KAZAKH NATIONAL UNIVERSITY NAMED AFTER AL-FARABI

HIGHER SCHOOL OF ECONOMICS AND BUSINESS

DEPARTMENT "MANAGEMENT"

APPROVE:
Dean of the Higher School
economy and business
_____ Ermekova Zh.Zh
"____"_____ 202_, protocol No. ____

EDUCATIONAL AND METHODOLOGICAL COMPLEX OF THE DISCIPLINE

ID 105590 "Management analysis and forecasting"
on the educational program Management, Innovation Management

Course - 1
Semester - 1
Number of credits - 5

Almaty – 2026

The teaching materials for the discipline “**Management analysis and forecasting** " were compiled by Doctor of Economics, Professor Adambekova A.A.

Based on the curriculum for the educational program all programs of HSEB

Reviewed and recommended at a meeting of the Department of Management

dated "____"_____ 2026, protocol No. __

Head department "Management"
Doctor PhD, Professor _____ G.S.Smagulova

SYLLABUS
Fall semester 2026-2027 academic year
on the educational program Management, Innovation Management
1 course

ID and name of course	**Independent work of the master's student (IWMS)**	**Number of credits**			**General number of credits**	**Independent work of the master's student under the guidance of a teacher (IWMST)**
		Lectures (L)	**Practical classes (PC)**	**Lab. classes (LC)**		
ID 105590 "Management analysis and forecasting"	2	15	30	-	5	6

ACADEMIC INFORMATION ABOUT THE COURSE				
Learning Format	**Cycle, component**	**Lecture types**	**Types of practical classes**	**Form and platform final control**
Offline	MD	problematic, informational, binary, lecture-conference	Writing scientific papers, conducting research, solving problems, situational tasks	Written Exam in Univer
Lecturer - (s)	Adambekova Ainagul Amangeldinovna. D.e.s. professor			
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ACADEMIC COURSE PRESENTATION		
Purpose of the course	**Expected Learning Outcomes (LO)** As a result of studying the discipline the student will be able to	**Indicators of LO achievement (ID)**
The purpose of studying this discipline is to develop advanced knowledge and skills in management analysis and forecasting, methods and indicators of assessment, allowing to develop and make the most effective management decisions, to identify reserves for increasing the effectiveness of activities in relation to their different types based on forecasting methods.	LO 1 to study and apply alternative methods of management analysis and forecasting of socio-economic processes based on classical and modern scientific concepts of management analysis	1.1 - clarify the essence, goals and objectives, objects and main directions of management analysis; 1.2 - apply approaches and explain the role of forecasting in ecosystem management; 1.3 - identify the information system of management analysis; 1.4 - identify the features of the formation of management analysis of the organization, taking into account the specifics of the activity
	LO2 apply environmental diagnostic methods, analyze and systematize information for making management decisions, forming organizational structures, implementing changes in the organization, control, organizational culture, conflict management, criteria for assessing management activities for sustainable development	2.1 - apply modern methods and techniques for diagnosing the environment and ecosystems; 2.2 - use methods of analysis and evaluation to systematize information in the process of making management decisions; 2.3 - explain the changes made in the organization, control and development of organizational culture 2.4 - apply methods for forming a strategy and tactics for conflict management, criteria for assessing management activities for sustainable development
	LO 3 possess the skills of processing business information, using the basic methods of analyzing financial and non-financial indicators necessary for conducting economic forecasting.	3.1 - demonstrate skills in processing business information and working with data; 3.2. use basic methods of analyzing financial and non-financial indicators

