

Educational Establishment
«Belarus State Economic University»

APPROVED

First Vice-Rector of the Educational
Establishment «Belarus State
Economic University»

 T.V. Sadovskaya

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Registration № УД 5763-23 /уч.

HISTORY OF ACCOUNTING AND BUSINESS ANALYSIS

The curriculum of the establishment of higher education for the specialty:
6-05-0411-01 «Accounting, analysis and audit»

The curriculum is compiled on the basis of educational standard № 278 dated August 23, 2023, the approximate curriculum of a higher education institution in the specialty 6-05-0411-01 «Accounting, analysis and audit» (major «Accounting, analysis and audit in industry»), registration number 6-05-04-005/pr. from 02.12.2022

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RECOMMENDED FOR APPROVAL:

Department of Accounting, Analysis and Audit in Commerce of the Educational Establishment «Belarus State Economic University»
(Protocol No. 2 dated 14. 09 . 2023);

Scientific and Methodological Council of the Educational Establishment «Belarus State Economic University»
(Protocol No. 2 dated 02. 11. 2023)

Explanatory note

The purpose of teaching the discipline: disclosure of the main trends and stages of formation of accounting and analysis as an independent scientific direction and practical activity; formation of the ability to research and identify trends in the formation of accounting and analysis in the management system; improvement of knowledge about the current state and vector of development of theoretical and methodological foundations of accounting and analysis.

Tasks of the discipline:

- disclosure of the main stages of development of accounting and analysis of economic activity, formation of knowledge about domestic and foreign accounting and analytical systems, about the specifics of their application in historical retrospect and in modern conditions;

- definition of the main stages of development of the science of accounting and analysis, familiarisation of students with the works and fundamental achievements of leading domestic and foreign scientists in the field of accounting and economic analysis;

- obtaining theoretical knowledge and practical skills of applying methods of historical analysis (historical-genetic method, method of historical periodisation, comparison, systematisation, abstraction, modelling, data validation, etc.) in students' research activities;

- development of students' creative thinking and skills of independent solution of specific situational problems.

The academic discipline "History of Accounting and Business Analysis" is the initial profile-forming academic discipline in the system of training specialists in accounting, analysis and audit. It is directly interconnected with the following disciplines: "Theory of Accounting", "Theory of Analysis", "Financial Accounting (in areas)" and other related disciplines, which is taken into account in the preparation of this program.

The following competences are formed as a result of studying the academic discipline "History of Accounting and Business Analysis":

special:

SC-5 "Understand the basics of accounting development, the relationship of accounting theory, analysis of economic activity with the history of society, with the development of production and social consciousness".

As a result of studying the academic discipline, the student must:

know:

- the main stages of development of fundamental concepts of accounting and analysis;

- basic scientific achievements and fundamental provisions of scientific theories of leading domestic and foreign scientists in the field of accounting and economic

analysis;

- modern trends in the development of accounting and analysis of economic activity;

be able to:

- use specific sources of information and carry out its historical analysis;
- establish the relationship between the historical theories of accounting, analysis of economic activity and the history of society, the development of production and social consciousness;

- characterize the main stages of development of accounting and economic analysis in the Republic of Belarus and foreign countries;

own:

- skills of historical periodisation of theories and concepts of accounting and economic analysis;

- techniques and methods of historical research as applied to accounting and analysis of economic activity.

As part of the educational process in this academic discipline, the student must acquire not only theoretical and practical knowledge, skills and abilities in the specialty, but also develop his value-personal, spiritual potential, develop the qualities of a patriot and citizen, ready for active participation in economic, industrial, socio-cultural and public life of the country.

Form of higher education: full-time (full-time).

The total number of hours and the number of classroom hours devoted to studying the academic discipline in accordance with the curriculum of the educational institution in the specialty: 94 hours, including classroom hours – 34 hours.

Distribution of classroom time by type of classes, courses and semesters: in accordance with the curriculum of the educational institution in the specialty, the academic discipline is studied in the 2nd semester of the 1st year of study; The curriculum of the educational institution in the specialty provides for lectures – 18 hours, practical classes – 16 hours.

Interim certification form for an academic discipline – credit on the 1st year in the 2nd semester.

Contents of educational material

Topic 1. Prerequisites for the emergence and development of accounting in the Ancient world and during the early Middle Ages.

The science of the history of accounting development. Periodization of accounting development.

Prerequisites for the emergence of business accounting. Accounting in the Ancient world. Accounting in the Middle Ages.

Topic 2. The emergence and development of double entry bookkeeping and balance sheets in Europe

Prerequisites for the emergence of double-entry bookkeeping and balance sheets. The concept of accounts and balance. The emergence and development of accounting and balance sheet science terminology. Factors affecting the spread of double-entry bookkeeping and balance sheets in Europe.

