

Financial University under the Government of the Russian Federation
Department of Accounting, Analysis and Audit

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Non-financial reporting
(in English)

SYLLABUS

Level of Study: Master's Degree

Field of Study: Economics

Study Programs: Accounting, Analysis, Auditing

Management Accounting and Controlling

Syllabus

1. Name of a subject *Non-financial reporting (in English)*

2. Mapping of learning outcomes (list of competences), with the relevant indicators described and subject learning outcomes indicated

The Tables 1-2 contain the following information: graduates' coded competencies are to be developed during the learning process; indicators that show their development (generalized descriptions of specific actions performed by the graduate that clarify and reveal the competence content) and learning outcomes (knowledge, skills) with indicators of competence development:

Study Program: Accounting, Analysis, Auditing

Table 1

Competence code	Competence	Competence development indicators	Learning outcomes (skills, and knowledge) and indicators that show competence development
AC-1	Ability to build an effective system of accounting, analysis and audit in organizations in accordance with national and international standards of accounting and financial reporting	<p>1. Graduate applies modern world approaches in the development of accounting, analysis and audit systems in organizations.</p> <p>2. Graduate uses methodological tools for assessing the effectiveness of the corporate system of accounting, analysis and audit functioning to develop recommendations for its improvement.</p>	<p>1. To know: basic models of non-financial reporting and approaches to its formation in accordance with international standards and guidelines. To own the skills: to reflect in the interests of stakeholders non-financial information about the organization's activities in public non-financial reporting.</p> <p>2. To know: current trends and possible directions of development of corporate reporting in order to ensure the information content and analytical value of public non-financial reporting. To own the skills: to interpret non-financial reporting, assess its transparency and informative value for decision-making by stakeholders and make recommendations for its improvement.</p>
AC-3	Ability to systematize accounting and non-accounting information of various types with the aim of forming a system of key indicators for assessing the	1. Graduate applies theoretical knowledge and economic laws to analyze and describe the main business	<p>1. To know: guiding principles, structure and content elements of non-financial reporting. To own the skills: to prepare public non-financial reporting that meets the requirements of</p>

	<p>organization and its business segments, the ability to plan the economic policy of the organization in order to prevent negative results of its activities</p>	<p>processes of an economic entity.</p> <p>2. Graduate applies modern approaches in modeling scenarios for the economic situation development.</p>	<p>stakeholders; to implement sustainable development goals into the organization's strategy.</p> <p>2. To know: economic, social and environmental factors and indicators reflected in non-financial reporting; the possibility of using modern information and analytical systems to assess non-financial reporting.</p> <p>To own the skills: to analyze factors and indicators of value creation according to public non-financial reporting; to develop, using modern information and analytical systems, options for strategic management decisions and substantiate their choice.</p>
UC-2	<p>Ability to apply communicative technologies, speak a foreign language at a level that allows for professional and research activities, including in a foreign language environment</p>	<p>1. Graduate uses communication technologies, including modern ones, for academic and professional interaction.</p> <p>2. Graduate speaks in a foreign language in the field of professional activity and in the scientific community in written and verbal form.</p> <p>3. Graduate speaks in a foreign language with scientific reports / presentations, presents scientific results at conferences and symposia; participates in scientific discussions and debates.</p>	<p>1. To know: modern communication technologies.</p> <p>To own the skills: to use modern communication technologies for academic and professional interaction.</p> <p>2. To know: a foreign language at a level that allows for professional and research activities.</p> <p>To own the skills: to communicate in a foreign language in the business and scientific environment in written and verbal form.</p> <p>3. To know: existing and potential problems associated with non-financial reporting preparation in the interests of external and internal stakeholders.</p> <p>To own the skills: to speak foreign languages with scientific reports, present scientific results at conferences, participate in scientific discussions.</p>

		<p>4. Graduate demonstrates knowledge of scientific speech etiquette, the basics of rhetoric in a foreign language, and the skills of writing scientific articles in a foreign language.</p> <p>5. Graduate works with special foreign literature and documentation in a foreign language.</p>	<p>4. To know: scientific speech etiquette, the basics of rhetoric in a foreign language. To own the skills: to write scientific articles in a foreign language.</p> <p>5. To know: a foreign language at a level that allows for professional and research activities. To own the skills: to identify ways to solve the problems of the formation and development of non-financial reporting based on the use of special foreign literature, documentation and the results of advanced research in a foreign language.</p>
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Study Program: Management Accounting and Controlling