		3.3 - identify and explain the impact of artificial intelligence on management decision-making 3.4 - apply modern methods and approaches to forecasting
	LO 4 identify conditions that determine cost engineering and approaches to management analysis and business/project/product life cycle management	4.1 - apply modern methods of cost engineering assessment and management; 4.2. - explain traditional and alternative approaches to management cost analysis 4.3 - apply methods of assessment and management of business/project/product life cycle; 4.4 - analyze the impact of cost management on company performance
	LO 5 apply risk assessment and management methods; assess the impact of macro- and microfactors on the conditions for implementing the principles of sustainable development and uncertainty	5.1 - apply methods of risk assessment and mitigation based on restructuring, forecasting and modeling; 5.2 - identify limitations, uncertainty and risks in the process of management analysis; 5.3 - apply modern methods and approaches of forecasting and modeling within the framework of research; 5.4 - apply methods of testing and diagnostics of forecasting and modeling
Prerequisites	Management	
Post requisites	Research Practice	
Learning Resources	**Literature:**** Main: 1. CIMA P1 Kaplan study text https://kaplanpublishing.co.uk/cima/professional-operational/management-accounting-p1/study-text 2. CIMA P1 BPP study text https://learningmedia.bpp.com/product?catalog=ITP12021 3. Operational Management exam-kit https://kaplan-learning.com/bookshop/cima/professional-operational/management-accounting-p1/exam-kit 4. Management Accounting, 4th Edition https://www.wiley.com/en-us/Management+Accounting%2C+4th+Edition-p-9780730369424 5. Break-even cost analysis https://templates.office.com/en-us/breakeven-cost-analysis-tm01116512 6. CIMA Case studies https://www.cimaglobal.com/Research--Insight/Case-studies/ 7 "Analysis of Financial Time Series" (3rd Edition) by Ruey S. Tsay. https://file-lianxh.oss-cn-shenzhen.aliyuncs.com/Refs/Books/Tsay_2022.pdf **Additional Reading:** 8. Dean Frost. Strategic Management: Analysis and Skills in a High Tech Business Environment, Cognella Academic Publishing, 2024. 222p. 9. Alain Ndedi. STRATEGIC FINANCIAL ANALYSIS AND PLANNING (International Journal of Business Management and Research (IJBMR) Book 3) . RIBA Publishing, 2021. p.72 10. Wyn Jenkins, Dave Williamson Strategic Management and Business Analysis . English. 2022. p.280. **Research infrastructure** 1 MS Excel **Professional scientific databases** 1https://www.scopus.com/ 2 https://www.elsevier.com/ 3 https://access.clarivate.com/	

	Internet resources 1. http://elibrary.kaznu.kz/ru 2 https://ru.coursera.org/ 3 https://be.kaznu.kz/ 4 https://vestnik.turan-edu.kz/
Academic course policy	The academic policy of the course is determined by the Academic Policy and the Policy of Academic Integrity of Al-Farabi Kazakh National University . Documents are available on the main page of IS Univer . **Integration of science and education.** The research work of students, undergraduates and doctoral students is a deepening of the educational process. It is organized directly at the departments, laboratories, scientific and design departments of the university, in student scientific and technical associations. Independent work of students at all levels of education is aimed at developing research skills and competencies based on obtaining new knowledge using modern research and information technologies. A research university teacher integrates the results of scientific activities into the topics of lectures and seminars (practical) classes, laboratory classes and into the tasks of the IWST, IWS, which are reflected in the syllabus and are responsible for the relevance of the topics of training sessions and assignments. **Attendance.** The deadline for each task is indicated in the calendar (schedule) for the implementation of the content of the course. Failure to meet deadlines results in loss of points. **Academic honesty.** Practical/laboratory classes, IWS develop the student's independence, critical thinking, and creativity. Plagiarism, forgery, the use of cheat sheets, cheating at all stages of completing tasks are unacceptable. Compliance with academic honesty during the period of theoretical training and at exams, in addition to the main policies, is regulated by the "Rules for the final control" , "Instructions for the final control of the autumn / spring semester of the current academic year" , "Regulations on checking students' text documents for borrowings". Documents are available on the main page of IS Univer . **Basic principles of inclusive education.** The educational environment of the university is conceived as a safe place where there is always support and equal attitude from the teacher to all students and students to each other, regardless of gender, race / ethnicity, religious beliefs, socio-economic status, physical health of the student, etc. All people need the support and friendship of peers and fellow students. For all students, progress is more about what they can do than what they can't. Diversity enhances all aspects of life. All students, especially those with disabilities, can receive counseling assistance by phone / e- mail ainagul.adambekova@kaznu.edu.kzor via video link in MS Teams https://teams.microsoft.com/l/channel/19%3a-Amrr2N8exlkOGY6iHpF51p18_MFziRU-cFMJA9p-Ok1%40thread.tacv2/%25D0%259E%25D0%25B1%25D1%2589%25D0%25B8%25D0%25B9?groupId=5a7ec4c8-d3e7-469d-8fe3-620cd2111024&tenantId=b0ab71a5-75b1-4d65-81f7-f479b4978d7b **Integration MOOC (massive open online course).** In the case of integrating MOOC into the course, all students need to register for MOOC. The deadlines for passing MOOC modules must be strictly observed in accordance with the course study schedule. **ATTENTION!** The deadline for each task is indicated in the calendar (schedule) for the implementation of the content of the course, as well as in the MOOC. Failure to meet deadlines results in loss of points.

