



Course: Accounting

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LANGUAGES OF EDUCATION: Russian, English

THE SUBJECT OF THE EDUCATIONAL COURSE: the study of the accounting system of the enterprise, sources of their formation, methods of calculating the results of its business activities, and financial reporting.

THE GOAL of the course includes the formation of the following **abilities** of students:

- ❖ To be able to work with the legal framework in the field of accounting and taxation
- ❖ To be able to identify the objects of accounting
- ❖ To be able to register assets, liabilities, equity, income, expenses, and financial results in the accounting system
- ❖ To be able to accept effective management decisions based on analysis of financial statements

THE MAIN TASK OF EDUCATIONAL COURSE: Following demands of the educational-professional program, after the finishing of this course must demonstrate such learning outcomes:

Knowledge:

- ✓ of the legislative and regulatory framework for the organization of accounting
- ✓ of the policies, procedures, and elements of the accounting method
- ✓ of the forms and methods of preparation of primary documents
- ✓ of the procedure for the organization of accounting of assets, capital, and liabilities of the enterprise
- ✓ of the composition and method of reflection in the accounting of incomes and expenses of the enterprise
- ✓ of the calculation and reflect the financial results of the company
- ✓ of the methods of filling accounting records and preparation of financial reporting forms
- ✓ of the basics of using software (for example, 1C Accounting)

Skills:

- ✓ to grouped economic facilities in the composition and sources of their formation
- ✓ to make primary documents to fill registers of accounting and financial reporting forms
- ✓ to prepare accounting entries according to the content of the economic operation
- ✓ to use accounting data to make effective management decisions, monitoring, and analysis of the financial and economic activity of the enterprise
- ✓ to use the program 1C Accounting to account for transactions, preparation of primary documents, registers, and financial statements

Experience:

- ✓ of using accounting methodology for the registration of the business operations of the enterprise and calculate of financial results

COURSE DURATION: 36 academic hours of lectures, 28 academic hours of seminars, 8 academic hours of laboratory works

REQUIREMENTS TO STUDENTS: knowledge in the field of business economics, economic analysis

