

Министерство сельского хозяйства Российской Федерации  
Федеральное государственное бюджетное образовательное учреждение  
высшего образования  
«Дальневосточный государственный аграрный университет»  
(ФГБОУ ВО Дальневосточный ГАУ)



**ПРОГРАММА**  
**для подготовки к вступительному испытанию в магистратуру**  
**по программе «Международный бизнес» по направлению подготовки:**  
**38.04.01 «Экономика»**

Благовещенск  
2026

## **GENERAL REQUIREMENTS**

Entrance examinations are designed to determine the theoretical and practical readiness of applicants entering the master's degree in Economics on 38.04.01 and are conducted in order to determine the compliance of knowledge, skills and abilities with the requirements of studying at the master's degree in this field of study.

Entrance examinations for the Master's degree are conducted in the writing form of a test. The test consists of three sections. The first section includes 15 questions. You have to choose the correct answer. Each correct answer is rated at 4 points, with a maximum of 60 points for the first section.

The second section includes 3 practical tasks with choosing the correct answer. Each correct answer is rated at 6 points, with a maximum of 18 points for the second section.

The third section includes 2 practical calculation tasks that need to be solved and the answer recorded. Each correct answer is estimated at 11 points, with a maximum of 22 points for the third section. You must score at least 30 points.

The results of the entrance tests are evaluated on a 100-point scale.

## **THE MAIN SECTIONS OF THE STUDYING PROGRAM**

### **Section 1. Economics**

The formation of economics and the main stages of its development. The main directions of modern economic thought. Russian Economic thought and its contribution to economic science. The evolution of the subject. Methods of cognition in economics. Economic categories, laws, and models. Social production and reproduction. Production, distribution, exchange and consumption. Economic constraints: the limit of production opportunities. The problem of choosing the optimal solution. Opportunity costs. The law of increasing opportunity costs. The triad of economics. Economic systems and their classification. Models of the organization of economic systems. Historical conditions of the market emergence.

The main theoretical prerequisites of a simple market model. The most important functions of the market. Private and public interests and their implementation in a market environment. The structure and infrastructure of the market.

Economic benefits and their classification. Services and their classification. Product. Product properties. Theories of the cost of goods.

Cost, value, utility. The development of forms of value and the emergence of money. Price as a monetary form of value. The theory of consumer choice.

The essence of money. The functions of money. The evolution of forms of money. The laws of money circulation.

Economic institutions and their role in the market economy system. Property. Theories of property rights. Economic forms of realization of property rights. Privatization.

The concept of an enterprise, classification, external and internal environment.

The essence and conditions of entrepreneurial activity. Features of entrepreneurship in Russia.

Organizational and legal forms of enterprises. Their advantages and disadvantages. Rehabilitation and bankruptcy.

Concentration and centralization of production. The role of large and small firms in the modern market economy, the forms of their interaction. Venture capital.

Firm. Theories of the company. Horizontal integration. Vertical integration. Diversification of production and capital. The trend towards decentralization. Economic risks and their classification, taking into account the nature of entrepreneurial activity.

Economic agents. The market and its subjects.

Households and the family as suppliers of economic resources and consumers of goods and services. The importance and role of the family in the reproduction of labor and "human capital".

The state as a subject of a market economy. A model of the circulation of goods and incomes with the participation of the state.

Individual and market demand. The demand curve's. The demand function's. The law of demand. Determinants of demand. Individual and market offer. The supply curve's. The suggestion function's. The law of supply. Non-price factors of the offer. The balance of supply and demand. Elasticity of supply and demand.

The production function and its properties. Expansion of production in the short term. Expansion of production in the long term. Production costs in the short term. Production costs in the long term. Revenue and profit of the company.

Signs, price, demand and income in conditions of perfect competition. Maximizing profits and minimizing losses in the short term. Long-term equilibrium.

Structures of imperfect competition: monopoly, monopolistic competition, oligopoly.

Markets of factors of production: the market of land, capital and labor. Features of the supply on the market of factors of production.

General equilibrium and the conditions for achieving it. Pareto optimality. Market failures. External effects (externalities), their classification. Internalization of external effects. Market failures and the objective need for government intervention in the economy.

