

Elena Makushina

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EDUCATION

- 2009 – 2012** **LOMONOSOV MOSCOW STATE UNIVERSITY**
PhD in accounting
Faculty of Economics,
Thesis work theme: «Venture Capital Valuation»
(in process, thesis defending in October, 2017)
- 2007-2009** **LOMONOSOV MOSCOW STATE UNIVERSITY**
Master's degree in Management,
Faculty of Economics, Department of Accounting, Financial Analysis and
Audit
- 2003-2007** **LOMONOSOV MOSCOW STATE UNIVERSITY**
Bachelor degree in Economics,
Faculty of Economics, Department of Accounting, Financial Analysis and
Audit

EMPLOYMENT

- 2010 – present** **NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS**
Senior Lecturer
Department of Finance,
Faculty of Economic Sciences,
Teaching experience:
- Financial accounting (the author of the ACCA-accredited program);
 - International Financial Reporting Standards, IFRS;
 - Russian Accounting.

PROFESSIONAL MEMBERSHIP

- June 2015** **Passed Level II of the CFA examination, CFA Institute**
December 2012 **Passed Level I of the CFA examination, CFA Institute**

ACHIEVEMENTS and PROMOTION

- Best Teacher of the HSE – 2014
- Best Teacher of the HSE – 2013

PUBLICATIONS

- E. Makushina Modeling of the probability of bankruptcy of non-financial companies // Finance and Credit p. 95-110, Vol. 24 (1), 2018
- E. Makushina Do the statutory types of venture investments in Russia's regulated market conform to their economic essence? // EJournal of Corporate Finance p. 83-99, Vol. 3 (39), 2016
- E. Makushina, K. Novoselova The Influence of Financial Liabilities Disclosure on Cost of Equity // Audit and Financial Analysis p. 290-299, Vol 5, 2015
- E. Makushina, A. Stefanskaya Fair value accounting impact on the financial results of credit institutions // International Accounting, p. 15-27, Vol 5 (299), 2014
- E. Makushina Venture capital as a driving force toward innovation-based economy in the Russian Federation // Audit and Financial Analysis p. 259-266, Vol 6, 2013
- E. Makushina Convergence between IFRSs and US GAAP. Classification and measurement of financial assets // International Accounting, p. 10-21, Vol 7 (253), 2013
- E. Makushina Fair value accounting and financial crisis» // International Accounting, Vol. 28, 2012

- E. Starovoytova, O.Soloveva, E. Makushina, Tutorial: Financial Accounting // Read Group, 2011
- Soloveva O., Makushina E. Fair value at initial recognition // Accounting, analysis and audit, Vol. 1, 2010

MISCELLANEOUS

- PC skills: advanced user of MS Excel, MS Power Point.
- Languages: English (upper-intermediate), Russian (native speaker).