Table 2

Competence code	Competence	Competence development indicators	Learning outcomes (skills, and knowledge) and indicators that show competence development
AC-1	Ability to create an information system, including accounting and off-accounting, past, current and forecast, internal and external information, reflecting the specific features of the company's activities and aimed at developing its business model	<p>1. Graduate applies theoretical knowledge and economic laws to analyze and describe the main business processes of an economic entity.</p> <p>2. Graduate applies modern world approaches to the formation of an information system, including accounting and non-accounting, past, current and forecast, internal and external information.</p>	<p>1. To know: basic models of non-financial reporting and approaches to its formation in accordance with international standards and guidelines. To own the skills: to reflect in the interests of stakeholders non-financial information about the organization's activities in public non-financial reporting.</p> <p>2. To know: current trends and possible directions of development of corporate reporting in order to ensure the information content and analytical value of public non-financial reporting. To own the skills: to interpret non-financial reporting, assess its transparency and informative</p>

			value for decision-making by stakeholders and make recommendations for its improvement.
AC-3	Ability of accounting and analytical substantiation of optimal strategic decisions at all levels of organization management (including presentation of the results of possible scenarios analysis)	<p>1. Graduate substantiates business process management solutions based on the integration of knowledge from various fields.</p> <p>2. Graduate demonstrates skills in developing adequate management decisions in the field of financial management.</p>	<p>1. To know: guiding principles, structure and content elements of non-financial reporting. To own the skills: to prepare public non-financial reporting that meets the requirements of stakeholders; to implement sustainable development goals into the organization's strategy.</p> <p>2. To know: economic, social and environmental factors and indicators reflected in non-financial reporting; the possibility of using modern information and analytical systems to assess non-financial reporting. To own the skills: to analyze factors and indicators of value creation according to public non-financial reporting; to develop, using modern information and analytical systems, options for strategic management decisions and substantiate their choice.</p>
UC-2	Ability to apply communicative technologies, speak a foreign language at a level that allows for professional and research activities, including in a foreign language environment	<p>1. Graduate uses communication technologies, including modern ones, for academic and professional interaction.</p> <p>2. Graduate speaks in a foreign language in the field of professional activity and in the scientific community in written and verbal form.</p> <p>3. Graduate speaks in a foreign language with scientific reports / presentations,</p>	<p>1. To know: modern communication technologies. To own the skills: to use modern communication technologies for academic and professional interaction.</p> <p>2. To know: a foreign language at a level that allows for professional and research activities. To own the skills: to communicate in a foreign language in the business and scientific environment in written and verbal form.</p> <p>3. To know: existing and potential problems associated with non-financial reporting preparation in the interests of</p>

		<p>presents scientific results at conferences and symposia; participates in scientific discussions and debates.</p> <p>4. Graduate demonstrates knowledge of scientific speech etiquette, the basics of rhetoric in a foreign language, and the skills of writing scientific articles in a foreign language.</p> <p>5. Graduate works with special foreign literature and documentation in a foreign language.</p>	<p>external and internal stakeholders.</p> <p>To own the skills: to speak foreign languages with scientific reports, present scientific results at conferences, participate in scientific discussions.</p> <p>4. To know: scientific speech etiquette, the basics of rhetoric in a foreign language.</p> <p>To own the skills: to write scientific articles in a foreign language.</p> <p>5. To know: a foreign language at a level that allows for professional and research activities.</p> <p>To own the skills: to identify ways to solve the problems of the formation and development of non-financial reporting based on the use of special foreign literature, documentation and the results of advanced research in a foreign language.</p>
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3. Place of the subject in the curriculum

The course *Non-financial reporting (in English)* is an elective discipline included in the curriculum of the educational program *38.04.01 Economics*, Master's programs *Accounting, Analysis, Auditing* and *Management Accounting and Controlling* and is designed to ensure the professional competence of the master in the field of non-financial reporting in the context of reforming accounting and developing financial statements, as well as using this information for the purpose of analysis and management decisions.

4. Workload in credits and academic hours, with class work (lectures and seminars) and self-study indicated

Table 3

Type of work	Total (in credits and hours)	Module 6 (in hours)
Overall workload	3/108	108
Class work	16	16
<i>Lectures</i>	4	4
<i>Seminars, practicals</i>	12	12
Self study	92	92
Formative assessment	Control work	Control work
Summative assessment	Written exam	Written exam

5. Subject content (with the thematic components indicated)

Theme 1. The concept of public non-financial reporting: content and global promotion

Current trends and stages of corporate reporting development. The role and importance of non-financial reporting in the corporate reporting system. The impact of advanced management concepts on non-financial reporting.