Public and private goods. The demand for public goods and their supply. The problem of the stowaway. Production of public goods.

Information properties, cost, and price of information. Asymmetric information. The lemon market. Unfavorable selection. Moral damage.

The main objectives of State intervention and the functions of the State: regulation of economic growth and employment, maintenance of competition, stabilization of monetary circulation, management of external effects, production of public goods, redistribution of income, legal stabilization of society.

Forms and methods of government influence on the economy. Direct and indirect regulation. The public sector in the economy. Government consumption of goods and services.

The national economy as a whole, its goals and structure. Gross national and

gross domestic products. Methods of their measurement. Basic macroeconomic identities. The main macroeconomic indicators of the system of national accounts. Nominal and real gross domestic product. Price indexes. National wealth and net economic well-being. Shadow economy: concept, types and socio-economic consequences.

The model IS-LM. Macroeconomic equilibrium and the real interest rate. The condition of equilibrium of the commodity market at a flexible interest rate. The IS curve as a characteristic of equilibrium states in the market of goods. The LM curve as a characteristic of equilibrium states in the money market. Features of achieving equilibrium in the money market.

Economic policy in the IS-LM model. The effectiveness of the monetary and fiscal policy of the state, depending on the parameters of the IS-LM model. Investment and liquidity traps, property effect.

Cyclicity as a universal form of economic dynamics. Characteristics of the phases of the economic cycle. The main types of cycles. Approaches to the problem of cycles.

Anti-crisis policy of the state, its tools and effectiveness. Stabilization programs.

Inflation: its essence, types, and causes. Inflation expectations. The mechanism of inflation development. Anti-inflationary policy of the state. Direct methods of regulation. Indirect methods of influencing the price level.

Socio-economic consequences of expected and unforeseen inflation.

Unemployment and its types. The relationship between inflation and unemployment. The Phillips curve and its modifications in the context of adaptive and rational expectations.

Government debt and its structure. Public debt parameters: size, cost of servicing, duration of obligations. Financing the budget deficit and public debt.

Budget surplus, its impact on economic processes. Determination of the budget surplus and its impact on the dynamics of economic growth. Financial policy in modern Russia.

Incomes of the population: types and sources of formation. Nominal and real incomes. Causes of income inequality.

The distribution of personal income and the evolution of the social structure of society. Decile, quintile, and quartile coefficients. The Lorentz curve and the K coefficient. Jeanie.

Characteristics of the standard of living, quality of life and poverty. Concepts of equitable income distribution.

The dilemma of social justice and economic efficiency. The main directions of the state's social policy.

The term and forms of international economic relations. International trade, international movement of capital, international labor migration, creation of joint ventures, international scientific and technical cooperation.

Theories of international trade.

Indicators of the openness of the national economy. Supply and demand in an open economy. Large and small open economies. The participation of modern

Russia in world economic relations.

Instruments of the state's trade policy. The customs tariff. Import duties. Foreign trade and income distribution. Net losses of domestic consumers, gains of producers, gains of the state, net losses of national welfare.

Non-tariff import regulation instruments: import quotas, import licenses, voluntary export restrictions, government procurement, domestic taxes, subsidies to national producers, anti-dumping investigations, technical barriers;

## **Section 2. Economics of companies (organizations)**

The enterprise is the main link of the economy. Enterprise and entrepreneurship in a market environment. Types of enterprises.

The theory of optimal output volume. The production program.

The essence of the production and organizational structure of enterprises. Types of production. Organization of the production process. Enterprise infrastructure.

The authorized capital and property of enterprises. Fixed capital, its valuation. Working capital, its composition, classification, turnover.

The structure, composition of fixed assets and ways to increase efficiency. Indicators of the efficiency of the use of fixed capital. Depreciation. Depreciation is calculated in different ways. The average annual cost of fixed assets. The main production assets. The structure of fixed production assets. Physical and moral wear and tear. Repair. Intangible assets.

The composition and structure of working capital and its role in the production process. The standard of working capital and indicators of the efficiency of the use of material resources. Current assets. Funds of circulation.

Personnel structure and labor productivity indicators. Frame movement indicators. The average number of employees. Production and labor intensity.