Major European accounting schools: Italian, French, German, and English.

Topic 3. Development of the theory of accounting and balance management abroad in the XX century

Evolution of balance theories. Theory of static balance. Theory of dynamic balance. Theory of organic balance.

Institutionalism and positivism in accounting.

Accounting in the United States and English-speaking countries.

Accounting in Eastern and Asian countries.

Topic 4. Stages of development of accounting and balance management in Russia and Belarus

Accounting in Russia before the reforms of Peter the Great. The impact of Peter I's reforms on the development of accounting. The origin and development of the Russian school of accounting and balance management.

Accounting and balance management in the post-revolutionary period. Features

of development of accounting and balance in war time and post-war time. Reform of accounting and balance sheet in Russia in the post-Soviet period.

Development of accounting and balance management in the Republic of Belarus. Leading Belarusian scientists and accounting schools in the Republic of Belarus.

Topic 5. Formation and development of analysis economic activity

Historical aspects of the emergence of economic analysis. Formation of analysis as an integral element of accounting. Development of economic balance analysis in the XIX-XX centuries.

The emergence of an analysis of the activities of socialist enterprises. Formation of the academic discipline "Complex analysis of economic activity". Development of the analysis of economic activity in the post-war period.

Topic 6. Prospects of accounting development and analysis of economic activity

Factors influencing the development of accounting at the present stage. Trends and directions of accounting development. A stakeholder approach and integrated reporting.

Main directions and factors of development of economic activity analysis.

Educational and methodical map of the academic discipline "History of Accounting and Business Analysis"

for full-time higher education

Subject number	Title of section, topic	Number of classroom hours							Other	Form of knowledge control
		lectures	practical exercises	seminars	laboratory classes	UCR				
						lectures	practical exercises	laboratory classes		
1	2	3	4	5	6	7	8	9	10	11
1	Prerequisites for the emergence and development of accounting in the Ancient world and in the Middle Ages	2	2						[1-4; 5-11]	Survey, run tests, and discuss conclusions.
2	The emergence and development of double-entry bookkeeping and balance sheets in Europe	4	4						[1-4; 5-11]	Survey, test execution, essay, discussion of issues. Control work on topics 1, 2
3	Development of the theory of accounting and balance management abroad in the XX century	4	2						[1-4; 5-11]	Survey, essay, discussion of conclusions.
4	Stages of development of accounting and balance management in Russia and Belarus	4	4						[1-4; 5-11]	Survey, discussion of conclusions, tests. Control work on topics 3, 4

Information and methodological part

Methodological recommendations for organising independent work of students in the academic discipline " History of Accounting and Business Analysis"

Independent work of students is an important stage in mastering the knowledge of the academic discipline. It is recommended to budget time for independent work on average 2-2.5 hours per 2-hour classroom lesson.

The main areas of the student's independent work are:

- Initial detailed introduction to the program of the academic discipline;
- familiarization with the list of recommended literature on the discipline as a whole and its sections, study of the necessary literature on the topic, selection of additional literature;
- study and expansion of the lecture material of the teacher at the expense of special literature, consultations;
- preparation for practical classes according to specially developed plans with the study of basic and additional literature;
- preparation for the performance of diagnostic forms of control;
- credit preparation.

List of recommended diagnostic tools

The following forms can be used for diagnostics of competences in the academic discipline "Balance Studies": oral, written, oral-written and technical.

The oral form of competence diagnostics includes surveys; reports at seminars, etc. The written form of competence diagnostics includes surveys, reports at seminars, etc.

The written form of competence diagnostics includes tests, test papers, essays, reports, business games, etc. The written form of competence diagnostics includes tests, test papers, essays, essays, business games, etc.

Oral and written forms of competence diagnostics include pre-presentations, homework reports with their oral defence, etc.

The technical form of competence diagnostics includes electronic tests, etc.

Regulatory and legislative acts

- Constitution of the Republic of Belarus. Constitution of the Republic of Belarus of 15 March 1994 (with amendments and additions adopted at the republican referendums of 24 November 1996, 17 October 2004, in the edition of the Law of the Republic of Belarus of 12.10.2021 N 124-3, the decision of the republican referendum of 04.03.2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Accounting and Reporting [Electronic resource] : Law of the Republic of Belarus, 12 July 2013, N 57-3: in the edition of 11.10.2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Approval of the National Accounting and Reporting Standard "Individual Accounting Statements", making additions and amendments to the Resolution of the Ministry of Finance of the Republic of Belarus of 30 June 2014 No. 46 and invalidating the Resolution of the Ministry of Finance of the Republic of Belarus of 31 October 2011 No. 111 and some structural elements of some resolutions of the Ministry of Finance of the Republic of Belarus [Electronic resource] : Resolution of the Ministry of Finance of the Republic of Belarus, 12 Dec. 2016, N 104: as amended on 28 December 2022 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- On Approval of the National Accounting and Reporting Standard "Consolidated Financial Statements", amendments to the Resolution of the Ministry of Finance of the Republic of Belarus of 29 June 2011 N 50, invalidation of the Resolution of the Ministry of Finance of the Republic of Belarus of 14 December 2006 N 161 : resolutions of the Ministry of Finance of the Republic of Belarus, 30 June 2014, N 46: as amended on 22.12.2018 // Online service of ready-made legal solutions ilex / LLC "YurSpektr". - Minsk, 2023.

