

## ACCOUNTING AND REPORTING IN ROAD ORGANIZATIONS

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TO THE CURRICULUM OF A HIGHER EDUCATION INSTITUTION

Specialty 1-70 03 01 "Highways"

Specializations 1-70 03 01 01 Construction of roads and airfields

1-70 03 01 02 Road improvement

1-70 03 01 05 Organization and management of road facilities

	Form of higher education		
	Full-time (day)	Correspondence	Part-time abbreviated
Course	5	6	5
Term	9	11	9
Lectures, hours	16	6	6
Practical (seminar) classes, hours	32	4	4
Credit, semester	9	11	9
Classroom hours for the academic discipline	48	10	10
Independent work, hours	48	86	86
Total hours in academic discipline / credits	96/3		

1. Summary of the discipline: The purpose of the discipline is to train specialists with the necessary theoretical knowledge and practical skills to apply various types of accounting in the production activities of an enterprise as components of a management system that reflect the real processes of production, circulation, distribution and consumption and characterize its financial condition, serve as the basis for planning its activities, and reporting enterprises, the procedure for its submission and approval, to be able to control and improve their work.

2. Learning outcomes. As a result of mastering the discipline, the student must.

Know: - characteristics of all types of accounting, their goals and objectives; - fundamentals of accounting theory: accounting accounts and their structure, debit and credit, correspondence of

accounts, content, structure and procedure for compiling the balance sheet, accounting of fixed assets and accounting of materials in road construction; - features of accounting in organizations of road profile; - statistics of road construction and its theoretical foundations; - generalizing statistical indicators.

Be able to: - control the validity and legality of business transactions, compliance with payment and financial discipline; - open and close accounting accounts and post business transactions on them; - compile the balance sheet; - assess the financial condition of the organization according to the balance sheet and other forms of reporting; - document the receipt and expenditure of material resources during construction work; - prepare various forms of accounting and statistical reporting.

Possess: - basic scientific and technical knowledge to solve practical problems in the field of road construction.

3. Formed competencies. AK-1 Be able to apply basic scientific and theoretical knowledge to solve theoretical and practical problems. AK-2 Possess a systematic and comparative analysis. AK-3 Possess research skills. AK-4 Be able to work independently. AK-7 Have skills related to the use of technical devices, information management and computer work. AK-8 Have oral and written communication skills. SLK-2 To be capable of social interaction. SLK-3 Has the ability to interpersonal communication. SLK-4 Be able to work in a team. PC-1 To analyze and evaluate engineering-geological and hydrological conditions of construction of transport facilities: to assess the influence of these conditions on the choice of design and technological solutions. PC-2 To develop technical specifications for the projected object, taking into account the results of research and development work. PK-17 to carry out constant technical supervision of the condition of the operated transport facilities. PK-19 Determine the load capacity of transport structures. PC-20 To know and improve the methods of diagnostics, repair and reconstruction of highways. PC-21 To implement in practice modern approaches to the organization of the efficiency of the functioning of transport facilities. PK-22 Monitor compliance with labor protection standards, safety regulations during repair and reconstruction of transport facilities, fire safety. PK-23 To identify the causes of damage to elements of structures, keep records of them, develop proposals for their prevention. PC-24 To provide training of personnel working on repair work to safety rules and to carry out timely verification of knowledge. PC-40 Define the goals of innovation and how to achieve them. PC-42 To develop business plans for the creation of new equipment, technology. PC-47 Possess innovative technologies for the maintenance and repair of highways.

4. Requirements and forms of current and interim certification. For the first intermediate certification of a student, it is required to score 15 points, for the second – 36 points. For the current student certification, it is required to score at least 51 points.

The following forms are used to diagnose competencies: - written; - oral-written.