Industrial and non-industrial personnel. Main and auxiliary workers. Managers, specialists, and employees themselves. Profession, specialty, qualification. The list and attendance of the staff. Time standards. Production. Labor productivity.

The composition of production and sales costs. Grouping of costs by economic elements and by cost items.

Calculation. Calculation articles and industry-specific cost structure features. Calculation methods.

Cost estimates for production. The cost of a unit of production. The cost of products (works, services). Cost estimates.

Conditionally fixed and conditionally variable costs are basic and overhead costs. Direct and indirect costs. Marginal income.

The sources of education have arrived. Types of profitability. Profitability of assets (production), current costs (production) and sales.

Earnings. Income and expenses. Gross profit. Profit from sales. Profit before taxes. Net profit. Return on assets (production). Profitability of current expenses. Profitability of sales.

The concepts of "effect" and "effectiveness". The main technical and economic indicators. Extensive factors. Intensive factors.

### **Section 3. Accounting and analysis**

Economic accounting and its types. Functions and requirements for accounting. Account information users. The system of legal regulation of accounting.

The subject of accounting. Accounting objects. Classification of funds. The accounting method. Elements of the accounting method. The meaning and functions of balance. The relationship between property and sources of education.

The balance sheet structure. Changes in the balance sheet under the influence of business operations. Classification of balances and their characteristics.

Accounting accounts. Accounting meters. The structure of the accounting account. Double entry. The relationship between accounting accounts and the balance sheet. Synthetic and analytical accounts. The relationship between synthetic and analytical accounts. Subaccounts. Current accounts for synthetic and analytical accounting.

General provisions of the classification of accounts. Classification of accounts in relation to balance sheet and level of detail. Classification of accounts by economic content. Classification of accounts by structure and purpose. The structure of the accounting chart of accounts.

The concept of an economic process and an economic operation. The main economic processes. Accounting of the process of formation of the authorized (pooled) capital of the organization. Accounting for the capital investment process. Accounting of the supply process. Accounting of the production process. Classification of production costs. The general scheme of accounting for production costs. Accounting for the sales process. Accounting for other income and expenses. Accounting for profits and losses.

Assessment of household assets. Methods of assessing household assets. Calculation.

Documentation. Classification of accounting documents. Characteristics of primary documents according to classification criteria. Accounting processing of documents. Requirements for primary documents. Document management and document retention periods.

Classification of accounting registers. The classic form of accounting information processing. The order and technique of entries in accounting registers. Methods for correcting errors in primary documents and accounting registers. Forms of accounting organization.

Journal-order form of accounting organization. A simplified form of accounting organization. An automated form of accounting organization.

Inventory: objectives, facilities, and time of the event. General rules for conducting inventory. Inventory preparation and management activities. Documentation of inventory results. Reflection of inventory results in accounting. Inventory errors and their possible consequences.

The concept of reporting. Classification of financial statements. Types of reporting. Reporting requirements.

Accounting policy of the company. Accounting policy objectives. The process of developing an accounting policy. An order on accounting policy. The main elements of accounting policy. Factors influencing the choice and justification of accounting policy. The main reasons for the change in accounting policy.

The concept of economic analysis. The subject, objects and subjects of economic analysis. The content, objectives and principles of economic analysis. Classification of types of economic analysis and their role in the management of the organization. The main stages of the development of economic analysis. The role of Economic analysis in the management of an organization.

The content of the method of economic analysis, its characteristic features. Interrelation of analysis methods and types of economic models. Systematic and integrated approaches in economic analysis. Classification of indicators used in the analysis. Classification of factors and reserves in economic analysis.

General characteristics of the methodology and methodological techniques of economic analysis. Methods of processing economic information in economic analysis. Comparability of indicators: conditions and ways to ensure them. Techniques for displaying analytical data. The technique of detailing in economic analysis. The method of grouping and its application in economic analysis.

Types of dependencies of performance and factor indicators. Economic and mathematical methods in economic analysis.

Current (retrospective) analysis. Operational analysis. Long-term (strategic) analysis. On-farm analysis. Inter-farm comparative analysis. Functional and cost analysis.