- Other normative-legal acts on accounting, recommended by teachers when studying the relevant topic of the discipline // ilex.by

LITERATURE

Basic:

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2. Papkovskaya, P. Ya. Theoretical fundamentals of accounting: textbook. manual. / P. Y. Papkovskaya. - Minsk: BSEU, 2018. - 251 c.
3. Savitskaya, G.V. Theoretical foundations of the analysis of economic activity : textbook for students of higher educational institutions, studying in the direction of training 38.03.01 "Economics" (qualification (degree) "Bachelor") / G.V. Savitskaya. - 3rd ed., revision and add. - Moscow : INFRA-M, 2018. - 215, [1] c.
4. Sokolov, Ya.V. History of accounting : textbook. - 3rd ed., rev. and supplement. - Moscow : Magister, 2009. - 286 c.

Additional literature:

5. Akatieva, M. D. History of development of the theory of accounting : textbook / M. D. Akatieva. - Moscow : INFRA-M, 2022. - 170 c. - (Higher education: Master's programme). - DOI 10.12737/textbook_5a151fa87f3777.02484140. - ISBN 978-5-16-013493-2. - Text : electronic. - URL: <https://znanium.com/catalog/product/1854771> (date of reference: 10.12.2021). - Access mode: by subscription.
6. Plotnikov, V.S. Concepts of the theory of accounting : a textbook / V.S. Plotnikov, O.V. Plotnikova ; ed. by V.S. Plotnikov. - Moscow : INFRA-M, 2020. - 384 c. - (Higher education: Magistra-tura). - DOI 10.12737/1009590. - ISBN 978-5-16-014881-6. - Text : electron. - URL: <https://znanium.com/catalog/product/1009590> (date of access: 10.12.2021). - Access mode: by subscription.
7. Sigidov, Y.I. History of accounting : a textbook / Y.I. Sigidov, M.S. Rybyantseva. - Moscow : INFRA-M, 2022. - 161 c. + Supplementary materials [Electronic resource]. - (Higher education: Bachelor's degree). - ISBN 978-5-16-005668-5. - Text : electronic. - URL: <https://znanium.com/catalog/product/1758029> (date of reference: 10.12.2021). - Access mode: by subscription.
8. Sokolov, Ya. V. Accounting as a sum of facts of economic life : textbook / Ya. V. Sokolov. - Moscow : Magister; INFRAM, 2014. - 224 c. - ISBN 978-5-9776-0130-6. - Text : electronic. - URL: <https://znanium.com/catalog/product/428243> (date of address: 10.12.2021). - Access mode: by subscription.
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10. Tsygankov, K. Y. History of accounting thought / K. Y. Tsygankov. - Moscow

: Magister : Infra-M, 2019. - 544 c. - ISBN 978-5-9776-0253-2. - Text : electronic.
- URL: <https://znanium.com/catalog/product/1010100> (date of access: 10.12.2021).
- Access mode: by subscription.

11. Tsygankov K.Y. Nachala theories of accounting, or Balance, account and double entry. - Moscow : Magister : INFRA-M, 2016. - 380 c.

PROTOCOL FOR APPROVAL OF THE EDUCATIONAL CURRICULUM OF
EI

Name of the academic discipline with which approval is required	Department name	Proposals for changes in the content of the curriculum higher education institutions education by academic discipline	The decision made by the department that developed the curriculum (indicating the date and protocol number)
<i>Statistics</i>	<i>Statistics</i>	<i>add new add - Area 1 and 10/3</i>	<i>Protocol no. from 14 02 2023</i>

ADDITIONS AND CHANGES TO THE CURRICULUM OF EI
for ____ / ____ academic year

No.	Additions and changes	Basis

The curriculum was revised and approved at a department meeting

_____ (protocol № ____ dated _____ 20__)
(name of the department)

Head of the department

(academic degree, academic title) (signature) (full name)

APPROVED
Dean of the Faculty

(academic degree, academic title) (signature) (full name)