

ACCOUNTING AND AUDITING

ANNOTATION TO THE CURRICULUM OF A HIGHER EDUCATION INSTITUTION

Specialty 1-27 01 01 Economics and organization of production (by directions)

Specialty direction 1-27 01 01-01 Economics and organization of production (machine building)

Specialization 1-27 01 01-01 02 Organization of the use of production resources in mechanical engineering

	Form of training
	Full-time (day)
Course	3
Semester	5,6
Lectures, hours	100
Practical classes, hours	32
Laboratory classes, hours	16
Term paper, semester	6
Credit, semester	5
Exam, semester	6
Classroom hours in the academic discipline	148
Independent work	80
Total hours of academic discipline / credit units	228 / 6

1. Summary of the academic discipline

The purpose of studying this discipline is for students to acquire theoretical and practical knowledge of accounting and auditing, as well as to master the methodology of its management: from registration of primary documents to reporting, calculation of tax payments, familiarization with the organization of auditing activities, with the procedure for conducting audits, provision of audit services.

2. Learning outcomes

As a result of mastering the academic discipline, the student must to know:

- theoretical principles of accounting;
- the essence of accounting, accounting of financial results and results and accounting principles in modern economic conditions;
- fundamentals of synthetic and analytical accounting at the enterprise;
- work with regulatory documents regulating the organization and accounting at the enterprise;

- calculations of taxes and payments and their reflection in various forms of financial (accounting) statements;

- audit methods;

be able to:

- use the accounting methodology at the enterprise;
- to carry out the organization of accounting at the enterprise;
- use information technologies for automation of accounting operations in accounting;
- to carry out various accounting operations in the main areas of economic and financial activities of the organization;

own:

- accounting methods at enterprises;

- ways of carrying out accounting operations in the main directions of economic and financial activity of the enterprise;
- audit methods.

3. Formed competencies

Codes of the formed competencies	Names of the formed competencies
Bod-11	Be able to apply knowledge on accounting, accounting reporting and automation of accounting operations

4. Requirements and forms of current and interim certification.

Intermediate certification - control work;
 current certification – test, exam.