## **Section 4. Taxes and taxation**

Taxes in the economic life of society. Classification of taxes. Value added tax. Excise taxes. Income tax. Personal income tax. Regional taxes: a brief description and mandatory elements of the tax. Land tax. Personal property tax. Trade fee. Simplified taxation system. A single imputed income tax for certain types of activities. A single tax for agricultural producers. Tax planning at the level of an economic entity.

## **Section 5. Finance**

Finances and the historical conditions of their origin. Financial relations, their objects and subjects. Funds of funds and their classification. Financial functions. Financial resources and their importance in expanding production, meeting the social needs of citizens and the economic development of the country. Financial reserves and their importance in the balanced development of the economy.

The financial system and its individual elements. Different approaches to building the structure of the Russian financial system. Centralized and decentralized finance, their composition and the basis for the formation of financial flows. The

hierarchical structure of the financial system: state and municipal finances, finances of business entities, finances of the population. The institutional structure of the financial system: financial management, financial control, financial intermediation. Fundamentals of building a financial system in a market economy. Features of the structure of the financial system in countries with different government structures, with different approaches to managing the country's economy.

Financial control: content and significance. Tasks of financial control. Types, forms and methods and their characteristics. State financial control and its specifics. State financial control bodies, their legislative framework and powers. Non-governmental financial control and the bodies that carry it out. The organization and importance of auditing activities in a market economy.

The budget as the basis for the formation of financial resources at various levels. The historical conditions of the emergence of budgets, their importance for the development of the country's economy. The modern importance of the budget in a market economy. Budget structure and budget system. The difference in the construction of the budget system depends on the form of government.

The budget system of modern Russia: structure, principles of construction and functioning. Consolidated budgets and their significance. The federal budget. Types of budget revenues and their importance in the formation of state financial resources. The main directions of budget spending. Forms of using public financial resources. Territorial finances. Peculiarities of formation and use of funds of territorial budgets. Inter-budgetary relations. The essence of fiscal federalism, its principles and development in modern Russia. Methods of budget regulation. The budget process: the concept, stages, participants and their powers at individual stages. Treasury and its role in the budget process.

The necessity and conditions for the formation of extra-budgetary funds. Classification of extra-budgetary funds.

Entrepreneurship and principles of organization of finances of commercial organizations. The relationship of enterprises with other economic entities and the formation of incoming and outgoing financial flows. Factors influencing the organization of finances of commercial organizations. Financial resources and their features at the stage of creation and operation of a commercial enterprise. Forms of attracting financial resources and their features. Non-current assets and their classification. The fixed capital of the enterprise, its composition and sources of financing. Depreciation and methods of calculating depreciation charges. Current assets, their structure and importance for the rhythmic and efficient functioning of the enterprise. The impact of taxes on the organization of commercial organizations. Formation of financial resources of non-profit enterprises. The main directions and forms of spending financial resources. Peculiarities of taxation of non-profit organizations.

The concept of the financial market and its structure. Financial market entities: savers, investors, and users. Types of financial assets that are objects of supply and demand in the financial market.

The main segments of the financial market. Financial market functions. The credit market and its structure. Participants in the credit market and the specifics of

their interests in the money and capital segments of this market. Regulatory impact on the functioning of the credit market. Problems of relations between lenders and borrowers.

The foreign exchange market and its functions. Participants of the foreign exchange market and ways of using foreign currency. Classification of the currency market. The securities market, its structure and importance in the modern market economy. The precious metals market. The use of precious metals as financial assets.

The insurance market. Insurance as a form of financial intermediation. Classification of types and branches of insurance. Insurance market participants: insurers, policyholders, and intermediaries. Insurance services and organization of insurance relations. The importance of insurance in a market economy.

## THE LIST OF RECOMMENDED LITERATURE

The list of basic educational literature recommended for preparing for entrance examinations:

- 1) Агеева, О. А. Бухгалтерский учет и анализ в 2 ч. Часть 1. Бухгалтерский учет [Текст]: учебник для академического бакалавриата / О. А. Агеева, Л. С. Шахматова. — М. : Издательство Юрайт, 2019. — 273 с.
- 2) Агеева, О. А. Бухгалтерский учет и анализ в 2 ч. Часть 2. Экономический анализ [Текст]: учебник для академического бакалавриата / О. А. Агеева, Л. С. Шахматова. — М. : Издательство Юрайт, 2019. — 240 с.
- 3) Борисов, Е. Ф. Экономика [Текст]: учебник и практикум / Е. Ф. Борисов. — 7-е изд., перераб. и доп. — М.: Издательство Юрайт, 2019. — 383 с.
- 4) Васильев, В. П. Экономика [Текст]: учебник и практикум для академического бакалавриата / В. П. Васильев, Ю. А. Холоденко. — 2-е изд., испр. и доп. — М. : Издательство Юрайт, 2019. — 297 с
- 5) Гребенников, П. И. Экономика [Текст]: учебник для академического бакалавриата / П. И. Гребенников, Л. С. Тарасевич. — 5-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 310 с.
- 6) Дмитриева, И. М. Бухгалтерский учет и анализ [Текст]: учебник для академического бакалавриата / И. М. Дмитриева, И. В. Захаров, О. Н. Калачева ; под ред. И. М. Дмитриевой. — М. : Издательство Юрайт, 2019. — 358 с.
- 7) Иохин, В. Я. Экономическая теория [Текст]: учебник для бакалавриата и специалитета / В. Я. Иохин. — 2-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 353 с.
- 8) Коршунов, В. В. Экономика организации (предприятия) [Текст]: учебник и практикум для прикладного бакалавриата / В. В. Коршунов. — 4-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 313 с.
- 9) Маховикова, Г. А. Экономическая теория [Текст]: учебник и практикум для бакалавриата и специалитета / Г. А. Маховикова, Г. М. Гукасьян, В. В. Амосова. — 4-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 443 с.
- 10) Налоги и налоговая система Российской Федерации [Текст]: учебник и практикум для академического бакалавриата / Л. И. Гончаренко [и др.]; отв. ред. Л. И. Гончаренко. — 2-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 524 с.
- 11) Налоги и налогообложение [Текст]: учебник и практикум для академического бакалавриата / Д. Г. Черник [и др.]; под ред. Д. Г. Черника, Ю. Д. Шмелёва. — 3-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 408 с.
- 12) Сергеев, И. В. Экономика организации (предприятия) [Текст]: учебник и практикум для прикладного бакалавриата / И. В. Сергеев, И. И. Веретенникова. — 6-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 511 с.
- 13) Финансы [Текст]: учебник для академического бакалавриата / А. М.

Ковалева [и др.]; под ред. А. М. Ковалевой. — 6-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 443 с.

14) Финансы [Текст]: учебник для академического бакалавриата / М. В. Романовский [и др.]; под ред. М. В. Романовского, Н. Г. Ивановой. — 5-е изд., перераб. и доп. — М. : Издательство Юрайт, 2016. — 554 с.

15) Финансы [Текст]: учебник и практикум для академического бакалавриата / Н. И. Берзон [и др.]; под общ. ред. Н. И. Берзона. — 2-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 498 с.

16) Шимко, П. Д. Экономика [Текст]: учебник и практикум для академического бакалавриата / П. Д. Шимко. — 4-е изд., испр. и доп. — М. : Издательство Юрайт, 2019. — 461 с.

17) Экономика организации [Текст]: учебник и практикум для академического бакалавриата / Л. А. Чалдаева [и др.]; под ред. Л. А. Чалдаевой, А. В. Шарковой. — 2-е изд., перераб. и доп. — М. : Издательство Юрайт, 2019. — 361 с.

The list of additional educational literature recommended for preparation for entrance examinations:

1) Воробьева, И. П. Экономика и управление производством [Текст]: учеб. пособие для бакалавриата и магистратуры / И. П. Воробьева, О. С. Селевич. — М. : Издательство Юрайт, 2019. — 191 с.

2) Герасимова, Л. Н. Теория бухгалтерского учета [Текст] : учеб. пособие; рек. УМО по образ. / Л. Н. Герасимова. - Ростов н/Д : Феникс, 2010, 2014. - 350 с. - (Высшее образование)

3) Ефимова, М.Р. Финансовые расчеты. Практикум [Текст]: учеб. пособ.; доп. Советом УМО вузов России / М.Р. Ефимова; Гос. ун-т управления. – М.: Кнорус, 2014. – 182 с.