Development of standardization and legal regulation of non-financial reporting. Non-financial reporting models. Approaches to the formation of non-financial reporting.

Analytical tools for generating public non-financial reporting.

Quality categories of information disclosure in non-financial reporting.

Submission of non-financial reporting.

Problems of preparing public non-financial reporting at the present stage.

Promotion of non-financial reporting in Russia and the world.

Theme 2. Sustainability reporting and its formation in the stakeholders interests

Concept and factors of sustainable development. The essence of the sustainable development concept in relation to economic entities. The mechanism of sustainable development of the organization and stage of its implementation.

International and national sustainability reporting standards. The UN Global Compact as an international document governing sustainable development. GRI Standards. Sustainable Accounting Standards Board (SASB). AccountAbility Standards (AA 1000 SES, AA 1000 AS, AA 1000 AP). Social Accountability 8000 (SA8000). ISO 26000:2010 "Guidelines for Social Responsibility". National standard of the Russian Federation GOST R ISO 26000-2012 "Guidelines for Social Responsibility." Social Charter of Russian Business.

Sustainability reporting content. Stakeholder approach to sustainability reporting. Determining the optimal perimeter of sustainability reporting. Stages of sustainability reporting.

Criteria and indicators of sustainable development of the organization. Economic, social and environmental indicators of sustainable development and their classification. Partial and complex indicators of sustainable development.

Methodology and tools for analysis of sustainability reporting. Stakeholder analysis. Analysis of sustainable development factors and indicators. Analysis of sustainable development strategies. Risk analysis of the sustainable development strategy implementation.

Sustainable development maturity matrix.

Theme 3. Integrated reporting as an information base for the substantiation of management decisions

Economic essence and features of integrated reporting. History of integrated reporting. Stages of integrated reporting development. Preparation of integrated reporting for the benefit of the investment community.

International Integrated Reporting Framework (IIRF).

Methodological basis for the preparation of integrated reporting: guiding principles and content. Disclosure of value creation, business model, capital and strategy. Key characteristics and indicators of financial, manufactured, natural, human, social and relationship, intellectual capital.

The purpose, principles and stages of the integrated reporting analysis. Methods of integrated reporting analysis. Analysis of value creation factors. Analysis of the business model and the quality of corporate governance. Analysis of the company value as the total value of all types of capital. Analysis of the strategy and riskiness of the organization.

Theme 4. Directions for improving the disclosure of information in public non-financial reporting

Ensuring the transparency of non-financial reporting by improving the level and quality of non-financial information disclosure.

The industry aspect of non-financial reporting formation. Development of public non-financial reporting of organizations in various industries.

Prospects for non-financial reporting. The concept of public non-financial reporting development in the Russian Federation.

6. List of teaching and methodological materials needed for the students self-study

6.1. List of questions for student self-study and types of out-of-class activities

The main forms of student self-study are work with educational, reference literature and Internet resources, self-study of cases and solving practical problems, test preparation.

Table 4

Itemized subject content	Questions the students should answer within the self-study process	Types of out-of-class activities
<p>Theme 1. The concept of public non-financial reporting: content and global promotion</p>	<ol style="list-style-type: none"> 1. What is the impact on the perimeter and content of non-financial reporting of the concept of value creation, stakeholder theory, the concept of sustainable development, the concept of six capitals? 2. What are the elements of legal regulation of public non-financial reporting? Give practical examples that reflect the development of the legal framework for non-financial reporting. 3. What are the quality categories of information disclosure in non-financial reporting? 4. What, in your opinion, are the main problems in preparing public non-financial reporting at the present stage? 5. Describe the procedure for the submission of non-financial reporting. 6. What are the types of external independent verification of public non-financial reporting? How is the reliability of non-financial report information verified? 7. Describe the process of promoting non-financial reporting in the world. 8. How is the promotion of non-financial reporting in Russia? 9. What is the role of the Russian Union of Industrialists and Entrepreneurs in the development of non-financial reporting? 10. Assess the dynamics, content and structure of the National Register of Corporate Non-Financial Reports. 	<p>Work with educational, reference literature and Internet resources. Preparation of reports, essays, presentations.</p>

