

ACCOUNTING AND AUDIT

ANNOTATION TO THE CURRICULUM OF THE INSTITUTION OF HIGHER EDUCATION

Specialty 1-27 02 01 Transport logistics (by directions)

Direction of specialty 1-27 02 01 Transport logistics (road transport)

	Form of higher education		
	full-time (daytime)	correspondence	correspondence abbreviated
Course	3	-	-
Semester	6	-	-
Lectures	50	-	-
Practical exercises	50	-	-
Exam	6	-	-
Class hours	100	-	-
Independent work	116	-	-
Total Hours / Credits	216/6		

1. Brief content of the discipline

The purpose of the discipline is the assimilation by students of the theoretical foundations of accounting and auditing, the procedure for documenting and registering business transactions, organizing accounting of assets and liabilities and their changes in the process of economic activity, as well as gaining knowledge in the field of auditing checks in the organization.

2. Learning outcomes

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

- theoretical principles of accounting;
- system of accounts and double entry;
- basics of synthetic and analytical accounting at the enterprise;
- methods of accounting for assets, liabilities, equity, income and expenses;
- the content and procedure for compiling forms of financial statements;
- work with legal documents regulating the organization and maintenance of accounting in enterprises;
- theoretical bases of audit, its essence, objects, subject, methodology and methods of carrying out;

be able to:

- use the methodology of accounting in the enterprise;
- to carry out the organization of accounting at the enterprise;
- calculate the main elements of accounting (depreciation, wages, taxes, etc.);
- use techniques for conducting audits in organizations;
- summarize the results of the audit and form a professional opinion on the reliability of the organization's financial statements;

own:

- understanding of the basic concepts of accounting;
- skills of working with accounts and registers, drawing up a balance sheet;
- skills of practical use of legislative and regulatory acts on audit issues;
- methodology for conducting audits in organizations.

3. Formed competencies

Codes of generated competencies	Names of competencies being formed
БПК - 12	Be able to apply knowledge of accounting, preparation of financial statements and automation of accounting operations

4. Requirements and forms of current and intermediate certification.
Intermediate certification - control work; current certification - exam.