INFORMATION ABOUT TEACHING, LEARNING AND ASSESSMENT

Score-rating letter system of assessment of accounting for educational achievements

Grade	Digital equivalent points	points, % content	Assessment according to the traditional system
A	4.0 _	95-100	Great
A-	3.67	90-94	
B+	3.33	85-89	Fine
B	3.0	80-84	

Assessment Methods

Criteria-based assessment is the process of correlating actual learning outcomes with expected learning outcomes based on clearly defined criteria. Based on formative and summative assessment.

Formative assessment is a type of assessment that is carried out in the course of daily learning activities. It is the current measure of progress. Provides an operational relationship between the student and the teacher. It allows you to determine the capabilities of the student, identify difficulties, help achieve the best results, timely correct the educational process for the teacher. The performance of tasks, the activity of work in the classroom during lectures, seminars, practical exercises (discussions, quizzes, debates, round tables, laboratory work, etc.) are evaluated. Acquired knowledge and competencies are assessed.

Summative assessment - type of assessment, which is carried out upon completion of the study of the section in accordance with the program of the course. Conducted 3-4 times per semester when performing IWS. This is the assessment of mastering the expected learning outcomes in relation to the descriptors. Allows you to determine and fix the level of mastering the course for a certain period. Learning outcomes are evaluated.

Formative and summative assessment	**Points % content**

B-	2.67	75-79		Activity at lectures	9
C+	2.33	70-74		Work in practical classes	27
C	2.0	65-69	Satisfactorily	Independent work	24
C-	1.67	60-64		Final control (exam)	40
D+	1.33	55-59			
D	1.0	50-54		TOTAL	100
FX	0,5	25-49	Unsatisfactory		
F	0	0-24			

Calendar (schedule) for the implementation of the content of the course. Methods of teaching and learning.

week	Topic name	Number of hours	Max. score
1	**Lec 1.** Theme: The role of management analysis in making management decisions: industry specific features.	**1**	**2**
	Sem 1. Theme: Purpose, objectives and role of management analysis	2	6
2	**Lec 2.** Theme Methods and techniques of strategic management analysis.	**1**	**2**
	Sem 2. Theme Strategic management analysis: features, methods and key tools	2	7
	IWDS 1 Preparation of an analytical report "The influence of management analysis on making management decisions (object of study: company, region, government agency, project)"		
	I**WDST 1.** Consultation on the implementation of the IWDS 1		
3	**Lec 3.** Theme Methods and techniques of operational and current management analysis.	**1**	**2**
	Sem 3. Theme Operational and current management analysis: key methods and techniques	2	7
	IWDST **2.** Consultation on the implementation of the IWDS 1		
4	**Lec4.** Theme Management analysis of responsibility centers: key evaluation indicators.	**1**	**2**
	Sem 4. Theme Identification of responsibility centers: object-by-object management analysis	2	6
5	**Lec 5.** Theme Fundamental performance indicators.	**1**	**2**
	Sem 5. Theme Identifying fundamental performance indicators: sources of information, approaches to analysis and evaluation	2	7
	IWDST **3.** Consultation on the implementation of the IWDS 1		
6	**Lec 6** Theme Alternative performance indicators.	**1**	**2**
	Sem 6. Theme Identifying alternative performance indicators according to the research profile	2	6
7	**Lec 7.** Theme Behavioral thinking in management analysis: risk appetite criteria.	**1**	**2**
	Sem 7. Theme Managing behavioral thinking and risk appetite in management decisions	2	7
8	**Lec 8.** Theme Management analysis of costs: cross-assessment. Part 1	**1**	**2**
	Sem 8. Theme Cost-based pricing strategy. Target cost management	2	8
	IWDST 4. Defense of IWDS 1 "The influence of management analysis on making management decisions (research object: company, region, government agency, project)"		30
	LEVEL CONTROL 1		100
9	**Lec 9.** Theme Management analysis of costs: cross-assessment.Part 2	**1**	**2**
	Sem 9. Theme Impact of TQM\ Just in Time\ ABC in Cost Management	2	8
10	**Lec 10.** Theme Non-budgetary management in making management decisions.	**1**	**2**
	Sem 10. Theme Conditions for implementing the principles of non-budgetary management	2	8
	IWDS 2 Preparation of an analytical report "Forecasting and modeling in making management decisions"		
	IWDST **5.** Consultation on the implementation of the IWDS 2		
11	**Lec 11.** Theme Uncertainty and risk in decision making.	**1**	**2**
	Sem 11. Theme Identification of uncertainty and risks of the object of study	2	8
12	**Lec 12.** Theme Forecasting and modeling in making management decisions. Role, approaches and key methods	**1**	**2**
	Sem 12. Theme The impact of forecasting and modeling on management decision-making of the research object. Data collection, preparation for forecasting	2	8
13	**Lec 13.** Theme Forecasting and modeling tools in making management decisions.	**1**	**2**
	Sem 13. Theme Application of forecasting and modeling on the research object	2	8
14	**Lec 14.** Theme Forecasting and modeling in making management decisions: testing	**1**	**2**
	Sem 14. Theme Testing forecasting results	2	8
15	**Lec 15.** Theme Forecasting and modeling in making management decisions. Application: visualization, interpretation	**1**	**2**
	Sem 15. Theme Visualization and interpretation of forecasting results	2	8