<p>Theme 2. Sustainability reporting and its formation in the stakeholders interests</p>	<ol style="list-style-type: none"> 1. Describe the concept and factors of sustainable development. 2. What is the essence of the concept of sustainable development in relation to economic entities? 3. What are the main tasks and principles for implementing the concept of sustainable development of the organization? 4. Describe the mechanism of sustainable development of the organization. What are the steps involved in its implementation? 5. Expand the content and features of the Directive 2014/95/EU on Disclosure of Non-financial and Diversity Information. 6. What alternatives to sustainability reporting in accordance with GRI Standards do you know? 7. Describe the composition and content of the universal GRI Standards. 8. Describe the composition and content of specific GRI Standards. What features are their structure indicative of? 9. What are the priority areas for analyzing sustainability reporting? <p>Based on your reference to the GRI Database, provide up-to-date statistics on sustainability reporting.</p>	<p>Work with educational, reference literature and Internet resources. Self-study of cases, solving practical problems. Test preparation.</p>
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<p>Theme 3. Integrated reporting as an information base for the substantiation of management decisions</p>	<ol style="list-style-type: none"> 1. In your opinion, the focus on meeting the needs of which group of stakeholders prevails in the formation of integrated reporting? Argument your answer. 2. What is the essence of the six capitals concept? 3. Describe the components of capital reflected in integrated reporting. 4. Expand the guiding principles and content elements of integrated reporting according to the International Integrated Reporting Framework. 5. What are the criteria for quantitative indicators included in the integrated reporting. 6. Justify why the integrated report is called "strategic analysis"? 7. What are regional integrated reporting networks? 8. How many regional integrated reporting networks are there in the world, and in which countries are they established? 9. What organizations are included in the Russian regional network for integrated reporting? 10. What are the priority areas for the integrated reporting analysis? 11. Describe the system of key indicators for the integrated reporting analysis. 12. Based on the appeal to the materials of the International Integrated Reporting Council (IIRC) and the Russian regional network for integrated reporting, provide up-to-date statistics on integrated reporting. 	<p>Work with educational, reference literature and Internet resources. Self-study of cases, solving practical problems. Test preparation.</p>
<p>Theme 4. Directions for improving the disclosure of information in public non-financial reporting</p>	<ol style="list-style-type: none"> 1. What, in your opinion, is the relationship between financial and non-financial indicators of the economic entity? 2. How does the preparation of non-financial reporting affect the investment 	<p>Work with educational, reference literature and Internet resources. Self-study of cases, solving practical problems. Test preparation.</p>

	<p>attractiveness and strategic sustainability of the organization?</p> <p>3. What are the ways to improve the transparency of non-financial reporting for stakeholders to make informed decisions?</p> <p>4. Give a comparative description of the advantages and disadvantages of various approaches to the preparation of non-financial reporting.</p> <p>5. Describe the features of non-financial reporting preparation in relation to organizations of various industries (industry, agricultural business, construction, transport, medicine, education, etc.).</p> <p>6. What are the current trends in the development of non-financial reporting?</p> <p>7. What, in your opinion, are the prospects for the development of non-financial reporting in Russia and the world?</p>	
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6.2. List of questions/assignments/topics for students' preparation to formative assessment

Templates of questions the students need to answer when preparing for a control work

Choose an organization that prepares integrated reporting and places it on the Internet.

According to the available integrated reporting of the economic entity, perform the following tasks:

Task 1

Assess the compliance of the integrated report of the organization with the guiding principles of its preparation developed by the International Integrated Reporting Council.

Task 2

Describe how is implemented in the studied organization:

A) the principle of materiality;

- B) the principle of interaction with stakeholders;
- C) the principle of strategic focus and future orientation.

Task 3

Assess the compliance of the content elements of the integrated report with the content elements recommended by the International Integrated Reporting Framework.

Task 4

Determine whether goals in the field of sustainable development are reflected in the integrated report of the studied economic entity, and how much they correlate with the strategic goals of the organization.

Task 5

Describe the business model of the organization.

Task 6

Provide information about the six capitals used in the organization. Reflect the main indicators characterizing them in dynamics in comparison with the indicators of previous periods, as well as with target and forecast indicators.

Task 7

Analyze the value of the company as the total value of all types of capital.

Task 8

Compare the integrated report of the organization under study with the best practice in this area, taking the integrated report of the leader of corporate sustainability, responsibility and openness as the benchmark.

Task 9

Make a conclusion about the transparency, informative and analytical value of the organization's integrated reporting.

Task 10

Give recommendations on optimizing the business model, improving the organization of interaction with stakeholders and increasing the efficiency of using the total capital of the organization.

