

## **38.06.01 Economics**

### **Accounting and Statistics**

#### **Program objective**

Research and development of theoretical foundations and applications of accounting, economic analysis of financial and economic activities, control, audit and statistics, as single factors of economic activity, and mass socio-economic phenomena.

#### **Key research areas:**

- **Accounting** (fundamental principles and concepts; methodology; regulation, adaptation and standardization of accounting rules in financial reporting; taxation; modern information and communication technologies in accounting and financial reporting; costs accounting and calculation of production costs)
- **Economic analysis** (fundamental principles and concepts; methodology; analysis of logistics costs, distribution costs; information and financial flows; investment analysis and assessment of investment efficiency; assessment of the effectiveness of entrepreneurial activity; marketing analysis; budgeting; analysis of business assets and capital; analysis and forecasting of the financial condition of the organization; analysis and justification of financial recovery programs)
- **Audit, control and revision** (fundamental principles and concepts; methodology; audit programs and audit plans; statistical testing of internal control systems; forensic accounting expert examination; regulation and standardization of audit, control and revision rules; investment control and audit; budget control and audit; tax control)
- **Statistics** (fundamental principles and concepts; methodology; investment statistics; methods of statistical measurements and observation of socio-economic phenomena, processing of statistical information; methodology for constructing statistical indicators; methods of processing statistical information; methodology of social and economic monitoring; financial and insurance risks)