	IWDST **6.** Defense of IWDS2 "Forecasting and modeling in making management decisions"		30
	Midterm control 2		100
	Final control (exam)		100
	TOTAL for course		100

Dean of the Higher School of Economics **Ermekova Zh.Zh**

Chair of the Academic Committee
on the Quality of Teaching and Learning **Oralbayeva Zh.Z.**

Head of the Department "Management" **Smagulova G.S.**

Lecturer **Adambekova A.A.**

RUBRICTOR FOR CRITERIAL ASSESSMENT OF FINAL CONTROL

Discipline: “Management analysis and forecasting”

Criteria/score	Descriptors				
	Excellent	Good	Satisfactory	Unsatisfactory	
	90–100	70–89	50–69	25–49	0–24
Knowledge and understanding of course theory and concepts	An “excellent” grade is given for an answer that contains a comprehensive disclosure of all three questions (within the limits of acquired knowledge), a detailed argumentation for each conclusion and statement, is constructed logically and consistently, and is supported by examples from the developed classroom topics.	A “good” rating is given for an answer that contains a complete but not exhaustive coverage of all issues, an abbreviated argumentation of the main points, and allows for a violation of the logic and sequence of presentation of the material. The answer contains stylistic errors and inaccurate use of terms.	A “satisfactory” rating is given for an answer that contains incomplete coverage of the questions proposed in the ticket, superficially argues the main points, allows compositional imbalances in the presentation, violations of the logic and sequence of presentation of the material, and does not illustrate theoretical points with examples from the developed class notes.	Incorrect coverage of the questions posed, erroneous argumentation, factual and verbal errors, assumption of an incorrect conclusion. Ignorance of basic concepts, theories...;	Violation of the Rules for final control.
Application of the selected methodology and technology to specific practical tasks	Complete completion of the educational assignment, a detailed, reasoned answer to the question posed, followed by solving practical problems of the course;	Partial completion of the educational assignment, incomplete, sometimes reasoned answer to the question posed with an incomplete solution to the practical problems of the course; illiterate use of scientific language norms in the course;	The material is presented in fragments, in violation of logical sequence, factual and semantic inaccuracies are made, and theoretical knowledge of the course is used superficially.	An irrational method of solving a task or an insufficiently thought-out answer plan; inability to solve problems, perform tasks in general; making mistakes and omissions that exceeds the norm.	Inability to apply knowledge and algorithms to solve tasks; inability to draw conclusions and generalizations. Violation of the Rules for final control.
Evaluating and analyzing the applicability of the chosen methodology to the proposed practical task, justifying the result obtained	Consistent, logical and correct justification of scientific principles and the applied methodology and technology, literacy, compliance with the norms of scientific language, 1-2 inaccuracies in the presentation of the material are allowed that do not affect the generally correct conclusions (+ visualization of the results of the justification through graphical data).	3-4 inaccuracies in the use of conceptual material, minor errors in generalizations and conclusions are allowed, which do not affect the good overall level of task completion.	Conclusions on the applicability of substantiated scientific provisions are vague and unconvincing; there are stylistic and grammatical errors, as well as inaccuracies in processing the results of a practical solution	The task was completed with gross errors, the answers to the questions were incomplete, the conceptual material and argumentation were poorly used.	The task has not been completed, there are no answers to the questions posed, materials and analysis tools have not been used. Violation of the Rules for Conducting Final Control