***Templates of questions the students need to answer when preparing
for a written exam***

Theoretical questions

1. Current trends and stages of corporate reporting development.
2. The role and importance of non-financial reporting in the corporate reporting system.
3. The impact of advanced management concepts on non-financial reporting.
4. Development of standardization and legal regulation of non-financial reporting.
5. Models and approaches to the formation of non-financial reporting.
6. Analytical tools for the formation of public non-financial reporting.
7. Quality categories of information disclosure in non-financial reporting.
8. Submission of non-financial reporting.
9. Concept and factors of sustainable development. The essence of sustainable development concept in relation to economic entities.
10. The mechanism of sustainable development of the organization and stage of its implementation.
11. Description of international and national standards for reporting on sustainable development.
12. GRI Standards.
13. Stakeholder approach to sustainability reporting.
14. Content of sustainability reporting and determining its optimal framework.
15. Stages of sustainability reporting.
16. Criteria and indicators of sustainable development of the organization.
17. Economic, social and environmental indicators of sustainable development and their classification.
18. Partial and complex indicators of sustainable development.
19. Methodology for the analysis of sustainability reporting.
20. Sustainability reporting analysis tools.
21. Sustainable development maturity matrix.
22. The economic nature and features of integrated reporting.
23. The history and stages of integrated reporting development.
24. Development of integrated reporting for the investment community benefit.
25. International Integrated Reporting Framework (IIRF).
26. Methodological basis for the integrated reporting preparation: guiding principles and content.
27. Disclosure of information on value creation, business model, capital and strategy of the organization in integrated reporting.
28. Key characteristics and indicators of financial, manufactured, natural, human, social and relationship and intellectual capital.

29. The purpose, principles and stages of integrated reporting analysis.
30. Methods of integrated reporting analysis.
31. Analysis of value creation factors.
32. Analysis of the business model and the quality of corporate governance.
33. Analysis of the company value as the total value of all types of capital.
34. Analysis of the strategy and riskiness of the organization.
35. Ensuring the transparency of non-financial reporting by improving the level and quality of non-financial information disclosure.
36. The industry aspect of non-financial reporting formation. Development of public non-financial reporting of organizations in various industries.
37. Problems of public non-financial reporting preparation at the present stage.
38. Promotion of non-financial reporting in Russia and the world.
39. The concept of public non-financial reporting development in the Russian Federation.
40. Prospects for non-financial reporting.

Tests

Test 1

Integrated reporting is:

- A) a detailed comprehensive reflection of how the strategy, management, results and prospects of the organization in the context of the external environment lead to the creation of value in the short, medium and long term;
- B) a brief reflection of how the strategy, management, results and prospects of the organization lead to the creation of value in the short, medium and long term;
- C) a brief reflection of how the strategy, management, results and prospects of the organization in the context of the external environment, lead to the creation of value in the short, medium and long term.

Test 2

Regional networks for integrated reporting are intended:

- A) in order to develop an integrated approach to corporate reporting, to unify the information provided by corporations to stakeholders;
- B) to create institutions to support the quality of reporting in different countries of the world and to promote integrated reporting at the global level;
- C) all of the above is true.

Test 3

Value is:

- A) the estimated cost of equity of the company, determined on the basis of the predicted values of the external and internal environment parameters without taking into account the controlled share;
- B) the potential usefulness of the company for all stakeholders, directly affecting the fundamental value and market capitalization;
- C) the discounted amount of the company's future cash flows, which depends on all types of capital in terms of their impact on the cash flows generated by the company.

Test 4

In accordance with the *Stakeholder Value Creation* concept, which forms the basis of the International Integrated Reporting Framework:

- A) value should be created primarily for business owners, and the main responsibility of management is to maximize shareholder returns;
- B) social improvements should be integrated into the process of creating economic value;
- C) the value should be created in two interrelated aspects: for the organization itself and its stakeholders.

Test 5

The value can be determined on the basis of the following utility estimated by the interested person:

- A) economic;
- B) functional;
- C) emotional;
- D) all of the above is true;
- D) there is no correct answer.

Test 6

Manufactured capital is:

- A) a reserve of funds available to the organization for the implementation of operational activities, received by the organization through financing or created as a result of operations or investments;
- B) production physical objects intended for use in the operating activities of the organization, as well as organizational intangible assets;
- C) production physical objects intended for use in the operating activities of the organization.