4) Киселева, Е. А. Макроэкономика. Экспресс-курс [Текст] : учеб. пособие.; рек. УМО / Е. А. Киселева. - 2-е изд-е, стер. - М. : Кнорус, 2012. - 379 с.

5) Малиновская, О. В. Финансы [Текст] : учеб. пособие; рек. УМО по образ. / О. В. Малиновская, И. П. Скобелева, А. В. Бровкина. - М. : ИНФРА - М, 2013. - 319 с.

6) Моисеев, С. Р. Макроэкономика [Текст] : учеб. / С. Р. Моисеев. - М. : КНОРУС, 2008. - 320 с.

7) Налоги и налоговая система Российской Федерации. Практикум [Текст] : учебное пособие; рек. УМО по образ. / под ред. проф. Л. И. Гончаренко. - 2-е изд., стер. - М. : КНОРУС, 2014, 2013. - 111 с.

8) Налоги и налогообложение [Текст] : учебник: рек. УМО по образ. / В. Ф. Тарасова [и др.]; под общ. ред. В. Ф. Тарасовой. - 2-е изд., перераб. и доп. - М. : КНОРУС, 2012. - 484 с.

9) Пансков, В. Г. Налоги и налогообложение: теория и практика [Текст] : учебник для бакалавров.; доп. М-вом образования РФ / В. Г. Пансков ; Фин.

ун-т при Правительстве РФ. - 2-е изд., перераб. и доп. - М. : Юрайт, 2012. - 679 с.

10) Розанова, Н. М. Деньги и банки [Текст]: учебник и практикум для бакалавриата и магистратуры / Н. М. Розанова. — М. : Издательство Юрайт, 2019. — 322 с.

11) Тесля, П.Н. Денежно-кредитная и финансовая политика государства [Текст] : учеб. пособие / П.Н. Тесля, И.В. Плотникова. — М.: ИНФРА-М, 2013. — 172 с.

12) Финансы, деньги, кредит, банки [Текст] : учебник; рек. УМО вузов России / под ред. Т. М. Ковалевой. - М. : КНОРУС, 2014. - 249 с.

13) Экономика предприятий агропромышленного комплекса [Текст]: учебник для академического бакалавриата / Р. Г. Ахметов [и др.]; под общ. ред. Р. Г. Ахметова. — М. : Издательство Юрайт, 2019. — 431 с.

# **A DEMO VERSION OF THE TEST ASSIGNMENT FOR THE ENTRANCE EXAMINATION TO THE MASTER'S DEGREE IN ECONOMICS 38.04.01**

The test takes 180 minutes to complete.

It consists of three sections. The first section includes 15 questions. You have to choose correct answer. Each correct answer is rated at 4 points, with a maximum of 60 points for the first section. The second section includes 3 practical tasks with choosing the correct answer. Each correct answer is rated at 6 points, with a maximum of 18 points for the second section. The third section includes 2 practical calculation tasks that need to be solved and the answer wrote. Each correct answer is rated at 11 points, with a maximum of 22 points for the third section. You must score at least 30 points.

## **Section 1**

1.(Economic)Demand is:

- 1) a subjective concept governing market relations;
- 2) the need for various goods, based not only on the desire to buy, but also provided with money;
- 3) endless interaction of the simplest elements of the market;
- 4) an objective concept governing market relations.

2. The marginal product of the production factor is:

- 1) the maximum possible output when using this factor;
- 2) the volume of output when using all factors of production;
- 3) additional output when the factor is increased by one;
- 4) Output per unit of factor.

3. When calculating GDP by expenditure, all the listed expenditure components are summed up, except:

- 1) net investment;
- 2) household expenses for the purchase of durable goods;
- 3) pensions for teachers;
- 4) the cost of the consumed fixed capital.

4. The displacement effect occurs when:

- 1) the government tax increases reduce disposable income and spending in the private sector of the economy;
- 2) the government's reduction in income taxes causes interest rates to rise, and private sector spending that is sensitive to them is reduced;
- 3) the reduction of government transfers causes a forced reduction in consumer spending;
- 4) the government is moving from debt financing of the budget deficit to its monetization.

