальный исследовательский университет
"Высшая школа экономики"**

Факультет экономических наук
Департамент финансов

**Рабочая программа дисциплины «Финансовая и нефинансовая информация
о фирме»
(Financial and Non-Financial Information about the Company)**

для образовательной программы «Системная и программная инженерия»
направления 09.04.04 «Программная инженерия»
подготовки магистра

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«__»_____ 201_ г., № протокола _____

Академический руководитель образовательной программы

Д.В. Александров _____

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Настоящая программа не может быть использована другими подразделениями университета и другими вузами без разрешения подразделения-разработчика программы.

Syllabus

1. Course Description

a. Financial and Non-Financial Information about the Company

b. Pre-requisites No special

c. Course Type: compulsory

d. Abstract. This course takes an in-depth look into company's financial and non-financial reports and shows how information therein can be analyzed and processed to aid many individuals including creditors, investors, managers, consultants, auditors, directors, regulators and employees in their business decisions. It equips students with a wide array of tools and techniques useful in many fields in finance.

2. Learning Objectives

The overall objective of this course is to provide a framework within which students can develop an understanding of the determinants and uses of financial accounting data.

3. Learning Outcomes

The specific learning outcomes are that, upon successful completion of this course, you will be able to:

- Read a financial statement and identify and find relevant information for analysis
- Summarize, interpret and compare financial data
- Compute standard financial ratios and other financial analysis techniques
- Conduct financial analysis in a systematic and structured way
- Integrate concepts from previous accounting and finance courses to advance robust and insightful analysis
- Make informed and supported business decisions and recommendations

4. Course Plan

No.	Topic name	Course hours, Total	Audience Hours		Self-stud
			Lectures	Practical studies	
1.	Stakeholder's approach to corporate reporting	17	2	4	11
2.	Exploring the Anatomy of an Annual Report	19	4	4	11
3.	Measuring and reporting financial position	18	2	5	11
4.	Measuring and reporting financial performance	18	2	5	11
5.	Measuring and reporting cash flows	21	4	6	11
6.	Analysing and interpreting financial statements: investor's view	21	4	6	11
7.	Analysing and interpreting financial statements: creditor's view	21	4	6	11
8.	Financial information for management decisions	21	4	6	11
9.	Integration of financial and non-financial information	21	4	4	11
10.	Disclosure of information in corporate reporting and its verification	17	2	4	11
	Total:	190	32	48	110

5. Reading List

a. Required

Atrill, P., & McLaney, E. J. (2011). Accounting and Finance for Non-specialists. Pearson Education.

b. Optional

Abeysekera, I. Reputation building, Website disclosure and the case of intellectual capital. Bingley Emerald Group Publishing Limited, 2011. - 321 c.

Eccles R. G., Krzus M. P. One report: Integrated reporting for a sustainable strategy. – John Wiley & Sons, 2010.

Epstein, L. (2011). Reading financial reports for dummies. John Wiley & Sons.

IIRC. (2013). The International <IK> Framework, International Integrated Reporting Council. URL <http://www.theiirc.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf>

OECD. (2006). Intellectual Assets and Value Creation: Implications for Corporate Reporting. Paris: Organisation for Economic Cooperation and Development.
 URL:http://www.oecd.org/document/5/0,3746,en_2649_34813_37819973_1_1_1_1,00.html

Penman, S.H. (2011) Financial Statement Analysis and Security Valuation. 5nd edn. McGraw-Hill, New York

Solomon J. Corporate governance and accountability. – John Wiley & Sons, 2007.

6. Grading System

Type	Form	1 year				Notes
		1	2	3	4	
Progress check	Homework assignment			*	*	Financial and non-financial statements analysis
Progress check	Written test			*		
Final check	Written exam				*	

7. Guidelines for Knowledge Assessment

Written exam

Final exam is in the form of an written test in LMS. A maximum score of 10 can be achieved.

Written test

In a written test student show their learning progress to the point. Written test contains about 30 multiple-choice answers.

Work Activity

Work activity during seminar hours is controlled with attendance records and scoring involvement into discussions as well as quality of exercise performance during seminars. A maximum score of 10 can be achieved.

Penalties

Should plagiarism be identified in the student's homework, disciplinary measures are applied as appropriate per the HSE Charter.

Overall score

Overall score is based on the work activity, homework, written test score, and final exam score.

$$\text{Overall score} = 0,2\text{WA} + 0,3 * \text{HW} + 0,3 * \text{WT} + 0,3 * \text{FA}$$

Final exam score should be higher than 4 of 10 to get a positive final score.

8. Methods of Instruction

The program uses directed discussion, analysis of practical tasks and case studies.

9. Special Equipment and Software Support (if required)

Microsoft Office package