Test 7

Social and relationship capital includes:

- A) institutions and relationships within and between communities, as well as between stakeholder groups and other groups, and the ability to share information to enhance individual and collective well-being;
- B) the totality of knowledge, experience, skills, qualifications of company employees, their abilities, opportunities in implementing a business strategy, initiative, motivation for innovation;
- C) a set of qualitative characteristics of the company's employees and their participation in the development of the brand and increasing the company's reputation in society.

Test 8

Intellectual capital is defined by the integrated reporting standard IR1 as:

- A) the totality of knowledge, experience, skills, qualifications of company employees, their abilities, opportunities in implementing a business strategy, initiative, motivation for innovation;
- B) knowledge-based organizational intangible assets; totality of identifiable and unidentifiable intangible assets;
- C) innovative technologies based on artificial intelligence that are used in the organization.

Test 9

The source of intellectual capital is:

- A) intellectual property;
- B) organizational capital;
- C) the staff of the organization.

Test 10

Organizational culture is part of human capital:

- A) true;
- B) false.

Practice-oriented cases

Task 1

According to the sustainability reporting, analyze the indicators of economic, social and environmental impact of the organization; assess management and engagement metrics. Compare the sustainability report of the organization under study with the non-financial reporting of the leader in corporate sustainability, responsibility and openness. Draw a conclusion regarding the transparency, informative and analytical value of sustainable reporting of the organization.

Task 2

Based on integrated reporting, describe the organization's business model. Analyze the presence and use of six capitals in the company. Evaluate the main indicators characterizing them in dynamics, as well as in comparison with target and forecast indicators. Analyze the value of the company as the total value of all types of capital. Compare the organization's integrated report with best practices in this area. Formulate recommendations for optimizing the business model, improving the organization of interaction with stakeholders, and increasing the efficiency of using the total capital of the company.

Task 3

Using the data of the *Bloomberg* information and analytical system, evaluate the degree of ESG-factors of sustainable development disclosure in non-financial reporting of organizations.

7. Mandatory and optional reading list**Legal regulations**

The Concept of development of public non-financial reporting and the plan of measures for its implementation, approved by the Order of the Government of the Russian Federation of 05.05.2017 No. 876-p.

URL: <http://static.government.ru/media/files/jyIP6Zj9fv4oEbAuVI8V03jxk9r9JIQf.pdf>.

1. GRI Standards. URL: <http://globalreporting.org>

2. International Integrated Reporting Framework.

URL: <http://integratedreporting.org>

Mandatory reading list

4. Financial and analytical tools for sustainable development of economic entities: a textbook for students studying in the field of "Economics and Management" / O.V. Efimova [et al.]; Financial University. - Moscow: Knorus, 2019. - 178 p. - Text: direct. - Also. - ELS BOOK.ru. - URL: <https://www.book.ru/book/931037> (Date of access: 07/09/2019). - Text: electronic.

Optional reading list

5. Analytical substantiation of competitive business models: a textbook / V.I. Barilenko [et al.]; Financial University. - Moscow: Rusyns, 2015. - 308 p. - Text: direct. - Also. - ELS BOOK.ru. - URL: <https://www.book.ru/book/934082> (Date of access: 24/10/2019). - Text: electronic.

6. Plaskova N.S. Analysis of financial statements prepared in accordance with IFRS: a textbook / N.S. Plaskova. - 2nd ed., revised. and add. - Moscow: Vuzovskiy uchebnik, 2020. - 269 p. - Text: direct. - Also. - ELS ZNANIUM.com. - URL: <http://znanium.com/catalog/product/1063801> (Date of access: 04/12/2019). - Text: electronic.

E-resources

1. <http://elib.fa.ru/>
2. <http://repository.vzfei.ru>
3. <http://window.edu.ru>
4. <http://www.book.ru>
5. <http://biblioclub.ru>
6. <http://www.znaniy.com>
7. <http://infra-m.ru>
8. <http://нэб.рф>
9. <http://elibrary.ru>
10. <http://www.glavbuh.ru>
11. <http://www.globalreporting.org>
12. <http://www.integratedreporting.org>
13. <http://www.ir.org.ru>
14. <http://www.rspp.ru>

8. List of IT resources, incl. the list of software, information and reference systems (as appropriate).

8.1. Software:

1. Windows, Microsoft Office software;
2. ESET Endpoint Security antivirus software.

8.2. Databases and information and reference systems:

1. Consultant Plus legal information system;
2. Garant information and reference system;
3. <http://ru.wikipedia.org/wiki/Wiki> e-encyclopedia;
4. <http://www.skrin.ru/> database; etc.

8.3. Certified software/hardware used for information protection

No such software/hardware is used.