5. The exogenous variable in macroeconomic models is ...

- 1) reservation rate
- 2) unchanged tax rates
- 3) the level of employment
- 4) the inflation rate

6. Entrepreneurship related to the resale of goods is called:

- 1) production;
- 2) commercial;
- 3) financial;
- 4) advisory (consulting).

7. In accounting and financial statements, the concept is used to express the volume of products sold in monetary terms.:

- 1) production capacity;
- 2) margin income;
- 3) revenue from sales;
- 4) gross profit.

8. The way to use the personnel of an enterprise by reducing live labor, increasing its effectiveness is called:

- 1) intellectual;
- 2) extensive;
- 3) integral;
- 4) intense.

9. The financial mechanism is:

- 1) types of financial relations;
- 2) a set of forms of organization of financial relations, methods and methods of formation and use of financial resources;
- 3) ways to mobilize financial resources;
- 4) achieving financial stability and independence of the state.

10. The use of delays in the payment of purchased raw materials causes:

- 1) inventory reduction;
- 2) increase in accounts payable;
- 3) reduction of accounts payable;
- 4) there is no correct answer.

11. The net present value (NPV) of a project is

- 1) the expected profitability of the project;
- 2) the difference between discounted inflows and outflows of funds from the project implementation;
- 3) the ratio of discounted income to discounted expenses;
- 4) increase in accounts payable.

12. Economic analysis as a science is ...

1) a set of special knowledge that is based on the methods and techniques of economic analysis that are used to process and evaluate economic information of any business entity;

2) the financial results that an enterprise receives under the influence of objective and subjective factors and is reflected in the economic information system.;

3) global analysis of the world economy and comprehensive analysis of the national economy;

4) audit firms, regulatory authorities, insurance companies.

13. Audit firms (auditors) in accordance with the Law "On Auditing Activities" have the rights:

1) involve independent auditors on a contractual basis to participate in the audit;

2) to bring to the attention of the state tax inspectorate all the facts of violations and abuses;

3) to withdraw, in accordance with the established procedure, primary documents and accounting registers on the facts of established violations and abuses.

4) involve civil servants on a contractual basis to participate in the audit.

14. Payment for audit services is carried out ...

1) based on the rates approved by the Government of the Russian Federation;

2) by agreement with the client;

3) by agreement with the client, but not higher than the rates approved by the Government of the Russian Federation;

4) all the answers are correct.

15. Obtaining a long-term loan to repay debts to the budget is reflected in the accounting record:

"Dt" - debit, "Ct" - credit

1) Dt account 58 "Financial investments" Ct account 51 "Settlement accounts";

2) Dt sch. 51 "Settlement accounts" Kt sch. 67 "Settlements on long-term loans and borrowings";

3) Dt account 68 "Calculations on taxes and fees" Ct account 67 "Calculations on long-term loans and borrowings";

4) Dt account 67 "Calculations on long-term loans and borrowings" Ct account 68 "Calculations on taxes and fees"

## Section 2

16. Determine the average selling price of grain. If 23042 units are sold, the total cost is 13700 thousand rubles, and 9461 thousand rubles are earned.

- 1) 0.41 thousand rubles;
- 2) 0.69 thousand rubles;
- 3) 1.45 thousand rubles;
- 4) 0.41 rubles.

17. The fixed costs of producing 100 pieces of product X are 20,000 den. units, the average variable costs are 500 den. units. The average total (gross) costs will be \_\_\_\_ den. units.

- 1) 20500;
- 2) 5000;
- 3) 700;
- 4) 15000.

18. The costs of a monopolistic firm are described by the function  $TC=0.5 Q^2+2Q$ . The demand for the company's products is  $P=10-0.5Q$ . The price at which the company will receive the maximum profit is \_\_\_\_ monetary units.

- 1) 8;
- 2) 9;
- 3) 4;
- 4) 5.

### **Section 3**

19. The population's demand function for this product has the form:  $Q_d=14-3P$ , the supply function of this product is  $Q_s= -8 +4P$ . Calculate the consumer's surplus.

20. The residual value of the property according to the Balance Sheet is: as of January 1, 456 thousand rubles, as of February 1, 436 thousand rubles, as of March 1, 416 thousand rubles, as of April 1, 396 thousand rubles. The amount of corporate property tax for the 1st quarter of the tax period will be equal to \_\_\_\_\_.